

BEACON LAKES
COMMUNITY DEVELOPMENT DISTRICT
MAY 5, 2020

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

April 28, 2020

Board of Supervisors
Beacon Lakes Community Development District

Dear Board Members:

A regular meeting of the Board of Supervisors of Beacon Lakes Community Development District will be held on Tuesday May 5, 2020 at 9:00 AM. The meeting will be conducted by **CiscoWEBEX**:<https://meetingsamer8.webex.com/meetingsamer8/j.php?MTID=m9a3ca634240d097e82c99ec85ea2030a> **Meeting #628 247 492; Meeting Password MUtWgVMs966; Join by Mobile Devices: 408-418-9388** pursuant to Executive Orders 20-52 and 20-69 issued by Florida Governor Ron DeSantis due to the current COVID-19 public health emergency. While it is necessary to hold the meeting utilizing communications technology, the District fully encourages public participation in a safe and efficient manner. Additionally, participants are encouraged to submit questions and comments of no more than 300 words to the District Manager at least 24 hours in advance of the meeting by email to ken.cassel@inframark.com to facilitate the Board's consideration of such questions and comments during the meeting. The email subject should be "*Written Comments – Beacon Lakes CDD May 5, 2020*" and the email must provide your name, address and email address. Future meetings may be cancelled, or locations and technology may be changed, so please refer to the District's website www.beaconlakescdd.org for current information. Following is the advance agenda for the meeting:

1. Call to Order
2. Approval of Agenda
3. Manager's Report
 - A. Approval of the Minutes of the January 7, 2020 Meeting
 - B. Acceptance of Financial Report dated January and March 2020
 - C. Acceptance of the Fiscal Year 2019 Financial Audit Report
 - D. Consideration of the Fourth Amendment to the Kleinfelder Agreement
 - E. Consideration of Service Agreement Superior – Expansion Area
 - F. Consideration of the Proposed Changes to the First Amendment to Service Agreement – American Track
 - G. Presentation of the Fiscal Year 2021 Financial Budget

- H. Consideration of Resolution 2020-05, Adopting the FY2021 Budget and Setting the Public Hearing
 - 4. Engineer's Report
 - A. Consideration of Modification of Covenant re: 79.87 acres of Wetlands
 - 5. Attorney's Report
 - 6. Public Comments
 - 7. Supervisor Requests
 - 8. 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/amb
District Manager

Third Order of Business

3A

**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, January 7, 2020 at 9:00 a.m. at 12400 N.W. 22nd Street, Miami, Florida.

Present and constituting a quorum were:

Scott Gregory	Chairman
Maricela Rodriguez	Vice-Chairman
Eva Arbelo	Assistant Secretary

Also present were:

Kenneth Cassel	District Manager
Michael Pawelczyk	District Counsel

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 Agenda

- Mr. Cassel asked if there were any corrections, deletion or changes to the agenda as presented.

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

THIRD ORDER OF BUSINESS

Manager's Report

A. Approval of the Minutes of the November 5, 2019 Meeting

- Mr. Cassel asked if there were any corrections, deletion or changes to the minutes.
There being none,

On MOTION by Mr. Gregory seconded by Ms. Arbelo with all in favor the minutes of November 5, 2019 meeting were approved as presented.

B. Acceptance of Financial Report dated November 2019

- Mr. Cassel mentioned they should see a big spike in the December financials as they are a bit behind receiving the assessments compared to last year.
- Ms. Rodriguez asked if there is a budget per month for each expense. Mr. Cassel explained it is an annualized budget set up and each line item is not broken down.
- Mr. Pawelczyk provided the budget process to Ms. Rodriguez. He continued to state if they feel there is a need to move numbers around based on the field contracts then this will be presented to the Board in May.
- Mr. Cassel will have Mr. Inguanzo, the District Accountant, send a budget format which you can plug numbers in sent to Ms. Rodriguez.
- Discussion ensued regarding the expansion area.

On MOTION by Mr. Gregory seconded by Ms. Arbelo with all in favor the financials dated November 2019 were accepted.

C. ADA Website Compliance Proposals

- Mr. Cassel presented two proposals, one from Campus Suite and the other from VGlobal Tech for ADA website compliance.
- Both firms have been used for a few of the Districts managed by Inframark, but Campus Suite has the better pricing and has been more responsive. Their initial first year cost is a little over \$3,000 while VGlobal Tech is almost \$8,000.
- It is the recommendation of Mr. Cassel to go with Campus Suite.
- Mr. Gregory asked if it is just public groups website that must be ADA compliant. Mr. Cassel stated all governmental entities have to have an ADA compliant website. He noted a hotel and a fast food establishment were sued regarding not having an ADA compliant website.
- Mr. Pawelczyk provided how the websites that are ADA compliant work specifically for the visually impaired.
- Further discussion ensued regarding this matter.

On MOTION by Mr. Gregory seconded by Ms. Arbelo with all in the proposal from Campus Suite and authorizing District Counsel to prepare the agreement for signature was approved.

FOURTH ORDER OF BUSINESS**Ratification of Railroad Crossing Gate Repair Proposal**

- The proposal for the ratification of railroad crossing gate repair was presented. In discussion it was mentioned they did not have a budget line item for this, but they will need to look at what their average damages are and budget for that going forward.
- As they go through the year, they do have funds in the overall budget as they can reallocate line items as they go through the year if they do not exceed the total budget. If they need to, they can always appropriate funds from the fund balance and adjust the budget and a budget adjustment can be done at the end of the year.
- Mr. Cassel asked if they were able to determine who hit the gate, however this was not determined. Mr. Alvarez stated if it was reported to the police then there should be a police report

On MOTION by Mr. Gregory seconded by Ms. Arbelo with all in favor the railroad crossing gate repair proposal was ratified.

FIFTH ORDER OF BUSINESS**Engineer's Report**

- Mr. Alvarez distributed and reviewed the maps with the Board.
- He discussed the report which is meant to show at the end of 2019, but as of now the Capital Improvement Program will be considered completed with the acquisition of the completed infrastructure in the expansion area from the developer.
- Mr. Alvarez reviewed the table of costs which shows the amount of money each phase used from the construction account. Currently \$68.4 million dollars has been spent out of the construction funds with \$20,000 remaining in the account. He explained the purpose of the funds which remain in the account for additional expenses.
- He reviewed the CDD boundaries and all the numbers in the parcel that exist within the CDD.
- He reviewed exhibit #3, 4 and further discussion ensued on this matter.
- Mr. Alvarez provided another map which shows the areas the CDD is maintaining.

- There is some tweaking of some land being done in the mitigation area number three by 157th Avenue but may require some small transfer of land to the CDD.
- Exhibit #5 this the environmental tracts. He feels the CDD has environmental obligations and each one of the tracts is legally described and there are several agreements that the CDD has with the County or the maintenance contractors.
- Further discussion ensued on exhibit 6 and what they want because it shows the road, landscaping and irrigation maintenance that the CDD is responsible for.
- Mr. Gregory asked if there was any landscaping responsibility that the County has, and Mr. Alvarez indicated there was none. Further discussion ensued on this matter.
- Ms Rodriguez rode around with Raymond yesterday so he could show her all the CDD areas and stated there are still some questionable. Discussion ensued regarding the swales, medians and rights-of-way.

SIXTH ORDER OF BUSINESS**Attorney's Report**

- Mr. Pawelczyk stated Mr. Alvarez will coordinate with Mr. Glazier.

SEVENTH OF ORDER OF BUSINESS**Public Comments**

- There being no public, the next agenda item followed.

EIGHTH ORDER OF BUSINESS**Supervisor Requests**

- None

NINTH ORDER OF BUSINESS**Adjournment**

- There being no further business,

On MOTION by Ms. Arbelo seconded by Mr. Gregory with all in favor the meeting adjourned.

Kenneth Cassel, Secretary

Chairperson/Vice Chairperson

3B

MEMORANDUM

TO: Board of Supervisors
FROM: Sergio Inguanzo, District Accountant
CC: Ken Cassel, District Manager
DATE: March 3, 2020
SUBJECT: January 2020 Financial Report

Please find enclosed the January 2020 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 expenditures through January were approximately 34% of the annual budget with the following notes for the fiscal year:
 - ProfServ-Engineering-Alvarez Engineers fees thru December 2019
 - Legal Advertising – Notice of Landowners' Meeting
 - Misc-Property Taxes – Miami-Dade County Tax Collector, 2019 property taxes
 - Contracts-Other Services – CSX Transportation crossing signal annual fee
 - Contracts-Canal Maint/Cleaning – Quarterly portion charged to Pan American West POA and will be in line with budget in March 2020
 - Electricity – General – FPL year-to-date
 - R&M-General – Superior Landscape, Dec & Jan extra porter fees \$4,260
 - R&M-Grounds – Superior Landscape, Dec & Jan extra mowing services \$10,889
 - R&M-Mitigation – Kleinfelder 9/23-10/20/19
 - R&M-Railroad Crossing – American Track Generations LLC, warning system repair \$2,014; railroad crossing repairs due to accidents \$2,734 & \$3,195

**Beacon Lakes
Community Development District**

Financial Report

January 31, 2020



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	Pages 11 - 12

**Beacon Lakes
Community Development District**

Financial Statements

(Unaudited)

January 31, 2020

Balance Sheet
January 31, 2020

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	\$ 387,923	\$ -	\$ -	\$ -	\$ 387,923
Accounts Receivable	7,259	-	-	-	7,259
Due From Other Funds	-	200,673	76,472	-	277,145
Investments:					
Money Market Account	1,353,785	-	-	-	1,353,785
Acquisition Fund	-	-	-	30,535	30,535
Reserve Fund B	-	-	9,219	-	9,219
Revenue Fund	-	-	8,875	-	8,875
Deposits	144	-	-	-	144
TOTAL ASSETS	\$ 1,749,111	\$ 200,673	\$ 94,566	\$ 30,535	\$ 2,074,885
<u>LIABILITIES</u>					
Accounts Payable	\$ 6,691	\$ -	\$ -	\$ -	\$ 6,691
Accrued Expenses	8,700	-	-	-	8,700
Due To Other Funds	277,145	-	-	-	277,145
TOTAL LIABILITIES	292,536	-	-	-	292,536
<u>FUND BALANCES</u>					
Restricted for:					
Debt Service	-	200,673	94,566	-	295,239
Capital Projects	-	-	-	30,535	30,535
Assigned to:					
Operating Reserves	180,854	-	-	-	180,854
Reserves - Irrigation System	72,277	-	-	-	72,277
Unassigned:	1,203,444	-	-	-	1,203,444
TOTAL FUND BALANCES	\$ 1,456,575	\$ 200,673	\$ 94,566	\$ 30,535	\$ 1,782,349
TOTAL LIABILITIES & FUND BALANCES	\$ 1,749,111	\$ 200,673	\$ 94,566	\$ 30,535	\$ 2,074,885

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending January 31, 2020

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	\$ 7,000	\$ 2,332	\$ 5,507	\$ 3,175	78.67%
Interest - Tax Collector	-	-	558	558	0.00%
Special Assmnts- Tax Collector	759,943	706,493	711,543	5,050	93.63%
Special Assmnts- Discounts	(30,398)	(28,260)	(3,259)	25,001	10.72%
TOTAL REVENUES	736,545	680,565	714,349	33,784	96.99%

EXPENDITURES**Administration**

ProfServ-Dissemination Agent	1,500	-	-	-	0.00%
ProfServ-Engineering	23,000	7,667	11,143	(3,476)	48.45%
ProfServ-Legal Services	27,485	9,161	6,490	2,671	23.61%
ProfServ-Mgmt Consulting Serv	58,038	19,346	19,346	-	33.33%
ProfServ-Special Assessment	9,107	9,107	9,107	-	100.00%
Auditing Services	5,200	-	-	-	0.00%
Postage and Freight	600	200	157	43	26.17%
Insurance - General Liability	13,836	13,836	4,500	9,336	32.52%
Insurance - Vehicle	-	-	500	(500)	0.00%
Public Officials Insurance	-	-	6,286	(6,286)	0.00%
Printing and Binding	1,800	600	500	100	27.78%
Legal Advertising	500	430	429	1	85.80%
Misc-Admin Fee (%)	3,734	3,734	-	3,734	0.00%
Misc-Property Taxes	1,304	1,304	5,828	(4,524)	446.93%
Misc-Assessmnt Collection Cost	7,599	7,065	7,317	(252)	96.29%
Misc-Contingency	250	100	58	42	23.20%
Misc-Web Hosting	15,000	500	500	-	3.33%
Office Supplies	325	108	44	64	13.54%
Annual District Filing Fee	175	175	175	-	100.00%
Total Administration	169,453	73,333	72,380	953	42.71%

Field

ProfServ-Field Management	48,000	16,000	16,000	-	33.33%
Contracts-Janitorial Services	51,660	17,220	17,220	-	33.33%
Contracts-Other Services	1,701	1,701	1,701	-	100.00%
Contracts-Water Analysis	19,300	3,600	-	3,600	0.00%
Contracts-Wetland Mitigation	31,235	10,412	10,412	-	33.33%
Contracts-Landscape	191,652	63,884	63,884	-	33.33%
Contracts-Canal Maint/Cleaning	39,255	13,085	13,915	(830)	35.45%
Contracts-Railroad Crossing	18,552	6,184	6,184	-	33.33%
Electricity - General	10,000	3,333	3,949	(616)	39.49%
R&M-General	12,000	4,000	6,572	(2,572)	54.77%

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending January 31, 2020

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-Canals	5,667	1,889	-	1,889	0.00%
R&M-Fertilizer	6,000	-	-	-	0.00%
R&M-Grounds	18,800	6,267	13,289	(7,022)	70.69%
R&M-Irrigation	30,000	10,000	5,568	4,432	18.56%
R&M-Mulch	25,000	-	-	-	0.00%
R&M-Trees and Trimming	30,000	10,000	-	10,000	0.00%
R&M-Mitigation	13,000	4,333	8,145	(3,812)	62.65%
R&M-Railroad Crossing	100	100	7,943	(7,843)	7943.00%
Misc-Hurricane Expense	11,000	-	-	-	0.00%
Total Field	562,922	172,008	174,782	(2,774)	31.05%
TOTAL EXPENDITURES	732,375	245,341	247,162	(1,821)	33.75%
Excess (deficiency) of revenues					
Over (under) expenditures	4,170	435,224	467,187	31,963	n/a
OTHER FINANCING SOURCES (USES)					
Contribution to (Use of) Fund Balance	4,170	-	-	-	0.00%
TOTAL FINANCING SOURCES (USES)	4,170	-	-	-	0.00%
Net change in fund balance	\$ 4,170	\$ 435,224	\$ 467,187	\$ 31,963	n/a
FUND BALANCE, BEGINNING (OCT 1, 2019)	989,388	989,388	989,388		
FUND BALANCE, ENDING	\$ 993,558	\$ 1,424,612	\$ 1,456,575		

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending January 31, 2020

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	194,103	203,700	9,597	93.63%
Special Assmnts- Discounts	(8,702)	(7,764)	(933)	6,831	10.72%
TOTAL REVENUES	208,854	186,339	202,767	16,428	97.09%
EXPENDITURES					
Administration					
Misc-Assessmnt Collection Cost	2,176	1,941	2,095	(154)	96.28%
Total Administration	2,176	1,941	2,095	(154)	96.28%
Debt Service					
Debt Retirement - Other	206,678	-	-	-	0.00%
Total Debt Service	206,678	-	-	-	0.00%
TOTAL EXPENDITURES	208,854	1,941	2,095	(154)	1.00%
Excess (deficiency) of revenues					
Over (under) expenditures	-	184,398	200,672	16,274	0.00%
Net change in fund balance	\$ -	\$ 184,398	\$ 200,672	\$ 16,274	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2019)	1	(2,883)	1		
FUND BALANCE, ENDING	\$ 1	\$ 181,515	\$ 200,673		

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending January 31, 2020

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	\$ -	\$ -	\$ 41	\$ 41	0.00%
Special Assmnts- Tax Collector	96,718	86,292	90,558	4,266	93.63%
Special Assmnts- Discounts	(3,869)	(3,452)	(415)	3,037	10.73%
TOTAL REVENUES	92,849	82,840	90,184	7,344	97.13%
EXPENDITURES					
Administration					
ProfServ-Trustee Fees	8,742	5,700	5,609	91	64.16%
Misc-Assessmnt Collection Cost	967	863	931	(68)	96.28%
Total Administration	9,709	6,563	6,540	23	67.36%
Debt Service					
Debt Retirement Series B	5,000	-	-	-	0.00%
Debt Retirement - Other	70,390	-	-	-	0.00%
Interest Expense Series B	7,750	3,875	3,875	-	50.00%
Total Debt Service	83,140	3,875	3,875	-	4.66%
TOTAL EXPENDITURES	92,849	10,438	10,415	23	11.22%
Excess (deficiency) of revenues Over (under) expenditures	-	72,402	79,769	7,367	0.00%
OTHER FINANCING SOURCES (USES)					
Operating Transfers-Out	-	-	(39)	(39)	0.00%
TOTAL FINANCING SOURCES (USES)	-	-	(39)	(39)	0.00%
Net change in fund balance	\$ -	\$ 72,402	\$ 79,730	\$ 7,328	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2019)	14,836	14,836	14,836		
FUND BALANCE, ENDING	\$ 14,836	\$ 87,238	\$ 94,566		

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending January 31, 2020

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	\$ -	\$ -	\$ 8,946	\$ 8,946	0.00%
TOTAL REVENUES	-	-	8,946	8,946	0.00%
EXPENDITURES					
Construction In Progress					
Construction in Progress B	-	-	2,582,978	(2,582,978)	0.00%
Total Construction In Progress	-	-	2,582,978	(2,582,978)	0.00%
TOTAL EXPENDITURES	-	-	2,582,978	(2,582,978)	0.00%
Excess (deficiency) of revenues Over (under) expenditures	-	-	(2,574,032)	(2,574,032)	0.00%
OTHER FINANCING SOURCES (USES)					
Interfund Transfer - In	-	-	39	39	0.00%
TOTAL FINANCING SOURCES (USES)	-	-	39	39	0.00%
Net change in fund balance	\$ -	\$ -	\$ (2,573,993)	\$ (2,573,993)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2019)	-	-	2,604,528		
FUND BALANCE, ENDING	\$ -	\$ -	\$ 30,535		

**Beacon Lakes
Community Development District**

Supporting Schedules

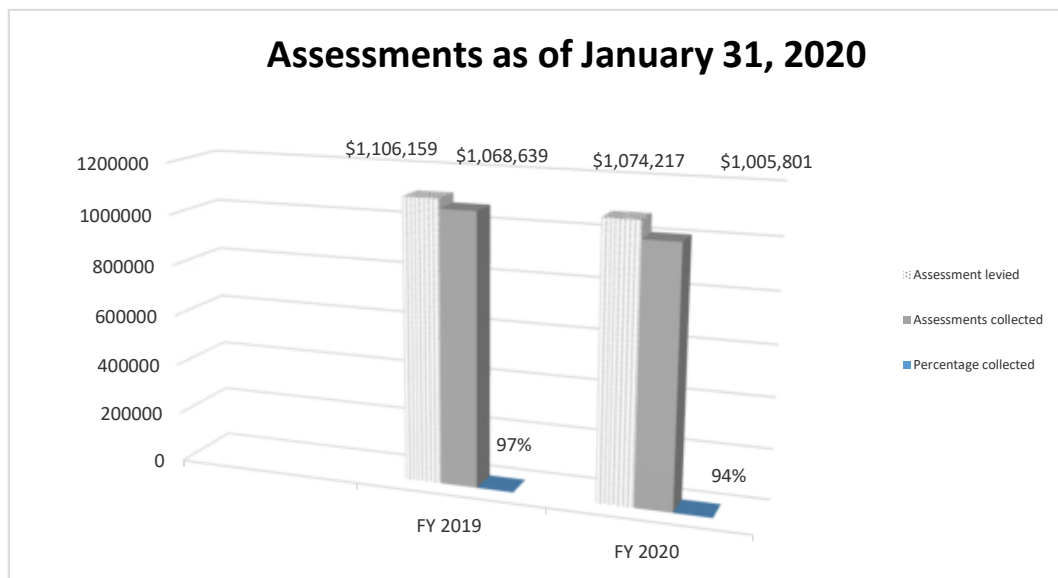
January 31, 2020

**Non-Ad Valorem Special Assessments
(Miami-Dade County - Monthly Collection Distributions)
For the Fiscal Year Ending September 30, 2020**

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				\$ 1,074,217	\$ 759,943	\$ 217,556	\$ 96,718
Allocation %				100%	70.74%	20.25%	9.00%
11/22/19	\$ 10,595	\$ 487	\$ 112	\$ 11,194	\$ 7,919	\$ 2,267	\$ 1,008
12/03/19	54,387	2,266	572	57,226	40,484	11,590	5,152
12/10/19	726,783	306	7,647	734,736	519,781	148,803	66,153
12/23/19	176,388	839	1,782	179,009	126,638	36,254	16,117
01/10/20	22,698	709	229	23,637	16,722	4,787	2,128
TOTAL	\$ 990,852	\$ 4,607	\$ 10,342	\$ 1,005,801	\$ 711,543	\$ 203,700	\$ 90,558

% COLLECTED	93.6%	93.6%	93.6%	93.6%
-------------	-------	-------	-------	-------

TOTAL OUTSTANDING	\$ 68,416	\$ 48,400	\$ 13,856	\$ 6,160
--------------------------	------------------	------------------	------------------	-----------------



Cash & Investment Report
January 31, 2020

<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%	\$ 387,923
		Subtotal	<u>387,923</u>
Public Funds Money Market Account	BankUnited	1.50%	1,353,785
		Subtotal	<u>1,353,785</u>
DEBT SERVICE AND CAPITAL PROJECT FUNDS			
Series 2007B Acquisition & Construction Acct	U.S. Bank	1.15%	30,535
Series 2007B Reserve Account	U.S. Bank	1.15%	9,219
Series 2007B Revenue Acct	U.S. Bank	1.15%	8,875
		Subtotal	<u>48,629 (1)</u>
		Total	<u><u>\$ 1,790,337</u></u>

NOTE 1 - U.S. BANK OPEN ENDED MONTHLY COMMERCIAL PAPER MANUAL SWEEP.

Beacon Lakes CDD

Bank Reconciliation

Bank Account No. 5106 CenterState Bank GF
Statement No. 01-20
Statement Date 1/31/2020

G/L Balance (LCY)	387,922.82	Statement Balance	475,774.40
G/L Balance	387,922.82	Outstanding Deposits	0.00
Positive Adjustments	0.00		
		Subtotal	475,774.40
Subtotal	387,922.82	Outstanding Checks	87,851.58
Negative Adjustments	0.00	Differences	0.00
Ending G/L Balance	387,922.82	Ending Balance	387,922.82
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Outstanding Checks						
2/19/2019	Payment	2764	DEA SOUTH FL LLC	45,895.34	0.00	45,895.34
2/19/2019	Payment	2765	DEA SOUTH FL LLC	3,215.63	0.00	3,215.63
12/6/2019	Payment	2902	PROLOGIS	4,000.00	0.00	4,000.00
1/28/2020	Payment	2924	GREENSCAPE LANDSCAPE MAINT CORP	475.86	0.00	475.86
1/28/2020	Payment	2925	SUPERIOR LANDSCAPING	5,444.67	0.00	5,444.67
1/28/2020	Payment	2926	U.S. BANK N.A.	8,872.78	0.00	8,872.78
1/29/2020	Payment	2927	INFRAMARK, LLC	5,167.30	0.00	5,167.30
1/29/2020	Payment	2928	KLEINFELDER	4,500.00	0.00	4,500.00
1/31/2020	Payment	2929	ALVAREZ ENGINEERS, INC.	8,245.00	0.00	8,245.00
1/31/2020	Payment	2930	BILLING, COCHRAN, & RAMSEY	2,035.00	0.00	2,035.00
Total Outstanding Checks.....				87,851.58		87,851.58

Series 2007 Special Assessment Bonds**1. Recap of Capital Project Fund Activity Through January 31, 2020**

Opening Balance in Construction Account 8/20/2007		\$	22,835,770
Source of Funds: Interest Earned			867,248
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			55,734
Disbursements:			
	To Vendors		25,315,988
	Cost of Issuance		188,904
Adjusted Balance in Construction Account @ January 31, 2020		\$	<u>30,535</u>

BEACON LAKES COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Bank Account

For the Period from 12/1/19 to 1/31/20

(Sorted by Check / ACH No.)

Pymt Type	Check / ACH No.	Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
CENTERSTATE BANK GF - (ACCT# XXXXX5106)									
Check	2899	12/03/19	Vendor	INFRAMARK, LLC	46452	11/18 MANAGEMENT FEES	ProfServ-Mgmt Consulting Serv	001-531027-51201	\$4,836.50
Check	2899	12/03/19	Vendor	INFRAMARK, LLC	46452	11/18 MANAGEMENT FEES	Postage and Freight	001-541006-51301	\$4.00
Check	2899	12/03/19	Vendor	INFRAMARK, LLC	46452	11/18 MANAGEMENT FEES	Printing and Binding	001-547001-51301	\$289.60
Check	2899	12/03/19	Vendor	INFRAMARK, LLC	46452	11/18 MANAGEMENT FEES	Office Supplies	001-551002-51301	\$44.00
Check	2899	12/03/19	Vendor	INFRAMARK, LLC	46452	11/18 MANAGEMENT FEES	Misc-Web Hosting	001-549915-51301	\$125.00
Check	2900	12/06/19	Vendor	FLORIDA POWER AND LIGHT- ACH	113019-87318	ACCT# 66333-87318 10/31-11/30/19	Electricity - General	001-543006-53901	\$190.32
Check	2901	12/06/19	Vendor	GREENSCAPE LANDSCAPE MAINT CORP	19707	12/19 LANDSCAPE MAINT COMMON AREA	Contracts-Landscape	001-534050-53901	\$1,100.00
Check	2901	12/06/19	Vendor	GREENSCAPE LANDSCAPE MAINT CORP	19706	12/19 LANDSCAPE MAINT	Contracts-Landscape	001-534050-53901	\$14,871.00
Check	2902	12/06/19	Vendor	PROLOGIS	120119	12/19 MANAGEMENT FEES	ProfServ-Field Management	001-531016-53901	\$4,000.00
Check	2903	12/09/19	Vendor	BILLING, COCHRAN, & RAMSEY	159368	LEGAL SERVICE FOR 10/19	ProfServ-Legal Services	001-531023-51401	\$1,815.00
Check	2904	12/09/19	Vendor	GREENSLEEVES, INC	16467	12/19 MONTHLY WETLAND MAINT	Contracts-Wetland Mitigation	001-534049-53901	\$2,602.95
Check	2905	12/09/19	Vendor	USA SWEEPING INC	28218	PORTER SERVICE 11/19	Contracts-Janitorial Services	001-534026-53901	\$687.00
Check	2906	12/11/19	Vendor	AMERICAN TRACK GENERATIONS LLC	AR19-2046	RAILROAD CROSSING REPAIRS	R&M Railroad Crossing	001-546158-53901	\$2,734.00
Check	2907	12/19/19	Vendor	GREENSCAPE LANDSCAPE MAINT CORP	19075	IRRIGATION WORK	R&M-Irrigation	001-546041-53901	\$1,228.98
Check	2908	12/19/19	Vendor	USA SWEEPING INC	28233	12/19 PORTER SERVICE	Contracts-Janitorial Services	001-534026-53901	\$4,305.00
Check	2908	12/19/19	Vendor	USA SWEEPING INC	28219	12/19 PORTER SERVICES	Contracts-Janitorial Services	001-534026-53901	\$2,130.00
Check	2909	12/20/19	Vendor	GREENSCAPE LANDSCAPE MAINT CORP	19897	IRRIGATION 12/19	R&M-Irrigation	001-546041-53901	\$316.53
Check	2909	12/20/19	Vendor	GREENSCAPE LANDSCAPE MAINT CORP	19900	IRRIGATION COMMON AREAS	R&M-Irrigation	001-546041-53901	\$227.35
Check	2909	12/20/19	Vendor	GREENSCAPE LANDSCAPE MAINT CORP	19905	INSTALLATION OF 500 SUNPATIENS FLOWERS	R&M-General	001-546001-53901	\$1,625.00
Check	2909	12/20/19	Vendor	GREENSCAPE LANDSCAPE MAINT CORP	19907	IRRIGATION WORK MAIN PUMP	R&M-Irrigation	001-546041-53901	\$786.69
Check	2910	12/27/19	Vendor	BEACON LAKES CDD	12192019 5106	EXCESS CASH DUE TO ASSESSMENTS COLLECTIONS	Due From Other Funds	131000	\$680,000.00
Check	2911	12/27/19	Vendor	CSX TRANSPORTATION	8383145	CROSSING SIGNAL ANNUAL FEE	Contracts-Other Services	001-534033-53901	\$1,701.00
Check	2912	12/30/19	Vendor	SUPERIOR LANDSCAPING	59926	MAINT SERVICE	Contracts-Canal Maint/Cleaning	001-534115-53901	\$5,444.67
Check	2912	12/30/19	Vendor	SUPERIOR LANDSCAPING	5608	12/19 LANDSCAPE MAINT	Contracts-Canal Maint/Cleaning	001-534115-53901	\$4,101.83
Check	2912	12/30/19	Vendor	SUPERIOR LANDSCAPING	59050	11/19 LANDSCAPE MAINT	Contracts-Canal Maint/Cleaning	001-534115-53901	\$4,101.83
Check	2913	12/30/19	Vendor	INFRAMARK, LLC	47374	12/19 MANAGEMENT FEES	ProfServ-Mgmt Consulting Serv	001-531027-51201	\$4,836.50
Check	2913	12/30/19	Vendor	INFRAMARK, LLC	47374	12/19 MANAGEMENT FEES	Postage and Freight	001-541006-51301	\$8.50
Check	2913	12/30/19	Vendor	INFRAMARK, LLC	47374	12/19 MANAGEMENT FEES	Printing and Binding	001-547001-51301	\$11.85
Check	2913	12/30/19	Vendor	INFRAMARK, LLC	47374	12/19 MANAGEMENT FEES	Misc-Web Hosting	001-549915-51301	\$125.00
Check	2913	12/30/19	Vendor	INFRAMARK, LLC	47374	12/19 MANAGEMENT FEES	ProfServ-Special Assessment	001-531038-51301	\$9,107.00
Check	2914	01/02/20	Vendor	BILLING, COCHRAN, & RAMSEY	159853	LEGAL SERVICE FOR 11/19	ProfServ-Legal Services	001-531023-51401	\$2,640.00
Check	2915	01/02/20	Vendor	KLEINFELDER	001259794	MITIGATION SERVICE 9/23-10/20/19	R&M-Mitigation	001-546100-53901	\$3,645.00
Check	2916	01/07/20	Vendor	FEDERAL EXPRESS	6-884-03569	SERVICE FOR 12/26/19	Postage and Freight	001-541006-51301	\$27.40
Check	2917	01/07/20	Vendor	GREENSCAPE LANDSCAPE MAINT CORP	19938	1/20 LANDSCAPE MAINT	Contracts-Landscape	001-534050-53901	\$14,871.00
Check	2917	01/07/20	Vendor	GREENSCAPE LANDSCAPE MAINT CORP	19982	12/19 IRRIGATION COMMON AREAS	R&M-Irrigation	001-546041-53901	\$1,110.24
Check	2918	01/08/20	Vendor	FLORIDA POWER AND LIGHT- ACH	123119-87318	ACCT# 66333-87318 11/30-12/31/19	Electricity - General	001-543006-53901	\$218.91
Check	2919	01/09/20	Vendor	AMERICAN TRACK GENERATIONS LLC	AR20-0060	11/19-12/19 SIGNAL MAINT/INSPECTION	R&M Railroad Crossing	001-546158-53901	\$1,546.00
Check	2919	01/09/20	Vendor	AMERICAN TRACK GENERATIONS LLC	AR20-0060	11/19-12/19 SIGNAL MAINT/INSPECTION	R&M Railroad Crossing	001-546158-53901	\$1,546.00
Check	2919	01/09/20	Vendor	AMERICAN TRACK GENERATIONS LLC	AR20-0061	ACCIDENT REPAIRS	R&M Railroad Crossing	001-546158-53901	\$3,195.00
Check	2920	01/13/20	Vendor	GREENSLEEVES, INC	16496	1/2020 MONTHLY WETLAND MAINT	Contracts-Wetland Mitigation	001-534049-53901	\$2,602.95

BEACON LAKES COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Bank Account

For the Period from 12/1/19 to 1/31/20

(Sorted by Check / ACH No.)

