



Rizzetta & Company

Mira Lago West Community Development District

Board of Supervisors' Meeting August 5, 2019

District Office:
9428 Camden Field Parkway
Riverview, Florida 33578
813.533.2950

www.MiraLagoWestCDD.org

MIRA LAGO WEST COMMUNITY DEVELOPMENT DISTRICT

Southshore Regional Library, 15816 Beth Shields Way, Ruskin, FL 33573

Board of Supervisors	Lennie Fine	Chair
	Hector Ortiz	Vice Chair
	Jennifer Parra	Assistant Secretary
	Justin Goushaw	Assistant Secretary
	Simon Schmieder	Assistant Secretary
District Manager	Bryan Radcliff	Rizzetta & Company, Inc.
District Counsel	Scott Steady	Burr Forman, LLP
District Engineer	Stephen Brletic	JMT

All cellular phones must be placed on mute while in the meeting room.

The Audience Comment portion of the agenda is where individuals may make comments on matters that concern the District. Individuals are limited to a total of three (3) minutes to make comments during this time.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting/hearing/workshop is asked to advise the District Office at least forty-eight (48) hours before the meeting/hearing/workshop by contacting the District Manager at (813) 533-2950. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY), or 1-800-955-8770 (Voice), who can aid you in contacting the District Office.

A person who decides to appeal any decision made at the meeting/hearing/workshop with respect to any matter considered at the meeting/hearing/workshop is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made including the testimony and evidence upon which the appeal is to be based.

July 29, 2019

**Board of Supervisors
Mira Lago West Community
Development District**

AGENDA

Dear Board Members:

The public hearings and regular meeting of the Board of Supervisors of the Mira Lago West Community Development District will be held on **Monday, August 5, 2019 at 7:00 PM** at the Southshore Regional Library, 15816 Beth Shields Way, Ruskin, Florida 33573. The following is the agenda for this meeting:

- 1. CALL TO ORDER**
- 2. AUDIENCE COMMENTS ON AGENDA ITEMS**
- 3. STAFF REPORTS**
 - A. Aquatic Maintenance UpdateTab 1
 - i. Update on Midge Fly Treatments
 - B. Landscape Maintenance Update
 - C. District Counsel
 - D. District Engineer
 - i. Continued Discussion of Pond Bank Erosion Repairs
 - E. District Manager
 - i. Presentation of Unaudited Financial StatementsTab 2
- 4. BUSINESS ADMINISTRATION**
 - A. Consideration of Minutes of Board of Supervisors' Regular Meeting held on June 3, 2019Tab 3
 - B. Consideration of Operations & Maintenance Expenditures for May 2019 and June 2019.....Tab 4
- 5. BUSINESS ITEMS**
 - A. Public Hearing on Fiscal Year 2019-2020 BudgetTab 5
 - i. Consideration of Resolution 2019-04, Adopting Fiscal Year 2019-2020 BudgetTab 6
 - ii. Consideration of Resolution 2019-05, Imposing Assessments & Certifying Assessment RollTab 7
 - B. Consideration of Resolution 2019-06, Adopting Fiscal Year 2019-2020 Meeting ScheduleTab 8
 - C. Presentation of Fiscal Year 2017-2018 Audit Report.....Tab 9
 - D. Consideration of Technology Services Proposal.....Tab 10
 - E. Consideration of Website ADA Compliance ProposalsTab 11

6. **SUPERVISOR REQUESTS**
7. **ADJOURNMENT**

We look forward to seeing you at the meeting. In the meantime, if you have any questions, do not hesitate to contact us at (813) 933-5571.

Sincerely,

Bryan Radcliff

Bryan Radcliff, District Manager

Tab 1



Mira Lago West CDD Waterway Inspection Report

Reason for Inspection: 6/14/2019

Inspection Date: Routine Scheduled - Monthly

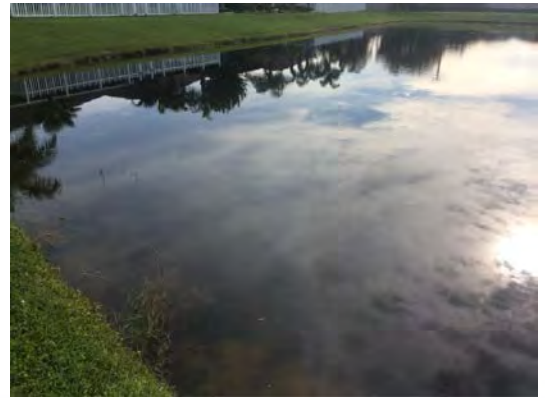
Prepared for:

Mr. Bryan Radcliff, District Manager
Rizzetta & Company
9428 Camden Field Parkway
Riverview, Florida 33578

Prepared by:

Peter Simoes, Account Representative/Biologist
Aquatic Systems, Inc. – Sun City Field Office
Corporate Headquarters
2100 N.W. 33rd Street, Pompano Beach, FL 33069
1-800-432-4302

Site: 1



Comments: Site looks good

The submersed weeds and algae were observed to have cleared following our recent application dates.

Site: 2



Comments: Site looks good

Similarly to Pond #1, Pond #2 was noted with a significant reduction in algae and submersed weeds.

Site: 3



Comments: Site looks good

Pond #3 continues to look good.

Site: 4



Comments: Site looks good

Excellent results were noted within Pond #4 following several algaecide and submersed weed applications. Although improved, regrowth is likely due to stratification. ASI recommends aeration to remedy low oxygen levels throughout the pond.

Site: 5



Comments: Site looks good

Pond #5 continues to improve following our scheduled visits. The minor remaining Torpedograss will be treated during our routine application dates and positive results may be expected within 14-21 days following treatment.

Site: 6



Comments: Site looks good

Positive treatment results were visible within Mitigation Site #6. A follow-up treatment is required for the remaining Cattails.

Site: 7



Comments: Site looks good

The minor grasses within the native vegetation of Pond #7 will be spot-treated during our routine visits to avoid collateral damage to the desirable plant material.

Site: 8



Comments: Site looks good

Overall, Pond #8 looked good.

Site: 9



Comments: Site looks good

Positive herbicide application results following last month's treatments were visible within Mitigation Site #9.

Management Summary

The waterway inspection for Mira Lago CDD was completed on June 14th, 2019 for all ponds.

Overall, the inspected ponds were observed to be in good condition. Ponds #1, #2, #3 and #4 were observed clear of submersed Hydrilla and Pond #5 of algae. ASI will continue to monitor all ponds for submersed weeds and treat as necessary. Additionally, positive herbicide application results were visible within Mitigation Area #9 and the shelf of Pond #7. A follow-up treatment is required for the Cattails within Mitigation Area #6, which will be performed during our upcoming scheduled maintenance visits. Positive results may be expected within 14-21 days following treatment.

NOTE: ASI highly recommends aeration within Pond #4 to remedy pond stratification. A proposal has been generated for the boards consideration.

pH levels: Pond #1: 8.1, Pond #2: 7.9, Pond #3: 8.0, Pond #4: 8.7, Pond #5: 8.3, Pond #7: 8.4 and Pond #8: 9.1.

Dissolved oxygen (mg/L) levels: Pond #1: 8, Pond #2: 7.1, Pond #3: 7.1, Pond #4: 8.5, Pond #5: 7.2, Pond #7: 9.8 and Pond #8: 9.1.

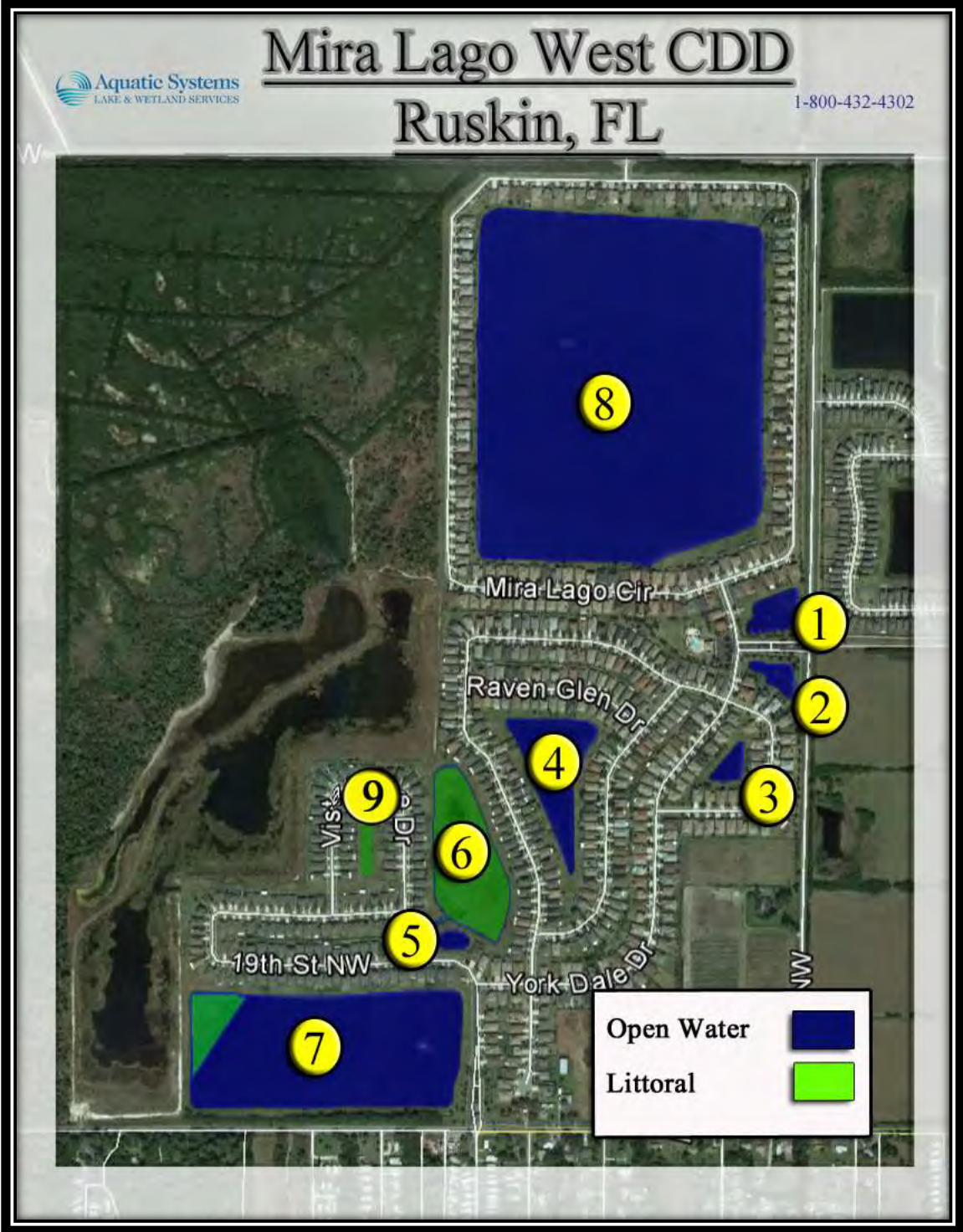
Temperatures: Pond #1: 28.2°C, Pond #2: 28.3°C, Pond #3: 28.3°C, Pond #4: 28.4°C, Pond #5: 28.2°C, Pond #7: 28.3°C and Pond #8: 28°C.

Recommendations/Action Items

- Routine Maintenance
- Continue to treat Cattails, grasses and Primrose within Mitigation Areas #6 and #9 and within the shelf of Pond #7.
- Continue to treat all sites for invasive vegetation during our routine visits.
- Spot-treat grasses along perimeter of Pond #7 and Cattails within Mitigation Area #6.

NOTE: ASI highly recommends aeration within Pond #4 to remedy pond stratification. A proposal has been generated for the boards consideration.

THANK YOU FOR CHOOSING ASI!





Mira Lago West CDD Waterway Inspection Report

Reason for Inspection: 7/12/2019

Inspection Date: Routine Scheduled - Monthly

Prepared for:

Mr. Bryan Radcliff, District Manager
Rizzetta & Company
9428 Camden Field Parkway
Riverview, Florida 33578

Prepared by:

Peter Simoes, Account Representative/Biologist
Aquatic Systems, Inc. – Sun City Field Office
Corporate Headquarters
2100 N.W. 33rd Street, Pompano Beach, FL 33069
1-800-432-4302

Site: 1



Comments: Site looks good

Overall, Pond #1 looked good. Minimal new growth of submersed Chara was identified, which will be treated during our routine scheduled visits.

Site: 2



Comments: Site looks good

Similarly to Pond #1, Pond #2 was observed clear of algae and submersed Hydrilla following this month's applications.

Site: 3



Comments: Site looks good

No issues were observed within Pond #3.

Site: 4



Comments: Site looks good

Pond #4 looked good during today's visit. Minor normal growth of Torpedograss was noted, which will be treated during our routine visits. Positive results may be expected within 14-21 days following herbicide application.

Site: 5



Comments: Site looks good

Pond #5 was observed clear of algae following this month's algaecide applications. The minor grasses will be treated during our routine visits and positive results may be expected within 14-21 days following applications.

Site: 6



Comments: Normal growth observed

The Cattails and Primrose within Mitigation Area #6 are scheduled to be treated via Mobitrac during our upcoming scheduled visits.

Site: 7



Comments: Site looks good

Pond #7 was observed with Torpedograss among the native plant material which was treated during our routine visits on 7/12 via airboat.

Site: 8



Comments: Site looks good

Pond #8 continues to look good.

Site: 9



Comments: Normal growth observed

New growth of Alligatorweed and Cattails were present within Mitigation Area #9, which will continue to be spot-treated during our routine visits to avoid collateral damage to the desirable vegetation.

Management Summary

The waterway inspection for Mira Lago CDD was completed on July 12th, 2019 for all ponds.

Positive results following this month's applications were noted within Mira Lago. Ponds #1, #2, #4 remain clear of algae and submersed weeds, and Pond #5 was observed clear of algae.

New growth of herbaceous weeds were present within Mitigation Areas #6 and #9 and within the shelf of Pond #7. Pond #7 was treated via airboat on 7/12, and Ponds #6 and #9 will be treated during our upcoming scheduled maintenance visits. Positive results may be expected within 14-21 days following herbicide application.

The minimal submersed Chara within Pond #1 will be treated during our routine application dates.

NOTE: ASI highly recommends aeration within Pond #4 to remedy pond stratification. A proposal has been generated for the boards consideration.

pH levels: Pond #1: 8.3, Pond #2: 7.9, Pond #3: 8.2, Pond #4: 8.7, Pond #5: 8.1, Pond #7: 8.1 and Pond #8: 8.4.

Dissolved oxygen (mg/L) levels: Pond #1: 8, Pond #2: 7.4, Pond #3: 7.3, Pond #4: 8.1, Pond #5: 7, Pond #7: 9.2 and Pond #8: 9.0.

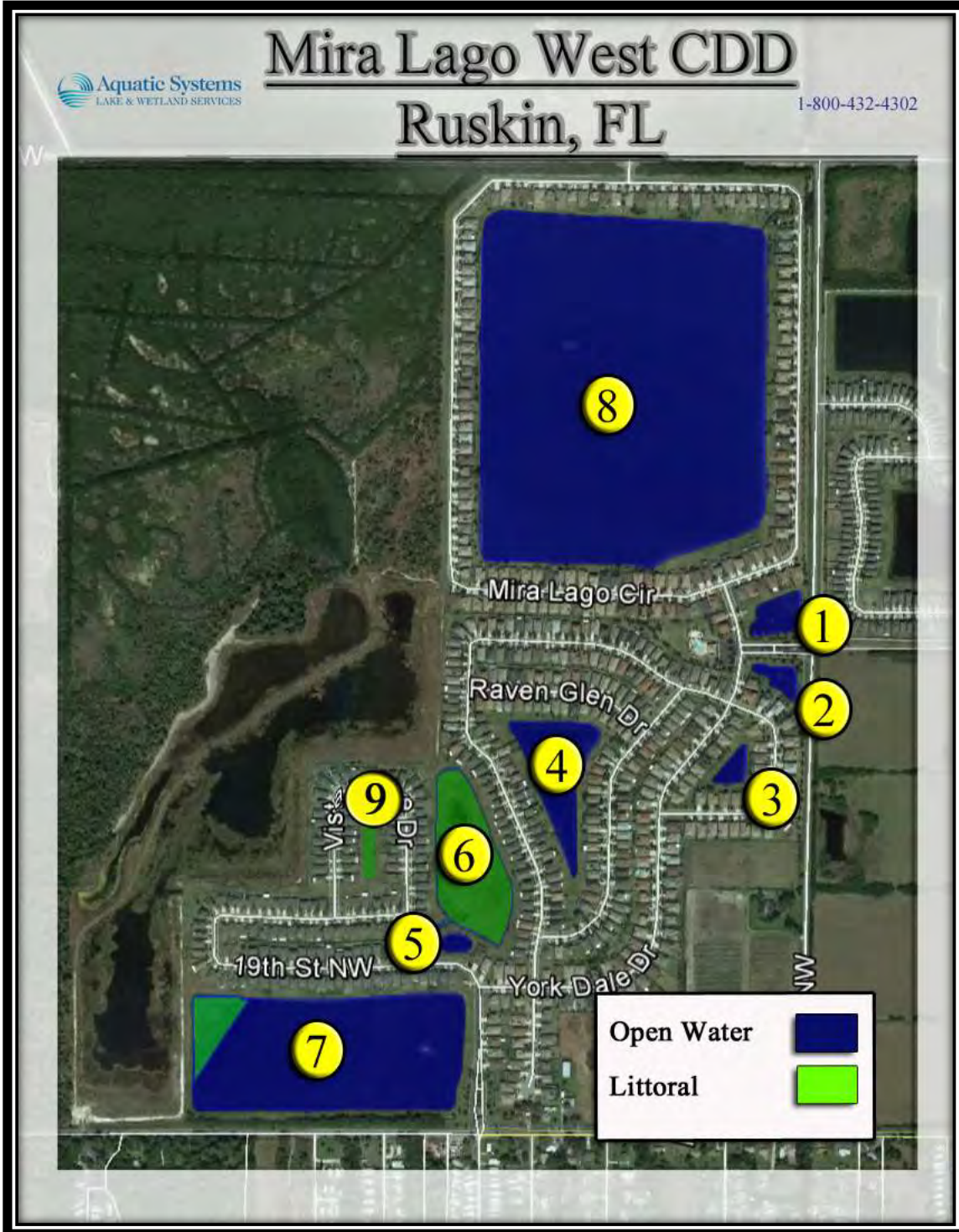
Temperatures: Pond #1: 86°F, Pond #2: 88.2°F, Pond #3: 88.5°F, Pond #4: 89°F, Pond #5: 87.3°F Pond #7: 89°F and Pond #8: 89°F.

Recommendations/Action Items

- Routine Maintenance
- Continue to treat Cattails, grasses and Primrose within Mitigation Areas #6 and #9 and within the shelf of Pond #7.
- Continue to treat all sites for invasive vegetation during our routine visits.
- Target submersed Chara within Pond #1 and grasses along perimeter of Ponds #4 and #5.

NOTE: ASI highly recommends aeration within Pond #4 to remedy pond stratification. A proposal has been generated for the boards consideration.

THANK YOU FOR CHOOSING ASI!



Tab 2



Rizzetta & Company

Mira Lago West Community Development District

**Financial Statements
(Unaudited)**

May 31, 2019

Prepared by: Rizzetta & Company, Inc.

miralagowestcdd.org
rizzetta.com

Mira Lago West Community Development District

Balance Sheet

As of 5/31/2019

(In Whole Numbers)

	General Fund	Reserve Fund	Debt Service Fund	Total Governmental Funds	General Fixed Assets Account Group	General Long-Term Debt Account Group
Assets						
Cash In Bank	137,930	0	0	137,930	0	0
Investments	40,145	0	154,496	194,640	0	0
Investments - Reserves	0	60,432	0	60,432	0	0
Accounts Receivable	4,085	0	6,972	11,057	0	0
Prepaid Expenses	0	0	0	0	0	0
Deposits	837	0	0	837	0	0
Due From Other Funds	0	0	0	0	0	0
Amount Available in Debt Service	0	0	0	0	0	161,468
Amount To Be Provided Debt Service	0	0	0	0	0	3,158,532
Fixed Assets	0	0	0	0	4,130,571	0
Total Assets	<u>182,997</u>	<u>60,432</u>	<u>161,468</u>	<u>404,896</u>	<u>4,130,571</u>	<u>3,320,000</u>
Liabilities						
Accounts Payable	3,255	0	0	3,255	0	0
Accrued Expenses Payable	0	0	0	0	0	0
Due To Other Funds	0	0	0	0	0	0
Revenue Bonds Payable - Long Term	0	0	0	0	0	3,320,000
Total Liabilities	<u>3,255</u>	<u>0</u>	<u>0</u>	<u>3,255</u>	<u>0</u>	<u>3,320,000</u>
Fund Equity & Other Credits						
Beginning Fund Balance	115,748	50,338	161,315	327,402	4,130,571	0
Net Change in Fund Balance	63,994	10,094	152	74,240	0	0
Total Fund Equity & Other Credits	<u>179,742</u>	<u>60,432</u>	<u>161,468</u>	<u>401,642</u>	<u>4,130,571</u>	<u>0</u>
Total Liabilities & Fund Equity	<u>182,997</u>	<u>60,432</u>	<u>161,468</u>	<u>404,896</u>	<u>4,130,571</u>	<u>3,320,000</u>

See Notes to Unaudited Financial Statements

Mira Lago West Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2018 Through 5/31/2019

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Revenues					
Interest Earnings					
Interest Earnings	0	0	36	36	0.00%
Special Assessments					
Tax Roll	149,900	149,900	151,015	1,115	(0.74)%
Total Revenues	149,900	149,900	151,051	1,151	(0.77)%
Expenditures					
Legislative					
Supervisor Fees	6,000	3,000	2,000	1,000	66.66%
Financial & Administrative					
Administrative Services	4,725	3,150	3,150	0	33.33%
District Management	19,800	13,200	13,200	0	33.33%
District Engineer	5,000	3,333	4,160	(827)	16.80%
Disclosure Report	5,000	3,333	0	3,333	100.00%
Trustees Fees	3,500	3,500	2,200	1,300	37.14%
Assessment Roll	5,000	5,000	5,000	0	0.00%
Financial Consulting Services	5,000	3,333	3,333	0	33.33%
Accounting Services	15,048	10,032	10,032	0	33.33%
Auditing Services	3,400	0	0	0	100.00%
Public Officials Liability Insurance	2,750	2,750	2,500	250	9.09%
Legal Advertising	500	333	182	151	63.60%
Dues, Licenses & Fees	175	175	175	0	0.00%
Website Hosting, Maintenance, Backup (and Email)	2,100	1,400	1,400	0	33.33%
Legal Counsel					
District Counsel	3,500	2,333	299	2,035	91.47%
Electric Utility Services					
Utility Services	5,000	3,333	3,778	(444)	24.44%
Stormwater Control					
Lake/Pond Bank Maintenance	3,500	2,333	0	2,333	100.00%
Fountain Service Repairs & Maintenance	2,000	1,333	942	391	52.90%
Aquatic Maintenance	14,600	9,733	11,188	(1,455)	23.36%
Mitigation Area Monitoring & Maintenance	3,000	2,000	0	2,000	100.00%
Aquatic Plant Replacement	2,000	1,333	0	1,333	100.00%
Other Physical Environment					
Property Insurance	5,200	5,200	5,015	185	3.55%
Landscape Maintenance	33,000	22,000	18,504	3,496	43.92%
Contingency					
Miscellaneous Contingency	102	68	0	68	100.00%
Total Expenditures	149,900	102,209	87,057	15,151	41.92%

See Notes to Unaudited Financial Statements

Mira Lago West Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2018 Through 5/31/2019

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Excess of Revenue Over (Under) Expenditures	0	47,691	63,994	16,302	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	47,691	63,994	16,302	0.00%
Fund Balance, Beginning of Period	0	0	115,748	115,748	0.00%
Fund Balance, End of Period	<u>0</u>	<u>47,691</u>	<u>179,742</u>	<u>132,051</u>	<u>0.00%</u>

Mira Lago West Community Development District

Statement of Revenues and Expenditures

005 - Reserve Fund

From 10/1/2018 Through 5/31/2019

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	94	94	0.00%
Special Assessments				
Tax Roll	10,000	10,000	0	0.00%
Total Revenues	<u>10,000</u>	<u>10,094</u>	<u>94</u>	<u>0.94%</u>
Expenditures				
Contingency				
Capital Reserves	10,000	0	10,000	100.00%
Total Expenditures	<u>10,000</u>	<u>0</u>	<u>10,000</u>	<u>100.00%</u>
Excess Of Revenue Over (Under) Expenditures	0	10,094	10,094	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	10,094	10,094	0.00%
Fund Balance, Beginning of Period	0	50,338	50,338	0.00%
Fund Balance, End of Period	<u>0</u>	<u>60,432</u>	<u>60,432</u>	<u>0.00%</u>

Mira Lago West Community Development District

Statement of Revenues and Expenditures

200 - Debt Service Fund

From 10/1/2018 Through 5/31/2019

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	488	488	0.00%
Special Assessments				
Tax Roll	272,904	274,784	1,880	0.68%
Total Revenues	<u>272,904</u>	<u>275,272</u>	<u>2,367</u>	<u>0.87%</u>
Expenditures				
Debt Service				
Interest	137,904	140,119	(2,215)	(1.60)%
Principal	135,000	135,000	0	0.00%
Total Expenditures	<u>272,904</u>	<u>275,119</u>	<u>(2,215)</u>	<u>(0.81)%</u>
Excess Of Revenue Over (Under) Expenditures	0	152	152	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	152	152	0.00%
Fund Balance, Beginning of Period	0	161,315	161,315	0.00%
Fund Balance, End of Period	<u>0</u>	<u>161,468</u>	<u>161,468</u>	<u>0.00%</u>

Mira Lago West CDD
Investment Summary
May 31, 2019

<u>Account</u>	<u>Investment</u>	<u>Balance as of</u> <u>May 31, 2019</u>
SunTrust Bank	Money Market Account	\$ 40,145
	Total General Fund Investments	\$ 40,145
The Bank of Tampa Capital Reserve	Money Market Account	\$ 60,432
	Total Reserve Fund Investments	\$ 60,432
US Bank Series 2016 Revenue	US Bank Mmt 5 - Ct	\$ 86,269
US Bank Series 2016 Reserve	US Bank Mmt 5 - Ct	68,227
	Total Debt Service Fund Investments	\$ 154,496

Mira Lago West Community Development District

Summary A/R Ledger

001 - General Fund

From 5/1/2019 Through 5/31/2019

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
10/1/2018	Tax Collector	FY18-19	<u>4,084.90</u>
		Total 001 - General Fund	4,084.90

Mira Lago West Community Development District

Summary A/R Ledger

200 - Debt Service Fund

From 5/1/2019 Through 5/31/2019

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
10/1/2018	Tax Collector	FY18-19	<u>6,971.84</u>
		Total 200 - Debt Service Fund	6,971.84
			<u>11,056.74</u>
Report Balance			<u><u>11,056.74</u></u>

Mira Lago West Community Development District

Aged Payables by Invoice Date

Aging Date - 5/1/2019

001 - General Fund

From 5/1/2019 Through 5/31/2019

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Current Balance</u>
Bravo Landscape	5/21/2019	INV-1898	Lawn Maintenance 06/19	2,313.00
Vertex Water Features	5/28/2019	I5025	Fountain Repair - Replace Cable	941.88
			Total 001 - General Fund	3,254.88
Report Total				3,254.88

Mira Lago West Community Development District
Notes to Unaudited Financial Statements
May 31, 2019

Balance Sheet

1. Trust statement activity has been recorded through 05/31/19.
2. See EMMA (Electronic Municipal Market Access) at <https://emma.msrb.org> for Municipal Disclosures and Market Data.
3. For presentation purposes, the Reserves are shown in a separate fund titled Reserve Fund.

Summary A/R Ledger – Payment Terms

4. Payment terms for landowner assessments are (a) defined in the FY18-19 Assessment Resolution adopted by the Board of Supervisors, (b) pursuant to Florida Statutes, Chapter 197 for assessments levied via the county tax roll.

Summary A/R Ledger-Subsequent Collections

5. General Fund – Payment for Invoice FY18-19 in the amount of \$570.71 was received in June 2019.
6. Debt Service Fund – Payment for Invoice FY18-19 in the amount of \$974.05 was received in June 2019.



