



CITY OF DORAL PARKS AND POLICE 4 KIDS FOUNDATION BOARD MEETING AGENDA

Wednesday, November 1, 2017 at 6:00 p.m.

Doral Government Center
3rd Floor Training Room
8401 NW 53rd Terrace
Doral, FL 33166

1. Call to Order / Roll Call of Foundation Members

Director Elizabeth Canchola
Director Fernando Horruitiner
Director Edgar Martinez
Director Alberto Ruiz
Director Jodi Steinbauer

2. Pledge of Allegiance

3. Approval of Minutes

A. October 4, 2017 Meeting Minutes

4. Public Comments

5. Financial Items:

A. Bank Reconciliation for September 2017 (Exhibit A)

B. Retroactive approval of the insurance policy for the FY 2017-2018 after school program (Exhibit B)

C. Approval of Accounting Services (Exhibit C)

D. Approval of Auditing Services (Exhibit D)

6. Discussion Items:

A. Discussion: Processing Fees for the John I. Smith After School Program (Director Canchola)

B. Open Discussion

7. New Business

8. Next Meeting Date Wednesday, December 6, 2017 at 6:00pm

9. Adjournment

Anyone wishing to obtain a copy of an agenda item may contact the **City Clerk at 305-593-6725** or view the agenda packet on the City's website at or at City of Doral Government Center, 8401 NW 53rd Terrace, Doral, Florida 3366 during regular business hours (Monday – Friday, 8:00 A.M. – 4:30 P.M.). Pursuant to Florida Statute 286.0105, anyone wishing to appeal any decision made by the City Council with respect to any matter considered at this meeting or hearing shall need a record of the proceedings and, for such purpose, may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.



CITY OF DORAL PARKS AND POLICE 4 KIDS FOUNDATION BOARD MEETING MINUTES

Wednesday, October 4, 2017 at 6:00 p.m.

Doral Government Center
3rd Floor Training Room
8401 NW 53rd Terrace
Doral, FL 33166

1. Call to Order / Roll Call of Foundation Members
Meeting was called to order at 6:14 p.m.

Director Elizabeth Canchola	Present
Director Fernando Horruitiner	Present (Arrived at 6:31 p.m.)
Director Edgar Martinez	Present
Director Alberto Ruiz	Present
Director Jodi Steinbauer	Present

Also present were:

Haydee Sera, City Attorney's Office
Erin Weislow, Parks & Recreation Assistant Director
Mauricio Narvaez, Parks & Recreation Department
Jessica Escalona, Finance Department
Noel Feliciano, Police Department
Karina La Rosa, Office of the City Clerk

2. Pledge of Allegiance

3. Approval of Minutes

A. August 30, 2017 Meeting Minutes

Motion to approve the August 30, 2017 meeting minutes made by Director Steinbauer and seconded by Director Ruiz. By consensus, motion passes. (4-0 Vote; Director Horruitner Absent at the time of vote)

4. Public Comments

There were no comments during public comments.

5. Financial Items:

A. Bank Reconciliation for August 2017 (Exhibit A)

Jessica Escalona, Finance Department, provided the Board with the Bank Reconciliations for the month of August 2017.

B. PP4K Time Tracking Sheet

Karina La Rosa, Office of the City Clerk, stated that an Excel has already been completed and will be emailed to the Board Directors so that they may use as reference. Board Directors asked as to why the Finance Department is requesting this information. Jessica Escalona, Finance Department, will inquire with the Finance Director and will provide that Board Directors with an answer.

6. Presentation Items:

A. Presentation: Drug Free World Foundation Program (Director Canchola)

Karina Furlin, Drug Free World Representative, provided the Board Directors with a description of the program and event being proposed.

Director Steinbauer asked how the children will be picked to participate.

Director Canchola proceeded to explain that it was be an "open call" to Doral resident children in the ages of 13 to 16.

Board Directors requested from staff to inquire with the City Attorney if a Park Facility can be used by the Board for an extended period of time for this program.

7. Discussion Items:

A. Discussion: Drug Free World Program Implementation (Director Canchola)

By consensus, the Board Directors elected not to proceed to the partnership with A Drug Free World and the program proposed due to scheduling and logistics conflicts.

B. Discussion: John I. Smith Update (Director Canchola)

Noel Feliciano, Police Department, proceeded to provide the Board Directors with an update on the After School Program being developed in John I. Smith Elementary School.

Motion to approve the After School Program at John I. Smith Elementary School in the amount not to exceed \$47,000.00 made by Director Ruiz and seconded by Director Steinbauer. By consensus, motion passes unanimously.

C. Update: Doral Day with the Miami Heat (Director Steinbauer) (City Clerk's Office)

Karina La Rosa, Office of the City Clerk, provided an update to the Board Directors and advised them that the event was being advertised by using City of Doral resources such as Social Media and email blasts.

D. Open Discussion

Quotes for Accountant Professional Services

By consensus, the Board Directors directed Director Ruiz to obtain three quotes for accountant professional services to be considered during the next Board Meeting.

Presentation to City Council regarding the Miami Foundation Grant

By consensus, the Board Directors approved that Chair Elizabeth Canchola give a presentation to the City Council on the Grant received from the Miami Foundation.

8. New Business

9. Next Meeting Date:

To Be Discussed – Scheduled for Wednesday, November 22, 2017 (Day Before Thanksgiving)

By consensus, the Board Directors elected to schedule the next meeting for Wednesday, November 1, 2017 at 6:00 p.m.

By consensus, the Board Directors elected to schedule the December 2017 for Wednesday, December 6, 2017 at 6:00 p.m.