Pymt Type	Check / ACH No.	Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
Check	2921	01/14/20	Vendor	FEDERAL EXPRESS	6-890-37775	SERVICE FOR 12/26/19	Postage and Freight	001-541006-51301	\$29.70
Check	2922	01/16/20	Vendor	USA SWEEPING INC	28480	1/2020 PORTER SERVICE	Contracts-Janitorial Services	001-534026-53901	\$2,130.00
Check	2922	01/16/20	Vendor	USA SWEEPING INC	28494	1/2020 PORTER SERVICE	Contracts-Janitorial Services	001-534026-53901	\$4,305.00
Check	2923	01/22/20	Vendor	GREENSCAPE LANDSCAPE MAINT CORP	20043	IRRIGATION COMMON AREAS	R&M-Irrigation	001-546041-53901	\$1,119.52
Check	2924	01/28/20	Vendor	GREENSCAPE LANDSCAPE MAINT CORP	20049	IRRIGATION COMMON AREAS	R&M-Irrigation	001-546041-53901	\$475.86
Check	2925	01/28/20	Vendor	SUPERIOR LANDSCAPING	59984	JAN 2020 MAINT SVC	Contracts-Canal Maint/Cleaning	001-534115-53901	\$5,444.67
Check	2926	01/28/20	Vendor	U.S. BANK N.A.	01242020-5106	SERIES 2007 - TRSF ASSESSMENTS	Due From Other Funds	131000	\$8,872.78
Check	2927	01/29/20	Vendor	INFRAMARK, LLC	48214	1/2020 MGMT FEES	ProfServ-Mgmt Consulting Serv	001-531027-51201	\$4,836.50
Check	2927	01/29/20	Vendor	INFRAMARK, LLC	48214	1/2020 MGMT FEES	Postage and Freight	001-541006-51301	\$7.00
Check	2927	01/29/20	Vendor	INFRAMARK, LLC	48214	1/2020 MGMT FEES	Printing and Binding	001-547001-51301	\$198.80
Check	2927	01/29/20	Vendor	INFRAMARK, LLC	48214	1/2020 MGMT FEES	Misc-Web Hosting	001-549915-51301	\$125.00
Check	2928	01/29/20	Vendor	KLEINFELDER	001266373	MITIGATION SERVICE 11/19-12/15/19	R&M-Mitigation	001-546100-53901	\$4,500.00
Check	2929	01/31/20	Vendor	ALVAREZ ENGINEERS,INC.	5368	11/19-1/8/2020	ProfServ-Engineering	001-531013-51501	\$8,245.00
Check	2930	01/31/20	Vendor	BILLING,COCHRAN, & RAMSEY	160308	12/19-12/26/19	ProfServ-Legal Services	001-531023-51401	\$2,035.00
ACH	DD1232	12/06/19	Vendor	FLORIDA POWER AND LIGHT- ACH	112519-06312 ACH	ACCT# 90864-06312 10/25-11/25/19	Electricity - General	001-543006-53901	\$17.33
ACH	DD1233	12/06/19	Vendor	FLORIDA POWER AND LIGHT- ACH	112519-63214 ACH	ACCT# 73162-63214 10/25-11/25/19	Electricity - General	001-543006-53901	\$11.13
ACH	DD1234	12/06/19	Vendor	FLORIDA POWER AND LIGHT- ACH	112519-05229 ACH	ACCT# 04825-05229 10/25-11/25/19	Electricity - General	001-543006-53901	\$321.06
ACH	DD1235	12/06/19	Vendor	FLORIDA POWER AND LIGHT- ACH	112519-41012 ACH	ACCT# 13125-41012 10/25-11/25/19	Electricity - General	001-543006-53901	\$83.64
ACH	DD1236	12/06/19	Vendor	FLORIDA POWER AND LIGHT- ACH	112519-89141 ACH	ACCT# 71720-89141 10/25-11/25/19	Electricity - General	001-543006-53901	\$24.57
ACH	DD1237	12/06/19	Vendor	FLORIDA POWER AND LIGHT- ACH	112519-46545 ACH	ACCT# 04897-46545 10/25-11/25/19	Electricity - General	001-543006-53901	\$443.69
ACH	DD1238	01/06/20	Vendor	FLORIDA POWER AND LIGHT- ACH	122619-63214 ACH	ACCT# 73162-63214 11/25-12/26/19	Electricity - General	001-543006-53901	\$11.16
ACH	DD1239	01/06/20	Vendor	FLORIDA POWER AND LIGHT- ACH	122619-41012 ACH	ACCT# 13125-41012 11/25-12/26/19	Electricity - General	001-543006-53901	\$82.95
ACH	DD1240	01/06/20	Vendor	FLORIDA POWER AND LIGHT- ACH	122619-89141 ACH	ACCT# 71720-89141 11/25-12/26/19	Electricity - General	001-543006-53901	\$24.34
ACH	DD1241	01/06/20	Vendor	FLORIDA POWER AND LIGHT- ACH	122619-46545 ACH	ACCT# 04897-46545 11/25-12/26/19	Electricity - General	001-543006-53901	\$464.34
ACH	DD1242	01/06/20	Vendor	FLORIDA POWER AND LIGHT- ACH	122619-06312 ACH	ACCT# 90864-06312 11/25-12/26/19	Electricity - General	001-543006-53901	\$17.80
ACH	DD1243	01/06/20	Vendor	FLORIDA POWER AND LIGHT- ACH	122619-05229 ACH	04825-05229 11/25-12/26/19	Electricity - General	001-543006-53901	\$325.16
Account Total									\$828,911.60

Total Amount Paid	\$828,911.60
--------------------------	---------------------

Total Amount Paid - Breakdown by Fund	
Fund	Amount
General Fund - 001	820,038.82
Series 2007 Debt Service Fund - 202	8,872.78
Total	828,911.60

MEMORANDUM

TO: Board of Supervisors
FROM: Sergio Inguanzo, District Accountant
CC: Ken Cassel, District Manager
DATE: May 5, 2020
SUBJECT: March 2020 Financial Report

Please find enclosed the March 2020 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 expenditures through March were approximately 52% of the annual budget with the following notes for the fiscal year:
 - ProfServ-Engineering-Alvarez Engineers fees thru January 2020
 - Legal Advertising – Notice of Landowners' Meeting
 - Misc-Property Taxes – Miami-Dade County Tax Collector, 2019 property taxes
 - Contracts-Janitorial Services – USA Sweeping. December additional increase due to expansion
 - Contracts-Other Services – CSX Transportation crossing signal annual fee
 - Contracts-Landscape – Greenscape Landscape to-date. Budgeted additional mowing ended in December
 - Contracts-Canal Maint/Cleaning – Quarterly portion charged (20.25%) to Pan American West POA. December additional increase due to expansion
 - Electricity – General – FPL year-to-date
 - R&M-General – Greensleeves \$5,340 nuisance eradication; Bryant Electric meter work \$1,546
 - R&M-Grounds – Greensleeves cleanup and replanting \$9,640
 - R&M-Mitigation – Kleinfelder 9/23-2/23/20
 - R&M-Railroad Crossing – American Track Generations LLC, warning system repair \$2,014; railroad crossing repairs due to accidents \$2,734 & \$3,195; power check \$1,156

**Beacon Lakes
Community Development District**

Financial Report

March 31, 2020



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	Pages 11 - 12

**Beacon Lakes
Community Development District**

Financial Statements

(Unaudited)

March 31, 2020

Balance Sheet

March 31, 2020

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	\$ 288,782	\$ -	\$ -	\$ -	\$ 288,782
Accounts Receivable	14,161	-	-	-	14,161
Due From Other Funds	-	202,158	77,132	-	279,290
Investments:					
Money Market Account	1,356,709	-	-	-	1,356,709
Acquisition Fund	-	-	-	30,461	30,461
Reserve Fund B	-	-	9,219	-	9,219
Revenue Fund	-	-	8,882	-	8,882
Deposits	144	-	-	-	144
TOTAL ASSETS	\$ 1,659,796	\$ 202,158	\$ 95,233	\$ 30,461	\$ 1,987,648
<u>LIABILITIES</u>					
Accounts Payable	\$ 16,640	\$ -	\$ -	\$ -	\$ 16,640
Accrued Expenses	17,147	-	-	-	17,147
Due To Other Funds	279,290	-	-	-	279,290
TOTAL LIABILITIES	313,077	-	-	-	313,077
<u>FUND BALANCES</u>					
Restricted for:					
Debt Service	-	202,158	95,233	-	297,391
Capital Projects	-	-	-	30,461	30,461
Assigned to:					
Operating Reserves	180,854	-	-	-	180,854
Reserves - Irrigation System	72,277	-	-	-	72,277
Unassigned:	1,093,588	-	-	-	1,093,588
TOTAL FUND BALANCES	\$ 1,346,719	\$ 202,158	\$ 95,233	\$ 30,461	\$ 1,674,571
TOTAL LIABILITIES & FUND BALANCES	\$ 1,659,796	\$ 202,158	\$ 95,233	\$ 30,461	\$ 1,987,648

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending March 31, 2020

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	\$ 7,000	\$ 3,498	\$ 8,435	\$ 4,937	120.50%
Interest - Tax Collector	-	-	558	558	0.00%
Special Assmnts- Tax Collector	759,943	727,873	716,852	(11,021)	94.33%
Special Assmnts- Discounts	(30,398)	(29,116)	(3,259)	25,857	10.72%
TOTAL REVENUES	736,545	702,255	722,586	20,331	98.10%
EXPENDITURES					
Administration					
ProfServ-Dissemination Agent	1,500	-	-	-	0.00%
ProfServ-Engineering	23,000	11,500	11,869	(369)	51.60%
ProfServ-Legal Services	27,485	13,742	11,523	2,219	41.92%
ProfServ-Mgmt Consulting Serv	58,038	29,019	29,019	-	50.00%
ProfServ-Special Assessment	9,107	9,107	9,107	-	100.00%
Auditing Services	5,200	-	-	-	0.00%
Postage and Freight	600	300	230	70	38.33%
Insurance - General Liability	13,836	13,836	4,500	9,336	32.52%
Insurance - Vehicle	-	-	500	(500)	0.00%
Public Officials Insurance	-	-	6,286	(6,286)	0.00%
Printing and Binding	1,800	900	597	303	33.17%
Legal Advertising	500	430	429	1	85.80%
Misc-Admin Fee (%)	3,734	3,734	-	3,734	0.00%
Misc-Property Taxes	1,304	1,304	5,828	(4,524)	446.93%
Misc-Assessmnt Collection Cost	7,599	7,279	7,439	(160)	97.89%
Misc-Contingency	250	100	58	42	23.20%
Misc-Web Hosting	15,000	750	750	-	5.00%
Office Supplies	325	162	164	(2)	50.46%
Annual District Filing Fee	175	175	175	-	100.00%
Total Administration	169,453	92,338	88,474	3,864	52.21%
Field					
ProfServ-Field Management	48,000	24,000	24,000	-	50.00%
Contracts-Janitorial Services	51,660	25,830	34,350	(8,520)	66.49%
Contracts-Other Services	1,701	1,701	1,701	-	100.00%
Contracts-Water Analysis	19,300	7,200	-	7,200	0.00%
Contracts-Wetland Mitigation	31,235	15,618	15,618	-	50.00%
Contracts-Landscape	191,652	95,826	92,526	3,300	48.28%
Contracts-Canal Maint/Cleaning	39,255	19,628	41,098	(21,470)	104.69%
Contracts-Railroad Crossing	18,552	9,276	9,276	-	50.00%
Electricity - General	10,000	5,000	6,096	(1,096)	60.96%
R&M-General	12,000	6,000	9,198	(3,198)	76.65%

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending March 31, 2020

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-Canals	5,667	2,834	-	2,834	0.00%
R&M-Fertilizer	6,000	-	-	-	0.00%
R&M-Grounds	18,800	9,400	13,521	(4,121)	71.92%
R&M-Irrigation	30,000	15,000	14,808	192	49.36%
R&M-Mulch	25,000	-	-	-	0.00%
R&M-Trees and Trimming	30,000	15,000	8,450	6,550	28.17%
R&M-Mitigation	13,000	6,500	11,647	(5,147)	89.59%
R&M-Railroad Crossing	100	100	9,099	(8,999)	9099.00%
Misc-Hurricane Expense	11,000	-	-	-	0.00%
Total Field	562,922	258,913	291,388	(32,475)	51.76%
TOTAL EXPENDITURES	732,375	351,251	379,862	(28,611)	51.87%
Excess (deficiency) of revenues					
Over (under) expenditures	4,170	351,004	342,724	(8,280)	n/a
OTHER FINANCING SOURCES (USES)					
Contribution to (Use of) Fund Balance	4,170	-	-	-	0.00%
TOTAL FINANCING SOURCES (USES)	4,170	-	-	-	0.00%
Net change in fund balance	\$ 4,170	\$ 351,004	\$ 342,724	\$ (8,280)	n/a
FUND BALANCE, BEGINNING (OCT 1, 2019)	1,003,995	1,003,995	1,003,995		
FUND BALANCE, ENDING	\$ 1,008,165	\$ 1,354,999	\$ 1,346,719		

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending March 31, 2020

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	199,977	205,221	5,244	94.33%
Special Assmnts- Discounts	(8,702)	(7,999)	(933)	7,066	10.72%
TOTAL REVENUES	208,854	191,978	204,288	12,310	97.81%
EXPENDITURES					
Administration					
Misc-Assessmnt Collection Cost	2,176	2,000	2,130	(130)	97.89%
Total Administration	2,176	2,000	2,130	(130)	97.89%
Debt Service					
Debt Retirement - Other	206,678	-	-	-	0.00%
Total Debt Service	206,678	-	-	-	0.00%
TOTAL EXPENDITURES	208,854	2,000	2,130	(130)	1.02%
Excess (deficiency) of revenues					
Over (under) expenditures	-	189,978	202,158	12,180	0.00%
Net change in fund balance	\$ -	\$ 189,978	\$ 202,158	\$ 12,180	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2019)	-	(2,883)	-		
FUND BALANCE, ENDING	\$ -	\$ 187,095	\$ 202,158		

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending March 31, 2020

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	\$ -	\$ -	\$ 66	\$ 66	0.00%
Special Assmnts- Tax Collector	96,718	88,903	91,234	2,331	94.33%
Special Assmnts- Discounts	(3,869)	(3,556)	(415)	3,141	10.73%
TOTAL REVENUES	92,849	85,347	90,885	5,538	97.88%
EXPENDITURES					
Administration					
ProfServ-Trustee Fees	8,742	5,700	5,609	91	64.16%
Misc-Assessmnt Collection Cost	967	889	947	(58)	97.93%
Total Administration	9,709	6,589	6,556	33	67.52%
Debt Service					
Debt Retirement Series B	5,000	-	-	-	0.00%
Debt Retirement - Other	70,390	-	-	-	0.00%
Interest Expense Series B	7,750	3,875	3,875	-	50.00%
Total Debt Service	83,140	3,875	3,875	-	4.66%
TOTAL EXPENDITURES	92,849	10,464	10,431	33	11.23%
Excess (deficiency) of revenues Over (under) expenditures	-	74,883	80,454	5,571	0.00%
OTHER FINANCING SOURCES (USES)					
Operating Transfers-Out	-	-	(57)	(57)	0.00%
TOTAL FINANCING SOURCES (USES)	-	-	(57)	(57)	0.00%
Net change in fund balance	\$ -	\$ 74,883	\$ 80,397	\$ 5,514	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2019)	14,836	14,836	14,836		
FUND BALANCE, ENDING	\$ 14,836	\$ 89,719	\$ 95,233		

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending March 31, 2020

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	\$ -	\$ -	\$ 9,004	\$ 9,004	0.00%
TOTAL REVENUES	-	-	9,004	9,004	0.00%
EXPENDITURES					
Construction In Progress					
Construction in Progress B	-	-	2,583,128	(2,583,128)	0.00%
Total Construction In Progress	-	-	2,583,128	(2,583,128)	0.00%
TOTAL EXPENDITURES	-	-	2,583,128	(2,583,128)	0.00%
Excess (deficiency) of revenues Over (under) expenditures	-	-	(2,574,124)	(2,574,124)	0.00%
OTHER FINANCING SOURCES (USES)					
Interfund Transfer - In	-	-	57	57	0.00%
TOTAL FINANCING SOURCES (USES)	-	-	57	57	0.00%
Net change in fund balance	\$ -	\$ -	\$ (2,574,067)	\$ (2,574,067)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2019)	-	-	2,604,528		
FUND BALANCE, ENDING	\$ -	\$ -	\$ 30,461		

**Beacon Lakes
Community Development District**

Supporting Schedules

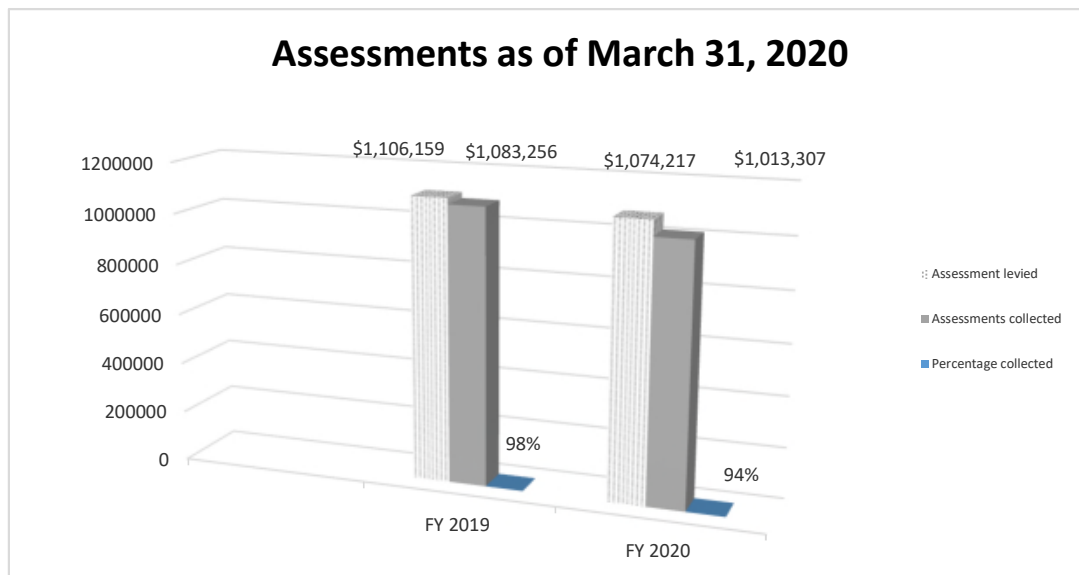
March 31, 2020

**Non-Ad Valorem Special Assessments
(Miami-Dade County - Monthly Collection Distributions)
For the Fiscal Year Ending September 30, 2020**

					ALLOCATION BY FUND		
Date Received	Net Amount Received	Discount / (Penalties) Amount	Collection Costs	Gross Amount Received	General Fund	2003 Debt Service Fund	2007 Debt Service Fund
Assessments Levied				\$ 1,074,217	\$ 759,943	\$ 217,556	\$ 96,718
Allocation %				100%	70.74%	20.25%	9.00%
11/22/19	\$ 10,595	\$ 487	\$ 112	\$ 11,194	\$ 7,919	\$ 2,267	\$ 1,008
12/03/19	54,387	2,266	572	57,226	40,484	11,590	5,152
12/10/19	726,783	306	7,647	734,736	519,781	148,803	66,153
12/23/19	176,388	839	1,782	179,009	126,638	36,254	16,117
01/10/20	22,698	709	229	23,637	16,722	4,787	2,128
02/10/20	7,333	-	173	7,506	5,309.77	1,520.08	675.78
TOTAL	\$ 998,184	\$ 4,607	\$ 10,515	\$ 1,013,307	\$ 716,852	\$ 205,221	\$ 91,234

% COLLECTED	94.3%	94.3%	94.3%	94.3%
-------------	-------	-------	-------	-------

TOTAL OUTSTANDING	\$ 60,910	\$ 43,090	\$ 12,336	\$ 5,484
--------------------------	------------------	------------------	------------------	-----------------



Cash & Investment Report
March 31, 2020

<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%	\$ 288,782
		Subtotal	<u>288,782</u>
Public Funds Money Market Account	BankUnited	1.05%	1,356,709
		Subtotal	<u>1,356,709</u>
DEBT SERVICE AND CAPITAL PROJECT FUNDS			
Series 2007B Acquisition & Construction Acct	U.S. Bank	0.01%	30,461
Series 2007B Reserve Account	U.S. Bank	0.01%	9,219
Series 2007B Revenue Acct	U.S. Bank	0.01%	8,882
		Subtotal	<u>48,561 (1)</u>
		Total	<u><u>\$ 1,694,053</u></u>

NOTE 1 - U.S. BANK OPEN ENDED MONTHLY COMMERCIAL PAPER MANUAL SWEEP.

Beacon Lakes CDD

Bank Reconciliation

Bank Account No. 5106 CenterState Bank GF
Statement No. 03-20
Statement Date 3/31/2020

G/L Balance (LCY)	288,782.19	Statement Balance	341,893.16
G/L Balance	288,782.19	Outstanding Deposits	0.00
Positive Adjustments	0.00		
		Subtotal	341,893.16
Subtotal	288,782.19	Outstanding Checks	53,110.97
Negative Adjustments	0.00	Differences	0.00
Ending G/L Balance	288,782.19	Ending Balance	288,782.19
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Outstanding Checks						
2/19/2019	Payment	2764	DEA SOUTH FL LLC	45,895.34	0.00	45,895.34
2/19/2019	Payment	2765	DEA SOUTH FL LLC	3,215.63	0.00	3,215.63
12/6/2019	Payment	2902	PROLOGIS	4,000.00	0.00	4,000.00
Total Outstanding Checks.....				53,110.97		53,110.97

Series 2007 Special Assessment Bonds**1. Recap of Capital Project Fund Activity Through March 31, 2020**

Opening Balance in Construction Account 8/20/2007		\$	22,835,770
Source of Funds: Interest Earned			867,306
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			55,752
Disbursements:			
	To Vendors		25,316,138
	Cost of Issuance		188,904
Adjusted Balance in Construction Account @ March 31, 2020		\$	<u>30,461</u>

BEACON LAKES COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Bank Account

For the Period from 2/1/20 to 3/31/20

(Sorted by Check / ACH No.)

Pymt Type	Check / ACH No.	Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
<u>CENTERSTATE BANK GF - (ACCT# XXXX5106)</u>									
Check	2931	02/04/20	Vendor	AMERICAN TRACK GENERATIONS LLC	AR20-0199	1/2020 SIGNAL MAINT INSPECTION	Contracts-Railroad Crossing	001-534122-53901	\$1,546.00
Check	2932	02/04/20	Vendor	FLORIDA POWER AND LIGHT- ACH	01272020-74104	NEW ACCT# 78273-74104 DEPOSIT 1714 NW 117TH PL # I	Deposits	001-156100-53901	\$94.00
Check	2933	02/04/20	Vendor	GREENSLEEVES, INC	16518	2/2020 MONTHLY WETLAND MAINT	Contracts-Wetland Mitigation	001-534049-53901	\$2,602.95
Check	2934	02/06/20	Vendor	FLORIDA POWER AND LIGHT- ACH	01312020-87318 CHECK	ACCT# 66333-87318 12/31-1/31/2020	Electricity - General	001-543006-53901	\$203.35
Check	2935	02/07/20	Vendor	GREENSCAPE LANDSCAPE MAINT CORP	20123	2/2020 LANDSCAPE MAINT	Contracts-Landscape	001-534050-53901	\$14,871.00
Check	2936	02/12/20	Vendor	GREENSLEEVES, INC	16533	ADD'L NUISANCE ERADICATION	Contracts-Wetland Mitigation	001-534049-53901	\$5,340.00
Check	2937	02/25/20	Vendor	SUPERIOR LANDSCAPING	61238	2/2020 MAINT SERVICE	Contracts-Canal Maint/Cleaning	001-534115-53901	\$5,444.67
Check	2937	02/25/20	Vendor	SUPERIOR LANDSCAPING	61242	1/2020 LANDSCAPE MAINT	Contracts-Canal Maint/Cleaning	001-534115-53901	\$4,101.83
Check	2937	02/25/20	Vendor	SUPERIOR LANDSCAPING	59986	12/2019 LANDSCAPE MAINT	Contracts-Canal Maint/Cleaning	001-534115-53901	\$4,101.83
Check	2938	02/26/20	Vendor	PROLOGIS	LAKES-010120	1/2020 MGMT FEES	ProfServ-Field Management	001-531016-53901	\$4,000.00
Check	2938	02/26/20	Vendor	PROLOGIS	LAKES-020120	2/2020 MGMT FEES	ProfServ-Field Management	001-531016-53901	\$4,000.00
Check	2939	03/02/20	Vendor	ALVAREZ ENGINEERS, INC.	5377	1/11-1/31/2020 FEES	ProfServ-Engineering	001-531013-51501	\$726.25
Check	2940	03/02/20	Vendor	GREENSCAPE LANDSCAPE MAINT CORP	20233	IRRIGATION COMMON AREAS	R&M-Irrigation	001-546041-53901	\$1,037.78
Check	2940	03/02/20	Vendor	GREENSCAPE LANDSCAPE MAINT CORP	20239	IRRIGATION COMMON AREAS	R&M-Irrigation	001-546041-53901	\$1,892.25
Check	2941	03/02/20	Vendor	INFRAMARK, LLC	48955	FEB 2020 MGMT FEES	ProfServ-Mgmt Consulting Serv	001-531027-51201	\$4,836.50
Check	2941	03/02/20	Vendor	INFRAMARK, LLC	48955	FEB 2020 MGMT FEES	Printing and Binding	001-547001-51301	\$13.20
Check	2941	03/02/20	Vendor	INFRAMARK, LLC	48955	FEB 2020 MGMT FEES	Misc-Web Hosting	001-549915-51301	\$125.00
Check	2942	03/02/20	Vendor	GREENSCAPE LANDSCAPE MAINT CORP	20252	3/2020 LANDSCAPE MAINT	Contracts-Landscape	001-534050-53901	\$14,871.00
Check	2943	03/02/20	Vendor	GREENSLEEVES, INC	16541	3/2020 MONTHLY WETLAND MAINT	Contracts-Wetland Mitigation	001-534049-53901	\$2,602.95
Check	2944	03/06/20	Vendor	GREENSCAPE LANDSCAPE MAINT CORP	20314	IRRIGATION COMMON AREAS	R&M-Irrigation	001-546041-53901	\$312.16
Check	2945	03/06/20	Vendor	SUPERIOR LANDSCAPING	61243	2/2020 LANDSCAPE MAINT	Contracts-Canal Maint/Cleaning	001-534115-53901	\$4,101.83
Check	2946	03/11/20	Vendor	AMERICAN TRACK GENERATIONS LLC	AR20-0431	2/2020 SIGNAL MAINT INSPECTION	Contracts-Railroad Crossing	001-534122-53901	\$1,546.00
Check	2947	03/11/20	Vendor	BRYANT ELECTRIC LLC	3154	INSTALL NEW FEEDER WIRES TO EXISTING METER	R&M-General	001-546001-53901	\$1,545.56
Check	2948	03/11/20	Vendor	FEDERAL EXPRESS	6-944-72724	FEDEX 2/25/2020	Postage and Freight	001-541006-51301	\$60.35
Check	2949	03/18/20	Vendor	FLORIDA POWER AND LIGHT- ACH	02282020-87318	ACCT# 66333-87318 1/31-2/28/2020	Electricity - General	001-543006-53901	\$188.58
Check	2950	03/18/20	Vendor	GREENSCAPE LANDSCAPE MAINT CORP	20342	IRRIGATION COMMON AREAS	R&M-Irrigation	001-546041-53901	\$305.96
Check	2950	03/18/20	Vendor	GREENSCAPE LANDSCAPE MAINT CORP	20340	IRRIGATION/ COMMON AREAS	R&M-Irrigation	001-546041-53901	\$495.61
Check	2950	03/18/20	Vendor	GREENSCAPE LANDSCAPE MAINT CORP	20353	IRRIGATION COMMON AREAS	R&M-Irrigation	001-546041-53901	\$519.54
Check	2951	03/19/20	Vendor	BILLING, COCHRAN, & RAMSEY	160842	LEGAL SERVICE FOR 1/2020	ProfServ-Legal Services	001-531023-51401	\$3,492.50
Check	2952	03/19/20	Vendor	GREENSLEEVES, INC	16549	3/2020 CLEANUP AND REPLANTING	Contracts-Wetland Mitigation	001-534049-53901	\$9,640.00
Check	2953	03/19/20	Vendor	KLEINFELDER	001273692	MITIGATION SERVICE 1/20-2/16/2020	R&M-Mitigation	001-546100-53901	\$1,755.00
Check	2953	03/19/20	Vendor	KLEINFELDER	001274073	MITIGATION SERVICE 1/27-2/23/2020	R&M-Mitigation	001-546100-53901	\$1,746.50
Check	2954	03/26/20	Vendor	BILLING, COCHRAN, & RAMSEY	161142	LEGAL SERVICE FOR 2/2020	ProfServ-Legal Services	001-531023-51401	\$1,540.00
Check	2955	03/26/20	Vendor	INFRAMARK, LLC	49730	3/2020 MGMT FEES	ProfServ-Mgmt Consulting Serv	001-531027-51201	\$4,836.50
Check	2955	03/26/20	Vendor	INFRAMARK, LLC	49730	3/2020 MGMT FEES	Postage and Freight	001-541006-51301	\$12.50
Check	2955	03/26/20	Vendor	INFRAMARK, LLC	49730	3/2020 MGMT FEES	Printing and Binding	001-547001-51301	\$83.15
Check	2955	03/26/20	Vendor	INFRAMARK, LLC	49730	3/2020 MGMT FEES	Office Supplies	001-551002-51301	\$120.00
Check	2955	03/26/20	Vendor	INFRAMARK, LLC	49730	3/2020 MGMT FEES	Misc-Web Hosting	001-549915-51301	\$125.00
ACH	DD1244	02/07/20	Vendor	FLORIDA POWER AND LIGHT- ACH	01272020-89141 ACH	ACCT# 71720-89141 12/26-1/27/2020	Electricity - General	001-543006-53901	\$22.86
ACH	DD1245	02/07/20	Vendor	FLORIDA POWER AND LIGHT- ACH	01272020-41012 ACH	ACCT# 13125-41012 12/26-1/27/2020	Electricity - General	001-543006-53901	\$79.75
ACH	DD1246	02/07/20	Vendor	FLORIDA POWER AND LIGHT- ACH	01272020-46545 ACH	ACCT# 04897-46545 12/26-1/27/2020	Electricity - General	001-543006-53901	\$387.22

BEACON LAKES COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Bank Account

For the Period from 2/1/20 to 3/31/20

(Sorted by Check / ACH No.)

Pymt Type	Check / ACH No.	Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
ACH	DD1247	02/07/20	Vendor	FLORIDA POWER AND LIGHT- ACH	01272020-05229 ACH	ACCT# 04825-05229 12/26-1/27/2020	Electricity - General	001-543006-53901	\$227.48
ACH	DD1248	02/07/20	Vendor	FLORIDA POWER AND LIGHT- ACH	01272020-06312 ACH	ACCT# 90864-06312 12/26-1/27/2020	Electricity - General	001-543006-53901	\$17.79
ACH	DD1249	02/07/20	Vendor	FLORIDA POWER AND LIGHT- ACH	01272020-63214 ACH	ACCT# 73162-63214 12/26-1/27/2020	Electricity - General	001-543006-53901	\$11.16
ACH	DD1250	03/07/20	Vendor	FLORIDA POWER AND LIGHT- ACH	02252020-74104 ACH	ACCT# 78273-74104 1/27-2/25/2020	Electricity - General	001-543006-53901	\$25.85
ACH	DD1251	03/07/20	Vendor	FLORIDA POWER AND LIGHT- ACH	02252020-46545 ACH	ACCT# 04897-46545 1/27-2/25/2020	Electricity - General	001-543006-53901	\$423.97
ACH	DD1252	03/07/20	Vendor	FLORIDA POWER AND LIGHT- ACH	02252020-41012 ACH	ACCT# 13125-41012 1/27-2/25/2020	Electricity - General	001-543006-53901	\$80.81
ACH	DD1253	03/07/20	Vendor	FLORIDA POWER AND LIGHT- ACH	02252020-89141 ACH	ACCT# 71720-89141 1/27-2/25/2020	Electricity - General	001-543006-53901	\$21.64
ACH	DD1254	03/07/20	Vendor	FLORIDA POWER AND LIGHT- ACH	02252020-06312 ACH	ACCT# 90864-06312 1/27-2/25/2020	Electricity - General	001-543006-53901	\$17.23
ACH	DD1255	03/07/20	Vendor	FLORIDA POWER AND LIGHT- ACH	02252020-05229 ACH	acct# 04825-05229 1/27-2/25/2020	Electricity - General	001-543006-53901	\$308.90
ACH	DD1256	03/07/20	Vendor	FLORIDA POWER AND LIGHT- ACH	02252020-63214 ACH	ACCT# 73162-63214 1/27-2/25/2020	Electricity - General	001-543006-53901	\$11.20
Account Total									\$106,473.16

Total Amount Paid	\$106,473.16
--------------------------	---------------------

Total Amount Paid - Breakdown by Fund	
Fund	Amount
General Fund - 001	106,473.16
Total	106,473.16

3C

**Beacon Lakes Community
Development District**

ANNUAL FINANCIAL REPORT

September 30, 2019

Beacon Lakes Community Development District

ANNUAL FINANCIAL REPORT

September 30, 2019

TABLE OF CONTENTS

	<u>Page Number</u>
REPORT OF INDEPENDENT AUDITORS	1-2
MANAGEMENT'S DISCUSSION AND ANALYSIS	3-8
BASIC FINANCIAL STATEMENTS:	
Government-wide Financial Statements:	
Statement of Net Position	9
Statement of Activities	10
Fund Financial Statements:	
Balance Sheet – Governmental Funds	11
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities	12
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	13
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	14
Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – General Fund	15
Notes to Financial Statements	16-30
Independent Auditor's Report on Internal Control Over Financial Reporting and On Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	31-32
Management Letter	33-34
Independent Accountant's Report/Compliance with Section 218.415 Florida Statutes	35



**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

REPORT OF INDEPENDENT AUDITORS

To the Board of Supervisors
Beacon Lakes Community Development District
Miami-Dade County, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of Beacon Lakes Community Development District as of and for the year ended September 30, 2019, and the related notes to financial statements, which collectively comprise the Districts, basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Fort Pierce / Stuart

- 1 -

To the Board of Supervisors
Beacon Lakes Community Development District

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Beacon Lakes Community Development District, as of September 30, 2019, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated March 27, 2020 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations and contracts. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Beacon Lakes Community Development District's internal control over financial reporting and compliance.



Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

March 27, 2020

**Beacon Lakes Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2019**

Management's discussion and analysis of Beacon Lakes Community Development District (the "District") financial performance provides an objective and easily readable analysis of the District's financial activities. The analysis provides summary financial information for the District and should be read in conjunction with the District's financial statements.

OVERVIEW OF THE FINANCIAL STATEMENTS

The District's basic financial statements comprise three components; 1) *Government-wide financial statements*, 2) *Fund financial statements*, and 3) *Notes to financial statements*. The *Government-wide financial statements* present an overall picture of the District's financial position and results of operations. The *Fund financial statements* present financial information for the District's major funds. The *Notes to financial statements* provide additional information concerning the District's finances.

The *Government-wide financial statements* are the **statement of net position** and the **statement of activities**. These statements use accounting methods similar to those used by private-sector companies. Emphasis is placed on the net position of governmental activities and the change in net position. Governmental activities are primarily supported by special assessments.

The **statement of net position** presents information on all assets and liabilities of the District, with the difference between assets and liabilities reported as net position. Net position is reported in three categories; 1) invested in capital assets, net of related debt, 2) restricted, and 3) unrestricted. Assets, liabilities, and net position are reported for all Governmental activities.

The **statement of activities** presents information on all revenues and expenses of the District and the change in net position. Expenses are reported by major function and program revenues relating to those functions are reported, providing the net cost of all functions provided by the District. To assist in understanding the District's operations, expenses have been reported as governmental activities. Governmental activities financed by the District include general government and debt service.

Fund financial statements present financial information for governmental funds. These statements provide financial information for the major funds of the District. Governmental fund financial statements provide information on the current assets and liabilities of the funds, changes in current financial resources (revenues and expenditures), and current available resources.

**Beacon Lakes Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2019**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Fund financial statements include a **balance sheet** and a **statement of revenues, expenditures and changes in fund balances** for all governmental funds. A **statement of revenues, expenditures, and changes in fund balances – budget and actual** is provided for the District's General Fund. *Fund financial statements* provide more detailed information about the District's activities. Individual funds are established by the District to track revenues that are restricted to certain uses or to comply with legal requirements.

The *government-wide financial statements* and the *fund financial statements* provide different pictures of the District. The *government-wide financial statements* provide an overall picture of the District's financial standing. These statements are comparable to private-sector companies and give a good understanding of the District's overall financial health and how the District paid for the various activities, or functions, provided by the District. All assets of the District, including buildings and improvements, and infrastructure are reported in the **statement of net position**. All liabilities, including principal outstanding on bonds are included. The **statement of activities** includes depreciation on all long lived assets of the District, but transactions between the different functions of the District have been eliminated in order to avoid "doubling up" the revenues and expenses. The *fund financial statements* provide a picture of the major funds of the District. In the case of governmental activities, outlays for long lived assets are reported as expenditures and long-term liabilities, such as general obligation bonds, are not included in the fund financial statements. To provide a link from the *fund financial statements* to the *government-wide financial statements*, reconciliations are provided from the *fund financial statements* to the *government-wide financial statements*.

Notes to financial statements provide additional detail concerning the financial activities and financial balances of the District. Additional information about the accounting practices of the District, investments of the District, capital assets and long-term debt are some of the items included in the *notes to financial statements*.

