

**ZEPHYR LAKES
COMMUNITY DEVELOPMENT DISTRICT**

Advanced Meeting Package

**Board of Supervisors
Regular Meeting**

Tuesday

June 13, 2019

9:00 A.M.

**Residence Inn
2101 Northpoint Parkway
Lutz, Florida**

*Note: The Advanced Meeting Package is a working document and thus all materials are considered **DRAFTS** prior to presentation and Board acceptance, approval or adoption.*

ZEPHYR LAKES COMMUNITY DEVELOPMENT DISTRICT AGENDA

District Board of Supervisors	Mike Lawson Doug Draper Lori Price Christie Ray	Chairman Vice Chairman Assistant Secretary Assistant Secretary
District Manager	Paul Cusmano	DPFG
District Attorney	John Vericker	Straley Robin Vericker
District Engineer	Tonja Stewart	Stantec Consulting Services, Inc.

All cellular phones and pagers must be turned off during the meeting.

The District Agenda is comprised of six different sections:

The first section which is called **Audience Questions and Comments**. The Audience Comment portion of the agenda is where individuals may comment on matters that concern the District. Each individual is limited to three (3) minutes for such comment. The Board of Supervisors or Staff is not obligated to provide a response until sufficient time for research or action is warranted. IF THE COMMENT CONCERNS A MAINTENANCE RELATED ITEM, THE ITEM WILL NEED TO BE ADDRESSED BY THE DISTRICT MANAGER OUTSIDE THE CONTEXT OF THIS MEETING. The second section is called **Administrative Matters** and contains items that require the review and approval of the District Board of Supervisors as a normal course of business. The third section is called **Business Matters**. The business matters section contains items for approval by the District Board of Supervisors that may require discussion, motion and votes on an item-by-item basis. Occasionally, certain items for decision within this section are required by Florida Statute to be held as a Public Hearing. During the Public Hearing portion of the agenda item, each member of the public will be permitted to provide one comment on the issue, prior to the Board of Supervisors' discussion, motion and vote. Agendas can be reviewed by contacting the Manager's office at (813) 374-9105 at least seven days in advance of the scheduled meeting. Requests to place items on the agenda must be submitted in writing with an explanation to the District Manager at least fourteen (14) days prior to the date of the meeting. The fourth section is called **Staff Reports**. This section allows the District Manager and Maintenance Supervisor to update the Board of Supervisors on any pending issues that are being researched for Board action. The fifth section which is called **Audience Comments on Other Items** provides members of the Audience the opportunity to comment on matters of concern to them that were not addressed during the meeting. The same guidelines used during the first audience comment section will apply here as well. The final section is called **Supervisor Requests**. This is the section in which the Supervisors may request Staff to prepare certain items in an effort to meet residential needs.

Public workshops sessions may be advertised and held in an effort to provide informational services. These sessions allow staff or consultants to discuss a policy or business matter in a more informal manner and allow for lengthy presentations prior to scheduling the item for approval. Typically no motions or votes are made during these sessions.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting is asked to advise the District Office at (813) 374-9105, at least 48 hours before the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 1 (800) 955-8770, who can aid you in contacting the District Office.

Any person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that this same 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.

ZEPHYR LAKES COMMUNITY DEVELOPMENT DISTRICT

Date of Meeting: **Thursday, June 13, 2019**
Time: 9:00 a.m.
Location: Residence Inn
2101 Northpoint Parkway
Lutz FL

Conference Call No.: (563) 999-2090
Code: 686859#

Agenda

I. Roll Call

II. Audience Comment

III. Consent Agenda

- | | |
|---|------------------|
| A. Approval of Minutes from April 4, 2019 Regular Meeting | Exhibit 1 |
| B. Acceptance of December 2018, January 2019, February 2019, March 2019, and April 2019 Unaudited Financial Statements | Exhibit 2 |

IV. Business Matters

- | | |
|--|------------------|
| A. Discussion of the FY 2019-2020 Proposed Budget | Exhibit 3 |
| B. Consideration and Adoption of Resolution 2019-08 Approving the FY 2019-2020 Proposed Budget and Setting the Public Hearing | Exhibit 4 |
| C. Consideration and Adoption of Resolution 2019-09 Payment of Developer's Counsel Fee | Exhibit 5 |
| D. Ratification of Innovative Employer Solutions, Inc. Payroll Service Agreement | Exhibit 6 |
| E. Consideration and Approval of Poop 911 Proposal | Exhibit 7 |
| F. Ratification of DiBartolomeo Audit Agreement | Exhibit 8 |
| G. Pasco County Letter – Number of Registered Voters – Zephyr Lakes - 0 | Exhibit 9 |

V. Staff Reports

- | | |
|---|-------------------|
| A. District Manager | |
| 1. Presentation of The Road to ADA Compliance | Exhibit 10 |
| B. Attorney | |
| C. District Engineer | |

VI. Supervisors Requests

VII. Audience Questions and Comments on Other Items

VIII. Adjournment

EXHIBIT 1.

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

The Regular Meeting of the Board of Supervisors of the Zephyr Lakes Community Development District was held on Thursday, April 4, 2019 at 6:00 p.m. at Hampton Inn, 2740 Cypress Ridge Boulevard, Wesley Chapel, Florida 33558.

FIRST ORDER OF BUSINESS – Roll Call

Mr. Cusmano called the meeting to order and conducted roll call.

Present and constituting a quorum were:

Mike Lawson	Board Supervisor, Chairman
Doug Draper	Board Supervisor, Vice Chairman
Lori Price	Board Supervisor, Assistant Secretary

Also present were:

Paul Cusmano	District Manager, DPGF Management & Consulting LLC
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The following is a summary of the discussions and actions taken at the April 4, 2019 Zephyr Lakes CDD Board of Supervisors meeting.

SECOND ORDER OF BUSINESS – Audience Comment

There being none, the next item followed.

THIRD ORDER OF BUSINESS – Consent Agenda

A. Exhibit 1: Approval of Minutes from November 6, 2018 Regular Meeting

B. Exhibit 2: Approval of Minutes from November 6, 2018 Landowners Meeting

On a MOTION by Mr. Lawson, SECONDED by Mr. Draper, WITH ALL IN FAVOR, the Board approved the motion to approve Items A & B of the Consent Agenda for the Zephyr Lakes Community Development District.

FOURTH ORDER OF BUSINESS – Business Matters

A. Exhibit 3: Ratification of Resolution 2019-05 Re-Designating Officers

On a MOTION by Mr. Lawson, SECONDED by Ms. Price, WITH ALL IN FAVOR, the Board approved the motion to ratify Resolution 2019-05 Re-Designating Officers; designating the Officers of the District as follows: Mr. Michael Lawson to serve as Chairman, Mr. Doug Draper to serve as Vice Chairman, and Ms. Lori Price and Ms. Christie Ray to serve as Assistant Secretaries; District staffing as follows: Mr. Paul Cusmano as Secretary, Ms. Patricia Comings-Thibault as Treasurer, Mr. Maik Aagaard as Assistant Treasurer; and Ms. Janet Johns as Assistant Secretary for the Zephyr Lakes Community Development District.

B. Exhibit 4: Consideration and Adoption of Resolution 2019-06 Authorizing Chairman to Execute Conveyance, Documents, and Plats

On a MOTION by Mr. Lawson, SECONDED by Mr. Draper, WITH ALL IN FAVOR, the Board approved the motion to adopt Resolution 2019-06 Authorizing Chairman to Execute Conveyance, Documents, and Plats for the Zephyr Lakes Community Development District.

C. Exhibit 5: Consideration and Adoption of Resolution 2019-07 Payment of Developer's Counsel Fee

On a MOTION by Mr. Lawson, SECONDED by Ms. Price, WITH ALL IN FAVOR, the Board approved the motion to adopt Resolution 2019-07 Payment of Developer's Counsel Fee for the Zephyr Community Development District.

FIFTH ORDER OF BUSINESS – Staff Reports

A. District Manager

There being none, the next item followed.

B. Attorney

There being none, the next item followed.

C. District Engineer

There being none, the next item followed.

SIXTH ORDER OF BUSINESS – Supervisors Requests

There being none, the next item followed.

SEVENTH ORDER OF BUSINESS – Audience Questions and Comments on Other Items

There being none, the next item followed.

EIGHTH ORDER OF BUSINESS – Adjournment

Mr. Cusmano asked for final questions, comments, or corrections before adjourning the meeting.
There being none, Mr. Lawson made a motion to adjourn the meeting.

On a MOTION by Mr. Lawson, SECONDED by Mr. Draper, WITH ALL IN FAVOR, the Board adjourned the meeting for the Zephyr Lakes Community Development District.

**Each person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that 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.*

Meeting minutes were approved at a meeting by vote of the Board of Supervisors at a publicly noticed meeting held on _____.

Signature

Signature

Printed Name

Printed Name

Title: ☐ Secretary ☐ Assistant Secretary

Title: ☐ Chairman ☐ Vice Chairman

EXHIBIT 2.