10. Adjournment Meeting adjourns at 7:48 p.m.

Respectfully submitted,

Connie Diaz, CMC
City Clerk

Motion to approve the minutes of the October 4, 2017 Parks and Police 4 Kids Meeting made by Director _____ and seconded by Director _____.

Director Elizabeth Canchola
Director Fernando Horruitiner
Director Jodi Steinbauer
Director Edgar Martinez
Director Alberto Ruiz

APPROVED and ADOPTED this 1 day of November 2017.

Elizabeth Canchola, CHAIR

**Parks & Police 4 Kids
BANK RECONCILIATION FORM
For the Month of : September 2017**

DATE: 10/1/2017
BANK: WELLS FARGO
BK ACCT # 000001000000

Beginning Balance	171,031.58	Balance per Bank	172,173.35
Deposits/Credits:		Deposits in Transit:	
Deposit	3,442.57		
Void Checks			
Total	174,474.15	Total	172,173.35
Checks/Debits:		Outstanding Checks:	
Checks #			
DEBITS Sept Bank Fee	30.50		
1204	1,088.20		
1205	445.50		
1206	736.60		
Ending Balance	172,173.35	Ending Balance	172,173.35

Su 10/2/2017
mjm 10/3/17

Exhibit A Business Cash Manager

Account number:

September 1, 2017 - September 30, 2017 Page 1 of 2



PARKS & POLICE 4 KIDS
ATTN: ELIZA RASSI
8401 NW 53RD TER
DORAL FL 33166-4517

Questions?

Call your Customer Service Officer or Client Services
1-800-AT WELLS (1-800-289-3557)
5:00 AM TO 6:00 PM Pacific Time Monday - Friday

Online: wellsfargo.com

Write: Wells Fargo Bank, N.A. (182)
PO Box 63020
San Francisco, CA 94163

Account summary

Business Cash Manager

Account number	Beginning balance	Total credits	Total debits	Ending balance
?	\$171,031.58	\$3,442.57	-\$2,300.80	\$172,173.35

Credits

Electronic deposits/bank credits

Effective date	Posted date	Amount	Transaction detail
	09/21	3,442.57	Over The Counter Deposit
		\$3,442.57	Total electronic deposits/bank credits
		\$3,442.57	Total credits

Debits

Electronic debits/bank debits

Effective date	Posted date	Amount	Transaction detail
	09/11	30.50	Client Analysis Srvc Chrg 170908 Svc Chge 0817 002000034863868
		\$30.50	Total electronic debits/bank debits

Checks paid

Number	Amount	Date	Number	Amount	Date	Number	Amount	Date
1204	1,088.20	09/06	1205	445.50	09/25	1206	736.60	09/26
		\$2,270.30	Total checks paid					
		\$2,300.80	Total debits					

Daily ledger balance summary

Date	Balance	Date	Balance	Date	Balance
08/31	171,031.58	09/11	169,912.88	09/25	172,909.95
09/06	169,943.38	09/21	173,355.45	09/26	172,173.35
Average daily ledger balance		\$171,040.07			

Morgan Insurance Group

\$1,306.³⁹

13155 SW 42nd St Suite 107
MIAMI, FL 33175
305-222-9001 fax 305-222-9006
ANGELA@MORGANINSGRP.COM

Parks & Police 4 Kids Inc
8300 NW 53 ST Suite100
Doral, Fl 33178

October 4, 2017

Dear Insured

Attached is the commercial policy offer that is going to expire on 10/21/17 please review the application that is attached with this letter. Please complete, sign, and forward the application to proceed with the purchase of the insurance.

Payment must reach office no later than 10/18/17 to avoid any lapse in coverage. Please make check payable to **Morgan Insurance Group**. Financing is available with a down payment of \$440.63

Should you have any questions or need further information, please don't hesitate in contacting our office. We value your business and hope to Continue servicing all your insurance needs.

THE RED THERMO SECURED "SP" LOGO IN THE LOWER CORNER OF THIS CHECK MUST FADE TEMPORARILY WHEN WARMED BY TOUCH OR FRICTION. SEE BACK FOR ADDITIONAL FEATURES.

PARKS & POLICE 4 KIDS
8300 NW 53RD ST SUITE 202
DORAL, FL 33178

1208

DATE 10/12/2017

11-24/1210

PAY TO THE ORDER OF Morgan Insurance Group

\$ 1,306.39

One thousand three hundred and six dollars and 39/100 DOLLARS



Matilde G. Menendez
[Signature]

MEMO 2018 Premium / 04 CLP1175953



⑈001208⑈ ⑆121000248⑆ 2000034863868⑈



Bass Underwriters Quote Letter

Insured	Parks & Police 4 Kids Inc		
DBA			
Quote Number	CLP1175953	Agency Name	Morgan Insurance Group Inc
Effective Date	10/21/2017	Agent Name	Angela De Hart-Gomez
Underwriter Name	Jonathan Graham	Expiration Date	10/21/2018
Home State	FL	Underwriter Office	Orlando
Carrier	RSUI Covington		
Mailing Address	8401 Northwest 53rd Terrace, Miami, FL 33166		



Prem w/o TRIA	Prem w/TRIA
Total Premium \$1,306.39	Total Premium \$1,473.50
Liability Premium \$1,058.00	Liability Premium \$1,058.00
Inspection Fee \$150.00	TRIA Premium \$159.00
Policy Fee \$35.00	Inspection Fee \$150.00
Service Office Fee \$1.24	Policy Fee \$35.00
Surplus Lines Tax \$62.15	Service Office Fee \$1.40
	Surplus Lines Tax \$70.10

TERMS / CONDITIONS

25% MINIMUM EARNED PREMIUM AT INCEPTION. ALL FEES ARE FULLY EARNED AND NON-REFUNDABLE.
This GL premium is minimum and deposit.