Financial Highlights

The following are the highlights of financial activity for the year ended September 30, 2019.

- ◆ The District's total assets exceeded total liabilities by \$11,991,775 (net position). Net investment in capital assets for the District was \$10,294,733. Unrestricted net position for Governmental Activities was \$(851,984). Governmental activities restricted net position was \$2,549,026.
- ◆ Governmental activities revenues total \$1,104,162 while governmental activities expenses and conveyances totaled \$4,904,852.

**Beacon Lakes Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2019**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District

The following schedule provides a summary of the assets, liabilities and net position of the District and is presented by category for comparison purposes.

Net Position

	Governmental Activities	
	2019	2018
Current assets	\$ 1,074,317	\$ 1,158,988
Restricted assets	2,615,584	8,057,414
Capital assets	10,352,624	10,099,378
Total Assets	<u>14,042,525</u>	<u>19,315,780</u>
Current liabilities	357,165	1,545,264
Non-current liabilities	1,693,585	1,978,051
Total Liabilities	<u>2,050,750</u>	<u>3,523,315</u>
Net Position		
Net investment in capital assets	10,294,733	10,039,172
Restricted	2,549,026	7,039,530
Unrestricted	<u>(851,984)</u>	<u>(1,286,237)</u>
Total Net Position	<u>\$ 11,991,775</u>	<u>\$ 15,792,465</u>

The decrease in current liabilities is related to the payments of contracts/retainage payable and the accrued payment to landowners in the current year.

The decrease in restricted assets is related to current year capital asset additions.

The decrease in non-current liabilities and the increase in unrestricted net position are primarily related to refund payments to landowners.

The decrease in net position is related to the conveyance of assets in the current year.

**Beacon Lakes Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2019**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District (Continued)

The following schedule provides a summary of the changes in net position of the District and is presented by category for comparison purposes.

Change In Net Position

	Governmental Activities	
	2019	2018
Program Revenues		
Charges for services	\$ 1,063,947	\$ 977,895
General Revenues		
Investment earnings	40,014	27,922
Miscellaneous revenues	201	578
Total Revenues	<u>1,104,162</u>	<u>1,006,395</u>
Expenses		
General government	146,451	175,306
Physical environment	522,307	524,716
Interest on long-term debt	20,061	19,805
Total Expenses	<u>688,819</u>	<u>719,827</u>
Conveyance of capital assets	<u>4,216,033</u>	<u>-</u>
Change in Net Position	(3,800,690)	286,568
Net Position - Beginning of Year	<u>15,792,465</u>	<u>15,505,897</u>
Net Position - End of Year	<u>\$ 11,991,775</u>	<u>\$ 15,792,465</u>

The decrease in general government is primarily due to an decrease in professional services.

The increase in charges for services is related to a budgeted increase in special assessments in the General Fund.

Certain capital assets were conveyed to another government in the current year.

**Beacon Lakes Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2019**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Capital Assets Activity

The following schedule provides a summary of the District's capital assets as of September 30, 2019 and 2018.

	Governmental Activities	
	2019	2018
Land and improvements	\$ 7,833,702	\$ 7,937,118
Construction in progress	-	1,495,099
Infrastructure	2,809,820	918,050
Improvements other than buildings	25,525	25,525
Less: accumulated depreciation	(316,423)	(276,414)
Governmental Activities Capital Assets	<u>\$ 10,352,624</u>	<u>\$ 10,099,378</u>

During the year, \$2,617,518 of construction in progress was added, \$1,891,770 was added to infrastructure, \$4,216,033 was conveyed to other governments and depreciation was \$40,009.

General Fund Budgetary Highlights

The budget exceeded governmental expenditures primarily due to lower repairs and maintenance expenses than were anticipated.

There were no amendments to the September 30, 2019 budget.

Debt Management

Governmental Activities debt includes the following:

- ◆ In August 2007, the District issued \$8,580,000 Series 2007B Special Assessment Bonds. These bonds were issued to finance and refinance the acquisition and construction of certain infrastructure improvements within the District. The balance outstanding at September 30, 2019 was \$125,000.
- ◆ During fiscal year 2013, the District collected excess special assessment prepayments from landowners. As of September 30, 2019, the District owes landowners \$951,088 and \$904,894 in assessments related to the Series 2003A and Series 2007 Special Assessment Bonds, respectively.

**Beacon Lakes Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2019**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Economic Factors and Next Year's Budget

Beacon Lakes Community Development District does not expect any economic factors to have any significant effect on the financial position or results of operations of the District in fiscal year 2020.

Request for Information

The financial report is designed to provide a general overview of Beacon Lakes Community Development District's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Beacon Lakes Community Development District, Inframark Infrastructure Management Services, 210 North University Drive, Suite 702, Coral Springs, Florida 33071.

Beacon Lakes Community Development District
STATEMENT OF NET POSITION
September 30, 2019

	Governmental Activities
ASSETS	
Current Assets	
Cash	\$ 874,832
Investments	190,654
Accounts receivable	3,221
Prepaid expenses	5,610
Total Current Assets	<u>1,074,317</u>
Non-Current Assets	
Restricted Assets	
Investments - debt service	9,226
Investments - capital projects	2,606,358
Capital Assets, Not Being Depreciated	
Land and improvements	7,833,702
Capital Assets, Being Depreciated	
Infrastructure	2,809,820
Improvements other than buildings	25,525
Less: accumulated depreciation	(316,423)
Total Non-current Assets	<u>12,968,208</u>
Total Assets	<u>14,042,525</u>
LIABILITIES	
Current Liabilities	
Accounts payable and accrued expenses	66,541
Bonds payable	5,000
Due to landowners	282,395
Accrued interest	3,229
Total Current Liabilities	<u>357,165</u>
Non-Current Liabilities	
Bonds payable	120,000
Due to landowners	1,573,585
Total Non-Current Liabilities	<u>1,693,585</u>
Total Liabilities	<u>2,050,750</u>
NET POSITION	
Net investment in capital assets	10,294,733
Restricted - debt service	2,388
Restricted - capital projects	2,546,638
Unrestricted	(851,984)
Total Net Position	<u><u>\$ 11,991,775</u></u>

See accompanying notes to financial statements.

Beacon Lakes Community Development District
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2019

Functions/Programs	Expenses	Program Revenues Charges for Services	Net (Expenses) Revenues and Changes in Net Position Governmental Activities
Governmental Activities			
General government	\$ (146,451)	\$ 166,797	\$ 20,346
Physical environment	(522,307)	594,869	72,562
Interest on long-term debt	(20,061)	302,281	282,220
Total Governmental Activities	<u>\$ (688,819)</u>	<u>\$ 1,063,947</u>	<u>375,128</u>
General Revenues			
Investment income			40,014
Miscellaneous revenues			201
Total General Revenues			<u>40,215</u>
Conveyance of capital assets			4,216,033
Change in Net Position			(3,800,690)
Net Position - October 1, 2018			<u>15,792,465</u>
Net Position - September 30, 2019			<u>\$ 11,991,775</u>

See accompanying notes to financial statements.

Beacon Lakes Community Development District
BALANCE SHEET –
GOVERNMENTAL FUNDS
September 30, 2019

	General	Debt Service 201	Debt Service 202	Capital Projects 302	Total Governmental Funds
ASSETS					
Cash	\$ 874,832	\$ -	\$ -	\$ -	\$ 874,832
Investments	190,654	-	-	-	190,654
Accounts receivable	3,221	-	-	-	3,221
Prepaid expenses	-	-	5,610	-	5,610
Restricted assets					
Investments, at fair value	-	-	9,226	2,606,358	2,615,584
Total Assets	<u>\$ 1,068,707</u>	<u>\$ -</u>	<u>\$ 14,836</u>	<u>\$ 2,606,358</u>	<u>\$ 3,689,901</u>
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable and accrued expenses	<u>\$ 64,711</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,830</u>	<u>\$ 66,541</u>
FUND BALANCES					
Nonspendable - prepaid expenses	-	-	5,610	-	5,610
Restricted:					
Debt service	-	-	9,226	-	9,226
Capital projects	-	-	-	2,604,528	2,604,528
Assigned:					
Operating reserves	180,854	-	-	-	180,854
Renewals and replacements	72,277	-	-	-	72,277
Unassigned	750,865	-	-	-	750,865
Total Fund Balances	<u>1,003,996</u>	<u>-</u>	<u>14,836</u>	<u>2,604,528</u>	<u>3,623,360</u>
Total Liabilities and Fund Balances	<u>\$ 1,068,707</u>	<u>\$ -</u>	<u>\$ 14,836</u>	<u>\$ 2,606,358</u>	<u>\$ 3,689,901</u>

See accompanying notes to financial statements.

**Beacon Lakes Community Development District
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
September 30, 2019**

Total Governmental Fund Balances	\$ 3,623,360
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets (land and improvements (\$7,833,702), infrastructure (\$2,809,820) and improvements other than buildings (\$25,525), net of accumulated depreciation (\$316,423)) used in governmental activities are not financial resources and; therefore, are not reported at the fund statement level.	10,352,624
Long-term liabilities, including due to landowners (\$1,855,980)) and bonds payable (\$125,000)) are not due and payable in the current period and; therefore, are not reported at the fund statement level.	(1,980,980)
Accrued interest expense for long-term debt is not a financial use and; therefore, is not reported at the fund statement level.	<u>(3,229)</u>
Net Position of Governmental Activities	<u><u>\$ 11,991,775</u></u>

See accompanying notes to financial statements.

Beacon Lakes Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – GOVERNMENTAL FUNDS
For the Year Ended September 30, 2019

	General	Debt Service 201	Debt Service 202	Capital Projects 302	Total Governmental Funds
Revenues					
Special assessments	\$ 761,666	\$ 209,254	\$ 93,027	\$ -	\$1,063,947
Investment income	21,669	-	46	18,299	40,014
Miscellaneous revenue	201	-	-	-	201
Total Revenues	783,536	209,254	93,073	18,299	1,104,162
Expenditures					
Current					
General government	146,451	-	-	-	146,451
Physical environment	482,298	-	-	-	482,298
Capital outlay	-	-	-	4,509,288	4,509,288
Debt service					
Principal	-	210,044	74,422	-	284,466
Interest	-	-	8,060	-	8,060
Other	-	2,093	10,037	-	12,130
Total Expenditures	628,749	212,137	92,519	4,509,288	5,442,693
Excess (Deficiency) of Revenues Over/ (Under) Expenditures	154,787	(2,883)	554	(4,490,989)	(4,338,531)
Other financing sources/(uses)					
Transfers in	-	-	-	407	407
Transfers out	-	-	(407)	-	(407)
Total Other Financing Sources/(Uses)	-	-	(407)	407	-
Net Change in Fund Balances	154,787	(2,883)	147	(4,490,582)	(4,338,531)
Fund Balances - October 1, 2018	849,209	2,883	14,689	7,095,110	7,961,891
Fund Balances - September 30, 2019	\$ 1,003,996	\$ -	\$ 14,836	\$2,604,528	\$3,623,360

See accompanying notes to financial statements.

Beacon Lakes Community Development District
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2019

Net Change in Fund Balances - Total Governmental Funds	\$ (4,338,531)
--	----------------

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

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount capital outlay (\$4,509,288) exceeded depreciation (\$40,009) and conveyance of assets (\$4,216,033) in the current period.	253,246
---	---------

Repayments to landowners are expenditures in the governmental funds statements, but the repayment reduces long-term liabilities in the Statement of Net Position.	279,466
---	---------

Repayments of bond principal are expenditures in the governmental funds statements, but the repayment reduces long-term liabilities in the Statement of Net Position.	5,000
---	-------

In the Statement of Activities, interest is accrued on outstanding bonds; whereas at the governmental funds level, interest expenditures are reported when due. This is the change in accrued interest in the current period.	<div style="border-top: 1px solid black; display: inline-block;">129</div>
---	--

Change in Net Position of Governmental Activities	<div style="border-top: 1px solid black; border-bottom: 3px double black; display: inline-block;">\$ (3,800,690)</div>
---	--

See accompanying notes to financial statements.

Beacon Lakes Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES – BUDGET AND ACTUAL – GENERAL FUND
For the Year Ended September 30, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Special assessments	\$ 760,209	\$ 760,209	\$ 761,666	\$ 1,457
Investment income	1,500	1,500	21,669	20,169
Miscellaneous revenue	-	-	201	201
Total Revenues	<u>761,709</u>	<u>761,709</u>	<u>783,536</u>	<u>21,827</u>
Expenditures				
Current				
General government	150,540	150,540	146,451	4,089
Physical environment	<u>572,877</u>	<u>572,877</u>	<u>482,298</u>	<u>90,579</u>
Total Expenditures	<u>723,417</u>	<u>723,417</u>	<u>628,749</u>	<u>94,668</u>
Net Change in Fund Balances	38,292	38,292	154,787	116,495
Fund Balances - October 1, 2018	<u>779,050</u>	<u>779,050</u>	<u>849,209</u>	<u>70,159</u>
Fund Balances - September 30, 2019	<u><u>\$ 817,342</u></u>	<u><u>\$ 817,342</u></u>	<u><u>\$1,003,996</u></u>	<u><u>\$ 186,654</u></u>

See accompanying notes to financial statements.

**Beacon Lakes Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2019**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District's more significant accounting policies are described below.

1. Reporting Entity

The District was established on May 6, 2003, pursuant to the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, as amended (the "Act"), by Ordinance #03-105 of the Board of County Commissioners of Miami-Dade County, as a Community Development District. The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of the infrastructure necessary for community development within its jurisdiction. The District is authorized to issue bonds for the purpose, among others, of financing, funding, planning, establishing, acquiring, constructing district roads, landscaping, and other basic infrastructure projects within or outside the boundaries of the Beacon Lakes Community Development District. The District is governed by a Board of Supervisors who are elected to four year terms. The District operates within the criteria established by Chapter 190.

As required by GAAP, these financial statements present the Beacon Lakes Community Development District (the primary government) as a stand-alone government. The reporting entity for the District includes all functions of government in which the District's Board exercises oversight responsibility including, but not limited to, financial interdependency, selection of governing authority, designation of management, significant ability to influence operations and accountability for fiscal matters.

Based upon the application of the above-mentioned criteria as set forth in Governmental Accounting Standards Board Statement Number 61, The Financial Reporting Entity, the District has identified no component units.

2. Measurement Focus and Basis of Accounting

The basic financial statements of the District are composed of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to financial statements

**Beacon Lakes Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2019**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

a. Government-wide Financial Statements

Government-wide financial statements report all non-fiduciary information about the reporting government as a whole. These statements include all the governmental activities of the primary government. The effect of interfund activity has been removed from these statements.

Governmental activities are supported by special assessments and interest. Program revenues are netted with program expenses in the statement of activities to present the net cost of each program

Amounts paid to acquire capital assets are capitalized as assets, rather than reported as an expenditure. Proceeds of long-term debt are recorded as liabilities in the government-wide financial statements, rather than as an other financing source.

Amounts paid to reduce long-term indebtedness of the reporting government are reported as a reduction of the related liability, rather than as an expenditure.

b. Fund Financial Statements

The underlying accounting system of the District is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund financial statements for the primary government's governmental funds are presented after the government-wide financial statements. These statements display information about major funds individually.

**Beacon Lakes Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2019**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds

The District classifies fund balance according to Governmental Accounting Standards Board Statement 54 – Fund Balance Reporting and Governmental Fund Type Definitions. The Statement requires the fund balance for governmental funds to be reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

The District has various policies governing the fund balance classifications.

Nonspendable Fund Balance – This classification consists of amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact.

Restricted Fund Balance – This classification includes amounts that can be spent only for specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

Assigned Fund Balance – This classification consists of the Board of Supervisors' intent to be used for specific purposes, but are neither restricted nor committed. The assigned fund balances can also be assigned by the District's management company.

Unassigned Fund Balance – This classification is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications. Unassigned fund balance is considered to be utilized first when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

Fund Balance Spending Hierarchy – For all governmental funds except special revenue funds, when restricted, committed, assigned, and unassigned fund balances are combined in a fund, qualified expenditures are paid first from restricted or committed fund balance, as appropriate, then assigned and finally unassigned fund balances.

**Beacon Lakes Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2019**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds (Continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are considered to be available when they are collected within the current period or soon thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Interest associated with the current fiscal period is considered to be an accrual item and so has been recognized as revenue of the current fiscal period.

Under the current financial resources measurement focus, only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered to be a measure of “available spendable resources”.

Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of “available spendable resources” during a period.

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

Amounts expended to acquire capital assets are recorded as expenditures in the year that resources are expended, rather than as fund assets. The proceeds of long-term debt are recorded as an other financing source rather than as a fund liability.

Debt service expenditures are recorded only when payment is due.

3. Basis of Presentation

a. Governmental Major Funds

General Fund – The General Fund is the District’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

**Beacon Lakes Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2019**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Basis of Presentation (Continued)

a. Governmental Major Funds (Continued)

Debt Service Funds – Accounts for debt service requirements to retire the special assessment bonds which were used to finance the construction of District infrastructure improvements. The bonds are secured by a first lien on and pledge of the Pledged Revenues.

Capital Projects Funds – The Capital Projects Funds account for construction of infrastructure improvements within the boundaries of the district.

b. Non-current Governmental Assets/Liabilities

GASB Statement 34 requires that non-current governmental assets, such as land and improvements, and non-current governmental liabilities, such as general obligation bonds and due to developer be reported in the governmental activities column in the government-wide Statement of Net Position.

4. Assets, Liabilities, and Net Position or Equity

a. Cash and Investments

Florida Statutes require state and local governmental units to deposit monies with financial institutions classified as "Qualified Public Depositories," a multiple financial institution pool whereby groups of securities pledged by the various financial institutions provide common collateral from their deposits of public funds. This pool is provided as additional insurance to the federal depository insurance and allows for additional assessments against the member institutions, providing full insurance for public deposits.

The District is authorized to invest in those financial instruments as established by Section 218.415, Florida Statutes. The authorized investments consist of:

1. Direct obligations of the United States Treasury;
2. The Local Government Surplus Funds Trust or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperative Act of 1969;
3. Interest-bearing time deposits or savings accounts in authorized qualified public depositories;
4. Securities and Exchange Commission, registered money market funds with the highest credit quality rating from a nationally recognized rating agency.

**Beacon Lakes Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2019**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Assets, Liabilities, and Net Position or Equity (Continued)

a. Cash and Investments (Continued)

For purposes of the statement of cash flows, cash equivalents include time deposits and all highly liquid debt instruments with original maturities of three months or less and held in a qualified public depository as defined by Section 280.02, Florida Statutes.

b. Restricted Assets

Certain net position of the District is classified as restricted assets on the statement of net position because their use is limited either by law through constitutional provisions or enabling legislation; or by restrictions imposed externally by creditors. In a fund with both restricted and unrestricted assets, qualified expenses are considered to be paid first from restricted net position and then from unrestricted net position.

c. Capital Assets

Capital assets, which include land and improvements, infrastructure, and improvements other than buildings are reported in the governmental activities column.

The District defines capital assets as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of one year. The valuation basis for all assets is historical cost.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend its useful life are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Depreciation of capital assets is computed and recorded by utilizing the straight-line method. Estimated useful lives of the various classes of depreciable capital assets range from 15 to 40 years.

Beacon Lakes Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2019

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Assets, Liabilities, and Net Position or Equity (Continued)

d. Budgets

Budgets are prepared and adopted after public hearings for the governmental funds, pursuant to Chapter 190 and Section 200.065, Florida Statutes. The District utilizes the same basis of accounting for budgets as it does for revenues and expenditures in its various funds. The legal level of budgetary control is at the fund level. All budgeted appropriations lapse at year end. Formal budgets are adopted for the general and debt service funds. As a result, deficits in the budget columns of the accompanying financial statements may occur.

NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

1. Explanation of Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position

“Total fund balances” of the District’s governmental funds, \$3,623,360, differs from “Net Position” of governmental activities, \$11,991,775, reported in the Statement of Net Position. This difference primarily results from the long-term economic focus of the Statement of Net Position versus the current financial resources focus of the governmental fund balance sheet. The effect of the differences is illustrated below.

Capital related items

When capital assets (land, buildings, and improvements and infrastructure that are to be used in governmental activities) are purchased or constructed, the cost of those assets is reported as expenditures in governmental funds. However, the Statement of Net Position included those capital assets among the assets of the District as a whole.

Land and improvements	\$ 7,833,702
Infrastructure	2,809,820
Improvements other than buildings	25,525
Less: accumulated depreciation	<u>(316,423)</u>
Total	<u><u>\$ 10,352,624</u></u>

**Beacon Lakes Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2019**

NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)

1. Explanation of Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position (Continued)

Long-term debt transactions

Governmental Activities long-term liabilities are not due and payable in the current period and are not reported as fund liabilities. All liabilities (both current and long-term) are reported in the Statement of Net Position. Balances at September 30, 2019 were:

Bonds payable	\$ (125,000)
Due to landowners	<u>(1,855,980)</u>
Total	<u>\$ (1,980,980)</u>

Accrued interest

Accrued liabilities in the Statement of Net Position differ from the amount reported in governmental funds due to the accrued interest on bonds.

Accrued interest	<u>\$ (3,229)</u>
------------------	-------------------

2. Explanation of Differences Between the Governmental Fund Operating Statements and the Statement of Activities

The “net change in fund balances” for government funds, \$(4,338,531), differs from the “change in net position” for governmental activities, \$(3,800,690), reported in the Statement of Activities. The differences arise primarily from the long-term economic focus of the Statement of Activities versus the current financial resources focus of the governmental funds. The effect of the differences is illustrated below.

Beacon Lakes Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2019

NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)

2. Explanation of Differences Between the Governmental Fund Operating Statements and the Statement of Activities (Continued)

Capital related items

When capital assets that are to be used in governmental activities are purchased or constructed, the resources expended for those assets are reported as expenditures in governmental funds. However, in the Statement of Activities, the costs of those assets is allocated over their estimated useful lives and reported as depreciation expense. As a result, fund balances decrease by the amount of financial resources expended, whereas net position decreases by the amount of depreciation charged for the year.

Depreciation	\$ (40,009)
Conveyance of assets	(4,216,033)
Capital outlay	<u>4,509,288</u>
Net Change in Capital Related Items	<u>\$ 253,246</u>

Long-term debt transactions

Repayments to landowners are reported as an expenditure in the governmental funds and, thus, have the effect of reducing fund balance because current financial resources have been used.

Refund to landowners	<u>\$ 279,466</u>
----------------------	-------------------

Repayments of bond principal are reported as an expenditure in the governmental funds and, thus, have the effect of reducing fund balance because current financial resources have been used.

Bonds principal payments	<u>\$ 5,000</u>
--------------------------	-----------------

Some expenses reported in the statement of activities do not require the use of current financial resources, and therefore, are not reported as expenditures in governmental funds.

Change in accrued interest payable	<u>\$ 129</u>
------------------------------------	---------------

Beacon Lakes Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2019

NOTE C – CASH AND INVESTMENTS

All deposits are held in qualified public depositories and are included on the accompanying balance sheet as cash and investments.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a formal deposit policy for custodial credit risk; however, they follow the provisions of Chapter 280, Florida Statutes regarding deposits and investments. As of September 30, 2019, the District's bank balance was \$939,173 and the carrying value was \$874,832. Exposure to custodial credit risk was as follows. The District maintains all deposits in a qualified public depository in accordance with the provisions of Chapter 280, Florida Statutes, which means that all deposits are fully insured by Federal Depositors Insurance or collateralized under Chapter 280, Florida Statutes.

As of September 30, 2019, the District had the following investments and maturities:

<u>Investment</u>	<u>Maturities</u>	<u>Fair Value</u>
Commercial Paper	N/A	\$ 2,615,584
Certificate of Deposit	1/1/2020	190,654
		<u>\$ 2,806,238</u>

The District categorizes its fair value measurements within the fair value hierarchy recently established by generally accepted accounting principles. The fair value is the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The District uses a market approach in measuring fair value that uses prices and other relevant information generated by market transactions involving identical or similar assets, liabilities, or groups of assets and liabilities.

Assets or liabilities are classified into one of three levels. Level 1 is the most reliable and is based on quoted price for identical assets, or liabilities, in an active market. Level 2 uses significant other observable inputs when obtaining quoted prices for identical or similar assets, or liabilities, in markets that are not active. Level 3 is the least reliable and uses significant unobservable inputs that use the best information available under the circumstances, which includes the District's own data in measuring unobservable inputs.

Based on the criteria in the preceding paragraph, the investment in Commercial Paper is a Level 1 asset.

Interest Rate Risk

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

**Beacon Lakes Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2019**

NOTE C – CASH AND INVESTMENTS (CONTINUED)

Credit Risk

The District's investments in treasury funds, commercial paper, and government loans are limited by state statutory requirements and bond compliance. The District has no investment policy that would further limit its investment choices. As of September 30, 2019, the District's investments in Commercial paper were rated A-1+ by Standard & Poor's.

Concentration of Credit Risk

The District places no limit on the amount it may invest in any one fund. The investment in Commercial Paper is 93% and the certificate of deposit is 7% of the District's total investments.

The types of deposits and investments and their level of risk exposure as of September 30, 2019 were typical of these items during the fiscal year then ended. The District considers any decline in fair value for certain investments to be temporary.

NOTE D – RELATED PARTY TRANSACTIONS

All voting members of the board of supervisors are employed by the District's property management company. Payments made to the property management company for property management services and refunds to landowner totaled \$48,000 and \$14,778, respectively, during the fiscal year ended September 30, 2019.

Beacon Lakes Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2019

NOTE E – CAPITAL ASSETS

Capital Asset activity for the year ended September 30, 2019 was as follows:

	Balance October 1, 2018	Additions	Deletions	Balance September 30, 2019
<u>Governmental activities:</u>				
Capital assets, not being depreciated:				
Land and land improvements	\$ 7,937,118	\$ -	\$ (103,416)	\$ 7,833,702
Construction in progress	1,495,099	2,617,518	(4,112,617)	-
Total Capital Assets, Not Depreciated	<u>9,432,217</u>	<u>2,617,518</u>	<u>(4,216,033)</u>	<u>7,833,702</u>
Capital assets, being depreciated:				
Improvements	25,525	-	-	25,525
Infrastructure	918,050	1,891,770	-	2,809,820
Total Capital Assets, Being Depreciated	<u>943,575</u>	<u>1,891,770</u>	<u>-</u>	<u>2,835,345</u>
Less accumulated depreciation for:				
Improvements	(13,757)	(1,700)	-	(15,457)
Infrastructure	(262,657)	(38,309)	-	(300,966)
Total Accumulated Depreciation	<u>(276,414)</u>	<u>(40,009)</u>	<u>-</u>	<u>(316,423)</u>
Total Capital Assets Depreciated, Net	<u>667,161</u>	<u>1,851,761</u>	<u>-</u>	<u>2,518,922</u>
Governmental Activities Capital Assets	<u>\$ 10,099,378</u>	<u>\$ 4,469,279</u>	<u>\$ (4,216,033)</u>	<u>\$ 10,352,624</u>

Current year depreciation of \$40,009 was charged to physical environment.

NOTE F – LONG-TERM DEBT

The following is a summary of activity in the long-term debt account group of the District for the year ended September 30, 2019:

Long-term debt at October 1, 2018	\$ 2,265,446
Principal payments	<u>284,466</u>
Long-term debt at September 30, 2019	<u>\$ 1,980,980</u>

Beacon Lakes Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2019

NOTE F – LONG-TERM DEBT (CONTINUED)

Long-term debt is comprised of the following:

Special Assessment Bonds

\$8,580,000 Series 2007B Bonds, interest at 6.2%, maturing May 1, 2009 thru May 1, 2038, payable on May 1 and November 1; collateralized by the pledged revenues of special assessments levied against the benefited property owners. \$ 125,000

Other Notes Payable

\$3,181,473 Refund to Landowners, payments are due annually beginning in fiscal year 2015 thru fiscal year 2024 (Series 2003A) and beginning in fiscal year 2016 thru fiscal year 2031 (Series 2007). 1,855,980

Total \$ 1,980,980

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2019 are as follows:

Year Ending September 30,	Principal	Interest	Total
2020	\$ 5,000	\$ 7,750	\$ 12,750
2021	5,000	7,440	12,440
2022	5,000	7,130	12,130
2023	5,000	6,820	11,820
2024	5,000	6,510	11,510
2025-2029	25,000	27,900	52,900
2030-2034	35,000	19,840	54,840
2035-2038	<u>40,000</u>	<u>6,200</u>	<u>46,200</u>
Totals	<u><u>\$ 125,000</u></u>	<u><u>\$ 89,590</u></u>	<u><u>\$ 214,590</u></u>

Beacon Lakes Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2019

NOTE F – LONG-TERM DEBT (CONTINUED)

As a result of the excess special assessment prepayments by the landowners, the District owes the landowners \$1,365,633 and \$1,034,380 in assessments related to the Series 2003A and Series 2007 Special Assessment Bonds, respectively. In a prior year, the Series 2007 Special Assessment Bond repayment to landowners schedule was amended and refund payments began in fiscal year 2016. The liabilities will be paid from excess reserve funds and annual special assessments as follows.

Year Ending September 30,	Series 2003	Series 2007	Total
2020	\$ 204,503	\$ 77,892	\$ 282,395
2021	204,503	77,892	282,395
2022	204,503	77,892	282,395
2023	204,503	77,892	282,395
2024	133,074	77,892	210,966
2025-2029	-	389,460	389,460
2030-2031	-	125,974	125,974
Total	<u>\$ 951,086</u>	<u>\$ 904,894</u>	<u>\$ 1,855,980</u>

Significant Bond Provisions

The Series 2007B Bonds is subject to redemption at the option of the District prior to their maturity, in whole or in part, at any time after May 1, 2013 or May 1, 2017, respectively, at a redemption price set in the Bond indenture. The Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond indenture.

The Bond indenture established certain amounts be maintained in a reserve account. In addition, the Bond Indenture has certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements.

Beacon Lakes Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2019

NOTE F – LONG-TERM DEBT (CONTINUED)

Depository Funds

The bond resolution establishes certain funds and determines the order in which revenues are to be deposited into these funds. A description of the significant funds, including their purposes, is as follows:

Reserve Fund – The 2007B Reserve Account is funded from the proceeds of the Bonds in an amount equal to the lesser of: (A) (i) 50% Maximum Annual Debt Service Requirement for all Outstanding 2007B Bonds, (ii) at any time after the issuance of the 2007B Bonds, the series 2007B reserve percentage times the deemed outstanding bond (B) 125% of the average annual debt service for all Outstanding 2007B, or (C) 10% of the proceeds of the 2007B Bonds calculated as of the date of original issuance thereof. Monies held in the reserve accounts will be used only for the purposes established in the Trust Indenture.

	Special Assessment Bonds	
	Reserve Balance	Reserve Requirement
Series 2007B Special Assessment Bonds	\$ 9,219	\$ 9,219

NOTE G – LETTER OF CREDIT

In November 2017, the District received a letter of credit in the amount of \$186,705 for a performance and payment bond that matured on October 11, 2018. In October 2018, the letter of credit was extended an additional 12 months. In July 2019, the work related to the letter of credit was satisfied; therefore, the letter of credit was released.

NOTE H – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. Settled claims from these risks have not exceeded commercial insurance coverage over the past three years.

NOTE I – SUBSEQUENT EVENT

On November 5, 2019, the District acquired \$5,640,000 of capital improvements for \$2,570,000, substantially all of the balance remaining in the investment account of the Capital projects Fund. The remaining balance will be recognized as a capital contribution in the fiscal year ending September 30, 2020.



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

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

To the Board of Supervisors
Beacon Lakes Community Development District
Miami-Dade County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Beacon Lakes Community Development District, as of and for the year ended September 30, 2019, and the related notes to the financial statements, and have issued our report thereon dated March 27, 2020.

Internal Control Over Financial Reporting

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

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

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



To the Board of Supervisors
 Beacon Lakes Community Development District
 Miami-Dade County, Florida

Compliance and Other Matters

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

Purpose of this Report

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

A handwritten signature in cursive script that reads "Berger Toombs Elam Gaines & Frank".

Berger, Toombs, Elam, Gaines & Frank
 Certified Public Accountants
 Fort Pierce, Florida

March 27, 2020



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

MANAGEMENT LETTER

To the Board of Supervisors
Beacon Lakes Community Development District
Miami-Dade County, Florida

Report on the Financial Statements

We have audited the financial statements of the Beacon Lakes Community Development District as of and for the year ended September 30, 2019, and have issued our report thereon dated March 27, 2020.

Auditor's Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and our Independent Auditor's Report on an examination conducted in accordance with AICPA Professionals Standards, AT-C Section 315 regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in that report, which is dated March 27, 2020, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been made to address findings and recommendations made in the preceding financial audit report. There were no findings or recommendations made in the preceding financial audit report.

Financial Condition

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, requires us to apply appropriate procedures and communicate the results of our determination as to whether or not Beacon Lakes Community Development District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific conditions met. In connection with our audit, we determined that the Beacon Lakes Community Development District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

To the Board of Supervisors
Beacon Lakes Community Development District

Pursuant to Sections 10.554(1)(i)5.c. and 10.556(8), Rules of the Auditor General, we applied financial conditions assessment procedures as of September 30, 2019 for the Beacon Lakes Community Development District. It is management's responsibility to monitor the Beacon Lakes Community Development District's financial condition; our financial condition assessment was based in part on the representations made by management and the review of the financial information provided by the same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

Our Management Letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of Supervisors, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.



Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

March 27, 2020



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

INDEPENDENT ACCOUNTANT'S REPORT/COMPLIANCE WITH SECTION 218.415, FLORIDA STATUTES

To the Board of Supervisors
Beacon Lakes Community Development District
Miami-Dade County, Florida

We have examined Beacon Lakes Community Development District's compliance with Section 218.415, Florida Statutes during the year ended September 30, 2019. Management is responsible for Beacon Lakes Community Development District's compliance with those requirements. Our responsibility is to express an opinion on Beacon Lakes Community Development District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about Beacon Lakes Community Development District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Beacon Lakes Community Development District's compliance with the specified requirements.

In our opinion, Beacon Lakes Community Development District complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2019.

*Berger Toombs Elam
Gaines & Frank*

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

March 27, 2020

3D

**FOURTH AMENDMENT AND EXTENSION TO
SERVICE AGREEMENT (Mitigation Monitoring)**

THIS FOURTH AMENDMENT AND EXTENSION TO SERVICE AGREEMENT (the “Fourth Amendment”) is entered into as of the ____ day of _____, 2020, by and between:

BEACON LAKES COMMUNITY DEVELOPMENT DISTRICT, a local unit of special purpose government established pursuant to Chapter 190, Florida Statutes, having an address of 210 N. University Drive, Suite 702, Coral Springs, Florida 33071 (the “District”);

and

KLEINFELDER, INC., a California corporation authorized to do business in the State of Florida, whose local business address is 1907 N. U.S. Highway 301, Suite 100, Tampa, Florida 33619 (the “Consultant”).