Zephyr Lakes CDD
Financial Report Summary - General Fund & Construction Fund
12/31/2018

For The Period Ending :	GENERAL FUND 12/31/2018
CASH BALANCE	\$ 2,252
PLUS: ACCOUNTS RECEIVABLE - OFF ROLL	-
PLUS: ACCOUNTS RECEIVABLE - ON ROLL	-
PLUS: ACCOUNTS RECEIVABLE - OTHER	4,750
LESS: ACCOUNTS PAYABLE	(4,750)
NET CASH BALANCE	\$ 2,252

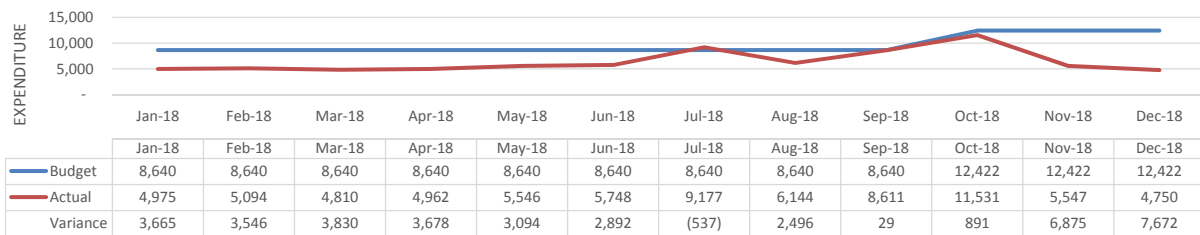
GENERAL FUND REVENUE AND EXPENDITURES (FY 2018 YTD):

	12/31/2018 ACTUAL YEAR-TO-DATE	12/31/2018 BUDGET YEAR-TO-DATE	FAVORABLE (UNFAVORABLE) VARIANCE
REVENUE (YTD) COLLECTED	\$ 23,917	\$ 37,267	\$ (13,350)
EXPENDITURES (YTD)	(21,828)	(37,267)	15,439
NET OPERATING CHANGE	\$ 2,089	\$ -	\$ 2,089
AVERAGE MONTHLY EXPENDITURES	\$ 7,276	\$ 12,422	\$ 5,146
PROJECTED EOY BASED ON AVERAGE	\$ 87,312	\$ 186,335	\$ 99,023

GENERAL FUND SIGNIFICANT FINANCIAL ACTIVITY:

	12/31/2018 ACTUAL YEAR-TO-DATE	12/31/2018 BUDGET YEAR-TO-DATE	FAVORABLE (UNFAVORABLE) VARIANCE
REVENUE:			
ASSESSMENTS-ON-ROLL (NET)	\$ -	\$ -	\$ -
ASSESSMENTS-OFF-ROLL (NET)	23,917	-	23,917
MISCELLANEOUS REVENUE	-	-	-
EXPENDITURES:			
ADMINISTRATIVE EXPENDITURES	6,531	6,733	202
FIELD SERVICE EXPENDITURES - LANDSCAPE	-	2,667	2,667
FIELD SERVICE EXPENDITURES - STREETLIGHTS	-	1,725	1,725
FIELD SERVICE EXPENDITURES - POND MAINTENANCE	-	250	250
FIELD SERVICE EXPENDITURES - SECURITY	-	250	250
FIELD SERVICE EXPENDITURES - OTHER	-	724.26	724
AMENITY CENTER EXPENDITURES	-	-	-
RESERVE	-	-	-
UNBUDGETED EXPENDITURES	-	-	-
TOTAL EXPENDITURES	\$ 6,531	\$ 12,349	\$ 5,818

**HISTORICAL GENERAL FUND BUDGET VS ACTUAL EXPENDITURES
COMPARISON**



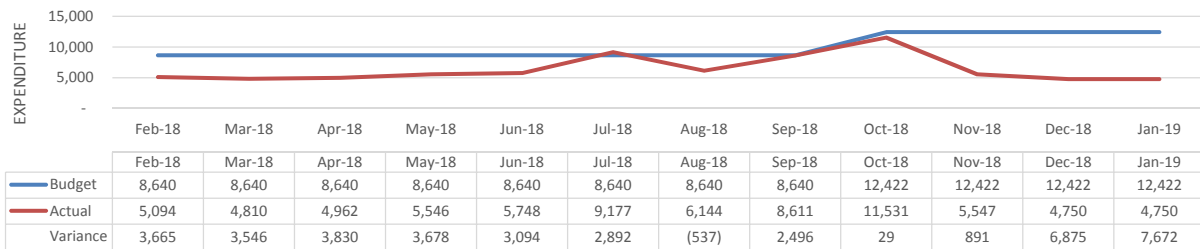
Zephyr Lakes CDD
Financial Report Summary - General Fund & Construction Fund
1/31/2019

For The Period Ending :	GENERAL FUND 1/31/2019
CASH BALANCE	\$ 2,252
PLUS: ACCOUNTS RECEIVABLE - OFF ROLL	-
PLUS: ACCOUNTS RECEIVABLE - ON ROLL	-
PLUS: ACCOUNTS RECEIVABLE - OTHER	9,500
LESS: ACCOUNTS PAYABLE	(9,500)
NET CASH BALANCE	\$ 2,252

GENERAL FUND REVENUE AND EXPENDITURES (FY 2019 YTD):	1/31/2019 ACTUAL YEAR-TO-DATE	1/31/2019 BUDGET YEAR-TO-DATE	FAVORABLE (UNFAVORABLE) VARIANCE
REVENUE (YTD) COLLECTED	\$ 28,667	\$ 37,267	\$ (8,600)
EXPENDITURES (YTD)	(26,578)	(49,689)	23,111
NET OPERATING CHANGE	\$ 2,089	\$ (12,422)	\$ 14,511
AVERAGE MONTHLY EXPENDITURES	\$ 6,645	\$ 12,422	\$ 5,778
PROJECTED EOY BASED ON AVERAGE	\$ 79,734	\$ 198,756	\$ 119,022

GENERAL FUND SIGNIFICANT FINANCIAL ACTIVITY:	1/31/2019 ACTUAL YEAR-TO-DATE	1/31/2019 BUDGET YEAR-TO-DATE	FAVORABLE (UNFAVORABLE) VARIANCE
REVENUE:			
ASSESSMENTS-ON-ROLL (NET)	\$ -	\$ -	\$ -
ASSESSMENTS-OFF-ROLL (NET)	28,667	37,267	(8,600)
MISCELLANEOUS REVENUE	-	-	-
EXPENDITURES:			
ADMINISTRATIVE EXPENDITURES	21,578	26,290	4,712
FIELD SERVICE EXPENDITURES - LANDSCAPE	-	2,667	2,667
FIELD SERVICE EXPENDITURES - STREETLIGHTS	-	1,725	1,725
FIELD SERVICE EXPENDITURES - POND MAINTENANCE	-	250	250
FIELD SERVICE EXPENDITURES - SECURITY	-	250	250
FIELD SERVICE EXPENDITURES - OTHER	5,000	18,507	13,507
AMENITY CENTER EXPENDITURES	-	-	-
RESERVE	-	-	-
UNBUDGETED EXPENDITURES	-	-	-
TOTAL EXPENDITURES	\$ 26,578	\$ 49,689	\$ 23,111

**HISTORICAL GENERAL FUND BUDGET VS ACTUAL EXPENDITURES
COMPARISON**



Zephyr Lakes CDD
Financial Report Summary - General Fund & Construction Fund
2/28/2019

For The Period Ending :	GENERAL FUND 2/28/2019
CASH BALANCE	\$ 2,126
PLUS: ACCOUNTS RECEIVABLE - OFF ROLL	-
PLUS: ACCOUNTS RECEIVABLE - ON ROLL	-
PLUS: ACCOUNTS RECEIVABLE - OTHER	6,120
LESS: ACCOUNTS PAYABLE	(6,120)
NET CASH BALANCE	\$ 2,126

GENERAL FUND REVENUE AND EXPENDITURES (FY 2019 YTD):	2/28/2019 ACTUAL YEAR-TO-DATE	2/28/2019 BUDGET YEAR-TO-DATE	FAVORABLE (UNFAVORABLE) VARIANCE
REVENUE (YTD) COLLECTED	\$ 28,667	\$ 119,254	\$ (90,587)
EXPENDITURES (YTD)	(32,823)	(63,850)	31,027
NET OPERATING CHANGE	\$ (4,156)	\$ 55,404	\$ (59,560)
AVERAGE MONTHLY EXPENDITURES	\$ 6,565	\$ 12,770	\$ 6,205
PROJECTED EOY BASED ON AVERAGE	\$ 78,775	\$ 217,090	\$ 138,315

GENERAL FUND SIGNIFICANT FINANCIAL ACTIVITY:	2/28/2019 ACTUAL YEAR-TO-DATE	2/28/2019 BUDGET YEAR-TO-DATE	FAVORABLE (UNFAVORABLE) VARIANCE
REVENUE:			
ASSESSMENTS-ON-ROLL (NET)	\$ -	\$ -	\$ -
ASSESSMENTS-OFF-ROLL (NET)	28,667	37,267	(8,600)
MISCELLANEOUS REVENUE	-	-	-
EXPENDITURES:			
ADMINISTRATIVE EXPENDITURES	32,823	37,965	5,142
FIELD SERVICE EXPENDITURES - LANDSCAPE	-	11,667	11,667
FIELD SERVICE EXPENDITURES - STREETLIGHTS	-	8,625	8,625
FIELD SERVICE EXPENDITURES - POND MAINTENANCE	-	250	250
FIELD SERVICE EXPENDITURES - SECURITY	-	1,250	1,250
FIELD SERVICE EXPENDITURES - OTHER	-	4,093	4,093
AMENITY CENTER EXPENDITURES	-	-	-
RESERVE	-	-	-
UNBUDGETED EXPENDITURES	-	-	-
TOTAL EXPENDITURES	\$ 32,823	\$ 63,850	\$ 31,027

**HISTORICAL GENERAL FUND BUDGET VS ACTUAL EXPENDITURES
COMPARISON**

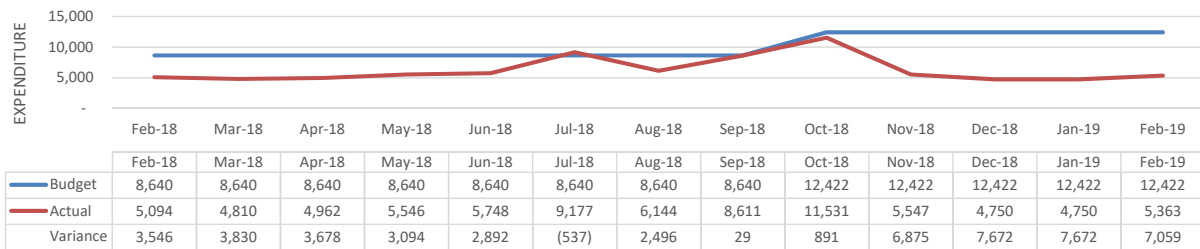


EXHIBIT 3.

