

**MIRA LAGO WEST
COMMUNITY DEVELOPMENT DISTRICT**

AGENDA PACKAGE

Monday, August 14, 2023, at 7:00 p.m.

Meeting to be held at:

**SouthShore Regional Library
15816 Beth Shields Way
Ruskin, FL 33573**



2654 Cypress Ridge Blvd. Suite 101
Wesley Chapel, FL 33544
(813) 652-2454

Mira Lago West Community Development District

Board of Supervisors

Lennie Fine, Chairman
Hector Ortiz, Vice Chairman
Jennifer Parra, Assistant Secretary
Justin Goushaw, Assistant Secretary
Sam Schmieder, Assistant Secretary

Staff:

Jennifer Goldyn, District Manager
Scott Steady, District Counsel
Stephen Brletic, District Engineer

Revised Meeting Agenda Monday, August 14, 2023 – 6:00 p.m.

- 1. Call to Order and Roll Call**
- 2. Audience Comments on Agenda Items – Three- (3) Minute Time Limit**
- 3. Staff Reports**
 - A. Aquatic Maintenance Report Page 3
 - B. District Counsel
 - C. District Engineer
 - D. District Manager
- 4. Business Items**
 - A. Public Hearing on FY 2024 Budget..... Page 13
 1. Consideration of Resolution 2023-08, Adopting FY 24 Budget..... Page 23
 - B. Public Hearing on Levying O&M Assessment
 1. Consideration of Resolution 2023-09, Levying O&M Assessment..... Page 27
 - C. Consideration of Resolution 2023-10, FY 24 Meeting Schedule Page 33
 - D. Consideration of Resolution 2023-11, Assistant Secretary Page 35
 - E. Consideration of Landscape Maintenance Contract Page 36
- 5. Consent Agenda**
 - A. Consideration of the Meeting Minutes from June 5, 2023 Page 43
 - B. Review of Check Register Page 47
 - C. Review of Financial Statements Page 48
- 6. Supervisor Requests**
- 7. Adjournment**

The next meeting is scheduled for Monday, December 4, 2023

MIRA LAGO WEST

Lake Report



Completed August 7th, 2023

By: Derek Wagner



Pond 1



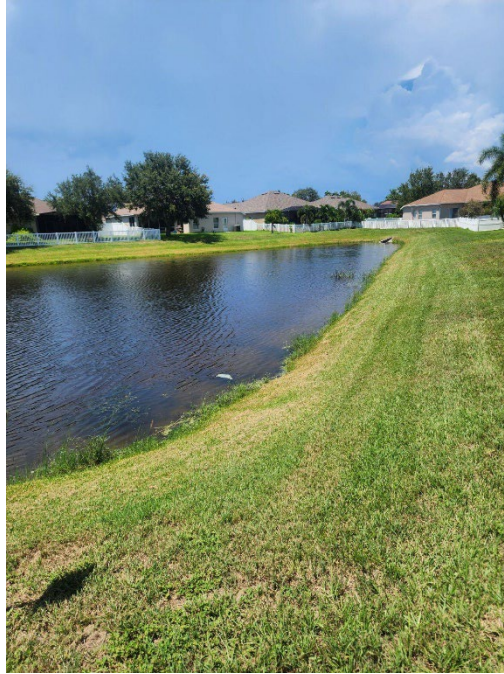
Pond overall is in great health. There is a good balance between no vegetation and water clarity. The fountain is operational as well. Would recommend at some point over the next 12 months we think about installing some beneficial aquatic vegetation to stay ahead of any nutrient buildups.

Pond 2



Pond looks very stable. There is a very small amount of planktonic algae in the water column but nothing that needs to be addressed. As with Pond #1 we would suggest plants in this pond as well at some point.