WHEREAS, Consultant and District entered into a Service Agreement (Mitigation Monitoring), dated April 23, 2015, as amended by the First Amendment to Service Agreement, dated August 4, 2017, as amended by the Second Amendment to Services Agreement, dated June 6, 2018, and as further amended by the Third Amendment to Services Agreement, dated September 9, 2019 with respect to the provision of mitigation monitoring and reporting services throughout the District (collectively, the “Agreement”); and

WHEREAS, Consultant and District have agreed to amend the Agreement to provide for certain mitigation inspections, monitoring, and reporting services during the 2020 calendar year, as described in the Consultant’s proposal for services, dated January 8, 2020 (the “2020 Services Proposal”), which 2020 Services Proposal is attached hereto and made a part hereof as Exhibit A-4.

NOW, THEREFORE, in consideration of the mutual promises and covenants contained herein, and other good and valuable consideration, the receipt and adequacy of which are acknowledged, the parties agree as follows:

SECTION 1. The parties agree that the foregoing recitals are true and correct and are hereby incorporated into this First Amendment.

SECTION 2. The Services to be performed under the Agreement are hereby supplemented with those services and work more particularly described in the 2020 Services Proposal. Compensation for said services and work shall be as is more particularly set forth in the 2020 Services Proposal, but shall not exceed \$9,000.00 for services provided during calendar year 2020.

SECTION 3. Except as otherwise set forth in this Fourth Amendment, all other terms of the original Agreement between the parties, as amended, are hereby ratified, reaffirmed and shall remain in full force and effect as provided by their terms.

IN WITNESS WHEREOF, the parties execute this Fourth Amendment to Service Agreement and further agree that it shall take effect retroactively on January 1, 2020.

**BEACON LAKES COMMUNITY
DEVELOPMENT DISTRICT**

By: _____

Print name: _____
District Manager

_____ day of _____, 2020

**KLEINFELDER, INC., a California
corporation**

Print Name

By: _____
Print: _____
Title: _____

Print Name

_____ day of _____, 2020

(CORPORATE SEAL)

Exhibit A-3

2020 Services Proposal

3E

SERVICE AGREEMENT
(Landscape Maintenance - Expansion Area)

THIS SERVICE AGREEMENT (this “Agreement”) is entered into as of _____, 2019, by and between **BEACON LAKES COMMUNITY DEVELOPMENT DISTRICT**, a local unit of special purpose government established pursuant to Chapter 190, Florida Statutes, whose address is 210 North University Drive, Suite 702, Coral Springs, Florida 33071 (hereinafter referred to as “District”) and **SUPERIOR LANDSCAPING & LAWN SERVICE, INC.**, a Florida corporation, whose principal address is 2200 NW 23rd Avenue, Miami, Florida 33142 and whose mailing address is P.O. Box 35-0095, Miami, Florida 33135-0095 (hereinafter referred to as “Contractor”).

WITNESSETH

WHEREAS, District has the full right and authority to enter into this Agreement and all actions necessary to do so have been duly taken; and

WHEREAS, District desires to have Contractor provide the services set forth below for the property owned by the District or which the District is responsible for maintaining, as described on Exhibit A (the “Property”), and Contractor is willing to provide such services on the terms and conditions set forth in this Agreement and Contractor’s proposal referenced as the Landscaping Maintenance Agreement, dated September 4, 2019, attached hereto and made a part hereof as Exhibit B (the “Proposal”); and

WHEREAS, Contractor represents that it possesses the necessary equipment, skill, labor, materials, and expertise to perform the Services, as later defined; and

WHEREAS, Contractor acknowledges that District has entered into a separate agreement with a project manager (the “Project Manager”) to manage this Agreement on behalf of the District.

NOW, THEREFORE, in consideration of the mutual promises herein contained, District and Contractor agree as follows:

1. **Services to be Performed.** Contractor shall perform the services described on Exhibit B attached hereto and made a part hereof (the “Recurring Services”) for the Property in accordance with the schedule and in the manner specified in Exhibit C and any other Non-Recurring services as requested from time to time, the Recurring Services and the Non-Recurring Services being collectively defined as and referred to as the “Services.” The Services shall be performed in a manner keeping with the character and quality of the Property and shall conform to all rules and regulations promulgated by District from time to time. Contractor has carefully examined the Property and improvements identified in Exhibit A, where Services are to be provided and has made sufficient tests and other investigations to fully satisfy Contractor as to site conditions so that all costs pertaining to the provision of such Services have been included in the Contractor’s Proposal and the Consideration referenced in Paragraph 2 of this Agreement. For purposes of this Agreement, the Project Manager is currently Prologis, Maricela Rodriguez, 8355 NW 12th Street, Doral, FL 33126, Phone: (305) 392-4273, Email: mrodriguez@prologis.com. District agrees to provide notice to Contractor within a reasonable time after the appointment of, hiring of, or contracting with a new Project Manager.

2. **Consideration.** In consideration of Contractor’s providing the Services, District shall pay Contractor monthly the amount set forth on Exhibit A. Contractor shall send the Project Manager a bill each month for Services rendered for the previous month together with any back-up documentation reasonably requested by District or Project Manager. District shall pay such bill to the extent payment is due and owing under the terms of this Agreement within thirty (30) days after receipt. If this Agreement commences on a day other than the first day of a month or terminates on a day other than the last day of a month, the amount set forth on Exhibit A shall be prorated for the month in which the Agreement commences or the month in which the Agreement terminates, as the case may be. Any additional compensation for additional duties or work shall be paid only if Contractor has first obtained prior written authorization from the District Manager or Project Manager before initiating such work.

3. **Term.** The term of this Agreement shall commence on the date set forth on Exhibit A and shall continue thereafter until the (1st) anniversary of the date of this Agreement unless earlier terminated by either party as set forth below. The Agreement shall thereafter continue to automatically renew for renewal

terms of one year each, unless otherwise terminated as provided for herein. District may terminate this Agreement at any time, for convenience and at District's discretion by giving Contractor thirty (30) days' prior written notice of such termination. Contractor may terminate this Agreement at any time by giving District ninety (90) days' prior written notice of such termination. In addition, either party may terminate this Agreement on ten (10) days' prior written notice if the other party is in default hereunder and such default is not cured within such ten (10) day period.

4. **Personnel.** Contractor shall supply an adequate number of employees who have been thoroughly trained by Contractor and are competent to perform the Services required hereunder. All employees used by Contractor in providing the Services shall be bondable and have been screened by Contractor in order to prevent the use of persons with criminal records, past employment troubles or similar problems. The personnel provided shall be supervised and directed by a supervisor approved by District, who shall be trained and duly qualified to act in such capacity. All personnel shall be properly uniformed or suitably attired as approved by District. Contractor agrees to maintain good order and shall be responsible for the good behavior of its employees while on the Property. In the event that District in the exercise of its reasonable discretion shall deem an employee unacceptable or unsatisfactory, Contractor shall remove such employee from the work force assigned to the Property and shall supply a replacement therefore reasonably acceptable to District.

5. **Employee Obligations.** In no event shall District or Project Manager be deemed the employer of Contractor's employees or have any obligations with respect to such employees. Contractor agrees that it is solely responsible for all payments due or to become due to all its employees or material suppliers, including the withholding and payment of appropriate taxes and the compliance with any and all worker's compensation laws or other employer obligations or requirements with respect to its employees.

6. **Supplies and Equipment.** Any and all supplies, equipment, uniforms and materials which may be necessary to perform the services required hereunder shall be furnished by Contractor at no additional cost or charge to District. All such material and supplies shall be of first quality only and shall meet the specifications, if any, set forth in Exhibit B and in Exhibit C. In no event shall Contractor use hazardous or dangerous materials on the Property without the prior written consent of District or Project Manager. Contractor agrees to pay promptly for all materials furnished or labor performed in connection with its work under this Agreement. Contractor agrees to indemnify, defend and hold harmless the Indemnified Parties (defined below) from and against and to keep the Property free and clear of any and all claims, liens and liabilities (including costs, expenses and attorneys' fees, paralegals' fees and disbursements of defending such claims) ("Claim(s)") arising or alleged to have arisen from any Claim by any laborer, materialmen or subcontractor for materials furnished or labor performed in connection with the Services. Contractor agrees to execute such affidavits, lien waivers and similar documents as may be required by the District or Project Manager incident to the making of payments to Contractor under this Agreement.

7. **Compliance with Laws and Regulations.** Contractor agrees to comply with all federal, state and local laws, ordinances, rules and regulations in connection with the performance of its services and obligations under this Agreement and shall, at its expense, obtain all licenses and permits required in order to perform the Services at the Property. Without limiting the foregoing, Contractor shall be responsible for causing all Services to be performed in compliance with the Occupational Safety and Health Act of 1980 and similar laws, and Contractor shall be solely responsible for the health and safety of all persons providing the Services. Contractor shall immediately notify District and Project Manager if Contractor receives notice of the violation of any laws, ordinances, rules or regulations in the performance of the Services and shall cause such violation to be immediately corrected.

8. **Indemnification.** To the fullest extent permitted by law, Contractor shall fully protect, indemnify, and save harmless and defend District, Project Manager, and their respective direct and indirect owners, and any of each of their respective past, present or future, direct or indirect, shareholders, partners, members, managers, principals, directors, officers, employees, agents, incorporators, affiliates or representatives (collectively the "Indemnified Parties"), from and against any and all losses, costs, damages, injuries, liabilities, liens, demands or penalties of every nature whatsoever, including court costs and reasonable attorneys' fees, arising out of claims by third parties and resulting from: (a) any act or omission or negligence of Contractor or its subcontractors or their agents or employees, regardless of whether it was caused in part by the passive conduct, vicarious negligence or implied omission of any of the Indemnified Parties; (b) any breach of this Agreement by Contractor or any of its subcontractors; or (c) an infringement of any patent arising out of or in connection with the performance of the Services or the use of materials and equipment furnished for or in connection with the Services. Nothing herein shall constitute a waiver or the protections and immunities afforded District, its officials, employees, agents, and officers under Section 768.28, Florida Statutes. This

provision replaces and supersedes any indemnify or hold harmless provisions set forth in any of the exhibits to this Agreement.

9. Waiver. To the extent permitted by law, Contractor waives any and all claims by Contractor and its subcontractors for damage to property suffered or incurred by Contractor or its subcontractors in connection with this Agreement or the performance of the Services. District waives any and all claims for damage to the Property arising out of the acts or omissions of Contractor and its subcontractors in the performance of the Services to the extent such damage is covered by Contractor's insurance.

10. Protection of Property and Public.

(a) Contractor shall continually maintain adequate protection of all District property, real, tangible and otherwise, from damage and shall protect public and private property from injury or loss arising in connection with the Services provided pursuant to this Agreement. Contractor shall make redress for any such damage, injury or loss. Contractor shall adequately protect adjacent property as provided by law and this Agreement.

(b) Contractor shall erect and properly maintain at all times, as required by the conditions and progress of the Services, all necessary safeguards, including sufficient lights and danger signals on or near the area or areas where the Services are being performed, from sunset to sunrise. Contractor shall erect suitable railing, barricades, or other protective devices about unfinished Services, open trenches, embankments, or other hazards and obstructions to traffic, as necessary. Contractor shall take all necessary precautions to prevent accidents and injuries to persons or property in connection with the performance of this Agreement.

(c) Contractor shall in every respect be responsible for, and shall replace and make good all loss, injury, or damage to the premises (including but not limited to landscaping, walks, drives, structures, or other facilities) on the premises and/or property of District's of any land adjoining any work sites, which may be caused by Contractor or Contractor's employees or subcontractors, or which he or they might have prevented. Contractor shall, at all times while the work is in progress, use extraordinary care to see that adjacent buildings are not endangered in any way by reason of fire, water, or construction or maintenance operations, and to this end shall take such steps as may be necessary or directed, to protect the property therefrom; the same care shall be exercised by all Contractor's and subcontractor's employees.

(d) Buildings, sidewalks, fences, shade trees, lawns, irrigation systems, and all other improvements shall be duly protected from damage by Contractor.

11. Insurance. Contractor shall at all times carry and maintain, at the Contractor's sole expense:

(a) workers' compensation insurance covering all of its employees in the amount required by applicable statute and Employers Liability coverage of at least \$100,000 each accident, \$100,000 disease – each employee and \$500,000 disease – policy limit. Such insurance shall contain a waiver of subrogation by the insurer in favor of the District;

(b) commercial general liability including premises operations, independent contractors completed operations and blanket contractual liability with combined single limits for bodily injury and property damage of not less than the applicable amounts in connection with the Service performed hereunder as more fully described on the attached Exhibit D. Such liability insurance shall be endorsed to name District and Project Manager as additional insured; be underwritten on an occurrence and not a claims-made basis; and must serve as primary insurance for the District or Project Manager and any insurance carried by District and Project Manager shall be excess and noncontributory; and

(c) automobile liability insurance including owned, hired and non-owned automobiles with combined single limits for bodily injury and property damage of not less than \$500,000 per occurrence.

Any company writing any of the Contractor's insurance policies shall have an A.M. Best rating of not less than A-VIII. Before Contractor performs work at or on the Property or delivers materials to the Property, Contractor shall furnish District with certificates of insurance and said certificates shall provide that insurance will not be cancelled or reduced without thirty (30) days prior written notice to District and Project Manager. Contractor shall maintain all of the foregoing insurance coverage in full force and effect until the Services are fully completed. The requirements for carrying the foregoing insurance shall not derogate from the provision for indemnification of District or Project Manager by Contractor.

12. Assignments: Binding Effect. This Agreement may not be assigned by Contractor nor may Contractor subcontract or delegate any of the Services without the prior written consent of District. District may, at any time, assign this Agreement to any successor or assign without the consent of Contractor.

13. Notices. All notices or other writing in this Agreement provided to be given shall be deemed to have been fully given, made or sent (i) two (2) business days after being deposited in the United States mail, certified or registered, and postage prepaid, (ii) upon delivery if delivered by hand or by a nationally recognized overnight courier service, and (iii) upon telecopied confirmation of receipt if sent by facsimile with a copy sent by U.S. Mail. All notices to the Contractor shall be sent to the address as listed on page 1 of the Agreement, and all notices to District shall be sent to Beacon Lakes Community Development District, 210 N. University Drive, Suite 702, Coral Springs, Florida 33071, Attention: District Manager, with a copies to Billing, Cochran, Lyles, Mauro & Ramsey, P.A., 515 East Las Olas Boulevard, Sixth Floor, Fort Lauderdale, Florida 33301, Attention: Dennis E. Lyles, Esq. and to: Prologis, 8355 SW 12th Street, Doral, Florida 33126 . The address to which any notice or other writing may be given, made or sent to either party, may be changed by written notice given by such party as above described. Contractor shall, upon written request of District or Project Manager at any time and from time to time, furnish a statement as to the then current amount owed by District to Contractor under this Agreement.

14. Relationship of the Parties. Contractor is an independent contractor. Under no circumstance shall Contractor in the performance of its obligations hereunder be deemed or considered to be acting as a servant, agent, employee, partner or joint venturer of District or Project Manager and in no event shall Contractor have any right or authority to act on behalf of or bind District or Project Manager.

15. Audit; Records Retention.

(a) District shall have the right to audit the books, records, and accounts of Contractor related to this Agreement. Contractor shall keep such books, records, and accounts as may be necessary in order to record complete and correct entries related to this Agreement.

(b) Contractor shall preserve and make available, at reasonable times for examination and audit by District, all records and any other documents pertinent to this Agreement for the required retention period of the Florida Public Records Act (Chapter 119, Fla. Stat.), if applicable, or, if the Florida Public Records Act is not applicable, for a minimum period of three (3) years after termination of this Agreement. If any audit has been initiated and audit findings have not been resolved at the end of the retention period or three (3) years, whichever is longer, the books, records, and accounts shall be retained until resolution of the audit findings. If the Florida Public Records Act is determined by District to be applicable to Contractor's records, Contractor shall comply with all requirements thereof; however, no confidentiality or non-disclosure requirement of either federal or state law shall be violated by Contractor. Any incomplete or incorrect entry in such books, records, and accounts shall be a basis for District's disallowance and recovery of any payment upon such entry.

(c) Contractor 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:

1. Keep and maintain public records required by the District to perform the services or work set forth in this Agreement; and
2. 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
3. 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 Contractor does not transfer the records to the District; and
4. Upon completion of the Agreement, transfer, at no cost to the District, all public records in possession of the Contractor or keep and maintain public records required by the District to perform the service or work provided for in this Agreement. If the Contractor transfers all public records to the District upon completion of the Agreement, the Contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public disclosure requirements. If the Contractor

keeps and maintains public records upon completion of the Agreement, the Contractor 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.

(d) Contractor 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 Contractor, the Contractor shall provide such records to the District or allow the records to be inspected or copied within a reasonable time. Contractor acknowledges that should Contractor fail to provide the public records to the District within a reasonable time, Contractor may be subject to penalties pursuant to Section 119.10, Florida Statutes.

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

**INFRAMARK, LLC
210 N. UNIVERSITY DRIVE, SUITE 702
CORAL SPRINGS, FLORIDA 33071
TELEPHONE: (954) 603-0033
EMAIL: SANDRA.DEMARCO@INFRAMARK.COM**

16. Conflicts. Should there be a conflict between this Agreement and any of the exhibits attached hereto, this Agreement shall control. No contrary provisions in any invoices or other documents shall have any force or effect.

17. Amendments. This Agreement may only be amended by a written agreement signed by District and Contractor, and no action or inaction shall be deemed to be a waiver of or amendment to any of the terms hereof.

18. Severability. If any of the provisions in this Agreement are held to be unenforceable, the remaining provisions in this Agreement shall remain in full force and effect.

19. Choice of Law. This Agreement shall be construed and enforced in accordance with the laws of the state where the Property is located.

20. Settlement of Claims. All claims against Contractor or the Indemnified Parties relating to the Property which are covered in whole or in part by insurance shall be forwarded by Contractor to District and Project Manager, and if requested by District, to the appropriate insurer with a copy to Project Manager. The defense of actions against any of the Indemnified Parties (including, without limitation, any aspect of any negligence claim against any of the Indemnified Parties or as to which the insurance company denies coverage or "reserves rights" as to coverage) shall be fully coordinated with District and designated counsel shall be selected and approved by District unless counsel shall have been designated by the insurance carrier defending the claim against Contractor, and/or any of the Indemnified Parties.

21. Priority of Provisions. If there is a conflict or inconsistency between any term, statement, requirement, or provision of any exhibit attached hereto, any document or events referred to herein, or any document incorporated into this Agreement by reference and a term, statement, requirement, or provision of this

Agreement, the term, statement, requirement, or provision contained in this Agreement shall prevail and be given effect, followed in priority by Exhibit A, Exhibit C, Exhibit D, and Exhibit B, respectively.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed by their duly authorized representatives as of the date set forth above.

SUPERIOR LANDSCAPING & LAWN SERVICE, INC.,
a Florida corporation

CONTRACTOR **Date:** _____, **2019**

Signature: _____

Name: _____

Title: _____

Address: **P.O. Box 35-0095**
Miami, FL 33135-0095

305-634-0717

BEACON LAKES COMMUNITY DEVELOPMENT
DISTRICT, a local unit of special purpose government
established pursuant to Chapter 190, Florida Statutes

By: _____

Print name: _____

Its: _____

Date: _____, 2019

EXHIBIT A

A. CONTRACTOR: SUPERIOR LANDSCAPING & LAWN SERVICE, INC., a
Florida corporation

B. MAILING ADDRESS OF CONTRACTOR: P.O. Box 35-0095
Miami, FL 33135-0095
Phone: 305-634-0717
Fax: 305-634-0744

C. PROPERTY NAME AND ADDRESS – RECURRING SERVICES:

Beacon Lakes Community Development District – Expansion Area
Contractor shall provide landscape maintenance services to the Beacon Lakes Community Development District within the Expansion Area of the District in accordance with this Agreement. The service area includes NW 117 Place/Telemundo Way, starting at NW 25 th Street, NW 121 st Avenue, NW 21 st Street, NW 20 th Street, NW 17 th Street, NW 119 th Court, NW 118 th Place, and the offside roads (NW 14 th Street and NW 22 nd Avenue) ending at 12 th Street. In addition, the two (2) retention areas off of NW 117 Place/Telemundo Way (Folio #30-3936-008-0030 and 30-3936-008-0010) are included.

D. COMMENCEMENT: _____, 2019

E. EXPIRATION: One (1) year from commencement, with automatic one (1) year renewals unless terminated earlier.

F. COMPENSATION/FREQUENCY OF RECURRING SERVICES: Cost Per Month

Monthly Cost: \$5,444.67	Annually \$65,336.00
--------------------------	----------------------

COMPENSATION/FREQUENCY OF NON-RECURRING SERVICES: N/A

G. ADDRESS OF DISTRICT: 210 N. University Drive, Suite 702, Coral Springs,
Florida 33071

H. ADDRESS OF PROJECT MANAGER: 8355 SW 12th Street, Doral, FL 33126

I. DISTRICT CONTACT AND PHONE NUMBER:
Ken Cassel, District Manager (954) 753-5841

J. PROJECT MANAGER CONTACT AND PHONE NUMBER:
Maricela Rodriguez (305) 392-4273

EXHIBIT B

Proposal



P.O. Box 35-0095
MIAMI, FLORIDA 33135-0095
OFFICE: 305-634-0717 FAX: 305-634-0744
E-MAIL: SUPERLANDSCAPE@BELLSOUTH.NET

LANDSCAPING MAINTENANCE AGREEMENT

Date: September 4, 2019

Contract Submitted To: **Beacon Lakes Community Development District**
210 N. University Drive, Suite 702
Coral Springs, FL 33071
Attn: District Manager

Job Site: **(Option #2)**
ROW'S (117 PL 25th St to 12th St)
Miami, FL 33126

This **Landscaping Maintenance Proposal and Agreement** (hereinafter "Agreement") is made this _____ day of _____, 2019, by and between Superior Landscaping & Lawn Service, Inc whose address is P.O. Box 35-0095, Miami, Florida 33135-0095 (hereinafter, "Superior"), and **Beacon Lakes Community Development District**, whose address is **210 N. University Drive, Suite 702 Coral Springs, FL 33071**

(hereinafter, "Client").

1. Specification of services.

2.1 Mowing – 32 X per year

- A. The mowing cycle consists of **Thirty-two (32) times per year.**
- A. All leaves, litter and debris shall be removed from grass before mowing.
- B. All mowers blades shall be sharp enough to cut, rather than tear, grass blades.
- C. Mowing shall not be performed when weather or other conditions would cause damaged turf.
- D. All mowers are to be adjusted to the proper cutting height and level; to be measured from level grade surface to the parallel and level plane of the mower blade.

2.2 Edging – 32 x per year

- A. After each mowing, use a mechanical edger to edge to a neat uniform vertical line all grass abutting curbs, sidewalk, driveways, flush-paved surfaces, etc., as well as shrubs, ground covers beds, hedges, trees, etc.

SUPERIOR

LANDSCAPING & LAWN SERVICE, INC.

P.O. Box 35-0095
MIAMI, FLORIDA 33135-0095
OFFICE: 305-634-0717 FAX: 305-634-0744
E-MAIL: SUPERLANDSCAPE@BELLSOUTH.NET

2.3 Weed Control - 32 x per year

- A. Weed control will be performed on planted beds and tree wells by means of manual, mechanical and/or chemical means.

2.4 Litter Control - 32 x per year

- A. Litter and debris generated by contractors from the landscape maintenance service will be removed on every visit.
- B. Remove litter from street, walkways, planted beds and other adjacent surfaces on the same day as mowed.

2.5 Pruning Shrubs and Ground Cover Plants Bed Area Maintenance

- A. All shrubs and ground cover plants growing in the work areas shall be pruned, as required, to maintain plants in a healthy, growing, flowering condition and to maintain plant growth within reasonable bounds to prevent encroachment of passageways, walks, street, and view of signs up to 6' height.
- B. Bed Area Maintenance: The Contractor shall keep the bedded areas free of dead plants, leaves, and branches at all times. All beds shall be vertically edged, and kept weed free at all times.
- C. Shrubs: All shrub material shall be pruned **at least once per month** to insure the best shape, health, and character of the individual plant. Mechanical trimming may only be utilized when the health or appearance of the plant will not be damaged by the mechanical trimmers.
- D. Ground cover: All groundcover material shall be pruned **at least once per month** to insure the best shape, health, and character of the individual plant. Groundcover plants shall be selectively cut back to encourage lateral growth and kept inbounds and out of other plantings, walkways, lighting, etc. Mechanical trimmings may only be utilized when the health or appearance of the plant will not be damaged by the mechanical trimmers.

2.6 Fertilizer Program

- A. The fertilizer used shall be a commercial grade product and recommended for use on each plant type. Applications shall proceed continuously once begun until all areas have been completed. In the event fertilizer is thrown on hard surfaces, it shall be removed immediately to prevent staining.

SUPERIOR
LANDSCAPING & LAWN SERVICE, INC.

P.O. Box 35-0095
MIAMI, FLORIDA 33135-0095
OFFICE: 305-634-0717 FAX: 305-634-0744
E-MAIL: SUPERLANDSCAPE@BELLSOUTH.NET

- B. Palms: The fertilizer for all palms shall meet proper horticultural standards with a complete fertilizer **two (2) times yearly** using a complete, slow release fertilizer with minor elements.
- C. Turf: Fertilize turf **two (2) times per year** with N<P<K that are appropriate for the time of year and results of soil testing, as applicable.
- D. Shrubs & Groundcover: Shrubs and groundcover areas will be fertilized **two (2) times per year** with an 8-10-10 formulated sulfur coated, slow release with micronutrients in a water soluble form, applied according to label rates.

All applications will be made in an even, uniform manner by competent personnel as stated by Manufacturer's instructions.

Contractor will perform watering of any fertilizer applied as required by Manufacturer's instructions.

2.7 Irrigation- 12 x per year

- A. The timers will be checked **once per month**. The Contractor will also, **once per month**, fully operate all the irrigation zones and clean all irrigation heads, line, valves, valve boxes, filters and controllers as needed.
- B. Any form of damage to the irrigation system will be reported to the Client immediately upon discovery. The cost for repairs is not included and will be considered reimbursable upon Owner's approval.

NOTE: Excluded from this contract is the following:

- **Holiday & weekends are not included in this agreement**

We hereby propose to furnish labor completely in accordance with the above specifications, for the sum of: \$5,444.67 per month at a yearly rate of: \$65,336.00

EXHIBIT C

(Recurring Services)

(See Exhibits A and Exhibit B)

EXHIBIT D

VENDORS/CONTRACTORS CATEGORIZED BY MINIMUM LIABILITY LIMIT REQUIREMENT:

\$1,000,000 per occurrence / \$1,000,000 aggregate:

Carpet and tile installers Drywall Framers Landscapers Lawn service Low risk property maintenance services	Office Equipment Services Painters Parking lot sweepers Snow removal contractors Tree installers
---	--

\$1,000,000 per occurrence / \$2,000,000 aggregate:

Concrete floor sealers Housekeeping/janitorial HVAC contractors (installation and repair) Locksmith Paving contractors	Plumbers Security guards Sign companies and light post maintenance Trash removers Window cleaners (single story – no mechanical equipment)
--	--

\$2,000,000 per occurrence / \$3,000,000 aggregate:

Concrete / masonry
 Mudjackers
 Pesticide services
 Scaffolding
 Welders

\$3,000,000 per occurrence / \$3,000,000 aggregate:

Alarm monitoring companies
 Cable companies (interior)
 Metal cleaners and Finishers
 Sprinkler system service and repair
 Window cleaners (roof mounted or mechanized ground base equipment)

\$5,000,000 per occurrence / \$5,000,000 Aggregate:

Asbestos abatement / hazardous material removal
 Electrical maintenance
 Elevator / escalator service and maintenance
 Overhead and revolving door services

\$7,000,000 per occurrence / \$7,000,000 Aggregate:

Cable companies (exterior)
 Roofers

Additional requirements:

Auto liability \$500,000 combined single limit

Worker's Compensation – state statutory limits and waiver of subrogation

District and Project Manager listed as additionally insured on commercial general liability

Project name(s) & address to be listed in “Description of Operations”

Maximum deductible for any of the above insurance coverage: \$25,000

Insurer must have Best Rating of A-VIII or greater

3F

**FIRST AMENDMENT TO SERVICE AGREEMENT
(CROSSING SIGNAL MAINTENANCE AND INSPECTIONS)**

THIS FIRST AMENDMENT TO SERVICE AGREEMENT (the "First Amendment") is entered into as of the 5th day of November, 2019 (the "Effective Date"), by and between:

BEACON LAKES COMMUNITY DEVELOPMENT DISTRICT, a local unit of special purpose government established pursuant to Chapter 190, Florida Statutes, having an address of 210 N. University Drive, Suite 702, Coral Springs, Florida 33071 (the "District");

and

AMERICAN TRACK GENERATIONS, LLC, a Delaware limited liability company authorized to do business in the State of Florida, d/b/a **AMERICAN TRACK**, f/k/a C.J. Bridges Railroad Contractor, LLC, whose principal address is 2488 Golden Triangle Boulevard, Fort Worth, Texas 76177, whose local address is 415 N. Prairie Industrial Parkway, Mulberry, Florida 33860, and whose mailing address is P.O. Box 676, Mulberry, Florida 33860 (the "Contractor").

WHEREAS, Contractor and District entered into a Service Agreement (Crossing Signal Maintenance and Inspections), dated February 1, 2018, with respect to the provision of maintenance and inspections of the railroad crossings throughout the District (the "Agreement"); and

WHEREAS, Contractor and District have agreed to amend the Agreement to acknowledge the merger of C.J. Bridges Railroad Contractor, LLC and American Track Generations, LLC, by which American Track Generations, LLC is the surviving entity, to update the Agreement accordingly, and to update the Project Manager.

NOW, THEREFORE, in consideration of the mutual promises and covenants contained herein, and other good and valuable consideration, the receipt and adequacy of which are acknowledged, the parties agree as follows:

SECTION 1. The parties agree that the foregoing recitals are true and correct and are hereby incorporated into this First Amendment.

SECTION 2. Pursuant Articles of Merger submitted to the State of Florida in accordance with Section 605.1025, Florida Statutes, the parties acknowledge and agree that C.J. Bridges Railroad Contractor, LLC has merged with American Track Generations, LLC, and that the correct and legal name of the Contractor entity under this Agreement shall be AMERICAN TRACK GENERATIONS, LLC.

SECTION 3. Section 1, entitled "Services to Be Performed" of the Agreement is hereby amended as follows:

1. **Services to be Performed.** Contractor shall perform the services described on Exhibit B attached hereto and made a part hereof (the "Recurring Services") for the Property in accordance with the schedule and in the manner specified in Exhibit C and any other Non-Recurring services as requested from time to time, the Recurring Services and the Non-Recurring Services being collectively defined as and referred to as the "Services." The Services shall be performed in a manner keeping with the character and quality of the Property and shall conform to all rules and regulations promulgated by District from time to time. Contractor has carefully examined the Property and improvements identified in Exhibit A, where Services are to be provided and has made sufficient tests and other investigations to fully satisfy Contractor as to site conditions so that all costs pertaining to the provision of such Services have been included in the Contractor's Proposal and the Consideration referenced in Paragraph 2 of this Agreement. For purposes of this Agreement, the Project Manager is currently Prologis Management, ~~Incorporated~~ LLC. District agrees to provide notice to Contractor within a reasonable time after the appointment of, hiring of, or contracting with a new Project Manager. In connection with the Services provided by Contractor pursuant to this Agreement, Contractor shall furnish to the Project Manager inspection reports or detailed site visit reports, as the case may be within five (5) business days of each visit to the Property.

SECTION 4. Section 13, entitled "Notices" of the Agreement is hereby amended as follows:

13. **Notices.** All notices or other writing in this Agreement provided to be given shall be deemed to have been fully given, made or sent (i) two (2) business days after being deposited in the United States mail, certified or registered, and postage prepaid, (ii) upon delivery if delivered by hand or by a nationally recognized overnight courier service, and (iii) upon telecopied confirmation of receipt if sent by facsimile with a copy sent by U.S. Mail. All notices to the Contractor shall be sent to the address as listed on page 1 of the Agreement, and all notices to District shall be sent to Beacon Lakes Community Development District, 210 N. University Drive, Suite 702, Coral

Springs, Florida 33071, Attention: District Manager, with a copies to Billing, Cochran, Lyles, Mauro & Ramsey, P.A., 515 East Las Olas Boulevard, Sixth Floor, Fort Lauderdale, Florida 33301, Attention: Dennis E. Lyles, Esq. and to: Prologis Management, Incorporated LLC, 8355 SW 12th Street, Doral, Florida 33126, Attention: Beacon Lakes CDD Project Manager. The address to which any notice or other writing may be given, made or sent to either party, may be changed by written notice given by such party as above described. Contractor shall, upon written request of District or Project Manager at any time and from time to time, furnish a statement as to the then current amount owed by District to Contractor under this Agreement.

SECTION 5. Exhibit A to the Agreement is updated to change the Contractor and Project Information contained therein, which Exhibit A is attached hereto and made a part of this First Amendment and Agreement.

SECTION 6. Except as otherwise set forth in this First Amendment, all other terms of the original Agreement between the parties are hereby ratified, reaffirmed and shall remain in full force and effect as provided by their terms.

[THE REMAINDER OF THIS PAGE INTENTIONALLY LEFT BLANK]

IN WITNESS WHEREOF, the parties execute this Agreement and further agree that it shall take effect as of the Effective Date.

CONTRACTOR:

AMERICAN TRACK GENERATIONS, LLC, a Delaware corporation authorized to do business in the State of Florida

Signature: Reid Forrest

Name: Reid Forrest

Title: Superintendent

Address: 415 N. Prairie Industrial Pkwy
Mulberry, FL 33860

Mailing: P.O. Box 676
Mulberry, FL 33860

Date: 11/27, 2019

DISTRICT:

BEACON LAKES COMMUNITY DEVELOPMENT DISTRICT, a local unit of special purpose government established pursuant to Chapter 190, Florida Statutes

By: [Signature]

Print name: Scott Gregory

Its: Chairman

Date: 11/5, 2019

EXHIBIT A

A. CONTRACTOR: AMERICAN TRACK GENERATIONS, LLC, d/b/a AMERICAN TRACK

B. MAILING ADDRESS OF CONTRACTOR: P.O. BOX 676, Mulberry, FL 33860

C. PROPERTY NAME AND ADDRESS – RECURRING SERVICES:

Beacon Lakes Community Development District	NW 17 th Street and NW 127 th Avenue Miami, FL 33182 – DOT 928526S	Inspection, Maintenance, and FRA compliance testing in connection with railroad crossing maintenance/compliance.
Beacon Lakes Community Development District	NW 12 Street and NW 127 th Avenue Miami, FL 33182 (inactive crossing)	Inspection, Maintenance, and FRA compliance testing in connection with railroad crossing maintenance/compliance.