**STATEMENT 1
ZEPHYR LAKES CDD
FY 2020 PROPOSED BUDGET GENERAL FUND (O&M)**

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY 2019 OCT- MARCH	FY 2020 PROPOSED	VARIANCE 2019 TO 2020
REVENUE							
GENERAL FUND REVENUES (a)	\$ 72,500	\$ 70,477	\$ 69,937	\$ 153,628	\$ 39,597	\$ 329,702	\$ 176,074
MISCELLANEOUS	-	-	-	-	-	-	-
TOTAL REVENUE	72,500	70,477	69,937	153,628	39,597	329,702	176,074
EXPENDITURES							
ADMINISTRATIVE							
SUPERVISORS COMPENSATION	5,000	1,800	3,600	6,400	600	6,400	-
PAYROLL TAXES	383	138	275	490	46	490	-
PAYROLL SERVICE FEES	268	210	361	330	217	342	12
MANAGEMENT CONSULTING SERVICES	21,000	21,000	21,000	21,000	10,500	21,000	-
PLANNING, COORDINATING & CONTRACT SRVCS	36,000	36,000	36,000	36,000	18,357	36,000	-
CONSTRUCTION ACCOUNTING SERVICES	-	-	-	-	-	-	-
BANK FEES	-	-	52	180	-	180	-
MISCELLANEOUS	-	150	180	316	-	316	-
AUDITING SERVICES	2,350	2,500	2,600	4,000	-	2,600	(1,400)
TRAVEL PER DIEM	30	8	21	75	-	75	-
MEETING ROOM RENTAL	-	-	-	-	-	216	216
REGULATORY AND PERMIT FEES	175	175	175	175	175	175	-
LEGAL ADVERTISEMENTS	722	436	1,869	1,200	1,094	1,200	-
ENGINEERING SERVICES	-	111	-	4,000	-	4,000	-
LEGAL SERVICES	3,942	3,172	3,661	7,000	1,880	7,000	-
WEBISTE DEVELOPMENT & HOSTING	978	757	740	2,265	360	2,265	-
COUNTY ASSESSMENT COLLECTION FEE	-	-	150	-	-	-	-
CONTINGENCY	-	-	-	-	-	-	-
TOTAL ADMINISTRATIVE	70,848	66,457	70,685	83,431	33,228	82,259	(1,172)
DEBT ADMINISTRATION:							
DISSEMINATION AGENT	-	-	-	-	-	-	-
TRUSTEE FEES	-	-	-	-	-	-	-
TRUST FUND ACCOUNTING	-	-	-	-	-	-	-
ARBITRAGE	-	-	-	-	-	-	-
TOTAL DEBT ADMINISTRATION							
INSURANCE							
INSURANCE (Liability, Property & Casualty)	2,363	2,410	2,550	2,805	5,000	10,500	7,695
TOTAL INSURANCE	2,363	2,410	2,550	2,805	5,000	10,500	7,695

**STATEMENT 1
ZEPHYR LAKES CDD
FY 2020 PROPOSED BUDGET GENERAL FUND (O&M)**

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY 2019 OCT- MARCH	FY 2020 PROPOSED	VARIANCE 2019 TO 2020
PHYSICAL ENVIRONMENT							
COMPREHENSIVE FIELD TECH SERVICES	-	-	-	5,000	-	4,289	(711)
UTILITY ELECTRICITY	-	-	-	3,000	-	3,000	-
UTILITY STREETLIGHTS	-	-	-	20,700	-	20,700	-
UTILITY - WATER	-	-	-	2,292	-	2,292	-
PET WASTE REMOVAL	-	-	-	1,400	-	2,067	667
LAKE/POND MAINTENANCE	-	-	-	3,000	-	16,000	13,000
LANDSCAPE MAINTENANCE	-	-	-	25,000	-	110,000	85,000
LANDSCAPE REPLACEMENT	-	-	-	-	-	-	-
LANDSCAPE MISC	-	-	-	-	-	-	-
POND MOWINGS	-	-	-	4,000	-	10,000	6,000
GATE MAINTENANCE & REPAIR	-	-	-	-	-	6,400	6,400
SECURITY CAMERAS	-	-	-	-	-	7,000	7,000
SECURITY FOBS AND CLICKERS	-	-	-	3,000	-	8,000	5,000
TOTAL PHYSICAL ENVIRONMENT	-	-	-	67,392	-	189,748	122,356

AMENITY CENTER OPERATIONS (6 mos.)

POOL & WATER FEATURE SERVICE CONTRACT	-	-	-	-	-	7,500	7,500
POOL MAINTENANCE & REPAIR	-	-	-	-	-	1,250	1,250
POOL PERMIT	-	-	-	-	-	425	425
AMENITY MANAGEMENT	-	-	-	-	-	3,500	3,500
AMENITY CENTER CLEANING & MAINTENANCE	-	-	-	-	-	5,000	5,000
AMENITY CENTER INTERNET	-	-	-	-	-	1,200	1,200
AMENITY CENTER ELECTRICITY	-	-	-	-	-	6,600	6,600
AMENITY CENTER WATER	-	-	-	-	-	2,400	2,400
AMENITY CENTER PEST CONTROL	-	-	-	-	-	720	720
POWER WASH AMENITY	-	-	-	-	-	1,500	1,500
LANDSCAPE MAINTENANCE	-	-	-	-	-	-	-
LANDSCAPE REPLACEMENT - INFILL	-	-	-	-	-	5,000	5,000
MISC. AMENITY CENTER REPAIRS & MAIN.	-	-	-	-	-	5,000	5,000
FURNITURE REPAIR & REPLACEMENT	-	-	-	-	-	5,000	5,000
SECURITY MONITORING	-	-	-	-	-	2,100	2,100
CONTINGENCY	-	-	-	-	-	-	-
TOTAL AMENITY CENTER OPERATIONS	-	-	-	-	-	47,195	47,195

TOTAL EXPENDITURES	73,211	68,867	73,235	153,628	38,228	329,702	176,074
EXCESS OF REVENUE OVER (UNDER) EXPEND.	(711)	1,610	(3,298)	-	1,369	-	
FUND BALANCE - BEGINNING	2,560	1,849	3,459	161	161	161	
FUND BALANCE - ENDING	\$ 1,849	\$ 3,459	\$ 161	\$ 161	\$ 1,530	\$ 161	

Note:

(1) Revenue collections from County tax collector and/or budget funding agreement as needed only based on actual expenditures. Draws upon budget funding agreement can only be based on actual expenditures.

**STATEMENT 3
ZEPHYR LAKES CDD
FY 2020 CONTRACT SUMMARY**

FINCNIAL STATEMENT CATEGORY	VENDOR	SERVICE PROVIDED	ANNUAL AMOUNT	COMMENTS (SCOPE OF SERVICES)
SUPERVISORS COMPENSATION			6,400	Estimated 4 Supervisors to be in attendance for 8 meetings. Chapter 190 of the Florida Statute allows for \$200 per meeting
PAYROLL TAXES			490	Payroll taxes for Supervisor Compensation ; 7.65% of Payroll
PAYROLL SERVICE FEES			342	Approximately \$57 per payroll
MANAGEMENT CONSULTING SERVICES	DPFG	CDD MANAGEMENT	21,000	The District receives Management & Accounting services as part of the agreement; \$1,750 monthly.
PLANNING & COORDINATION SERVICES	DPFG	FIELD MANAGEMENT	36,000	Governmental agency coordination, construction & maintenance contract administration, technical and engineering support services associated with maintenance & construction of District infrastructure; \$3,000 monthly
CONSTRUCTION ACCOUNTING SERVICES	Heidt Design	ACCOUNTING	-	
BANK FEES	CHASE BANK	BANK ACCOUNT	180	Approximates \$15 Monthly for bank fees associated with maintaining the District's bank accounts
MISCELLANEOUS			316	Miscellaneous as needed for General Administrative expenditures that are not appropriated in any other line items
AUDITING SERVICES	DMHB		2,600	State law requires the District to undertake an annual independent audit. The budgeted amount for the fiscal year is based on contracted fees from an existing engagement letter
TRAVEL PER DIEM			75	Reimbursement to Board Supervisors for travel to District Meetings
MEETING ROOM RENTAL	RESIDENCE INN		216	Room rental in Pasco County for Board of Supervisor meetings
REGULATORY AND PERMIT FEES			175	The District is required to pay an annual fee of \$175 to the Department of Economic Opportunity
LEGAL ADVERTISEMENTS	TAMPA BAY TIMES		1,200	The District is required to advertise various notices for monthly Board meetings and other public hearings in a newspaper of general circulation.
ENGINEERING SERVICES	STANTEC CONSULT.		4,000	Provides general engineering services to District, i.e. attendance & preparation for monthly board meetings and other specifically requested assignments
LEGAL SERVICES	STRALEY & ROBIN		7,000	
WEBISTE DEVELOPMENT & HOSTING	Campus Suite	WEBSITE	2,265	Campus Suite to provide website compliance for website platform compliance and 750 pages of remediation of documents. Additionally included \$250 for unknown and DPFG is \$500 for mitigation remediation
COUNTY ASSESSMENT COLLECTION FEE			-	Provides general engineering services to District, i.e. attendance & preparation for monthly board meetings and other specifically requested assignments
CONTINGENCY	DPFG		-	As needed