Rizzetta & Company

Mira Lago West Community Development District

**Financial Statements
(Unaudited)**

June 30, 2019

Prepared by: Rizzetta & Company, Inc.

miralagowestcdd.org
rizzetta.com

Mira Lago West Community Development District

Balance Sheet

As of 6/30/2019

(In Whole Numbers)

	General Fund	Reserve Fund	Debt Service Fund	Total Governmental Funds	General Fixed Assets Account Group	General Long-Term Debt Account Group
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Assets						
Cash In Bank	127,527	0	0	127,527	0	0
Investments	40,153	0	162,506	202,659	0	0
Investments - Reserves	0	60,443	0	60,443	0	0
Accounts Receivable	0	0	0	0	0	0
Prepaid Expenses	2,200	0	0	2,200	0	0
Deposits	837	0	0	837	0	0
Due From Other Funds	0	0	0	0	0	0
Amount Available in Debt Service	0	0	0	0	0	162,506
Amount To Be Provided Debt Service	0	0	0	0	0	3,157,494
Fixed Assets	0	0	0	0	4,130,571	0
Total Assets	<u><u>170,716</u></u>	<u><u>60,443</u></u>	<u><u>162,506</u></u>	<u><u>393,666</u></u>	<u><u>4,130,571</u></u>	<u><u>3,320,000</u></u>
Liabilities						
Accounts Payable	6,002	0	0	6,002	0	0
Accrued Expenses Payable	0	0	0	0	0	0
Due To Other Funds	0	0	0	0	0	0
Revenue Bonds Payable - Long Term	0	0	0	0	0	3,320,000
Total Liabilities	<u><u>6,002</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>6,002</u></u>	<u><u>0</u></u>	<u><u>3,320,000</u></u>
Fund Equity & Other Credits						
Beginning Fund Balance	115,748	50,338	161,315	327,402	4,130,571	0
Net Change in Fund Balance	48,966	10,105	1,191	60,262	0	0
Total Fund Equity & Other Credits	<u><u>164,714</u></u>	<u><u>60,443</u></u>	<u><u>162,506</u></u>	<u><u>387,664</u></u>	<u><u>4,130,571</u></u>	<u><u>0</u></u>
Total Liabilities & Fund Equity	<u><u>170,716</u></u>	<u><u>60,443</u></u>	<u><u>162,506</u></u>	<u><u>393,666</u></u>	<u><u>4,130,571</u></u>	<u><u>3,320,000</u></u>

See Notes to Unaudited Financial Statements

Mira Lago West Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2018 Through 6/30/2019

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Revenues					
Interest Earnings					
Interest Earnings	0	0	44	44	0.00%
Special Assessments					
Tax Roll	149,900	149,900	151,600	1,700	(1.13)%
Total Revenues	149,900	149,900	151,645	1,745	(1.16)%
Expenditures					
Legislative					
Supervisor Fees	6,000	4,500	3,000	1,500	50.00%
Financial & Administrative					
Administrative Services	4,725	3,544	3,544	0	25.00%
District Management	19,800	14,850	14,850	0	25.00%
District Engineer	5,000	3,750	4,160	(410)	16.80%
Disclosure Report	5,000	3,750	0	3,750	100.00%
Trustees Fees	3,500	3,500	3,771	(271)	(7.75)%
Assessment Roll	5,000	5,000	5,000	0	0.00%
Financial Consulting Services	5,000	3,750	3,750	0	24.99%
Accounting Services	15,048	11,286	11,286	0	25.00%
Auditing Services	3,400	3,400	3,180	220	6.47%
Public Officials Liability Insurance	2,750	2,750	2,500	250	9.09%
Legal Advertising	500	375	182	193	63.60%
Dues, Licenses & Fees	175	175	175	0	0.00%
Website Hosting, Maintenance, Backup (and Email)	2,100	1,575	1,575	0	25.00%
Legal Counsel					
District Counsel	3,500	2,625	299	2,327	91.47%
Electric Utility Services					
Utility Services	5,000	3,750	4,665	(915)	6.70%
Stormwater Control					
Lake/Pond Bank Maintenance	3,500	2,625	0	2,625	100.00%
Fountain Service Repairs & Maintenance	2,000	1,500	2,518	(1,018)	(25.92)%
Aquatic Maintenance	14,600	10,950	12,392	(1,442)	15.12%
Mitigation Area Monitoring & Maintenance	3,000	2,250	0	2,250	100.00%
Aquatic Plant Replacement	2,000	1,500	0	1,500	100.00%
Other Physical Environment					
Property Insurance	5,200	5,200	5,015	185	3.55%
Landscape Maintenance	33,000	24,750	20,817	3,933	36.91%
Contingency					
Miscellaneous Contingency	102	77	0	77	100.00%
Total Expenditures	149,900	117,432	102,679	14,753	31.50%

See Notes to Unaudited Financial Statements

Mira Lago West Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2018 Through 6/30/2019

(In Whole Numbers)

	<u>Annual Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>YTD Variance</u>	<u>Percent Annual Budget Remaining</u>
Excess of Revenue Over (Under) Expenditures	0	32,468	48,966	16,498	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	32,468	48,966	16,498	0.00%
Fund Balance, Beginning of Period	0	0	115,748	115,748	0.00%
Fund Balance, End of Period	<u>0</u>	<u>32,468</u>	<u>164,714</u>	<u>132,246</u>	<u>0.00%</u>

Mira Lago West Community Development District

Statement of Revenues and Expenditures

005 - Reserve Fund

From 10/1/2018 Through 6/30/2019

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	105	105	0.00%
Special Assessments				
Tax Roll	10,000	10,000	0	0.00%
Total Revenues	<u>10,000</u>	<u>10,105</u>	<u>105</u>	<u>1.05%</u>
Expenditures				
Contingency				
Capital Reserves	10,000	0	10,000	100.00%
Total Expenditures	<u>10,000</u>	<u>0</u>	<u>10,000</u>	<u>100.00%</u>
Excess Of Revenue Over (Under) Expenditures	0	10,105	10,105	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	10,105	10,105	0.00%
Fund Balance, Beginning of Period	0	50,338	50,338	0.00%
Fund Balance, End of Period	<u>0</u>	<u>60,443</u>	<u>60,443</u>	<u>0.00%</u>

Mira Lago West Community Development District

Statement of Revenues and Expenditures

200 - Debt Service Fund

From 10/1/2018 Through 6/30/2019

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	527	527	0.00%
Special Assessments				
Tax Roll	272,904	275,783	2,879	1.05%
Total Revenues	<u>272,904</u>	<u>276,310</u>	<u>3,406</u>	<u>1.25%</u>
Expenditures				
Debt Service				
Interest	137,904	140,119	(2,215)	(1.60)%
Principal	135,000	135,000	0	0.00%
Total Expenditures	<u>272,904</u>	<u>275,119</u>	<u>(2,215)</u>	<u>(0.81)%</u>
Excess Of Revenue Over (Under) Expenditures	0	1,191	1,191	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	0	1,191	1,191	0.00%
Fund Balance, Beginning of Period	0	161,315	161,315	0.00%
Fund Balance, End of Period	<u>0</u>	<u>162,506</u>	<u>162,506</u>	<u>0.00%</u>

Mira Lago West CDD
Investment Summary
June 30, 2019

<u>Account</u>	<u>Investment</u>	<u>Balance as of</u> <u>June 30, 2019</u>
SunTrust Bank	Money Market Account	\$ 40,153
	Total General Fund Investments	\$ 40,153
The Bank of Tampa Capital Reserve	Money Market Account	\$ 60,443
	Total Reserve Fund Investments	\$ 60,443
US Bank Series 2016 Revenue	US Bank Mmt 5 - Ct	\$ 94,280
US Bank Series 2016 Reserve	US Bank Mmt 5 - Ct	68,226
	Total Debt Service Fund Investments	\$ 162,506

Mira Lago West Community Development District

Aged Payables by Invoice Date

Aging Date - 6/1/2019

001 - General Fund

From 6/1/2019 Through 6/30/2019

<u>Vendor Name</u>	<u>Invoice Date</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Current Balance</u>
Bravo Landscape	6/21/2019	INV-1951	Lawn Maintenance 07/19	2,313.00
Berger, Toombs, Elam, Gaines & Frank	6/26/2019	346059	Audit Services for FY 09/18	3,180.00
Tampa Electric Co.	6/27/2019	211008707815 06/19	402 19 St NW 06/19	376.41
Tampa Electric Co.	6/27/2019	211008707989 06/19	704 York Dale Dr PMP #B 06/19	132.54
			Total 001 - General Fund	6,001.95
Report Total				6,001.95

Mira Lago West Community Development District
Notes to Unaudited Financial Statements
June 30, 2019

Balance Sheet

1. Trust statement activity has been recorded through 06/30/19.
2. See EMMA (Electronic Municipal Market Access) at <https://emma.msrb.org> for Municipal Disclosures and Market Data.
3. For presentation purposes, the Reserves are shown in a separate fund titled Reserve Fund.

Tab 3

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 regular meeting of the Board of Supervisors of the Mira Lago West Community Development District was held on **Monday, June 3, 2019 at 7:00 PM** at the Southshore Regional Library, located at 15816 Beth Shields Way, Ruskin, Florida 33573.

Present and constituting a quorum:

Lennie Fine	Board Supervisor, Chair
Hector Ortiz	Board Supervisor, Vice Chair (<i>joined the meeting in progress</i>)
Simon "Sam" Schmieder	Board Supervisor, Asst. Secretary
Jennifer Parra	Board Supervisor, Asst. Secretary
Justin Goushaw	Board Supervisor, Asst. Secretary

Also present were:

Bryan Radcliff	District Manager; Rizzetta & Co., Inc.
Stephen Brletic	District Engineer; JMT, Inc. (<i>via phone</i>)

FIRST ORDER OF BUSINESS

Call to Order

Mr. Radcliff called the meeting to order and read the roll call.

SECOND ORDER OF BUSINESS

Staff Reports

A. Aquatics Maintenance Reports

Mr. Radcliff presented the aquatics maintenance report to the Board. He also presented proposals for aeration of ponds #4 and #5, and midge fly treatments for ponds #7 and #4. The Board agreed to table these proposals until further notice.

(*Mr. Ortiz arrived at 7:09 PM.*)

i. Fountain Repair Back Order Statement

46 Mr. Radcliff updated the Board regarding the fountain repair at Shell
47 Point. It was confirmed with the Board that the cost of repairing the fountain
48 was reduced from \$4,280.84 to \$1,414.31 due to the problem being bad
49 cables and not a faulty pump/motor.
50

51 **B. Landscape Maintenance Update**

52 Not present; no report presented.
53

54 **C. District Counsel**

55 Not present; no report presented.
56

57 **D. District Engineer**

58 Mr. Brletic provided a report and addressed and answered questions from
59 the Board. He also presented two updated proposals for erosion repairs to pond
60 #8. The Board requested that Mr. Brletic reach out to Finn Outdoors for a
61 possible reduction in price.
62

63 **E. District Manager**

64 Mr. Radcliff announced that the next meeting will be held on August 5, 2019
65 at 7:00 PM at the Southshore Regional Library, located at 15816 Beth Shields Way,
66 Ruskin, Florida 33573.
67

68 **i. Presentation of Unaudited Financial Statements**

69 Mr. Radcliff presented the unaudited financial statements for February
70 2019, March 2019, and April 2019 to the Board for review.
71

72 **THIRD ORDER OF BUSINESS**

73 **Consideration of Minutes of the**
74 **Board of Supervisors' Meeting**
75 **Held March 4, 2019**
76

77 Mr. Radcliff presented the minutes of the Board of Supervisors' regular meeting
78 held on March 4, 2019 to the Board for consideration.
79
80

81 On a Motion by Ms. Parra, seconded by Mr. Schimieder, with all in favor, the Board of
82 Supervisors approved the minutes of the Board of Supervisors' meeting held on
83 March 4, 2019 as presented for the Mira Lago West Community Development District.

84 **FOURTH ORDER OF BUSINESS**

85 **Consideration of Operation &**
86 **Maintenance Expenditures for**

87
88
89
90
91
92

February 2019, March 2019,
April 2019

Mr. Radcliff presented the Operations & Maintenance Expenditures for February 2019, March 2019, and April 2019 to the Board for ratification.

On a Motion by Mr. Fine, seconded by Mr. Ortiz, with all in favor, the Board of Supervisors ratified the Operation & Maintenance Expenditures for February 2019 (\$11,857.76), March 2019 (\$5,709.97), and April 2019 (\$11,916.12) for the Mira Lago West Community Development District.

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FIFTH ORDER OF BUSINESS

**Presentation of Proposed
Budget for Fiscal Year 2019-
2020**

Mr. Radcliff presented the proposed Budget for the Fiscal Year 2019-2020 to the Board for review.

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SIXTH ORDER OF BUSINESS

**Consideration of Resolution
2019-03, Approving Proposed
Budget and Setting the Public
Hearing**

Mr. Radcliff presented Resolution 2019-03, which will approve the proposed Budget for the Fiscal Year 2019-2020 and set the public hearing date on the proposed budget for August 5, 2019 at 7:00 PM at the Southshore Regional Library, located at 15816 Beth Shields Way, Ruskin, Florida 33573.

On a Motion by Mr. Ortiz, seconded by Ms. Goushaw, with all in favor, the Board of Supervisors approved Resolution 2019-03 for the Mira Lago West Community Development District.

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SEVENTH ORDER OF BUSINESS

Supervisor Requests

Mr. Ortiz commented that his correct email address to be used going forward will be csih20@verizon.net.

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118

Mr. Fine discussed the new development that is starting just east of the District. He requested that the District Engineer research the possible infringement of property lines.

119
120
121

EIGHTH ORDER OF BUSINESS

Adjournment

On a Motion by Mr. Ortiz, seconded by Ms. Parra, with all in favor, the Board of Supervisors adjourned the meeting at 8:01 PM for the Mira Lago West Community Development District.

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Assistant Secretary

Chair / Vice Chair

DRAFT

Tab 4

MIRA LAGO WEST COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE · 9428 CAMDEN FIELD PARKWAY · RIVERVIEW, FLORIDA 33578

Operation and Maintenance Expenditures May 2019 For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from May 1, 2019 through May 31, 2019. This does not include expenditures previously approved by the Board.

The total items being presented: **\$12,992.08**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Mira Lago West Community Development District

Paid Operation & Maintenance Expenditures

May 1, 2019 Through May 31, 2019

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Aquatic Systems, Inc	002451	0000438250	Lake Maintenance 03/19	\$ 1,204.00
Aquatic Systems, Inc	002443	0000441111	Lake Maintenance 04/19	\$ 1,204.00
Aquatic Systems, Inc	002452	0000444004	Lake Maintenance 05/19	\$ 1,204.00
Bravo Landscape	002444	INV-1820	Lawn Maintenance 04/19	\$ 2,313.00
Bravo Landscape	002449	INV-1848	Lawn Maintenance 04/19	\$ 2,313.00
Johnson, Mirmiran & Thompson, Inc	002445	5-135967	Engineering Services 12/30/18-03/30/19	\$ 410.00
Rizzetta & Company, Inc.	002446	INV0000040304	District Management Fees 05/19	\$ 3,714.42
Rizzetta Technology Services, LLC	002447	INV0000004351	EMail & Website Hosting Service 05/19	\$ 175.00
Tampa Electric Co.	002450	211008707815 04/19	402 19 St NW 04/19	\$ 341.20
Tampa Electric Co.	002448	211008707989 04/19	704 York Dale Dr PMP #B 04/19	\$ <u>113.46</u>
Report Total				\$ <u>12,992.08</u>



2100 NW 33rd Street Pompano Beach, FL 33069
 1-800-432-4302 - Fax (954) 977-7877

Invoice

INVOICE DATE: 3/1/2019
 INVOICE NUMBER: 0000438250
 CUSTOMER NUMBER: 0069090
 PO NUMBER:
 PAYMENT TERMS: Net 30

Mira Lago West CDD
 C/O Rizzetta & Company
 5844 Old Pasco RD
 Wesley Chapel, FL 33544

QTY ORD	ITEM DESCRIPTION	U/M	UNIT PRICE	EXT PRICE
1	Monthly Lake and Wetland Services - March		1,204.00	1,204.00

Mgr approval: AS Date 5-13-19
 Date entered: MAY 10 2019
 nd: 001 53800 OC 4605

RECEIVED
 MAY - 9 2019
 BY:

SALES TAX: (0.0%) \$0.00
 LESS PAYMENT: \$0.00
TOTAL DUE: \$1,204.00

A 1.5% FINANCE CHARGE IS ADDED TO BALANCES 31 OR MORE DAYS PAST DUE

PLEASE RETURN THIS PORTION WITH PAYMENT.
 MAKE CHECKS PAYABLE TO: **Aquatic Systems, Inc.**

- Address Changes (Note on Back of this Slip)
 Please include contact name and phone number

DATE: 3/1/2019
 INVOICE NUMBER: 0000438250
 CUSTOMER NUMBER: 0069090
 TOTAL AMOUNT DUE: \$1,204.00

Aquatic Systems, Inc.
 2100 NW 33rd Street
 Pompano Beach, FL 33069

AMOUNT PAID:

THANK YOU FOR YOUR BUSINESS!



Aquatic Systems, Inc.

LAKE & WETLAND MANAGEMENT SERVICES

2100 NW 33rd Street Pompano Beach, FL 33069

1-800-432-4302 - Fax (954) 977-7877

Invoice

INVOICE DATE: 4/1/2019
 INVOICE NUMBER: 0000441111
 CUSTOMER NUMBER: 0069090
 PO NUMBER:
 PAYMENT TERMS: Net 30

Mira Lago West CDD
 C/O Rizzetta & Company
 5844 Old Pasco RD
 Wesley Chapel, FL 33544

QTY ORD	ITEM DESCRIPTION	U/M	UNIT PRICE	EXT PRICE
1	Monthly Lake and Wetland Services - April		1,204.00	1,204.00

APR 04 2019
 53800 00 4605
 4-9-19

RECEIVED
 APR - 1 2019
 BY:

SALES TAX: (0.0%) \$0.00
 LESS PAYMENT: \$0.00
 TOTAL DUE: \$1,204.00

A 1.5% FINANCE CHARGE IS ADDED TO BALANCES 31 OR MORE DAYS PAST DUE

PLEASE RETURN THIS PORTION WITH PAYMENT.
 MAKE CHECKS PAYABLE TO: **Aquatic Systems, Inc.**

- Address Changes (Note on Back of this Slip)
 Please include contact name and phone number

DATE: 4/1/2019
 INVOICE NUMBER: 0000441111
 CUSTOMER NUMBER: 0069090
 TOTAL AMOUNT DUE: \$1,204.00

Aquatic Systems, Inc.
 2100 NW 33rd Street
 Pompano Beach, FL 33069

AMOUNT PAID:

THANK YOU FOR YOUR BUSINESS!



2100 NW 33rd Street Pompano Beach, FL 33069
1-800-432-4302 - Fax (954) 977-7877

Invoice

INVOICE DATE: 5/1/2019
INVOICE NUMBER: 0000444004
CUSTOMER NUMBER: 0069090
PO NUMBER:
PAYMENT TERMS: Net 30

Mira Lago West CDD
C/O Rizzetta & Company
5844 Old Pasco RD
Wesley Chapel, FL 33544

RECEIVED
MAY - 2 2019

BY:

QTY ORD	ITEM DESCRIPTION	U/M	UNIT PRICE	EXT PRICE
1	Monthly Lake and Wetland Services - May		1,204.00	1,204.00

M approval BR Date 05/10/19
ate enterer MAY 03 2019
ind 001 GL 53800 OC 4605
book #

SALES TAX: (0.0%) \$0.00
LESS PAYMENT: \$0.00
TOTAL DUE: \$1,204.00

A 1.5% FINANCE CHARGE IS ADDED TO BALANCES 31 OR MORE DAYS PAST DUE

PLEASE RETURN THIS PORTION WITH PAYMENT.
MAKE CHECKS PAYABLE TO: **Aquatic Systems, Inc.**

Address Changes (Note on Back of this Slip)
Please include contact name and phone number

DATE: 5/1/2019
INVOICE NUMBER: 0000444004
CUSTOMER NUMBER: 0069090
TOTAL AMOUNT DUE: \$1,204.00

Aquatic Systems, Inc.
2100 NW 33rd Street
Pompano Beach, FL 33069

AMOUNT PAID:

THANK YOU FOR YOUR BUSINESS!



INVOICE

Rizzetta: Mira Lago CDD
Attention: Grant Philips
9428 Camden Field Pkwy
RIVERVIEW FL 33578
USA

Invoice Date Mar 21, 2019
Invoice Number INV-1820
Reference April 2019 Maintenance
BRAVO LANDSCAPE, LLC
P.O. BOX 2491
LAND O LAKES, FL 34639
813-865-1357

Description	Quantity	Unit Price	Amount USD
Mira Largo Landcare Maintenance: Mowing, trimming, edging, blowing of debris; removal & haul away	1.00	2,313.00	2,313.00
		Subtotal	2,313.00
		TOTAL USD	2,313.00

Due Date: Apr 1, 2019

PAYMENT DUE UPON RECEIPT - PLEASE INCLUDE INVOICE NUMBER ON PAYMENT

APPROVA *BC* Date 3-22-19
MARCH 21 2019
53900004604

PAYMENT ADVICE

To: BRAVO LANDSCAPE, LLC
P.O. BOX 2491
LAND O LAKES, FL 34639
813-865-1357

Customer Rizzetta: Mira Lago CDD
Invoice Number INV-1820
Amount Due 2,313.00
Due Date Apr 1, 2019
Amount Enclosed

Enter the amount you are paying above



INVOICE

Rizzetta: Mira Lago CDD
Attention: Grant Philips
9428 Camden Field Pkwy
RIVERVIEW FL 33578
USA

Invoice Date BRAVO LANDSCAPE,
Apr 21, 2019 LLC
Invoice Number P.O. BOX 2491
INV-1848 LAND O LAKES, FL
34639
Reference 813-865-1357
May 2019 Maintenance

Description	Quantity	Unit Price	Amount USD
Mira Largo Landcare Maintenance: Mowing, trimming, edging, blowing of debris; removal & haul away	1.00	2,313.00	2,313.00
		Subtotal	2,313.00
		TOTAL USD	2,313.00

Due Date: May 1, 2019

PAYMENT DUE UPON RECEIPT - PLEASE INCLUDE INVOICE NUMBER ON PAYMENT

Handwritten notes: *APR 25 2019*, *4-26-19*, *001*, *53900*, *4604*

PAYMENT ADVICE

To: BRAVO LANDSCAPE, LLC
P.O. BOX 2491
LAND O LAKES, FL 34639
813-865-1357

Customer Rizzetta: Mira Lago CDD
Invoice Number INV-1848
Amount Due 2,313.00
Due Date May 1, 2019
Amount Enclosed

Enter the amount you are paying above



April 15, 2019

Mira Lago West Community Development District
c/o Rizetta & Company
Attn: Grant Phillips
9428 Camden Field Parkway
Riverview, FL 33578


Re: Mira Lago West CDD
Work Order #1

Invoice No. 5-135967
Period Ending: 3/30/19
Job No. 18-02313-001
Prepared by: Jess Walsh
Phone #: (757) 552-1056

Professional Services from December 30, 2018 to March 30, 2019.


Professional Personnel	<u>Current Hours</u>	<u>Rate</u>	<u>Amount</u>	
Senior Engineer				
Brletic, Stephen	2.00	\$165.00	\$330.00	
Senior Inspector				
Neidert, Richard	1.00	\$80.00	\$80.00	
Totals	3.00		\$410.00	
Total Expenses				\$410.00
*** Invoice Total				<u>\$410.00</u>

Certified that all invoicing is true and correct and payment has not yet been received.



Stephen Brletic, P.E.

Fed. I.D No. 52-0963531

Date Rec'd Rizetta & Co., Inc. APR 23 2019
D/M approval  Date 4-26-19
Date entered APR 25 2019
Fund 001 GL 51300 OC 3103
Check#



Mira Lago COMMUNITY DEVELOPMENT DISTRICT
Mar-19

	<u>HOURS</u>	<u>RATE</u>	<u>PERSON</u>	<u>TOTAL</u>
<u>CDD Activities</u>				
Board Meeting Prep, Attendance, Follow-up	2.00	\$165	S. Brletic	\$330.00
Pond 8 Control Structure Check	1.00	\$80	R. Neidert	\$80.00
INVOICE TOTAL	3.00			\$410.00

Rizzetta & Company, Inc.
 3434 Colwell Avenue
 Suite 200
 Tampa FL 33614

Invoice


Date	Invoice #
5/1/2019	INV0000040304

Bill To:

MIRA LAGO WEST CDD 3434 Collwell Avenue, Suite 200 Tampa FL 33614

Services for the month of	Terms	Client Number
May	Upon Receipt	00350

Description	Qty	Rate	Amount
District Management Services * 3101	1.00	\$1,650.00	\$1,650.00
Administrative Services 3100	1.00	\$393.75	\$393.75
Accounting Services 3201	1.00	\$1,254.00	\$1,254.00
Financial & Revenue Collections 3111	1.00	\$416.67	\$416.67
Subtotal			\$3,714.42
Total			\$3,714.42


 APR 25 2019 4-26-19
 001 51300 X

Rizzetta Technology Services
 3434 Colwell Avenue
 Suite 200
 Tampa FL 33614

Invoice


Date	Invoice #
5/1/2019	INV0000004351

Bill To:

MIRA LAGO WEST CDD
 3434 Colwell Avenue, Suite 200
 Tampa FL 33614

Services for the month of	Terms	Client Number
May		00350

Description	Qty	Rate	Amount
Email Hosting	5	\$15.00	\$75.00
Website Hosting Services	1	\$100.00	\$100.00
Subtotal			\$175.00
Total			\$175.00


 APR 25 2019
 5300 5103
 4-26-19

MIRA LAGO WEST COMMUNITY
C/O RIZZETTA & CO
402 19TH ST NW
RUSKIN, FL 33570-2960

Statement Date: 05/02/2019
Account: 211008707815

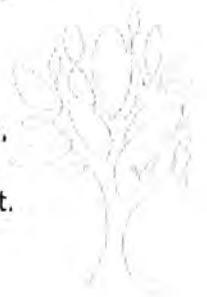
Current month's charges: \$341.20
Total amount due: \$341.20
Payment Due By: 05/23/2019

Your Account Summary

Previous Amount Due	\$348.57
Payment(s) Received Since Last Statement	-\$348.57
Current Month's Charges	\$341.20
Total Amount Due	\$341.20

Go paperless for perks!

Goodbye clutter. Hello convenience.
Paperless Billing is free, secure and a good way to help the environment.



Learn more and sign up at tampaelectric.com/paperless

Date Rec'd Rizzetta & Co., Inc. MAY 08 2019
D/M approval BL Date 5-13-19
Date entered MAY 09 2019
Fund 001 GL 53100 004301
Check# _____

00000719-0001542-Page 1 of 4

Amount not paid by due date may be assessed a late payment charge and an additional deposit.

Yard project? Avoid damage and fines

Learn more at tampaelectric.com/811



CALL 811



WAIT two business days



Start DIGGING!

To ensure prompt credit, please return stub portion of this bill with your payment. Make checks payable to TECO.



WAYS TO PAY YOUR BILL



See reverse side for more information

Account: 211008707815

Current month's charges: \$341.20
Total amount due: \$341.20
Payment Due By: 05/23/2019

Amount Enclosed \$ _____
600000184880

00000719 01 AB 0 40 33578 FTeco105021823242510 00000 05 01000000 005 07 29324 002

MIRA LAGO WEST COMMUNITY
C/O RIZZETTA & CO
9428 CAMDEN FIELD PKWY
RIVERVIEW, FL 33578-0519

MAIL PAYMENT TO:
TECO
P.O. BOX 31318
TAMPA, FL 33631-3318



6000001848802110087078150000000341208



tampaelectric.com

Contact Information

Residential Customer Care
813-223-6800 (Hillsborough County)
888-290-0800 (Polk County)
888-223-0800 (All other counties)

Commercial Customer Care
866-632-4214

Hearing Impaired/TTY
711

Power Outages Toll-Free
877-588-1010

Energy-Saving Programs
813-275-7009

Mail Payments to
TECO
P.O. Box 11318
Tampa, FL 33631-9318

All Other Correspondence
Tampa Electric
P.O. Box 111
Tampa, FL 33601-0111

Understanding Your Electric Charges

Average kWh per day - The average amount of electricity you have used per day.

Basic Service Charge - A fixed monthly rate that covers the cost of service provided to your location.

Bright Choices - The number of high efficiency appliances offered from Tampa Electric and associated fees and charges.

Budget Billing - Optional plan takes the high and low cost of monthly electric bills. This "leveling" billing plan averages out your monthly bill over periods so you can pay the same amount for your electric bill month.