Pond 3



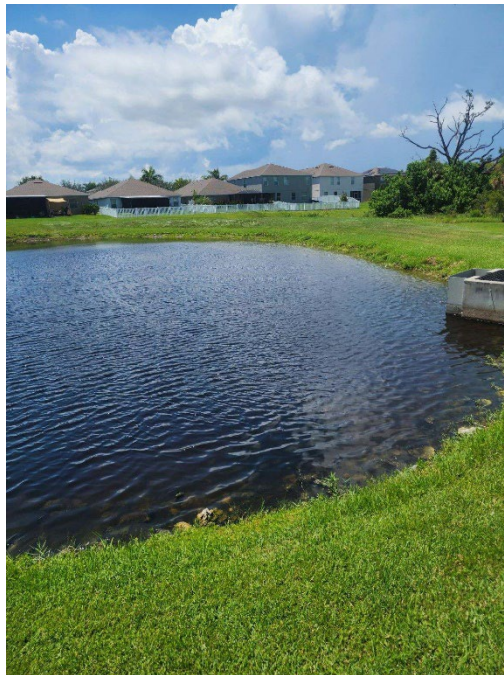
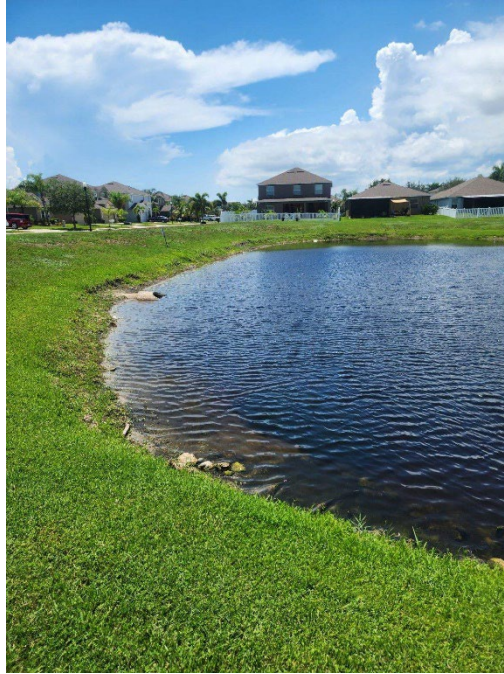
Pond #3 has extremely good water clarity and no present algae. There are trace amount of grasses around the perimeter but at those quantities will help to stabilize the shoreline. This pond could also use aquatic plants.

Pond 4



Pond had algae which has recently been treated and is in the process of dying off. This pond was stocked with *Gambusia minnows* and from looking at the back of the houses and the shoreline there were not many observed. We would recommend proceeding with the current treatment approach.

Pond 5



No algae, submersed, or grasses present. Pond appears to be healthy and thriving. As with the first few ponds this pond could also use the installation of some aquatic plants along the perimeter.

Area 6



This area has a lot of vegetation which is being used to help filter the flowing water. At some point it would be wise to start going through this system and reducing the percentage of invasives slowly.

Pond 7



Some shoreline vegetation present that's mixed in with the beneficials. I will get with the technician and make sure he performs a spot treatment to target these grasses. The beneficials that are present are thriving and I would like the shoreline of the other ponds to be planted the same way.

Pond 8



The shoreline restoration still looks great. There is very little excessive shoreline vegetation which is great and the submersed vegetation is currently being held in check with regular treatments.

Pond 9



The removal and planting which were conducted look fantastic. All desirable vegetation is growing and the system appears to be flowing as designed.

Mira Lago West
Community Development District

Annual Operating and Debt Service Budget
Fiscal Year 2024

Version 3 - Modified Tentative Budget

(Printed 8/07/2023 @ 2:00pm)

Prepared by:



MIRA LAGO WEST

Community Development District

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Mira Lago West
Community Development District

Operating Budget
Fiscal Year 2024

Summary of Revenues, Expenditures and Changes in Fund
Fiscal Year 2024 Modified Tentative Budget

ACCOUNT DESCRIPTION	ANNUAL BUDGET FY 2024
REVENUES	
Special Assmnts- Tax Collector	\$ 214,197
TOTAL REVENUES	214,197
EXPENDITURES	
<i>Administrative</i>	
P/R-Board of Supervisors	4,000
ProfServ-Trustee Fees	3,800
ProfServ-Engineering	5,000
ProfServ-Mgmt Consulting	39,500
ProfServ-Legal Services	3,500
Auditing Services	4,050
Insurance - General Liability	3,500
Legal Advertising	3,075
Misc-Web Hosting	2,500
Annual District Filing Fee	175
Total Administrative	69,100
<i>Field</i>	
Contracts-Landscape	29,800
Electricity - Utility Services	11,600
Fountain Service Area R&M	1,500
R&M-Lake/Pond Maintenance	6,000
Aquatic Plan Replacement	2,000
Mitigation Area Monitoring & Maintenance	2,700
Aquatic Maintanance	16,470
Misc-Contingency	75,027
Total Field	145,097
TOTAL EXPENDITURES	214,197
Excess (deficiency) of revenues Over (under) expenditures	-
Net change in fund balance	-
FUND BALANCE, BEGINNING	146,819
FUND BALANCE, ENDING	\$ 146,819

MIRA LAGO WEST

Community Development District

Exhibit "A" Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2024	\$ 146,819
Net Change in Fund Balance - Fiscal Year 2024	-
Reserves - Fiscal Year 2024 Additions	-
Total Funds Available (Estimated) - 9/30/2024	146,819

ALLOCATION OF AVAILABLE FUNDS

<i>Assigned Fund Balance</i>	
Operating Reserve - First Quarter Operating Capital	53,549 ⁽¹⁾
Total Allocation of Available Funds	53,549

Total Unassigned (undesignated) Cash	<u>\$ 93,270</u>
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Notes

(1) Represents approximately 3 months of operating expenditures

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2024 Approved Tentative Budget