**STATEMENT 3
ZEPHYR LAKES CDD
FY 2020 CONTRACT SUMMARY**

FINCNIAL STATEMENT CATEGORY	VENDOR	SERVICE PROVIDED	ANNUAL AMOUNT	COMMENTS (SCOPE OF SERVICES)
DISSEMINATION AGENT			6,000	Dissemination to facilitate District compliance with Securities & Exchange Commission continuing disclosure
TRUSTEE FEES	US BANK		4,041	Confirmed amount with Trustee to maintain the District's bond funds that are on deposit for the Series 2019
TRUST FUND ACCOUNTING	DPFG		3,600	Reconcile trust accounts on a monthly basis for issued bonds and respond to associated compliance requirements
ARBITRAGE			650	The District is required to calculate interest earned from bond proceeds each year pursuant to the Internal Revenue Code. The amount considers the 1 bond issuance at \$650 each
INSURANCE - PUBLIC OFFICIAL & GENERAL LIAB.	EGIS INSURANCE	GENERAL LIABILITY	10,500	Annual, for general liability and officer and director insurance for full year (5.5k); property for 6 months (5k) - (estimates)
COMPREHENSIVE FIELD TECH SERVICES			4,289	Directs day to day operations of the District and oversees Field Tech Services. Schedule vendors and inspect their work, interact with new homeowners, coordinate general security hardware, manage RFP Process for ongoing maintenance and repairs, prepare monthly written reports to the Board, including estimated reimbursements for CDD business mileage driven by Field Service Tech.
UTILITY ELECTRICITY			3,000	Estimated
UTILITY STREETLIGHTS			20,700	
UTILITY - WATER			2,292	For common areas
PET WASTE REMOVAL			2,067	Removal of pet waste, replacement of can liners, and check of bags for the pet waste stations in the District
LAKE/POND MAINTENANCE			16,000	Ponds in Phase 1a, 2a, 2b, 4a, 1b, 1c, 2c, 4d (5 ponds) 2 fountains in lakes
LANDSCAPE MAINTENANCE			110,000	Estimate base Landscape, irrigation, mowing services for entry and along Kosic Rd (6 months only)
LANDSCAPE REPLACEMENT			-	Replacement of mulch/pine bark and annuals
LANDSCAPE MISC			-	Estimated, inclusive of any tree prunings
POND MOWINGS			10,000	2 large ponds.
GATE MAINTENANCE & REPAIR			6,400	Adding entry gate (2,200 service, 3000 gate, 1,200 backup motherboard)
SECURITY CAMERAS			7,000	Cameras for gate
SECURITY FOBS AND CLICKERS			8,000	As needed for 250 households
POOL SERVICE CONTRACT			7,500	1/2 year
POOL MAINTENANCE & REPAIR			1,250	As needed for repairs (1/2 year)
POOL PERMIT	STATE		425	Annual Charge
AMENITY MANAGEMENT	DPFG		3,500	Track & handle facility access keys, coordination of janitorial services, track & coordinate facility rental activities, and implement general operation rules for the amenity (1/2 year)
AMENITY CENTER CLEANING & MAINTENANCE			5,000	Amenity Cleaning . March thru November is 7 day cleaning & December thru February is 4 day cleaning (1/2 year)
AMENITY CENTER INTERNET	BRIGHTHOUSE		1,200	Brighthouse estimated at \$200 per month (1/2 year)
AMENITY CENTER ELECTRICITY	TECO		6,600	1/2 year
AMENITY CENTER WATER			2,400	1/2 year
AMENITY CENTER PEST CONTROL			720	\$120 per month (1/2 year)

**STATEMENT 3
ZEPHYR LAKES CDD
FY 2020 CONTRACT SUMMARY**

FINCNIAL STATEMENT CATEGORY	VENDOR	SERVICE PROVIDED	ANNUAL AMOUNT	COMMENTS (SCOPE OF SERVICES)
POWER WASH AMENITY			1,500	Power wash 1x monthly (1/2 year)
LANDSCAPE MAINTENANCE			-	Included above
LANDSCAPE REPLACEMENT - INFILL			5,000	Above base contract (1/2 year)
MISC. AMENITY CENTER REPAIRS & MAINTENANCE			5,000	Painting,(2,000) elc (3,500). Plumbing (3,000) etc(1,500) {1/2 year}
FURNITURE REPAIR & REPLACEMENT			5,000	Estimate (1/2 year)
SECURITY MONITORING			2,100	Key pad maintenance and Critical Intervention is \$300 (1/2 year)
CONTINGENCY			-	
CAPITAL IMRPOVEMENTS			-	Amenity Center and project enhancements
RESERVE STUDY			-	

EXHIBIT 4.

RESOLUTION 2019-08

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE ZEPHYR LAKES COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2019/2020; SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the District Manager prepared and submitted to the Board of Supervisors (“Board”) of the Zephyr Lakes Community Development District (“District”) prior to June 15, 2019, a proposed operations and maintenance budget for Fiscal Year 2019/2020; and

WHEREAS, the Board has considered the proposed budget and desires to set the required public hearing thereon.

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

1. **BUDGET APPROVED.** The operating budget proposed by the District Manager for Fiscal Year 2019/2020 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said budget.

2. **SETTING A PUBLIC HEARING.** The public hearing on said approved budget is hereby declared and set for the following date, hour and location:

DATE: August 1, 2019

HOOR: 6:00 p.m.

LOCATION: Hampton Inn & Suites
2740 Cypress Ridge Blvd.
Wesley Chapel, FL

3. **TRANSMITTAL OF BUDGET TO LOCAL GENERAL PURPOSE GOVERNMENT.** The District Manager is hereby directed to submit a copy of the proposed budget to Pasco County, Florida at least 60 days prior to the hearing date set above.

4. **POSTING OF BUDGETS.** In accordance with Section 189.016, Florida Statutes, the District's Secretary is further directed to post the approved proposed budget on the

District's website at least two days before the budget hearing date and to keep the proposed budget posted on the District's website for at least 45 days, as set forth in Section 2.

5. **PUBLICATION OF NOTICE.** Notice of this public hearing shall be published in the manner prescribed by Florida law.

6. **EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 13TH DAY OF JUNE, 2019.

ATTEST:

**ZEPHYR LAKES COMMUNITY
DEVELOPMENT DISTRICT**

Signature

Paul Cusmano

Printed Name

Title:

- ☐ Secretary
- ☐ Assistant Secretary

Signature

Mike Lawson

Printed Name

Title:

- ☐ Chair of the Board of Supervisors
- ☐ Vice Chair of the Board of Supervisors

Exhibit A: Proposed FY 2019/2020 Budget

EXHIBIT A

**STATEMENT 1
ZEPHYR LAKES CDD
FY 2020 PROPOSED BUDGET GENERAL FUND (O&M)**

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY 2019 OCT- MARCH	FY 2020 PROPOSED	VARIANCE 2019 TO 2020
REVENUE							
GENERAL FUND REVENUES (a)	\$ 72,500	\$ 70,477	\$ 69,937	\$ 153,628	\$ 39,597	\$ 329,702	\$ 176,074
MISCELLANEOUS	-	-	-	-	-	-	-
TOTAL REVENUE	72,500	70,477	69,937	153,628	39,597	329,702	176,074
EXPENDITURES							
ADMINISTRATIVE							
SUPERVISORS COMPENSATION	5,000	1,800	3,600	6,400	600	6,400	-
PAYROLL TAXES	383	138	275	490	46	490	-
PAYROLL SERVICE FEES	268	210	361	330	217	342	12
MANAGEMENT CONSULTING SERVICES	21,000	21,000	21,000	21,000	10,500	21,000	-
PLANNING, COORDINATING & CONTRACT SRVCS	36,000	36,000	36,000	36,000	18,357	36,000	-
CONSTRUCTION ACCOUNTING SERVICES	-	-	-	-	-	-	-
BANK FEES	-	-	52	180	-	180	-
MISCELLANEOUS	-	150	180	316	-	316	-
AUDITING SERVICES	2,350	2,500	2,600	4,000	-	2,600	(1,400)
TRAVEL PER DIEM	30	8	21	75	-	75	-
MEETING ROOM RENTAL	-	-	-	-	-	216	216
REGULATORY AND PERMIT FEES	175	175	175	175	175	175	-
LEGAL ADVERTISEMENTS	722	436	1,869	1,200	1,094	1,200	-
ENGINEERING SERVICES	-	111	-	4,000	-	4,000	-
LEGAL SERVICES	3,942	3,172	3,661	7,000	1,880	7,000	-
WEBISTE DEVELOPMENT & HOSTING	978	757	740	2,265	360	2,265	-
COUNTY ASSESSMENT COLLECTION FEE	-	-	150	-	-	-	-
CONTINGENCY	-	-	-	-	-	-	-
TOTAL ADMINISTRATIVE	70,848	66,457	70,685	83,431	33,228	82,259	(1,172)
DEBT ADMINISTRATION:							
DISSEMINATION AGENT	-	-	-	-	-	-	-
TRUSTEE FEES	-	-	-	-	-	-	-
TRUST FUND ACCOUNTING	-	-	-	-	-	-	-
ARBITRAGE	-	-	-	-	-	-	-
TOTAL DEBT ADMINISTRATION							
INSURANCE							
INSURANCE (Liability, Property & Casualty)	2,363	2,410	2,550	2,805	5,000	10,500	7,695
TOTAL INSURANCE	2,363	2,410	2,550	2,805	5,000	10,500	7,695

