



Rizzetta & Company

# **Somerset Community Development District**

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## **Board of Supervisors' Meeting May 13, 2019**

**District Office:  
120 Richard Jackson Blvd, Suite 220  
Panama City Beach, Florida 32407  
850-334-9055**

**[www.somersetcdd.org](http://www.somersetcdd.org)**



## **SOMERSET COMMUNITY DEVELOPMENT DISTRICT AGENDA**

Rizzetta & Company, Inc., 120 Richard Jackson Boulevard, Suite 220, Panama City  
Beach, FL 32407

<b>District Board of Supervisors</b>	Andrew O'Connel	Chairman
	John Rosenberg	Vice Chairman
	George Hartley	Assistant Secretary
	Eddie Foster	Assistant Secretary
	Charles Reichman	Assistant Secretary
<b>District Manager</b>	Justin Croom	Rizzetta & Company, Inc
<b>District Counsel</b>	Tucker Mackie	Hopping Green & Sams, P.A.
<b>District Engineer</b>	Jim Martelli	Innerlight Engineering

**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 (850) 334-9055. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY)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.



**SOMERSET COMMUNITY DEVELOPMENT DISTRICT**  
**DISTRICT OFFICE • 120 RICHARD JACKSON BLVD., SUITE 220, PANAMA CITY BEACH, FL 32407**  
<http://somersetcdd.org/>

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May 6, 2019

**Board of Supervisors  
Somerset Community  
Development District**

**AGENDA**

Dear Board Members:

The regular meeting of the Board of Supervisors' of the Somerset Community Development District will be held on **Monday, May 13, 2019 at 2:00 p.m. (CDT)** at the Alys Beach Office located at 9581 County Hwy. 30A, Alys Beach, Florida 32461. The following is the agenda for this meeting.

- 1. CALL TO ORDER/ROLL CALL**
- 2. AUDIENCE COMMENTS**
- 3. BUSINESS ADMINISTRATION**
  - A. Consideration of Minutes of the Board of Supervisors' Meeting Held on February 11, 2019.....Tab 1
  - B. Ratification of Operation and Maintenance Expenditures for January – April 2019.....Tab 2
- 4. BUSINESS ITEMS**
  - A. Presentation of Proposed Budget for Fiscal Year 2019/2020
    1. Review of Proposed Budget for Fiscal Year 2019/2020.Tab 3
    2. Consideration of Resolution 2019-03, Approving Proposed Budget and Setting the Public Hearing.....Tab 4
  - B. Presentation of Registered Voter Count.....Tab 5
  - C. Presentation of Year End Audited Financials for FY 17-18.....Tab 6
  - D. Consideration of Agreement for Irrigation System Repair Services.....Tab 7
  - E. Consideration of ADA Website Compliance Proposals.....Tab 8
    1. Consideration of Proposal from ADA Site Compliance LLC
    2. Consideration of Proposal from VGlobalTech
- 5. STAFF REPORTS**
  - A. District Counsel
  - B. District Engineer
  - C. District Manager
- 6. SUPERVISOR REQUESTS**
- 7. ADJOURNMENT**

I look forward to seeing you at the meeting. In the meantime, if you have any questions, please do not hesitate to call me at 850-334-9055.

Sincerely,  
*Justin Croom*  
Justin Croom  
District Manager



cc: David Walker, EBSCO Gulf Coast Development, Inc.  
Tucker Mackie, Hopping Green & Sams, P.A.  
Jim Martelli, Innerlight Engineering



**TAB 1**



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.*

**SOMERSET  
COMMUNITY DEVELOPMENT DISTRICT**

A regular meeting of the Board of Supervisors of the Somerset Community Development District was held on **Monday, February 11, 2019 at 2:04 p.m. CDT** at the Alys Beach office located at 9581 County Hwy. 30A, Alys Beach, Florida 32413.