RA 11/27/19

Battery Test only + report any findings each month

D. COMMENCEMENT: February 1, 2018

E. EXPIRATION: One (1) year from commencement, with automatic one (1) year renewals, unless terminated earlier.

F. COMPENSATION/FREQUENCY OF RECURRING SERVICES: Cost Per Month

RA 11/27/19

<i>Per Inspection</i>	<i>Estimated</i>
Monthly Cost: \$1,546 00	Annually \$18,552.00 <i>\$20,098.00</i>
Total Cost Per Month \$1 546 00	Total Annual \$18,552 00

COMPENSATION/FREQUENCY OF NON-RECURRING SERVICES: N/A

G. ADDRESS OF DISTRICT: 210 N. University Drive, Suite 702, Coral Springs, Florida 33071

H. ADDRESS OF PROJECT MANAGER: 8355 SW 12th Street, Doral, FL 33126

I. DISTRICT CONTACT AND PHONE NUMBER:
Ken Cassel, District Manager (954) 753-5841

J. PROJECT MANAGER CONTACT AND PHONE NUMBER:
Prologis Management, LLC (305) 477-8700

3G

BEACON LAKES

Community Development District

Annual Operating and Debt Service Budget

Fiscal Year 2021

Version 1 - Proposed Budget:

(Printed on 4/24/20 6:37 AM)

Prepared by:



Table of Contents

	<u>Page #</u>
<u>OPERATING BUDGET</u>	
General Fund	
Summary of Revenues, Expenditures and Changes in Fund Balances	1-2
Budget Narrative	3-6
Exhibit A - Allocation of Fund Balances	7
<u>DEBT SERVICE BUDGETS</u>	
Series 2003	
Summary of Revenues, Expenditures and Changes in Fund Balances	8
Series 2007	
Summary of Revenues, Expenditures and Changes in Fund Balances	9
Amortization Schedule	10
Budget Narrative	11
<u>SUPPORTING BUDGET SCHEDULE</u>	
Comparison of Assessment Rates	12

Beacon Lakes
Community Development District

Operating Budget
Fiscal Year 2021

Summary of Revenues, Expenditures and Changes in Fund Balances
 Fiscal Year 2021 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2018	FY 2019	BUDGET FY 2020	THRU MAR-2020	APR SEPT-2020	PROJECTED FY 2020	BUDGET FY 2021
REVENUES							
Interest - Investments	\$8,210	\$20,877	\$ 7,000	\$ 5,511	\$ 5,000	\$ 10,511	\$ 7,000
Interest - Tax Collector	526	792	.	558	-	558	-
Special Assmnts- Tax Collector	700,600	791,885	759,943	711,543	48,400	759,943	794,659
Special Assmnts- Discounts	(25,110)	(30,219)	(30,398)	(3,259)	-	(3,259)	(31,786)
Other Miscellaneous Revenues	4,690	202	-	-	-	-	
TOTAL REVENUES	688,916	783,537	736,545	714,353	53,400	767,753	769,873
EXPENDITURES							
Administrative							
ProfServ-Dissemination Agent	1,500	1,500	1,500	-	1,500	1,500	1,500
ProfServ-Engineering	22,270	21,291	23,000	11,869	23,738	35,607	23,000
ProfServ-Legal Services	55,310	22,570	27,485	11,523	16,132	27,655	27,700
ProfServ-Mgmt Consulting Serv	54,707	56,348	58,038	29,019	29,019	58,038	59,779
ProfServ-Special Assessment	8,584	8,842	9,107	9,107	-	9,107	9,380
ProfServ-Trustee Fees	-	-	-	-	-	-	9,106
Auditing Services	5,000	5,000	5,200	-	5,000	5,000	5,000
Postage and Freight	661	381	600	230	170	400	400
Insurance - General Liability	12,393	11,286	13,836	11,286	-	11,286	12,415
Printing and Binding	1,166	956	1,800	597	597	1,194	1,200
Legal Advertising	446	969	500	429	571	1,000	1,000
Misc-Admin Fee (%)	3,734	3,734	3,734	-	-	-	-
Misc-Property Taxes	1,304	3,087	1,304	5,828	-	5,828	5,850
Misc-Assessmnt Collection Cost	6,306	7,617	7,599	7,317	484	7,801	7,947
Misc-Contingency	71	776	250	58	192	250	250
Misc-Web Hosting	1,199	1,699	15,000	750	-	750	6,000
Office Supplies	479	220	325	164	164	328	330
Annual District Filing Fee	175	175	175	175	-	175	175
Total Administrative	175,305	146,451	169,453	88,352	77,567	165,919	171,032
Field							
ProfServ-Field Management	48,000	48,000	48,000	24,000	24,000	48,000	48,000
Contracts-Janitorial Services	51,660	51,660	51,660	34,350	38,610	72,960	90,900
Contracts-Other Services	1,701	1,701	1,701	1,701	-	1,701	1,701
Contracts-Water Analysis	-	14,355	19,300	-	19,300	19,300	-
Contracts-Wetland Mitigation	25,729	31,235	31,235	15,618	15,618	31,236	35,676
Contracts-Landscape	178,452	178,452	191,652	92,526	89,226	181,752	190,452
Contracts-Canal Maint/Cleaning	39,255	39,255	39,255	38,453	57,279	95,732	91,360
Contracts-Rail Road Crossing	-	18,552	18,552	9,276	9,276	18,552	18,552
Electricity - General	10,949	8,345	10,000	6,096	6,096	12,192	12,500
R&M-General	2,960	-	12,000	9,198	2,802	12,000	-
R&M-Canals	14,913	-	5,667	-	-	-	-
R&M-Fertilizer	-	-	6,000	-	-	-	6,000
R&M-Grounds	18,490	45,687	18,800	13,521	5,279	18,800	1,700
R&M-Irrigation	29,575	31,751	30,000	14,808	15,192	30,000	30,000
R&M-Mulch	7,008	-	25,000	-	-	-	25,000
R&M-Trees and Trimming	12,750	8,290	30,000	8,450	21,550	30,000	8,500
R&M-Mitigation	7,500	4,500	13,000	11,647	16,306	27,953	12,500
Contracts-Rail Road Crossing	10,822	-	-	-	-	-	-

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2021 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2018	ACTUAL FY 2019	ADOPTED BUDGET FY 2020	ACTUAL THRU MAR-2020	PROJECTED APR SEPT-2020	TOTAL PROJECTED FY 2020	ANNUAL BUDGET FY 2021
R&M-Rail Road Crossing	13,992	515	100	9,099	-	9,099	15,000
Misc-Hurricane Expense	10,950	-	11,000	-	-	-	11,000
Total Field	484,706	482,298	562,922	288,743	320,534	609,277	598,841
TOTAL EXPENDITURES	660,011	628,749	732,375	377,095	398,101	775,196	769,873
Excess (deficiency) of revenues							
Over (under) expenditures	28,905	154,788	4,170	337,258	(344,701)	(7,443)	(0)
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	4,170	-	-	-	(0)
TOTAL OTHER SOURCES (USES)	-	-	4,170	-	-	-	(0)
Net change in fund balance	28,905	154,788	4,170	337,258	(344,701)	(7,443)	(0)
FUND BALANCE, BEGINNING	820,302	849,207	1,003,995	1,003,995	-	1,003,995	996,552
FUND BALANCE, ENDING	\$ 849,207	\$ 1,003,995	\$ 1,008,165	\$ 1,341,253	\$ (344,701)	\$ 996,552	\$ 996,552

BEACON LAKES

Community Development District

*General Fund***Budget Narrative**
Fiscal Year 2021**REVENUES****Interest-Investments**

The District earns interest on the monthly average collected balance for their operating, money market and certificates of deposit accounts.

Special Assessments-Tax Collector

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District to pay for the operating expenditures during the Fiscal Year.

Special Assessments-Discounts

Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

EXPENDITURES**Administrative****Professional Services-Dissemination Agent**

The District is required by the Securities and Exchange Commission to comply with Rule 15c2-12(b)-(5), which relates to additional reporting requirements for unrelated bond issues. The budgeted amount for the fiscal year is based on standard fees charged for this service.

Professional Services-Engineering

The District's engineer provides general engineering services to the District, i.e. attendance and preparation for monthly board meetings when requested, review of invoices, and other specifically requested assignments.

Professional Services-Legal Services

The District's Attorney, Billing, Cochran, Heath provides general legal services to the District, i.e., attendance and preparation for monthly Board meetings, review of contracts, review of agreements and resolutions, and other research as directed or requested by the Board of Supervisors and the District Manager.

Professional Services-Management Consulting Services

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Inframark Infrastructure Management Services, LLC. Also included are costs for Information Technology charges to process all the District's financial activities, i.e. accounts payable, financial statements, budgets, etc., on a main frame computer owned by Inframark in accordance with the management contract and the charge for rentals. The budgeted amount for the fiscal year is based on the contracted fees outlined in Exhibit "A" of the Management Agreement, with a moderate 3% proposed increase.

Professional Services-Special Assessment

Administrative costs to put the District's assessments on the Tax Roll. A moderate 3% proposed increase.

Professional Services-Trustee

The District issued the Series 2007 Special Assessment Bonds that is deposited with a Trustee to handle all trustee matters. The annual trustee fees are based on standard fees charged plus any out-of-pocket expenditures.

Auditing Services

The District is required to conduct an annual audit of its financial records by an Independent Certified Public Accounting Firm. The budgeted amount for the fiscal year is based on contracted fees from an existing engagement letter.

Budget Narrative
Fiscal Year 2021

EXPENDITURES

Administrative (continued)**Postage and Freight**

Actual postage and/or freight used for District mailings including agenda packages, vendor checks and other correspondence.

Insurance-General Liability

The District's Property Insurance policy is with Public Risk Insurance Agency. They specialize in providing insurance coverage to governmental agencies. The coverage includes business auto and general/public officials' liability. The projected budgeted amount will remain the same as FY 2017 budget amount.

Printing and Binding

Copies used in the preparation of agenda packages, required mailings, and other special projects.

Legal Advertising

The District is required to advertise various notices for monthly Board meetings and other public hearings in a newspaper of general circulation.

Miscellaneous-Property Taxes

This represents billing from Miami-Dade Tax Collector on eleven portfolios.

Miscellaneous-Assessment Collection Costs

The District reimburses the Miami-Dade County Tax Collector for her or his necessary administrative costs. Per the 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 also compensates the Tax Collector for the actual cost of collection or 1% on the amount of special assessments collected and remitted, whichever is greater. The budget for collection costs was based on a maximum of 1% of the anticipated assessment collections.

Miscellaneous-Contingency

This represents any additional expenditure that may not have been provided for in the budget.

Miscellaneous-Web Hosting

Per Florida Statute, the District is required to have and maintain a website.

Office Supplies

Supplies used in the preparation and binding of agenda packages, required mailings, and other special projects.

Annual District Filing Fee

The District is required to pay an annual fee of \$175 to the Department of Economic Opportunity.

BEACON LAKES

Community Development District

*General Fund***Budget Narrative**
Fiscal Year 2021**EXPENDITURES****Field****Professional Services-Field Management**

The District will be managed by Prologis for the operation of the Property and its contractors @ \$4,000 per month.

Contracts-Janitorial Services

The District will contract with Facility Pro-Sweep, Inc. for power sweeping services, day porter services. Total of \$4,305 per month.

Contracts-Other Services

The District will contract with CSX Transportation, Inc. for crossing signal maintenance. Class III Located at SXL 48.51. NW 137th Avenue, Hialeah, Florida. Contract No. DOT631054X01.

Contracts-Wetland Mitigation

The District will contract with Greensleeves, Inc. for maintenance @ \$2,973 per month.

Contracts-Landscape

The District will contract with GreenScape, Inc. for landscape maintenance; common area roads on west side of 129th Ave; common area roads Phase I; and common area roads Phase II. Landscape of \$15,871.

Contracts-Canal Maintenance/Cleaning

The District will contract with Superior Landscaping, Inc for the canal maintenance for a monthly service of \$4,101.83 & \$5,444.67 per month. District is also reimbursed every quarter by Pan American West POA 20.25% of quarterly expenditures. The reimbursement is applied back to this expenditure.

Contracts-Railroad Crossing

The District will contract with American Track Generations, LLC for the monthly signal maintenance. The amount is \$1,546 per month.

Electricity-General

The District will incur electrical usage of entrance, crossings, lift stations and pumps.

R&M-Fertilizer

Greenscape Landscape Maintenance, Inc. will provide fertilization services.

R&M-Grounds

The District will incur landscape replacement/enhancements, debris removal, guardrails, roads, drainage landscaping, irrigation and any additional work needed. The vendor is Greenscape Landscape Maintenance, Inc.

R&M-Irrigation

Greenscape Landscape Maintenance, Inc. will provide irrigation services.

R&M-Mulch

Greenscape Landscape Maintenance, Inc. will provide mulch services.

R&M-Trees and Trimming

The District has an agreement with Greenscape Landscape Maintenance, Inc. to provide and trim trees for main roads

R&M-Mitigation

The District will incur other non-contractual mitigation expenditures. Environmental and permitting consultant.

BEACON LAKES

Community Development District

General Fund

Budget Narrative
Fiscal Year 2021

EXPENDITURES

Field (continued)

R&M-Railroad Crossing

The District will incur other non-contractual railroad expenditures.

Miscellaneous-Hurricane Expense

The District may incur other field expenses during the hurricane season.

Exhibit "A"
Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2021	\$ 996,552
Net Change in Fund Balance - Fiscal Year 2021	(0)
Reserves - Fiscal Year 2021 Additions	-
Total Funds Available (Estimated) - 9/30/2021	996,552

ALLOCATION OF AVAILABLE FUNDS***Assigned Fund Balance***

Operating Reserve - First Quarter Operating Capital	192,468 ⁽¹⁾
Reserves - Irrigation System	<u>72,277</u>
Subtotal	<u>264,745</u>
Total Allocation of Available Funds	264,745

Total Unassigned (undesignated) Cash	<u>\$ 731,807</u>
---	--------------------------

Notes

(1) Represents approximately 3 months of operating expenditures

Beacon Lakes
Community Development District

Debt Service Budgets
Fiscal Year 2021

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2021 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2018	ACTUAL FY 2019	ADOPTED BUDGET FY 2020	ACTUAL THRU MAR-2020	PROJECTED APR SEPT-2020	TOTAL PROJECTED FY 2020	ANNUAL BUDGET FY 2021
REVENUES							
Special Assmnts- Tax Collector	\$ 217,122	\$ 217,556	\$ 217,556	\$ 203,700	\$ 13,856	\$ 217,556	\$ 217,556
Special Assmnts- Discounts	(7,782)	(8,302)	(8,702)	(933)	-	(933)	(8,702)
TOTAL REVENUES	209,340	209,254	208,854	202,767	13,856	216,623	208,854
EXPENDITURES							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	1,954	2,093	2,176	2,095	139	2,234	2,176
Total Administrative	1,954	2,093	2,176	2,095	139	2,234	2,176
<i>Debt Service</i>							
Debt Retirement - Other	204,503	210,044	206,678	-	206,678	206,678	206,679
Total Debt Service	204,503	210,044	206,678	-	206,678	206,678	206,679
TOTAL EXPENDITURES	206,457	212,137	208,854	2,095	206,817	208,912	208,854
Excess (deficiency) of revenues							
Over (under) expenditures	2,883	(2,883)	0	200,672	(192,960)	7,712	(0)
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	0	-	-	-	(0)
TOTAL OTHER SOURCES (USES)	-	-	0	-	-	-	(0)
Net change in fund balance	2,883	(2,883)	0	200,672	(192,960)	7,712	(0)
FUND BALANCE, BEGINNING	1	2,884	1	1	-	1	7,713
FUND BALANCE, ENDING	\$ 2,884	\$ 1	\$ 1	\$ 200,673	\$ (192,960)	\$ 7,713	\$ 7,713

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2021 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2018	ACTUAL FY 2019	ADOPTED BUDGET FY 2020	ACTUAL THRU MAR-2020	PROJECTED APR SEPT-2020	TOTAL PROJECTED FY 2020	ANNUAL BUDGET FY 2021
REVENUES							
Interest - Investments	\$ 79	\$ 46	\$ -	\$ 50	\$ 10	\$ 60	\$ -
Special Assmnts- Tax Collector	96,525	96,718	96,718	90,558	6,160	96,718	96,718
Special Assmnts- Discounts	(3,460)	(3,691)	(3,869)	(415)	-	(415)	(3,869)
TOTAL REVENUES	93,144	93,073	92,849	90,193	6,170	96,363	92,849
EXPENDITURES							
<i>Administrative</i>							
ProfServ-Trustee Fees	8,742	9,106	8,742	5,609	-	5,609	-
Misc-Assessmnt Collection Cost	869	930	967	931	62	993	967
Total Administrative	9,611	10,036	9,709	6,540	62	6,602	967
<i>Debt Service</i>							
Debt Retirement Series B	5,000	5,000	5,000	-	5,000	5,000	5,000
Debt Retirement - Other	60,064	69,422	70,390	-	69,422	69,422	79,442
Interest Expense Series B	8,370	8,060	7,750	3,875	\$3,875	7,750	7,440
Total Debt Service	73,434	82,482	83,140	3,875	78,297	82,172	91,882
TOTAL EXPENDITURES	83,045	92,518	92,849	10,415	78,359	88,774	92,849
Excess (deficiency) of revenues							
Over (under) expenditures	10,099	555	0	79,778	(72,188)	7,590	0
OTHER FINANCING SOURCES (USES)							
Operating Transfers-Out	(1,528)	(407)	-	(48)	-	(48)	-
Contribution to (Use of) Fund Balance	-	-	0	-	-	-	0
TOTAL OTHER SOURCES (USES)	(1,528)	(407)	0	(48)	-	(48)	0
Net change in fund balance	8,571	148	0	79,730	(72,188)	7,542	0
FUND BALANCE, BEGINNING	6,117	14,688	14,836	14,836	-	14,836	22,378
FUND BALANCE, ENDING	\$ 14,688	\$ 14,836	\$ 14,836	\$ 94,566	\$ (72,188)	\$ 22,378	\$ 22,378

AMORTIZATION SCHEDULE
 SERIES 2007 B SPECIAL ASSESSMENT BONDS
 DEBT SERVICE SCHEDULE

DATE	BALANCE	RATE	PRINCIPAL	INTEREST	TOTAL
11/1/2020	\$120,000	6.200%		\$3,720	
5/1/2021	\$120,000	6.200%	\$5,000	\$3,720	\$12,440
11/1/2021	\$115,000	6.200%		\$3,565	
5/1/2022	\$115,000	6.200%	\$5,000	\$3,565	\$12,130
11/1/2022	\$110,000	6.200%		\$3,410	
5/1/2023	\$110,000	6.200%	\$5,000	\$3,410	\$11,820
11/1/2023	\$105,000	6.200%		\$3,255	
5/1/2024	\$105,000	6.200%	\$5,000	\$3,255	\$11,510
11/1/2024	\$100,000	6.200%		\$3,100	
5/1/2025	\$100,000	6.200%	\$5,000	\$3,100	\$11,200
11/1/2025	\$95,000	6.200%		\$2,945	
5/1/2026	\$95,000	6.200%	\$5,000	\$2,945	\$10,890
11/1/2026	\$90,000	6.200%		\$2,790	
5/1/2027	\$90,000	6.200%	\$5,000	\$2,790	\$10,580
11/1/2027	\$85,000	6.200%		\$2,635	
5/1/2028	\$85,000	6.200%	\$5,000	\$2,635	\$10,270
11/1/2028	\$80,000	6.200%		\$2,480	
5/1/2029	\$80,000	6.200%	\$5,000	\$2,480	\$9,960
11/1/2029	\$75,000	6.200%		\$2,325	
5/1/2030	\$75,000	6.200%	\$5,000	\$2,325	\$9,650
11/1/2030	\$70,000	6.200%		\$2,170	
5/1/2031	\$70,000	6.200%	\$5,000	\$2,170	\$9,340
11/1/2031	\$65,000	6.200%		\$2,015	
5/1/2032	\$65,000	6.200%	\$5,000	\$2,015	\$9,030
11/1/2032	\$60,000	6.200%		\$1,860	
5/1/2033	\$60,000	6.200%	\$10,000	\$1,860	\$13,720
11/1/2033	\$50,000	6.200%		\$1,550	
5/1/2034	\$50,000	6.200%	\$10,000	\$1,550	\$13,100
11/1/2034	\$40,000	6.200%		\$1,240	
5/1/2035	\$40,000	6.200%	\$10,000	\$1,240	\$12,480
11/1/2035	\$30,000	6.200%		\$930	
5/1/2036	\$30,000	6.200%	\$10,000	\$930	\$11,860
11/1/2036	\$20,000	6.200%		\$620	
5/1/2037	\$20,000	6.200%	\$10,000	\$620	\$11,240
11/1/2037	\$10,000	6.200%		\$310	
5/1/2038	\$10,000	6.200%	\$10,000	\$310	\$10,620
			\$120,000	\$81,840	\$201,840

BEACON LAKES

Community Development District

*Debt Service Fund***Budget Narrative**
Fiscal Year 2021**REVENUES****Special Assessments-Tax Collector**

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District to pay for the debt service expenditures during the Fiscal Year.

Special Assessments-Discounts

Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

EXPENDITURES**Administrative****Miscellaneous-Assessment Collection Cost**

The District reimburses the Miami-Dade County Tax Collector for her or his necessary administrative costs. Per the 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 also compensates the Tax Collector for the actual cost of collection or 1% on the amount of special assessments collected and remitted, whichever is greater. The budget for collection costs was based on a maximum of 1% of the anticipated assessment collections.

Debt Retirement Series B

The District pays an annual principal amount on 5/1 of each fiscal year.

Debt Retirement-Other

Because of excess special assessments prepayments by landowners, the District owes landowners in assessments related to the Series 2003A Special Assessment bond and in assessments related to the Series 2007 Special Assessment bond. Payments to landowners to end in FY 2024 for Series 2003A Special Assessment bond and FY 2030 for Series 2007 Special Assessment bond.

Interest Expense Series B

The District pays semi-annual interest amounts on 5/1 and 11/1 of each fiscal year.

Beacon Lakes

Community Development District

Supporting Budget Schedule

Fiscal Year 2021

**Comparison of Assessment Rates
Fiscal Year 2021 vs. Fiscal Year 2020**

General Fund 001 (Maintenance)			Debt Service 2003			Debt Service 2007			Total Assessments per Unit			Units
FY 2021	FY 2020	Percent Change	FY 2021	FY 2020	Percent Change	FY 2021	FY 2020	Percent Change	FY 2021	FY 2020	Percent Change	Acres
\$2,234.78	\$2,137.15	4.6%	\$13,622.82	\$13,622.82	0%	\$6,056.24	\$6,056.24	0%	\$21,913.83	\$21,816.21	0%	355.587

3H

RESOLUTION 2020-05

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF
THE BEACON LAKES COMMUNITY DEVELOPMENT
DISTRICT APPROVING THE BUDGET FOR FISCAL
YEAR 2021 AND SETTING A PUBLIC HEARING
THEREON PURSUANT TO FLORIDA LAW**

WHEREAS, the District Manager has heretofore prepared and submitted to the Board a proposed operating and/or debt service budget for Fiscal Year 2021; a copy of which is attached hereto, and

WHEREAS, the Board of Supervisors has considered said proposed budget and desires to set the required public hearing thereon;

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

1. The budget proposed by the District Manager for Fiscal Year 2021 is hereby approved as the basis for conducting a public hearing to adopt said budget.
2. A public hearing on said approved budget is hereby declared and set for the following date, hour and place:

Date: July 7, 2020
Hour: 9:00 a.m.
Place: 12400 NW 22nd Street
Miami, FL

Notice of this public hearing shall be published in the manner prescribed in Florida Law.

Adopted this 5th day of May, 2020.

Scott Gregory
Chairperson

Ken Cassel
Secretary

Fourth Order of Business

4A

This instrument was prepared by and return to:
Michael J. Pawelczyk, Esq.
Billing, Cochran, Lyles, Mauro & Ramsey, P.A.
SunTrust Center, 6th Floor
515 East Las Olas Boulevard
Fort Lauderdale, Florida 33301

THIS MODIFICATION AMENDS THE COVENANT
RECORDED AT OFFICIAL RECORDS BOOK 29086,
PAGES 2607-2655 IN THE PUBLIC RECORDS OF MIAMI-
DADE COUNTY, FLORIDA

**MODIFICATION OF
COVENANT RUNNING WITH THE LAND IN FAVOR OF MIAMI-DADE
COUNTY, FLORIDA BY BEACON LAKES COMMUNITY DEVELOPMENT
DISTRICT PROVIDING FOR THE PROTECTION AND MANAGEMENT OF
79.87 ACRES OF WETLANDS BETWEEN N.W. 117TH AND 137TH
AVENUES AND BETWEEN N.W. 12TH AND 25TH STREETS LOCATED IN
MAIMI-DADE COUNTY, FLORIDA.**

WHEREAS, the Beacon Lakes Community Development District (the “District” is a local unit of special purpose government established pursuant to Chapter 190, Florida Statutes; and

WHEREAS, on March 4, 2014, the District executed a Covenant Running With the Land in Favor of Miami-Dade County, Florida (the “County”), providing for the protection and management of 79.87 Acres of wetlands located between NW 117th and 137th Avenues and between NW 12th and 25th Streets, recorded at Official Records Book 29086, Pages 2607-2655 in the Public Records of Miami-Dade County, Florida (the “Covenant”); and

WHEREAS, AMB Codina Beacon Lakes, LLC has requested a Modification and Extension of Class IV Permit CLIV-20130004 for temporary impacts to 0.145 acres and permanent impacts to 0.27 acres of wetlands located within Mitigation Area #3 at approximately NW 137th Avenue and from NW 17th Street to NW 14th Street, in Section 35, Township 53 South, Range 39 East, Miami-Dade County, Florida (the “Class IV Permit Modification”); and

WHEREAS, the District maintains certain mitigation areas pursuant to the Covenant; and

WHEREAS, the Class IV Permit Modification requires a modification to the Covenant to include the work authorized by the Class IV Permit Modification.

NOW, THEREFORE, in consideration of the mutual promises and covenants contained herein, and other good and valuable consideration, the receipt and adequacy of which are acknowledged, the parties agree as follows:

SECTION 1. The parties agree that the foregoing recitals are true and correct and are hereby incorporated into this Modification of Covenant.

SECTION 2. Composite Exhibit A to the Covenant is hereby supplemented with Composite Exhibit A-Supplement, attached hereto and made a part hereof.

SECTION 3. Except as otherwise set forth in this Modification of Covenant, all other terms of the original Agreement between the parties are hereby ratified, reaffirmed and shall remain in full force and effect as provided by their terms.

IN WITNESS WHEREOF, the parties execute this Modification of Covenant Running with the Land, executed this ____ day of _____, 2020.

BEACON LAKES COMMUNITY DEVELOPMENT DISTRICT, a local unit of special purpose government established pursuant to Chapter 190, Florida Statutes

Witnesses:

Sign: _____

Sign: _____

Print: _____

Print: _____

Sign: _____

Title: _____

Print: _____

Address:
210 N. University Drive, Suite 702
Coral Springs, Florida 33071

State of Florida }
 }
County of Miami-Dade }

The foregoing instrument was acknowledged before me this ____ day of _____, 2020 by _____ as Chairman of the Board of Supervisors of the BEACON LAKES COMMUNITY DEVELOPMENT DISTRICT, who is personally known to me or has produced _____ as identification and who did take an oath.

NOTARY PUBLIC:

Sign: _____

Print: _____
STATE OF FLORIDA at Large (SEAL)
My Commission Expires:

Composite Exhibit A-Supplement

LEGAL DESCRIPTION 100-FOOT ENVIRONMENTAL CORRIDOR BEACON LAKES SECTION 35-53-39

A PORTION OF THE NORTHEAST ¼ OF SECTION 35, TOWNSHIP 53 SOUTH, RANGE 39 EAST IN MIAMI-DADE COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE EAST ¼ CORNER OF SAID SECTION 35; THENCE S89°45'12"W ALONG THE SOUTH LINE OF THE NORTHEAST ¼ OF SECTION 35, AS BASIS OF BEARING, FOR 1369.48 FEET; THENCE N00°14'48"W FOR 56.00 FEET TO THE POINT OF BEGINNING OF THE PARCEL OF LAND HEREINAFTER DESCRIBED; THENCE S89°45'12"W ALONG A LINE PARALLEL TO AND 56 FEET NORTH OF THE SOUTH LINE OF THE NORTHEAST ¼ OF SECTION 35 FOR 945.45 FEET TO A POINT ON A NON-TANGENT CURVE, A RADIAL LINE TO SAID POINT BEARS S42°35'13"W; THENCE 35.84 FEET ALONG THE ARC OF A CURVE TO THE RIGHT, SAID CURVE HAVING A RADIUS OF 45.00 FEET, A CENTRAL ANGLE OF 45°37'59" TO A POINT OF TANGENCY; THENCE N01°46'49"W ALONG A LINE PARALLEL TO AND 319.60 FEET EAST OF THE EAST LINE OF THE NORTHWEST ¼ OF SECTION 35 FOR 68.23 FEET; THENCE N89°45'12"E ALONG A LINE PARALLEL TO AND 156 FEET NORTH OF THE SOUTH LINE OF THE NORTHEAST ¼ OF SECTION 35 FOR 974.26 FEET; THENCE S01°48'31"E ALONG A LINE PARALLEL TO AND 30.00 FEET WEST OF THE WEST LINE OF THE EAST ½ OF THE NORTHEAST ¼ OF SECTION 35 FOR 65.80 FEET TO A POINT OF CURVATURE; THENCE 38.27 FEET ALONG THE ARC OF A CURVE TO THE RIGHT, SAID CURVE HAVING A RADIUS OF 45.00 FEET, A CENTRAL ANGLE OF 48°43'43" TO A POINT ON A NON-TANGENT LINE, A RADIAL LINE TO SAID CURVE BEARING S43°04'48"E, ALSO BEING THE POINT OF BEGINNING, CONTAINING 2.23 ACRES, MORE OR LESS.

LEGEND:

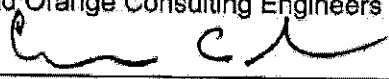
P Property line
C Center line
P.O.T. Point of Terminus
P.B. Plat Book

PG. Page
POC Point of Commencement
POB Point of Beginning

I HEREBY CERTIFY: that the LEGAL AND SKETCH of the property described hereon was made under my supervision and that the LEGAL AND SKETCH meets the Minimum Technical Standards set forth by the Florida Board of Professional Land Surveyors and Mappers in Chapter 5J-17.051, Florida Administrative Code pursuant to Section 472.027, Florida Statutes. And, that the sketch hereon is true and correct to the best of my knowledge and belief. Subject to notes and notations shown hereon. This sketch does not represent a land survey.

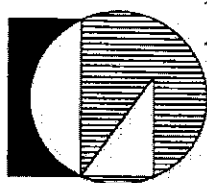
Ludovici and Orange Consulting Engineers Inc. L.B. #1012

By:



Arturo A. Sosa
Surveyor and Mapper 2629
State of Florida

Not valid without the signature and the original raised seal of a Florida licensed surveyor and mapper



LUDOVICI & ORANGE
CONSULTING ENGINEERS INC.

329 PALERMO AVENUE, CORAL GABLES
FLORIDA 33134 LB 1012
TEL (305) 448-1600 FAX (305) 446-3876

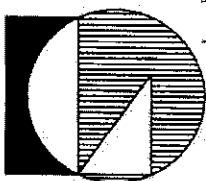
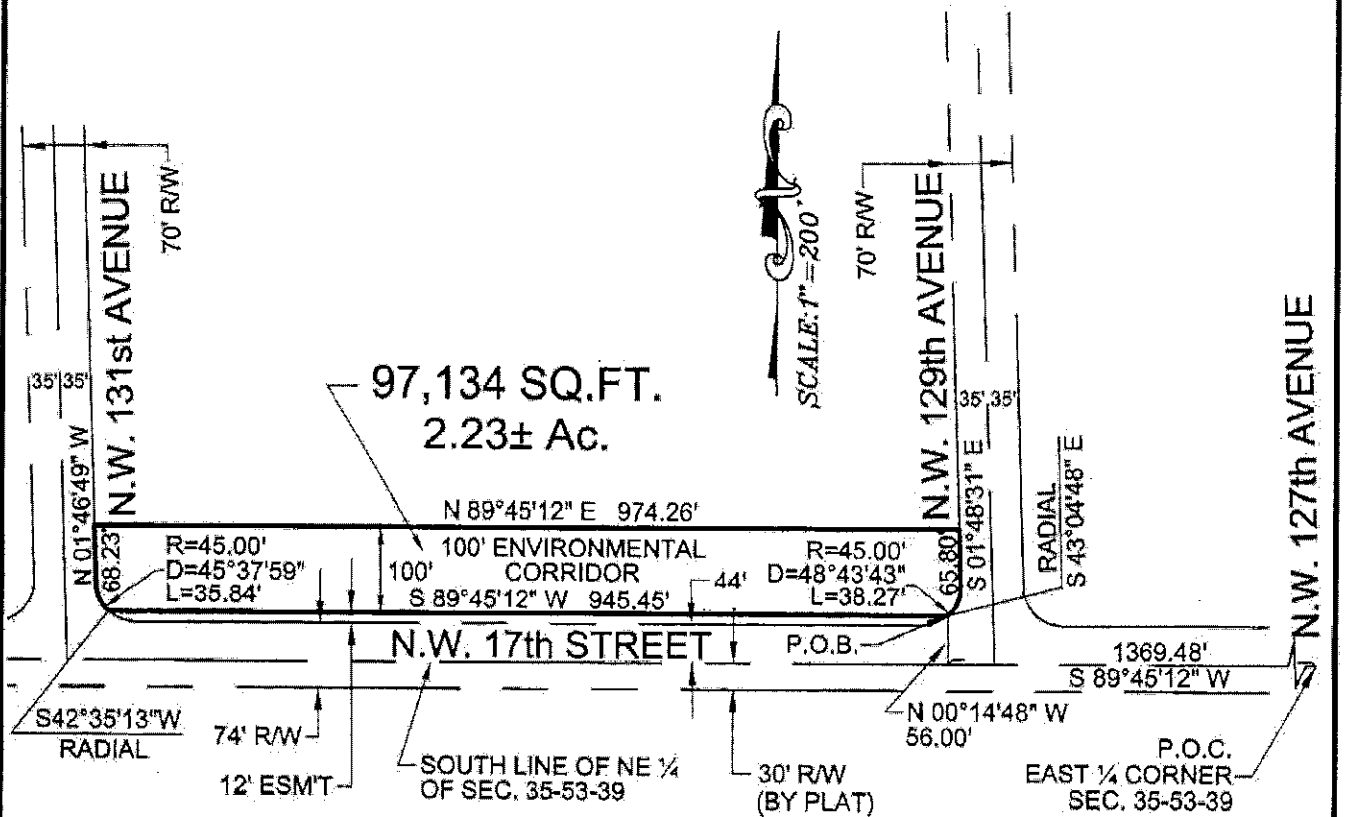
Date: 9-28-04	Drawn: E.T.
Proj.No. 2002-37	Checked:
Proj.Name: BEACON LAKES SECTION 35-53-39 100' ENVIRONMENTAL CORRIDOR SHEET 1 OF 2	

September 28, 2004 11:27:13 a.m.