Energy Charge - The cost of electricity provided to you, the electricity you purchase, and charging accessories from municipal utility companies and providers of service.

Estimated - If Tampa Electric was unable to read your meter, "ESTIMATE" will appear on your electric bill. This is an estimate of the amount of electricity usage. The meter is used to determine actual usage and any difference between the estimate and actual usage will be adjusted accordingly.

Florida Gross Receipts Tax - A tax imposed on gross receipts from retail vendors that are delivered to retail customers in Florida in accordance with Chapter 204 of the Florida Statutes. The tax is levied at a 6% rate on gross receipts, which includes the tax for all customers, unless exempt, and retail in the state.

Florida State Tax - A privilege tax imposed on every person who engages in the business of selling or offering for sale personal property in a part of the state in accordance with Chapter 217 of the Florida Statutes.

Franchise Fee - A fee levied by a municipality for the right to utilize public property for the purpose of providing electric service. In some cases, the fee is collected by Tampa Electric and passed to the municipality.

For more information about your bill, please visit tampaelectric.com

Your payment options are:

- Schedule free or a fee or recurring payments at tampaelectric.com and avoid making payments manually.
 - Make a payment in the grocery store or online. Please allow 48 hours for delivery.
 - Pay a deposit on a bill and online payment agent. For details of 3rd party payment system, visit tampaelectric.com or call 866-632-4214.
 - Pay a bill on a debit card using the PAY BY DEBIT at tampaelectric.com or call 866-632-4214.
- *All card payments will be processed via third party payment processor.

*For more information, please contact a biller via Customer Service available.

Please note: If you have a prepayment meter, the meter will be replaced if you do not provide the appropriate payment by the due date. If you do not provide the appropriate payment by the due date, the meter will be replaced. If you do not provide the appropriate payment by the due date, the meter will be replaced. If you do not provide the appropriate payment by the due date, the meter will be replaced. If you do not provide the appropriate payment by the due date, the meter will be replaced.

ACCOUNT INVOICE

tampaelectric.com | [f](#) [t](#) [p](#) [g](#) [in](#)

Account: **211008707815**
 Statement Date: **05/02/2019**
 Current month's charges due **05/23/2019**

Details of Charges – Service from 03/28/2019 to 04/24/2019

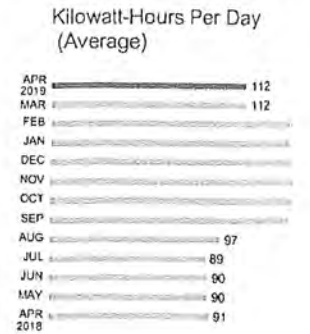
Service for: 402 19TH ST NW, RUSKIN, FL 33570-2960

Rate Schedule: **General Service - Non Demand**

Meter Number	Read Date	Current Reading	Previous Reading	=	Total Used	Multiplier	Billing Period
C21047	04/24/2019	41,652 (Estimated)	38,526		3,126 kWh	1	28 Days

Basic Service Charge		\$18.14
Energy Charge	3,126 kWh @ \$0.05916/kWh	\$184.93
Fuel Charge	3,126 kWh @ \$0.03227/kWh	\$100.88
Florida Gross Receipt Tax		\$7.79
Electric Service Cost		\$311.74
State Tax		\$29.46
Total Electric Cost, Local Fees and Taxes		\$341.20
Total Current Month's Charges		\$341.20

Tampa Electric Usage History



00000719-0001543-Page 3 of 4



HERE'S HOW YOUR BUSINESS CAN SAVE.

00000719-0001543-Page 4 of 4

Keep your energy costs under control. Schedule a free Commercial Energy Audit to have one of our nationally certified commercial energy analysts evaluate your electric usage and give you no-cost or low-cost suggestions to improve your energy efficiency.

If you choose our Comprehensive Energy Audit (minimum cost \$75), we'll sub-meter and monitor* up to two pieces of equipment. Our analyst will evaluate equipment size and operating hours, identify process inefficiencies and more. Once monitoring is complete, we'll recommend steps you can take to maximize your energy efficiency.

You'll earn rebates if you qualify for these programs:

- Add or replace cooling equipment at your facility.
- Replace existing incandescent lamps with high-efficiency compact fluorescent lamps or light-emitting diode lamps within conditioned or non-conditioned space.
- Implement conservation measures that primarily reduce power consumption during peak demand periods.

Learn more about our energy-saving programs at tampaelectric.com/bizsave. To speak with an energy expert, call 813-275-3909 on weekdays from 8 a.m. to 5 p.m.

*Available on equipment or panels ≤ 480 volts.

MORE POWER TO YOUSM

EEE092618

 **TECO**
TAMPA ELECTRIC
AN EMERA COMPANY

Statement Date: 04/29/2019
Account: 211008707989

MIRA LAGO WEST COMMUNITY
C/O RIZZETTA & CO
704 YORK DALE DR, B PMP
RUSKIN, FL 33570-3212

Current month's charges:	\$113.46
Total amount due:	\$113.46
Payment Due By:	05/20/2019

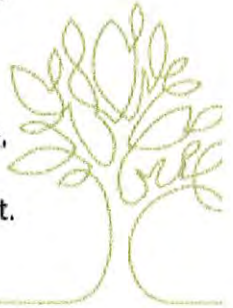
Your Account Summary

Previous Amount Due	\$109.64
Payment(s) Received Since Last Statement	-\$109.64
Current Month's Charges	\$113.46
Total Amount Due	\$113.46

Date Rec'd Rizzetta & Co., Inc. MAY 02 2019
 D/M approval BR Date 05/10/19
 Date entered MAY 03 2019
 Fund 001 GL 53100 OC 4301
 Check# _____

Go paperless for perks!

Goodbye clutter. Hello convenience.
Paperless Billing is free, secure and a good way to help the environment.



Learn more and sign up: tampaelectric.com/paperless

Amount not paid by due date may be assessed a late payment charge and an additional deposit.

Yard project? Avoid damage and fines

Learn more at tampaelectric.com/811



To ensure prompt credit, please return stub portion of this bill with your payment. Make checks payable to TECO.

WAYS TO PAY YOUR BILL



See reverse side for more information

Account: 211008707989

Current month's charges:	\$113.46
Total amount due:	\$113.46
Payment Due By:	05/20/2019

Amount Enclosed \$ _____
640272036488

00003011 01 AB 0 40 33578 FTECO104291923344110 00000 06 01000000 003 08 33685 002



MIRA LAGO WEST COMMUNITY
C/O RIZZETTA & CO
9428 CAMDEN FIELD PKWY
RIVERVIEW, FL 33578-0519

MAIL PAYMENT TO:
TECO
P.O. BOX 31318
TAMPA, FL 33631-3318

00003011-0008079-Page 1 of 4





tampaelectric.com

Contact Information

Residential Customer Care

813-223-0800 (Hillsborough County)
863-299-0800 (Polk County)
888-223-0800 (All other counties)

Commercial Customer Care

866-832-6249

Hearing Impaired/TTY
711

Power Outages Toll-Free
877-598-1010

Energy-Saving Programs
813-275-3909

Mail Payments to

TECO
P.O. Box 31318
Tampa, FL 33631-3318

All Other Correspondence

Tampa Electric
P.O. Box 111
Tampa, FL 33601-0111

Understanding Your Electric Charges

Average kWh per day – The average amount of electricity purchased per day.

Basic Service Charge – A fixed monthly amount to cover the cost of providing service to your location.

Bright ChoicesSM – The number of light fixtures and/or poles leased from Tampa Electric, and associated fees and charges.

Budget Billing – Optional plan takes the highs and lows out of monthly electric bills. This "leveling" billing plan averages your last 12 monthly billing periods so you can pay about the same amount for your service each month.

Energy Charge – The cost (except fuel) of producing the electricity you purchased, including conservation, environmental and capacity cost recovery charges.

Estimated – If Tampa Electric was unable to read your meter, "ESTIMATED" will appear. Your electric use has been estimated based on previous usage. The meter is scheduled to be read next month, and any difference between the estimate and actual use will be adjusted accordingly.

Florida Gross Receipts Tax – A tax is imposed on gross receipts from utility services that are delivered to retail customers in Florida, in accordance with Chapter 203 of the Florida Statutes. The tax is levied on utility companies, which collect the tax from all customers, unless exempt, and remit to the state.

Florida State Tax – A privilege tax imposed on every person who engages in the business of selling or renting tangible personal property at retail in the state, in accordance with Chapter 212 of the Florida Statutes.

Franchise Fee – A fee levied by a municipality for the right to utilize public property for the purpose of providing electric service. Like taxes, the fee is collected by Tampa Electric and is paid to the municipality.

Fuel Charge – Cost of fuel used to produce electricity you purchased. Fuel costs are passed through from fuel suppliers to our customers with no markup or profit to Tampa Electric.

Kilowatt-Hours (kWh) – The basic measurement of electric energy use.

Late Payment Charge – For past due amounts more than \$10, the late payment charge is the greater of \$5 or 1.5% of the past due amount. For past due amounts of \$10 or less, the late payment charge is 1.5% of the past due amount.

Municipal Public Service Tax – In addition to the Franchise Fee many municipalities levy a tax on the electricity you use. It is collected by Tampa Electric and paid to the municipality.

Past Due – Previous charges that are past due are subject to a late payment charge fee and may result in disconnection.

Rate Schedule – The amount (rate) you pay depends on your customer category. The cost of providing service varies with the customer group.

Renewable EnergySM – The amount of electricity purchased from renewable sources.

Share – A program co-sponsored by Tampa Electric and the Salvation Army where customers can help pay the energy bills of customers in need. A one-time contribution can be made, or your monthly elected contribution will appear on your bill. Your contribution is tax deductible and is matched by Tampa Electric.

Total Amount Due – This month's charges will be past due after the date shown. **THIS DATE DOES NOT EXTEND THE DATE ON ANY PREVIOUS BALANCE.** It is important that you pay your bill before this date in order to avoid interruption of service.

Zap Cap SystemsSM – Surge protection for your home or business, sold separately as a non-energy charge.

For more information about your bill, please visit tampaelectric.com.

Your payment options are:

- Schedule free one-time or recurring payments at tampaelectric.com using a checking or savings account.
- Mail your payment in the enclosed envelope. Please allow sufficient time for delivery.
- Pay in person at a local authorized payment agent. For a listing of authorized payment agents, visit tampaelectric.com or call Customer Care at the number listed above.
- Pay by credit or debit card using KUBRA EZ-PAY at tampaelectric.com or call 866-689-6469.
(A convenience fee will be charged to your bank account or credit card.)

When making your payment, please have your bill or account number available.

Please note: If you choose to pay your bill at a location not listed on our website or provided by Tampa Electric, you are paying someone who is not authorized to act as a payment agent of Tampa Electric. You bear the risk that this unauthorized party will relay the payment to Tampa Electric and do so in a timely fashion. Tampa Electric is not responsible for payments made to unauthorized agents, including their failure to deliver or timely deliver the payment to us. Such failures may result in late payment charges to your account or service disconnection.

Por favor, visite tampaelectric.com para ver esta información en español.

Account: 211008707989
Statement Date: 04/29/2019
Current month's charges due 05/20/2019

Details of Charges – Service from 03/27/2019 to 04/24/2019

Service for: 704 YORK DALE DR, B PMP, RUSKIN, FL 33570-3212

Rate Schedule: General Service - Non Demand

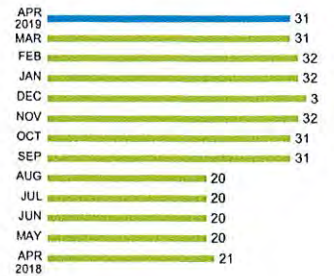
Meter Location: # B Pmp

Meter Number	Read Date	Current Reading	Previous Reading	=	Total Used	Multiplier	Billing Period
J99466	04/24/2019	71,636	70,729		907 kWh	1	29 Days

Basic Service Charge		\$18.14
Energy Charge	907 kWh @ \$0.05916/kWh	\$53.66
Fuel Charge	907 kWh @ \$0.03227/kWh	\$29.27
Florida Gross Receipt Tax		\$2.59
Electric Service Cost		\$103.66
State Tax		\$9.80
Total Electric Cost, Local Fees and Taxes		\$113.46
Total Current Month's Charges		\$113.46

Tampa Electric Usage History

Kilowatt-Hours Per Day (Average)



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HERE'S HOW YOUR BUSINESS CAN SAVE.

00003011-0008080-Page 4 of 4

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If you choose our **Comprehensive Energy Audit** (minimum cost \$75), we'll sub-meter and monitor* up to two pieces of equipment. Our analyst will evaluate equipment size and operating hours, identify process inefficiencies and more. Once monitoring is complete, we'll recommend steps you can take to maximize your energy efficiency.

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- Implement conservation measures that primarily reduce power consumption during peak-demand periods.

Learn more about our energy-saving programs at tampaelectric.com/bizsave. To speak with an energy expert, call **813-275-3909** on weekdays from 8 a.m. to 5 p.m.

**Available on equipment or panels \leq 480 volts.*

MORE POWER TO YOUSM

EEF09261B



MIRA LAGO WEST COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE · 9428 CAMDEN FIELD PARKWAY · RIVERVIEW, FLORIDA 33578

Operation and Maintenance Expenditures June 2019 For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from June 1, 2019 through June 30, 2019. This does not include expenditures previously approved by the Board.

The total items being presented: **\$15,074.21**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Mira Lago West Community Development District

Paid Operation & Maintenance Expenditures

June 1, 2019 Through June 30, 2019

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Aquatic Systems, Inc	002464	0000446858	Lake Maintenance 06/19	\$ 1,204.00
Bravo Landscape	002465	INV-1898	Lawn Maintenance 06/19	\$ 2,313.00
Hector Ortiz	002458	HO060319	Board of Supervisors Meeting 06/03/19	\$ 200.00
Jennifer Parra	002459	JP060319	Board of Supervisors Meeting 06/03/19	\$ 200.00
Justin M. Goushaw	002457	JG060319	Board of Supervisors Meeting 06/03/19	\$ 200.00
Lennie Fine	002456	LF060319	Board of Supervisors Meeting 06/03/19	\$ 200.00
Rizzetta & Company, Inc.	002453	INV0000041047	District Management Fees 06/19	\$ 3,714.42
Rizzetta Technology Services, LLC	002454	INV0000004436	EMail & Website Hosting Service 06/19	\$ 175.00
Simon J. Schmieder	002460	SS060319	Board of Supervisors Meeting 06/03/19	\$ 200.00
Tampa Electric Co.	002461	211008707815 05/19	402 19 St NW 05/19	\$ 261.87
Tampa Electric Co.	002461	211008707989 05/19	704 York Dale Dr PMP #B 05/19	\$ 116.23
U.S. Bank	002463	5374065	Trustee Fees Series 2005 05/01/19- 04/30/20	\$ 3,771.25
Vertex Water Features	002466	I4065	Fountain Repair - Dead Motor	\$ 162.25
Vertex Water Features	002455	I5025	Fountain Repair - Replace Cable	\$ 941.88
Vertex Water Features	002462	Q1718FR	Fountain Repair	<u>\$ 1,414.31</u>

Mira Lago West Community Development District

Paid Operation & Maintenance Expenditures

June 1, 2019 Through June 30, 2019

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Report Total				<u>\$ 15,074.21</u>



Aquatic Systems, Inc.

LAKE & WETLAND MANAGEMENT SERVICES

2100 NW 33rd Street Pompano Beach, FL 33069

1-800-432-4302 - Fax (954) 977-7877

Invoice

INVOICE DATE:	6/1/2019
INVOICE NUMBER:	0000446858
CUSTOMER NUMBER:	0069090
PO NUMBER:	
PAYMENT TERMS:	Net 30

Mira Lago West CDD
C/O Rizzetta & Company
5844 Old Pasco RD
Wesley Chapel, FL 33544

QTY ORD	ITEM DESCRIPTION	U/M	UNIT PRICE	EXT PRICE
1	Monthly Lake and Wetland Services - June		1,204.00	1,204.00

RECEIVED
JUN - 3 2019

BY:

SM
6-10-19
JUN 06 2019
001 53800 4605

SALES TAX: (0.0%)	\$0.00
LESS PAYMENT:	\$0.00
TOTAL DUE:	\$1,204.00

A 1.5% FINANCE CHARGE IS ADDED TO BALANCES 31 OR MORE DAYS PAST DUE

PLEASE RETURN THIS PORTION WITH PAYMENT.
MAKE CHECKS PAYABLE TO: Aquatic Systems, Inc.

Address Changes (Note on Back of this Slip)
Please include contact name and phone number

DATE:	6/1/2019
INVOICE NUMBER:	0000446858
CUSTOMER NUMBER:	0069090
TOTAL AMOUNT DUE:	\$1,204.00

Aquatic Systems, Inc.
2100 NW 33rd Street
Pompano Beach, FL 33069

AMOUNT PAID:

THANK YOU FOR YOUR BUSINESS!



INVOICE

Rizzetta: Mira Lago CDD
Attention: Grant Philips
9428 Camden Field Pkwy
RIVERVIEW FL 33578
USA

Invoice Date BRAVO LANDSCAPE,
May 21, 2019 LLC
Invoice Number P.O. BOX 2491
INV-1898 LAND O LAKES, FL
34639
Reference 813-865-1357
June 2019 Maintenance

Description	Quantity	Unit Price	Amount USD
Mira Largo Landcare Maintenance: Mowing, trimming, edging, blowing of debris; removal & haul away	1.00	2,313.00	2,313.00
		Subtotal	2,313.00
		TOTAL USD	2,313.00

Due Date: Jun 1, 2019

PAYMENT DUE UPON RECEIPT - PLEASE INCLUDE INVOICE NUMBER ON PAYMENT

BL
Date 5-30-19
MAY 24 2019
001 53400 4604

PAYMENT ADVICE

To: BRAVO LANDSCAPE, LLC
P.O. BOX 2491
LAND O LAKES, FL 34639
813-865-1357

Customer Rizzetta: Mira Lago CDD
Invoice Number INV-1898
Amount Due 2,313.00
Due Date Jun 1, 2019
Amount Enclosed

Enter the amount you are paying above

Mira Lago West CDD
 Meeting Date: June 3, 2019

SUPERVISOR PAY REQUEST

Name of Board Supervisor	Check if present	Check if paid
Lennie Fine	✓	✓
Hector Ortiz	✓	✓
Jennifer Parra	✓	✓
Justin Goushaw	✓	✓
Simon "Sam" Schmieder	✓	✓

(*) Does not get paid

NOTE: Supervisors are only paid if checked present.

EXTENDED MEETING TIMECARD

Meeting Start Time:	7:06 AM.
Meeting End Time:	8:01 PM.
Total Meeting Time:	55 MIN.

Time Over () Hours: NA

Total at \$175 per Hour: NA

 6-10-19
 JUN 06 2019
 5100 1101

DM Signature: 

Please forward copy to Heather Mattiza for BOS payment and to Marcia Eannetta for Extended Meeting Hours.

Rizzetta & Company, Inc.
 3434 Colwell Avenue
 Suite 200
 Tampa FL 33614

Invoice

Date	Invoice #
6/1/2019	INV0000041047

Bill To:

MIRA LAGO WEST CDD 3434 Collwell Avenue, Suite 200 Tampa FL 33614

Services for the month of	Terms	Client Number
June	Upon Receipt	00350

Description	Qty	Rate	Amount
District Management Services <i>✓ - 3101</i>	1.00	\$1,650.00	\$1,650.00
Administrative Services <i>- 3100</i>	1.00	\$393.75	\$393.75
Accounting Services <i>- 3201</i>	1.00	\$1,254.00	\$1,254.00
Financial & Revenue Collections <i>- 3111</i>	1.00	\$416.67	\$416.67
<i>BL</i> <i>MAY 24 2019</i> <i>5-30-19</i> <i>001 51300 ✓</i>			
Subtotal			\$3,714.42
Total			\$3,714.42

Rizzetta Technology Services
 3434 Colwell Avenue
 Suite 200
 Tampa FL 33614

Invoice


Date	Invoice #
6/1/2019	INV0000004436

Bill To:

MIRA LAGO WEST CDD 3434 Collwell Avenue, Suite 200 Tampa FL 33614

Services for the month of	Terms	Client Number
June		00350

Description	Qty	Rate	Amount
EEmail Accounts, Admin & Maintenance	5	\$15.00	\$75.00
Website Hosting, Backup and Content Updating	1	\$100.00	\$100.00
Subtotal			\$175.00
Total			\$175.00

 5-30-19
 MAY 23 2019
 601 51300 5103

Statement Date: 05/29/2019
Account: 211008707815

MIRA LAGO WEST COMMUNITY
C/O RIZZETTA & CO
402 19TH ST NW
RUSKIN, FL 33570-2960

Current month's charges:	\$261.87
Total amount due:	\$261.87
Payment Due By:	06/19/2019

Your Account Summary

Previous Amount Due	\$341.20
Payment(s) Received Since Last Statement	-\$341.20
Current Month's Charges	\$261.87
Total Amount Due	\$261.87



Always assume that a downed power line is energized. Visit tampaelectric.com/safety for more safety tips.

Date Rec'd Rizzetta & Co., Inc. JUN 05 2019
 D/M approval BM Date 6-10-19
 Date entered JUN 06 2019
 Fund 001GL 53100 OC 4301
 Check# _____

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Amount not paid by due date may be assessed a late payment charge and an additional deposit.

Tampa Electric will generate more solar energy per customer by 2021 than any other utility in the state.

Visit tampaelectric.com/solar to learn more about how we're tapping to sun to deliver renewable energy to all our customers.

To ensure prompt credit, please return stub portion of this bill with your payment. Make checks payable to TECO.



WAYS TO PAY YOUR BILL



See reverse side for more information

Account: 211008707815

Current month's charges:	\$261.87
Total amount due:	\$261.87
Payment Due By:	06/19/2019

Amount Enclosed \$ _____

632864647051



MIRA LAGO WEST COMMUNITY
C/O RIZZETTA & CO
9428 CAMDEN FIELD PKWY
RIVERVIEW, FL 33578-0519

MAIL PAYMENT TO:
TECO
P.O. BOX 31318
TAMPA, FL 33631-3318

Contact Information

Residential Customer Care

1-800-988-7777 (H. Harshbarger, Director)
688-2910 (H. Harshbarger, Director)
688-2910 (H. Harshbarger, Director)

Commercial Customer Care

688-3322 (H. Harshbarger)

Hearing Impaired/TTY

711

Power Outages Toll-Free

800-777-7777

Energy-Saving Programs

1-800-988-7777

Mail Payments to

TECO
P.O. Box 20000
Tampa, FL 33624-0000

All Other Correspondence

Tampa Electric
P.O. Box 110
Tampa, FL 33624-0110

Understanding Your Electric Charges

Average kWh per day - The average amount of electricity used per day.

Basic Service Charge - A basic charge for electricity service, regardless of usage.

Bright Choices - The number of hours per day that you have agreed to use electricity during peak periods.

Budget Billing - Option that allows you to pay a fixed amount each month, which is based on your average usage over a 12-month period.

Energy Charge - The amount of electricity used, measured in kilowatt-hours (kWh), multiplied by the rate for electricity.

Estimated - The amount of electricity used, based on historical usage or other information.

Florida Gross Receipts Tax - A tax on the gross receipts of a business, based on the amount of sales.

Florida State Tax - A tax on the gross receipts of a business, based on the amount of sales.

Franchise Fee - A fee paid to the franchisor for the right to use the franchisor's name and other intellectual property.

Fuel Charge - A charge for the cost of fuel used to generate electricity.

Kilowatt-Hours (kWh) - The amount of electricity used, measured in kilowatt-hours.

Late Payment Charge - A charge for late payment of a bill, based on the amount of the bill.

Municipal Public Service Tax - A tax on the gross receipts of a business, based on the amount of sales.

Past Due - The amount of electricity used, based on historical usage or other information.

Rate Schedule - The amount of electricity used, based on historical usage or other information.

Share - The amount of electricity used, based on historical usage or other information.

Sun Select - The amount of electricity used, based on historical usage or other information.

Sun to Go - The amount of electricity used, based on historical usage or other information.

Total Amount Due - The amount of electricity used, based on historical usage or other information.

Zap Cap Systems - The amount of electricity used, based on historical usage or other information.

For more information, please visit tampaelectric.com.

Your payment options are:

- Online payment: tampaelectric.com
- Mail payment: tampaelectric.com
- Payment center: tampaelectric.com
- Payment by phone: tampaelectric.com

For more information, please visit tampaelectric.com.

For more information, please visit tampaelectric.com.

Please note: This document is for informational purposes only. It is not intended to constitute an offer of any financial product or service. For more information, please visit tampaelectric.com.

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ACCOUNT INVOICE

tampaelectric.com | f t p & i in

Account: 211008707815
 Statement Date: 05/29/2019
 Current month's charges due 06/19/2019

Details of Charges -- Service from 04/25/2019 to 05/29/2019

Service for: 402 19TH ST NW, RUSKIN, FL 33570-2960

Rate Schedule: General Service - Non Demand

Meter Number	Read Date	Current Reading	Previous Reading	=	Total Used	Multiplier	Billing Period
C21047	05/05/2019	43,137 (Estimated)	41,652		1,485 kWh	1	11 Days
C60798	05/29/2019	868	0		868 kWh	1	24 Days

00006854-001-4833-Page 7 of 8

Basic Service Charge		\$18.14
Energy Charge	2,353 kWh @ \$0.05916/kWh	\$139.20
Fuel Charge	2,353 kWh @ \$0.03227/kWh	\$75.93
Florida Gross Receipt Tax		\$5.98
Electric Service Cost		\$239.25
State Tax		\$22.62
Total Electric Cost, Local Fees and Taxes		\$261.87
Total Current Month's Charges		\$261.87

Tampa Electric Usage History

Kilowatt-Hours Per Day (Average)

MAY 2019	67
APR	112
MAR	112
FEB	136
JAN	136
DEC	14
NOV	14
OCT	13
SEP	136
AUG	97
JUL	89
JUN	50
MAY 2018	50

Important Messages

The billing periods of the individual meters of a multi-metered account may differ from the dates displayed. All the meters on such an account may not have been read on the same date due to their location on the property.



You're a priority on our bucket list.



Your safety and reliable service - and our fast restoration for you after severe weather - are more than just top priorities; we work year-round to be ready for hurricane season. We're in this together, and we urge you to keep the following tips in mind. Visit tampaelectric.com/stormsafety for more.

Be ready before the storm

Take these steps to help us ensure a faster response and timely updates for you if severe weather results in power outages:

- Register in advance on tecoaccount.com to create an online profile and better manage your account online.
- Once registered, update your contact information (phone number and email address) at tecoaccount.com. Our automated system will match your information to your service address when you call or go online to report an outage so that we can serve you better.
- Go to tecoaccount.com/communication and sign up for free Power Updates*. Once enrolled, you'll be able to receive updates on the status of your service as you wish - text, email and/or phone calls.
- Bookmark our Outage Map page at tampaelectric.com/outagemap. Here, you'll be able to search for an address to see the location of a power outage and estimated restoration time.

* Message and data rates may apply.

Report a power outage

Use any of these convenient options:

- Log into tecoaccount.com and report your outage with one click; or
- Visit tampaelectric.com/outage and report your outage. You'll need your meter or account number (found on your billing statement); or
- *Text **OUT** to **35069**; or
- Call **1-877-588-1010**.

** If the phone number you enter is not recognized in our system, you may text **OUT** followed by your account number or meter number.*



Safety & preparedness tips

- Stay a safe distance away from downed power lines and avoid floodwaters. Always assume that a downed power line is energized and move a safe distance away to safety. Floodwaters can hide energized power lines or other hazards or put you at risk of drowning.
- Use portable generators safely. DO NOT Plug your appliances directly into the generator. Connecting your generator to your home's circuits may cause power to flow to outside lines, posing life-threatening danger to power restoration crews. Also, DO NOT operate portable generators inside or near air conditioning ducts or in any enclosed space (including a closed garage) where deadly carbon monoxide gases could build up.
- Register for special needs assistance for those who require a shelter with more skilled medical care by contacting your county's emergency management agency.
- Determine your flood zone by visiting your county's emergency management website to see if you live in an area expected to experience heavy flooding in the event of severe weather.



Visit our storm safety page

Visit tampaelectric.com/stormsafety for information on our restoration process, safety and preparedness tips and more.