Present and constituting a quorum:

Andrew O'Connell	<b>Board Supervisor, Chair</b>
Eddie Foster	<b>Board Supervisor, Assistant Secretary</b>
John Rosenberg	<b>Board Supervisor, Assistant Secretary</b>
Charles Reichman	<b>Board Supervisor, Assistant Secretary</b>
George Hartley	<b>Board Supervisor, Assistant Secretary</b>

Also present were:

Justin Croom	<b>District Manager, Rizzetta &amp; Company, Inc.</b>
Tucker Mackie	<b>District Counsel, Hopping Green &amp; Sams, P.A.</b> <i>(via speakerphone)</i>
Jim Martelli	<b>InnerLight Engineering</b> <i>(via speakerphone)</i>
Jeremy Horelick	<b>Vice President, ADA Website Compliance, LLC</b>

**FIRST ORDER OF BUSINESS**

**Call to Order**

Mr. Croom called the meeting to order at 2:01 p.m. and read roll call, confirming a quorum for the meeting.

**SECOND ORDER OF BUSINESS**

**Audience Comments**

There were no audience member comments regarding the agenda.

**THIRD ORDER OF BUSINESS**

**Consideration of Minutes of the  
Board of Supervisors' Meeting Held  
on November 12, 2018**

Mr. Croom stated that the minutes were reviewed by District Counsel.



On a Motion by Mr. Hartley, seconded by Mr. O'Connell, with all in favor, the Board of Supervisors approved the Minutes of the Board of Supervisors' Meeting Held on November 12, 2018, for the Somerset Community Development District.

**FOURTH ORDER OF BUSINESS**

**Consideration of Minutes of the  
Landowners' Meeting Held on  
November 12, 2018**

Mr. Croom presented the Board with the Landowners' Minutes.

On a Motion by Mr. O'Connell, seconded by Mr. Rosenberg, with all in favor, the Board of Supervisors approved the Minutes of the Landowners' Meeting Held on November 12, 2018, for the Somerset Community Development District.

**FIFTH ORDER OF BUSINESS**

**Ratification of Operation and  
Maintenance Expenditures for  
October through December 2018**

Mr. Croom reviewed the expenditures for October through December 2018.

On a Motion by Mr. O'Connell, seconded by Mr. Rosenberg, with all in favor, the Board of Supervisors Ratified Operation and Maintenance Expenditures for October (\$30,272.69), November (\$19,250.13) and December 2018 (\$8,854.06), for the Somerset Community Development District.

**SIXTH ORDER OF BUSINESS**

**Presentation of ADA Website  
Compliance and Accessibility  
Proposal**

Mr. Horelick from ADA Site Compliance, LLC presented the ADA Website Compliance and Accessibility Proposal to the Board. He advised that there are two options to the proposal.

Discussion ensued.



**SEVENTH ORDER OF BUSINESS**

**Consideration of Master Service  
Agreement ADA Site Compliance LLC**

Option two (2) was further discussed. It will take about a month to migrate all documents over. The site will look slightly different but will still have the same tabs and overall functions as it currently does.

Counsel advised that she is currently reviewing and making changes to the agreement.

On a Motion by Mr. O'Connell, seconded by Mr. Hartley, with all in favor, the Board of Supervisors Accepted Option 2 of the ADA Website Compliance and Accessibility Proposal subject to District Counsel review, for the Somerset Community Development District.

**EIGHTH ORDER OF BUSINESS**

**Consideration of Statement of Work**

This item was not reviewed at this time.

**NINTH ORDER OF BUSINESS**

**Staff Reports**

**A. District Counsel**

District Counsel has nothing to report at this time.

**B. District Engineer**

District Engineer was not present.

**C. District Manager**

Mr. Croom advised that the next meeting is scheduled for May 13, 2019 at 2:00 p.m.

**TENTH ORDER OF BUSINESS**

**Supervisor Requests**

There were no requests from the Supervisors.

**SIXTEENTH ORDER OF BUSINESS**

**Adjournment**



**SOMERSET COMMUNITY DEVELOPMENT DISTRICT**

**February 11, 2019 Minutes of Meeting**

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On a Motion by Mr. O'Connell, seconded by Mr. Rosenberg, with all in favor, the Board of Supervisors adjourned the meeting at 2:22 p.m. (CDT), for the Somerset Community Development District.