CFILE: C:\ET-DATA\ACADLT\2002-37-BEACON LAKE - CANAL\DWG\2002-37-LEGAL-100ENV4.DWG

I:\Server\DATA\ENGINEERING\PROJECTS\2002-37-BEACON LAKE - CANAL\DWG\2002-37-LEGAL-100ENV4.DWG 17/2014 1:52:20 PM EST

\\Server\\Data\\ENGINEERING\\PROJECTS\\2002\\2002-37-Beacon Lake - Canal.dwg\\2002-37-legal-100env4.dwg 17/2014 1:52:20 PM EST



LUDOVICI & ORANGE
CONSULTING ENGINEERS INC.
 329 PALERMO AVENUE, CORAL GABLES
 FLORIDA 33134 LB 1012
 TEL (305) 448-1600 FAX (305) 446-3876

Date: 9-28-04	Drawn: E.T.
Proj.No. 2002-37	Checked:
Proj.Name: BEACON LAKES SECTION 35-53-39 100' ENVIRONMENTAL CORRIDOR SHEET 2 OF 2	

September 28, 2004 11:27:13 a.m.

CFILE: C:\ET-DATA\ACADLT\2002-37-BEACON LAKE - CANAL\DWG\2002-37-LEGAL-100ENV4.DWG

LEGAL AND SKETCH

SURVEYOR'S NOTES:

1. Bearings are based on an assumed value of S01°50'23"E along the East line of the Northeast ¼ of Section 35, Township 53 South, Range 39 East in Miami-Dade County, Florida.
2. Not valid without the signature and the original raised seal of a Florida licensed surveyor and mapper.
3. This sketch does not represent a land survey.

LEGEND:

POC	Point of Commencement	P	Property Line	SF	Square Feet
POB	Point of Beginning	\$	Section Line	R/W	Right of Way
P.B.	Plat Book	R	Radius		
PG.	Page	D	Central Angle Of Curve		
SEC.	Section	L	Length		

SURVEYOR'S CERTIFICATE:

I HEREBY CERTIFY; that the LEGAL AND SKETCH of the property described hereon was made under my supervision and that the LEGAL AND SKETCH meets the Minimum Technical Standards set forth by the Florida Board of Professional Land Surveyors and Mappers in Chapter 61G17-6, Florida Administrative Code pursuant to Section 472.027, Florida Statutes. And, that the sketch hereon is true and correct to the best of my knowledge and belief. Subject to notes and notations shown hereon. This sketch does not represent a land survey. Ludovici and Orange Consulting Engineers Inc. L.B. #1012

THIS DOCUMENT CONSISTS OF THREE (3) SHEETS AND EACH SHEET NOT BE CONSIDERED FULL, VALID AND COMPLETE UNLESS ATTACHED TO THE OTHERS.

By: 

Arturo A. Sosa
Surveyor and Mapper 2629
State of Florida

PROJ. NO: 2011 35

DATE: 7-18-13

DRAWN: BBL

CHECKED: AS

SCALE: AS NOTED



LUDOVICI & ORANGE
CONSULTING ENGINEERS, INC.

329 PALERMO AVENUE, CORAL GABLES, FLORIDA 33134 • 305/448-1600 • LB 1012

CONSERVATION
EASEMENT

SHEET 1 OF 3 SHEETS

LEGAL AND SKETCH

LEGAL DESCRIPTION:

A PORTION OF SECTION 35, TOWNSHIP 53 SOUTH, RANGE 39 EAST IN MIAMI-DADE COUNTY, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE NORTHEAST CORNER OF THE NORTHEAST $\frac{1}{4}$ OF SAID SECTION 35; THENCE $S01^{\circ}50'23''E$, AS BASIS OF BEARING, ALONG THE EAST LINE OF THE NORTHEAST $\frac{1}{4}$ OF SAID SECTION 35 FOR A DISTANCE OF 129.05 FEET; THENCE $S89^{\circ}49'08''W$ ALONG A LINE 129.00 FEET SOUTH OF AND PARALLEL TO THE NORTH LINE OF THE NORTHEAST $\frac{1}{4}$ OF SAID SECTION 35 FOR A DISTANCE OF 125.04 FEET TO THE POINT OF BEGINNING OF THE FOLLOWING DESCRIBED PARCEL OF LAND; THENCE $S01^{\circ}50'23''E$ ALONG A LINE 125.00 FEET WEST OF AND PARALLEL TO THE EAST LINE OF THE NORTHEAST $\frac{1}{4}$ OF SAID SECTION 35 FOR A DISTANCE OF 2402.97 FEET; THENCE $S88^{\circ}09'37''W$ FOR A DISTANCE OF 56.63 FEET; THENCE $S01^{\circ}50'23''E$ FOR A DISTANCE OF 45.44 FEET; THENCE $S89^{\circ}45'12''W$ ALONG A LINE 56.00 FEET NORTH OF AND PARALLEL TO THE SOUTH LINE OF THE NORTHEAST $\frac{1}{4}$ OF SAID SECTION 35 FOR A DISTANCE OF 708.03 FEET; THENCE $N01^{\circ}48'31''W$ FOR A DISTANCE OF 630.66 FEET TO A POINT OF CURVATURE; THENCE 157.08 FEET ALONG THE ARC OF A CURVE TO THE LEFT, SAID CURVE HAVING A RADIUS OF 100.00 FEET AND A CENTRAL ANGLE OF $90^{\circ}00'00''$ TO A POINT OF TANGENCY; THENCE $S88^{\circ}11'29''W$ FOR A DISTANCE OF 85.00 FEET; THENCE $N01^{\circ}48'31''W$ FOR A DISTANCE OF 1084.00 FEET; THENCE $S88^{\circ}11'29''W$ FOR A DISTANCE OF 11.00 FEET; THENCE $N01^{\circ}48'31''W$ FOR A DISTANCE OF 37.24 FEET TO A POINT OF CURVATURE; THENCE 77.18 FEET ALONG THE ARC OF A CURVE TO THE LEFT, SAID CURVE HAVING A RADIUS OF 50.00 FEET AND A CENTRAL ANGLE OF $88^{\circ}26'11''$ TO A POINT OF TANGENCY; THENCE $S89^{\circ}45'18''W$ FOR A DISTANCE OF 98.10 FEET; THENCE $N01^{\circ}48'31''W$ FOR A DISTANCE OF 25.00 FEET; THENCE $S88^{\circ}11'29''W$ FOR A DISTANCE OF 40.00 FEET; THENCE $N01^{\circ}48'31''W$ FOR A DISTANCE OF 514.41 FEET TO A POINT OF INTERSECTION WITH A NON-TANGENT CURVE, A RADIAL LINE TO SAID POINT BEARS $N52^{\circ}51'58''W$; THENCE 41.38 FEET ALONG THE ARC OF A CURVE TO THE RIGHT, SAID CURVE HAVING A RADIUS OF 45.00 FEET AND A CENTRAL ANGLE OF $52^{\circ}41'06''$ TO A POINT OF TANGENCY; THENCE $N89^{\circ}49'08''E$ ALONG A LINE 129.00 FEET SOUTH OF AND PARALLEL TO THE NORTH LINE OF THE NORTHEAST $\frac{1}{4}$ OF SAID SECTION 35 FOR A DISTANCE OF 1109.94 FEET TO THE POINT OF BEGINNING, CONTAINING 2,299,872 SQUARE FEET OR 52.80 ACRES MORE OR LESS.

THIS DOCUMENT CONSISTS OF THREE (3) SHEETS AND EACH SHEET NOT BE CONSIDERED FULL, VALID AND COMPLETE UNLESS ATTACHED TO THE OTHERS.

PROJ. NO: 2011 35

DATE: 7-18-13

DRAWN: BBL

CHECKED: AS

SCALE: AS NOTED



LUDOVICI & ORANGE
CONSULTING ENGINEERS, INC.

329 PALERMO AVENUE, CORAL GABLES, FLORIDA 33134 • 305/448-1600 • LB 1012

CONSERVATION
EASEMENT

SHEET 2 OF 3 SHEETS

LEGAL AND SKETCH

SURVEYOR'S NOTES:

1. Bearings are based on an assumed value of S89°46'04"W along the South line of the Northwest ¼ of Section 35, Township 53 South, Range 39 East in Miami-Dade County, Florida.
2. Not valid without the signature and the original raised seal of a Florida licensed surveyor and mapper.
3. This sketch does not represent a land survey.

LEGEND:

POC	Point of Commencement	R	Radius	SEC.	Section
POB	Point of Beginning	D	Central Angle Of Curve	SF	Square Feet
		L	Length		

LEGAL DESCRIPTION:

A PORTION OF SECTION 35, TOWNSHIP 53 SOUTH, RANGE 39 EAST IN MIAMI-DADE COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE CENTER OF SECTION 35; THENCE S89°46'04"W, AS BASIS OF BEARING, ALONG THE SOUTH LINE OF THE NORTHWEST ¼ OF SAID SECTION 35 FOR A DISTANCE OF 330.53 FEET; THENCE N01°46'58"W ALONG THE WEST LINE OF THE EAST 1/8 OF THE NORTHWEST ¼ OF SECTION 35 FOR A DISTANCE OF 55.52 FEET TO THE POINT OF BEGINNING OF THE FOLLOWING DESCRIBED PARCEL OF LAND; THENCE CONTINUE N01°46'58"W ALONG SAID WEST LINE OF THE EAST 1/8 OF THE NORTHWEST ¼ OF SECTION 35 FOR A DISTANCE OF 783.26 FEET; THENCE N89°45'18"E FOR A DISTANCE OF 546.18 FEET TO A POINT OF CURVATURE; THENCE 54.04 FEET ALONG THE ARC OF A CURVE TO THE RIGHT, SAID CURVE HAVING A RADIUS OF 35.00 FEET AND A CENTRAL ANGLE OF 88°27'53" TO A POINT OF TANGENCY; THENCE S01°46'49"E FOR A DISTANCE OF 714.53 FEET TO A POINT OF CURVATURE; THENCE 38.99 FEET ALONG THE ARC OF A CURVE TO THE RIGHT, SAID CURVE HAVING A RADIUS OF 45.00 FEET AND A CENTRAL ANGLE OF 49°38'42" TO A POINT OF INTERSECTION WITH A NON-TANGENT LINE, A RADIAL LINE TO SAID POINT BEARS S42°08'07"E; THENCE S89°45'12"W FOR A DISTANCE OF 232.33 FEET; THENCE S89°46'04"W FOR A DISTANCE OF 332.03 FEET TO THE POINT OF BEGINNING. CONTAINING 10.42 ACRES, MORE OR LESS.

SURVEYOR'S CERTIFICATE:

I HEREBY CERTIFY: that the LEGAL AND SKETCH of the property described hereon was made under my supervision and that the LEGAL AND SKETCH meets the Minimum Technical Standards set forth by the Florida Board of Professional Land Surveyors and Mappers in Chapter 61G17-6. Florida Administrative Code pursuant to Section 472.027, Florida Statutes. And, that the sketch hereon is true and correct to the best of my knowledge and belief. Subject to notes and notations shown hereon, This sketch does not represent a land survey. Ludovici and Orange Consulting Engineers Inc. L.B. #1012

By: 

Arturo A. Sosa
Surveyor and Mapper 2629
State of Florida

PROJ. NO: 2002 33

DATE: 11/05/08

DRAWN: BBL

CHECKED: AS

SCALE: AS NOTED



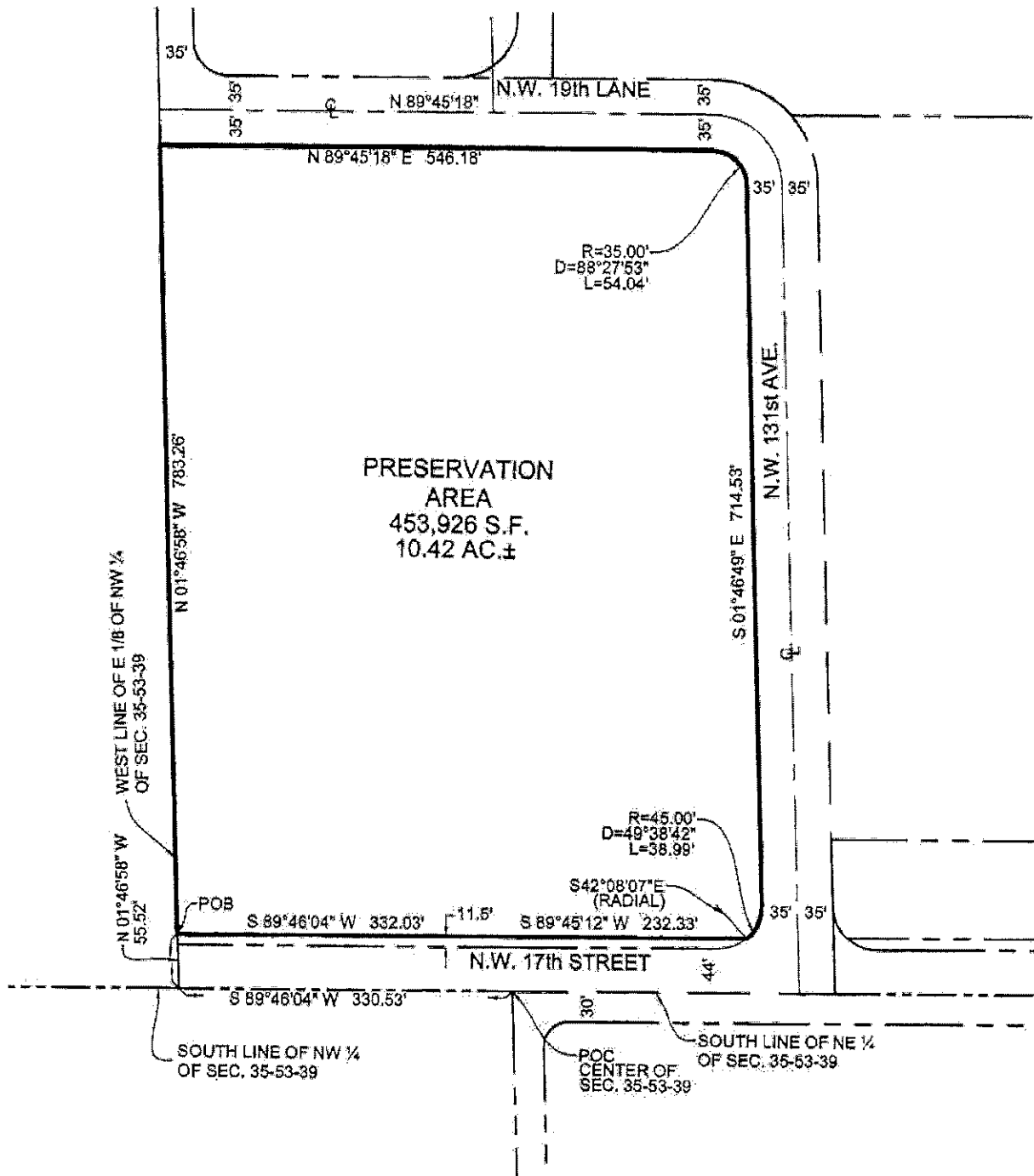
LUDOVICI & ORANGE
CONSULTING ENGINEERS, INC.

329 PALERMO AVENUE, CORAL GABLES, FLORIDA 33134 • 305/448-1600 • LB 1012

PRESERVATION
AREA
EXHIBIT

SHEET 1 OF 2 SHEETS

SKETCH TO ACCOMPANY LEGAL DESCRIPTION



PROJ. NO: 2002 33

DATE: 11/05/08

DRAWN: BBL

CHECKED: AS

SCALE: NTS



LUDOVICI & ORANGE
CONSULTING ENGINEERS, INC.

329 PALERMO AVENUE, CORAL GABLES, FLORIDA 33134 • 305/448-1600 • LB 1012

PRESERVATION AREA EXHIBIT

SHEET 2 OF 2 SHEETS

LEGAL AND SKETCH

SURVEYOR'S NOTES:

1. Bearings are based on an assumed value of N01°45'25"W along the West line of the Southwest ¼ of Section 35, Township 53 South, Range 39 East in Miami-Dade County, Florida.
2. Not valid without the signature and the original raised seal of a Florida licensed surveyor and mapper.
3. This sketch does not represent a land survey.

LEGEND:

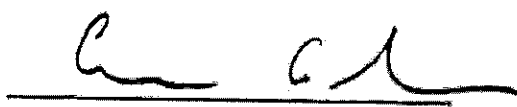
POC	Point of Commencement	R	Radius	SEC.	Section
POB	Point of Beginning	D	Central Angle Of Curve	O.R.B.	Official Record Book
SF	Square Feet	L	Length	PG.	Page

SURVEYOR'S CERTIFICATE:

I HEREBY CERTIFY: that the LEGAL AND SKETCH of the property described hereon was made under my supervision and that the LEGAL AND SKETCH meets the Standard of Practice set forth by the Florida Board of Professional Land Surveyors and Mappers in Chapter 5J-17, Florida Administrative Code pursuant to Section 472.027, Florida Statutes. And, that the sketch hereon is true and correct to the best of my knowledge and belief. Subject to notes and notations shown hereon. This sketch does not represent a land survey.

Ludovici and Orange Consulting Engineers Inc. L.B. #1012

By:


 Arturo A. Sosa
 Surveyor and Mapper 2629
 State of Florida

PROJ. NO: 2009 19

DATE: 09-11-18

DRAWN: JLG

CHECKED: AS

SCALE: AS NOTED



LUDOVICI & ORANGE
 CONSULTING ENGINEERS, INC.

329 PALERMO AVENUE, CORAL GABLES, FLORIDA 33134 • 305/448-1600 • LB 1012

**CONSERVATION
 EASEMENT
 EXHIBIT**

SHEET 1 OF 10 SHEETS

LEGAL AND SKETCH

LEGAL DESCRIPTION:

A PORTION OF SECTION 35, TOWNSHIP 53 SOUTH, RANGE 39 EAST IN MIAMI-DADE COUNTY, FLORIDA BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE SOUTHWEST CORNER OF SAID SECTION 35; THENCE N01°45'25"W, AS BASIS OF BEARING, ALONG THE WEST LINE OF THE SOUTHWEST ¼ OF SAID SECTION 35 FOR A DISTANCE OF 130.00 FEET; THENCE N89°41'35"E ALONG A LINE 130.00 FEET NORTH OF AND PARALLEL TO THE SOUTH LINE OF THE SOUTHWEST ¼ OF SAID SECTION 35 FOR A DISTANCE OF 35.01 FEET TO THE POINT OF BEGINNING OF THE FOLLOWING DESCRIBED PARCEL OF LAND; THENCE N01°45'25"W ALONG A LINE 35.00 FEET EAST OF AND PARALLEL TO THE WEST LINE OF THE SOUTHWEST ¼ OF SAID SECTION 35 FOR A DISTANCE OF 365.28 FEET TO POINT "A"; THENCE CONTINUE N01°45'25"W ALONG SAID LINE 35.00 FEET EAST OF AND PARALLEL TO THE WEST LINE OF THE SOUTHWEST ¼ OF SAID SECTION 35 FOR A DISTANCE OF 131.82 FEET; THENCE N88°14'35"E FOR A DISTANCE OF 25.00 FEET; THENCE N01°45'25"W FOR A DISTANCE OF 52.80 FEET; THENCE S88°14'35"W FOR A DISTANCE OF 25.00 FEET; THENCE N01°45'25"W ALONG A LINE 35.00 FEET EAST OF AND PARALLEL TO THE WEST LINE OF THE SOUTHWEST ¼ OF SAID SECTION 35 FOR A DISTANCE OF 335.22 FEET; THENCE N00°58'03"E FOR A DISTANCE OF 106.61 FEET; THENCE N01°49'53"W FOR A DISTANCE OF 141.37 FEET; THENCE N01°26'08"W FOR A DISTANCE OF 67.76 FEET TO POINT "B"; THENCE CONTINUE N01°26'08"W FOR A DISTANCE OF 3.61 FEET; THENCE N02°26'49"W FOR A DISTANCE OF 154.93 FEET; THENCE N01°48'22"W FOR A DISTANCE OF 242.84 FEET; THENCE N04°41'02"W FOR A DISTANCE OF 63.02 FEET; THENCE N01°45'25"W ALONG A LINE 35.00 FEET EAST OF AND PARALLEL TO THE WEST LINE OF THE SOUTHWEST ¼ OF SAID SECTION 35 FOR A DISTANCE OF 746.73 FEET TO A POINT OF CURVATURE; THENCE 99.00 FEET ALONG THE ARC OF A CURVE TO THE RIGHT, SAID CURVE HAVING A RADIUS OF 61.74 FEET AND A CENTRAL ANGLE OF 91°52'45" TO A POINT OF TANGENCY; THENCE N89°46'04"E ALONG A LINE 36.00 SOUTH OF AND PARALLEL TO THE NORTH LINE OF THE SOUTHWEST ¼ OF SAID SECTION 35 FOR A DISTANCE OF 201.42 FEET; THENCE S01°45'25"E ALONG A LINE 300.00 FEET EAST OF AND PARALLEL TO THE WEST LINE OF THE SOUTHWEST ¼ OF SAID SECTION 35 FOR A DISTANCE OF 1227.54 FEET; THENCE N89°46'44"E FOR A DISTANCE OF 8.50 FEET; THENCE S01°45'28"E FOR A DISTANCE OF 10.00 FEET; THENCE N89°46'44"E FOR A DISTANCE OF 11.01 FEET; THENCE S01°45'25"E ALONG A LINE 319.50 FEET EAST OF AND PARALLEL TO THE WEST LINE OF THE SOUTHWEST ¼ OF SAID SECTION 35 FOR A DISTANCE OF 388.83 FEET; THENCE N88°14'35"E FOR A DISTANCE OF 3.99 FEET; THENCE S01°45'25"E ALONG A LINE 323.49 FEET EAST OF AND PARALLEL TO THE WEST LINE OF THE SOUTHWEST ¼ OF SAID SECTION 35 FOR A DISTANCE OF 365.93 FEET; THENCE S88°14'35"W FOR A DISTANCE OF 1.50 FEET; THENCE S01°45'36"E FOR A DISTANCE OF 134.22 FEET; THENCE S88°14'24"W FOR A DISTANCE OF 22.00 FEET; THENCE S01°45'25"E FOR A DISTANCE OF 61.19 FEET; TO A POINT OF INTERSECTION WITH A NON-TANGENT LINE, A RADIAL LINE TO SAID POINT BEARS S18°25'57"W; THENCE 29.12 FEET ALONG THE ARC OF A CURVE TO THE LEFT, SAID CURVE HAVING A RADIUS OF 603.87 FEET AND A CENTRAL ANGLE OF 2°45'47"; THENCE S00°00'00"E FOR A DISTANCE OF 141.65 FEET TO A POINT OF INTERSECTION WITH A NON-TANGENT CURVE, A RADIAL LINE TO SAID POINT BEARS N30°50'53"W; THENCE 244.52 FEET ALONG THE ARC OF A CURVE TO THE LEFT, SAID CURVE HAVING A RADIUS OF 2042.00 FEET AND A CENTRAL ANGLE OF 06°51'40" TO A POINT OF INTERSECTION WITH A NON-TANGENT LINE, A RADIAL LINE TO SAID POINT BEARS N37°42'32"W; THENCE S89°41'35"W ALONG A LINE 130.00 FEET NORTH OF AND PARALLEL TO THE SOUTH LINE OF THE SOUTHWEST ¼ OF SAID SECTION 35 FOR A DISTANCE OF 82.19 FEET TO THE POINT OF BEGINNING.

PROJ. NO: 2009 19

DATE: 09-11-18

DRAWN: JLG

CHECKED: AS

SCALE: AS NOTED



LUDOVICI & ORANGE
CONSULTING ENGINEERS, INC.

329 PALERMO AVENUE, CORAL GABLES, FLORIDA 33134 • 305/445-1600 • LB 1012

CONSERVATION
EASEMENT
EXHIBIT

SHEET 2 OF 10 SHEETS

LEGAL AND SKETCH

LESS

A PORTION OF SECTION 35, TOWNSHIP 53 SOUTH, RANGE 39 EAST IN MIAMI-DADE COUNTY, FLORIDA BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE HEREIN ABOVE DESCRIBED POINT "A"; THENCE N01°45'25"W ALONG A LINE 35.00 FEET EAST OF AND PARALLEL TO THE WEST LINE OF THE SOUTHWEST ¼ OF SAID SECTION 35 FOR A DISTANCE OF 61.97 FEET; THENCE S78°51'04"E FOR A DISTANCE OF 74.79 FEET TO A POINT OF CURVATURE; THENCE 30.75 FEET ALONG THE ARC OF A CURVE TO THE RIGHT, SAID CURVE HAVING A RADIUS OF 330.33 FEET AND A CENTRAL ANGLE OF 5°19'59" TO A POINT OF INTERSECTION WITH A NON-TANGENT LINE, A RADIAL LINE TO SAID POINT BEARS N16°31'24"E; THENCE N62°55'07"E FOR A DISTANCE OF 8.62 FEET; THENCE S72°04'53"E FOR A DISTANCE OF 5.00 FEET; THENCE S27°04'53"E FOR A DISTANCE OF 8.63 FEET; THENCE S71°08'28"E FOR A DISTANCE OF 75.34 FEET; THENCE N63°47'27"E FOR A DISTANCE OF 8.47 FEET; THENCE S71°12'33"E FOR A DISTANCE OF 5.00 FEET; THENCE S26°12'33"E FOR A DISTANCE OF 8.50 FEET; THENCE S71°10'29"E FOR A DISTANCE OF 63.96 FEET; THENCE S01°45'25"E FOR A DISTANCE OF 61.19 FEET TO A POINT OF INTERSECTION WITH A NON-TANGENT CURVE, A RADIAL LINE TO SAID POINT BEARS S14°57'33"W; THENCE 22.39 FEET ALONG THE ARC OF A CURVE TO THE RIGHT, SAID CURVE HAVING A RADIUS OF 329.00 FEET AND A CENTRAL ANGLE OF 3°53'54" TO A POINT OF TANGENCY; THENCE N71°08'28"W FOR A DISTANCE OF 63.35 FEET; THENCE S62°55'07"W FOR A DISTANCE OF 8.29 FEET; THENCE N72°04'53"W FOR A DISTANCE OF 5.00 FEET; THENCE N27°04'53"W FOR A DISTANCE OF 8.69 FEET; THENCE N71°08'28"W FOR A DISTANCE OF 74.37 FEET; THENCE S63°02'45"W FOR A DISTANCE OF 8.36 FEET; THENCE N71°57'15"W FOR A DISTANCE OF 5.00 FEET; THENCE N26°57'15"W FOR A DISTANCE OF 8.30 FEET; TO A POINT OF INTERSECTION WITH A NON-TANGENT CURVE, A RADIAL LINE TO SAID POINT BEARS N16°16'34"E; THENCE 24.25 FEET ALONG THE ARC OF A CURVE TO THE LEFT, SAID CURVE HAVING A RADIUS OF 271.76 FEET AND A CENTRAL ANGLE OF 5°06'44" TO A POINT OF TANGENCY; THENCE N78°51'04"W FOR A DISTANCE OF 44.67 FEET TO A POINT OF CURVATURE; THENCE 15.74 FEET ALONG THE ARC OF A CURVE TO THE LEFT, SAID CURVE HAVING A RADIUS OF 55.50 FEET AND A CENTRAL ANGLE OF 16°14'56" TO A POINT OF TANGENCY; THENCE S84°34'06"W FOR A DISTANCE OF 0.64 FEET TO THE POINT "A".

PROJ. NO: 2009 19

DATE: 09-11-18

DRAWN: JLG

CHECKED: AS

SCALE: AS NOTED



LUDOVICI & ORANGE
CONSULTING ENGINEERS, INC.

329 PALERMO AVENUE, CORAL GABLES, FLORIDA 33134 • 305/448-1600 • LB 1012

CONSERVATION
EASEMENT
EXHIBIT

SHEET 3 OF 10 SHEETS

LEGAL AND SKETCH

LESS

A PORTION OF SECTION 35, TOWNSHIP 53 SOUTH, RANGE 39 EAST IN MIAMI-DADE COUNTY, FLORIDA BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE HEREIN ABOVE DESCRIBED POINT "B"; THENCE N01°26'08"W FOR A DISTANCE OF 3.61 FEET; THENCE N02°26'49"W FOR A DISTANCE OF 154.93 FEET; THENCE N01°48'22"W FOR A DISTANCE OF 8.48 FEET TO A POINT OF INTERSECTION WITH A NON-TANGENT CURVE, A RADIAL LINE TO SAID POINT BEARS S88°11'43"W; THENCE 84.10 FEET ALONG THE ARC OF A CURVE TO THE LEFT, SAID CURVE HAVING A RADIUS OF 54.50 FEET AND A CENTRAL ANGLE OF 88°25'00" TO A POINT OF TANGENCY; THENCE N89°46'43"E FOR A DISTANCE OF 48.98 FEET; THENCE N44°46'43"E FOR A DISTANCE OF 7.07 FEET; THENCE N89°46'43"E FOR A DISTANCE OF 5.00 FEET; THENCE S45°13'17"E FOR A DISTANCE OF 7.07 FEET; THENCE N89°46'43"E FOR A DISTANCE OF 62.00 FEET; THENCE N44°46'43"E FOR A DISTANCE OF 7.07 FEET; THENCE N89°46'43"E FOR A DISTANCE OF 5.00 FEET; THENCE S45°13'17"E FOR A DISTANCE OF 7.07 FEET; THENCE N89°46'43"E FOR A DISTANCE OF 67.64 FEET; THENCE S01°45'25"E ALONG A LINE 300.00 FEET EAST OF AND PARALLEL TO THE WEST LINE OF THE SOUTHWEST ¼ OF SAID SECTION 35 FOR A DISTANCE OF 58.02 FEET; THENCE S89°46'43"W FOR A DISTANCE OF 69.20 FEET; THENCE S44°46'43"W FOR A DISTANCE OF 7.07 FEET; THENCE S89°46'43"W FOR A DISTANCE OF 5.00 FEET; THENCE N45°13'17"W FOR A DISTANCE OF 7.07 FEET; THENCE S89°46'43"W FOR A DISTANCE OF 62.00 FEET; THENCE S44°46'43"W FOR A DISTANCE OF 7.07 FEET; THENCE S89°46'43"W FOR A DISTANCE OF 5.00 FEET; THENCE N45°13'17"W FOR A DISTANCE OF 7.07 FEET; THENCE S89°46'43"W FOR A DISTANCE OF 42.13 FEET TO A POINT OF CURVATURE; THENCE 87.56 FEET ALONG THE ARC OF A CURVE TO THE LEFT, SAID CURVE HAVING A RADIUS OF 55.00 FEET AND A CENTRAL ANGLE OF 91°12'51" TO THE POINT "B".

CONTAINING 14.44 ACRES, MORE OR LESS

PROJ. NO: 2009 19 | DATE: 09-11-18 | DRAWN: JLG | CHECKED: AS | SCALE: AS NOTED



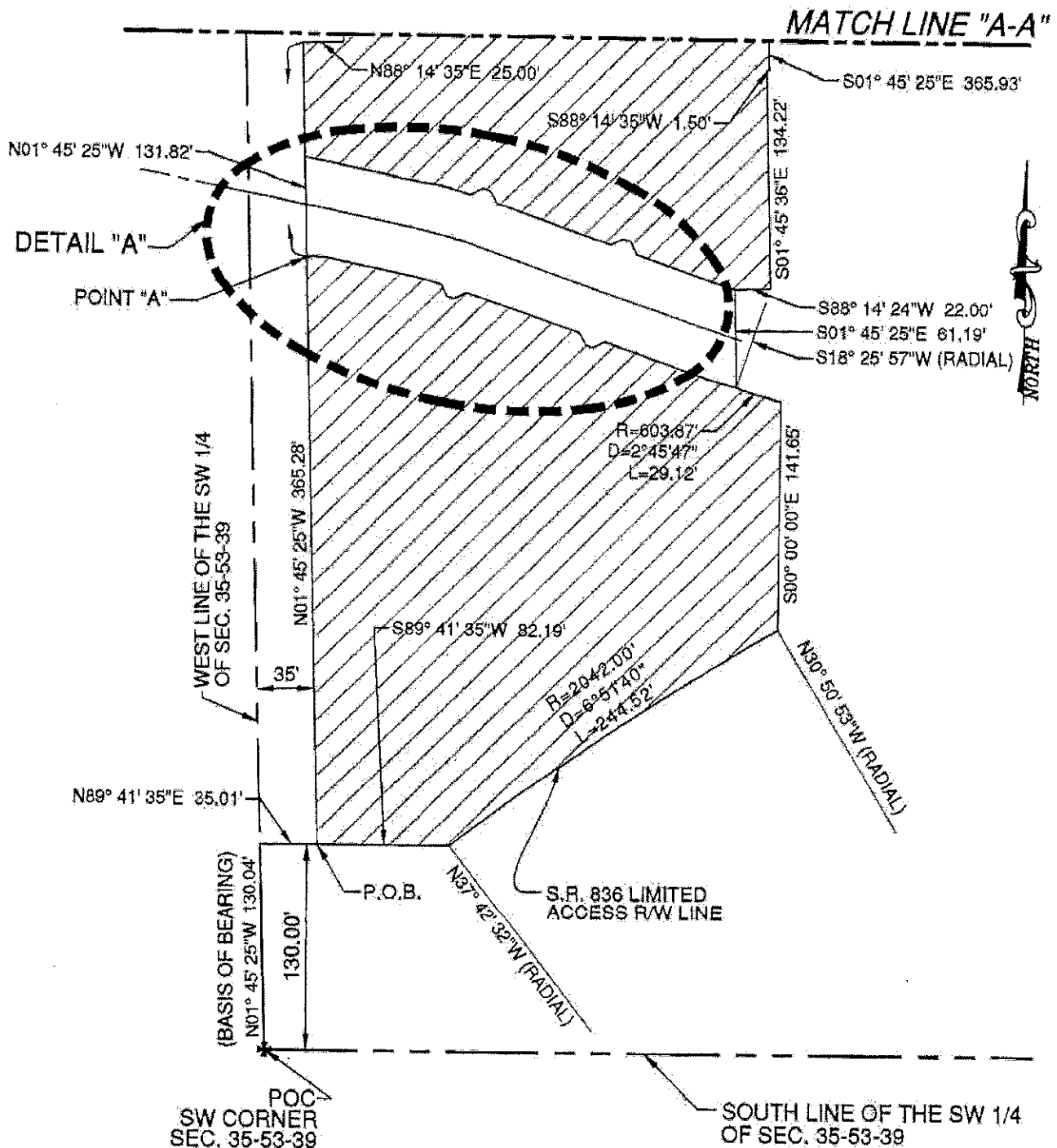
LUDOVICI & ORANGE
CONSULTING ENGINEERS, INC.