ACCOUNT DESCRIPTION	ANNUAL BUDGET FY 2024
REVENUES	
Interest - Investments	\$ -
Special Assmnts- Tax Collector	11,710
TOTAL REVENUES	11,710
EXPENDITURES	
<i>Contingency</i>	
Capital Reserve	11,710
<i>Total Administrative</i>	11,710
TOTAL EXPENDITURES	11,710
Excess (deficiency) of revenues Over (under) expenditures	-
Net change in fund balance	-
FUND BALANCE, BEGINNING	10,210
FUND BALANCE, ENDING	\$ 10,210

Mira Lago West
Community Development District

Debt Service Budgets
Fiscal Year 2024

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2024 Approved Tentative Budget

ACCOUNT DESCRIPTION	ANNUAL BUDGET FY 2024
REVENUES	
Interest - Investments	\$ -
Special Assmnts- Tax Collector	259,890
Special Assmnts- Discounts	(10,396)
TOTAL REVENUES	249,494
EXPENDITURES	
<i>Administrative</i>	
Misc-Assessmnt Collection Cost	5,198
Total Administrative	5,198
<i>Debt Service</i>	
Principal Debt	180,000
Interest Expense	63,909
Total Debt Service	243,909
TOTAL EXPENDITURES	249,107
Excess (deficiency) of revenues Over (under) expenditures	387
Net change in fund balance	387
FUND BALANCE, BEGINNING	54,066
FUND BALANCE, ENDING	\$ 54,452

Mira Lago West
Community Development District

Supporting Budget Schedules
Fiscal Year 2024

**Comparison of Non-Ad Valorem Assessment Rates
Fiscal Year 2024 vs. Fiscal Year 2023**

Product	General Fund 001			2022 Refunded Bonds, DS Per Unit			Total Assessments per Unit			O&M	Bond
	FY 2024	FY 2023	Percent Change	FY 2024	FY 2023	Percent Change	FY 2024	FY 2023	Percent Change	Units	Units 2022
SF 50'	\$396.53	\$346.53	14%	\$394.61	\$394.61	0%	\$791.14	\$741.14	7%	343	343
SF 60'	\$396.53	\$346.53	14%	\$473.53	\$473.53	0%	\$870.06	\$820.06	6%	263	263
Total										606	606

RESOLUTION 2023-08

THE ANNUAL APPROPRIATION RESOLUTION OF THE MIRA LAGO WEST COMMUNITY DEVELOPMENT DISTRICT (THE “DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024

WHEREAS, the District Manager has, prior to the 15th day in June, 2023, submitted to the Board of Supervisors (the “Board”) a proposed budget for the next ensuing budget year along with an explanatory and complete financial plan for each fund of the Mira Lago West Community Development District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

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

WHEREAS, the Board set August 14, 2023, as the date for a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, the District Manager posted the Proposed Budget on the District’s website at least two days before the public hearing or transmitted the Proposed Budget to the manager or administrator of Hillsborough County for posting on its website; and

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

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE MIRA LAGO WEST COMMUNITY DEVELOPMENT DISTRICT:

Section 1. Budget

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

- b. That the District Manager’s Proposed Budget, attached hereto as Exhibit “A,” as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes*, and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures for Fiscal Year 2023 and/or revised projections for Fiscal Year 2024.
- c. That the adopted budget, as amended, shall be maintained in the office of the District Manager and at the District’s Records Office and identified as “The Budget for the Mira Lago West Community Development District for the Fiscal Year Ending September 30, 2024,” as adopted by the Board of Supervisors on August 14, 2023.
- d. The final adopted budget shall be posted by the District Manager on the District’s official website within thirty (30) days after adoption or shall be transmitted to the manager or administrator of Hillsborough County for posting on its website.

Section 2. Appropriations

There is hereby appropriated out of the revenues of the Mira Lago West Community Development District, for the fiscal year beginning October 1, 2023, and ending September 30, 2024, the sum of \$_____ to be raised by the levy of assessments and otherwise, exclusive of collection costs, which sum is deemed by the Board of Supervisors to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$ _____
RESERVE FUND	\$ _____
DEBT SERVICE FUND(S)	\$ _____
TOTAL ALL FUNDS	\$ _____

Section 3. Supplemental Appropriations

Pursuant to Section 189.016, *Florida Statutes*, the following provisions govern amendments to the budget(s) for any particular fund(s) listed above:

- a. The Board may authorize an increase or decrease in line item appropriations within a fund by motion recorded in the minutes if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may authorize an increase or decrease in line item appropriations within a fund if the total appropriations of the fund do not

increase and if the aggregate change in the original appropriation item does not exceed \$10,000 or 10% of the original appropriation.

- c. By resolution, the Board may increase any appropriation item and/or fund to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.
- d. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must establish administrative procedures to ensure that any budget amendments are in compliance with this Section 3 and Section 189.016, *Florida Statutes*, among other applicable laws.