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Secretary/Assistant Secretary

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Chairman/Vice Chairman



**TAB 2**



# SOMERSET COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE · 120 RICHARD JACKSON BLVD · SUITE 220 · PANAMA CITY BEACH, FLORIDA 32407

## **Operation and Maintenance Expenditures January 2019 For Board Approval**

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

The total items being presented: **\$36,357.77**

Approval of Expenditures:

\_\_\_\_\_

\_\_\_\_\_ Chairperson

\_\_\_\_\_ Vice Chairperson

\_\_\_\_\_ Assistant Secretary



# Somerset Community Development District

## Paid Operation & Maintenance Expenditures

January 1, 2019 Through January 31, 2019

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
ALYS Beach Neighborhood Association	002409	11302018	ALYS Beach Neighborhood Association Reimbursement 11/18	\$ 162.50
ALYS Beach Neighborhood Association	002415	12312018	ALYS Beach Neighborhood Association Reimbursement 12/18	\$ 22,479.00
ALYS Beach Resort LLC	002410	413-23922	Other Invoices 10/18	\$ 1,797.74
ALYS Beach Resort LLC	002410	413-24389	Other Invoices 10/18	\$ 1,175.00
ALYS Beach Resort LLC	002416	413-25476	Other Invoices 12/18	\$ 1,380.00
ALYS Beach Resort LLC	002416	413-25632	Street Light Check And Repair - Weekly Pump Inspection 12/18	\$ 1,175.00
Disclosure Services, LLC	002411	2	Amortization Schedule S2005 11-1-18	\$ 250.00
Gulf Power Company	002417	89919-91030 12/18	9396 E Cty Hwy 30A Irrigation 12/18	\$ 142.02
Hopping Green & Sams	002418	104653	General/Monthly Legal Services 11/18	\$ 671.50
Innerlight Engineering Corporation	002419	3926	Engineering Services 12/18	\$ 2,375.00
Mills Supply	002421	7276	Pump Station Maintenance 01/19	\$ 200.00
Rizzetta & Company, Inc.	002412	INV0000037506	District Management Fees 01/19	\$ 4,410.01
Rizzetta Technology Services, LLC.	002413	INV0000004048	Website Hosting Services 01/19	\$ 100.00
The Lake Doctors, Inc.	002420	406160	Monthly Monitoring/Inspection 01/19	\$ 40.00
<b>Report Total</b>				<b><u>\$ 36,357.77</u></b>



Date Rec'd Rizzetta & Co., Inc. **DEC 27 2018**  
12/19

DIM approval: S/C 1/3/11

Date entered: JAN 03 2019

Fund 001 of 53100, 4819

Check ~~\_\_\_\_\_~~

Invoice Date		INVOICE	
Invoice #		11/30/18	
		11302018	
<b>Alys Beach Neighborhood Association</b> c/o Rizzetta & Company 120 Richard Jackson Blvd, Suite 220 Panama City Beach, FL 32407 Phone: (850)334-9055			
To: <b>Somerset CDD</b> <u>chartnett@rizzetta.com</u> c/o Rizzetta & Company 120 Richard Jackson Blvd, Suite 220 Panama City Beach, FL 32407			
Inv Date	Description	Total Paid	Total Due
11/30/18	Alys Beach Resorts 1701-25042	\$ 162.50	\$ 162.50
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
	<b>Total:</b>		<b>\$ 162.50</b>
<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div> <p>Please remit check made payable to:</p> <p><b>NEW/REMIT ADDRESS</b></p> </div> <div> <p><b>Alys Beach Neighborhood Association</b>              8529 South Park Cir, Suite 330              Orlando, FL 32819</p> </div> </div>			





Client Number: 1701

Bill To: ABNA-CDD 30A Landscape & Irrig  
Jessica Kelley  
9581 Co. Hwy 30a East, Bldg D  
Alys Beach, FL 32461  
850.213.5516  
jkelley@ebsco.com

Date Rec'd Rizzetta & Co., Inc. 12/19/18  
Mgr Approval *SL* Date 12/19/18  
B/L # 2005 Date Entered  
Date Paid

Folio Number 25042

Trans Date	Description	Voucher	Amount
Charges			
11/27/18	Maintenance Labor	NOV RECUR	162.50
	30A Weekly Inspections .5 hr wk		
	Total Charges		162.50
		Balance Due:	162.50