**STATEMENT 1
ZEPHYR LAKES CDD
FY 2020 PROPOSED BUDGET GENERAL FUND (O&M)**

	FY 2016 ACTUAL	FY 2017 ACTUAL	FY 2018 ACTUAL	FY 2019 ADOPTED	FY 2019 OCT- MARCH	FY 2020 PROPOSED	VARIANCE 2019 TO 2020
PHYSICAL ENVIRONMENT							
COMPREHENSIVE FIELD TECH SERVICES	-	-	-	5,000	-	4,289	(711)
UTILITY ELECTRICITY	-	-	-	3,000	-	3,000	-
UTILITY STREETLIGHTS	-	-	-	20,700	-	20,700	-
UTILITY - WATER	-	-	-	2,292	-	2,292	-
PET WASTE REMOVAL	-	-	-	1,400	-	2,067	667
LAKE/POND MAINTENANCE	-	-	-	3,000	-	16,000	13,000
LANDSCAPE MAINTENANCE	-	-	-	25,000	-	110,000	85,000
LANDSCAPE REPLACEMENT	-	-	-	-	-	-	-
LANDSCAPE MISC	-	-	-	-	-	-	-
POND MOWINGS	-	-	-	4,000	-	10,000	6,000
GATE MAINTENANCE & REPAIR	-	-	-	-	-	6,400	6,400
SECURITY CAMERAS	-	-	-	-	-	7,000	7,000
SECURITY FOBS AND CLICKERS	-	-	-	3,000	-	8,000	5,000
TOTAL PHYSICAL ENVIRONMENT	-	-	-	67,392	-	189,748	122,356

AMENITY CENTER OPERATIONS (6 mos.)

POOL & WATER FEATURE SERVICE CONTRACT	-	-	-	-	-	7,500	7,500
POOL MAINTENANCE & REPAIR	-	-	-	-	-	1,250	1,250
POOL PERMIT	-	-	-	-	-	425	425
AMENITY MANAGEMENT	-	-	-	-	-	3,500	3,500
AMENITY CENTER CLEANING & MAINTENANCE	-	-	-	-	-	5,000	5,000
AMENITY CENTER INTERNET	-	-	-	-	-	1,200	1,200
AMENITY CENTER ELECTRICITY	-	-	-	-	-	6,600	6,600
AMENITY CENTER WATER	-	-	-	-	-	2,400	2,400
AMENITY CENTER PEST CONTROL	-	-	-	-	-	720	720
POWER WASH AMENITY	-	-	-	-	-	1,500	1,500
LANDSCAPE MAINTENANCE	-	-	-	-	-	-	-
LANDSCAPE REPLACEMENT - INFILL	-	-	-	-	-	5,000	5,000
MISC. AMENITY CENTER REPAIRS & MAIN.	-	-	-	-	-	5,000	5,000
FURNITURE REPAIR & REPLACEMENT	-	-	-	-	-	5,000	5,000
SECURITY MONITORING	-	-	-	-	-	2,100	2,100
CONTINGENCY	-	-	-	-	-	-	-
TOTAL AMENITY CENTER OPERATIONS	-	-	-	-	-	47,195	47,195

TOTAL EXPENDITURES	73,211	68,867	73,235	153,628	38,228	329,702	176,074
EXCESS OF REVENUE OVER (UNDER) EXPEND.	(711)	1,610	(3,298)	-	1,369	-	
FUND BALANCE - BEGINNING	2,560	1,849	3,459	161	161	161	
FUND BALANCE - ENDING	\$ 1,849	\$ 3,459	\$ 161	\$ 161	\$ 1,530	\$ 161	

Note:

(1) Revenue collections from County tax collector and/or budget funding agreement as needed only based on actual expenditures. Draws upon budget funding agreement can only be based on actual expenditures.

**STATEMENT 3
ZEPHYR LAKES CDD
FY 2020 CONTRACT SUMMARY**

FINCNIAL STATEMENT CATEGORY	VENDOR	SERVICE PROVIDED	ANNUAL AMOUNT	COMMENTS (SCOPE OF SERVICES)
SUPERVISORS COMPENSATION			6,400	Estimated 4 Supervisors to be in attendance for 8 meetings. Chapter 190 of the Florida Statute allows for \$200 per meeting
PAYROLL TAXES			490	Payroll taxes for Supervisor Compensation ; 7.65% of Payroll
PAYROLL SERVICE FEES			342	Approximately \$57 per payroll
MANAGEMENT CONSULTING SERVICES	DPFG	CDD MANAGEMENT	21,000	The District receives Management & Accounting services as part of the agreement; \$1,750 monthly.
PLANNING & COORDINATION SERVICES	DPFG	FIELD MANAGEMENT	36,000	Governmental agency coordination, construction & maintenance contract administration, technical and engineering support services associated with maintenance & construction of District infrastructure; \$3,000 monthly
CONSTRUCTION ACCOUNTING SERVICES	Heidt Design	ACCOUNTING	-	
BANK FEES	CHASE BANK	BANK ACCOUNT	180	Approximates \$15 Monthly for bank fees associated with maintaining the District's bank accounts
MISCELLANEOUS			316	Miscellaneous as needed for General Administrative expenditures that are not appropriated in any other line items
AUDITING SERVICES	DMHB		2,600	State law requires the District to undertake an annual independent audit. The budgeted amount for the fiscal year is based on contracted fees from an existing engagement letter
TRAVEL PER DIEM			75	Reimbursement to Board Supervisors for travel to District Meetings
MEETING ROOM RENTAL	RESIDENCE INN		216	Room rental in Pasco County for Board of Supervisor meetings
REGULATORY AND PERMIT FEES			175	The District is required to pay an annual fee of \$175 to the Department of Economic Opportunity
LEGAL ADVERTISEMENTS	TAMPA BAY TIMES		1,200	The District is required to advertise various notices for monthly Board meetings and other public hearings in a newspaper of general circulation.
ENGINEERING SERVICES	STANTEC CONSULT.		4,000	Provides general engineering services to District, i.e. attendance & preparation for monthly board meetings and other specifically requested assignments
LEGAL SERVICES	STRALEY & ROBIN		7,000	
WEBISTE DEVELOPMENT & HOSTING	Campus Suite	WEBSITE	2,265	Campus Suite to provide website compliance for website platform compliance and 750 pages of remediation of documents. Additionally included \$250 for unknown and DPFG is \$500 for mitigation remediation
COUNTY ASSESSMENT COLLECTION FEE			-	Provides general engineering services to District, i.e. attendance & preparation for monthly board meetings and other specifically requested assignments
CONTINGENCY	DPFG		-	As needed

**STATEMENT 3
ZEPHYR LAKES CDD
FY 2020 CONTRACT SUMMARY**

FINCNIAL STATEMENT CATEGORY	VENDOR	SERVICE PROVIDED	ANNUAL AMOUNT	COMMENTS (SCOPE OF SERVICES)
DISSEMINATION AGENT			6,000	Dissemination to facilitate District compliance with Securities & Exchange Commission continuing disclosure
TRUSTEE FEES	US BANK		4,041	Confirmed amount with Trustee to maintain the District's bond funds that are on deposit for the Series 2019
TRUST FUND ACCOUNTING	DPFG		3,600	Reconcile trust accounts on a monthly basis for issued bonds and respond to associated compliance requirements
ARBITRAGE			650	The District is required to calculate interest earned from bond proceeds each year pursuant to the Internal Revenue Code. The amount considers the 1 bond issuance at \$650 each
INSURANCE - PUBLIC OFFICIAL & GENERAL LIAB.	EGIS INSURANCE	GENERAL LIABILITY	10,500	Annual, for general liability and officer and director insurance for full year (5.5k); property for 6 months (5k) - (estimates)
COMPREHENSIVE FIELD TECH SERVICES			4,289	Directs day to day operations of the District and oversees Field Tech Services. Schedule vendors and inspect their work, interact with new homeowners, coordinate general security hardware, manage RFP Process for ongoing maintenance and repairs, prepare monthly written reports to the Board, including estimated reimbursements for CDD business mileage driven by Field Service Tech.
UTILITY ELECTRICITY			3,000	Estimated
UTILITY STREETLIGHTS			20,700	
UTILITY - WATER			2,292	For common areas
PET WASTE REMOVAL			2,067	Removal of pet waste, replacement of can liners, and check of bags for the pet waste stations in the District
LAKE/POND MAINTENANCE			16,000	Ponds in Phase 1a, 2a, 2b, 4a, 1b, 1c, 2c, 4d (5 ponds) 2 fountains in lakes
LANDSCAPE MAINTENANCE			110,000	Estimate base Landscape, irrigation, mowing services for entry and along Kosic Rd (6 months only)
LANDSCAPE REPLACEMENT			-	Replacement of mulch/pine bark and annuals
LANDSCAPE MISC			-	Estimated, inclusive of any tree prunings
POND MOWINGS			10,000	2 large ponds.
GATE MAINTENANCE & REPAIR			6,400	Adding entry gate (2,200 service, 3000 gate, 1,200 backup motherboard)
SECURITY CAMERAS			7,000	Cameras for gate
SECURITY FOBS AND CLICKERS			8,000	As needed for 250 households
POOL SERVICE CONTRACT			7,500	1/2 year
POOL MAINTENANCE & REPAIR			1,250	As needed for repairs (1/2 year)
POOL PERMIT	STATE		425	Annual Charge
AMENITY MANAGEMENT	DPFG		3,500	Track & handle facility access keys, coordination of janitorial services, track & coordinate facility rental activities, and implement general operation rules for the amenity (1/2 year)
AMENITY CENTER CLEANING & MAINTENANCE			5,000	Amenity Cleaning . March thru November is 7 day cleaning & December thru February is 4 day cleaning (1/2 year)
AMENITY CENTER INTERNET	BRIGHTHOUSE		1,200	Brighthouse estimated at \$200 per month (1/2 year)
AMENITY CENTER ELECTRICITY	TECO		6,600	1/2 year
AMENITY CENTER WATER			2,400	1/2 year
AMENITY CENTER PEST CONTROL			720	\$120 per month (1/2 year)

**STATEMENT 3
ZEPHYR LAKES CDD
FY 2020 CONTRACT SUMMARY**

FINCNIAL STATEMENT CATEGORY	VENDOR	SERVICE PROVIDED	ANNUAL AMOUNT	COMMENTS (SCOPE OF SERVICES)
POWER WASH AMENITY			1,500	Power wash 1x monthly (1/2 year)
LANDSCAPE MAINTENANCE			-	Included above
LANDSCAPE REPLACEMENT - INFILL			5,000	Above base contract (1/2 year)
MISC. AMENITY CENTER REPAIRS & MAINTENANCE			5,000	Painting,(2,000) elc (3,500). Plumbing (3,000) etc(1,500) {1/2 year}
FURNITURE REPAIR & REPLACEMENT			5,000	Estimate (1/2 year)
SECURITY MONITORING			2,100	Key pad maintenance and Critical Intervention is \$300 (1/2 year)
CONTINGENCY			-	
CAPITAL IMRPOVEMENTS			-	Amenity Center and project enhancements
RESERVE STUDY			-	

EXHIBIT 5.