Introduced, considered favorably, and adopted this 14th of August, 2023.

ATTEST:

**MIRA LAGO WEST
COMMUNITY DEVELOPMENT
DISTRICT**

Secretary/ Assistant Secretary

By: _____

Its: _____

Exhibit A: Fiscal Year 2023/2024 Final Budget

Exhibit A

RESOLUTION 2023-09

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE MIRA LAGO WEST COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT; IMPOSING SPECIAL ASSESSMENTS; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

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

WHEREAS, the District is located in the Hillsborough County, Florida (the “County”); and

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

WHEREAS, the Board of Supervisors (the “Board”) of the District hereby determines to undertake various operations and maintenance activities described in the District’s budget(s) for Fiscal Year 2023-2024 (“Budget”), attached hereto as Exhibit “A” and incorporated by reference herein; and

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

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

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

WHEREAS, Chapter 197, *Florida Statutes*, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector (“Uniform Method”); and

WHEREAS, the District has previously evidenced its intention to utilize this Uniform Method; and

WHEREAS, the District has approved an Agreement with the Property Appraiser and Tax Collector of the County to provide for the collection of the special assessments under the Uniform Method; and

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect on the tax roll for platted lots pursuant to the Uniform Method and which is also indicated on Exhibit “A”; and

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

WHEREAS, it is in the best interests of the District to adopt the assessment roll of the Mira Lago West Community Development District (the “Assessment Roll”) attached to this Resolution as Exhibit “B” and incorporated as a material part of this Resolution by this reference, and to certify the portion of the Assessment Roll on platted property to the County Tax Collector pursuant to the Uniform Method; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE MIRA LAGO WEST COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. BENEFIT. The provision of the services, facilities, and operations as described in Exhibit “A” confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the costs of the assessments. The allocation of the costs to the specially benefitted lands is shown in Exhibits “A” and “B,” and is hereby found to be fair and reasonable.

SECTION 2. ASSESSMENT IMPOSITION. Pursuant to Chapter 190, *Florida Statutes*, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District and in accordance with Exhibits “A” and “B.” The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution.

SECTION 3. Collection and Enforcement; Penalties; Interest.

- A. Uniform Method Assessments. The collection of the previously levied debt service assessments and operation and maintenance special assessments on platted lots and developed lands shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as set forth in Exhibits “A” and “B.”
- B. Future Collection Methods. The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such

method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

SECTION 4. ASSESSMENT ROLL. The District's Assessment Roll, attached to this Resolution as Exhibit "B," is hereby certified. That portion of the District's Assessment Roll which includes developed lands and platted lots is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the Mira Lago West Community Development District.

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

SECTION 6. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 7. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Mira Lago West Community Development District.

PASSED AND ADOPTED this 14th day of August, 2023.

ATTEST:

**MIRA LAGO WEST COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

By: _____

Its: _____

Exhibit A: FY 2023/2024 Budget

EXHIBIT A:
Fiscal Year 2023/2024 Budget

Exhibit B
Assessment Roll

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

RESOLUTION 2023-10

A RESOLUTION OF THE MIRA LAGO WEST COMMUNITY DEVELOPMENT DISTRICT ADOPTING THE ANNUAL MEETING SCHEDULE FOR FISCAL YEAR 2023/2024

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

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

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

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE MIRA LAGO WEST COMMUNITY DEVELOPMENT DISTRICT

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

This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED THIS 14th DAY OF AUGUST, 2023.

ATTEST:

MIRA LAGO WEST COMMUNITY DEVELOPMENT DISTRICT

Asst. Secretary

Chair / Vice Chair

EXHIBIT "A"

**BOARD OF SUPERVISORS MEETING DATES
MIRA LAGO WEST COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2023/2024**

December 4, 2023
March 4, 2024
June 3, 2024
August 5, 2024

All meetings will convene at 7:00 p.m. at the Southshore Regional Library, located at 15816 Beth Shields Way, Ruskin, FL 33573.

RESOLUTION 2023-11

**A RESOLUTION ADDING KRISTEE COLE AS ASSISTANT SECRETARY OF
THE MIRA LAGO WEST COMMUNITY DEVELOPMENT DISTRICT**

WHEREAS, the Board of Supervisors of the Mira Lago West Community Development District desire to add Kristee Cole as Assistant Secretary;

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

1. Kristee Cole is appointed as Assistant Secretary.

Adoption this 14th day of August 2023

Attest:

**Mira Lago West Community
Development District**

Secretary/Assistant Secretary

Chair of the Board of Supervisors



Mira Lago West CDD Maintenance 2023

Date 8/2/2023

Customer Jennifer Goldyn | Inframark | 501 S. Falkenburg Rd, , Unit C-3 | Tampa, FL 33619