THE TERMS AND CONDITIONS OF THIS QUOTATION MAY NOT COMPLY WITH THE SPECIFICATIONS SUBMITTED FOR CONSIDERATION. PLEASE READ THIS QUOTE CAREFULLY AND COMPARE IT AGAINST YOUR SPECIFICATIONS.

IN ACCORDANCE WITH THE INSTRUCTIONS OF THE BELOW-MENTIONED INSURER, WHICH HAS ACTED IN RELIANCE UPON THE STATEMENTS MADE IN THE RETAIL BROKER'S SUBMISSION FOR THE INSURED, THE INSURER HAS OFFERED THE FOLLOWING QUOTATION.

<p>Subjectivities</p> <ul style="list-style-type: none"> • Signed Completed ACORD applications (upon Binding) • Signed TRIA Rejection • 3 years hard copy loss runs on accounts exceeding \$5,000 in total premium (if requested) • No known loss box must be checked on account under \$5,000 • Any required class specific supplementals 	<p>Warranties</p> <ul style="list-style-type: none"> • The information reflected in this application is accurate to the best of my knowledge
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Bass Underwriters
Quote Letter

General Liability	\$1,058
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Occurrence	\$300,000	Aggregate	\$600,000
Products & Comp. Ops.	\$300,000	Pers. & Adv. Injury	\$300,000
Damages to Premises	\$100,000	Medical Expense	\$5,000
Liquor Liability	-- NOT COVERED --	Liquor A&B	-- NOT COVERED --
Deductible	\$500		

Loc. #1: 10651 Northwest 19th Street, Doral, FL 33172

41715	Day Care Centers Other Than - Not - For - Profi	Each Person	40	Doral, Miami-Dade County
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General Class Codes				
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49950	(CG 2011) Additional Insured - Managers or Less	Each	1	
49950	(CG 2012) Additional Insured - State or Politic	Each	1	

Additional Insured				
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CG 2011	Renaissance Middle School Charter			8360 NW 33rd Street, Doral, FL 33122
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Bass Underwriters Quote Letter

Common Forms

<u>Form Number</u>	<u>Form Description</u>
GBA 900002 (1105)	Schedule Of Endorsements
GBA 900016 (1012)	Florida Common Policy Declarations
GBA 901001 (1112)	Insurance Policy Jacket
GBA 903001 (0914)	Florida Changes - Cancellation And Nonrenewal
GBA 904010 (0117)	Minimum Earned Premium Retained
GBA 906005 (01-15)	Exclusion Of Terrorism
GBA 906014 (1216)	Exclusion - Unmanned Aircraft
GBA 909001 (0407)	Service Of Suit
GBA 909008 (0407)	Florida Important Notice To Policyholders
GBA 909022 (0415)	State Fraud Statement
IL 0003 (09-08)	Calculation Of Premium
IL 0017 (1198)	Common Policy Conditions
IL 0021 (0504)	Nuclear Exclusion
IL 0021 (09-08)	Nuclear Energy Liability Exclusion Endorsement
RSG 99018 (12-11)	Rejection Of Terrorism

Liability Forms

<u>Form Number</u>	<u>Form Description</u>
CG 0001 (0413)	Commercial General Liability Coverage Form
CG 0300 (01-96)	Deductible Liability Insurance
CG 2011 (04-13)	Additional Insured - Managers Or Lessors Of Premises
CG 2012 (04-13)	Additional Insured - State Or Governmental Agency Or Subdivision Or Political Subdivision - Permits Or Authorizations
CG 2139 (1093)	Limitation-Contractual Liability
CG 2240 (0196)	Exclusion - Medical Payments To Children Day Care Centers
GBA 100001 (0813)	Commercial General Liability Coverage Part Declarations
GBA 104014 (0106)	Basis Of Premium
GBA 106059 (0113)	Exclusions And Limitations Amendatory
GBA 106092 (1111)	Products - Completed Operations Included In General Aggregate
GBA 106109 (0115)	Exclusion - Access Or Disclosure Of Confidential Or Personal Information And Data - Related Liability
GBA 500001 (0208)	Commercial Professional Liability Coverage Part Declarations
GBA 501001 (1105)	Commercial Professional Liability Coverage Form
GBA 506003 (0110)	Additional Exclusions And Definitions
GBA 506013 (0115)	Exclusion - Access Or Disclosure Of Confidential Or Personal Information And Data - Related Liability
GBA 906011 (0414)	Exclusion Of Other Nuclear, Biological, Chemical Or Radiological Acts Of Terrorism

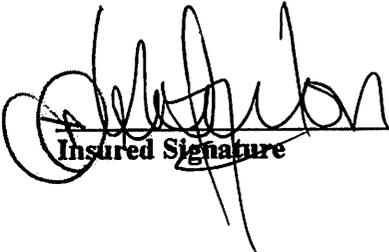
Insured: Parks & Police 4 Kids Inc
Submission Number: CLP1175953
Carrier: RSUI Covington
Coverage: Commercial - Liability

HURRICANE or TROPICAL STORM IRMA EXCLUSION

It is hereby noted and agreed that this policy does not cover loss caused by, resulting from, contributed to by or aggravated by, resulting directly or indirectly from the above Named Storm.

Such loss is excluded regardless of any other cause or event contributing concurrently or in any sequence to the loss.