Check #

Check #

Invoice #		INVOICE	
Invoice Date		12/31/18	
<b>Alys Beach Neighborhood Association</b> c/o Rizzetta & Company 120 Richard Jackson Blvd, Suite 220 Panama City Beach, FL 32407 Phone: (850)334-9055			
To: <b>Somerset CDD</b> <u>chartnett@rizzetta.com</u> c/o Rizzetta & Company 120 Richard Jackson Blvd, Suite 220 Panama City Beach, FL 32407			
Inv Date	Description	Total Paid	Total Due
11/15/18	Rips Professional Lawn Care 55484 4604	\$ 6,992.00	\$ 6,992.00
11/15/18	Rips Professional Lawn Care 56167 4604	\$ 7,700.00	\$ 7,700.00
12/15/18	Rips Professional Lawn Care 55819 4604	\$ 6,992.00	\$ 6,992.00
12/31/18	Alys Beach Resort 1701-25631 4610	\$ 162.50	\$ 162.50
12/31/18	Alys Beach Resort 1701-26213 4657	\$ 632.50	\$ 632.50
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
<b>Total:</b>			<b>\$ 22,479.00</b>

Please remit check made payable to: **Alys Beach Neighborhood Association**

**NEW REMIT ADDRESS**      8529 South Park Cir, Suite 330  
 Orlando, FL 32819



Rip's Professional Lawn Care, Inc

511 North Highway 79  
Panama City Beach, FL 32413

# Invoice

Date	Invoice #
11/15/2018	55484

Bill To
Alys Beach Neighborhood Association c/o Rizzetta & Company 120 Richard Jackson Boulevard, Suite 220 Panama City Beach, FL 32407

**INFORMATION ONLY**

P.O. No.	Terms	Project
	Net 10	

Quantity	Description	Rate	Amount
	Complete Grounds Management - November 2018 Highway 30A Corridor	6,992.00	6,992.00
Date Rec'd Rizzetta & Co., Inc. 12/26/18 for Approval <i>SL</i> Date 12/26/18 BY <i>SL</i> 2005 Date Entered Check # Date Paid Nov Service CDD eff 12-1-18			
		Total	\$6,992.00



511 North Highway 79  
Panama City Beach, FL 32413

Date	Invoice #
11/15/2018	56167

Alys Beach Neighborhood Association  
c/o Rizzetta & Company  
120 Richard Jackson Boulevard, Suite 220  
Panama City Beach, FL 32407

**INFORMATION ONLY**

P.O. No.	Terms	Project
	Net 10	

Quantity	Description	Rate	Amount
	30A Palm Maintenance - Twice Annually July - December 2018          <div style="text-align: right;">             Date Rec'd &amp; Received by CDD Palm J 1/2/19              Mgr Approval <i>[Signature]</i> Date 1/2/19              CDD # 2005 Date Paid              Check #  <b>NW Service CDD Palms</b> </div>	7,700.00	7,700.00
		Total	\$7,700.00



Rip's Professional Lawn Care, Inc

511 North Highway 79  
Panama City Beach, FL 32413

# Invoice

Date	Invoice #
10/30/2018	55134

## Bill To

Alys Beach Neighborhood Association  
c/o Rizzetta & Company  
120 Richard Jackson Boulevard, Suite 220  
Panama City Beach, FL 32407

## INFORMATION ONLY

P.O. No.	Terms	Project
	Net 10	

Quantity	Description	Rate	Amount
3	1806 Spray replace on 30A turf	5.74	17.22
1.5	Labor	58.00	87.00
Date Rec'd Rizzetta & Co., Inc. 11/2/18 Mgr Approval <i>[Signature]</i> Date 11/2/18 G/L #/ 2005 Date Entered Check # Date Paid OCT Service CDD			
Total			\$104.22





Client Number: 1701

Bill To: ABNA-CDD 30A Landscape & Irrig  
Jessica Kelley  
9581 Co. Hwy 30a East, Bldg D  
Alys Beach, FL 32461  
850.213.5516  
jkelley@ebsco.com