Property Mira Lago West cdd | Mira Lago West Circle | Ruskin, FL 33570

Dear Jennifer,

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

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

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

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

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

Respectfully,

Pine Lake Services Management Team
(813) 948-4736

Fixed Payment Services

Description	Frequency	Cost per Occ.	Annual Cost
Contract Services			
General Maintenance	36	\$833.33	\$29,999.88
Annual Maintenance Price			\$29,999.88

Payment Schedule

Schedule	Price	Sales Tax	Total Price
October	\$2,500.00	\$0.00	\$2,500.00
November	\$2,500.00	\$0.00	\$2,500.00
December	\$2,500.00	\$0.00	\$2,500.00
January	\$2,500.00	\$0.00	\$2,500.00
February	\$2,500.00	\$0.00	\$2,500.00
March	\$2,500.00	\$0.00	\$2,500.00
April	\$2,500.00	\$0.00	\$2,500.00
May	\$2,500.00	\$0.00	\$2,500.00
June	\$2,500.00	\$0.00	\$2,500.00
July	\$2,500.00	\$0.00	\$2,500.00
August	\$2,500.00	\$0.00	\$2,500.00
September	\$2,500.00	\$0.00	\$2,500.00
	\$30,000.00	\$0.00	\$30,000.00

Customer Initials _____

Terms & Conditions

General Contract Terms

A. The term of this contract:

From start date _____ To end date: _____

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

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

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

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

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

Section A: Scope of Services

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

Mowing:

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

Clean up:

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

Customer Initials _____

foreign matter.

- All bed areas will be cleared of litter and debris to maintain a neat, clean appearance.

Section B: Additional Services

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

Part 1: Additional Options if selected

Annual flower Plants:

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

Mulch:

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

Palm Pruning:

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

Part 2: Additional Services:

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

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

SECTION C: GENERAL TERMS AND CONDITIONS

Part 1: Contractor's Responsibility

Customer Initials _____

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

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

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

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

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

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

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

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

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

Part 2: Client's Responsibility

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

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

C. Payment: For the convenience of the Client only, the monthly charge under this contract may be an average of the total charge for all work to be performed under the contract divided by the number of calendar months included in the payment period of the contract. The Client shall review invoices submitted by the Contractor and payment shall be due within thirty (30) days following the date of the

Customer Initials _____

invoice and considered delinquent if not paid by that date. For work outside of the normal monthly contracted work, The Client shall review invoices submitted by the Contractor and payment shall be due upon completion of the work and receipt of invoice and considered delinquent if not paid accordingly. If payment has not been received within forty-five (45) days, the Contractor reserves the right to suspend services by giving written notice for nonpayment. Should services be suspended, monthly fees will not be prorated and services will resume once past-due payments are received. Additional clean-up fees may apply.

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

Part 3: Other Terms

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

Part 4: Renewal and Termination

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

Part 5: Legal

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

B. Legal Counsel: Each party has had (or has been advised to seek) independent legal counsel of their selection in the negotiation of this contract. Each party fully understands the facts and has been informed about their legal rights and obligations, including but not limited to the obligations of Florida Statutes regarding restrictive covenants and liquidated damages. Each party is signing this contract freely and voluntarily intending to be bound by it. Each party hereby knowingly, voluntarily and intentionally waives any right either may have to a trial by jury with respect to any litigation related to or

Customer Initials _____

arising out of, under or in conjunction with this contract or Contractor's employment with Pine Lake Services.

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

By 

John Amarosa

Date 8/2/2023

Pine Lake Services, LLC

By _____

Jennifer Goldyn

Date _____

Inframark

MINUTES OF MEETING

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

MIRA LAGO WEST
COMMUNITY DEVELOPMENT DISTRICT

The Mira Lago West Community Development District regular meeting of the Board of Supervisors was held on **Monday, June 5, 2023, at 7:00 p.m.** at the **Southshore Regional Library, 15816 Beth Shields Way, Ruskin, FL 33573.** The following is the agenda for this meeting.

Present and constituting a quorum were:

Lennie Fine	Board Supervisor, Chair
Hector Ortiz	Board Supervisor, Vice Chair
Jennifer Parra	Board Supervisor, Asst. Secretary
Justin Goushaw	Board Supervisor, Asst. Secretary
Sam Schmieder	Board Supervisor, Asst. Secretary

Also present were:

Jennifer Goldyn	District Manager, Inframark
Derek Wagner	Representative, CrossCreek Environmental

Audience	Present
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FIRST ORDER OF BUSINESS

Call to Order

Ms. Goldyn called the meeting to order at 7:00 p.m.

SECOND ORDER OF BUSINESS

Audience Comments

The following comments were made by a resident; would like aeration or a fountain installed in pond 4 to get rid of the Midge Flies.

48 **THIRD ORDER OF BUSINESS** **Staff Reports**

49
50 **1. Aquatic Maintenance Report**

51
52 Mr. Wagner reviewed his report with the Board. The recommendation from
53 CrossCreek was to move the back end of the Midge Fly treatment to double
54 treatments for the next six months to see if the insecticide works. Additionally,
55 Gambusia Minos eats the larva.