I certify that there have been no losses, nor is there any existing damage, as a result of the recent Tropical Storm/Hurricane Irma.



Insured Signature

10/11/17

Today's Date

**If the date is not indicated, this document will be considered to have been signed at the time the document is received by the Company.*



RSUI Group, Inc.
945 East Paces Ferry Road
Suite 1800
Atlanta, GA 30326-1125

Phone (404) 231-2366
Fax (404) 231-3755

Policy Number: CLP1175953
Insurer: RSUI Covington
Named Insured: Parks & Police 4 Kids Inc

OFFER OF TERRORISM COVERAGE

In accordance with the Terrorism Risk Insurance Act, we are required to offer the insured coverage for losses resulting from an act of terrorism, not otherwise excluded by this policy, and as covered by the Terrorism Risk Insurance Act. All other policy provisions will apply to coverage for such act of terrorism. The insured must choose whether or not to pay the premium described below under **DISCLOSURE OF PREMIUM** for coverage for acts of terrorism that are **certified by the Secretary of the Treasury** as covered acts under the Terrorism Risk Insurance Act, or not to pay the premium, and reject this offer of coverage at the time of binding.

If the premium shown in the **DISCLOSURE OF PREMIUM** is not collected and the Insured does not reject coverage for terrorism this policy will be issued excluding acts of terrorism.

DISCLOSURE OF PREMIUM

If you accept this offer, the portion of your premium for the policy term attributable to coverage for all acts of terrorism covered under this policy including terrorism acts certified under the Act is **\$159.00**

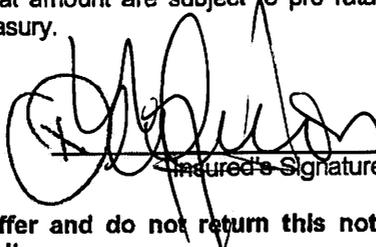
DISCLOSURE OF FEDERAL PARTICIPATION IN PAYMENT OF TERRORISM LOSSES

The United States Government, Department of the Treasury, will pay a share of terrorism losses insured under the federal program. The federal share equals 85% of that portion of the amount of such insured losses that exceeds the applicable insurer retention. However, if aggregate insured losses attributable to terrorist acts certified under the Terrorism Risk Insurance Act exceed \$100 billion in a calendar year, the Treasury shall not make any payment for any portion of the amount of such losses that exceeds \$100 billion.

CAP INSURER PARTICIPATION IN PAYMENT OF TERRORISM LOSSES

If aggregate insured losses attributable to terrorist acts certified under the Terrorism Risk Insurance Act exceed \$100 billion in a calendar year and we have met our insurer deductible under the Terrorism Risk Insurance Act, we will not be liable for the payment of any portion of the amount of such losses that exceeds \$100 billion, and in such case insured losses up to that amount are subject to pro rata allocation in accordance with procedures established by the Secretary of Treasury.

I reject coverage for terrorism:



Insured's Signature

10/11/17

Date

If you do not respond to our offer and do not return this notice to the Company, you will have no Terrorism Coverage under this policy.

RSUI Indemnity Company
Landmark American Insurance Company
Covington Specialty Insurance Company

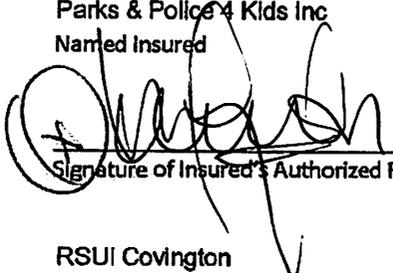
A member of Alleghany Insurance Holdings LLC

SURPLUS LINES DISCLOSURE

At my direction, Morgan Insurance Group Inc has placed my coverage in the surplus lines market. As required by Florida Statute 626.916, I have agreed to this placement. I understand that superior coverage may be available in the admitted market and at a lesser cost and that persons insured by surplus lines carriers are not protected by the Florida Insurance Guaranty Association with respect to any right of recovery for the obligation of an insolvent unlicensed insurer.

I further understand the policy forms, conditions, premiums, and deductibles used by surplus lines insurers may be different from those found in policies used by authorized insurers. I have been advised to carefully read the entire policy. There is no liability on the part of, and I have no cause of action against, my agent for placing coverage in the surplus lines market.

Parks & Police 4 Kids Inc
Named Insured



Signature of Insured's Authorized Representative Date

RSUI Covington
Name of Excess and Surplus Lines Carrier

Commercial - Liability
Type of Insurance

Saturday, October 21, 2017
Effective Date of Coverage

Binder Request

Account Executive : Jonathan Graham
Fax : 407-772-2288
Email : jgraham@bassuw.com
Agency: Morgan Insurance Group Inc
INSURED: Parks & Polce 4 Kids Inc
Quote # : CLP1175953
Submission : CLP1175953
Insurer: RSUI Covington
Coverage: Commercial - Liability

PLEASE BIND EFFECTIVE: _____

TOTAL PREMIUM, FEES & TAXES: _____

TRIA: () Accepted () Declined

Agent Contact: _____

Contact Phone: _____

Inspection Contact: _____

Inspection Phone: _____

Producer License:

Name _____ **License #** _____

Authorized Signature: _____

Coverage cannot be backdated or assumed to be bound without written confirmation from an authorized representative of Bass Underwriters.