TECO4231



ACCOUNT INVOICE

tampaelectric.com | f t p s in

Statement Date: 05/29/2019
Account: 211008707989

MIRA LAGO WEST COMMUNITY
C/O RIZZETTA & CO
704 YORK DALE DR, B PMP
RUSKIN, FL 33570-3212

Current month's charges:	\$116.23
Total amount due:	\$116.23
Payment Due By:	06/19/2019

Your Account Summary

Previous Amount Due	\$113.46
Payment(s) Received Since Last Statement	-\$113.46
Current Month's Charges	\$116.23
Total Amount Due	\$116.23



Always assume that a downed power line is energized. Visit tampaelectric.com/safety for more safety tips.

Date Rec'd Rizzetta & Co, Inc. JUN 05 2019
 D/M approval Date 6-10-19
 Date entered JUN 06 2019
 Fund 001 GL 531000C 4301
 Check# _____

Amount not paid by due date may be assessed a late payment charge and an additional deposit.

Tampa Electric will generate more solar energy per customer by 2021 than any other utility in the state.

Visit tampaelectric.com/solar to learn more about how we're tapping to sun to deliver renewable energy to all our customers.

To ensure prompt credit, please return stub portion of this bill with your payment. Make checks payable to TECO.



WAYS TO PAY YOUR BILL



See reverse side for more information

Account: 211008707989

Current month's charges:	\$116.23
Total amount due:	\$116.23
Payment Due By:	06/19/2019

Amount Enclosed \$ _____

632864647052

00008854 02 AB 0 40 33578 FTECO105301904253310 00000 05 01000000 005 08 33993 004

MIRA LAGO WEST COMMUNITY
C/O RIZZETTA & CO
9428 CAMDEN FIELD PKWY
RIVERVIEW, FL 33578-0519

MAIL PAYMENT TO:
TECO
P.O. BOX 31318
TAMPA, FL 33631-3318

632864647052

00008854-0014880-Page 1 of 8



Contact Information

Residential Customer Care

813-224-0800 (Tampa, St. Petersburg)
863-299-0300 (Other Counties)
888-225-0800 (All Other Counties)

Commercial Customer Care

813-224-0800

Hearing Impaired/TTY
711

Power Outages Toll-Free
1-877-476-7273

Energy-Saving Programs
813-224-0800

Mail Payments to

TECO
P.O. Box 1314
4000 N. FL. Ave. Orlando, FL 32816

All Other Correspondence

Tampa Office
P.O. Box 1314
Tampa, FL 33607-1314

Understanding Your Electric Charges

Average kWh per day The average amount of electricity used in a day.

Basic Service Charge A fixed fee for the use of electric service, regardless of the amount of electricity used.

Bright Choices The Bright Choices program is designed to help you save money on your electric bill by offering a variety of energy-saving options.

Budget Billing A plan that allows you to pay a fixed amount for electricity each month, based on your average usage over a 12-month period.

Energy Charge The amount of money you pay for the electricity you use, based on the number of kilowatt-hours (kWh) you consume.

Estimated The amount of electricity you use based on your historical usage or the amount of electricity used by similar customers in your area.

Florida Gross Receipts Tax A tax on the gross receipts of a business, based on the amount of sales the business has made.

Florida State Tax A tax on the income of a person or business, based on the amount of income earned.

Franchise Fee A fee paid by a franchisee to a franchisor for the right to use the franchisor's name and other intellectual property.

Fuel Charge A charge for the cost of fuel used to generate electricity, based on the amount of fuel consumed.

Kilowatt-Hours (kWh) The unit of measurement for electricity usage.

Late Payment Charge A charge for the amount of time that a bill is not paid on time, based on the amount of the bill.

Municipal Public Service Tax A tax on the amount of electricity used, based on the amount of electricity used.

Past Due The amount of electricity that has not been paid for, based on the amount of electricity used.

Rate Schedule A schedule of rates for electricity service, based on the amount of electricity used.

Share The amount of electricity that is shared between two or more customers, based on the amount of electricity used.

Sun Select A program that allows you to choose a different rate schedule for your electricity service during certain times of the day.

Sun to Green A program that allows you to choose a different rate schedule for your electricity service during certain times of the day.

Total Amount Due The total amount of money you owe for electricity service, based on the amount of electricity used.

Zap Cap Systems A program that allows you to choose a different rate schedule for your electricity service during certain times of the day.

For more information, visit www.teco.com or tampaelectric.com

Your payment options are:

- Pay by bill (mail or drop-off)
- Make your payment online at tampaelectric.com
- Pay by phone at 1-877-476-7273
- Pay by mail, with a bill to tampaelectric.com
- Ask your banker for bill pay or automatic bill pay

Other options include:

Please note: If you are having trouble paying your bill, please contact us at 1-877-476-7273. We will do our best to help you. If you are having trouble with your bill, please contact us at 1-877-476-7273. We will do our best to help you.






For more information, visit www.teco.com or tampaelectric.com

For more information, visit www.teco.com or tampaelectric.com
866-659-6469

If you are having trouble paying your bill, please contact us at 1-877-476-7273. We will do our best to help you. If you are having trouble with your bill, please contact us at 1-877-476-7273. We will do our best to help you.

0006654-0014880-Page 2 of 8

ACCOUNT INVOICE

tampaelectric.com |     

Account: 211008707989
 Statement Date: 05/29/2019
 Current month's charges due 06/19/2019

Details of Charges – Service from 04/25/2019 to 05/24/2019

Service for: 704 YORK DALE DR, B PMP, RUSKIN, FL 33570-3212

Rate Schedule: General Service - Non Demand

Meter Location: # B Pmp

Meter Number	Read Date	Current Reading	-	Previous Reading	=	Total Used	Multiplier	Billing Period
J99466	05/24/2019	72,570		71,636		934 kWh	1	30 Days

Tampa Electric Usage History

Kilowatt-Hours Per Day (Average)

MAY 2019	31
APR	31
MAR	31
FEB	32
JAN	33
DEC	33
NOV	32
OCT	31
SEP	31
AUG	20
JUL	20
JUN	20
MAY 2018	20

Basic Service Charge		\$18.14
Energy Charge	934 kWh @ \$0.05916/kWh	\$55.26
Fuel Charge	934 kWh @ \$0.03227/kWh	\$30.14
Florida Gross Receipt Tax		\$2.65
Electric Service Cost		\$106.19
State Tax		\$10.04
Total Electric Cost, Local Fees and Taxes		\$116.23
Total Current Month's Charges		\$116.23

00006954-007486T-Page 3 of 8



You're a priority on our bucket list.



Your safety and reliable service - and our fast restoration for you after severe weather - are more than just top priorities; we work year-round to be ready for hurricane season. We're in this together, and we urge you to keep the following tips in mind. Visit tampaelectric.com/stormsafety for more.

Be ready before the storm

Take these steps to help us ensure a faster response and timely updates for you if severe weather results in power outages:

- Register in advance on tecoaccount.com to create an online profile and better manage your account online.
- Once registered, update your contact information (phone number and email address) at tecoaccount.com. Our automated system will match your information to your service address when you call or go online to report an outage so that we can serve you better.
- Go to tecoaccount.com/communication and sign up for free Power Updates*. Once enrolled, you'll be able to receive updates on the status of your service as you wish - text, email and/or phone calls.
- Bookmark our Outage Map page at tampaelectric.com/outagemap. Here, you'll be able to search for an address to see the location of a power outage and estimated restoration time.

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** If the phone number you enter is not recognized in our system, you may text **OUT** followed by your account number or meter number.*



OUTAGE MAP

Safety & preparedness tips

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- Determine your flood zone by visiting your county's emergency management website to see if you live in an area expected to experience heavy flooding in the event of severe weather.



Visit our storm safety page

Visit tampaelectric.com/stormsafety for information on our restoration process, safety and preparedness tips and more.



TECO1219



Corporate Trust Services
EP-MN-WN3L
60 Livingston Ave.
St. Paul, MN 55107

Invoice Number:
Account Number:
Invoice Date:
Direct Inquiries To:
Phone:

5374065
234811000
05/24/2019
LEANNE DUFFY
407-835-3807

MIRA LAGO WEST CDD
ATTN DISTRICT MANAGER
5844 OLD PASCO RD
WESLEY CHAPEL FL 33544

MIRA LAGO WEST CDD 2016

The following is a statement of transactions pertaining to your account. For further information, please review the attached.
STATEMENT SUMMARY

PLEASE REMIT BOTTOM COUPON PORTION OF THIS PAGE WITH CHECK PAYMENT OF INVOICE.

TOTAL AMOUNT DUE

\$3,771.25

All invoices are due upon receipt.

Approved: *AB* Date: *6-17-19*
Received: JUN 13 2019
no. 007 of 51300 of 3105

Please detach at perforation and return bottom portion of the statement with your check, payable to U.S. Bank.

MIRA LAGO WEST CDD 2016

Invoice Number: 5374065
Account Number: 234811000
Current Due: \$3,771.25
Direct Inquiries To: LEANNE DUFFY
Phone: 407-835-3807

Wire Instructions:

U.S. Bank
ABA # 091000022
Acct # 1-801-5013-5135
Trust Acct # 234811000
Invoice # 5374065
Attn: Fee Dept St. Paul

Please mail payments to:

U.S. Bank
CM-9690
PO BOX 70870
St. Paul, MN 55170-9690





Corporate Trust Services
 EP-MN-WN3L
 60 Livingston Ave.
 St. Paul, MN 55107

Invoice Number: 5374065
 Invoice Date: 05/24/2019
 Account Number: 234811000
 Direct Inquiries To: LEANNE DUFFY
 Phone: 407-835-3807

MIRA LAGO WEST CDD 2016

Accounts Included 234811000 234811001 234811002 234811003 234811004
 In This Relationship:

CURRENT CHARGES SUMMARIZED FOR ENTIRE RELATIONSHIP				
Detail of Current Charges	Volume	Rate	Portion of Year	Total Fees
04200 Trustee	1.00	3,500.00	100.00%	\$3,500.00
Subtotal Administration Fees - In Advance 05/01/2019 - 04/30/2020				\$3,500.00
Incidental Expenses	3,500.00	0.0775		\$271.25
Subtotal Incidental Expenses				\$271.25
TOTAL AMOUNT DUE				\$3,771.25





Vertex Water Features, Inc.
 2100 NW 33rd Street
 Pompano Beach, FL 33069

Phone: (844) 432-4303
 raquel.mason@vertexwaterfeatures.com
 www.vertexwaterfeatures.com

Bill to
 Mira Lago West CDD 01219880
 c/o Rizzatta & Company
 9428 Camden Field Parkway
 Riverview FL 33578

Transaction Date: 3/29/2019

Terms: Net 30

Invoice I4065

Manufacturer	Model	Name
Unknown	7.5Hp TriTier	Back Entrance

Description
Fountain Repair- Motor is dead. 0 continuity on all lines. Quote pending.

Subtotal: \$162.25
 Tax: \$0.00
 Total: \$162.25

PAID
 JUN 20 2019
 5380000 4601



Vertex Water Features, Inc.
2100 NW 33rd Street
Pompano Beach, FL 33069

Phone: (844) 432-4303
raquel.mason@vertexwaterfeatures.com
www.vertexwaterfeatures.com

Bill to
Mira Lago West CDD 01219880
c/o Rizzatta & Company
9428 Camden Field Parkway
Riverview FL 33578

Transaction Date: 5/28/2019

Terms: Net 30

Invoice I5025

Description

Fountain Repair: 7.5Hp at Back Entrance

swap bad motor cable and re-splice light cable onto motor.

Note: Condition of some components cannot be determined prior to disassembly and may require replacement at additional expense.

Warranty: 90 days on parts and labor.

Subtotal:	\$941.88
Tax:	\$0.00
Total:	\$941.88


 6-3-19
 MAY 30 2019
 001 53806 4601

May 30, 2019

Bryan Radcliff
Mira Lago West CDD
c/o Rizzatta & Company
9428 Camden Field Parkway
Riverview, FL 33578

Date Rec'd Rizzatta & Co., Inc. JUN 05 2019
D/M approval BR Date 6-19-19
Date entered JUN 06 2019
Fund 001GL 53800 004601
Check# _____

Dear Mr. Radcliff,

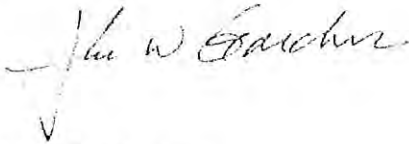
Thank you for the agreement we received for fountain services. Enclosed is your copy of the executed sales contract.

Our field technicians look forward to providing you with the finest service available. Any administrative questions or requests may be personally directed to these account representatives:

Ms. Ines Gomez - Customer Service
Ms. Raquel Mason - Accounting
Ms. Dee Karavasilis - Sales Support

Thank you for choosing **Vertex Water Features**, we all look forward to providing you the finest service available for your fountain.

Sincerely,



John W. Gardner
Vertex Water Features, Inc.

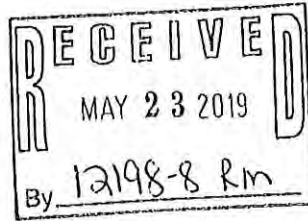
JWG/ig
Enclosure



Vertex Water Features, Inc.
 2100 NW 33rd Street
 Pompano Beach, FL 33069

Phone: (844) 432-4303
 Fax:
 raquel.mason@vertexwaterfeatures.com
 www.vertexwaterfeatures.com

Bill To
Mira Lago West CDD 01219880
 c/o Rizzatta & Company
 9428 Camden Field Parkway
 Riverview FL 33578



Ship To
Mira Lago West CDD 01219880
 1511 Mira Lago Circle
 Ruskin FL 33570

Quote Q1718FR

Description

Fountain Repair: Hp Display at site #

Install new light cable and re-splice cable. Change all 6 bulbs and clean out fixtures.

Note: Condition of some components cannot be determined prior to disassembly and may require replacement at additional expense.
 Warranty: One Year on cable; 90 days on all other parts and labor.

Terms:

1. If Buyer does not directly own the areas and equipment where services are to be provided, Buyer warrants and represents that he has control of these areas and equipment to the extent that he may authorize the specified services and in the event of dispute of ownership agrees to defend, indemnify and hold Seller harmless for the consequences of such services.
2. SELLER, at its expense, shall maintain the following insurance coverages: Workman's Compensation (statutory limits), General Liability, Property Damage, Products and Completed Operations Liability and Automobile Liability.
3. Any remaining amounts due 30 days after billing by SELLER shall bear interest at the rate of 1.5% per month until paid in full. BUYER agrees to pay all costs of collection, and any other actions required to remedy a material breach of this contract including reasonable attorney's fees.
4. This Agreement constitutes the entire agreement of the parties hereto and no oral or written alterations or modifications of the terms contained herein shall be valid unless made in writing and accepted by an authorized representative of both SELLER and the BUYER.

Subtotal: \$1,414.31
 Tax: \$0.00
 Total: \$1,414.31

The above price is effective for 90 days from the date of this proposal.

Payment terms: Net 30 days

AUTHORIZATION

I hereby authorize Vertex Water Features to Complete the proposed service, repair, or replacement. I agree to the above Terms and Conditions and to pay the invoiced amount upon completion.

Cynthia Brown
 Vertex Water Features Signature Date

Bryan Radcliff District Manager
 Authorized Customer's Signature Title

Bryan Radcliff
 Print Name Date

Tab 5



Rizzetta & Company

Mira Lago West Community Development District

miralagowestcdd.org

Proposed Budget for Fiscal Year 2019/2020

Presented by: Rizzetta & Company, Inc.

**9428 Camden Field Parkway
Riverview, Florida 33578
Phone: 813-533-2950**

rizzetta.com

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GENERAL FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

The General Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all General Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Interest Earnings: The District may earn interest on its monies in the various operating accounts.

Tax Roll: The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County.

Off Roll: For lands not on the tax roll and that is by way of a direct bill from the District to the appropriate property owner.

Developer Contributions: The District may enter into a funding agreement and receive certain prescribed dollars from the Developer to off-set expenditures of the District.

Event Rental: The District may receive monies for event rentals for such things as weddings, birthday parties, etc.

Miscellaneous Revenues: The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

Facilities Rentals: The District may receive monies for the rental of certain facilities by outside sources, for such items as office space, snack bar/restaurants etc.

EXPENDITURES – ADMINISTRATIVE:

Supervisor Fees: The District may compensate its supervisors within the appropriate statutory limits of \$200.00 maximum per meeting within an annual cap of \$4,800.00 per supervisor.

Administrative Services: The District will incur expenditures for the day to today operation of District matters. These services include support for the District Management function, recording and preparation of meeting minutes, records retention and maintenance in accordance with

Chapter 119, Florida Statutes, and the District's adopted Rules of Procedure, preparation and delivery of agenda, overnight deliveries, facsimiles and phone calls.

District Management: The District as required by statute, will contract with a firm to provide for management and administration of the District's day to day needs. These services include the conducting of board meetings, workshops, overall administration of District functions, all required state and local filings, preparation of annual budget, purchasing, risk management, preparing various resolutions and all other secretarial duties requested by the District throughout the year is also reflected in this amount.

District Engineer: The District's engineer provides general engineering services to the District. Among these services are attendance at and preparation for monthly board meetings, review of construction invoices and all other engineering services requested by the district throughout the year.

Disclosure Report: The District is required to file quarterly and annual disclosure reports, as required in the District's Trust Indenture, with the specified repositories. This is contracted out to a third party in compliance with the Trust Indenture.

Trustee's Fees: The District will incur annual trustee's fees upon the issuance of bonds for the oversight of the various accounts relating to the bond issues.

Assessment Roll: The District will contract with a firm to maintain the assessment roll and annually levy a Non-Ad Valorem assessment for operating and debt service expenses.

Financial & Revenue Collections: Services include all functions necessary for the timely billing and collection and reporting of District assessments in order to ensure adequate funds to meet the District's debt service and operations and maintenance obligations. These services include, but are not limited to, assessment roll preparation and certification, direct billings and funding request processing as well as responding to property owner questions regarding District assessments. This line item also includes the fees incurred for a Collection Agent to collect the funds for the principal and interest payment for its short-term bond issues and any other bond related collection needs. These funds are collected as prescribed in the Trust Indenture. The Collection Agent also provides for the release of liens on property after the full collection of bond debt levied on particular properties.

Accounting Services: Services include the preparation and delivery of the District's financial statements in accordance with Governmental Accounting Standards, accounts payable and accounts receivable functions, asset tracking, investment tracking, capital program administration and requisition processing, filing of annual reports required by the State of Florida and monitoring of trust account activity.

Auditing Services: The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting firm, once it reaches certain revenue and expenditure levels, or has issued bonds and incurred debt.

Arbitrage Rebate Calculation: The District is required to calculate the interest earned from bond

proceeds each year pursuant to the Internal Revenue Code of 1986. The Rebate Analyst is required to verify that the District has not received earnings higher than the yield of the bonds.

Travel: Each Board Supervisor and the District Staff are entitled to reimbursement for travel expenses per Florida Statutes 190.006(8).

Public Officials Liability Insurance: The District will incur expenditures for public officials' liability insurance for the Board and Staff.

Legal Advertising: The District will incur expenditures related to legal advertising. The items for which the District will advertise include, but are not limited to meeting schedules, special meeting notices, and public hearings, bidding etc. for the District based on statutory guidelines

Bank Fees: The District will incur bank service charges during the year.

Dues, Licenses & Fees: The District is required to pay an annual fee to the Department of Economic Opportunity, along with other items which may require licenses or permits, etc.

Miscellaneous Fees: The District could incur miscellaneous throughout the year, which may not fit into any standard categories.

Website Hosting, Maintenance and Email: The District may incur fees as they relate to the development and ongoing maintenance of its own website along with possible email services if requested.

District Counsel: The District's legal counsel provides general legal services to the District. Among these services are attendance at and preparation for monthly board meetings, review of operating and maintenance contracts and all other legal services requested by the district throughout the year.

EXPENDITURES - FIELD OPERATIONS:

Deputy Services: The District may wish to contract with the local police agency to provide security for the District.

Security Services and Patrols: The District may wish to contract with a private company to provide security for the District.

Electric Utility Services: The District will incur electric utility expenditures for general purposes such as irrigation timers, lift station pumps, fountains, etc.

Street Lights: The District may have expenditures relating to street lights throughout the community. These may be restricted to main arterial roads or in some cases to all street lights within the District's boundaries.

Utility - Recreation Facility: The District may budget separately for its recreation and or amenity electric separately.

Gas Utility Services: The District may incur gas utility expenditures related to district operations at its facilities such as pool heat etc.

Garbage - Recreation Facility: The District will incur expenditures related to the removal of garbage and solid waste.

Solid Waste Assessment Fee: The District may have an assessment levied by another local government for solid waste, etc.

Water-Sewer Utility Services: The District will incur water/sewer utility expenditures related to district operations.

Utility - Reclaimed: The District may incur expenses related to the use of reclaimed water for irrigation.

Aquatic Maintenance: Expenses related to the care and maintenance of the lakes and ponds for the control of nuisance plant and algae species.

Fountain Service Repairs & Maintenance: The District may incur expenses related to maintaining the fountains within throughout the Parks & Recreational areas

Lake/Pond Bank Maintenance: The District may incur expenditures to maintain lake banks, etc. for the ponds and lakes within the District's boundaries, along with planting of beneficial aquatic plants, stocking of fish, mowing and landscaping of the banks as the District determines necessary.

Wetland Monitoring & Maintenance: The District may be required to provide for certain types of monitoring and maintenance activities for various wetlands and waterways by other governmental entities.

Mitigation Area Monitoring & Maintenance: The District may be required to provide for certain types of monitoring and maintenance activities for various mitigation areas by other governmental entities.

Aquatic Plant Replacement: The expenses related to replacing beneficial aquatic plants, which may or may not have been required by other governmental entities.

General Liability Insurance: The District will incur fees to insure items owned by the District for its general liability needs

Property Insurance: The District will incur fees to insure items owned by the District for its property needs

Entry and Walls Maintenance: The District will incur expenditures to maintain the entry monuments and the fencing.

Landscape Maintenance: The District will incur expenditures to maintain the rights-of-way, median strips, recreational facilities including pond banks, entryways, and similar planting areas within the District. These services include but are not limited to monthly landscape maintenance, fertilizer, pesticides, annuals, mulch, and irrigation repairs.

Irrigation Maintenance: The District will incur expenditures related to the maintenance of the irrigation systems.

Irrigation Repairs: The District will incur expenditures related to repairs of the irrigation systems.

Landscape Replacement: Expenditures related to replacement of turf, trees, shrubs etc.

Field Services: The District may contract for field management services to provide landscape maintenance oversight.

Miscellaneous Fees: The District may incur miscellaneous expenses that do not readily fit into defined categories in field operations.

Gate Phone: The District will incur telephone expenses if the District has gates that are to be opened and closed.

Street/Parking Lot Sweeping: The District may incur expenses related to street sweeping for roadways it owns or are owned by another governmental entity, for which it elects to maintain.

Gate Facility Maintenance: Expenses related to the ongoing repairs and maintenance of gates owned by the District if any.

Sidewalk Repair & Maintenance: Expenses related to sidewalks located in the right of way of streets the District may own if any.

Roadway Repair & Maintenance: Expenses related to the repair and maintenance of roadways owned by the District if any.

Employees - Salaries: The District may incur expenses for employees/staff members needed for the recreational facilities such as Clubhouse Staff.

Employees - P/R Taxes: This is the employer's portion of employment taxes such as FICA etc.

Employee - Workers' Comp: Fees related to obtaining workers compensation insurance.

Management Contract: The District may contract with a firm to provide for the oversight of its recreation facilities.

Maintenance & Repair: The District may incur expenses to maintain its recreation facilities.

Facility Supplies: The District may have facilities that required various supplies to operate.

Gate Maintenance & Repairs: Any ongoing gate repairs and maintenance would be included in this line item.

Telephone, Fax, Internet: The District may incur telephone, fax and internet expenses related to the recreational facilities.

Office Supplies: The District may have an office in its facilities which require various office related supplies.

Clubhouse - Facility Janitorial Service: Expenses related to the cleaning of the facility and related supplies.

Pool Service Contract: Expenses related to the maintenance of swimming pools and other water features.

Pool Repairs: Expenses related to the repair of swimming pools and other water features.

Security System Monitoring & Maintenance: The District may wish to install a security system for the clubhouse

Clubhouse Miscellaneous Expense: Expenses which may not fit into a defined category in this section of the budget

Athletic/Park Court/Field Repairs: Expense related to any facilities such as tennis, basketball etc.

Trail/Bike Path Maintenance: Expenses related to various types of trail or pathway systems the District may own, from hard surface to natural surfaces.

Special Events: Expenses related to functions such as holiday events for the public enjoyment

Miscellaneous Fees: Monies collected and allocated for fees that the District could incur throughout the year, which may not fit into any standard categories.

Miscellaneous Contingency: Monies collected and allocated for expenses that the District could incur throughout the year, which may not fit into any standard categories.

Capital Outlay: Monies collected and allocated for various projects as they relate to public improvements.

RESERVE FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

The Reserve Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all Reserve Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Tax Roll: The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County.

Off Roll: For lands not on the tax roll and that is by way of a direct bill from the District to the appropriate property owner.

Developer Contributions: The District may enter into a funding agreement and receive certain prescribed dollars from the Developer to off-set expenditures of the District.

Miscellaneous Revenues: The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

EXPENDITURES:

Capital Reserve: Monies collected and allocated for the future repair and replacement of various capital improvements such as club facilities, swimming pools, athletic courts, roads, etc.

Capital Outlay: Monies collected and allocated for various projects as they relate to public improvements.

DEBT SERVICE FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

The Debt Service Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all Debt Service Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Special Assessments: The District may levy special assessments to repay the debt incurred by the sale of bonds to raise working capital for certain public improvements. The assessments may be collected in the same fashion as described in the Operations and Maintenance Assessments.

EXPENDITURES – ADMINISTRATIVE:

Bank Fees: The District may incur bank service charges during the year.

Debt Service Obligation: This would a combination of the principal and interest payment to satisfy the annual repayment of the bond issue debt.

**Proposed Budget
Mira Lago West Community Development District
Reserve Fund
Fiscal Year 2019/2020**

	Chart of Accounts Classification	Actual YTD through 04/30/19	Projected Annual Totals 2018/2019	Annual Budget for 2018/2019	Projected Budget variance for 2018/2019	Budget for 2019/2020	Budget Increase (Decrease) vs 2018/2019
1							
2	REVENUES						
3							
4	Special Assessments						
5	Tax Roll*	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	\$ -
12							
13	TOTAL REVENUES	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	\$ -
14							
15	Balance Forward from Prior Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16							
17	TOTAL REVENUES AND BALANCE	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	\$ -
18							
19	*Allocation of assessments between the Tax Roll and Off Roll are estimates only and subject to change prior to						
20							
21	EXPENDITURES						
22							
23	Contingency						
24	Capital Reserves	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
26							
27	TOTAL EXPENDITURES	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
28							
29	EXCESS OF REVENUES OVER	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ -
30							

**Mira Lago West Community Development District
Debt Service
Fiscal Year 2019/2020**

Chart of Accounts Classification	Series 2016	Budget for 2019/2020
REVENUES		
Special Assessments		
Net Special Assessments	\$ 272,904.39	\$ 272,904.39
TOTAL REVENUES	\$ 272,904.39	\$ 272,904.39
EXPENDITURES		
Administrative		
Financial & Administrative		
Debt Service Obligation	\$ 272,904.39	\$ 272,904.39
Administrative Subtotal	\$ 272,904.39	\$ 272,904.39
TOTAL EXPENDITURES	\$ 272,904.39	\$ 272,904.39
EXCESS OF REVENUES OVER EXPENDITURES	\$ -	\$ -

Hillsborough County Collection Costs (2%) and Early Payment D 6%

Gross assessments **\$ 290,076.95**

Notes:

1. Tax Roll Collection Costs and Early Payment Discount is 6% of Tax Roll. Budgeted net of tax roll assessments. See Assessment Table.