On a Motion from Mr. Goushaw seconded by Mr. Fine, with all in favor, the Board approved CrossCreek to apply double Midge Fly treatments to pond 4 for June, July, and August, as well as to add Gambusia Minos to the pond, for the Mira Lago West Community Development District.

56
57 **2. District Counsel**

58
59 Not present and no report.

60
61 **3. District Engineer**

62
63 Not present and no report.

64
65 **4. District Manager**

66
67 Ms. Goldyn informed the Board their next meeting will be held on August 14,
68 2023, and updated the Board on the transition files from Rizzetta. Ms. Goldyn
69 reviewed the Supervisor Pay options with Inframark.

On a Motion from Mr. Fine seconded by Mr. Schmieder, with all in favor, the Board elected to each receive 1099 at the end of the year for their Supervisor Pay and will not hold Inframark accountable for any IRS audits regarding Supervisor Pay, for the Mira Lago West Community Development District.

70
71 **FOURTH ORDER OF BUSINESS** **Ratification of Resolution 2023-03,**
72 **Appointing District Manager**

On a Motion from Mr. Goushaw seconded by Ms. Schmieder, with all in favor, the Board ratified Resolution 2023-03, Appointing District Manager, for the Mira Lago West Community Development District.

73
74 **FIFTH ORDER OF BUSINESS** **Ratification of Resolution 2023-04,**
75 **Designating Officers**

76
On a Motion from Mr. Schmieder seconded by Ms. Parra, with all in favor, the Board ratified Resolution 2023-04, Designating Officers, for the Mira Lago West Community Development District.

77 **SIXTH ORDER OF BUSINESS** **Ratification of Resolution 2023-05,**
78 **Authorization of Accounts**
79

On a Motion from Mr. Schmieder seconded by Mr. Goushaw, with all in favor, the Board ratified Resolution 2023-05, Authorization of Accounts, for the Mira Lago West Community Development District.

80
81 **SEVENTH ORDER OF BUSINESS** **Presentation of FY 2024 Proposed**
82 **Budget**
83

84 Ms. Goldyn presented the proposed budget to the Board. The Board asked if an
85 increase in electricity and the removal of property insurance. The Board discussed raising
86 the O&M Assessments to cover the rising cost of goods and services.
87

On a Motion from Mr. Ortiz seconded by Mr. Fine, with all in favor except Ms. Parra, the Board approve to raise the O&M Assessments by \$50, per home, for the Mira Lago West Community Development District.

88
89 **EIGHTH ORDER OF BUSINESS** **Consideration of Resolution 2023-**
90 **06, Approving Proposed Budget**
91

On a Motion from Mr. Fine seconded by Mr. Goushaw, with all in favor, the Board adopted Resolution 2023-06, Approving Proposed Budget with an increase of \$50 per home for the O&M Assessments, for the Mira Lago West Community Development District.

92
93 **NINTH ORDER OF BUSINESS** **Consideration of Resolution 2023-**
94 **07, Registered Agent**
95

On a Motion from Mr. Parra seconded by Mr. Goushaw, with all in favor, the Board adopted Resolution 2023-07, Registered Agent for the Mira Lago West Community Development District.

96
97 **TENTH ORDER OF BUSINESS** **Discussion regarding Termination**
98 **of Rizzetta Technology Services**
99

On a Motion from Ms. Parra seconded by Mr. Ortiz, with all in favor, the Board approved to Terminate Rizzetta Technology Services, effective immediately, for the Mira Lago West Community Development District.

100
101
102
103
104
105

106 **ELEVENTH ORDER OF BUSINESS** **Selection of Audit Committee and**
107 **Setting the First Audit Committee**
108 **Meeting**
109

110 The Board chose themselves as the Audit Committee Members and set the meeting
111 date for August 14, 2023, at 7:00 p.m.

112
113 **TWELFTH ORDER OF BUSINESS** **Consideration of the Meeting**
114 **Minutes from March 6, 2023**
115

On a Motion from Mr. Ortiz seconded by Mr. Goushaw, with all in favor, the Board approved the Meeting Minutes from March 6, 2023, for the Mira Lago West Community Development District.

116
117 **THIRTEENTH ORDER OF BUSINESS** **Supervisors Requests**
118

119 There were no Supervisor Requests at this time.

120
121 **FOURTEENTH ORDER OF BUSINESS** **Adjournment**
122

123 On a Motion by Mr. Fine, seconded by Ms. Parra, with all in favor, the Board of
124 Supervisors approved to adjourn the meeting at 8:50 p.m., for the Mira Lago West
125 Community Development District.