ATTACHMENTS:

Signed Completed ACORD applications (upon Binding)

Signed TRIA Rejection

3 years hard copy loss runs on accounts exceeding \$5,000 in total premium (if requested)

No known loss box must be checked on account under \$5,000

Any required class specific supplementals

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
10/26/2017

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an **ADDITIONAL INSURED**, the policy(ies) must be endorsed. If **SUBROGATION IS WAIVED**, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER
Morgan Insurance Group Inc
13155 SW 42nd St # 107
Miami, FL 33175

Phone (305) 222-9001 Fax (305) 222-9006

INSURED
Parks and Police for Kids Inc
8300 NW 53 St #100

Doral FL 33178-

CONTACT NAME: ANGELA DEHART GOMEZ		FAX (A/C, No): (305) 222-9006
PHONE (A/C, No, Ext): (305) 222-9001		
E-MAIL ADDRESS: angela@morganinsgrp.com		
INSURER(S) AFFORDING COVERAGE		NAIC #
INSURER A: COVINGTON SPECIALTY INSURANCE COMPA		
INSURER B:		
INSURER C:		
INSURER D:		
INSURER E: ACE FIRE UNDERWRITERS INS.		
INSURER F:		

COVERAGES

CERTIFICATE NUMBER:

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

NSR LTR	TYPE OF INSURANCE	ADDL SUBR INSR	WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC <input type="checkbox"/> OTHER AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> NON-OWNED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input type="checkbox"/> RETENTION \$	Y	N	VBA575799-00	10/21/2017	10/21/2018	EACH OCCURRENCE \$ 300,000.00 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000.00 MED EXP (Any one person) \$ 5,000.00 PERSONAL & ADV INJURY \$ 300,000.00 GENERAL AGGREGATE \$ 600,000.00 PRODUCTS - COMP/OP AGG \$ 600,000.00 COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ EACH OCCURRENCE \$ AGGREGATE \$
E	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below Directors & Officers	Y/N	N/A	NFPFLD390938322-002	05/16/2017	05/16/2018	<input type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$ 1,000,000.00

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)

Certificate Holder is listed as an additional insured.

CERTIFICATE HOLDER

Renaissance Middle Charter School
8360 NW 33rd St
Doral, FL 33122

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
10/26/2017

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER
Morgan Insurance Group Inc
13155 SW 42nd St # 107
Miami, FL 33175
Phone (305) 222-9001 Fax (305) 222-9006
INSURED
Parks and Police for Kids Inc
8300 NW 53 St #100
Doral FL 33178-

CONTACT NAME: ANGELA DEHART GOMEZ
PHONE (A/C, No, Ext): (305) 222-9001 **FAX (A/C, No):** (305) 222-9006
E-MAIL ADDRESS: angela@morganinsgrp.com
INSURER(S) AFFORDING COVERAGE NAIC #
INSURER A: COVINGTON SPECIALTY INSURANCE COMPA
INSURER B:
INSURER C:
INSURER D:
INSURER E: ACE FIRE UNDERWRITERS INS.
INSURER F:

COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDSUBR/INSR	WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC <input type="checkbox"/> OTHER	Y	N	VBA575799-00	10/21/2017	10/21/2018	EACH OCCURRENCE \$ 300,000.00
	<input type="checkbox"/> AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> NON-OWNED AUTOS <input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input type="checkbox"/> RETENTION\$						DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000.00 MED EXP (Any one person) \$ 5,000.00 PERSONAL & ADV INJURY \$ 300,000.00 GENERAL AGGREGATE \$ 600,000.00 PRODUCTS - COMP/OP AGG \$ 600,000.00 COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ EACH OCCURRENCE \$ AGGREGATE \$
E	<input type="checkbox"/> WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N/A		NFPFLD390938322-002	05/16/2017	05/16/2018	<input type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
	Directors & Officers						1,000,000.00

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)

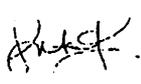
CERTIFICATE HOLDER IS ALSO ADDITIONAL INSURED.

CERTIFICATE HOLDER

The School Board of Miami-Dade County
1450 NE 2ND AVE
MIAMI, FL 33132

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE


Karina La Rosa (CC)

From: Eliza Rassi (FN)
Sent: Monday, October 30, 2017 10:27 AM
To: Karina La Rosa (CC); Jessica Escalona (FN)
Cc: Matilde Menendez (FN); Connie Diaz (CC)
Subject: PP4K additional items November 2017 meeting
Attachments: PP4K INSURANCE RENEWAL 2017- 2018 AFTER SCHOOL PROGRAM.pdf; PROPOSAL PP4K Engagement Letter FYE 9-30-17.pdf; INFORMATIONAL PP4K AUDIT Eng Letter FYE 9-30-18.pdf

Good morning Karina,

Attached please find the three additional items that should be added to the next meeting:

1. Retroactive approval of the insurance policy for the FY 2017-2018 after school program.
2. A proposal from Ms. Saugar for the FY 2017 Financial Statements and IRS filing (\$1,750.00) , if the Board chooses to retain her services this year.
3. An quote from Ms. Saugar for auditing services of the PP4K FY 2018 activity as required by the 2017 Public Space Challenge Grant Award Agreement from The Miami Foundation (\$7,750.00 – Audit and \$825.00 tax return). This was requested only for informational purposes as we are not endorsing or recommending the Board retain Ms. Saugar. The Board will need to obtain at least three quotes for this service.

Respectfully,

Eliza Rassi
Assistant Finance Director
City of Doral
8401 NW 53rd Terrace
Third Floor
Doral, FL 33166
(305)593-6725 x 4002
eliza.rassi@cityofdoral.com
www.cityofdoral.com

The City of Doral is on [Twitter](#) and [Facebook](#)!



"Our team is comprised of dedicated individuals committed to the managing of public dollars in a prudent and transparent manner."