Mira Lago West Community Development District

FISCAL YEAR 2019/2020 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

2019/2020 O&M Budget	\$159,900.00
Collection Costs @ 2%	\$3,402.13
Early Payment Discount @ 4%	\$6,804.26
2019/2020 Total:	<u>\$170,106.38</u>

2018/2019 O&M Budget	\$159,900.00
2019/2020 O&M Budget	\$159,900.00

Total Difference:	<u><u>\$0.00</u></u>
-------------------	----------------------

	<u>PER UNIT ANNUAL ASSESSMENT</u>		<u>Proposed Increase / Decrease</u>	
	<u>2018/2019</u>	<u>2019/2020</u>	<u>\$</u>	<u>%</u>
Series 2016 Debt Service - Single Family 50'	\$440.44	\$440.44	\$0.00	0%
Operations/Maintenance - Single Family 50'	\$280.70	\$280.70	\$0.00	0%
Total	<u>\$721.14</u>	<u>\$721.14</u>	<u>\$0.00</u>	<u>0%</u>
Series 2016 Debt Service - Single Family 60'	\$528.54	\$528.54	\$0.00	0%
Operations/Maintenance - Single Family 60'	\$280.70	\$280.70	\$0.00	0%
Total	<u>\$809.24</u>	<u>\$809.24</u>	<u>\$0.00</u>	<u>0%</u>

MIRA LAGO WEST COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2019/2020 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

TOTAL O&M BUDGET	\$159,900.00
COLLECTION COSTS & EPD 2.0%	\$3,402.13
EARLY PAYMENT DISCOUNT 4.0%	\$6,804.26
TOTAL O&M ASSESSMENT	<u><u>\$170,106.38</u></u>

<u>LOT SIZE</u>	<u>UNITS ASSESSED</u>		<u>ALLOCATION OF O&M ASSESSMENT</u>			
	<u>O&M</u>	<u>SERIES 2016 DEBT SERVICE ⁽¹⁾</u>	<u>EAU FACTOR</u>	<u>TOTAL EAU's</u>	<u>% TOTAL EAU's</u>	<u>TOTAL O&M BUDGET</u>
Single Family 50'	343	343	1.00	343.00	56.60%	\$96,281.34
Single Family 60'	263	263	1.00	263.00	43.40%	\$73,825.05
	<u>606</u>	<u>606</u>		<u>606.00</u>	<u>100.00%</u>	<u>\$170,106.38</u>

<u>PER LOT ANNUAL ASSESSMENT</u>		
<u>O&M ⁽²⁾</u>	<u>DEBT SERVICE ⁽³⁾</u>	<u>TOTAL ⁽⁴⁾</u>
\$280.70	\$440.44	\$721.14
\$280.70	\$528.54	\$809.24

LESS: Hillsborough County Collection Costs (2%) and Early Payment Discounts (4%) **(\$10,206.38)**

Net Revenue to be Collected **\$159,900.00**

- (1) Reflects the number of total lots with Series 2016 debt outstanding. The previous Series 2005 bonds were refunded for Series 2016 bonds.
- (2) Note this assessment table reflects an equal per unit O&M assessment approved by the Board of Supervisors.
- (3) Annual debt service assessment per lot adopted in connection with the Series 2016 bond issue. Annual assessment includes principal, interest, Hillsborough County collection costs and early payment discounts.
- (4) Annual assessment that will appear on November 2019 Hillsborough County property tax bill. Amount shown includes all applicable collection costs. Property owner is eligible for a discount of up to 4% if paid early.

Tab 6

RESOLUTION 2019-04

THE ANNUAL APPROPRIATION RESOLUTION OF THE MIRA LAGO WEST COMMUNITY DEVELOPMENT DISTRICT RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2019, AND ENDING SEPTEMBER 30, 2020.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2019, submitted to the Board of Supervisors (the "Board") a proposed budget for the next ensuing budget year (the "Proposed Budget"), along with an explanatory and complete financial plan for each fund of the Mira Lago West Community Development District (the "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 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 5, 2019 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; and

WHEREAS, Section 190.008(2)(a), Florida Statutes, requires that, prior to October 1, 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 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 2018/2019 and/or revised projections for fiscal year 2019/2020.
- 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 Beginning October 1, 2019, and Ending September 30, 2020, as adopted by the Board of Supervisors on August 5, 2019.
- d. The final adopted budget shall be posted by the District Manager on the District's official website within thirty (30) days after adoption.

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, 2019, and ending September 30, 2020, the sum of \$ _____ to be raised by the levy of assessments and otherwise, which sum is deemed by the Board of Supervisors to be necessary to defray all expenditures of the District, exclusive of collection costs, during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$ _____
TOTAL RESERVE FUND	\$ _____
DEBT SERVICE FUND, SERIES 2016	\$ _____
TOTAL ALL FUNDS	\$ _____

*Not inclusive of any collection costs.

Section 3. Budget Amendments

Pursuant to Section 189.016, Florida Statutes, the District at any time within the fiscal year or within 60 days following the end of the fiscal year may amend its budget for that fiscal year as follows:

- 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 of the Florida Statutes, among other applicable laws. Among other procedures, the District Manager or Treasurer must ensure that any amendments to budget(s) under subparagraphs c. and d. above are posted on the District's website within 5 days after adoption.

Section 4. Effective Date. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 5th DAY OF AUGUST, 2019.

ATTEST:

**MIRA LAGO WEST COMMUNITY
DEVELOPMENT DISTRICT**

By: _____

By: _____

Name: _____
Assistant Secretary

Name: _____
Chair of the Board of Supervisors

Exhibit A: Fiscal Year 2019-2020 Budget

Tab 7

RESOLUTION 2019-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE MIRA LAGO WEST COMMUNITY DEVELOPMENT DISTRICT IMPOSING SPECIAL ASSESSMENTS; PROVIDING FOR COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS; ADOPTING AND CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENT OF 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 Hillsborough County, Florida (the "County"); and

WHEREAS, the District owns and operates various infrastructure improvements and provides certain services in accordance with 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 for fiscal year 2019/2020 ("Operations and Maintenance Budget"), attached hereto as **Exhibit "A"** and incorporated as a material part of this Resolution by this reference; and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance services and facilities provided by the District as described in the District's Operations and Maintenance 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 County Tax Roll and collected by the County Tax Collector ("Uniform Method"); and

WHEREAS, the District has, by resolution and public notice, previously evidenced its intention to utilize the Uniform Method; and

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

WHEREAS, it is in the best interests of the District to proceed with the imposition of the special assessments on all assessable lands for operations and maintenance in the amount contained in the Operations and Maintenance Budget; and

WHEREAS, the District desires to levy and collect special assessments reflecting each parcel's portion of the District's Operations and Maintenance Budget; and

WHEREAS, it is in the best interests of the District to adopt the Assessment Roll of the 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 a portion of the Assessment Roll in **Exhibit "B"** to the 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 the property certified to the 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"** confer a special and peculiar benefit to the lands within the District, which benefits exceed or equal the costs of the assessments. The allocation of the costs to the specially benefited lands is shown in **Exhibits "A"** and **"B"**.

SECTION 2. ASSESSMENT IMPOSITION. Pursuant to Chapter 190 of the Florida Statutes, and using 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 benefited lands within the District 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 DUE DATE.

A. Uniform Method Assessments. The collection of the previously

levied debt service assessments and operation and maintenance special assessments on a portion of the 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. Direct Bill Assessments. The annual installment for the previously levied debt service assessments, and the annual operations and maintenance assessments, on a portion of the undeveloped and unplatted lands will be collected directly by the District in accordance with Florida law, as set forth in **Exhibits “A” and “B.”** Assessments directly collected by the District are due in full on December 1, 2019; provided, however, that, to the extent permitted by law, the assessments due may be paid in several partial, deferred payments and according to the following schedule: 50% due no later than December 1, 2019, 25% due no later than February 1, 2020 and 25% due no later than May 1, 2020. In the event that an assessment payment is not made in accordance with the schedule stated above, the whole assessment – including any remaining partial, deferred payments for Fiscal Year 2019/2020, as well as any future installments of special assessments securing debt service – shall immediately become due and payable; shall accrue interest, penalties in the amount of one percent (1%) per month, and all costs of collection and enforcement; and shall either be enforced pursuant to a foreclosure action, or, at the District’s sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. Any prejudgment interest on delinquent assessments shall accrue at the applicable rate of any bonds or other debt instruments secured by the special assessments, or, in the case of operations and maintenance assessments, at the applicable statutory prejudgment interest rate. In the event an assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings pursuant to Chapter 170 of the Florida Statutes or other applicable law to collect and enforce the whole assessment, as set forth herein.

C. 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. The District certifies all assessments for debt service and operations and maintenance for collection pursuant to Chapters 190 and 197, Florida Statutes. All assessments collected by the County Tax Collector shall be due and payable as provided in Chapter 197, Florida Statutes.

SECTION 4. ASSESSMENT ROLL. The District's Assessment Roll, attached to this Resolution as **Exhibit “B”**, is hereby certified and adopted.

SECTION 5. ASSESSMENT ROLL AMENDMENT. The District Manager shall keep apprised of all updates made to the Hillsborough County property roll by the County

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. After any amendment of the Assessment Roll, the District Manager shall file the updates to the tax roll 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 5th DAY OF AUGUST, 2019.

ATTEST:

**MIRA LAGO WEST COMMUNITY
DEVELOPMENT DISTRICT**

By: _____

By: _____

Name: _____
Assistant Secretary

Name: _____
Chair of the Board of Supervisors

Exhibit "A" – Fiscal Year 2019/2020 Budget
Exhibit "B" – District Assessment Lien Roll
Assessment Roll (Uniform Method)
Assessment Roll (Direct Collect)

Tab 8

RESOLUTION 2019-06

A RESOLUTION OF THE MIRA LAGO WEST COMMUNITY DEVELOPMENT DISTRICT ADOPTING THE ANNUAL MEETING SCHEDULE FOR FISCAL YEAR 2019/2020

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 2019/2020 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 2019/2020 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 5th DAY OF AUGUST, 2019.

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 2019/2020**

December 2, 2019

March 2, 2020

June 1, 2020

August 3, 2020

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

Tab 9

**Mira Lago West
Community Development District**

ANNUAL FINANCIAL REPORT

September 30, 2018

**Mira Lago West Community Development District
ANNUAL FINANCIAL REPORT**

September 30, 2018

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Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

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Fort Pierce, Florida 34950

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FAX: 772/468-9278

REPORT OF INDEPENDENT AUDITORS

To the Board of Supervisors
Mira Lago West Community Development District
Hillsborough County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Mira Lago West Community Development District as of and for the year ended September 30, 2018, and the related notes to financial statements as listed in the table of contents, and the notes to financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Fort Pierce / Stuart

To the Board of Supervisors
Mira Lago West Community Development District

Opinion

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, and each major fund of Mira Lago West Community Development District as of September 30, 2018, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated June 18, 2019 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations and contracts.

The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Mira Lago West Community Development District's internal control over financial reporting and compliance.

*Berger Toombs Elam
Gaines & Frank*

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

June 18, 2019

**Mira Lago West Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2018**

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

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

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

**Mira Lago West Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2018**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

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

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

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

Financial Highlights

The following are the highlights of financial activity for the year ended September 30, 2018:

- ◆ The District's total liabilities exceeded total assets and deferred outflows of resources by \$(1,067,323) (net position). Net investment in capital assets for the District was \$(212,517). Restricted net position was \$34,226.
- ◆ Governmental activities revenues totaled \$438,074 while governmental activities expenses totaled \$542,890.

**Mira Lago West Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2018**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District

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

Net Position

	Governmental Activities	
	2018	2017
Current assets	\$ 172,553	\$ 203,030
Restricted assets	161,315	160,368
Capital assets	2,016,098	2,212,127
Total Assets	<u>2,349,966</u>	<u>2,575,525</u>
Deferred Outflows of Resources		
Deferred Amount of Refunding	<u>103,040</u>	<u>108,928</u>
Current liabilities	200,329	191,960
Non-current liabilities	<u>3,320,000</u>	<u>3,455,000</u>
Total Liabilities	<u>3,520,329</u>	<u>3,646,960</u>
Net Position		
Net investment in capital assets	(212,517)	(100,718)
Restricted for debt service	34,226	31,064
Unrestricted	<u>(889,032)</u>	<u>(892,853)</u>
Total Net Position	<u>\$ (1,067,323)</u>	<u>\$ (962,507)</u>

The decrease in current assets is the result of expenditures in excess of revenues at the fund level.

The decrease in capital assets and net investment in capital assets is related to current year depreciation.

The decrease in noncurrent liabilities is the result of current year principal payments.

**Mira Lago West Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2018**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District (Continued)

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

Change In Net Position

	Governmental Activities	
	2018	2017
Program Revenues		
Charges for services	\$ 437,509	\$ 437,416
General Revenues		
Investment earnings	565	424
Total Revenues	<u>438,074</u>	<u>437,840</u>
Expenses		
General government	80,906	78,486
Physical environment	312,919	259,310
Interest on long-term debt	149,065	154,357
Total Expenses	<u>542,890</u>	<u>492,153</u>
Change in Net Position	(104,816)	(54,313)
Net Position - Beginning of Year	<u>(962,507)</u>	<u>(908,194)</u>
Net Position - End of Year	<u>\$ (1,067,323)</u>	<u>\$ (962,507)</u>

The increase in physical environment expense is related to a large pond restoration project in the current year.

**Mira Lago West Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2018**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Capital Assets Activity

The following schedule provides a summary of the District's capital assets as of September 30, 2018 and 2017:

	Governmental Activities	
	2018	2017
Land and improvements	\$ 3,179,885	\$ 3,179,885
Improvements other than building	925,886	925,886
Equipment	24,800	24,800
Less: accumulated depreciation	(2,114,473)	(1,918,444)
Governmental Activities Capital Assets	\$ 2,016,098	\$ 2,212,127

The activity for the year consisted of \$196,029 in depreciation.

General Fund Budgetary Highlights

Actual governmental expenditures were more than budgeted amounts primarily due to greater contingency expenditures than anticipated.

There were no amendments to the budget in the current year.

Debt Management

Governmental Activities debt includes the following:

- ◆ In April 2016, the District issued \$3,710,000 of Capital Improvement Revenue Refunding Bonds Series 2016 maturing in May 2036. The Bonds were issued to refinance the Series 2005 Capital Improvement Revenue Bonds. The balance outstanding at September 30, 2018 was \$3,455,000. More detailed information about the District's debt is presented in the accompanying notes to the financial statements.

**Mira Lago West Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2018**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Economic Factors and Next Year's Budget

Mira Lago West Community Development District does not expect any economic factors to have any significant effect on the financial position or results of operations of the District in fiscal year 2019.

Request for Information

The financial report is designed to provide a general overview of Mira Lago West Community Development District's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Mira Lago West Community Development District's Finance Department at 12750 Citrus Park Lane, Suite 115, Tampa, Florida 33625.

Mira Lago West Community Development District
STATEMENT OF NET POSITION
September 30, 2018

	Governmental Activities
ASSETS	
Current Assets	
Cash	\$ 162,001
Prepaid expenses and deposits	10,552
Total Current Assets	172,553
Non-Current Assets	
Restricted Assets	
Investments	161,315
Capital Assets, Being Depreciated	
Land and improvements	3,179,885
Improvements other than buildings	925,886
Equipment	24,800
Less: accumulated depreciation	(2,114,473)
Total Non-Current Assets	2,177,413
Total Assets	2,349,966
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred amount of refunding	103,040
 LIABILITIES	
Current Liabilities	
Accounts payable and accrued expenses	6,466
Bonds payable	135,000
Accrued interest payable	58,863
Total Current Liabilities	200,329
Non-Current Liabilities	
Bonds payable	3,320,000
Total Liabilities	3,520,329
 NET POSITION	
Net investment in capital assets	(212,517)
Restricted for debt service	34,226
Unrestricted	(889,032)
Total Net Position	\$ (1,067,323)

See accompanying notes to financial statements.

Mira Lago West Community Development District
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2018

Functions/Programs	Expenses	Program Revenues Charges for Services	Net (Expenses) Revenues and Changes in Net Position Governmental Activities
Governmental Activities			
General government	\$ (80,906)	\$ 66,116	\$ (14,790)
Physical environment	(312,919)	95,521	(217,398)
Interest on long-term debt	(149,065)	275,872	126,807
Total Governmental Activities	\$ (542,890)	\$ 437,509	(105,381)
	General Revenues		
	Investment income		565
	Changes in Net Position		(104,816)
	Net Position - Beginning of Year		(962,507)
	Net Position - End of Year		\$ (1,067,323)

See accompanying notes to financial statements.

Mira Lago West Community Development District
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2018

	<u>General</u>	<u>Debt Service</u>	<u>Total Governmental Funds</u>
ASSETS			
Cash	\$ 162,001	\$ -	\$ 162,001
Prepaid expenses and deposits	10,552	-	10,552
Restricted assets			
Investments, at fair value	-	161,315	161,315
Total Assets	<u>\$ 172,553</u>	<u>\$ 161,315</u>	<u>\$ 333,868</u>
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable and accrued expenses	<u>\$ 6,466</u>	<u>\$ -</u>	<u>\$ 6,466</u>
FUND BALANCES			
Nonspendable - prepaid expenses and deposits	10,552	-	10,552
Restricted:			
Debt service	-	161,315	161,315
Unassigned	<u>155,535</u>	<u>-</u>	<u>155,535</u>
Total Fund Balances	<u>166,087</u>	<u>161,315</u>	<u>327,402</u>
Total Liabilities and Fund Balances	<u>\$ 172,553</u>	<u>\$ 161,315</u>	<u>\$ 333,868</u>

See accompanying notes to financial statements.

**Mira Lago West Community Development District
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
September 30, 2018**

Total Governmental Fund Balances		\$ 327,402
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets, land and improvements (\$3,179,885), improvements other than buildings (\$925,886), and equipment (\$24,800), net of accumulated depreciation \$(2,114,473) used in governmental activities are not financial resources, and therefore, are not reported in the funds.		2,016,098
Long-term liabilities, bonds payable are not due and payable in the current period, and therefore, are not reported in the funds.		(3,455,000)
Deferred amount on refunding is not a current financial use and therefore, is not reported in the funds.		103,040
Accrued interest expense for long-term debt is not a current financial use, and therefore, is not reported in the funds.		<u>(58,863)</u>
Net Position of Governmental Activities		<u><u>\$ (1,067,323)</u></u>

See accompanying notes to financial statements.

Mira Lago West Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – GOVERNMENTAL FUNDS
For the Year Ended September 30, 2018

	<u>General</u>	<u>Debt Service</u>	<u>Total Governmental Funds</u>
Revenues			
Special assessments	\$ 161,637	\$ 275,872	\$ 437,509
Investment income	98	467	565
	<u>161,735</u>	<u>276,339</u>	<u>438,074</u>
Total Revenues			
Expenditures			
Current			
General government	80,906	-	80,906
Physical environment	116,890	-	116,890
Debt service			
Principal	-	130,000	130,000
Interest	-	145,392	145,392
	<u>197,796</u>	<u>275,392</u>	<u>473,188</u>
Total Expenditures			
Net Change in Fund Balance	(36,061)	947	(35,114)
Fund Balances - Beginning of Year	<u>202,148</u>	<u>160,368</u>	<u>362,516</u>
Fund Balances - End of Year	<u>\$ 166,087</u>	<u>\$ 161,315</u>	<u>\$ 327,402</u>

See accompanying notes to financial statements.

Mira Lago West Community Development District
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2018

Net Change in Fund Balances - Total Governmental Funds	\$ (35,114)
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Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets are allocated over their estimated useful lives as depreciation expense. This is the current year depreciation.	(196,029)
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Bond principal payments are reported as an expenditure at the fund level, but are reported as a decrease to a liability at the government-wide level.	130,000
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The deferred amount of refunding is treated as a deferred outflow at the government-wide level and amortized as interest over the life of the bond. This is the amount of amortization in the current year.	(5,888)
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In the Statement of Activities, interest is accrued on outstanding bonds; whereas at the governmental funds level, interest expenditures are reported when due. This is the change in accrued interest in the current period.	<u>2,215</u>
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Change in Net Position of Governmental Activities	<u><u>\$ (104,816)</u></u>
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See accompanying notes to financial statements.

Mira Lago West Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES – BUDGET AND ACTUAL – GENERAL FUND
For the Year Ended September 30, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues				
Special assessments	\$ 159,900	\$ 159,900	\$ 161,637	\$ 1,737
Investment income	-	-	98	98
Total Revenues	<u>159,900</u>	<u>159,900</u>	<u>161,735</u>	<u>1,835</u>
Expenditures				
Current				
General government	72,775	72,775	80,906	(8,131)
Physical environment	87,125	87,125	116,890	(29,765)
Total Expenditures	<u>159,900</u>	<u>159,900</u>	<u>197,796</u>	<u>(37,896)</u>
Net Change in Fund Balances	-	-	(36,061)	(36,061)
Fund Balances - Beginning of Year	-	-	202,148	202,148
Fund Balances - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 166,087</u>	<u>\$ 166,087</u>

See accompanying notes to financial statements.

Mira Lago West Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2018

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

1. Reporting Entity

The District was established on December 21, 2004, pursuant to the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, as amended (the "Act"), by Hillsborough County Ordinance #04-49 as a Community Development District. The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of the infrastructure necessary for community development within its jurisdiction. The District is authorized to issue bonds for the purpose, among others, of financing, funding, planning, establishing, acquiring, constructing district roads, landscaping, and other basic infrastructure projects within or outside the boundaries of the Mira Lago West Community Development District. The District is governed by a five member Board of Supervisors who are elected on an at large basis by resident electors of the District. The District operates within the criteria established by Chapter 190.

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

Based upon the application of the above-mentioned criteria as set forth by the Governmental Accounting Standards Board, the District has identified no component units.

2. Measurement Focus and Basis of Accounting

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

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

Mira Lago West Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2018

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

a. Government-wide Financial Statements

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

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

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

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

b. Fund Financial Statements

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

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

Mira Lago West Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2018

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds

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

The District has various policies governing the fund balance classifications.

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

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

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

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

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

Mira Lago West Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2018

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds (Continued)

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

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

Under the current financial resources measurement focus, only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered to be a measure of “available spendable resources”. Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of “available spendable resources” during a period.

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

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

Debt service expenditures are recorded only when payment is due.

3. Basis of Presentation

a. Governmental Major Funds

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

Mira Lago West Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2018

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Basis of Presentation (Continued)

a. Governmental Major Funds (Continued)

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

b. Non-current Governmental Assets/Liabilities

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

4. Assets, Liabilities, and Net Position or Equity

a. Cash and Investments

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

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

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

Mira Lago West Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2018

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

a. Cash and Investments (Continued)

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

b. Restricted Net Position

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

c. Capital Assets

Capital assets, which include buildings, infrastructure, and construction in progress, are reported in the governmental activities column.

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

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

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

Depreciation of capital assets is computed and recorded by utilizing the straight-line method. Estimated useful lives of the various classes of depreciable capital assets range from 5 to 25 years.

d. Budgets

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

**Mira Lago West Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2018**

NOTE B – CASH AND INVESTMENTS

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

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a formal deposit policy for custodial credit risk; however, they follow the provisions of Chapter 280, Florida Statutes regarding deposits and investments. As of September 30, 2018, the District's bank balance was \$170,115 and the carrying value was \$162,001. Exposure to custodial credit risk was as follows. The District maintains all deposits in a qualified public depository in accordance with the provisions of Chapter 280, Florida Statutes, which means that all deposits are fully insured by Federal Depositors Insurance or collateralized under Chapter 280, Florida Statutes.

As of September 30, 2018, the District had the following investments and maturities:

Investment	Maturities	Cost Value
U S Bank Managed Money Market	N/A	\$ 161,315

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

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

The managed money market fund is considered a mutual fund asset type for applying the criteria noted in the paragraph above and is considered a level 1 asset.

Interest Rate Risk

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

Mira Lago West Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2018

NOTE B – CASH AND INVESTMENTS (CONTINUED)

Credit Risk

The District's investments in money markets and government loans are limited by state statutory requirements and bond compliance. The District has no investment policy that would further limit its investment choices.

Concentration of Credit Risk

The District places no limit on the amount it may invest in any one fund. The investments in Managed Money Markets are 100% of the District's total investments.

The types of deposits and investments and their level of risk exposure as of September 30, 2018 were typical of these items during the fiscal year then ended. The District considers any decline in fair value for certain investments to be temporary.

NOTE C – CAPITAL ASSETS

Capital Asset activity for the year ended September 30, 2018 was as follows:

	Balance October 1, 2017	Additions	Disposals	Balance September 30, 2018
Governmental activities:				
Capital assets, being depreciated:				
Land and Improvements	\$ 3,179,885	\$ -	\$ -	\$ 3,179,885
Improvements other than buildings	925,886	-	-	925,886
Equipment	24,800	-	-	24,800
Total Capital Assets, Being Depreciated	<u>4,130,571</u>	<u>-</u>	<u>-</u>	<u>4,130,571</u>
Less accumulated depreciation for:				
Land and Improvements	(1,535,885)	(158,994)	-	(1,694,879)
Improvements other than buildings	(357,759)	(37,035)	-	(394,794)
Equipment	(24,800)	-	-	(24,800)
Total Accumulated Depreciation	<u>(1,918,444)</u>	<u>(196,029)</u>	<u>-</u>	<u>(2,114,473)</u>
Total Capital Assets Depreciated, Net	<u>2,212,127</u>	<u>(196,029)</u>	<u>-</u>	<u>2,016,098</u>
Governmental Activities Capital Assets	<u>\$ 2,212,127</u>	<u>\$ (196,029)</u>	<u>\$ -</u>	<u>\$ 2,016,098</u>

Current year depreciation of \$196,029 was charged to physical environment.

Mira Lago West Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2018

NOTE D – LONG-TERM DEBT

Long-term debt is comprised of the following:

Capital Improvement Revenue Refunding Bonds – Series 2016

In April 2016, the District refunded the Series 2005 bond and issued \$3,710,000 Capital Improvement Revenues Refunding Bonds, Series 2016, due on May 1, 2036 with a fixed interest rate of 4%. The Bonds are issued to refinance the debt issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is to be paid semiannually on each May 1 and November 1.

Changes in long-term liability activity for the fiscal year ended September 30, 2018 were as follows:

	Balance October 1, 2017	Additions	Reductions	Balance September 30, 2018
Governmental Activities Series 2016	\$ 3,585,000	\$ -	\$ (130,000)	\$ 3,455,000

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2018 are as follows:

Year Ending September 30,	Principal	Interest	Total
2019	\$ 135,000	\$ 140,119	\$ 275,119
2020	140,000	135,013	275,013
2021	145,000	128,967	273,967
2022	150,000	123,086	273,086
2023	155,000	117,003	272,003
2024-2028	880,000	485,777	1,365,777
2029-2033	1,085,000	290,717	1,375,717
2034-2036	765,000	62,891	827,891
Totals	\$ 3,455,000	\$ 1,483,573	\$ 4,938,573

**Mira Lago West Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2018**

NOTE D – LONG-TERM DEBT (CONTINUED)

Significant Bond Resolution Terms and Covenants

The bonds are subject to redemption at the option of the District prior to maturity. The bonds are also subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occur as outlined in the Bond Indenture.

The Bond Indenture established certain amounts be maintained in a reserve account. In addition, the Bond Indenture has certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2018.

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

CAPITAL IMPROVEMENT REVENUE REFUNDING BONDS, SERIES 2016

Reserve Fund – The 2016 Reserve Account is funded from the proceeds of the Series 2016 Bonds in an amount equal to a certain 25 percent of the maximum annual debt service requirement of the 2016 bonds. Monies held in the reserve accounts will be used only for the purposes established in the Trust Indenture.

	<u>Capital Improvement Bonds</u>	
	Reserve Balance	Reserve Requirement
Series 2016 Capital Improvement Revenue Refunding Bonds	\$ 68,226	\$ 68,183

NOTE E – SPECIAL ASSESSMENT REVENUES

Assessments are non-ad valorem assessments on benefited property within the District. Operation and Maintenance Assessments are based upon adopted budget and levied annually at a public hearing by the District. Debt Service Assessments are levied when bonds are issued and collected annually. The District may collect assessments directly or utilize the uniform method of collections (Chapter 197.3632, Florida Statutes). Direct collected assessments are due as determined by annual assessment resolution adopted by the Board of Supervisors. Assessments collected under the uniform method are due and payable on November 1 or as soon as the assessment roll is certified and delivered to the Tax Collector. Per Section 197.162, Florida Statutes discounts are allowed for early payment at the rate of 4% in November, 3% in December, 2% in January, and 1% in February. Taxes paid in March are without discount.

Mira Lago West Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2018

NOTE F – MANAGEMENT AGREEMENTS

The District has contracted with a management company to perform management services, which include financial and accounting services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, computer and other administrative costs.

NOTE G – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the cost of these risks, coverage may not extend to all situations. The District has not filed any claims under this commercial coverage during the last three years.



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Gaines & Frank

Certified Public Accountants PL

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

To the Board of Supervisors
Mira Lago West Community Development District
Hillsborough County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Mira Lago West Community Development District, as of and for the year ended September 30, 2018, and the related notes to the financial statements, and have issued our report thereon dated June 18, 2019.

Internal Control Over Financial Reporting

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

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

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

Board of Supervisors
Mira Lago West Community Development District

Compliance and Other Matters

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

Purpose of this Report

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



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

June 18, 2019



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

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MANAGEMENT LETTER

To the Board of Supervisors
Mira Lago West Community Development District
Hillsborough County, Florida

Report on the Financial Statements

We have audited the financial statements of the Mira Lago West Community Development District as of and for the year ended September 30, 2018, and have issued our report thereon dated June 18, 2019.