RESOLUTION NO. 2019-09

A RESOLUTION AMENDING, REPEALING AND RESTATING IN ITS ENTIRETY RESOLUTION NO. 2019-07, ADOPTED BY THE BOARD OF SUPERVISORS OF THE DISTRICT ON APRIL 4, 2019, AS FOLLOWS:

A RESOLUTION OF THE ZEPHYR LAKES COMMUNITY DEVELOPMENT DISTRICT APPROVING A REQUISITION FOR PAYMENT OF CERTAIN COSTS OF ISSUANCE WITH RESPECT TO THE BONDS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of Supervisors of Zephyr Lakes Community Development District (the "Board" and the "District" respectively) has heretofore adopted Resolution No. 2019-07 on April 4, 2019, for substantially the same purposes hereinafter set forth and due to a potential error in the notice of such meeting wishes to amend, repeal and restate in its entirety Resolution No. 2019-07; and

WHEREAS, on January 28, 2019, the District issued its \$6,460,000 Capital Improvement Revenue Bonds, Series 2019 (the "Bonds"), pursuant to a Master Trust Indenture, dated as of January 1, 2019, between the District and U.S. Bank National Association, as trustee (the "Trustee"), as supplemented by a First Supplemental Trust Indenture, dated as of January 1, 2019, between the District and the Trustee (collectively, the "Indenture");

WHEREAS, in connection with the issuance of the Bonds, certain costs of issuance, as listed in the final numbers prepared by FMSbonds, Inc., were paid from the Series 2019 Costs of Issuance Account pursuant to the Indenture;

WHEREAS, the fee of Shutts & Bowen LLP ("Developer's Counsel") was inadvertently left out of the costs of issuance listed in the final numbers and as a result, a like amount was deposited to the Series 2019 Acquisition and Construction Account;

WHEREAS, the Developer's Counsel fee will need to be paid out of the Series 2019 Acquisition and Construction Account;

WHEREAS, in order to disburse funds from the Series 2019 Acquisition and Construction Account, the District is required to submit to the Trustee a requisition in the form attached as an exhibit to the Indenture;

WHEREAS, such form of requisition requires that if the requisition is for a disbursement from other than the Costs of Issuance Account or for payment of capitalized interest, there shall be attached to the requisition a resolution of the Governing Body of the District approving such requisition;

WHEREAS, the Board of Supervisors of the District has determined that it is in the best interests of the District to approve such requisition.

NOW, THEREFORE, BE IT RESOLVED that:

1. Approval of Requisition. The form of requisition attached hereto as Exhibit "A" is hereby authorized and approved.

2. Repeal of Resolution No. 2019-07; Effective Date. This Resolution shall take effect immediately upon its adoption and Resolution No. 2019-07 shall be, and is hereby, repealed by the adoption of this Resolution and shall be of no further force and effect.

PASSED in Public Session of the Board of Supervisors of Zephyr Lakes Community Development District, this 13th day of June, 2019.

**ZEPHYR LAKES COMMUNITY
DEVELOPMENT DISTRICT**

Attest:

Secretary/Assistant Secretary

Paul Cusmano

Print Name

Chairman/Vice Chairman, Board of Supervisors

Mike Lawson

Print Name

EXHIBIT A

FORM OF REQUISITION

(attached)

EXHIBIT 6.

Payroll Service Agreement

This Payroll Service Agreement (this “**Agreement**”) is entered into as of April 1, 2019, between the **Zephyr Lakes Community Development District**, whose mailing address is c/o DPGF, 15310 Amberly Drive, Suite 175, Tampa, Florida 33647. (the “**District**”) and **Innovative Employer Solutions, Inc.**, a Florida corporation, whose mailing address is 635 93rd Ave N, St Petersburg, FL 33712 (the “**Contractor**”).

Background Information

The District has employees, and may hire additional employees from time to time, to assist with the District’s operation and maintenance services. The Contractor provides payroll services and the District desires to retain the Contractor to provide payroll services as described in this Agreement. The District employees are not to be considered employees of the Contractor or covered by Contractor’s workers' compensation.

Operative Provisions

1. **Incorporation of Background Information.** The background information stated above is true and correct and by this reference is incorporated by reference as a material part of this Agreement.
2. **Term of this Agreement.** The initial term of this Agreement shall be for one year from the date of this Agreement. At the end of the initial term, the Agreement shall automatically renew for the same term and contract provisions as the initial term, until terminated by either party pursuant to the termination provision below.
3. **Termination.** Either party may terminate this Agreement without cause with thirty (30) days written notice to the other party. Upon termination of this Agreement, the Contractor shall 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.
4. **District Responsibilities.** The District is responsible for hiring and overseeing the District employees, retaining insurance, including workers compensation insurance, for the District employees as required by law, including any workers' compensation claims, benefit claims (if any benefits are provided), employment discrimination claims, general liability claims, third-party claims, and any and all other obligations or claims pertaining to employment.
5. **Scope of Services.** The Contractor shall perform the specific payroll services described below:
 - a) Based on information supplied by the District, the Contractor shall prepare and distribute payroll checks to the District’s employees, make the appropriate payroll deductions and collection of taxes, file the appropriate reports and make payment to proper governmental authorities for federal, state, and local income taxes, Social Security tax, federal and state unemployment insurance taxes and any other federal or state tax.
 - b) Contractor shall maintain necessary records and comply with reporting procedures and will report and file such taxes utilizing client’s tax identification numbers.
6. **Compensation.** The District agrees to compensate the Contractor pursuant to the service fees and other fees as specified on **Exhibit A** hereto titled "Fee Schedule." All funds due to Contractor are payable prior to Contractor’s issuance of payroll checks each pay period and shall be paid to

Contractor following the end of each pay period, no later than 2 business days prior to the date paychecks are to be distributed to assigned employees.

7. **Relationship Between the Parties.** It is understood that the Contractor is an independent contractor and shall perform the services contemplated under this Agreement. As an independent contractor, nothing in this Agreement shall be deemed to create a partnership, joint venture, or employer-employee relationship between the Contractor and the District. The Contractor shall 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.
8. **Compliance with Laws.** The Contractor shall 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.
9. **Insurance.** The Contractor shall carry commercial general liability insurance of no less than \$1,000,000. The Contractor shall deliver to the District proof of insurance referred to herein or a certificate evidencing the coverage provided pursuant to this Agreement and naming the District as "Additional Insured" under such policy. Such insurance policy may not be canceled without a thirty-day written notice to the District.
10. **Indemnification.**
 - a) Contractor agrees to 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, death, property damage or of any nature, arising as a result of the negligence of the Contractor, including litigation or any appellate proceedings with respect thereto.
 - b) 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 Contractor, the District agrees to indemnify, defend and hold the Contractor 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, death, property damage or of any nature, arising as a result of the negligence of the District, including litigation or any appellate proceedings with respect thereto.
 - c) Contractor agrees that nothing herein shall constitute or be construed as a waiver of the Districts limitations on liability contained in section 768.28, Florida Statutes, or other statute or law.
 - d) The indemnifications provided under this section are and shall be deemed to be contractual in nature and shall survive the termination or expiration of this Agreement.
11. **Public Records.** As required under Section 119.0701, Florida Statutes, Contractor shall (a) keep and maintain public records that ordinarily and necessarily would be required by the District in order to perform the service, (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 provided by law, (c) ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law, (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 the contract 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.

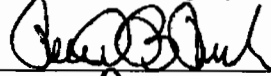
IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT (813) 418-7473, OR BY EMAIL AT Paul.Cusmano@dpfg.com, OR BY REGULAR MAIL AT 15310 Amberly Drive, Suite 175, Tampa, Florida 33647.

12. **Controlling Law.** This Agreement shall be governed under the laws of the State of Florida with venue in the county in which the District is located in.
13. **Enforcement of Agreement.** In the event it shall become necessary for either party to institute legal proceedings in order to enforce the terms of this Agreement, the prevailing party shall be entitled to all costs, including reasonable attorney's fees at both trial and appellate levels against the non-prevailing party.
14. **Severability.** If any provision of this Agreement is held invalid or unenforceable, the remainder of this Agreement shall remain in full force and effect.
15. **Assignment.** This Agreement is not transferrable or assignable by either party without the written approval of both parties, which shall not be unreasonably withheld.
16. **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.
17. **Counterparts.** This Agreement 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.
18. **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 shall supersede and subsume any prior agreements. To the extent that any provisions of this Agreement conflict with the provisions in any exhibit, the provisions in this Agreement shall control over provisions in any exhibit.