SAUGAR, P.A.

=====

"Certified Public Accountant"

1609 S.W. 57th Avenue
Miami, Florida 33155-2134

Telephone Number: (305) 266-3008
Facsimile Number: (305) 266-1008

October 24, 2017

Members of the Board of Directors
Parks & Police 4 Kids, Inc.
Finance Department
8401 N.W. 53rd Terrace
Doral, Florida 33166

You have requested that I prepare the financial statements of Parks & Police 4 Kids, Inc., which comprise the statement of financial position as of September 30, 2017, and the related statements of activities for the year then ended, and perform a compilation engagement with respect to those financial statements. These financial statements will not include a statement of cash flows and related notes to the financial statements. I am pleased to confirm our acceptance and our understanding of this engagement by means of this letter.

My Responsibilities

The objective of our engagement is to:

- a. Prepare financial statements in accordance with accounting principles generally accepted in the United States of America based on information provided by you; and
- b. Apply accounting and financial reporting expertise to assist you in the presentation of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

I will conduct the compilation engagement in accordance with Statements on Standards for Accounting and Review Services (SSARSs) promulgated by the Accounting and Review Services Committee of the AICPA and comply with the AICPA's Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care.

I am not required to, and will not, verify the accuracy or completeness of the information you will provide to me for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, I will not express an opinion or a conclusion nor provide any assurance on the financial statements.

Our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations.

Your Responsibilities

The engagement to be performed is conducted on the basis that you acknowledge and understand that my role is to prepare financial statements in accordance with accounting principles generally accepted in the United States of America and assist you in the presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America. You have the following overall responsibilities that are fundamental to my undertaking the engagement in accordance with SSARSs:

Exhibit C

Members of the Board of Directors
Parks & Police 4 Kids, Inc.
October 24, 2017
Page 2 of 4

- a. The selection of accounting principles generally accepted in the United States of America as the financial reporting framework to be applied in the preparation of the financial statements.
- b. The preparation and fair presentation of financial statements in accordance with accounting principles generally accepted in the United States of America.
- c. The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements.
- d. The prevention and detection of fraud.
- e. To ensure that the entity complies with the laws and regulations applicable to its activities.
- f. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to me for the engagement.
- g. To provide me with:
 - i. Access to all information of which you are aware is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - ii. Additional information that I may request from you for the purpose of the compilation engagement.
 - iii. Unrestricted access to persons within the entity of whom I determine it necessary to make inquiries.

You are also responsible for all management decisions and responsibilities and for designating an individual with suitable skills, knowledge, and experience to oversee the preparation of your financial statements. You are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for such services.

The Report

As part of our engagement, I will issue a report that will state that I did not audit or review the financial statements and that, accordingly, I do not express an opinion, a conclusion, nor provide any assurance on them.

You agree to include the accountant's compilation report in any document containing financial statements that indicates that I have performed a compilation engagement on such financial statements.

If, for any reason, I am unable to complete the compilation of your financial statements, I will not issue a report on such statements as a result of this engagement.

Other Relevant Information

As part of our engagement, I will also prepare the federal Form 990 (Return of Organization Exempt from Federal Income Tax) with supporting schedules for Parks & Police Kids, Inc., for the fiscal year ending September 30, 2017. I will also propose any adjusting entries that I find necessary in connection with the preparation of the income tax return.

The Internal Revenue Code and regulations impose preparation and disclosure standards with noncompliance penalties on both the preparer of a tax return and on the taxpayer. To avoid exposure to these penalties, it may be necessary in some cases to make certain disclosures to you and/or in the tax return concerning positions taken on the return that do not meet these standards. Accordingly, I will advise you if I identify such a situation, and I will discuss those tax positions that may increase the risk of exposure to penalties and any recommended disclosures before completing the preparation of the return. If I conclude that I am obligated to disclose a position and you refuse to permit disclosure, I reserve the right to withdraw from the engagement. Likewise, where I disagree about the obligation to disclose a

Exhibit C

Members of the Board of Directors
Parks & Police 4 Kids, Inc.
October 24, 2017
Page 3 of 4

position, you also have a right to choose another professional to prepare your return. In either event, you agree to compensate me for the services to the date of the withdrawal. Our engagement with you will terminate upon withdrawal.

The IRS permits you to authorize me to discuss, on a limited basis, aspects of your return for one year after the return's due date. Your consent to such a discussion is evidenced by checking a box on the

return. Unless you tell me otherwise, I will check that box authorizing the IRS to discuss your return with me.

Certain communications involving tax advice may be privileged and not subject to disclosure to the IRS. By disclosing the contents of those communications to anyone, or by turning over information about those communications to the government, you, your employees, or agents may be waiving this privilege. To protect this right to privileged communication, please consult with me or your attorney prior to disclosing any information about the tax advice." Should you decide it is appropriate for me to disclose any potentially privileged communication, you agree to provide me with written, advance authority to make that disclosure.

Should I receive any request for the disclosure of privileged information from any third party, including a subpoena or IRS summons, I will notify you. In the event you direct me not to make the disclosure, you agree to hold me harmless from any expenses incurred in defending the privilege, including, by way of illustration only, our attorney's fees, court costs, outside adviser's costs, or penalties or fines imposed as a result of your asserting the privilege or your direction to me to assert the privilege.

The return may be selected for review by the taxing authorities. In the event of an audit, you may be requested to produce documents, records, or other evidence to substantiate the items of income and deduction shown on a tax return. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of a tax examination, I will be available, upon request, to represent you. However, such additional services are not included in the fees for preparation of the tax return.