Date Rec'd Rizzotto & Co., Inc. 1/15/19  
Mgt Approved: *[Signature]* Date 1/15/19  
GL # 2005 Date Entered  
Check # Date Paid

Folio Number 25631

Trans Date	Description	Voucher	Amount
Charges			
12/19/18	Maintenance Labor	DEC RECUR	162.50
	30A Weekly Inspections .5 hr wk		
	Total Charges		162.50
		Balance Due:	162.50

**INFORMATION ONLY**

GL code: 4610





Client Number: 1701

**Bill To:** ABNA-CDD 30A Landscape & Irrig  
Jessica Kelley  
9581 Co. Hwy 30a East, Bldg D  
Alys Beach, FL 32461  
850.213.5516  
jkelley@ebsco.com

Date Rec'd Rizzetta & Co., Inc. 1/18/19

Mgr Approval JK Date 1/18/19

G/L #/ Date Entered

Check #/ Date Paid

Folio Number 26213

Trans Date	Description	Voucher	Amount
<b>Charges</b>			
1/3/19	Workorder	WO 20904	632.50
	WO 20904 PLC 55846 Clean rocks from palms 30A attached		
	Total Charges		632.50
		Balance Due:	632.50

**INFORMATION ONLY**



# Invoice

Date	Invoice #
12/28/2018	55846

Bill To

EBSCO Gulf Coast Development  
9581 County Highway 30-A East - Bldg D  
Alys Beach, FL 32461

**INFORMATION ONLY**

P.O. No.	Terms	Project
	Due on receipt	

Quantity	Description	Rate	Amount
	Labor - Remove rocks from palms and tumble to clean - Bruce Allen  30A	550.00	550.00
	GL Code      Amount      PC		
	<u>432395</u> <u>550.<sup>00</sup></u> <u>1801</u>		
	_____		
	_____		
	_____		
	Total <u>550.<sup>00</sup></u> CDD 1701		
	<u>BAllen</u> 1-7-19		
	Approved      Date		
		Posted: 1/3/18 Con: WO#: 20904 Log: UT: GL#: 432395 CDD 1701	
		Total	\$550.00





Client Number: 413

**Bill To:** CDD-Not 30A Landscape & Irriga  
Jessica Kelley  
9581 Co. Hwy 30a East, Bldg D  
Alys Beach, FL 32461  
850.213.5516  
chartnett@rizzetta.com

Folio Number 23922

Trans Date	Description	Voucher	Amount
<b>Charges</b>			
10/22/18	Workorder	WO 19846	303.31
	WO 19846 Culligan Filter Service 0359162 4610		
10/22/18	Workorder	WO 19847	544.81
	WO 19847 Culligan Filter Service 0359302 4610		
10/27/18	Workorder	WO 19922	61.81
	WO 19922 Culligan #0359507 salt 4610		
10/27/18	Workorder	WO 19929	887.81
	WO 19929 PLC # 54794 irrigation repair 4609		
Total Charges			1,797.74

Balance Due: 1,797.74

NOV 16 2018

Date Rec'd Rizzetta & Co., Inc.

D/M approval *[Signature]* Date 11/19/18

Date entered NOV 16 2018

Fund 201 of 53900 cc 4610 \$ 909.93

Check # 4609 \$ 887.81



You could give your people

*Culligan Water*

CULLIGAN FILTER SERVICE  
315 E. 15TH STREET  
PANAMA CITY FL 32405  
(850) 763-1721 (850) 769-2005

RECEIVED  
9/27 AK

INVOICE NUMBER

0359162

ACCOUNT NUMBER

576710

BILLING DATE

09/12/2018

DUE DATE

10/12/2018

PURCHASE ORDER #

DELIVERY ADDRESS:

ALYS BEACH  
KEVIN-MAINTENANCE SUPERVISOR  
9581 E COUNTY RD 30A  
PANAMA CITY BEACH FL 32413  
(850) 596-8016

REFERENCE	DESCRIPTION	QTY	PRICE	TOTAL
80 VS40	SALT 40LB BAG-SOLAR	25	10.50	262.50
SUR	FUEL SURCHARGE	1	1.25	1.25

GL Code	Amount	PC
432395	263.75	CDD 413
Total	263.75/303.31	
Approved <i>Ballen</i>	Date 10/22/18	