126
127
128
129

130 _____
Secretary / Assistant Secretary

Chairman / Vice Chairman

MIRA LAGO WEST

Community Development District

**Payment Register by Fund
For the Period from 06/01/23 to 06/30/23
(Sorted by Check / ACH No.)**

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid	
GENERAL FUND - 001								
CHECK # 1002								
001	06/09/23	BURR & FORMAN LLP	1383360	APR 23 PROF. SERVICES GENERAL LAND MATTERS	Prepaid Items	155000	\$372.50	
CHECK # 1003								
001	06/09/23	CROSSCREEK ENVIROMENTAL INC	13875	MAY 23 POND MAINT	Prepaid Items	155000	\$1,291.00	
001	06/09/23	CROSSCREEK ENVIROMENTAL INC	14074	INSTALL LEDS FOR THE FOUNTAIN PANEL TIMER	Prepaid Items	155000	\$3,695.00	
							Check Total	\$4,986.00
CHECK # 1004								
001	06/21/23	HECTOR ORTIZ	6/5/2023	BOARD MEETING - 06/05/2023 - \$200.00	Prepaid Items	155000	\$200.00	
CHECK # 1005								
001	06/21/23	JENNIFER RAE PARRA	6/5/2023	BOARD MEETING - 6/5/2023 @ \$200.00	Prepaid Items	155000	\$200.00	
CHECK # 1006								
001	06/21/23	JUSTIN GOUSHAW	6/5/2023	BOARD MEETING- 06/05/2023 - @ \$200.00	Prepaid Items	155000	\$200.00	
CHECK # 1007								
001	06/21/23	LENNIE FINE	6/5/2023	BOARD MEETING - 06/05/2023 \$200.00	Prepaid Items	155000	\$200.00	
CHECK # 1008								
001	06/21/23	SIMON J. SCHMIEDER	6/5/2023	BOARD MEETING- 06/05/2023 @ \$200.00	Prepaid Items	155000	\$200.00	
CHECK # 1009								
001	06/28/23	CROSSCREEK ENVIROMENTAL INC	14192	MONTHLY STORMWATER POND MAINT.	Prepaid Items	155000	\$1,291.00	
CHECK # DD1001								
001	06/29/23	TECO ACH	07989-053023	ACCOUNT #: 211008707989 - 4/25-5/23/2023 - AMOUNT	Prepaid Items	155000	\$209.17	
CHECK # DD1002								
001	06/29/23	TECO ACH	07815-053023	ACCOUNT # 211008707815 SVC 4/25 TO 5/2323	Prepaid Items	155000	\$490.62	
							Fund Total	\$8,349.29

Total Checks Paid	\$8,349.29
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MIRA LAGO WEST
Community Development District

Financial Statements

(Unaudited)

June 30, 2023

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Balance Sheet
June 30, 2023

ACCOUNT DESCRIPTION	GENERAL FUND	GENERAL FUND RESERVES	SERIES 2022/2016 DEBT SERVICE FUND	TOTAL
<u>ASSETS</u>				
Cash - Checking Account	\$ 264,361	\$ 10,000	\$ -	\$ 274,361 ¹
Assessments Receivable - Tax Collector	3,919	-	4,855	8,774
Due From Other Funds	-	197	4,818	5,015
Investments:			255,578	255,578 ¹
Money Market Account	10,055	-	-	10,055
Deposits	735	-	-	735
TOTAL ASSETS	\$ 279,070	\$ 10,197	\$ 265,251	\$ 554,518
<u>LIABILITIES</u>				
Accounts Payable	\$ 3,774	\$ -	\$ -	\$ 3,774
Accrued Expenses	10,778	-	-	10,778
Due To Other Funds	5,015	-	-	5,015
TOTAL LIABILITIES	19,567	-	-	19,567
<u>FUND BALANCES</u>				
Restricted for:				
Debt Service	-	-	265,251	265,251
Unassigned:	259,503	10,197	-	269,700
TOTAL FUND BALANCES	\$ 259,503	\$ 10,197	\$ 265,251	\$ 534,951
TOTAL LIABILITIES & FUND BALANCES	\$ 279,070	\$ 10,197	\$ 265,251	\$ 554,518

Note 1 - Banking information requested from prior management company. Accounts pending reconciliation.