You agree to assume all management responsibilities for the bookkeeping services, tax services, or other nonattest services I provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

I estimate that the fees for these services will be \$1,750 for the compilations and the preparation of the tax return (Form 990). You will also be billed for out-of-pocket costs such as report production, word processing, postage, travel, etc. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the work performed. If significant additional time is necessary, I will discuss it with you and arrive at a new fee estimate before I incur the additional costs. The invoices for these services will be rendered as work progresses and are payable upon presentation. *A retainer of \$700 is required prior to commencement of the work.*

You may request that I perform additional services not contemplated by this engagement letter. If this occurs, I will communicate with you regarding the scope of the additional services and the estimated fee. I also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from me documenting such additional services, my services will continue to be governed by the terms of this engagement letter.

In accordance with my firm policies, work may be suspended if your account becomes 10 days or more overdue and will not be resume until your account is paid in full. Interest shall accrue on all amounts

Exhibit C

Members of the Board of Directors
Parks & Police 4 Kids, Inc.
October 24, 2017
Page 4 of 4

overdue at the rate of one and half percent per month or the maximum rate allowed by law, whichever is less. If I elect to terminate my services for nonpayment, our engagement will be deemed to have been completed even if I have not completed the report. You will be obligated to compensate me for all time expended, reimburse me for all out-of-pocket expenditures including attorneys' fees and costs incurred in the enforcement of any of the provisions of this agreement including all costs of collection of all and any sums that remains unpaid.

You agree to release, indemnify, defend, and hold me harmless from any liability or costs, including attorney's fees, resulting from management's knowing misrepresentations to me.

I look forward to a continued relationship with your organization, and I am available to discuss the contents of this letter or other professional services you may desire.

Please sign and return the attached copy of this letter to indicate your acknowledgement of, and agreement with, the arrangements for our engagement to prepare the financial statements described herein and to perform a compilation engagement with respect to those same financial statements, and our respective responsibilities.

Respectfully,

Saugar, P.A.

This letter correctly sets forth the understanding of Parks & Police 4 Kids, Inc.

Signature: _____

Title: Chairman of the Board of Directors

Date: _____

Signature: _____

Title: Management

Date: _____

Karina La Rosa (CC)

From: Eliza Rassi (FN)
Sent: Monday, October 30, 2017 10:27 AM
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Respectfully,

Eliza Rassi
Assistant Finance Director
City of Doral
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Miami, Florida 33155-2134

Telephone Number: (305) 266-3008
Facsimile Number: (305) 266-1008

October 24, 2017

Members of the Board of Directors
Parks & Police 4 Kids, Inc.
Finance Department
8401 N.W. 53rd Terrace
Doral, Florida 33166

You have requested that I audit the basic financial statements of Parks & Police 4 Kids, Inc. (the Organization), which comprise the statement of financial position as of September 30, 2018, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements. I am pleased to confirm the acceptance and my understanding of this audit engagement by means of this letter. The audit will be conducted with the objective of expressing an opinion on the financial statements.

Auditor Responsibilities

I will conduct the audit in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS). Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the basic 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 error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as I well as evaluating the overall presentation of the financial statements.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements (whether caused by errors, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations) may not be detected exists, even though the audit is properly planned and performed in accordance with U.S.'s Generally Accepted Auditing Standards (GAAS).

In making the risk assessments, I consider internal control relevant to the Organization'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 Organization's internal control. However, I will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that I have identified during the audit. My responsibility as auditors is, of course, limited to the period covered by this audit and does not extend to any other periods.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I will perform tests of the Organization's compliance with certain provisions of laws, regulations, contracts, and grants that could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions is not an objective of our audit, and accordingly, I will not express such an opinion.

Management Responsibilities

The audit will be conducted on the basis that management and, those charged with governance acknowledge and understand that they have responsibility:

1. for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and -
3. to provide me with access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters;

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Members of the Board of Directors
Parks & Police 4 Kids, Inc.
October 24, 2017
Page 2 of 4

4. additional information that I may request from management for the purpose of the audit;
5. unrestricted access to persons within the Organization from whom I determine it is necessary to obtain audit evidence;
6. for including the auditor's report in any document containing financial statements that indicates that such financial statements have been audited by the Organization's auditor;
7. for identifying and ensuring that the Organization complies with the laws and regulations applicable to its activities; and;
8. for adjusting the financial statements to correct material misstatements and confirming to me in the management representation letter that the effects of any uncorrected misstatements aggregated by me during the current engagement and pertaining to the current year period under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole and;
9. for maintaining adequate records, selecting and applying accounting principles, maintaining policies and procedures to minimize the inherent risk of fraud and safeguarding assets

As part of the audit process, I will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to me in connection with the audit.

Engagement Administration, Fees, and Other

Reporting

I will issue a written report upon completion of the audit of the Organization's basic financial statements. The report will be addressed to the board of directors of the Organization. I cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for me to modify the opinion, add an emphasis- of-matter or other-matter paragraphs, or withdraw from the engagement.

Other Relevant Information

I understand that your employees will prepare all confirmations and complete audit questionnaires as required for the audit; in addition they will locate any documents or support for any other transactions that I select for testing.

If you intend to publish or otherwise reproduce the financial statements and make reference to my firm, you agree to provide me with printers' proofs or masters for my review and approval before printing. You also agree to provide me with a copy of the final reproduced material for my approval before it is distributed.

During the course of the engagement, I may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

The timing of the audit will be scheduled for performance and completion with the accounting director and personnel that you assign to assist with the audit.