[signature page to follow]

Signature Page for Payroll Service Agreement

Innovative Employer Solutions, Inc.

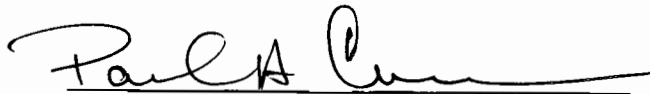


Name: RICHARD B KIRACOFE

Title: PRESIDENT

3/8/19

Zephyr Lakes Community Development District



Chair/Vice-Chair of the Board of Supervisors

Exhibit A
Payroll Service Fees

\$49.00 per invoice processed. Delivery fee of \$8.00 for the delivery of payroll to DPFG. No delivery fee for payrolls delivered to DPFG in groups of two or more.

The New Account Set Up Fee is **waived**.

The New Employee Setup Fee is **waived**.

Client requested Stop payments are \$35.

NSF Client Checks or ACHs are \$35.

EXHIBIT 7.



POOP 911 Tampa
 11721 Manistique Way
 New Port Richey FL, 34654

Zephy Lakes

Proposal ZL2018

Description of services and area to be cleaned		Date: 12/22/2018
Description	Unit Price	Weekly/Monthly cost
Pick up station maintenance weekly: removal of pet waste, replace can liner, and fill pick up bags for 5 additional pet waste stations once weekly. Waste collected and placed in community dumpster. 1000 pickup bags included per station annually.	5 @ \$7.95each	\$39.75/\$172.25 \$2067.00 annually
Pet waste station purchase and installation		
Pet waste stations include: bag dispenser, waste can, pick up after your pet sign, and standard post. Stations are installed and anchored in concrete.	5 @ \$349.95	\$1749.75

EXHIBIT 8.

January 11, 2019

Zephyr Lakes Community Development District

We are pleased to confirm our understanding of the services we are to provide Zephyr Lakes Community Development District for the years ended September 30, 2018, 2019, and 2020. We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, which collectively comprise the basic financial statements of Zephyr Lakes Community Development District as of and for the years ended September 30, 2018, 2019, and 2020. Accounting standards generally accepted in the United States provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Zephyr Lakes Community Development District's 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. As part of our engagement, we will apply certain limited procedures to Zephyr Lakes Community Development District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will 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. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis.

Audit Objective

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of the accounting records and other procedures we consider necessary to enable us to express such opinions. If our opinions on the financial statements are other than unqualified, we will fully discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

Management Responsibilities

Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein. You are also responsible for making all management decisions and performing all management functions; for designating an individual with suitable skill, knowledge, or experience to oversee our assistance with the preparation of your financial statements and related notes and any other non-attest services we provide; and for evaluating the adequacy and results of those services and accepting responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the fair presentation in the financial statements of the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Zephyr Lakes Community Development District and the respective changes in financial position and where applicable, cash flows, in conformity with U.S. generally accepted accounting principles.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud or illegal acts affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws and regulations. You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on the supplementary information.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity.

Because an audit is designed to provide reasonable, but not absolute, assurance and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform you of any material errors and any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Zephyr Lakes Community Development District's compliance with applicable laws and regulations and the provisions of contracts and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Engagement Administration, Fees, and Other

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

We understand that your employees will assist in the preparation of confirmations we request and will locate any documents selected by us for testing.

Jim Hartley is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. Our fees for these services are estimated not to exceed \$2,500, for the year ending 2018, \$2,600 for the year ending 2019 and \$2,700 for the year ending 2020, respectively. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination, subject to any offsets that the District may have.

Either party may unilaterally terminate this agreement, with or without cause, upon thirty (30) days written notice. Upon any termination of this Agreement, the District will pay all invoices for services rendered prior to the date of the notice of termination but subject to any offsets that the District may have. Pursuant to Section 218.391, Florida Statutes, all invoices for fees or other compensation must be submitted in sufficient detail to demonstrate compliance with the terms of this engagement.

We shall take all necessary steps to ensure that the audit is completed in a timely fashion so that the financial reports and audits may be approved by the District's Board of Supervisors within 180 days after the end of the fiscal year under review.

We agree and understand that Chapter 119, *Florida Statutes*, may be applicable to documents prepared in connection with the services provided hereunder and agree to cooperate with public record requests made there under. In connection with this Agreement, we agree to comply with all provisions of Florida's public records laws, including but not limited to Section 119.0701, *Florida Statutes*, the terms of which are incorporated herein. Among other requirements, we will:

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

We appreciate the opportunity to be of service to Zephyr Lakes Community Development District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

This letter will continue in effect until canceled by either party.

Sincerely,

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.

RESPONSE:

This letter correctly sets forth the understanding of Zephyr Lakes Community Development District.

By: *Patricia Cap Thibart*

Title: *Treasurer*

Date: *11/12/2019*

EXHIBIT 9.



an orle
Supervisor of Elections

PO BOX 300, Dade City FL 33526-0300

1-800-851-8754
www.pascovotes.com

April 26, 2019

Lore Yeira
DP&F Group
15310 Amberly Drive Suite 175
Tampa FL 33647

Dear Lore Yeira:

Pursuant to Florida Statute, the following voter registration statistics are provided for their respective community development districts as of April 15, 2019.

- | | |
|--|-------|
| • Epperson Ranch Community Development District | 556 |
| • Epperson Ranch II Community Development District | 0 |
| • Highlands Lakes Community Development District | 0 |
| • Mirada Community Development District | 0 |
| • Union Park Community Development District | 1,102 |
| • Zephyr Lakes Community Development District | 0 |

According to the development district's website, you are listed as the district manager for the above. If you are no longer the manager for these districts, please let me know at your earliest convenience.

As always, please call me if you have any questions or need additional information.

Sincerely,

Tiffannie A. Alligood
Chief Administrative Officer

EXHIBIT 10.

THE ROAD TO ADA COMPLIANCE



Required as of 10/01/2019

Compliance: The 2 Components

- Component 1 - The website platform itself – this addresses the website itself and not any uploaded documents
- Component 2 - Document uploads – this addresses any documents that are uploaded to the website that are mandated under Florida Statute. (see attachment B of this presentation)

Documents are bifurcated into two sections:

- ❖ 1) Required historical documents before 10/01
- ❖ 2) Required new documents uploaded after 10/01

ATTACHMENT A

INSURANCE MANDATED REQUIREMENTS



Accessibility

ADA Website Accessibility

Underwriting Guidelines - Policy Year 2019 - 2020



Florida
Insurance
Alliance™

1 - Accessibility Policy

- An adopted and implemented (or in the process of implementing) website accessibility policy that is consistent with WCAG 2.0 Level A and AA

2 – Accessibility Statement

- A disability accessibility statement posted on their website that includes:
 - A commitment to accessibility for persons with disabilities
 - The accessibility standard used and applied to the District's website
 - Contact information (email and phone number) in case users encounter any problems

3 — Video / Audio

- Video and Audio is published or streamed in an accessible format.

4 – Quarterly Audits

- Quarterly audits done by a third-party to ensure that the website is in continual compliance with prevailing WCAG standards.

5 — Remedial Measures

- If the District has been previously sued
 - Settlement Agreement
 - Review remedial measures taken by District

Summary - Where We Are

➤ Accessibility Policy – In Process

- District Counsel will be/has been furnished a sample policy that has been approved by the insurance provider for consideration and changes

➤ Accessibility Statement - Completed

- Accessibility statement has been published to the website and has been approved by insurance provider.

➤ Video/Audio – Completed

- We have ensured there are no videos or audio published or streamed on the websites

FINANCIAL COMPARISON – VENDORS

Ventures		360 PSG		Horton Group		CAMPUS SUITE	
Create A Website	\$ -	Create A Website & Service Block	\$3,345.00	Create A Website	\$ 18,000.00	Create and Maintain Website	\$ 600.00
Annual Website Platform	\$ 960.00	Yearly Doc Conversion**	\$1,375.00	Qterly Scan for Compliance	\$ 12,000.00	On Demand Document Conversion	\$ -
Domain	\$ 20.00	Yealy Web Compliance	\$1,025.00	FY 2019 Total	\$ 30,000.00	Document Conversion - 1st Year	\$ 1,500.00
Quarterly Scan for Compliance	\$ 480.00	SSL Cert, Content Mgmt, Monthly Scan	\$ 420.00			Domain	\$ 15.00
FY 2019 Total	\$ 1,460.00	FY 2019 Total	\$6,165.00			FY 2019 Total	\$ 2,115.00
Second Year FY 2020 Total	\$ 1,460.00	Second Year FY 2020 Total	\$2,820.00	Second Year FY 2020 Total	\$ 12,000.00	Second Year FY 2020 Total	\$ 1,515.00
(does not include scan or remediation of PDF documents uploaded or conversion of documents)		(**only includes audit, agendas, public facilities report and budgets, doesn't include other document remediation - additional is at \$110 per hour)		Document conversion is at \$100 per hour		Initial conversion at \$0.98 per page, based on avg (Second Year documents up to 750 pages included in On Demand Service of \$900 annually)	

Component 1 - Website Platform

- Campus Suite - Utilizes a website template that is WCAG compliant
- A contract will be advanced embodying language to ensure that prevailing WCAG standards are continually being met
- Annual charge is \$600 per year . Website will be turned on as of 10/01.
Year One - Contracts need to be executed at the same time as the initial PDF remediation of historical documents so that as documents are remediated they are uploaded to the new site for turn on at 10/01.
Year Two – Annual \$600 charge will be billed in quarterly installments
- Monthly monitoring will be performed on each individual District website to ensure compliance with prevailing WCAG standards.
- Annual Domain registration approximates \$15 per year
- Note: Current website will need to be maintained until conversion complete

Total Annual Cost for Website Platform is \$615 Annually

Component 2 – Document Conversion

DOCUMENTS BEFORE 10/01/2019

- District website documents will be thinned up to comply with only Statute required documents by DPFG (see attachment B of this presentation)
- All documents on the website need to be ADA compliant
- Conversion price per page is \$0.98 for historical documents prior to 10/01. Historical agenda packages cannot be manipulated to minimize conversion costs.
- The average District website page count, (before adjustments), currently on the websites are 1,500
- The Board needs to approve the conversion of the documents with a not to exceed of \$1,500. The District will only be charged for documents converted and will receive a report as to page count. Payment due as service is rendered.