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending June 30, 2023

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>
<u>REVENUES</u>					
Interest - Investments	\$ -	\$ -	\$ 61	\$ 61	0.00%
Special Assmnts- Tax Collector	187,397	187,397	192,737	5,340	102.85%
TOTAL REVENUES	187,397	187,397	192,798	5,401	102.88%
<u>EXPENDITURES</u>					
<u>Administration</u>					
P/R-Board of Supervisors	4,000	3,000	3,000	-	75.00%
ProfServ-Trustee Fees	3,775	2,831	-	2,831	0.00%
Assessment Roll	5,200	5,200	5,200	-	100.00%
District Counsel	3,500	2,625	1,023	1,602	29.23%
District Engineer	5,000	3,750	7,805	(4,055)	156.10%
Administrative Services	4,914	3,686	3,686	-	75.01%
District Manager	20,592	15,444	15,444	-	75.00%
Accounting Services	15,650	11,738	11,738	-	75.00%
Auditing Services	4,000	-	-	-	0.00%
Website Hosting/Email services	2,500	1,875	2,200	(325)	88.00%
Public Officials Insurance	3,391	3,391	3,038	353	89.59%
Legal Advertising	3,000	2,250	541	1,709	18.03%
Financial & Revenue Collections	5,200	3,900	3,900	-	75.00%
Dues, Licenses, Subscriptions	175	175	175	-	100.00%
Total Administration	80,897	59,865	57,750	2,115	71.39%
<u>Electric Utility Services</u>					
Utility Services	5,500	4,125	4,399	(274)	79.98%
Total Electric Utility Services	5,500	4,125	4,399	(274)	79.98%
<u>Stormwater Control</u>					
R&M Lake & Pond Bank	6,000	4,500	50,003	(45,503)	833.38%
Fountain Maintenance	1,500	1,125	3,695	(2,570)	246.33%
Mitigation Area Monitoring & Maintenance	2,783	2,087	-	2,087	0.00%
Aquatic Maintenance	15,325	11,494	16,578	(5,084)	108.18%
Aquatic Plant Replacement	2,000	1,500	-	1,500	0.00%
Total Stormwater Control	27,608	20,706	70,276	(49,570)	254.55%

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending June 30, 2023

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>
<u>Other Physical Environment</u>					
Insurance - General Liability	3,537	3,537	3,474	63	98.22%
Landscape Maintenance	30,000	22,500	19,864	2,636	66.21%
Total Other Physical Environment	33,537	26,037	23,338	2,699	69.59%
<u>Reserves</u>					
Misc-Contingency	39,855	29,891	750	29,141	1.88%
Total Reserves	39,855	29,891	750	29,141	1.88%
TOTAL EXPENDITURES & RESERVES	187,397	140,624	156,513	(15,889)	83.52%
Excess (deficiency) of revenues					
Over (under) expenditures	-	46,773	36,285	(10,488)	0.00%
<u>OTHER FINANCING SOURCES (USES)</u>					
Interfund Transfer - In	-	-	35,557	35,557	0.00%
TOTAL FINANCING SOURCES (USES)	-	-	35,557	35,557	0.00%
Net change in fund balance	\$ -	\$ 46,773	\$ 71,842	\$ 25,069	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)	187,661	187,661	187,661		
FUND BALANCE, ENDING	\$ 187,661	\$ 234,434	\$ 259,503		

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending June 30, 2023

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>
<u>REVENUES</u>					
Interest - Investments	\$ -	\$ -	\$ 38	\$ 38	0.00%
Special Assmnts- Tax Collector	10,000	10,000	10,197	197	101.97%
TOTAL REVENUES	10,000	10,000	10,235	235	102.35%
<u>EXPENDITURES</u>					
<u>Reserves</u>					
Capital Reserve	10,000	7,500	-	7,500	0.00%
Total Reserves	10,000	7,500	-	7,500	0.00%
TOTAL EXPENDITURES & RESERVES	10,000	7,500	-	7,500	0.00%
Excess (deficiency) of revenues Over (under) expenditures	-	2,500	10,235	7,735	0.00%
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating Transfers-Out	-	-	(35,557)	(35,557)	0.00%
TOTAL FINANCING SOURCES (USES)	-	-	(35,557)	(35,557)	0.00%
Net change in fund balance	\$ -	\$ 2,500	\$ (25,322)	\$ (27,822)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)	35,519	35,519	35,519		
FUND BALANCE, ENDING	\$ 35,519	\$ 38,019	\$ 10,197		

MIRA LAGO WEST
Community Development District

Debt Service Schedules

June 30, 2023

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending June 30, 2023

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>
<u>REVENUES</u>					
Interest - Investments	\$ -	\$ -	\$ 2	\$ 2	0.00%
Special Assmnts- Tax Collector	244,504	244,504	251,362	6,858	102.80%
TOTAL REVENUES	244,504	244,504	251,364	6,860	102.81%
<u>EXPENDITURES</u>					
<u>Debt Service</u>					
Principal Debt Retirement	176,000	176,000	176,000	-	100.00%
Interest Expense	68,504	68,504	70,373	(1,869)	102.73%
Total Debt Service	244,504	244,504	246,373	(1,869)	100.76%
TOTAL EXPENDITURES	244,504	244,504	246,373	(1,869)	100.76%
Excess (deficiency) of revenues Over (under) expenditures	-	-	4,991	4,991	0.00%
Net change in fund balance	\$ -	\$ -	\$ 4,991	\$ 4,991	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)	49,074	49,074	49,074		
FUND BALANCE, ENDING	\$ 49,074	\$ 49,074	\$ 54,065		