I will also prepare the federal Form 990 (Return of Organization Exempt from Federal Income Tax) with supporting schedules for Parks & Police Kids, Inc., for the fiscal year ending September 30, 2018. I will also propose any adjusting entries that I find necessary in connection with the preparation of the income tax return.

The Internal Revenue Code and regulations impose preparation and disclosure standards with noncompliance penalties on both the preparer of a tax return and on the taxpayer. To avoid exposure to these penalties, it may be necessary in some cases to make certain disclosures to you and/or in the tax return concerning positions taken on the return that do not meet these standards. Accordingly, I will advise you if I identify such a situation, and I will discuss those tax positions that may increase the risk of exposure to penalties and any recommended disclosures before completing the preparation of the return. If I conclude that I am obligated to disclose a position and you refuse to permit disclosure, I reserve the right to withdraw from the engagement. Likewise, where I disagree about the obligation to disclose a position, you also have a right to choose another professional to prepare your return. In either event, you agree to compensate me for the services to the date of the withdrawal. Our engagement with you will terminate upon withdrawal.

The IRS permits you to authorize me to discuss, on a limited basis, aspects of your return for one year after the return's due date. Your consent to such a discussion is evidenced by checking a box on the return. Unless you tell me otherwise, I will check that box authorizing the IRS to discuss your return with me.

Certain communications involving tax advice may be privileged and not subject to disclosure to the IRS. By disclosing the contents of those communications to anyone, or by turning over information about those communications to the government, you, your employees, or agents may be waiving this privilege. To protect this right to privileged communication, please consult with me or your attorney prior to disclosing any information about the tax advice. Should

Exhibit D

Members of the Board of Directors
Parks & Police 4 Kids, Inc.
October 24, 2017
Page 3 of 4

you decide it is appropriate for me to disclose any potentially privileged communication, you agree to provide me with written, advance authority to make that disclosure.

Should I receive any request for the disclosure of privileged information from any third party, including a subpoena or IRS summons, I will notify you. In the event you direct me not to make the disclosure, you agree to hold me harmless from any Members of the Board of Directors expenses incurred in defending the privilege, including, by way of illustration only, our attorney's fees, court costs, outside Members of the Board of Directors adviser's costs, or penalties or fines imposed as a result of your asserting the privilege or your direction to me to assert the privilege.

The return may be selected for review by the taxing authorities. In the event of an audit, you may be requested to produce documents, records, or other evidence to substantiate the items of income and deduction shown on a tax return. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of a tax examination, I will be available, upon request, to represent you. However, such additional services are not included in the fees for preparation of the tax return.

You agree to assume all management responsibilities for the bookkeeping services, tax services, or other nonattest services I provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

The fee is based on the amount of time required at various levels of responsibility, plus actual out-of-pocket costs such as report production, word processing, postage, travel, etc. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the work performed expenses. I estimate that the fee for the audit will be \$7,750 and \$825 for the preparation of the tax return. I will notify you immediately of any circumstances I encounter that could significantly affect this initial fee estimate. Whenever possible, I will attempt to use Organization's personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce the time requirements and facilitate the timely conclusion of the audit. The invoices for these services will be rendered as work progresses and are payable upon presentation. A retainer of \$1,500 is required prior to commencement of the work. In accordance with my firm policies, work may be suspended if your account becomes 10 days or more overdue and will not be resume until your account is paid in full. Interest shall accrue on all amounts overdue at the rate of one and half percent per month or the maximum rate allowed by law, whichever is less.

If I elect to terminate my services for nonpayment, the engagement will be deemed to have been completed even if I have not completed the report. You will be obligated to compensate me for all time expended, reimburse me for all out-of-pocket expenditures including attorneys' fees and costs incurred in the enforcement of any of the provisions of this agreement including all costs of collection of all and any sums that remains unpaid.

You agree to inform me of facts that may affect the financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued. You agree to release, indemnify, defend, and hold me harmless from any liability or costs, including attorney's fees, resulting from management's knowing misrepresentations to me.

You may request that I perform additional services not contemplated by this engagement letter. If this occurs, I will communicate with you regarding the scope of the additional services and the estimated fee. I also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from documenting such additional services, my services will continue to be governed by the terms of this engagement letter.

The audit documentation for this engagement is the property of Saugar, PA, and constitutes confidential information. However, I may be requested to make certain audit documentation available federal, state or local government pursuant to authority given to it by law or regulation, or to Peer Reviewers. If requested, access to such audit documentation will be provided under my supervision. I agree to retain the audit documentation or work papers for a period of at least five years from the date of the report. Further, I will be available during the year to consult with you on financial management and accounting matters of a routine nature.

During the course of the audit I may observe opportunities for economy in, or improved controls over, your operations. I will bring such matters to the attention of the appropriate level of management, either orally or in writing.

I appreciate the opportunity to be your financial statement auditor and a continued relationship with your Organization. I am available to discuss the contents of this letter or other professional services you may desire.

Please sign and return the attached copy of this letter to indicate your acknowledgement of, and agreement with, the arrangements for our engagement to prepare the financial statements described herein and to perform a compilation engagement with respect to those same financial statements, and our respective responsibilities.

Exhibit D

Members of the Board of Directors
Parks & Police 4 Kids, Inc.
October 24, 2017
Page 4 of 4

Respectfully,

Saugar, P.A.

RESPONSE:

This letter correctly sets forth our understanding.

Acknowledged and agreed on behalf of Parks and Police 4 Kids, Inc., by:

Signature: _____

Title: Chairman of the Board of Directors

Date: _____

Signature: _____

Title: Management

Date: _____