Auditor's Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and our Independent Auditor's Report on an examination conducted in accordance with *AICPA Professionals Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 18, 2019, should be considered in conjunction with this management letter.

Prior Audit Findings

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

Financial Condition and Management

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

Fort Pierce / Stuart

To the Board of Supervisors
Mira Lago West Community Development District

Pursuant to Sections 10.554(1)(i)5.c. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for Mira Lago West Community Development District. It is management's responsibility to monitor the Mira Lago West Community Development District's financial condition; our financial condition assessment was based in part on the representations made by management and the review of the financial information provided by the same as of September 30, 2018.

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

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did note the following finding.

2018-01

Finding: The actual expenditures in the General Fund exceeded the budget which is a violation of Section 189.016, Florida Statutes.

Response: Management will review spending to ensure that expenditures do not exceed appropriations in the future.

Purpose of this Letter

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

*Berger Toombs Elam
Gaines & Frank*

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

June 18, 2019



Berger, Toombs, Elam,
Gaines & Frank

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

To the Board of Supervisors
Mira Lago West Community Development District
Hillsborough County, Florida

We have examined Mira Lago West Community Development District's compliance with Section 218.415, Florida Statutes during the year ended September 30, 2018. Management is responsible for Mira Lago West Community Development District's compliance with those requirements. Our responsibility is to express an opinion on Mira Lago West Community Development District's compliance based on our examination.

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

In our opinion, Mira Lago West Community Development District complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2018.

*Berger Toombs Elam
Gaines & Frank*

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

June 18, 2019

Tab 10

CONTRACT FOR PROFESSIONAL TECHNOLOGY SERVICES

DATE: August 5, 2019

BETWEEN: **RIZZETTA TECHNOLOGY SERVICES, LLC.**
3434 Colwell Avenue
Suite 200
Tampa, Florida 33614

(Hereinafter referred to as "**Consultant**")

AND: **MIRA LAGO WEST COMMUNITY DEVELOPMENT DISTRICT**
9428 Camden Field Park Way
Riverview, Florida 33578

(Hereinafter referred to as "**District**," and together with Consultant, the "**Parties**.")

PURPOSE; SCOPE OF SERVICES:

- I. The purpose of this contract for technology services (hereinafter referred to as "**Contract**") is for the Consultant to provide professional technology services to the District pursuant to Chapter 189.069, Florida Statutes. A brief description of these services is provided below, and a detailed description is provided in **Exhibit A** to this Contract.

A. ONE-TIME SERVICES. The Consultant shall provide the following One-Time Services to the District pursuant to this Contract:

- i. **Website Development** - Consultant shall provide all required content to a third party responsible for design and implementation of a website for the District to comply with Florida law, including, but not limited to, Chapter 189.069, Florida Statutes, requiring that special districts operate and maintain an official internet website. Details of the required content are shown in **Exhibit A**. Consultant shall secure and register a domain name in the District's name, which the domain shall be owned by the District, for purposes of establishing the website.

- ii. **E-mail Set-up** - Consultant shall establish and register a domain name in the District's name for purposes of setting up and creating individual e-mail addresses for supervisors, staff or employees as designated by the District. Said domain name shall be owned by the District.

B. STANDARD ON-GOING SERVICES. The Consultant shall provide the following Standard On-Going Services on a monthly basis to the District pursuant to this Contract:

- i. **Website Compliance and Management** - Consultant shall be responsible for ensuring District's on-going compliance with Florida law, including, but not limited to, Chapter 189.069, Florida Statutes, requiring that special districts operate and maintain an official internet web site throughout the term of this Contract. Consultant shall maintain the domain for the District. Consultant will manage the website maintenance contract provider and ensure they are meeting the requirements of the contract with the District. Consultant will provide the website maintenance provider with documents and updated content as required in accordance with Chapter 189.0069 Florida Statutes.
- ii. **E-mail** - Consultant shall provide services including ongoing management of e-mail accounts, hosting and backup in compliance with all applicable laws, including public records law and public records retention.

II. ADDITIONAL SERVICES. In addition to the One-Time and Standard On-Going Services described above, or in any addendum executed between the Parties, the District may, from time to time, require additional services from the Consultant. Any services not specifically provided for in the scope of services above as well as any changes in the scope requested by the District, will be considered additional services. If any additional services are required or requested, the Consultant will provide a detailed description of these services and fees for such services to the District for approval prior to beginning any additional services. The Consultant shall undertake the additional services after the District has issued its written approval of the description and fees for such services to the Consultant.

III. LITIGATION SUPPORT SERVICES. Upon the District's request, the Consultant shall prepare documentation in response to litigation requests and provide necessary expert testimony in connection with litigation involving the subject matter of this Contract. If the District requires or requests any litigation support services, the Consultant will provide a detailed description of the services and fees for such services to the District for approval prior to beginning any litigation support services. The Consultant shall undertake the litigation support services after the

District has issued its written approval of the description and fees for such services to the Consultant.

IV. TERM. The Consultant's services as provided in this Contract shall commence upon execution of this Contract. This Contract shall automatically renew annually unless terminated pursuant to its terms. The Consultant may change the prices only with the District's written consent.

V. FEES AND EXPENSES; PAYMENT TERMS.

A. FEES AND EXPENSES.

- i. A schedule of fees for the services described in Sections I, II, and III of this Contract is shown in **Exhibit B** to this Contract, which is attached hereto and incorporated herein. The District shall pay the Consultant for the services provided under the terms of this Contract in accordance with the schedule of fees in **Exhibit B**. For purposes of the Consultant's compensation for services provided pursuant to this Contract, the District shall compensate the Consultant only for those services provided under the terms of this Contract. Unless otherwise specified by this Contract, the Consultant will invoice the District for the Consultant's services in advance of each month and in the amounts set forth in **Exhibit B**. The fees for those services which are not being requested at the time this Contract is approved will be provided to the District at such time as those services are required. Payment shall be made by the District within thirty (30) days of receipt of a correctly submitted invoice.
- ii. Fees for the Standard On-Going Services described in this Contract may be negotiated annually by the Parties. Any amendment to Standard On-Going Services fees must comply with the amendment procedure in this Contract and must be reflected in the adopted General Fund Budget of the District. The District's adoption of the General Fund Budget shall not constitute the District's consent for payment of any expenses.
- iii. In the event the District authorizes a change in the scope of services requested, Consultant shall submit, in writing to the District, a request for a fee amendment corresponding to the change in services being requested, if it has not already done so. Any change in the scope of requested services and the corresponding fee amendment shall comply with the amendment procedure in this Contract. Such amendment must be validly executed by the Parties before Consultant is authorized to begin providing services pursuant to the change in scope and the revised fees are adopted.

- iv. For the purposes of this Contract, an out-of-pocket expense is an expense that the Consultant or one of its subcontractors, if applicable, incurs during the performance of the Standard On-Going Services, as provided in this Contract. Such out-of-pocket expenses are included in the fees shown in **Exhibit B**. Out-of-pocket expenses incurred in connection with the performance of Additional Services and Litigation Support Services will be subject to reimbursement at cost. These expenses include, but are not limited to, airfare, mileage, transportation/parking, lodging, postage and copies.
- v. Fees for services to be billed on an hourly basis will be billed at the Consultant's current hourly rates at the time of the execution of this Contract, as set forth in **Exhibit B**. The hourly rate for the services may be amended from time to time pursuant to the amendment procedure in this Contract and in advance of such proposed change. Consultant's current hourly rates are shown in **Exhibit B** to this Contract. Any proposed change shall indicate the new hourly fee for such services.

B. PAYMENT TERMS.

- i. **One-Time Services.** One-Time Services will be billed at fixed fee pursuant to the schedule shown in **Exhibit B**.
- ii. **Standard On-Going Services.** Standard On-Going Services will be billed monthly at a fixed fee pursuant to the schedule shown in **Exhibit B**.
- iii. **Additional Services.** Additional Services will be billed monthly on an hourly basis for the hours incurred at the Consultant's current hourly rate as shown in **Exhibit B**.
- iv. **Litigation Support Services.** Litigation Support Services will be billed monthly on an hourly basis for the hours incurred at the Consultant's current hourly rate as shown in **Exhibit B**.
- v. **Out-of-Pocket expenses.** Out-of-Pocket expenses of the Consultant will be billed monthly as incurred.

All invoices will be due and payable thirty (30) days from the date of invoice pursuant to the Prompt Payment Act, Chapter 218.70 Florida Statutes.

- VI. **SUSPENSION OF SERVICES FOR NON-PAYMENT.** The Consultant shall have the right to suspend services being provided as outlined in this Contract if the District fails to pay Consultant's invoices in a timely manner, which shall be construed as thirty (30) days from date of the invoice or as otherwise provided by

the Prompt Payment Act, Section 218.70 Florida Statutes. Consultant shall notify the District, in writing, at least ten (10) days prior to suspending services.

VII. NON-CONTINGENCY. The payment of fees and expenses, as outlined in this Contract, are not contingent upon any circumstance not specifically outlined in this Contract.

VIII. AMENDMENT. Amendments to, and waivers of, the provisions contained in this Contract may be made only by an instrument in writing that is executed by both the District and the Consultant.

IX. RESPONSIBILITIES.

A. DISTRICT RESPONSIBILITIES. The District shall provide for the timely services of its legal counsel, engineer, and any other consultants, contractors, or employees, as required, for the Consultant to perform the duties outlined in this Contract. Expenses incurred in providing this support shall be the sole responsibility of the District unless specified herein.

B. LIMITATIONS OF RESPONSIBILITIES. To the extent not referenced herein, Consultant shall not be responsible for the acts or omissions of any other contractor, subcontractor, supplier, or of any other individual or entity performing services that are not under the control of the Consultant or its own employees, contractors, subcontractors, agents or related entities. Consultant shall not be liable for any damage that occurs from Acts of God, which are defined as those caused by windstorm, hail, fire, flood, hurricane, freezing, or other similar occurrences of nature.

X. TERMINATION. This Contract may be terminated as follows:

A. By the District for "good cause" immediately which shall include misfeasance, malfeasance, nonfeasance, or dereliction of duties by the Consultant. Termination for "good cause" shall be affected by written notice to Consultant at the address noted herein.

B. By the Consultant for "good cause", immediately which shall include, but is not limited to, failure of the District to timely pay Consultant for services rendered in accordance with the terms set forth in this Contract, malfeasance, nonfeasance, or dereliction of duties by the District, or upon request or demand by the Board, or any member thereof, for Consultant to undertake any action or implement a policy of the Board which Consultant deems unethical, unlawful, or in contradiction of any applicable federal, state, or municipal law or rule. Termination for "good cause" shall be affected by written notice to District at the address noted herein.

- C.** By the Consultant or District, for any reason, upon provision of a minimum of sixty (60) days written notice of termination to the address noted herein.
- D.** Upon any termination, Consultant will be entitled to the total amount of compensation pursuant to the terms of this Contract, through the termination date, but subject to any offsets that the District may have for services not performed. Consultant will make all reasonable effort to provide for an orderly transfer of the domain(s), e-mails, books and records of the District to the District or its designee. Upon termination, the District will continue to own the domain name, e-mail accounts and e-mail and website content.

XI. GENERAL TERMS AND CONDITIONS.

- A.** All invoices are due and payable within thirty (30) days of invoice date, or as otherwise provided by the Florida Prompt Payment Act, Section 218.70. Florida Statutes. Invoices not paid within thirty (30) days of presentation shall be charged interest on the balance due at the maximum legally permissible rate.
- B.** In the event either party is required to take any action to enforce this Contract, the prevailing party shall be entitled to attorney's fees and costs, including fees and costs incurred in determining entitlement to and reasonableness of such fees and costs.
- C.** This Contract shall be interpreted in accordance with and shall be governed by the laws of the State of Florida. Venue for all proceedings shall be in Hillsborough County, Florida.
- E.** In the event that any provision of this Contract shall be determined to be unenforceable or invalid by a Court of Law, such unenforceability or invalidity shall not affect the remaining provisions of the Contract which shall remain in full force and effect.
- D.** The rights and obligations of the District as defined by this Contract shall inure to the benefit of and shall be binding upon the successors and assigns of the District. There shall be no assignment of this Contract by the Consultant.
- E.** The Consultant and its officers, supervisors, staff, and employees shall use due care to protect the property of the District, its residents, and landowners from damage. The Consultant agrees to take steps to repair any damage resulting from the Consultant's activities and work pursuant to the Contract within twenty-four hours (24) hours.
- F.** Dissolution or court declared invalidity of the District shall not relieve the District of compensation due for services theretofore rendered.

XII. INDEMNIFICATION.

A. DISTRICT INDEMNIFICATION. To the extent allowable under applicable law (and only to the extent of the limitations of liability set forth in Section 768.28, Florida Statutes), and except and to the extent caused by the negligence, reckless and/or willful misconduct of the Consultant or persons or entities within Consultants control and direction, the District agrees to indemnify and hold harmless the Consultant and its officers, supervisors, staff, and employees from and against any and all liability, claims, actions, suits, demands, assessments or judgments asserted and any and all losses, liabilities, damages, costs, court costs, and expenses, including attorney's fees, that Consultant may hereafter incur, become responsible for, or be caused to pay out arising out of or relating to the negligent or intentionally wrongful acts or omissions of the District that relates to the subject matter of this Contract. The indemnification provided for herein shall not be deemed exclusive of any other rights to which the Consultant may be entitled and shall continue after the Consultant has ceased to be engaged under this Contract.

CONSULTANT INDEMNIFICATION. The Consultant agrees to indemnify, defend, and hold harmless the District and its officers, supervisors, staff, and employees from and against any and all liability, claims, actions, suits, demands, assessments or judgments asserted and any and all losses, liabilities, damages, costs, court costs, and expenses, including attorney's fees, that the District may hereafter incur, become responsible for, or be caused to pay out arising out of or relating to the negligent, reckless, and/or intentionally wrongful acts or omissions of the Consultant. The indemnification provided for herein shall not be deemed exclusive of any other rights to which the District may be entitled and shall continue after the Consultant has ceased to be engaged under this Contract.

B. SOVEREIGN IMMUNITY; INDEMNIFICATION OBLIGATIONS. Nothing herein shall be construed to limit the District's sovereign immunity limitations of liability as provided in Section 768.28, Florida Statutes, or other applicable law. Indemnification obligations under this Contract shall include the payment of all settlements, judgments, damages, liquidated damages, penalties, forfeitures, back pay awards, court costs, arbitration and/or mediation costs, litigation expenses, attorney fees, and paralegal fees (incurred in court, out of court, on appeal, or in bankruptcy proceedings) as ordered.

XIII. INSURANCE.

- A.** The District shall provide and maintain Public Official Liability and General Liability insurance policies, each in an amount not less than One Million Dollars (\$1,000,000.00) throughout the term of this Contract.
- B.** The Consultant shall provide and maintain the following levels of insurance coverage at all times throughout the term of this Contract:
 - i.** Worker's Compensation Insurance in accordance with the laws of the State of Florida.
 - ii.** General Liability Insurance with the limit of One Million Dollars (\$1,000,000.00) per each occurrence.
 - iii.** Professional Liability Insurance with limit of no less than One Million Dollars (\$1,000,000.00) per each occurrence.
 - iv.** Employment Practices Liability Insurance with limit of Two Million Dollars (\$2,000,000.00) per each occurrence.
 - v.** Comprehensive Automobile Liability Insurance for all vehicles used by the Consultant's staff, whether owned or hired, with a combined single limit of One Million Dollars (\$1,000,000.00).
- C.** Except with respect to Professional Liability and Worker's Compensation insurance policies, the District and its officers, supervisors, staff, and employees will be listed as additional insureds on each insurance policy described above. None of the policies above may be canceled during the term of this Contract (or otherwise cause the District to not be named as an additional insured where applicable) without thirty (30) days written notice to the District. Consultant will furnish the District with a Certificate of Insurance evidencing compliance with this section upon request. Insurance should be from a reputable insurance carrier, licensed to conduct business in the State of Florida.
- D.** If the Consultant fails to secure or maintain the required insurance, the District has the right (without any obligation to do so, however) to secure such required insurance, in which event the Consultant shall pay the cost for that required insurance and shall furnish, upon demand, all information that may be required in connection with the District's obtaining the required insurance.

- XIV. ASSIGNMENT.** Except as provided in this section, neither the District nor the Consultant may assign this Contract or any monies to become due hereunder without the prior written approval of the other. Any assignment attempted to be

made by the Consultant or the District without the prior written approval of the other party is void.

- XV. COMPLIANCE WITH PUBLIC RECORDS LAWS.** Consultant understands and agrees that all documents of any kind provided to the District in connection with this Contract may be public records, and, accordingly, Consultant agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, Florida Statutes. Consultant acknowledges that the designated public records custodian for the District is Rizzetta & Company, Inc. (“Public Records Custodian”). Among other requirements and to the extent applicable by law, the Consultant shall 1) keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes; 3) ensure that public records which are exempt or confidential and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the contract term and following the contract term if the Consultant does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the Contract, transfer to the District, at no cost, all public records in Consultant’s possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by the Consultant, the Consultant shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

IF THE CONSULTANT HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONSULTANT’S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT (813) 514-0400, OR BY EMAIL AT INFO@RIZZETTA.COM, OR BY REGULAR MAIL AT 3434 COLWELL AVENUE, SUITE 200, TAMPA, FLORIDA 33614.

- XVI. NOTICES.** All notices, requests, consents and other communications under this Contract (“**Notices**”) shall be in writing and shall be delivered, mailed by First Class Mail, postage prepaid, or overnight delivery service, to the parties, as follows:

If to the District:	Mira Lago West Community Development District 9428 Camden Field Parkway Riverview, Florida 33578 Attn: District Manager
----------------------------	---

With a copy to: Burr & Forman LLP
201 N. Franklin Street #3200
Tampa, FL 33602
Attn: District Counsel

If to the Consultant: Rizzetta Technology Services, LLC.
3434 Colwell Avenue, Suite 200
Tampa, Florida 33614

Except as otherwise provided in this Contract, any Notice shall be deemed received only upon actual delivery at the address set forth above. Notices delivered after 5:00 p.m. (at the place of delivery) or on a non-business day, shall be deemed received on the next business day. If any time for giving Notice contained in this Contract would otherwise expire on a non-business day, the Notice period shall be extended to the next succeeding business day. Saturdays, Sundays, and legal holidays recognized by the United States Government shall not be regarded as business days. Counsel for the District and counsel for the Consultant may deliver Notice on behalf of the District and the Consultant, respectively. Any party or other person to whom Notices are to be sent or copied may notify the other parties and addressees of any change in name or address to which Notices shall be sent by providing the same on five (5) days written notice to the parties and addressees set forth herein.

- XVII. EFFECTIVE DATE.** This Contract shall become effective upon execution by both the District and the Consultant and shall remain effective until terminated by either the District or the Consultant in accordance with the provisions of this Contract.
- XVIII. HEADINGS FOR CONVENIENCE ONLY.** The descriptive headings in this Contract are for convenience only and shall neither control nor affect the meaning or construction of any of the provisions of this Contract.
- XIX. AGREEMENT; CONFLICTS.** This instrument, together with accompanying **Exhibit A**, shall constitute the final and complete expression of this Contract between the District and the Consultant relating to the subject matter of this Contract. To the extent of any conflict between this instrument and **Exhibit A**, this instrument shall control.
- XX. DEFAULT AND PROTECTION AGAINST THIRD PARTY INTERFERENCE.** A default by either the District or the Consultant under this Contract shall entitle the other to all remedies available at law or in equity, which may include, but not be limited to, the right of damages, injunctive relief, and/or specific performance. The District shall be solely responsible for enforcing its rights under this Contract against any interfering third party. Nothing contained in this Contract shall limit or impair the District's right to protect its rights from interference by a third party to this Contract.

- XXI. THIRD PARTY BENEFICIARIES.** This Contract is solely for the benefit of the District and the Consultant and no right or cause of action shall accrue upon or by reason, to or for the benefit of any third party not a formal party to this Contract. Nothing in this Contract, express or implied, is intended or shall be construed to confer upon any person or corporation other than the District and the Consultant any right, remedy, or claim under or by reason of this Contract or any of the provisions or conditions of this Contract; and all of the provisions, representations, covenants, and conditions contained in this Contract shall inure to the sole benefit of and shall be binding upon the District and the Consultant and their respective representatives, successors, and assigns.
- XXII. COMPLIANCE WITH GOVERNMENTAL REGULATION.** The Consultant shall keep, observe, and perform all requirements of applicable local, State, and Federal laws, rules, regulations, and ordinances. If the Consultant fails to notify the District in writing within five (5) days of the receipt of any notice, order, required to comply notice, or a report of a violation or an alleged violation, made by a local, State, or Federal governmental body or agency or subdivision thereof with respect to the services being rendered under this Contract or any action of the Consultant or any of its agents, servants, employees, or materialmen, or with respect to terms, wages, hours, conditions of employment, safety appliances, or any other requirements applicable to provision of services, or fails to comply with any requirement of such agency within five (5) days after receipt of any such notice, order, request to comply notice, or report of a violation of an alleged violation, the District may terminate this Contract, such termination to be effective immediately upon the giving of notice of termination.
- XXIII. ARM'S LENGTH TRANSACTION.** This Contract has been negotiated fully between the District and the Consultant as an arm's length transaction. The District and the Consultant participated fully in the preparation of this Contract with the assistance of their respective counsel. In the case of a dispute concerning the interpretation of any provision of this Contract, the Parties are deemed to have drafted, chosen, and selected the language, and any doubtful language will not be interpreted or construed against any party.
- XXIV. COUNTERPARTS.** This Contract may be executed in any number of counterparts, each of which when executed and delivered shall be an original; however, all such counterparts together shall constitute, but one and the same instrument.

Therefore, the Consultant and the District each intend to enter this Contract, understand the terms set forth herein, and hereby agree to those terms.

ACCEPTED BY:

RIZZETTA TECHNOLOGY SERVICES, LLC.

BY: _____

PRINTED NAME: William J. Rizzetta

TITLE: Managing Member

DATE: _____

WITNESS: _____
Signature

Print Name

MIRA LAGO WEST COMMUNITY DEVELOPMENT DISTRICT

BY: _____

PRINTED NAME: _____

TITLE: _____

DATE: _____

ATTEST: _____
Secretary/Assistant Secretary
Board of Supervisors

Print Name

**Exhibit A – Scope of Services
Exhibit B – Schedule of Fees**

EXHIBIT A
Scope of Services

ONE-TIME SERVICES: The Consultant shall provide the following One-Time Services to the District pursuant to this Contract.

Website Development - Consultant shall provide all required content to a third party responsible for design and implementation of a website for the District to comply with Florida law, including, but not limited to, Chapter 189.069, Florida Statutes, requiring that special districts operate and maintain an official internet website. Details of the required content are shown in **Exhibit A**. Consultant shall secure and register a domain name in the District's name, which the domain shall be owned by the District, for purposes of establishing the website.

E-mail Set-up - Consultant shall establish and register a domain name in the District's name for purposes of setting up and creating individual e-mail addresses for supervisors, staff or employees as designated by the District. Said domain name shall be owned by the District.

STANDARD ON-GOING SERVICES: The Consultant shall provide the following Standard On-Going Services to the District pursuant to this Contract:

1. **Website Compliance and Management** - Consultant shall be responsible for ensuring District's on-going compliance with Florida law, including, but not limited to, Chapter 189.069, Florida Statutes, requiring that special districts operate and maintain an official internet web site throughout the term of this Contract. Consultant shall maintain the domain for the District. Consultant will manage the website maintenance contract provider and ensure they are meeting the requirements of the contract with the District. Consultant will provide the website maintenance provider with documents and updated content as required in accordance with Chapter 189.0069 Florida Statutes.
2. **E-mail** - Consultant shall provide services including ongoing management of e-mail accounts, hosting and backup in compliance with all applicable laws, including public records law and public records retention.

REQUIRED WEB SITE CONTENT: Pursuant to section 189.016 & 189.069, Florida Statutes, special district web sites will be required to include and make available the following information or documents, which requirements may be changed from time to time and which Consultant shall be responsible for ensuring District compliance associated therewith. Changes to the requirements may be subject to additional fees:

1. The full legal name of the special district.
2. The public purpose of the special district.
3. The name, official address, official e-mail address, and, if applicable, term and

- appointing authority for each member of the governing body of the special district.
4. The fiscal year of the special district.
 5. The full text of the special district's charter, the date of establishment, the establishing entity, and the statute or statutes under which the special district operates, if different from the statute or statutes under which the special district was established. Community development districts may reference chapter 190 as the uniform charter but must include information relating to any grant of special powers.
 6. The mailing address, e-mail address, telephone number, and website uniform resource locator of the special district.
 7. A description of the boundaries or service area of, and the services provided by, the special district.
 8. A listing of all taxes, fees, assessments, or charges imposed and collected by the special district, including the rates or amounts for the fiscal year and the statutory authority for the levy of the tax, fee, assessment, or charge. For purposes of this subparagraph, charges do not include patient charges by a hospital or other health care provider.
 9. The primary contact information for the special district for purposes of communication from the department.
 10. A code of ethics adopted by the special district, if applicable, and a hyperlink to generally applicable ethics provisions.
 11. The budget of the special district and any amendments thereto in accordance with s. 189.016.
 12. Tentative budgets must be posted at least two (2) days before the budget hearing and now remain on District websites for forty-five (45) days.
 13. Final adopted budgets must be posted within thirty (30) days after adoption and now remain on District websites for two (2) years.
 14. Budget amendments must be posted within five (5) days after adoption and now remain on District websites for two (2) years.
 15. The final, complete audit report for the most recent completed fiscal year and audit reports required by law or authorized by the governing body of the special district.
 16. A listing of its regularly scheduled public meetings as required by s. 189.015(1).
 17. The public facilities report, if applicable.
 18. The link to the Department of Financial Services' website as set forth in s. 218.32(1)(g).
 19. At least seven (7) days before each meeting or workshop, the agenda of the event, along with any meeting materials available in an electronic format, excluding confidential and exempt information. The information must remain on the website for at least one (1) year after the event.

LITIGATION SUPPORT SERVICES: Prepare documentation in response to litigation requests and provide necessary expert testimony in connection with litigation involving District issues.

EXHIBIT B
Schedule of Fees

One-Time Services will be billed at a fee pursuant to the following schedule:

Website Development:	Yes _____	No _____	\$ 750.00
Email Set-up:	Yes _____	No _____	\$ 500.00
Total One-Time Services:			\$ _____

Standard On-Going Services will be billed in advance monthly pursuant to the following schedule:

		MONTHLY
Website Compliance and Management:		\$ 100.00
Email (50 GB per user) at \$15.00 per month per account:		
Board Supervisor Account	_____ X \$15.00	\$ _____
Onsite Staff Account	_____ X \$15.00	\$ _____
Miscellaneous Account	_____ X \$15.00	\$ _____
Total Standard On-Going Services:		\$ _____

ADDITIONAL AND LITIGATION SUPPORT SERVICES:

Additional and Litigation Support Services will be billed hourly pursuant to the current hourly rates shown below:

JOB TITLE:	HOURLY RATE:
Managing Partner	\$300.00
Chief Financial Officer	\$250.00
Director	\$225.00
Regional District Manager	\$200.00
Financial Services Manager	\$200.00
Accounting Manager	\$200.00
Regional Licensed Community Association Manager	\$200.00
Systems Administrator	\$200.00
District Manager	\$175.00
Licensed Community Association Manager	\$175.00
Amenity Services Manager	\$175.00
Manager, Field Services	\$175.00
Clubhouse Manager	\$175.00
Senior Field Services Manager	\$150.00
Senior Accountant	\$150.00
Field Services Manager	\$125.00
Community Association Coordinator	\$100.00
Financial Associate	\$100.00
Staff Accountant	\$100.00
Accounting Clerk	\$ 85.00
Administrative Assistant	\$ 85.00

Tab 11

**MIRA LAGO WEST CDD
ADA WEBSITE SERVICES PROPOSAL SUMMARY**

Services	ADASC	Campus Suites	VGlobal Tech	Services Description
New Website Creation (1)	\$2,400.00	\$2,325.00	\$5,250.00	Create ADA compliant website to WCAG 2.1 standards.
Rizzetta Development Assistance	\$750.00	\$750.00	\$750.00	Supply content and materials for website creation and verify Chapter 189 compliance.
Rizzetta Email Set-up	\$500.00	\$500.00	\$500.00	Set-up new emails and transfer over old folders and back up.
One Time Total:	\$3,650.00	\$3,575.00	\$6,500.00	
Quarterly Audits	Included	Included	\$1,600.00	Quarterly audits are required by CDD insurance carrier.
Monthly Audits & Maintenance	\$900.00	Included	\$300.00	Continued accessibility and ongoing compliance support plus 10 hours of additional support.
Annual Maintenance	Included	\$600.00	\$1,440.00	Assure ongoing ADA compliance of website.
Website Hosting & Backups	\$300.00	Included	\$600.00	Website hosting and backups.
PDF Remediation Per Page (2)	\$99.00	\$937.50	Included	
Rizzetta Websites Services	\$1,200.00	\$1,200.00	\$1,200.00	Purchase domain, maintain Chapter 189 compliance and work with and manage website vendor.
Rizzetta Email Services	\$900.00	\$900.00	\$900.00	Email (50 GB per user) at \$15.00 per month per account for 5 accounts.
Estimated Ongoing Annual Total:	\$3,399.00	\$3,637.50	\$6,040.00	
Estimated First Year Total*:	\$7,049.00	\$7,212.50	\$12,540.00	*Deduct \$900 for ADASC which waives the Monthly Audits & Maintenance for the first year.