Posted: *PRM 10-22-18*

Con:

WO#: *19846*

Log:

U7: *no*

GL#: *432395*

AR

*CDD 413*

TERMS

NET 30

PAY THIS AMOUNT

263.75

RETURN THIS PORTION WITH PAYMENT

You could give your people

*Culligan Water*

CULLIGAN FILTER SERVICE  
315 E. 15TH STREET  
PANAMA CITY FL 32405

INVOICE NUMBER

0359162

ACCOUNT NUMBER

576710

DUE DATE

10/12/2018

AMOUNT DUE

263.75

AMOUNT PAID

*303.31*

ALYS BEACH  
ATTN: PAYABLES  
9581 COUNTY HWY. 30A EAST- D  
PANAMA CITY BEACH FL 32413

CULLIGAN FILTER SERVICE  
315 E. 15TH STREET  
PANAMA CITY FL 32405



You could give your people

*Culligan Water*

CULLIGAN FILTER SERVICE  
315 E. 15TH STREET  
PANAMA CITY FL 32405  
(850) 763-1721 (850) 769-2005

DELIVERY ADDRESS:  
ALYS BEACH  
KEVIN-MAINTENANCE SUPERVISOR  
9581 E COUNTY RD 30A  
PANAMA CITY BEACH FL 32413  
(850) 596-8016

INVOICE NUMBER

0359302

ACCOUNT NUMBER

576710

BILLING DATE

09/26/2018

DUE DATE

10/26/2018

PURCHASE ORDER #

REFERENCE	DESCRIPTION	QTY	PRICE	TOTAL
80 VS40	SALT 40LB BAG-SOLAR	45	10.50	472.50
SUR	FUEL SURCHARGE	1	1.25	1.25

GL Code	Amount	PC
432395	473.75	CDD 413
Total	473.75 / 544.81	
<i>Ballen</i>	10/22/18	
Approved		Date

Posted: *Perm* 10-22-18

Con:

WO#: *19847*

Log:

U7: *no*

GL#: *432395*

*CDD 413*

TERMS

NET 30

PAY THIS AMOUNT

473.75

RETURN THIS PORTION WITH PAYMENT

You could give your people

*Culligan Water*

CULLIGAN FILTER SERVICE  
315 E. 15TH STREET  
PANAMA CITY FL 32405

INVOICE NUMBER

0359302

ACCOUNT NUMBER

576710

DUE DATE

10/26/2018

AMOUNT DUE

473.75

AMOUNT PAID

*544.81*

*x15%*

ALYS BEACH  
ATTN: PAYABLES  
9581 COUNTY HWY. 30A EAST- D  
PANAMA CITY BEACH FL 32413

CULLIGAN FILTER SERVICE  
315 E. 15TH STREET  
PANAMA CITY FL 32405



You could give your people

Culligan Water

CULLIGAN FILTER SERVICE  
315 E. 15TH STREET  
PANAMA CITY FL 32405  
(850) 763-1721 (850) 769-2005

DELIVERY ADDRESS:  
ALYS BEACH  
FONVILLE COFFEE SHOP  
9581 E CO HWY 30A  
PANAMA CITY BEACH FL 32413  
(850) 527-3788

INVOICE NUMBER

0359507

ACCOUNT NUMBER

726562

BILLING DATE

10/03/2018

DUE DATE

11/02/2018

PURCHASE ORDER #

REFERENCE	DESCRIPTION	QTY	PRICE	TOTAL
80 VS40	SALT 40LB BAG-SOLAR	5	10.50	52.50
SUR	FUEL SURCHARGE	1	1.25	1.25

GL Code	Amount	PC
432395	53.75	1801 CDD 413
	61.81	
Total	53.75	61.81
Approved	<i>BAllen</i>	10/29/18
		Date