329 PALERMO AVENUE, CORAL GABLES, FLORIDA 33134 • 305/448-1600 • LB 1012

CONSERVATION
EASEMENT
EXHIBIT

SHEET 4 OF 10 SHEETS

SKETCH TO ACCOMPANY LEGAL DESCRIPTION



PROJ. NO: 2009 19

DATE: 09-11-18

DRAWN: JLG

CHECKED: AS

SCALE: NTS

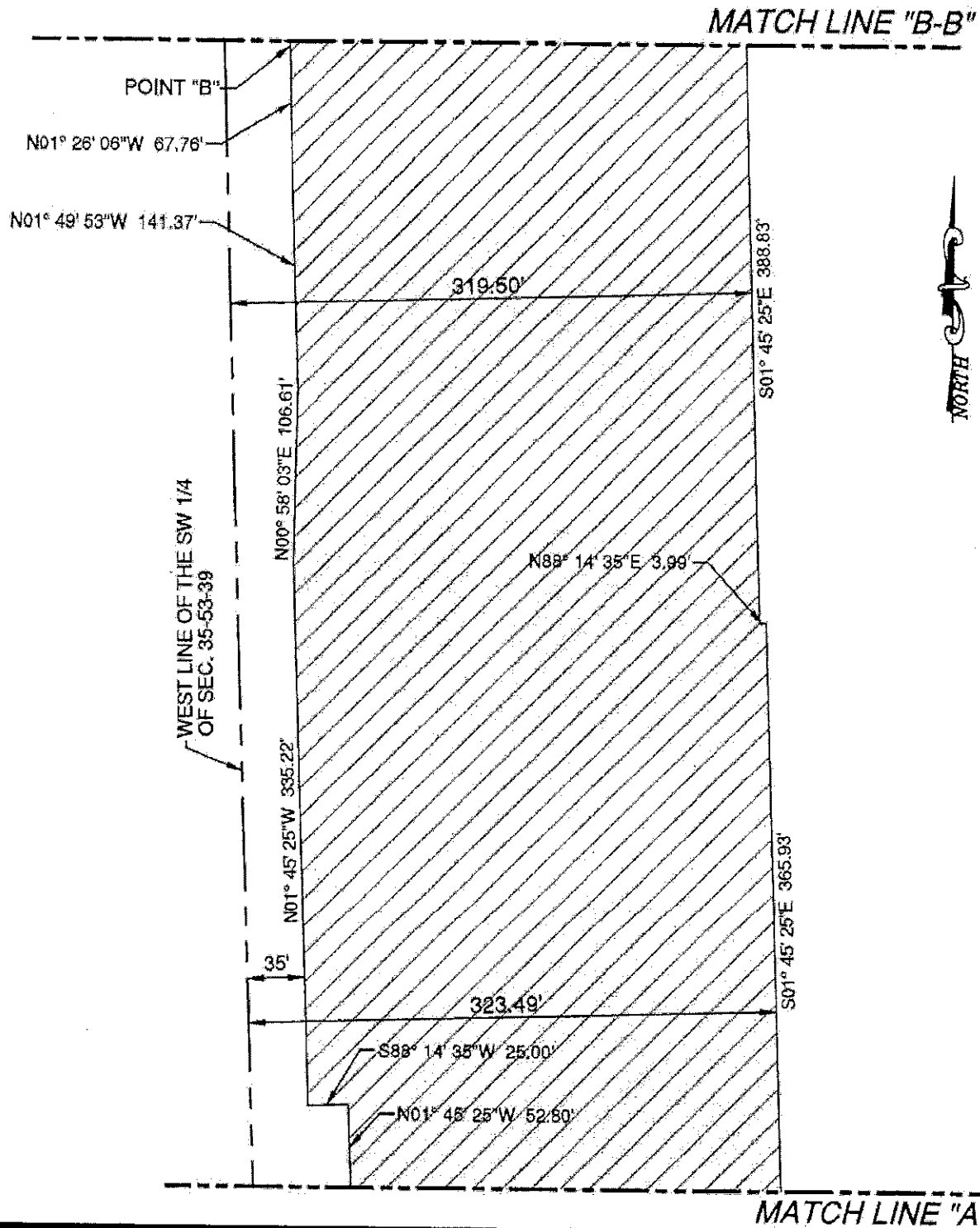


LUDOVICI & ORANGE
CONSULTING ENGINEERS, INC.

329 PALERMO AVENUE, CORAL GABLES, FLORIDA 33134 • 305/448-1600 • LB 1012

CONSERVATION
EASEMENT
EXHIBIT

SHEET 5 OF 10 SHEETS 5



MATCH LINE "A-A"

SCALE: NTS



LUDOVICI & ORANGE
CONSULTING ENGINEERS, INC.

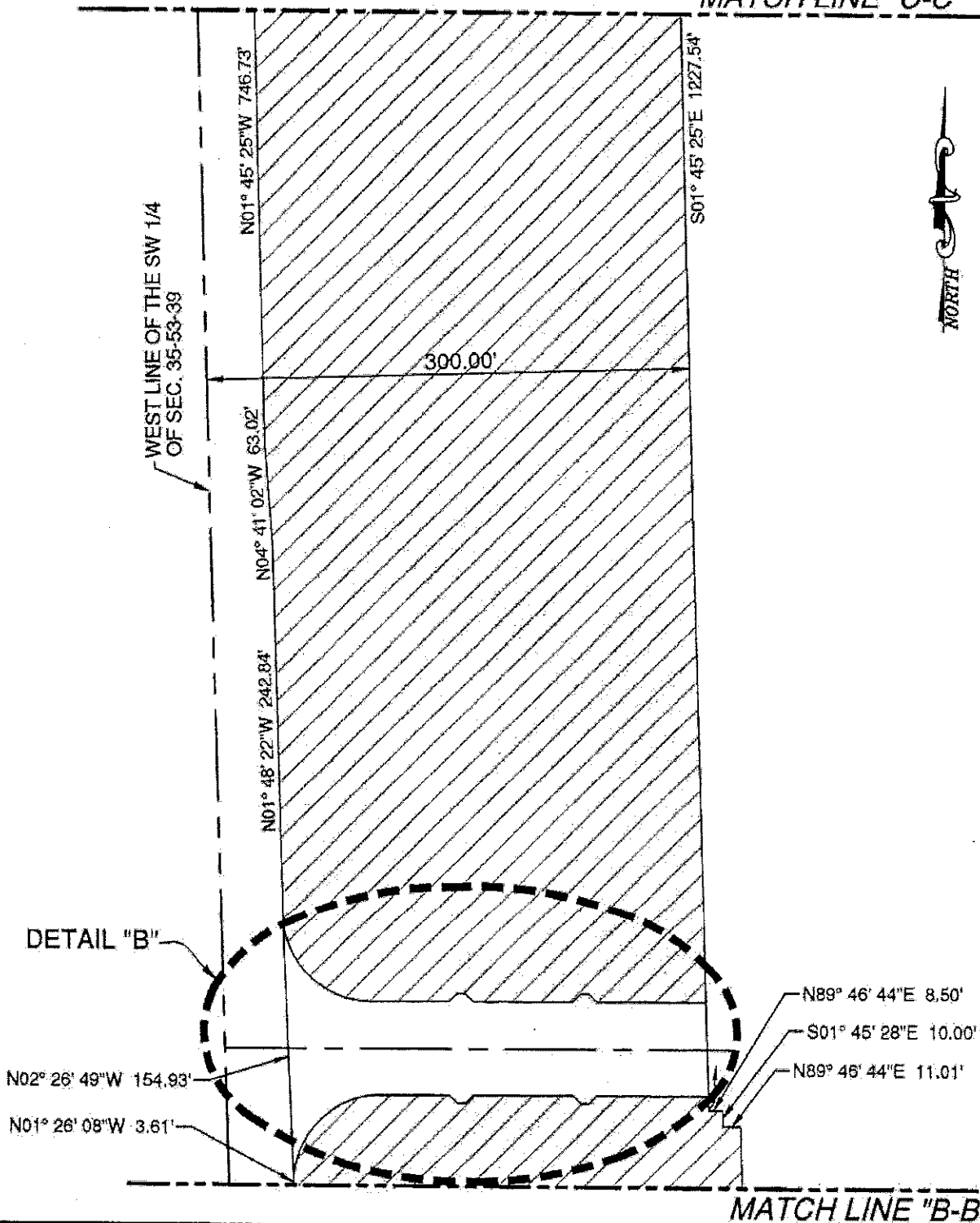
329 PALERMO AVENUE, CORAL GABLES, FLORIDA 33134 • 305/448-1600 • LB 1012

CONSERVATION
EASEMENT
EXHIBIT

SHEET 6 OF 10 SHEETS

SKETCH TO ACCOMPANY LEGAL DESCRIPTION

MATCH LINE "C-C"



PROJ. NO: 2009 19

DATE: 09-11-18

DRAWN: JLG

CHECKED: AS

SCALE: NTS



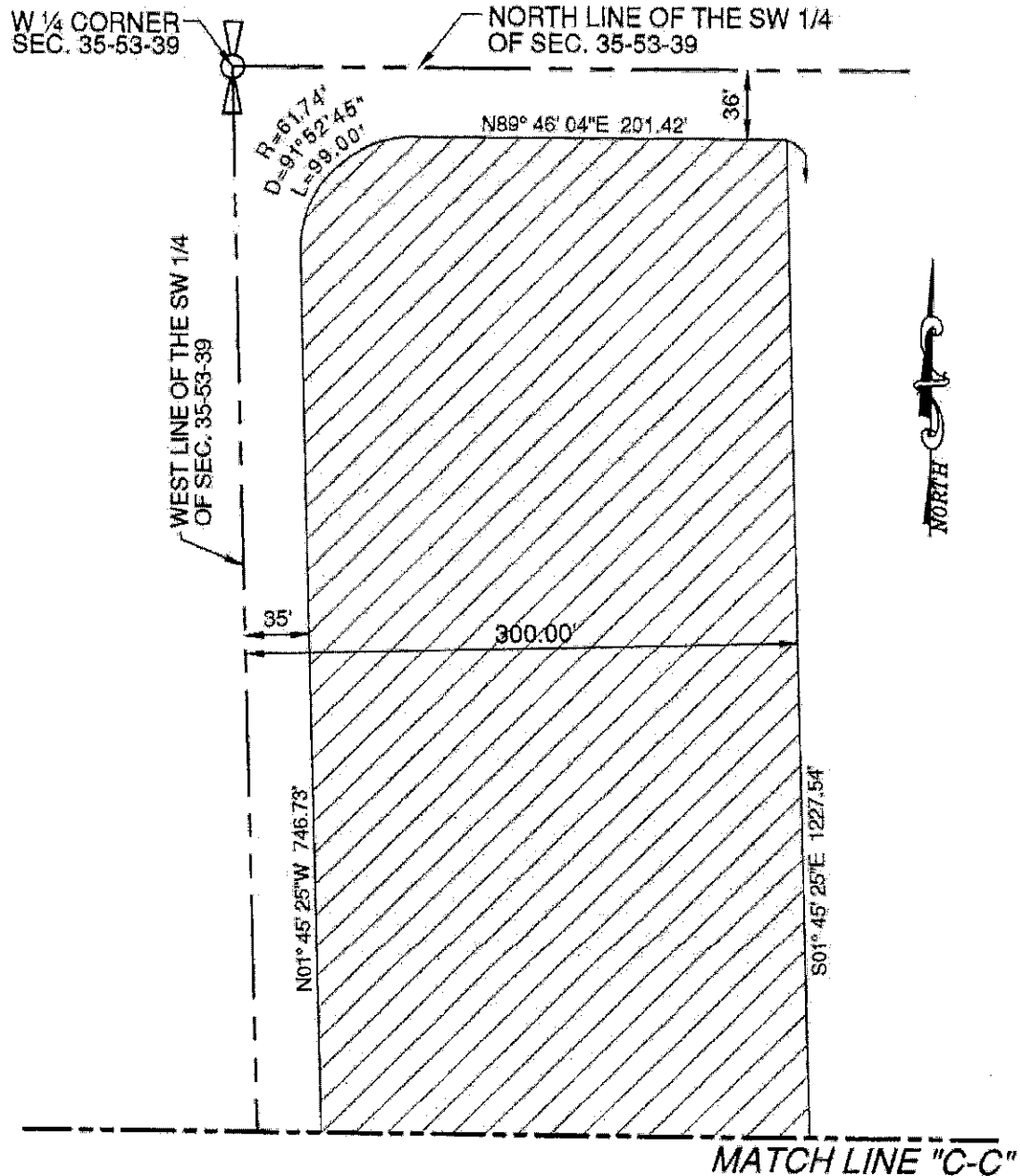
LUDOVICI & ORANGE
CONSULTING ENGINEERS, INC.

329 PALERMO AVENUE, CORAL GABLES, FLORIDA 33134 • 305/448-1600 • LB 1012

CONSERVATION
EASEMENT
EXHIBIT

SHEET 7 OF 10 SHEETS

SKETCH TO ACCOMPANY LEGAL DESCRIPTION MATCH LINE "C-C"



PROJ. NO: 2009 19

DATE: 09-11-18

DRAWN: JLG

CHECKED: AS

SCALE: NTS

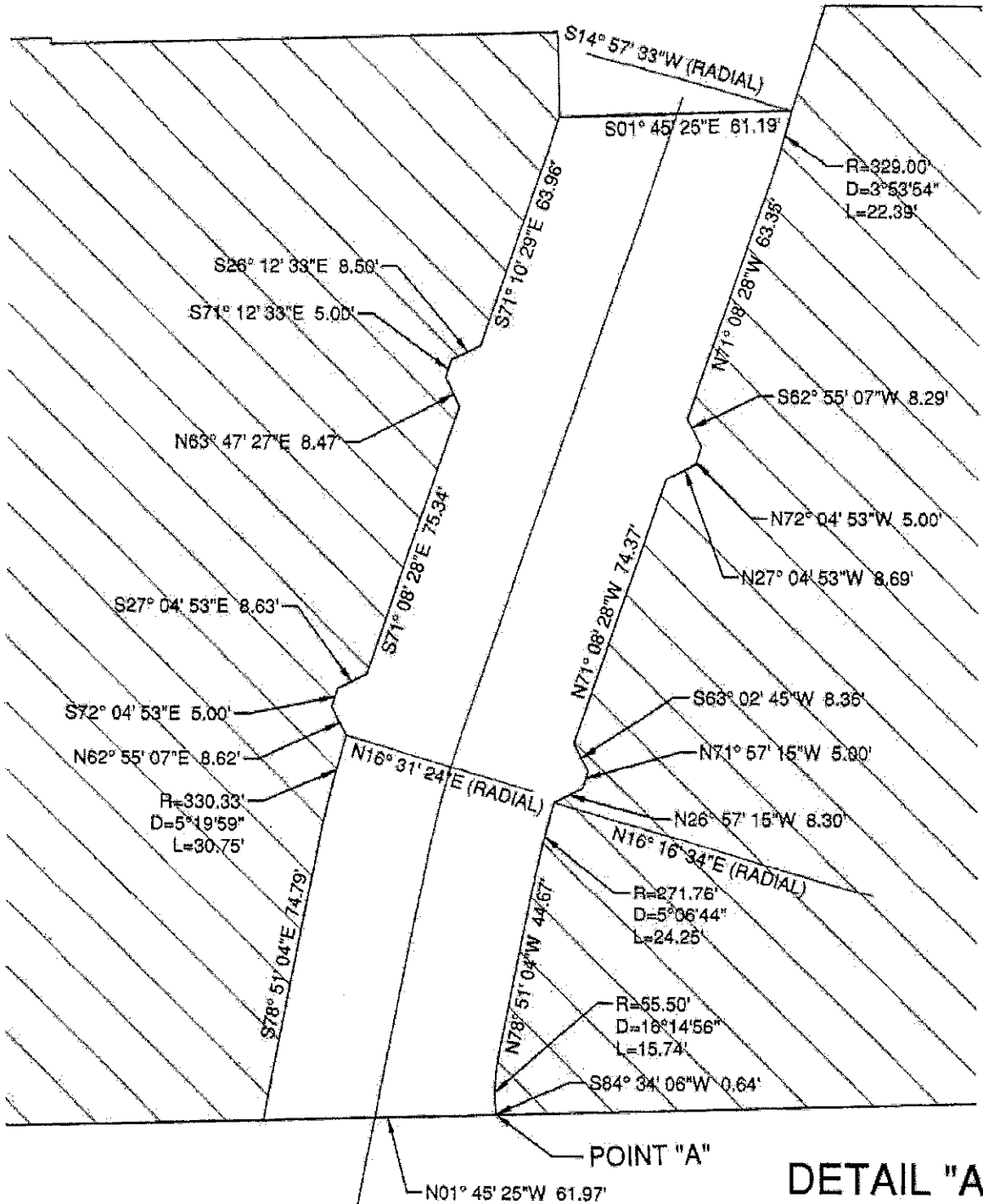


LUDOVICI & ORANGE
CONSULTING ENGINEERS, INC.

329 PALERMO AVENUE, CORAL GABLES, FLORIDA 33134 • 305/448-1600 • LB 1012

CONSERVATION
EASEMENT
EXHIBIT

SHEET 8 OF 10 SHEETS



DETAIL "A"

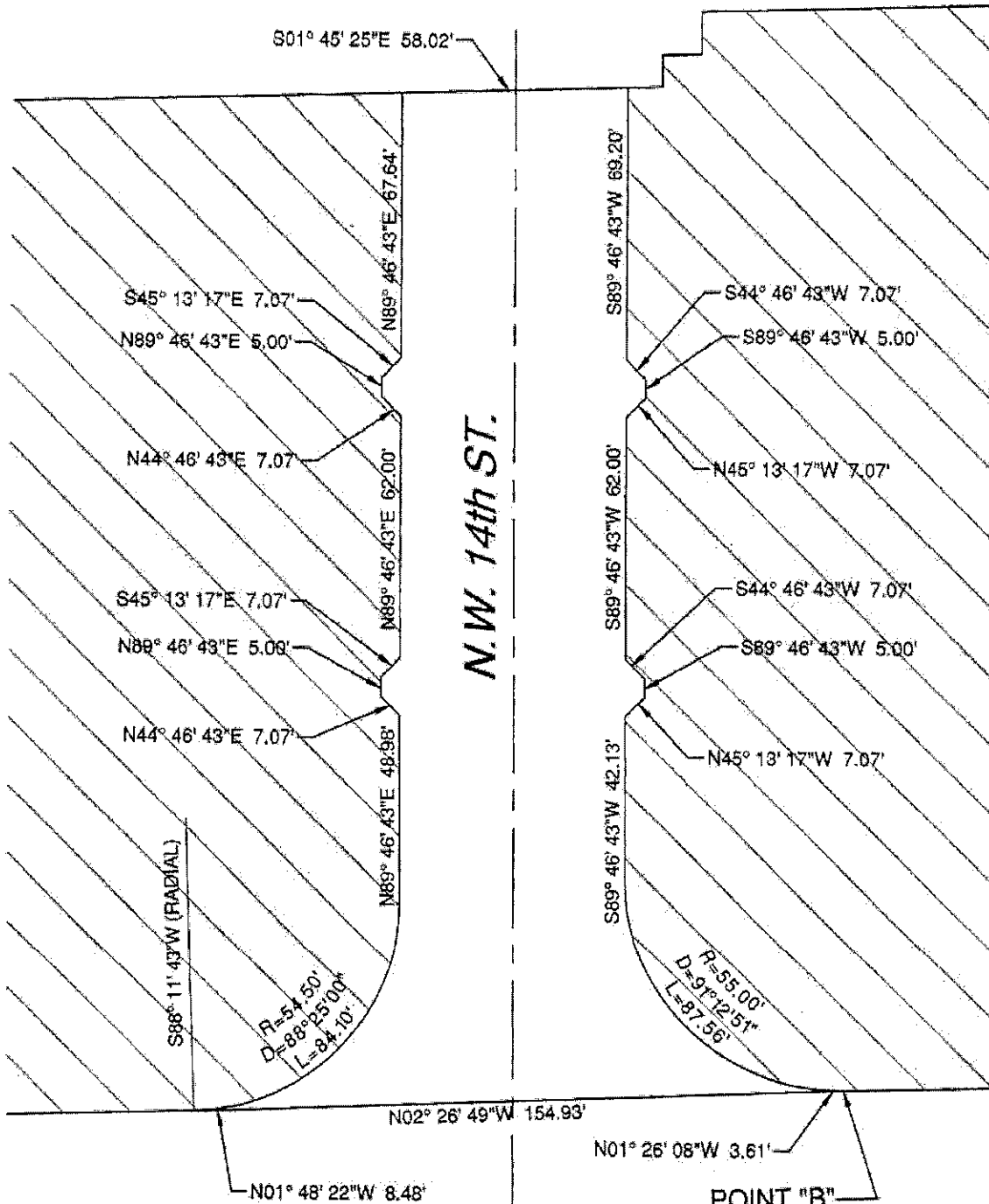
SCALE: NTS



329 PALERMO AVENUE, CORAL GABLES, FLORIDA 33134 • 305/448-1600 • LB 1012

SHEET 9 OF 10 SHEETS

SKETCH TO ACCOMPANY LEGAL DESCRIPTION



DETAIL "B"

PROJ. NO: 2009 19

DATE: 09-11-18

DRAWN: JLG

CHECKED: AS

SCALE: NTS



LUDOVICI & ORANGE
CONSULTING ENGINEERS, INC.

329 PALERMO AVENUE, CORAL GABLES, FLORIDA 33134 • 305/448-1600 • LB 1012

CONSERVATION
EASEMENT
EXHIBIT

SHEET 10 OF 10 SHEETS



Carlos A. Gimenez, Mayor

Department of Regulatory and Economic Resources

Environmental Resources Management

701 NW 1st Court, 6th Floor

Miami, Florida 33136-3912

T 305-372-6567 F 305-372-6407

miamidade.gov

October 4, 2019

Kleinfelder
c/o Adam Peterson, Senior Ecologist
1907 North US Highway 301
Bldg. C, Suite 100
Tampa, FL 33619

CERTIFIED MAIL NO. 7018 1130 0001 5640 9356
RETURN RECEIPT REQUESTED

RE: Modification and Extension of Class IV Permit CLIV-20130004 for temporary impacts to 0.145 acres and permanent impacts to 0.27 acres of wetlands located within Mitigation Area #3 at approximately NW 137th Avenue and from NW 17th Street to NW 14th Street, in Section 35, Township 53 South, Range 39 East, Miami-Dade County, Florida

Dear Mr. Peterson:

The Wetlands Resources Section (WRS) of the Department of Regulatory and Economic Resources (RER), Division of Environmental Resources Management (DERM) has reviewed both the modification request submitted on May 16, 2018, and the request for extension submitted on June 28, 2019, for the Class IV Permit referenced above. After reviewing the request for extension, this Department hereby grants the extension for Class IV Permit CLIV-20130004. Please be advised the new expiration date for this permit is January 18, 2020.

The modification request is to temporarily impact an additional 0.145 acres of wetlands and to permanently impact 0.27 acres of wetlands located within Mitigation Area #3 at approximately NW 137th Avenue and from NW 17th Street to NW 14th Street for private driveway reconfiguration, installation of entrance signage, and to authorize fill encroachment along the eastern boundary of Mitigation Area #3 and encroachment into Mitigation Area #3 associated with FPL utility poles. After reviewing the submitted items for the subject area, this Department hereby approves this modification of Class IV Permit CLIV-20130004 provided the following conditions are met and all work is performed in accordance with the site plans.

PROPOSED WORK

This Permit authorizes the filling of 104.22 acres of wetlands and temporary impacts to 0.145 acres of wetlands for a commercial and industrial office and warehouse facility, private driveway reconfiguration, installation of entrance signage, and fill encroachment along the eastern boundary of Mitigation Area #3 and encroachment into Mitigation Area #3 associated with FPL utility poles, per the site plan and mitigation area site plan referenced below. An additional 0.30 acres of wetlands are to be restored as mitigation for permanent impacts to wetlands.

SITE PLAN

ENGINEER OF RECORD: Sarah V. Zimmerman, P.E. #24242

SITE SKETCHES ENTITLED: Permitted site plans are referenced in Special Condition 3 of this Permit

SIGN AND SEAL DATE ON
APPROVED SKETCHES:

12/05/2012, 12/06/2012, 09/24/2018

Delivering Excellence Every Day

MITIGATION AREA SITE PLANCREATED BY: Kleinfelder,SITE SKETCHES ENTITLED: "Beacon Lakes Mitigation Area #3"STAMPED RECEIVED DATE
ON APPROVED SKETCHES: 10/11/2018**Special Condition #1:**

1. The Permittee, AMB Codina Beacon Lakes, LLC, shall comply with all conditions of Class IV Permit FW 01-021 and all extensions and modifications made to that Permit, including the ones dated January 16, 2004, February 14, 2008, April 22, 2008, January 29, 2009, October 26, 2009, March 29, 2010, August 19, 2010, and October 4, 2019. In case of conflict between any of the conditions of this permit and FW 01-021, a determination as to which condition will be followed will be made by RER after notification and consultation with the Permittee.

Special Condition #2:

2. Wetland Compensation

Compensatory mitigation for the ecological impacts related to the removal of wetland plant communities by the activities authorized by this Permit have been provided under Class IV Permit FW 01-021 through the purchase of 167.73 credits within the Everglades Mitigation Bank managed by Florida Power and Light and the Hole-in-the-Donut Mitigation Bank managed by Everglades National Park and by preserving 40.61 acres of wetlands and tree island communities on-site. The Permittee has verified to this Department that 53.86 credits have been debited from the F.P.L. Everglades Mitigation Bank and 113.87 credits have been debited from the Hole-in-the-Donut Mitigation Bank ledgers as mitigation for this project. In addition, the 40.61 acres of wetlands and tree island communities have been preserved and are being monitored for compliance.

Mitigation for the proposed work is to be completed as per the above-referenced proposed site and mitigation plans.

- a. All temporary impacts shall be removed from the site and wetland areas restored to appropriate natural grade within 30 days of completion of the "Private Drive" reconfiguration. The restoration of temporary impacts include in many instances the removal of exotic and nuisance plant species, the placement of topsoil (i.e. surface muck) to pre-impact elevations and the planting with native wetland plant species. Monitoring of temporary impacts shall be done concurrently with other required monitoring for the Beacon Lakes Development as required by Class IV Permit 01-021 for a period of five (5) years. The next annual monitoring report is due in December 2019.
- b. Please be advised that a joint bond with the Planning and Zoning Department is currently posted for the Florida Rock Industries Lake. Any proposed changes to the existing joint bond will have to be requested through the Department of Regulatory and Economic Resources, Development Services Division at 305-375-3075.
- c. To compensate for the permanent wetland impacts authorized under this modification of permit CLIV-20130004, the permittee is required to restore an additional 0.30 acres of wetlands within "Wetland Restoration Area C" per Figure 4 of the mitigation area site plan referenced above. The restoration work shall be done in accordance with the approved modification plan entitled "Beacon Lakes Mitigation Area #3 Class IV Permit CLIV-20130004 Modification Request" prepared by Kleinfelder and submitted to DERM on October 11, 2018 (Exhibit A).

Special Condition #3:

3. Site Plans

This Permit authorizes the filling of 104.22 acres of wetlands for a commercial and industrial office and warehouse facility within the Transitional Northeast Everglades Wetland Basin as shown on the site plans entitled "Beacon Lakes Master Plan Unfilled Land", Sheet 1 of 1, prepared by Ludovici & Orange Consulting Engineers, Inc. and signed and sealed by Sarah Zimmerman on December 6, 2012, the site plans entitled "Beacon Lakes Master Plan Environmental Resource Permit" and "Typical Sections" Sheets 1 through 3, prepared by Ludovici & Orange Consulting Engineers, Inc. and signed and sealed by Sarah Zimmerman on December 5, 2012, site plans entitled "Conservation Area Plans and Sketches" signed and sealed by Sarah Zimmerman on September 24, 2018, and all extensions and modifications made to that Permit, including the ones dated January 16, 2004, February 14, 2008, April 22, 2008, January 29, 2009, October 26, 2009, March 29, 2010, August 19, 2010, and October 4, 2019.

Special Condition #6:

6. Community Development District

In order to perpetually maintain the on-site mitigation areas, the Permittee has proffered that a Community Development District (CDD), backed by a dormant multi-purpose special taxing district in the event that the CDD is dissolved or fails to perform its maintenance obligations, will be the ultimate responsible entity to provide long-term compliance with the conditions of this Class IV Permit. To ensure the requirements and conditions of this Permit are met, the CDD has recorded a covenant running with the land to preserve 79.87 acres of wetlands and buffer areas on-site (OR Bk 29086 Pgs 2607-2655). A revision to this covenant is required and shall include the work authorized by this Class IV permit modification. The covenant shall be executed, submitted to DERM for review, and recorded in the official records of the Miami-Dade County Clerk of Courts within sixty (60) days of issuance of this modification.

General Conditions #1-20 as attached.

Please note that this letter and a copy of the approved updated site plans referenced above must be attached to the original permit as evidence of approval from DERM for this extension and modification. If you have any questions regarding the above please contact me at (305) 372-6470.

Sincerely,



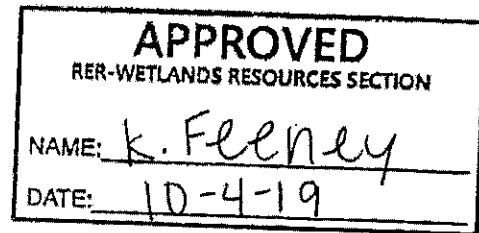
Kelly Feeney, Biologist II
Wetlands Resources Section

Enclosed: Exhibit A – Beacon Lakes Mitigation Area #3 Class IV Permit CLIV-2013004 Modification Request, General Conditions

cc: AMB Codina Beacon Lakes, LLC
c/o Travis Harvey
8355 N.W. 12th Street, Suite 108
Doral, Florida 33126

EXHIBIT A

**ENVIRONMENTAL SUPPORT DOCUMENT
BEACON LAKES MITIGATION AREA #3
CLASS IV PERMIT CLIV 2013004 MODIFICATION REQUEST
MIAMI-DADE COUNTY, FLORIDA
OCTOBER 2018**



Submitted to:

**MIAMI-DADE COUNTY
DEPARTMENT OF REGULATORY AND ECONOMIC RESOURCES
DIVISION OF ENVIRONMENTAL RESOURCES MANAGEMENT
701 NW 1st Court, 6th Floor
Miami, Florida 33136**

Prepared by:



1907 North US HWY 301
Suite 100
Tampa, Florida 33619
(KLF #20183516.001A)

RECEIVED

OCT 11 2018

DEPARTMENT OF
REGULATORY & ECONOMIC RESOURCES
NATURAL RESOURCES DIVISION
Coastal & Wetlands Resources Section

Copyright 2018 Kleinfelder
All Rights Reserved

ONLY THE CLIENT OR ITS DESIGNATED REPRESENTATIVES MAY USE THIS DOCUMENT AND ONLY FOR THE SPECIFIC PROJECT FOR WHICH THIS REPORT WAS PREPARED.

**ENVIRONMENTAL SUPPORT DOCUMENT
BEACON LAKES MITIGATION AREA #3
CLASS IV PERMIT CLIV 2013004 MODIFICATION REQUEST
MIAMI-DADE COUNTY, FLORIDA
OCTOBER 2018**

TABLE OF CONTENTS

1.0	INTRODUCTION.....	2
2.0	BACKGROUND.....	3
3.0	PROPOSED MODIFICATIONS.....	4
	3.1 Mitigation Area #3 Encroachment	4
	3.2 Entrance Signage Addition.....	4
	3.3 Private Drive Reconfiguration.....	4
	3.4 Utility Pole Restoration Areas.....	5
4.0	IMPACT SUMMARY	5
5.0	MITIGATION PLAN	5
	5.1 Mitigation Plan- Permanent Impacts	5
	5.2 Mitigation Plan- Temporary Impacts	5
	5.3 Mitigation Monitoring Plan.....	6
	5.4 Mitigation Maintenance	6
	5.5 Mitigation Success Criteria	6

LIST OF FIGURES

Figure 1	Location Map
Figure 2	Mitigation Release Status Map
Figure 3	Wetland Impact Map
Figure 4	Mitigation Area Plan View
Figure 4A	Planting Plan Details
Figure 4B	Temporary Impact Planting Plan Details
Figure 5	Vegetation Monitoring Plan

**ENVIRONMENTAL SUPPORT DOCUMENT
BEACON LAKES MITIGATION AREA #3
CLASS IV PERMIT CLIV 2013004 MODIFICATION REQUEST
MIAMI-DADE COUNTY, FLORIDA
OCTOBER 2018**

1.0 INTRODUCTION

This document is in support of a modification request to the Miami-Dade County Department of Regulatory and Economic Resources, Division of Environmental Management (DERM) for the Beacon Lakes Class IV Permit CLIV 2013004 (previously FW 01-121). The Beacon Lakes project is located in Sections 35 and 36, Township 53 South, Range 39 East, Miami-Dade County, Florida (**Figure 1**). While DERM reviewed and released the majority of the Beacon Lakes mitigation areas in February 2016 (**Figure 2**), this request pertains to an unreleased mitigation area for the project, Mitigation Area #3.

The requested modifications are as follows:

1. Notification of an inadvertent encroachment along the eastern boundary of Mitigation Area #3, resulting in 0.21 acres of wetland impacts.
2. Addition of entrance signage along the western boundary of Mitigation Area #3 north of the Private Drive, resulting in a proposed 0.03 acres of wetland impacts.
3. Reconfiguration of the Mitigation Area #3 Private Drive footprint, which was permitted but never constructed, resulting in a proposed 0.03 acres of permanent and 0.13 acres of temporary wetland impacts.
4. Resolution, including restoration, of two temporary impact areas associated with FPL utility poles.

The following document provides background information on prior Beacon Lakes project permitting and mitigation, specifics of the proposed modifications, and a proposed compensatory mitigation plan including details on plantings, monitoring, and maintenance.

2.0 BACKGROUND

DERM issued Permit No. FW 01-021 to AMD Beacon Lakes, LLC on July 14, 2003. The permit authorized 274.23 acres of wetland impacts and a mitigation plan including 45.19 acres of onsite mitigation. The onsite mitigation included enhancement and preservation of the following areas (**Figure 2**):

1.	Mitigation Area #1	
	Tree Island	10.99 acres
	Littoral Zone (including the Chara Pond)	8.68 acres
2.	Mitigation Area #2	10.42 acres
3.	Mitigation Area #3 (FPL easement)	15.10 acres
	Total	45.19 acres

DERM extended Permit No. FW 01-021 on February 14, 2008. During the approval of the permit extension it was determined that the Tree Island was 1.26 acres less than the permitted 10.99 acres. This shortage was resolved by the proposal to restore 1.26 acres along the northern and eastern sides of the existing Tree Island (**Tree Island B – Figure 2**). The area remaining between the restored Tree Island and the rock berm along the edge of existing lake was planted as an herbaceous wetland to meet the littoral treatments required in this area by Permit No. FW 01-021 (**Littoral Area B – Figure 2**).

DERM issued Permit No. 2007-CLIV-PER-00096 on May 6th, 2008 for fill run out slopes associated with construction of N.W. 132nd Avenue. This permit authorizes the filling of 0.45 acres of jurisdictional wetlands. Compensatory mitigation for this activity included enhancement and preservation of the 2.23 acre area known as the Environmental Corridor (**Figure 2**).

DERM Permit No. FW 01-021 was modified on January 29th, 2009. This permit modification approved a restoration plan for 0.31 acres of fill encroachment within Mitigation Area #2 (**Figure 2**). This modification also approved a Private Drive, an extension of N.W. 14th Street, and N.W. 137th Avenue through Mitigation Area #3. Mitigation for these impacts included the following;

1. 0.31 acres of wetland restoration within Mitigation Area #2 (Encroachment Area)
2. 1.36 acres of wetland restoration within Mitigation Area #3 (Restoration Area A)
3. 0.07 acres of wetland enhancement within Mitigation Area #3 (Enhancement Area B)
4. 1.13 acres of wetland creation along the eastern side of the existing lake littoral area (Wetland Creation Area)

DERM issued the most recent permit modification for Beacon Lakes on March 29th, 2010. This modification approved a plan for an additional 0.47 acres of wetland restoration (Restoration Area C and Buffer Plantings) within Mitigation #3 as compensation for the additional work associated with the N.W. 14th Street Extension and the Private Drive. After this modification, the permitted acreage for Mitigation Area #3 was revised to 14.41 acres, with areas associated with a utility easement access road excluded from the boundary. Due to later permit modification and/or renewals that did not involve the above mitigation areas, the current DERM Permit identification is CLIV-2013004.