NOTES:

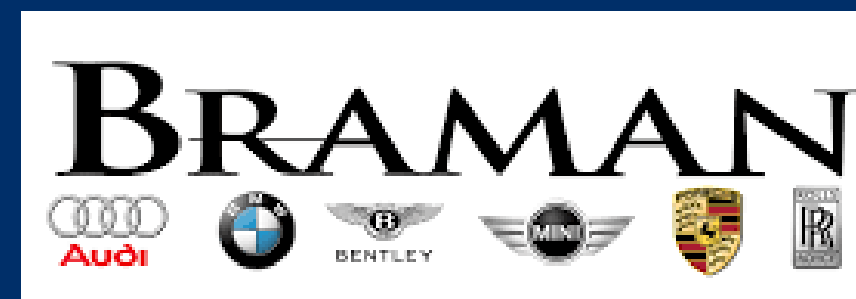
- (1). ADASC includes it in the price, VGlobal Tech includes 2 years of documents and Campus Suites up to 1,500 pages.
- (2). VGlobal Tech is unlimited included in Annual Maintenance. ADASC is \$99 for two years unlimited. Campus Suites will convert up to 750 pages to PDF assessable documents after that \$1.05 to \$1.75 per page.

Mira Lago West

Website Compliance and Accessibility



A Sampling of Our Clients



Dear Mira Lago West CDD Board Members:

Thank you for the chance to present our company, ADA Site Compliance, the leader in website accessibility for Florida's community development districts. We've worked with 200+ CDDs and government entities, and hundreds of businesses, including some of the world's best-known brands. We're confident that our expertise in website and PDF accessibility makes us the right choice for Mira Lago West.

We realize you have a choice when selecting any vendor. We also know that ADA website and PDF accessibility are highly specialized, so it's important for you to understand what sets one company apart from another. Below are a few key facts you should know about us:

1. We have one business – website and PDF accessibility and compliance – and we do it the right way

Since the explosion of ADA website lawsuits two years ago, many companies in fields like web design and SEO are now seeking a new revenue stream in digital accessibility. Many are good marketers but simply lack the skills and knowledge to properly do this work. At ADASC, we have one business: making and keeping our clients' websites and PDFs accessible.

2. Community Development Districts are our specialty – and we have a perfect track record

We have worked with hundreds of special districts in Florida, including more than 200 CDDs. In that time, no ADASC clients who have completed their auditing and remediation have been sued. That's because we do the work the way it must be done and never take shortcuts.

3. We are the experts' experts

Our clients are also the clients of dozens of the world's largest law firms (we're happy to share a list). They continue to refer us those clients because they trust us to serve them well, to manage their risk exposure, and to keep their costs low.

We respectfully urge the board to consider these points in order to get a true apples-to-apples comparison of your options. As litigation continues against CDDs, having a truly accessible website and PDFs will save you time and money. And it's the right thing to do.

We welcome your questions and look forward to serving as your trusted resource for all your accessibility needs.

Sincerely,

The ADA Site Compliance Team

Experience Counts



ADASC is proud to be the trusted partner of 200+ Florida CDDs, their board members, management companies, insurance carriers, and legal counsel.

Districts across Florida turn to us for all their accessibility and compliance needs:

- ✓ Website and PDF remediation
- ✓ Creation of new, ADA-compliant, accessible websites
- ✓ Risk-mitigation in a climate of growing litigation
- ✓ Ongoing maintenance and support of accessibility efforts
- ✓ Website hosting, back-up, and security
- ✓ Training, consulting, and expert advice

We are happy to provide you with references upon request

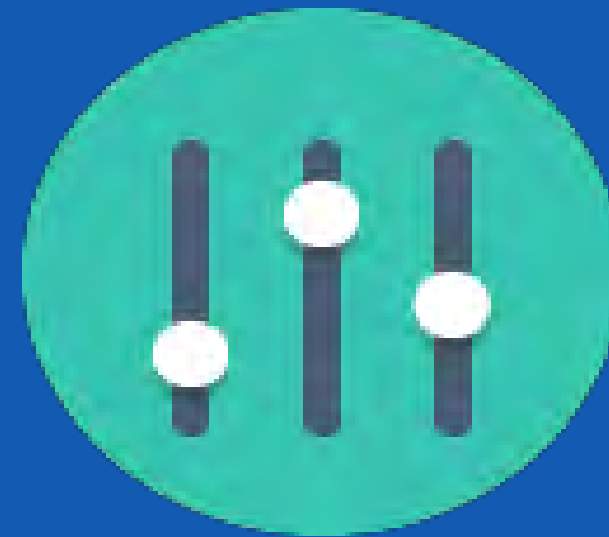


Phase 1: Risk-Mitigation



Compliance Shield

A certificate on your website indicates that you have a compliance plan in place and are taking active steps toward usability for all.



Site Accessibility Policy

A compliance plan details your strides toward access for all and lists alternate contact info for users in need of accommodations.



Compliance Audit Report

A detailed audit report shows the lines of code to be corrected and screen shots and text descriptions of every compliance failure.

Your New, Accessible & Compliant Website

Phase 2

Migration of All Content

Our technical team migrates your current content to a brand new website built to be accessible and compliant.

Phase 3

Quality Assurance

Our compliance team re-tests your new website to ensure that it meets WCAG 2.1 AA-level criteria.



Sample Pages from a District's New, Compliant Website



Waterset Central CDD Welcome Links Documents Information Contacts

[CDD](#) [Election](#) [Finances](#) [HOA](#) [Meetings](#) [Questions](#)

[Services](#)

Search

Waterset Central

Community Development District

Welcome

Welcome to the official website for the Waterset Central Community Development District (the "District"). This website is funded on behalf of the District to serve two major purposes. The first is to comply with Chapter 189.069 of the *Florida Statutes*, which requires each special district to maintain an official internet website. The second is an effort to help educate the general public about the services provided by the District, and to highlight the other agencies involved in the day-to-day operations of the community. These agencies include, but are not limited to the Florida Department of Economic Opportunity, Hillsborough County and the Waterset Central homeowner's association.

Upcoming Events

- October 11, 2018 Meeting Minutes
- November 8, 2018 Revised Final Agenda
- November 8, 2018 Final Agenda
- November 8, 2018 Tentative Agenda
- September 2018 Financial Statement
- August 9, 2018 Meeting Minutes
- October 11, 2018 Final Agenda
- October 11, 2018 Tentative Agenda
- August 2018 Financial Statement
- September 13, 2018 Tentative Agenda

District Administration

The District Manager's responsibilities include:

- Preparation and submittal of a proposed operations and maintenance budgets for Board review and action
- Preparation of contract specifications for District operations, including community appearance, waterway management, street lighting and facilities maintenance
- File all required forms and documents with state and local agencies
- Attend all Board of Supervisor meetings – implement the policies of the Board
- Additional duties as directed by the Board

Rizzetta & Company, Inc.
 9428 Camden Field Parkway
 Riverview, FL 33578
 Joe Roethke
 District Manager
 Ph. 813-533-2950

If you have a concern, please let us know. [Contact us here](#) to report your concern. Certain documents will be in PDF format.

Certain documents will be in PDF format. To view them you may have to [download](#) the latest version of Adobe Reader.

Waterset Central CDD Welcome Links Documents **Information** Contacts

[CDD](#) [Election](#) [Finances](#) [HOA](#) [Meetings](#) [Questions](#)

[Services](#)

Search

Community Development District Overview

The Waterset Central Community Development District ("District") is an independent local unit of, special-purpose government, created pursuant to and existing under the provisions of Chapter 190, *Florida Statutes*, and established by Ordinance 17-25, adopted of the Board of County Commissioners of Hillsborough County, Florida which became effective on October 11th, 2017.

The District currently encompasses approximately four hundred seven (406.567) acres of land located entirely within Hillsborough County, Florida. As a local unit of special-purpose government, the District provides an alternative means for planning, financing, constructing, operating and maintaining various public improvements and community facilities within its jurisdiction.

Upcoming Events

- October 11, 2018 Meeting Minutes
- November 8, 2018 Revised Final Agenda
- November 8, 2018 Final Agenda
- November 8, 2018 Tentative Agenda
- September 2018 Financial Statement
- August 9, 2018 Meeting Minutes
- October 11, 2018 Final Agenda
- October 11, 2018 Tentative Agenda
- August 2018 Financial Statement
- September 13, 2018 Tentative Agenda

Creation of a New, Compliant & Accessible Website



\$2,400 (year 1) * Migration of current site content to new, ADA-compliant format

* Mira Lago West CDD owns 100% of the website

* No annual fee in year one

\$900 (annually) - Continued accessibility and ongoing compliance support as standards change

Includes:

* **20 FREE** hours of annual consulting (a \$5,000 value)

* **FREE** monthly tech audit reports for ongoing maintenance (a \$999 value)

* **Customized Accessibility Policy**

* **ADASC Compliance Shield**

* **No annual fee in year one**

** the pricing above reflects a 20% discount that ADA Site Compliance is pleased to offer to all Egis clients*





PDFs

\$99 for two years of PDF conversion to text/HTML format

Conversion will improve PDF accessibility

Complex document remediation starts at \$1.00

Template creation available to reduce future costs

Hosting

\$300 per year (a \$1,200 value)

Includes the following premium features:

- Active firewall
 - Virus protection
 - SSL certificate
 - Daily file and database backup
 - Disaster recovery
 - Server optimization
- *the pricing above reflects a 20% discount that ADA Site Compliance is pleased to offer to all Egis clients*

Districts Choose ADASC For:

- * Turnkey solutions that provide unmatched convenience
- * Services that don't just meet, but exceed, insurance requirements
- * The most experienced team of experts in our field
- * Our single focus on digital accessibility and compliance
- * The lowest-cost option among legitimate service providers

New, Compliant Website: \$2,400

PDFs: \$99

Hosting & Backup: \$300

Year One Cost: \$2,799



FREE for All Egis Clients

A \$5,999 Value

- * 20 FREE hours of annual website consulting (a \$5,000 value)
- * FREE monthly tech audit reports for ongoing compliance (a \$999 value)



A Word from a Fan



"A big shout out to ADA Site Compliance, which helps businesses and public entities make their websites and PDFs accessible and compliant with the Americans with Disabilities Act. Check out ADA Site Compliance. This is a good thing to have. Compliance is a must..."

- KEVIN O'LEARY A.K.A. "MR. WONDERFUL"
ABC TV'S *SHARK TANK*



ADA Site Compliance

The Website & PDF Accessibility Experts Asked to Present to:



The Trusted Resource for Those That You Trust





Contact Information

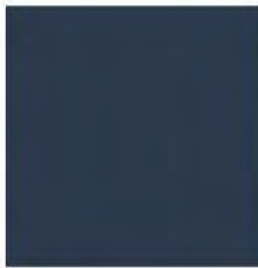
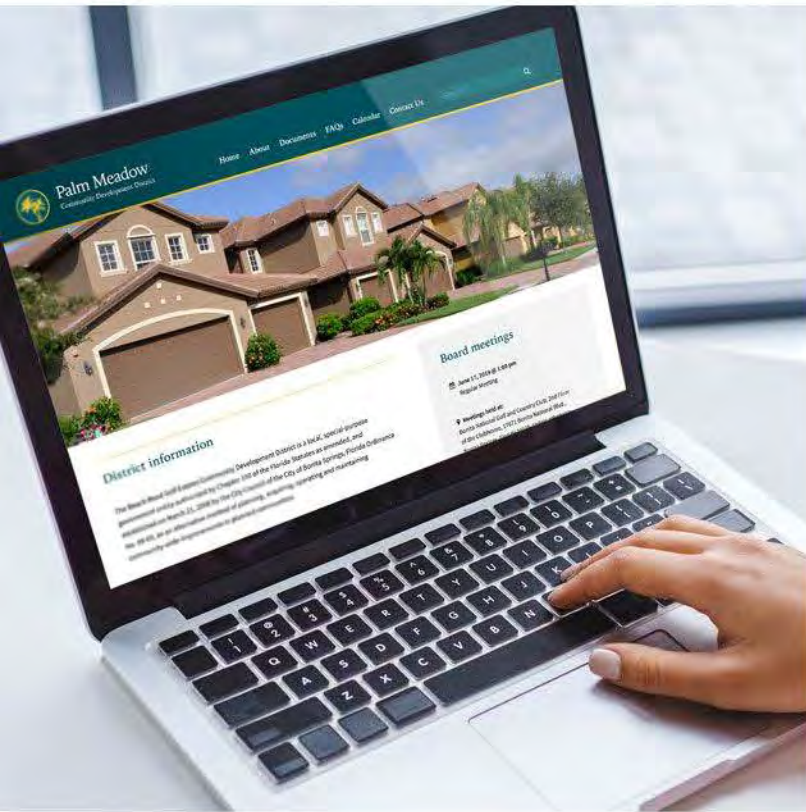


ADA Site Compliance, LLC

Jeremy Horelick, Vice President
(561) 258-9518 Direct

jeremy@AdaSiteCompliance.com

www.AccessibleDistrictWebsites.com



Keeping your community informed. And you compliant.

Mira Lago West Community Development District

Proposal date: 2019-07-08


Proposal ID: 7BA5H-VQ5MR-QNKVK-QAEIY

Pricing.....	2
Services.....	3-5
FAQs.....	6
Statement of work.....	7-8
Terms and conditions.....	9-12



Ted Saul

Director - Digital Communication

 *Certified Specialist*



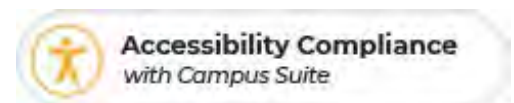
Pricing

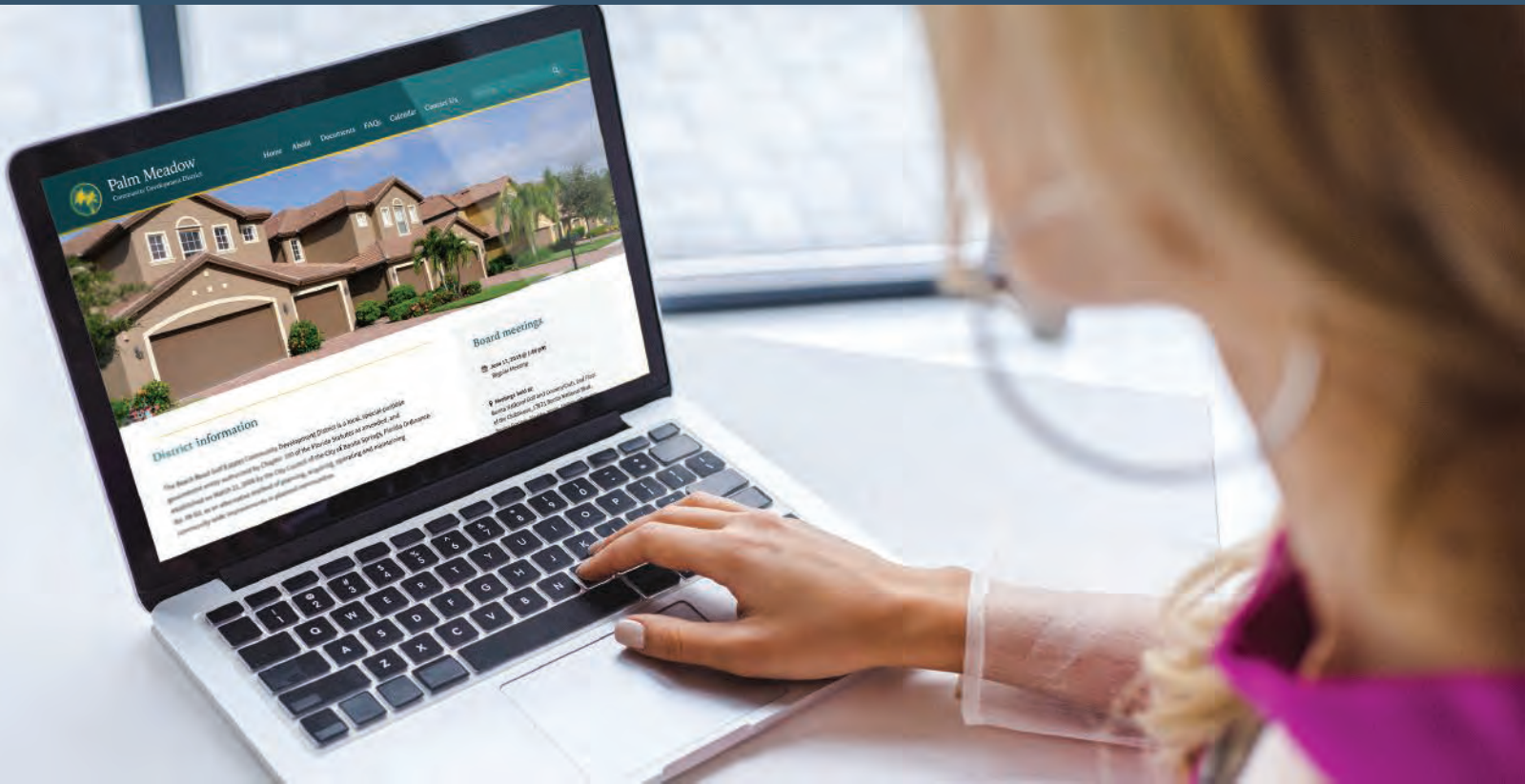
Effective date: 2019-07-15

Implementation	Quantity	Subtotal
On-boarding of ADA Compliant Website and Remediation of Historical Documents <ul style="list-style-type: none">• Migration website pages and present on a staged website for approval• Initial PDF Accessibility Compliance Service for 1500 pages of remediation	1	\$2,325.00
<hr/>		
Annual ongoing services	Quantity	Subtotal
Website services <ul style="list-style-type: none">• Hosting, support and training for users• Website management tools to make updates• Secure certification (https)• Monthly accessibility site reporting, monitoring and error corrections	1	\$600.00
<hr/>		
Ongoing PDF Accessibility Compliance Service <ul style="list-style-type: none">• Remediation of all PDFs stored on your website• Remediation of up to 750 PDF pages• Dashboard for reporting and managing all PDFs• 48-hour turnaround for fixes for board agendas• PDF manager dashboard	750*	\$937.50
<hr/>		
Social Media Manager		Included

*Maximum PDF pages per 12 month period

Total: \$3,862.50





Accountable, compliant communications

Keeping your residents and property owners informed is a big responsibility – one that requires constant diligence. Staying current with the laws that apply to public access to district records, reports and other legal requirements presents a big challenge for many CDD communities.

When it comes to your website and all the web-based documents you are required to publish, they all need to be fully accessible. Florida statutes and federal laws require you and every special district be compliant with ADA (Americans with Disabilities Act) and accessibility regulations.

Keeping it all accessible – and legal

Campus Suite provides the total accessibility solution to keep all your web communications and web documents on the right side of these laws – specifically chapters 189 and 282 of the Florida Statutes.

Designed for districts



Easy-to-update website, hosting and support



Worry-free ADA-compliance, auditing and full reporting



Meets Florida statutes and federal laws

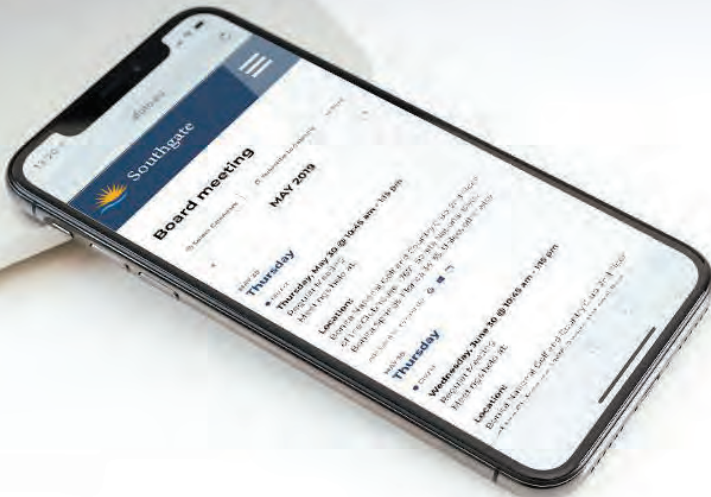


Save CDD board time and money

Keeping your community informed and compliant.



Accessibility Compliance
with Campus Suite



We'll handle all your website and document accessibility.

We take on the responsibility of making and keeping your website fully accessible to people with disabilities. We know what's at stake if your website is not ADA-compliant, so we handle it all – monitoring, reporting, and remediation.

We stand behind our seal of approval.

Each page of your website will have our official certification of a website that meets the required accessibility standards.

A website with all the features your district needs.

Communication is key to success in any organization, and your community development district is no exception. At Campus Suite, we understand the unique communication needs of CDDs and create a comprehensive website that serves as your communication hub.

Your property owners and residents will come to depend on the wealth of information at their fingertips. And your board members, management team and staff will come to rely on the role your website serves in streamlining the critical communications functions you're required by law to provide.

Maintain ADA compliance:

- ✓ Website and documents meet WCAG 2.1 requirements
- ✓ Monthly accessibility scanning audits and reporting
- ✓ In-house team that fixes all of the accessibility errors
- ✓ On-demand PDF remediation (48-hour turnaround)

Your district website features:

- ✓ Professional website design
- ✓ Easy-to-use tools to make updates
- ✓ Total document management
- ✓ Support and training for users
- ✓ Calendar of events
- ✓ Clubhouse and rental scheduling
- ✓ Meeting notices and minutes



A trusted name for compliance.

For over 15 years, Campus Suite has built a reputation helping public schools across the country eliminate communication barriers and improve school community engagement. We do it by creating easy-to-use, affordably priced websites featuring professional design, unmatched customer service, and paving a leadership role in website accessibility.

We've helped districts build web accessibility policies and websites, and even created contingency plans for responding to web issues and complaints from the OCR (U.S. Office for Civil Rights). These include detailed resolution plans when clients need to respond to avoid fines and the negative publicity that sometimes surrounds non-compliance.

Campus Suite has also pioneered educating public institutions about website accessibility by establishing the Website Accessibility Education Center, a valuable resource for website administrators..



**Campus Suite Academy
Website Accessibility Center**

www.campussuite.com/accessibility-center

Frequently asked questions

For PDF service, what is the price per page?

Pricing can range based on the volume of PDFs you have on your website and if it is part of the initial remediation or the on-demand service. The price range is between \$1.05 per page to \$1.75 per page.

What does the PDF scan and remediation process look like?

You'll upload your documents to the dashboard. We are notified and begin setting up the scan. After the fixes are made, we put the documents back onto the dashboard and you are notified. You then put them back to the appropriate location on your website.

What does the ADA managed service process for our website look like?

Our team performs monthly scans of your site utilizing software. Our team then goes through the results and fixes the content-related errors by hand. A report is produced for your records and uploaded to your ADA dashboard. Any outlying issues we may encounter, you will be notified until the issue is resolved.

How long does it take?

For non-urgent doc remediation, we can scan and fix up to 2000 pages per week. We also have urgent services available for an additional fee with a turnaround time of 48 hours.

What standards do you follow for ADA?

We follow WCAG AA 2.1 guidelines

Are there any hidden fees?

No.

How long does it take to build the website?

It depends upon your responsiveness, but generally only a couple of weeks.

Can we change the design of our website?

Our themes are customizable to address your preferences. There are some guardrails in place to help ensure ADA compliance to a degree, but you can select colors, images, etc...

Do your sites offer a calendar?

Yes. This site can be utilized in many different ways. One of which is a calendar to help with your clubhouse availability/rental schedule.

Statement of work

1. **On-boarding of ADA Compliant Website and Remediation of Historical Documents.** Contractor will deliver a functional, responsive, working ADA compliant website that can display content submitted to the Contractor by the District. At a minimum, the website and the documents on the website will:
 1. Comply with the guidelines provided by Web Content Accessibility Guidelines 2.1, as amended and/or replaced by new releases from time to time (“WCAG”);
 2. Contain a website accessibility policy that includes: a commitment to accessibility for persons with disabilities, the accessibility standard used and applied to the website (at a minimum WCAG), and contact information of the District Manager or their designee (email and phone number) in case users encounter any problems;
 3. Display an ADA compliance shield, seal, or certification;
 4. Provide options to create a CDD-branded design (colors, logo, etc...)
 5. Be accessible on modern versions of Internet Explorer, Edge, Mozilla, Safari, and Chrome web browsers and be “mobile friendly” and offer a “mobile version” of the sites content for access from tablets or smart phones.
 6. Be free of any commercial advertising;
 7. Be free of any known spyware, virus, or malware;
 8. Secure certification (https)
 9. Secure cloud hosting with fail-overs
 10. Allow for data backups, and record retention as required by law;
 11. Allow for the display a calendar, reservation request form, and newsletter;
 12. Creation of a dashboard for the District to upload and remove content, manage all documents, manage document remediation, and review reports generated by the Contractor; and
 13. Remediate 1500 pages identified by the District for the new website in an ADA compliant format.*
2. **Maintenance and Management of the Website.**
 1. Contractor will manage and maintain the website;
 2. Remediate in an ADA compliant format new documents (a not to exceed 750 pages per year) uploaded by the District Manager to the document portal;*
 1. For Agenda Packages, the Contractor shall turn around the documents within 2 business days
 3. District shall be responsible for uploading the documents onto the document portal for the website. Upon completion of the remediation services, Contractor shall ensure that the remediated documents are live on the website. Contractor shall ensure that the District only has the ability to upload documents to the document portal (not the ability to make documents go live on the website) or remove documents on the website and cannot alter any other aspect of the website;
 4. Contractor will store all District data, including files, text and parameters; data will be backed-up on a separate storage system at regular intervals; and

5. The ADA compliant website will be on-line at all times unless maintenance or upgrades require it to be unavailable. When maintenance or upgrades require the website to be unavailable, Contractor will provide the District with reasonable advance notice in writing.

3. Monthly Auditing and Remediation Services.

1. Every month Contractor will comprehensively audit the website's compliance with (1) WCAG and (2) any applicable laws, rules, and regulations (including, the Department of Justice);
2. After the audit, Contractor will remediate any web accessibility deficiencies of the website or content on the website; and
3. The Contractor will provide a written report to the District that summarizes the audit and any remediations made.

4. Support Services.

Contractor will supply telephone and/or email support to the District on a reasonable and necessary basis to within business hours – Monday to Friday 9 am to 6 pm EST, exclusive of holidays. The Contractor will provide a listing of detailed hours, holidays, and service availability on their website, and reserves the right to modify the times technical support is available.

*If certain PDFs are not able to be fully remediated, Contractor shall work with the District to create a summary of the content in the PDF and provide contact information if anyone needs reasonable accommodations to access the full content within that PDF.

Website Creation and Management Agreement

This Website Creation and Management Agreement (this “Agreement”) is entered into as of 2019-07-15, between the Mira Lago West Community Development District, whose mailing address is 3434 Colwell Avenue, Tampa, FL 33614 (the “District”) and Innersync Studio, LLC., an Ohio limited liability company (d/b/a Campus Suite), whose mailing address is 752 Dunwoodie Dr., Cincinnati, Ohio 45230 (the “Contractor”).

Background Information:

The District is a local unit of special-purpose government established pursuant to the Uniform Community Development District Act of 1980, as codified in Chapter 190, Florida Statutes. The District is required to have a website and desires to have a website created, regularly updated, managed, inspected, and remediated to ensure compliance with the Americans with Disabilities Act (the “ADA”). The Contractor has the technical expertise to provide the above-mentioned services. The District desires to retain the Contractor to provide services as described in this Agreement.

Operative Provisions:

1. Incorporation of Background Information. The background information stated above is true and correct and by this reference is incorporated as a material part of this Agreement.