Total FY 2019 Cost for Conversion Based on Average is \$1,500

Component 2 – Document Conversion

DOCUMENTS AFTER 10/01/2019

- **Campus Suite – On Demand Service and Remediation of non-compliant Documents**
- **Annual charge of \$900 - Billed Quarterly – 1st bill will be 10/01/2019**
- **On Demand Service & Remediation – agenda documents will be uploaded to the website pursuant to State Statute requirements – Campus Suite will scan and remediate non-compliant documents within 48 hours of upload. Annual price includes the remediation of 750 pages annually. Documents in excess of 750 pages are charged at \$0.98 per page**
- **Campus Suite will distribute a report to the District for those vendors who are non-compliant**

Total Annual Cost for Ongoing Maintenance is \$900 Annually

Mitigation of Remediation - DPFG

- DPFG will be e-mailing major vendors as to the requirement for ADA compliant documents; i.e. contracts and proposals. These vendors will include District Counsel, aquatics, landscape maintenance, and other contracted entities. Additionally any new contracted vendors will be notified.
- DPFG will be designing an ADA compliant agenda and budget template
- DPFG will upload documents to the website as well as make any calendar changes
- The District will review a report monthly.
- DPFG will notify the respective parties as to non-compliance on a quarterly basis

Total Annual Cost for Ongoing Mitigation of Remediation of Documents and Uploading is \$500 Annually

ATTACHMENT B

Statute Required Documents

Pursuant to Section 189.069, Florida Statutes, below please find a checklist of the information required to be included on the website of a community development district. A copy of Section 189.069, Florida Statutes, is also attached for your reference.

EFFECTIVE JULY 1, 2014:

All districts must have a website by October 1, 2015 (or by the end of the first full fiscal year after establishment). With emphasis added on a few items, the website must contain:

- a. The full legal name of the special district.
- b. The public purpose of the special district.
- c. The name, address, e-mail address, and, if applicable, the term and appointing authority for each member of the governing body of the special district.
- d. The fiscal year of the special district.
- e. 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.*
- f. The mailing address, e-mail address, telephone number, and *Internet website uniform resource locator* of the special district.
- g. A description of the boundaries or service area of, and the services provided by, the special district.
- h. 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.

- i. The primary contact information for the special district for purposes of communication from the department.
- j. A code of ethics adopted by the special district, if applicable, *and a hyperlink* to generally applicable ethics provisions.
- k. The budget of each special district, in addition to amendments in accordance with s. 189.418.
- l. 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.

Each district must submit its official internet website address to the Department of Economic Opportunity. The Department's website must include a link to each special district.

EFFECTIVE OCTOBER 1, 2016:

The website must further contain:

- m. 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.¹
- n. Final adopted budgets must be posted within thirty (30) days after adoption and now remain on District websites for two (2) years.²
- o. Budget amendments must be posted within five (5) days after adoption and now remain on District websites for two (2) years.³
- p. A list of regularly scheduled meetings must be included on District websites.
- q. The District's public facilities report must be included on District websites.
- r. A link to the Department of Financial Services website must be included on District websites.
- s. At least seven (7) days before a meeting or workshop, a District must post its agenda, along with any meeting materials available, on its website where it must remain for one (1) year.

If you have any questions about the above information, please do not hesitate to contact me.

¹ Fla. Stat. § 189.016(4).

² Fla. Stat. § 189.016(4).

³ Fla. Stat. § 189.016(7).

(d) All special districts created or established by rule of the Governor and Cabinet may be reviewed as directed by the Governor and Cabinet.

(e) Except as provided in paragraphs (a)-(d), all other special districts may be reviewed as directed by the President of the Senate and the Speaker of the House of Representatives.

(3) All special districts, governmental entities, and state agencies shall cooperate with the Legislature and with any local general-purpose government seeking information or assistance with the oversight review process and with the preparation of an oversight review report.

(4) Those conducting the oversight review process shall, at a minimum, consider the listed criteria for evaluating the special district, but may also consider any additional factors relating to the district and its performance. If any of the listed criteria do not apply to the special district being reviewed, they need not be considered. The criteria to be considered by the reviewer include:

(a) The degree to which the service or services offered by the special district are essential or contribute to the well-being of the community.

(b) The extent of continuing need for the service or services currently provided by the special district.

(c) The extent of municipal annexation or incorporation activity occurring or likely to occur within the boundaries of the special district and its impact on the delivery of services by the special district.

(d) Whether there is a less costly alternative method of delivering the service or services that would adequately provide the district residents with the services provided by the district.

(e) Whether transfer of the responsibility for delivery of the service or services to an entity other than the special district being reviewed could be accomplished without jeopardizing the district's existing contracts, bonds, or outstanding indebtedness.

(f) Whether the Auditor General has notified the Legislative Auditing Committee that the special district's audit report, reviewed pursuant to s. 11.45(7), indicates that the district has met any of the conditions specified in s. 218.503(1) or that a deteriorating financial condition exists that may cause a condition described in s. 218.503(1) to occur if actions are not taken to address such condition.

(g) Whether the district is inactive according to the official list of special districts, and whether the district is meeting and discharging its responsibilities as required by its charter, as well as projected increases or decreases in district activity.

(h) Whether the special district has failed to comply with any of the reporting requirements in this chapter, including preparation of the public facilities report.

(i) Whether the special district has designated a registered office and agent as required by s. 189.014, and has complied with all open public records and meeting requirements.

(5) Any special district may at any time provide the Legislature and the local general-purpose government conducting the review or making decisions based upon the final oversight review report with written responses

to any questions, concerns, preliminary reports, draft reports, or final reports relating to the district.

(6) This section does not apply to a deepwater port listed in s. 311.09(1) which is in compliance with a port master plan adopted pursuant to s. 163.3178(2)(k), or to an airport authority operating in compliance with an airport master plan approved by the Federal Aviation Administration, or to any special district organized to operate health systems and facilities licensed under chapter 395, chapter 400, or chapter 429.

History.—s. 23, ch. 97-255; s. 46, ch. 2001-266; s. 22, ch. 2004-305; s. 6, ch. 2006-197; s. 48, ch. 2014-22; s. 15, ch. 2016-22.

Note.—Fonner s. 189.428.

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 (1).

History.—s. 54, ch. 2014-22; s. 16, ch. 2016-22.

PART VII

MERGER AND DISSOLUTION

189.07	Definitions.
189.071	Merger or dissolution of a dependent special district.
189.072	Dissolution of an independent special district.
189.073	Legislative merger of independent special districts.
189.074	Voluntary merger of independent special districts.
189.075	Involuntary merger of independent special districts.
189.076	Financial allocations.
189.0761	Exemptions.

189.07 Definitions.—As used in this part, the term:

(1) "Component independent special district" means an independent special district that proposes to be merged into a merged independent district, or an independent special district as it existed before its merger into the merged independent district of which it is now a part.

(2) "Elector-initiated merger plan" means the merger plan of two or more independent special districts, a majority of whose qualified electors have elected to merge, which outlines the terms and agreements for the official merger of the districts and is finalized and approved by the governing bodies of the districts pursuant to this part.

(3) "Governing body" means the governing body of the independent special district in which the general legislative, governmental, or public powers of the district are vested and by authority of which the official business of the district is conducted.

(4) "Initiative" means the filing of a petition containing a proposal for a referendum to be placed on the ballot for election.

(5) "Joint merger plan" means the merger plan that is adopted by resolution of the governing bodies of two or more independent special districts that outlines the terms and agreements for the official merger of the districts and that is finalized and approved by the governing bodies pursuant to this part.

(6) "Merged independent district" means a single independent special district that results from a successful merger of two or more independent special districts pursuant to this part.

(7) "Merger" means the combination of two or more contiguous independent special districts resulting in a newly created merged independent district that assumes jurisdiction over all of the component independent special districts.

(8) "Merger plan" means a written document that contains the terms, agreements, and information regarding the merger of two or more independent special districts.

(9) "Proposed elector-initiated merger plan" means a written document that contains the terms and information regarding the merger of two or more independent special districts and that accompanies the petition initiated by the qualified electors of the districts but that is not yet finalized and approved by the governing bodies of each component independent special district pursuant to this part.

(10) "Proposed joint merger plan" means a written document that contains the terms and information regarding the merger of two or more independent special districts and that has been prepared pursuant to a resolution of the governing bodies of the districts but that is not yet finalized and approved by the governing bodies of each component independent special district pursuant to this part.

(11) "Qualified elector" means an individual at least 18 years of age who is a citizen of the United States, a permanent resident of this state, and a resident of the district who registers with the supervisor of elections of a county within which the district lands are located when the registration books are open.

History.— s. 1, ch. 2012-16; s. 17, ch. 2014-22.

Note.—Fonners. 189.4042(1).

189.071 Merger or dissolution of a dependent special district.

(1) The merger or dissolution of a dependent special district may be effectuated by an ordinance of the local general-purpose governmental entity wherein the geographical area of the district or districts is located. However, a county may not dissolve a special district that is dependent to a municipality or vice versa, or a dependent district created by special act.

(2) The merger or dissolution of an active dependent special district created and operating pursuant to a