On February 5, 2016, DERM issued a partial release for the Beacon Lakes Mitigation Areas exclusive of Mitigation Area #3 and Wetland Creation Area. Annual monitoring, herbicide maintenance of nuisance species, and quarterly inspections with the maintenance contractor have continued within both Mitigation Area #3 and Wetland Creation Area.

3.0 PROPOSED MODIFICATIONS

The proposed modifications are detailed below and total 0.27 acres of permanent and 0.145 acres of temporary wetland impacts to Mitigation Area #3 (**Figure 3**).

3.1 Mitigation Area #3 Encroachment

The location of the 0.21 acres of Mitigation #3 (Wetland Impact Area 1) that were inadvertently impacted is shown on **Figure 3**. This encroachment to the mitigation area periphery was a result of a discrepancy in the Mitigation Area #3 eastern boundary during the permitting of construction for the adjacent Beacon Lakes Building 31. Please note this boundary discrepancy was unintentional and was depicted on plans approved by both DERM and the South Florida Water Management District. Subsequent to this encroachment, the mitigation boundary fencing was re-established.

3.2 Entrance Signage Addition

Figure 3 shows the location of a proposed entrance sign feature along the western boundary of Mitigation Area #3, north of the Private Drive (Wetland Impact Area 2). The signage footprint is proposed to be a maximum of 1,320 square feet and would result in 0.03 acres of wetland impacts.

3.3 Private Drive Reconfiguration

The Private Drive was one of two roadways approved to bisect Mitigation Area #3 during prior permitting efforts. While the northern roadway, N.W. 14th Street Extension, was constructed, the Private Drive was not built. This modification includes a minor reconfiguration to the footprint for the Private Drive; however, no additional changes to the design of the prior permitted roadway are requested, including culvert details, sloping plan, buffer plantings, and total footprint.

Figure 3 depicts the modified footprint for the Private Drive which would result in 0.03 acres of wetland impacts (Wetland Impact Area 3- Permanent). **Figure 3** also depicts the location of 0.13 acres of temporary impacts (Wetland Impact Area 3- Temporary) associated with the construction of the slopes abutting the Private Driveway. Note that these permanent and temporary impacts were included with the prior permitted impact and mitigation plan approved with the March 29, 2010, with the requested change only to the alignment. As mitigation for these impacts were included in prior permit modifications, they are not included in the impact and mitigation analysis for this request.

3.4 Utility Pole Restoration Areas

Figure 3 depicts the location of the two temporary impact areas associated with FPL utility poles. Wetland Impact Area 4- Temporary totals 0.01 acres and is located north of NW 14th Street, while Wetland Impact Area 5- Temporary totals 0.005 acres and is located north of the Private Drive.

4.0 IMPACT SUMMARY

The locations of both the permanent and temporary impact areas are shown on **Figure 3**, while **Figure 4** depicts the mitigation plan by location and type. The following table addresses the acreage impacts and how each will be replaced via additional wetland enhancement acreage in Mitigation #3 (Permanent Impacts) or restoration (Temporary Impacts).

Impact		Mitigation	
Area ID	Acreage	Area ID	Acreage
Impact Area 1 (Permanent)	0.21	Wetland Restoration Area C- Additional	0.30
Impact Area 2 (Permanent)	0.03		
Impact Area 3 (Permanent)	0.03		
Total	0.27	Total	0.30
Impact Area 3 (Temporary)	0.13	Restoration of Impact Area	0.13
Impact Area 4 (Temporary)	0.01	Restoration of Impact Area	0.01
Impact Area 5 (Temporary)	0.005	Restoration of Impact Area	0.005
Total	0.145	Total	0.145

5.0 MITIGATION PLAN

5.1 Mitigation Plan- Permanent Impacts

Figure 4A details the planting plans for the 0.30 acres of Additional Wetland Restoration Area C which is the compensatory mitigation replacement acreage for the 0.27 acres of permanent impacts. In addition, **Figure 4A** shows the Buffer Plantings previously permitted for the Private Drive which will mirror what was previously installed along both sides of the NW14th Street Extension. These planting plans (species composition, spacing, etc.) are identical to prior-permitted planting efforts at Beacon Lakes that have been successful.

5.2 Mitigation Plan- Temporary Impacts

Figure 4B details the planting plans for the 0.145 acres of temporary impacts. Similar to the mitigation plantings that will substitute for the permanent impacts areas, these planting plans (species composition, spacing, etc.) are identical to prior-permitted planting efforts at Beacon Lakes that have been successful. Prior to planting, all temporary impact areas will be returned to the grade of the surrounding Mitigation Area #3.

5.3 Mitigation Monitoring Plan

A modified monitoring plan has been designed for the additional mitigation area (**Figure 5**). The Vegetation, Hydrology, and Wildlife Monitoring protocols for these areas are based on those previously approved by the DERM for the Beacon Lakes project. As Mitigation Area #3 (along with the Wetland Creation Area) are currently in active monitoring, the modified mitigation has incorporated the 0.30 acres of additional Wetland Restoration Area C to the prior existing 0.25 acres of Wetland Restoration Area C for a total of 0.55 acres. In addition, the unconstructed Private Drive has not been monitored to date, and will be added post-construction. Photographs and percent cover estimates of the temporary impact areas will be collected and added to the current DERM Annual Monitoring Report for the unreleased portions of Beacon Lakes (Mitigation Area #3 and Wetland Creation Area).

5.4 Mitigation Maintenance

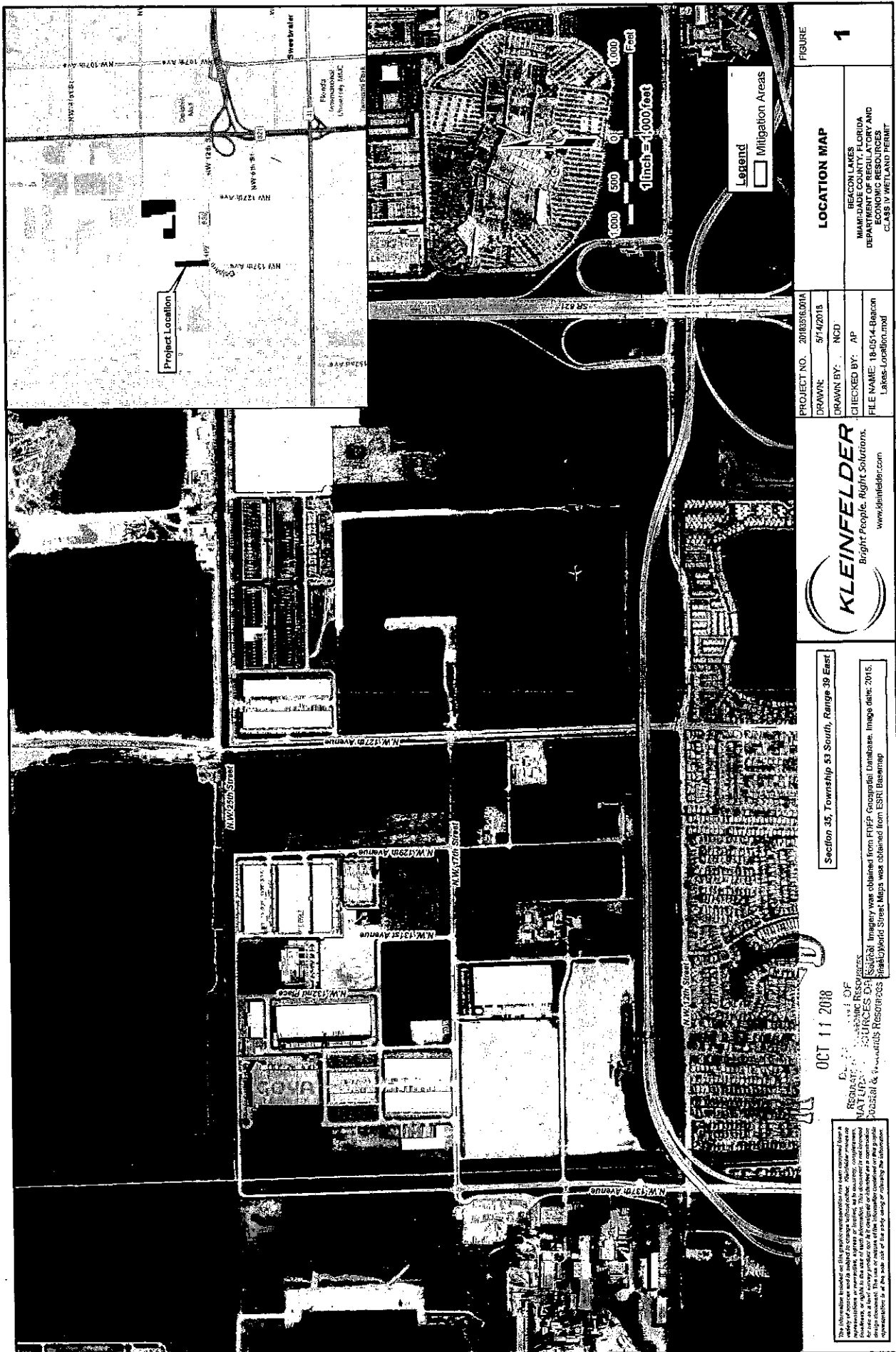
Monthly maintenance within the mitigation area is proposed for the first year to ensure that no outbreaks of nuisance species will occur. Following the first year, maintenance activities shall be continued, at intervals deemed necessary, in perpetuity to ensure that each system has less than 5% coverage by Category 1 exotic vegetation (as defined by the Florida Exotic Pest Plant Council at the time of permit issuance).

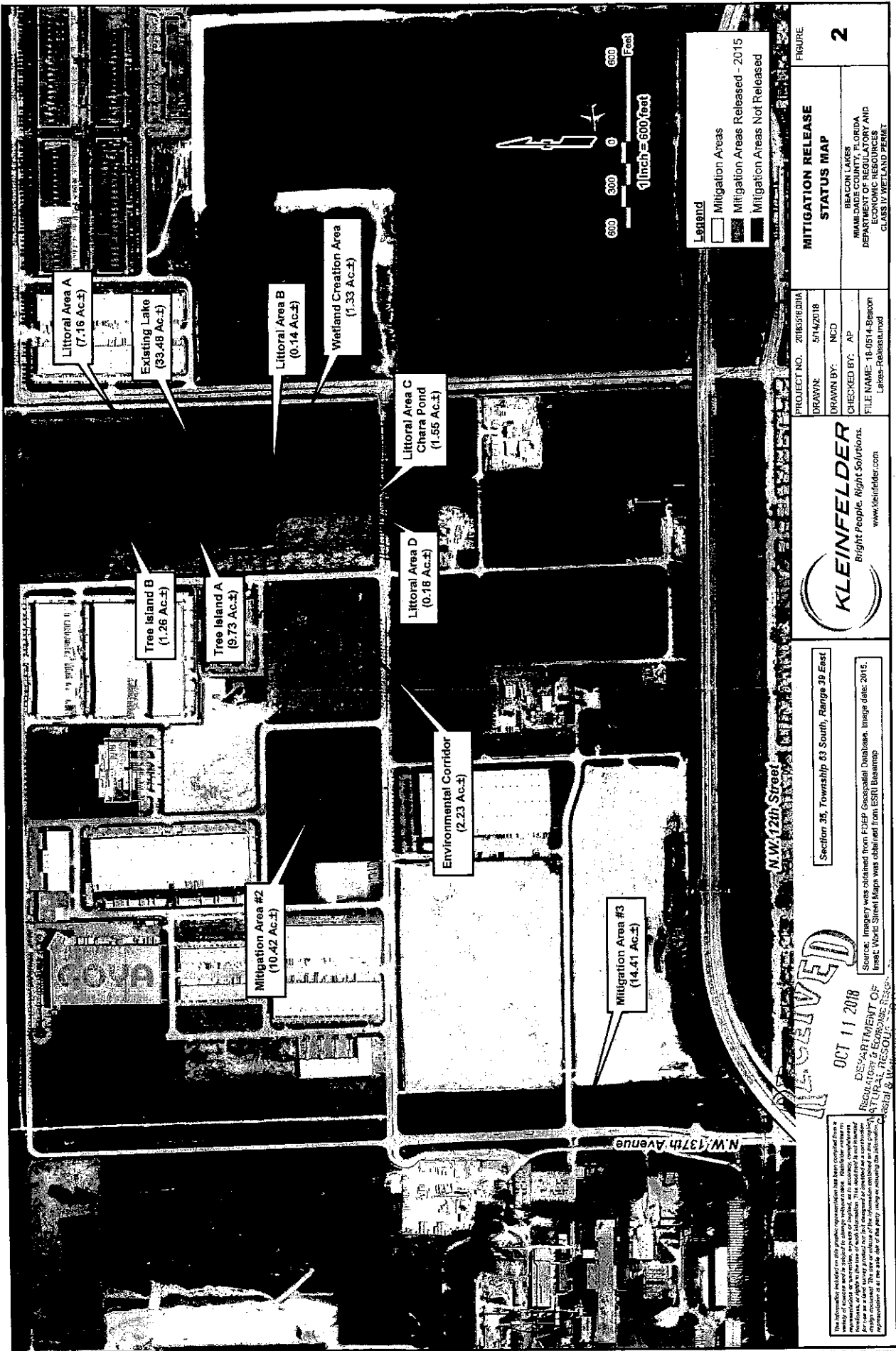
5.5 Mitigation Success Criteria

Per the success criteria approved by the DERM for the Beacon Lakes Mitigation Areas, the success criteria shall consist of the following conditions:

1. At the end of the first monitoring period, each mitigation area shall have $\geq 80\%$ survival of planted vegetation.
2. This $\geq 80\%$ survival rate shall be maintained during the duration of the monitoring program, with replanting as necessary.
3. If native, wetland, transitional, and upland species do not achieve a $\geq 80\%$ coverage within the initial two (2) years of the monitoring program, native species will be planted.
4. At the end of the five (5) year mitigation monitoring program, each mitigation area shall contain:
 - $\geq 80\%$ aerial coverage of planted vegetation.
 - $\geq 80\%$ aerial coverage of desirable obligate and facultative wetland species per Chapter 62-340 Florida Administrative Code (F.A.C).
 - $\leq 5\%$ aerial coverage by Category 1 exotic vegetation (as defined by the Florida Exotic Pest Plant Council at the time of permit issuance).

FIGURES





PROJECT NO. 20180318.001A DRAWN BY: NCD CHECKED BY: AP FILE NAME: 18-0514-Bragon-Lakes-Release.mxd		MITIGATION RELEASE STATUS MAP FIGURE 2
KLEINFELDER Bright People. Right Solutions. www.kleinfelder.com		BEACON LAKES MIAMI-DADE COUNTY, FLORIDA DEPARTMENT OF REGULATORY AND ECONOMIC RESOURCES CLASS IV WETLAND PERMIT

Section 35, Township 33 South, Range 39 East
 Source: Imagery was obtained from FDEP Geospatial Database. Image date: 2015.
 Inset: World Street Maps was obtained from ESRI Beacons

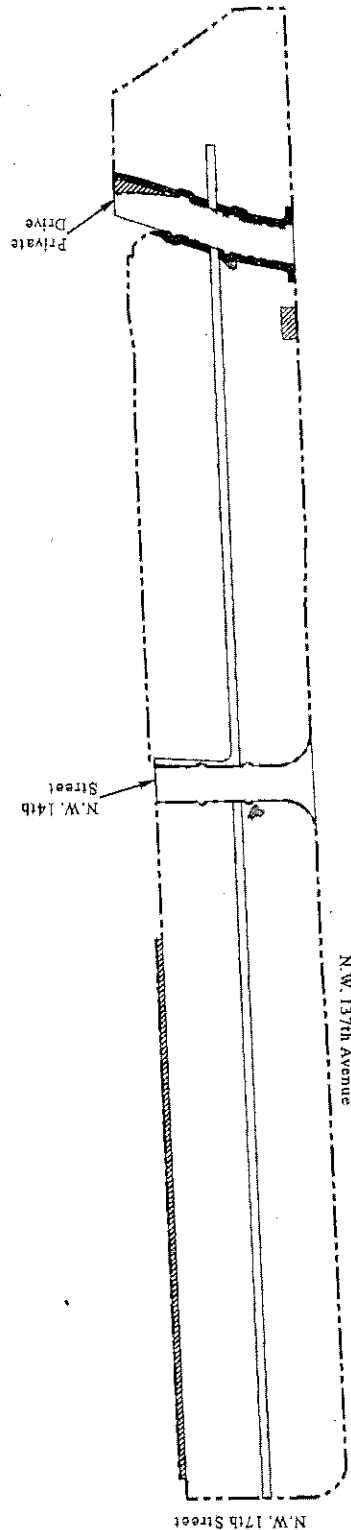
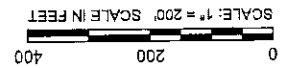
OCT 11 2018
 DEPARTMENT OF
 REGULATION & ECONOMIC RESOURCES
 NATURAL RESOURCES DIVISION








This document is a preliminary map. It is not to be used for any purpose other than to show the location of the areas shown. It is not to be used for any purpose other than to show the location of the areas shown. It is not to be used for any purpose other than to show the location of the areas shown.



BEACON LAKES
MIAMI-DADE COUNTY, FLORIDA
DEPARTMENT OF REGULATORY AND ECONOMIC RESOURCES
CLASS IV WETLAND PERMIT

FIGURE



- | | |
|--|---|
| Welland Impact Area #3 Boundary (14.41 Ac.±) |  |
| Welland Impact Area 1 - Permanent (0.21 Ac.±) |  |
| Welland Impact Area 2 - Permanent (0.03 Ac.±) |  |
| Welland Impact Area 3 - Permanent (0.03 Ac.±) |  |
| Welland Impact Area 3 - Temporary (0.13 Ac.±) |  |
| Welland Impact Area 4 - Temporary (0.01 Ac.±) |  |
| Welland Impact Area 5 - Temporary (0.005 Ac.±) |  |

LEGEND

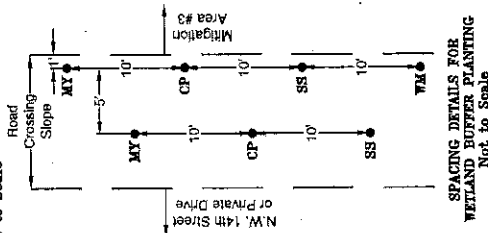
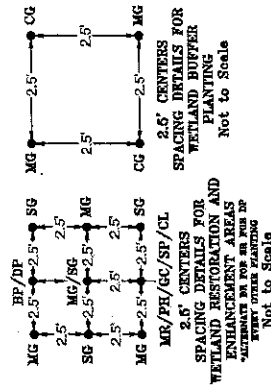
RECEIVED

DEPARTMENT OF
REGULATORY & ECONOMIC RESOURCES
NATURAL RESOURCES DIVISION
Coastal & Wetlands Resources Section

RECEIVED
OCT 11 2018
DEPARTMENT OF
NATURAL RESOURCES
REGULATORY & ECONOMIC RESOURCES
COASTAL & WETLANDS RESOURCES SECTION

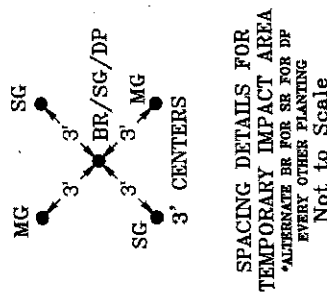
Planting Table for Additional Wetland Restoration Area C					
Common Name	Code	Scientific Name	Spacing	Size	Quantity
muhly grass	MG	<i>Muhlenbergia capillaris</i>	2.5' centers	1 gallon	872
savgrass	SG	<i>Cladium jamaicense</i>	2.5' centers	1 gallon	872
beak rush	BR	<i>Rhynchospora spp.</i>	2.5' centers	liners or plugs	165
duck potato	DP	<i>Sagittaria lancifolia</i>	2.5' centers	liners or plugs	165
manyhead rush	MIR	<i>Juncus polycephalus</i>	2.5' centers	liners or plugs	30
sugarcane plume grass	SG	<i>Saccharum giganteum</i>	2.5' centers	liners or plugs	30
broomsedge	BS	<i>Andropogon virginicus</i>	2.5' centers	liners or plugs	30
Total					2,164

Planting Table for Wetland Buffer Plantings Area					
Common Name	Code	Scientific Name	Spacing	Size	Quantity
myrsine	MY	<i>Myrsine floridana</i>	10' centers	3 gallon	12
coco plum	CP	<i>Chrysobalanus icaco</i>	10' centers	3 gallon	12
simpson's stopper	SS	<i>Myrcianthes fragrans</i>	10' centers	3 gallon	12
wax myrtle	WM	<i>Myrica cerifera</i>	10' centers	3 gallon	12
muhly grass	MG	<i>Muhlenbergia capillaris</i>	2.5' centers	1 gallon	360
cord grass	CG	<i>Spartina bakeri</i>	2.5' centers	1 gallon	360
Total					768

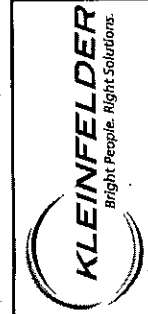


 KLEINFELDER Bright People. Right Solutions.	PROJECT NO. 20183516.001A DRAWN BY: 10082018 CHECKED BY: NOD FILE NAME: 18-0925-Beacon LINE: DERMA3.dwg	PLANTING PLAN - DETAILS	FIGURE 4A
	BEACON LAKES MANALACIA COUNTY, FLORIDA DEPARTMENT OF REGISTRATION & ECONOMIC RESOURCES CLASS IV WETLAND PERMIT		

THIS PLAN AND SPECIFICATIONS ARE THE PROPERTY OF KLEINFELDER & ASSOCIATES, INC. (K&A). IT IS TO BE USED ONLY FOR THE PROJECT AND SITE SPECIFICALLY IDENTIFIED HEREIN. NO PART OF THIS PLAN OR SPECIFICATIONS IS TO BE REPRODUCED OR TRANSMITTED IN ANY FORM OR BY ANY MEANS, ELECTRONIC OR MECHANICAL, INCLUDING PHOTOCOPYING, RECORDING, OR BY ANY INFORMATION STORAGE AND RETRIEVAL SYSTEM, WITHOUT THE WRITTEN PERMISSION OF K&A. K&A ASSUMES NO LIABILITY FOR ANY DAMAGE, LOSS, OR INJURY, INCLUDING CONSEQUENTIAL DAMAGES, ARISING FROM THE USE OF THIS PLAN OR SPECIFICATIONS. THE USER OF THIS PLAN OR SPECIFICATIONS SHALL BE RESPONSIBLE FOR OBTAINING ALL NECESSARY PERMITS AND APPROVALS FROM THE APPROPRIATE AGENCIES. K&A DOES NOT WARRANT THE ACCURACY OR COMPLETENESS OF THIS PLAN OR SPECIFICATIONS. THE USER OF THIS PLAN OR SPECIFICATIONS SHALL BE RESPONSIBLE FOR OBTAINING ALL NECESSARY PERMITS AND APPROVALS FROM THE APPROPRIATE AGENCIES.



Planting Table for Temporary Impact Area and Utility Pole Restoration Areas					
Common Name	Code	Scientific Name	Spacing	Size	Quantity
mud grass	MG	<i>Muhlenbergia capillaris</i>	3' centers	Liners or plugs	295
sawgrass	SG	<i>Cladium jamaicense</i>	3' centers	Liners or plugs	295
beak rush	BR	<i>Rhynchospora spp.</i>	3' centers	Liners or plugs	65
duck potato	DP	<i>Sagittaria lancifolia</i>	3' centers	Liners or plugs	65
Total					720



PROJECT NO. 20180516-001A
DRAWN: 10/06/2018
DRAWN BY: NCD
CHECKED BY: AP
FILE NAME: 18-0025-Beacon
LARS-DEP-1443.dwg

**TEMPORARY IMPACT AREA
PLANTING DETAILS**

BEACON LAKES
MIAMI-DADE COUNTY, FLORIDA
DEPARTMENT OF REGULATORY AND ECONOMIC RESOURCES
CLASSIC WETLAND PERMIT

FIGURE
4B

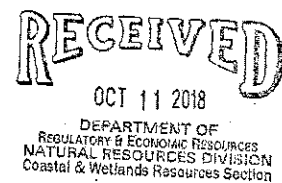
The information included on this graphic representation has been prepared by the engineer and is not to be used for any other purpose without the written consent of the engineer. The engineer is not responsible for the accuracy of the information provided by others. The engineer is not responsible for the accuracy of the information provided by others. The engineer is not responsible for the accuracy of the information provided by others.

KLEINFELDER

BEACON LAKES
MIAMI-DADE COUNTY, FLORIDA
DEPARTMENT OF REGULATORY AND ECONOMIC RESOURCES
CLASSIFICATION AND BRANCH

5

FIGURE



GENERAL CONDITIONS

1. Fill material shall consist of clean fill (soil, rock, sand, marl, clay, stone and concrete rubble). No trash, garbage, wood, asphalt, roofing materials, tires, metals, cleared vegetation, building debris, or similar materials are allowed to be used as fill. Evidence that improper fill material has been used shall result in the initiation of enforcement action by DERM against the Permittee. Failure of the Permittee to cease and desist the improper fill violation after receiving written Notice by DERM or to fully correct the violation within the time frames specified by DERM's written Notice may result in the revocation of this permit.
2. The Permittee must comply with the terms and conditions of this permit. The Permittee is not relieved of this requirement if the permitted activity is abandoned. However, the Permittee may make a good-faith transfer in compliance with General Condition 4 below.
3. The Permittee shall comply with the provisions of Chapter 16A of the Code to preserve known and potential archeological resources in the area that are subject to this permit.
4. It is a violation of the Code to perform any work authorized pursuant to this Permit if the Permittee(s) sell or otherwise transfer ownership of the property unless the Department has approved an Application for Transfer. An Application for Transfer may be filed with the Department at any time prior to the transfer of property ownership and, for a limited time, after the transfer of property ownership and must be signed by both the proposed transferee and transferor. Applications for Transfer shall be filed in the form prescribed by DERM and shall not be processed if the filed Application for Transfer is not fully complete in all respects pursuant to Section 24-48.18 of the Code within 120 days of the date of transfer of property ownership. In addition to the aforementioned requirements, an Application for Transfer of this Permit shall be filed with DERM not later than 90 days prior to the expiration date of this Permit, and the project shall be in compliance with all the restrictions, limitations, and conditions of this Permit and any related covenants at the time of submittal of the Application for Transfer and continuously throughout the time period during which the application is being processed.
5. As provided by Section 24-48.9(2) of the Code, an extension to this permit may be granted. A written request for extension shall be submitted by the permit holder to the Wetlands Resources Section (WRS) of DERM at least thirty (30) days prior to the expiration date of this permit. Applications for extensions of time must be filed in accordance with Section 24-48.9(2) of the Code or they will be returned to the Permittee.
6. The Permittee authorizes DERM representatives to inspect the work site during normal business hours to ensure that all terms and conditions of this permit are being met.
7. All of the plans and documents referenced on page 1 of this permit are a part of the conditions of this permit. In case of conflict between any of these approved plans, between these plans and any condition of this permit, a determination as to which plan or condition will be followed will be made by DERM. However, this condition shall not be used to limit DERM's ability to enforce the provisions of Chapter 24 of the Code.
8. Any deviation from the approved plans for this project shall be submitted in writing to and approved by DERM prior to the commencement of this project. The Permittee shall take whatever remedial action is necessary to bring the project into compliance with the permit and approved plans upon determination by DERM that the project is not in compliance with such.
9. DERM shall be notified no later than forty-eight (48) hours and no earlier than five (5) days prior to the commencement of the work authorized by this permit, unless otherwise noted herein. The Permittee and/or contractor may notify DERM by calling (305) 372-6585 or by submitting the attached Notice of Commencement of Construction via email to dermwetlands@miamidade.gov.

10. No soil, vehicles or heavy equipment, fill, building materials, construction debris, dead vegetation, waste or any other materials shall be placed, stored, or deposited in any undisturbed, un-permitted wetland areas on or adjacent to the subject property permitted by this Class IV Wetland Permit. All construction personnel shall be shown the location(s) of all wetland areas outside of the permitted work area to prevent encroachment from heavy equipment into these areas.
11. All contractors performing work authorized by this permit shall hold an applicable certificate of competency and shall be licensed in Miami-Dade County and/or the State of Florida.
12. The subject property is located in an area subject to frequent and regular flooding. The Permittee is advised that, at this time, Miami-Dade County has no plans to provide additional flood protection or drainage in this area.
13. Turbidity controls (including, but not limited to, turbidity curtains, silt screens, staked hay bales and vegetated berms) shall be utilized during construction to prevent encroachment and impacts to any immediately adjacent property lines, wetlands, or surface waters, and to ensure compliance with the water quality standards stipulated in Sections 24-42(3) and 24-42(4) of the Code of Miami-Dade County. The Permittee shall be responsible for ensuring that erosion control devices and procedures are inspected periodically and maintained during all phases of construction authorized by this permit until all areas that were disturbed during construction are sufficiently stabilized to prevent erosion, siltation, and turbid discharges. Failure to control turbidity to meet the standard set forth in 24-48(4) shall require that all work be stopped and additional turbidity controls shall be implemented. Work shall not resume until the contractor has implemented adequate turbidity control methods and has received authorization from DERM to recommence work. At DERM's discretion, turbidity samples may be required and shall be collected in accordance with Section 24-44.2(3), of the Code of Miami-Dade County, or as specified by DERM, and the results sent directly to the DERM Project Manager on a weekly basis.
14. The following prohibited plant species shall be removed or eradicated by the Permittee from the areas subject to this permit upon commencement of work authorized under this permit. These prohibited species and those listed within the Florida Exotic Pest Plan Council's (FLEPPC) Category I and Category II list of invasive exotic plants shall be removed by July 2020. Furthermore, prohibited plant species shall not be sold, propagated, planted, imported or transported on the permittee's property unless a variance has been granted by Miami-Dade County.

<i>Abrus precatorius</i> (Rosary pea)	<i>Flacourtia indica</i> (Governor's plum)	<i>Pennisetum purpureum</i> (Elephantgrass)
<i>Acacia auriculiformis</i> (earleaf acacia)	<i>Hydrilla verticillata</i> (hydrilla)	<i>Pistia stratiotes</i> (Water lettuce)
<i>Adenanthera pavonina</i> (red sandalwood)	<i>Hygrophila polysperma</i> (Indian swampweed)	<i>Pueraria montana</i> var. <i>lobata</i> (Kudzu)
<i>Albizia lebbek</i> (Woman's tongue)	<i>Hymenachne amplexicaulis</i> (West Indian marsh grass)	<i>Rhodomyrtus tomentosa</i> (Rose myrtle)
<i>Antigonon leptopus</i> (Coral vine)	<i>Imperata cylindrica</i> (Cogongrass)	<i>Rhynchelytrum repens</i> (Natal grass)
<i>Ardisia crenata</i> (coral ardisia)	<i>Ipomoea aquatica</i> (Water-spinach)	<i>Ricinus communis</i> (castorbean)
<i>Ardisia elliptica</i> (shoebutton ardisia)	<i>Jasminum dichotomum</i> (Gold Coast jasmine)	<i>Sapium sebiferum</i> (Chinese tallowtree)
<i>Bischofia javanica</i> (bishopwood)	<i>Jasminum fluminense</i> (Brazilian jasmine)	<i>Scaevola taccada</i> (Beach naupaka)
<i>Casuarina</i> spp. (Australian pine)	<i>Leucaena leucocephala</i> (lead tree)	<i>Schefflera actinophylla</i> (Umbrella tree)
<i>Cestrum diurnum</i> (Day jessamine)	<i>Ludwigia peruviana</i> (Peruvian primrosewillow)	<i>Schinus terebinthifolius</i> (Brazilian pepper)

<i>Cinnamomum camphora</i> (Camphortree)	<i>Lygodium</i> spp. except <i>L. palmatum</i>	<i>Senna pendula</i> var. <i>glabrata</i> (climbing cassia)
<i>Colubrina asiatica</i> (Asian nakedwood)	<i>Macfadyena unguis-cati</i> (Catclaw vine)	<i>Solanum tampicense</i> (Aquatic soda apple)
<i>Cupaniopsis anacardioides</i> (Carrotwood)	<i>Melaleuca quinquenervia</i> (Punk tree)	<i>Solanum viarum</i> (Tropical soda apple)
<i>Dalbergia sissoo</i> (Indian rosewood)	<i>Melia azedarach</i> (Chinaberry)	<i>Talipariti tiliaceum</i> (Mahoe, sea hibiscus)
<i>Dioscorea alata</i> (White yam)	<i>Merremia tuberosa</i> (yellow morning- glory)	<i>Tectaria incisa</i> (Incised halberd fern)
<i>Dioscorea bulbifera</i> (Air potato)	<i>Mikania micrantha</i> (Mile-a-minute, bittervine)	<i>Thespesia populnea</i> (Seaside mahoe)
<i>Eichornia crassipes</i> (Water- hyacinth)	<i>Mimosa pigra</i> (Black mimosa)	<i>Tribulus cistoides</i> (Puncture vine)
<i>Ficus altissima</i> (Council tree)	<i>Neyraudia reynaudiana</i> (Burmareed)	<i>Urochloa mutica</i> (Paragrass)
<i>Ficus benghalensis</i> (Banyan tree)	<i>Paederia</i> spp. (Sewervine, skunkvine)	
<i>Ficus microcarpa</i> (Indian laurel)	<i>Panicum repens</i> (Torpedograss)	

15. Each property subject to this permit shall be maintained to prevent the growth or accumulation of all prohibited species including non-native grasses, weeds and undergrowth.
16. Should any other regulatory agency require modifications to the permitted area, the Permittee shall notify DERM in writing of the changes prior to implementation so that a determination can be made as to whether a permit modification is required.
17. The Permittee shall immediately notify DERM in writing of any previously submitted information that is later discovered to be inaccurate.
18. Issuance of this permit only authorizes impacts to freshwater wetlands pursuant to Chapter 24-48 of the Code. It does not constitute a waiver of requirements to obtain other permits or approvals for the proposed project or subject property. It is the Permittee's responsibility to identify and obtain any and all other approvals and/or permits from this and other County Departments and/or State and Federal Agencies as may be required.
19. Pursuant to Chapter 24-11 of the Code of Miami-Dade County, any person aggrieved by any action or decision of the Director may appeal to the Environmental Quality Control Board (EQCB) by filing within fifteen (15) days after the date of the action or decision complained of, a written notice of appeal which shall set forth concisely the action or decision appealed from and the reasons or grounds for the appeal.
20. Failure to comply with the General or Special Conditions contained in this Class IV Wetland Permit may result in enforcement action by DERM including, but not limited to suspension or revocation of this Permit.