2. Scope of Services. The Contractor will perform all work, including all labor, equipment, and supervision necessary to perform the services described in the “Statement of Work” attached hereto as Exhibit A.

3. Term and Renewal. The initial term of this Agreement will be for one year from the date of this Agreement. At the end of the initial term, this Agreement will automatically renew for subsequent one-year terms pursuant to the same price and contract provisions as the initial term, until terminated by either party pursuant to the termination provisions below.

4. Termination.

a. Either party may terminate this Agreement without cause, with an effective termination date of the next scheduled renewal date, by providing at least thirty (30) days written (letter, facsimile, email) notice to the other party prior to the next renewal date.

b. Either party may terminate this Agreement with cause for material breach provided, however, that the terminating party has given the other party at least thirty (30) days written (letter, facsimile, email) of, and

the opportunity to cure the breach.

c. Upon termination of this Agreement:

- i. The Contractor will be entitled to payment for all work and/or services rendered up until the effective termination of this Agreement, subject to whatever claims or off-sets the District may have against the Contractor. If any deposit or advanced payments exceeds these costs, Contractor will refund the appropriate amount to the District.
- ii. The Contractor will provide the District or its designee with all domain names, authorizations, usernames, passwords, and content (including remediated content) in the format in which it was stored on the server, at a cost not to exceed \$50 to the District.
- iii. The Contractor will be permitted to remove its name and ADA compliance shield, seal, or certificate from the website on the effective date of the termination.
- iv. If the Contractor was using certain software (including content management software) that is proprietary and was licensed to the District during the term of the Agreement, then the Contractor shall coordinate with the District as to the end of the license or simply create a simple splash page of the District with information on the transition to a new website.

5. Compensation and Prompt Payment.

- a. Upon execution of this Agreement, the District agrees to pay Contractor for a one-time payment of \$2,325.00 for the Onboarding of ADA Compliant Website and Remediation of Historical Documents.
- b. Starting on October 1, 2019 the District agrees to compensate the Contractor \$1,515.00 for Domain Fee, Maintenance and Management of the Website, Monthly Auditing and Remediation Services, and Support Services as described in the Statement of Work as described in the Statement of Work. The District shall make such payments in advance of the services to be provided. Contractor will provide the District with an invoice on a annual basis for work to be performed. The District will pay Contractor within 15 days of receipt of the invoice.

6. Additional Work. If the District should desire additional work or services, the Contractor agrees to negotiate in good faith to undertake such additional work or services. Upon successful negotiations, the parties will agree in writing to an addendum (for changes to the regular services) or work authorization order (for all other services). The Contractor will be compensated for such agreed additional work or services based upon a payment amount acceptable to the parties and agreed to in writing.

7. Ownership of Website, Domain Name, and Content. The District will be the owner of the website, domain name, and all content (including remediated content provided by the Contractor) on the website.

8. No Infringement of Intellectual Property. Contractor warrants and represents that neither the Statement of Work nor any product or services provided by Contractor will infringe, misappropriate, or otherwise violate the intellectual property rights of any third-party. Contractor shall take all steps to ensure that the District has no access to confidential software or data that is proprietary (whether it's the Contractor's or another provider's through a license agreement).

9. Promotion. The District permits Contractor to identify the District as a customer of Contractor in Contractor's marketing materials (including using the District's name and logo for such limited purposes).

10. Warranty. The Contractor warrants that the work: (a) will conform to the requirements of the Statement of Work, (b) will be performed in a prompt, diligent, good, safe and workmanlike manner in accordance with all laws, industry standards, and all applicable ADA and WCAG regulations, and (c) will be performed without defects in workmanship or in code. To the extent that any defects are found and reported to the Contractor, the Contractor shall correct such defects within thirty (30) days.

11. Relationship Between the Parties. It is understood that the Contractor is an independent contractor and will perform the services contemplated under this Agreement. As an independent contractor, nothing in this Agreement will be deemed to create a partnership, joint venture, or employer-employee relationship between the Contractor and the District. The Contractor will not have the right to make any contract or commitments for, or on behalf of, the District without the prior written approval of the District. The Contractor assumes full responsibility for the payment and reporting of all local, state, and federal taxes and other contributions imposed or required of the Contractor during the performance of services to the District.

12. Compliance with Governmental Regulations. The Contractor will comply with necessary economic, operational, safety, insurance, and other compliance requirements imposed by federal, state, county, municipal or regulatory bodies, relating to the contemplated operations and services hereunder. The Contractor warrants and represents the Contractor is currently in compliance with and will hereafter comply with all federal, state and local laws and ordinances relating in any way to the services provided hereunder. Contractor is solely responsible for complying with all applicable laws pertaining to website accessibility, including but not limited to the ADA and those certain WCAG standards, and other web accessibility guidelines as amended from time to time.

13. Insurance. Contractor will, at its own expense, maintain commercial general liability insurance coverage of no less than \$1,000,000 for the duration of the term of this Agreement and for any renewals of the term, as mutually agreed upon by the parties, which names the District, its officers, agents, staff, and employees as an additional insured. The Contractor will deliver to the District proof of insurance referred to herein or a certificate evidencing the coverage provided pursuant to this Agreement. Such insurance policy may not be

canceled without a thirty-day written notice to the District. The Contractor will maintain Workers Compensation insurance as required by law.

14. Limitation of Liability. Either party's total liability under this Agreement, regardless of cause or theory of recovery, will not exceed the total amount of fees paid by the District to the Contractor during the twelve-month period immediately preceding the occurrence or act or omission giving rise to any claim. Contractor shall not be liable for ADA compliance of any content posted by the District without first being remediated by the Contractor.

15. Indemnification. Contractor agrees to, subject to the limitation of liability described above, indemnify, defend and hold the District and its supervisors, officers, managers, agents and employees harmless from any and all liability, claims, actions, suits or demands by any person, corporation or other entity for injuries or damage of any nature, arising out of, or in connection with, the work to be performed by Contractor, including litigation or any appellate proceedings with respect thereto. Contractor further agrees that nothing herein will constitute or be construed as a waiver of the District's limitations on liability contained in Section 768.28, Florida Statutes, or other statute or law. Any subcontractor retained by the Contractor will acknowledge the same in writing. Obligations under this section will include the payment of all settlements, judgments, damages, liquidated damages, penalties, forfeitures, back pay awards, court costs, arbitration and/or mediation costs, litigation expenses, attorney fees, and paralegal fees (incurred in court, out of court, on appeal, or in bankruptcy proceedings) as ordered.

16. Conditions Precedent Prior to Any Litigation. In the event that either party is dissatisfied with the other party and as a condition precedent prior to commencing any litigation, such party shall communicate in writing to the other party with their specific concerns. The parties shall make a good faith effort toward the resolution of any such issues. If the parties are not able to reach a mutually acceptable solution, then either party may request arbitration at their own expense. If such arbitration is requested, it shall be held within sixty (60) days of such request.

17. Remedies in the Event of Default. Subject to the limitation of liability described above, a default by either party under this Agreement will entitle the other to all remedies available at law or in equity, which may include, but not be limited to, the right of actual damages and/or specific performance. Nothing contained in this Agreement will limit or impair the District's right to protect its rights from interference by a third-party to this Agreement.

18. Controlling Law. This Agreement is governed under the laws of the State of Florida with venue in the county the District is located in.

19. Enforcement of Agreement. Only after satisfying the conditions precedent prior to any litigation above, in the event it becomes necessary for either party to institute legal proceedings in order to enforce the terms of this Agreement, the prevailing party will be entitled to all costs, including reasonable attorney’s fees at both trial and appellate levels against the non-prevailing party, with a not to exceed limit of the total amount of fees paid by the District to the Contractor during the twelve-month period immediately preceding the occurrence or act or omission giving rise to any claim.

20. Public Records. Contractor acknowledges the District is a special purpose unit of local government in the State of Florida, and that all documents of any kind provided to or in possession of Contractor in connection with this Agreement are subject to Florida’s public records laws, pursuant to Chapter 119, Florida Statutes. As required under Section 119.0701, Florida Statutes, Contractor will (a) keep and maintain public records that would ordinarily and necessarily be required by the District in order to perform the Service Provided, b) provide the public with access to public records on the same terms and conditions that the District would provide the records and at a cost that does not exceed the cost of reproduction permitted by law, (c) ensure that public records which are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law, and (d) meet all requirements for retaining public records and transfer, at no cost to the District, all public records in possession of the Contractor upon termination of this Agreement, and destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with the information technology systems of the District. Upon receipt by Contractor of any request for copies of public records, Contractor will immediately notify the District of such request. Failure of Contractor to comply with public records laws to the extent required by statute may result in immediate termination of the Agreement.

IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR’S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT _____, OR BY EMAIL AT _____, OR BY REGULAR MAIL AT _____.

21. Scrutinized Companies. Pursuant to Section 287.135, Florida Statutes, Contractor represents that in entering into this Agreement, the Contractor has not been designated as a “scrutinized company” under the statute and, in the event that the Contractor is designated as a “scrutinized company”, the Contractor will immediately notify the District whereupon this Agreement may be terminated by the District.

22. Severability. If any provision of this Agreement is held invalid or unenforceable, the remainder of this Agreement will remain in full force and effect.

23. Assignment. This Agreement is not transferrable or assignable by either party without the written approval of both parties.

24. Amendment. This Agreement may not be altered, changed or amended, except by an instrument in writing, signed by both parties hereto.

25. Arm's Length Transaction. This Agreement has been negotiated fully between the District and the Contractor as an arm's length transaction. In the case of a dispute concerning the interpretation of any provision of this Agreement, the parties are each deemed to have drafted, chosen, and selected the language, and any doubtful language will not be interpreted or construed against any party.

26. Counterparts. This Agreement may be executed in any number of counterparts, each of which when executed and delivered will be an original; however, all such counterparts together will constitute, but one and the same instrument.

27. Entire Agreement. This Agreement contains the entire agreement and neither party is to rely upon any oral representations made by the other party, except as set forth in this Agreement. This Agreement supersedes and subsumes any prior agreements. To the extent that any provisions of this Agreement conflict with the provisions in any exhibit, the provisions in this Agreement controls over provisions in any exhibit.

Innersync Studio, LLC.	Mira Lago West
_____	_____
Steve Williams VP of Marketing	Print name
Date	Date

Proposal For Mira Lago West CDD

URL: <http://miralagowestcdd.org/>

Website Type: Medium

Website Accessibility for People with Disabilities as per Nondiscrimination requirements of Title II of the American Disabilities Act (ADA) & WCAG

Date	Version#	Comments	Author
August 13, 2018	1.0	Updated "The Law, ADA and WCAG" section details	VB Joshi, Kristen T
January 10 th , 2019	2.0	Updated conversion and support costs based on discussed scope	VB Joshi
February 25, 2019	2.2	Updated fee-simple pricing and human audit seal	VB Joshi
March 21, 2019	2.3	Added quarterly audit as per insurance requirement	VB Joshi
March 28, 2019	2.4	Updated Annual Maintenance price for ADA support only	VB Joshi
May 7, 2019	2.5	Updated for CDD specific info after conversing with CDD Manager	VB Joshi
May 20, 2019	2.6	Added Human Audit Details	VB Joshi
June 9, 2019	2.7	Added Hosting and Backup to Maintenance	VB Joshi
July 7, 2019	2.8	Updated as per email from Eric Dailey – content upload cost added	VB Joshi



BBB Rating: A+
Click for Profile

Your website gets 2 Compliance Seals

VGlobalTech's Technical Compliance Seal & Human Audit Compliance Seal*

(* Human Audit Contract required)



VGlobalTech is the ADA, WCAG Compliance Expert, with over 100 ADA & WCAG compliant websites created (...and counting) to-date! We have partnered with a non-profit agency to conduct Human Audit and Certification Seal.

Visit <https://vglobaltech.com/website-compliance/> for details.

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Any violations are punishable under the law and shall be prosecuted.

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1.0 The Law

Source: http://www.leg.state.fl.us/statutes/index.cfm?App_mode=Display_Statute&URL=0100-0199/0189/Sections/0189.069.html

189.069 Special districts; required reporting of information; web-based public access. —

(1) Beginning on October 1, 2015, or by the end of the first full fiscal year after its creation, each special district shall maintain an official website containing the information required by this section. Each special district shall submit its official website address to the department.

(a) Each independent special district shall maintain a separate website.

(b) Each dependent special district shall be prominently displayed on the home page of the website of the local general-purpose government upon which it is dependent with a hyperlink to such webpages as are necessary to provide the information required by this section. A dependent special district may maintain a separate website providing the information required by this section.

(2)(a) A special district shall post the following information, at a minimum, on the district's official website:

1. The full legal name of the special district.
2. The public purpose of the special district.
3. The name, official address, official e-mail address, and, if applicable, term and appointing authority for each member of the governing body of the special district.
4. The fiscal year of the special district.
5. The full text of the special district's charter, the date of establishment, the establishing entity, and the statute or statutes under which the special district operates, if different from the statute or statutes under which the special district was established. Community development districts may reference chapter 190 as the uniform charter but must include information relating to any grant of special powers.
6. The mailing address, e-mail address, telephone number, and website uniform resource locator of the special district.
7. A description of the boundaries or service area of, and the services provided by, the special district.
8. A listing of all taxes, fees, assessments, or charges imposed and collected by the special district, including the rates or amounts for the fiscal year and the statutory authority for the levy

of the tax, fee, assessment, or charge. For purposes of this subparagraph, charges do not include patient charges by a hospital or other health care provider.

9. The primary contact information for the special district for purposes of communication from the department.

10. A code of ethics adopted by the special district, if applicable, and a hyperlink to generally applicable ethics provisions.

11. The budget of the special district and any amendments thereto in accordance with s.189.016.

12. The final, complete audit report for the most recent completed fiscal year and audit reports required by law or authorized by the governing body of the special district.

13. A listing of its regularly scheduled public meetings as required by s. 189.015(1).

14. The public facilities report, if applicable.

15. The link to the Department of Financial Services' website as set forth in s. 218.32(1)(g).

16. At least 7 days before each meeting or workshop, the agenda of the event, along with any meeting materials available in an electronic format, excluding confidential and exempt information. The information must remain on the website for at least 1 year after the event.

(b) The department's website list of special districts in the state required under s. 189.061 shall include a link for each special district that provides web-based access to the public for all information and documentation required for submission to the department pursuant to subsection

2.0 ADA & WCAG Compliance – Introduction

Every individual must have equal access to information whether it is in person service or online. This is a general agreement and understanding of access.

The Internet has dramatically changed the way state and local governments do business. Today, government agencies routinely make much more information about their programs, activities, and services available to the public by posting it on their websites. As a result, many people can easily access this information seven day a week, 24 hours a day.

Many government services and activities are also provided on websites because the public is able to participate in them at any time of day and without the assistance of government personnel. Many government websites offer a low cost, quick, and convenient way of filing tax returns, paying bills, renewing licenses, signing up for programs, applying for permits or funding, submitting job applications, and performing a wide variety of other activities.

The Americans with Disabilities Act (ADA) and, if the government entities receive federal funding, the Rehabilitation Act of 1973 generally require that state and local governments provide qualified individuals with disabilities equal access to their programs, services, or activities unless doing so would fundamentally alter the nature of their programs, services, or activities or would impose an undue burden. One way to help meet these requirements is to ensure that government websites have accessible features for people with disabilities, using the simple steps described in this document. An agency with an inaccessible website may also meet its legal obligations by providing an alternative accessible way for citizens to use the programs or services, such as a staffed telephone information line. These alternatives, however, are unlikely to provide an equal degree of access in terms of hours of operation and the range of options and programs available.

The World Wide Web Consortium (W3C) sets the main international standards for the World Wide Web and its accessibility. W3C created the Web Content Accessibility Guidelines (WCAG 2.0 and 2.1) which are similar to Section 508, but on an international level. WCAG 2.0 and 2.1 requires specific techniques for compliance and is more current than Section 508.

Many countries and international organizations require compliance with WCAG 2.0 and 2.1. The guidelines are categorized into three levels of compliance: A (must support), AA (should support), and AAA (may support). Representatives from the accessibility community around the world participate in the evolution of these guidelines.

Source: <https://www.w3.org/WAI/standards-guidelines/wcag/>

Visit <http://vglobaltech.com/website-compliance/> for more details, do a website compliance check on your website and to download a PDF proposal.

2.1 Common Problems and Solutions in Website Accessibility?

2.1.1 Problem: Images Without Text Equivalents

Solution: Add a Text Equivalent to Every Image

Adding a line of simple HTML code to provide text for each image and graphic will enable a user with a vision disability to understand what it is. Add a type of HTML tag, such as an “alt” tag for brief amounts of text or a “longdesc” tag for large amounts, to each image and graphic on your agency’s website.

The words in the tag should be more than a description. They should provide a text equivalent of the image. In other words, the tag should include the same meaningful information that other users obtain by looking at the image. In the example of the mayor’s picture, adding an “alt” tag with the words “Photograph of Mayor Jane Smith” provides a meaningful description.

In some circumstances, longer and more detailed text will be necessary to convey the same meaningful information that other visitors to the website can see. For example, a map showing the locations of neighborhood branches of a city library needs a tag with much more information in text format. In that instance, where the map conveys the locations of several facilities, add a “longdesc” tag that includes a text equivalent description of each location shown on the map – e.g., “City Center Library, 433 N. Main Street, located on North Main Street between 4th Avenue and 5th Avenue.”

2.1.2 Problem: Documents Are Not Posted In an Accessible Format

Solution: Post Documents in a Text-Based Format

Always provide documents in an alternative text-based format, such as HTML or RTF (Rich Text Format), in addition to PDF. Text-based formats are the most compatible with assistive technologies.

2.1.3 Problem: Specifying Colors and Font Sizes

Solution: Avoid Dictating Colors and Font Settings

Websites should be designed so they can be viewed with the color and font sizes set in users’ web browsers and operating systems. Users with low vision must be able to specify the text and background colors as well as the font sizes needed to see webpage content.

2.1.4 Problem: Videos and Other Multimedia Lack Accessible Features

Solution: Include Audio Descriptions and Captions

Videos need to incorporate features that make them accessible to everyone. Provide audio descriptions of images (including changes in setting, gestures, and other details) to make videos accessible to people who are blind or have low vision. Provide text captions synchronized with the video images to make videos and audio tracks accessible to people who are deaf or hard of hearing.

2.1.5 Web Content Accessibility Guidelines (WCAG)

Understanding the Four Principles of Accessibility

The guidelines and Success Criteria are organized around the following four principles, which lay the foundation necessary for anyone to access and use Web content. Anyone who wants to use the Web must have content that is:

1. **Perceivable** - Information and user interface components must be presentable to users in ways they can perceive.
 - This means that users must be able to perceive the information being presented (it can't be invisible to all of their senses)
2. **Operable** - User interface components and navigation must be operable.
 - This means that users must be able to operate the interface (the interface cannot require interaction that a user cannot perform)
3. **Understandable** - Information and the operation of user interface must be understandable.
 - This means that users must be able to understand the information as well as the operation of the user interface (the content or operation cannot be beyond their understanding)
4. **Robust** - Content must be robust enough that it can be interpreted reliably by a wide variety of user agents, including assistive technologies.
 - This means that users must be able to access the content as technologies advance (as technologies and user agents evolve, the content should remain accessible)

If any of these are not true, users with disabilities will not be able to use the Web.

Under each of the principles are guidelines and Success Criteria that help to address these principles for people with disabilities. There are many general usability guidelines that make content more **usable by all people**, including those with disabilities. However, in WCAG 2.1, we only include those guidelines that address problems particular to people with disabilities. This includes issues that block access or interfere with access to the Web more severely for people with disabilities.

See reference section at the end of this document for more information and websites for ADA, Usability and other important compliance issues and solutions.

VGlobalTech development and business management team shall study these compliance guidelines and with our technical capabilities apply these to make your website accessible, compatible and fully functional for all people, including those with disabilities.

Visit <https://vglobaltech.com/website-compliance/> for details of our compliance process and expertise in this area.

Please see References section for several resources on compliance.

3.0 Pricing

Website Complexity: **Medium Level Websites**

VGlobalTech team shall complete the following critical tasks for client website. All costs below are per website / CDD:

3.1 Existing Website Remediation / New Website Build:

	Task
1.	Remediate existing website / Build new website from start as per Florida Statute Chapter 189 requirements. Ensure ADA & WCAG compliance requirements. Customer shall provide all documents and content required. ALL webpages on the website. Create accessibility document, code review, html updates, plugins / security updates required for ADA and WCAG compliance
2.	Cross-Device Check (Website needs to appear as per ADA standards on Mobile Phones, Tablets, Desktops etc.). Braille Readers, Other assistance technology compatibility
3.	ADA Standards application (as per Section 1 above). ADA.gov, Web Content Accessibility Guidelines (WCAG)
4.	PDF Documents conversion (to Text, HTML etc.) as needed for ADA Compliance / Reader Compliance (up to 2 years of documents shall be converted)
5.	Create a webpage showing websites ADA Compliance efforts
6.	Create customized footer with VGlobalTech's ADA Compliance Seal (valid for 1 year only)
7.	Web Design Total: \$5250/- (one time)

3.2 ADA Compliance Monthly Maintenance and Hosting

Maintenance contract starts after initial conversion is completed (It is critical to maintain compliance as websites get updated):

The Annual Maintenance **DOES NOT** include the quarterly audits proposed in the next section. Maintenance contract is required for VGlobalTech’s proprietary document conversion software (PDF to RTF) to be used that allows faster, accurate and batch processing for document conversion.

	Task
1.	Full content upload support to regularly keep site updated (includes all documents, audit reports, agendas, meeting minutes, events etc). Ensure content is in ADA and WCAG compliance for the entire site. Section 508 stipulations (applicable to CDD) and FIA /eGIS insurance requirements are met. These points are very critical to maintain a fully compliant website at all times. Update turnaround time – less than 24 hrs from customer sending the content and documents to be updated to VGT team.
2.	PDF Documents conversion (to Text, HTML etc) as needed (new documents during the maintenance year only) for ADA Compliance / Reader Compliance. VGlobalTech’s proprietary batch conversion software shall be used by our team for faster batch-conversion processing as long as the contract is valid (big time saver that creates compliant documents that can be uploaded to the website). There is no limit on how many documents or pages per documents can be converted per month using VGlobalTech’s software. If Auto conversion fails, VGlobalTech team shall perform manual OCR and conversion within 24 hrs.
3.	Update footer with VGlobalTech’s ADA Compliance Seal (extended for current year)
4.	Website hosting and backups – Premium hosting, unlimited file space, bandwidth, fast website response, regular automated backups, SSL certificates for secure site access (https protocol), 99.9% website uptime:
	<p>Total Monthly Maintenance with full content upload, document conversion and Hosting: \$300 / month</p> <p>*support beyond 8 hrs. / month / CDD shall be billed at \$55 / hr. separately (VGlobalTech team shall be responsible to track and report hours exceeded, if any) ***Monthly maintenance must be paid before the 10th of every month</p>

3.3 Quarterly Technical and Human Audit

This audit is as per the Florida Insurance Alliance guidelines. Please check with your insurance agency for specific requirements. **Read more here:** https://vglobaltech.com/wp-content/uploads/2019/03/FIA_ADA_Guidelines-2019-2020.pdf

VGlobalTech has partnered with a local agency for the visually impaired – LightHouse Works. LightHouse has developed a unique program for digital accessibility that is run by visually impaired personnel that are highly skilled in human auditing of websites and software as per the section 508 stipulations. Read more about our partnership here: <https://vglobaltech.com/website-compliance/>

Together we are now able to provide not one but two compliance seals for all our customers:

1. Digital Asset Technical Compliance Seal:



VGlobalTech in-house technical team shall remediate / test the website / software for ADA, WCAG compliance. VGlobalTech's technical design & development team is fully aware of the Americans with Disability Act (ADA), Web Content Accessibility Guidelines (WCAG), **Section 508** of the Rehabilitation Act of 1973 and overall the design principles of a professional, accessible, functional and responsive web design. The entire team has taken dedicated time and efforts to learn these design principles first hand. Our purpose is clear – **Universal, Creative Web design that works for everyone, everywhere and every time!**

2. Human Audit Seal:



LightHouse Works' visually impaired personnel shall actually test the website for compliance as per the section 508 and ADA requirements. The VGlobalTech technical team shall remediate any points discovered by LightHouse team and send the site for re-certification. Upon satisfactory completion LightHouse shall provide the Human Audit Seal that will be specific to the site and the VGlobalTech team shall put the seal on the site. This is an added layer of true Human Audit testing that provides full ADA compliance.

Cost for Audit: \$400 / per audit

- Can be paid yearly for all 4 audits (\$1600) or can be paid per audit every quarter \$400
- Seals renewed every quarter
- Audits are conducted by VGlobalTech and LightHouse Agency together
- Full Audit reports shall be provided

This proposal includes following points, stipulations terms and conditions:

*(1) conference call or in person meetings per month with client to review metrics, results and monthly recaps **unless otherwise noted*

* email and phone communication

*Anything out of the scope of work in the above proposal will be addressed and client will be immediately notified. After notification of additional work, a subsequent quote will be provided to cover that work.

*Client is responsible to adhering to timelines as far as information required to complete the task is concerned. If timelines are not adhered to and exceed 15 business days past the current marketing months, last day, all work will end. A new month with new allocated costs will be presented for future work to commence. No refunds and owed work will be due unless otherwise agreed upon. **An Invoice will be provided once signature approval of this project proposal. Payments will be made to VGLOBALTECH**

*Client is responsible for verifying quality of work, providing feedback, verifying that compliance has been met as required. VGlobalTech team shall not be responsible for any legal ramifications arising from work not done as per external agencies / organizations / associations needs if proper feedback is not provided by the customer. VGlobalTech's work will be in best faith but cannot guarantee all compliance / legal needs since we are not the final authority in the ADA or WCAG compliance area. VGlobalTech shall not be liable for any legal ramifications arising from compliance issues and cannot be held responsible for any legal or other lawsuits.

Refund Policy: The client may halt work and request for a refund within seven days of the date of signing this services agreement by mailing a signed letter to the main address listed on www.VGlobalTech.com website. If client requests a refund within seven days of the date of signing their agreement, they shall be liable to pay for all work completed and will be refunded the remaining balance of the initial payment if billable work has not exceeded a charge that would be greater than client's initial payment. If client requests a refund after the seven days from the date of the signing of the agreement client is liable to pay for all work completed plus an additional 25% of any remaining balance that may still be due. Once line item projects are complete no refunds will be issued. Confidentiality: All information between client and service provider inclusive of technical and business information relating to proprietary ideas, patentable ideas and/or trade secrets, existing and/or contemplated products and services, research and development, production, costs, profit and margin information, finances and financial projections, customers, clients, marketing, and current or future business plans and models, regardless of whether such information is designated as "Confidential Information" at the time of its disclosure and will be treated as such and with absolute confidentiality and will not be shared or used, which will be maintained at all times. The client is not allowed to disclose their price with any third parties. Doing so is in breach of this agreement. All information development will be shared and proprietary information and property between client and service providers.

4.0 Proposal Acceptance:

The VGlobalTech proposed solution and terms have been accepted by the customer and the VGlobalTech can proceed with the project. All payments shall be made according to this agreement.

Select Proper Option Below, Sign and Date, Return to contact@vglobaltech.com:

Option1: Website only

Section 3.1: One time (website conversion and compliance cost):

Option2: Website and Monthly Maintenance w/ Hosting

Section 3.1: One time (website conversion and compliance cost)

+

Section 3.2 ADA Compliance Monthly Maintenance and Hosting

Option3: Website and Quarterly Audits

Section 3.1: One time (website conversion and compliance cost)

+

Section 3.3 Quarterly Technical and Human Audit Testing

Option4: Website, Monthly Maintenance w/ Hosting and Quarterly Audits

Section 3.1: One time (website conversion and compliance cost)

+

Section 3.2 ADA Compliance Monthly Maintenance and Hosting

+

Section 3.3 Quarterly Technical and Human Audit Testing

Signatures:

For Customer

Date

VB Joshi

For VGlobalTech

Date

5.0 References:

ADA Best Practices Tool Kit for State and Local Governments:

<https://www.ada.gov/pcatoolkit/chap5toolkit.htm>

U.S. Department of Justice, Civil Rights Division, Disability Rights Section

<https://www.ada.gov/websites2.htm>

Web design Standards: <https://www.w3schools.com/>

Web Content Accessibility Guidelines (WCAG) <https://www.w3.org/TR/WCAG21/>

VGlobalTech Web Content Accessibility Implementation and Checkpoints:

<http://vglobaltech.com/website-compliance/>