Posted: *PRM 10-26-18*

Con: \_\_\_\_\_

WO#: *19922*

Log: \_\_\_\_\_

U7: \_\_\_\_\_

GL#: *432395* 1801 CDD 413

TERMS

NET 30

PAY THIS AMOUNT

53.75

RETURN THIS PORTION WITH PAYMENT

You could give your people

Culligan Water

CULLIGAN FILTER SERVICE  
315 E. 15TH STREET  
PANAMA CITY FL 32405

INVOICE NUMBER

0359507

ACCOUNT NUMBER

726562

DUE DATE

11/02/2018

AMOUNT DUE

53.75

AMOUNT PAID

61.81

*X 15%*

ALYS BEACH  
ATTN: PAYABLES  
9581 E CO HWY 30A-D  
PANAMA CITY BEACH FL 32413

CULLIGAN FILTER SERVICE  
315 E. 15TH STREET  
PANAMA CITY FL 32405



511 North Highway 79  
Panama City Beach, FL 32413

Date	Invoice #
9/29/2018	54794

Bill To
EBSCO Gulf Coast Development 9581 County Highway 30-A East – Bldg D Alys Beach, FL 32461

P.O. No.	Terms	Project
	Due on receipt	

[illegible]

115%

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887.81






Client Number: 413

Bill To: CDD-Not 30A Landscape & Irriga  
Jessica Kelley  
9581 Co. Hwy 30a East, Bldg D  
Alys Beach, FL 32461  
850.213.5516  
chartnett@rizzetta.com

Folio Number 24389

Trans Date	Description	Voucher	Amount
<b>Charges</b>			
10/31/18	Maintenance Labor	OCT RECUR	37.50
	Hoover Pump Weekly Inspections .5 hr month 4619		
10/31/18	Maintenance Labor	OCT RECUR	1,137.50
	Community Street Light Check 3.5 hr wk 4651		
Total Charges			1,175.00
Balance Due:			1,175.00

Auto Rec'd Rizzetta & Co., Inc. NOV 16 2018  
CDD approval  Date 11/17/18  
Date entered NOV 16 2018  
Fund 601 33900 4619  
Check # 54100 4651





Client Number: 413

**Bill To:** CDD-Not 30A Landscape & Irriga  
Jessica Kelley  
9581 Co. Hwy 30a East, Bldg D  
Alys Beach, FL 32461  
850.213.5516  
chartnett@rizzetta.com

Folio Number 25476

Trans Date	Description	Voucher	Amount
<b>Charges</b>			
12/10/18	Workorder		
	WO 20597 Annual maintenance agreement Hoover pump Inv#144840	WO 20597	1,380.00
12/21/18	Workorder		
	WO 20599 Fix Sink Hole SeaGarden near Perch credited off	WO 20599	40.00
	<b>Total Charges</b>		<del>1,420.00</del>

**Balance Due:** ~~1,420.00~~

1380.00

Debit Card'd Rizzetta & Co., Inc. JAN 23 2019  
MM approval *SC* Date: 1/24/19  
Auto entered JAN 23 2019  
Pmt: 001 53900 4610  
Checked



# Invoice



PO Box 31561  
Tampa, FL 33631-3561  
(954) 971-7350 Fax (954) 975-0791

Scheduled: 12/1/2018 Tech: NTA  
By: NRB Area: 6  
Warranty Expires: 8/5/2009  
Maint Expires: 11/30/2019

Invoice# **144840**  
Invoice Date: 12/1/2018  
Due Date: 12/1/2018  
Service Date:  
Terms:

Bill To Customer# 6734

Alys Beach Resort

Attn: Kevin Flynn

PO BOX 61-5500

Alys Beach FL 32461

Tel: Fax: 850-213-5501

Cust. P.O.#

Job Site:

Site ID# **6297**

Alys Beach fka Somerset Bridg Alys Beach

18 Charles Street

Alys Beach FL 32461

Tel: Contact:

Maintenance: 2A-A

Model# HC2F-25PDV-230/3-CFHMR2SL-Z

## Pump System

Station Design: 600 GPM at 80 PSI

Job Completed: YES ☐ NO ☒

Hoover Additional Work Required: YES ☐ NO ☒

System Operating: YES ☐ NO ☒

Additional Work Required by Customer: YES ☐ NO ☒

### Nature of Call:

- Annual Service Agreement MA# 2021. Annual Lump sum billing. Invoice 1 of 1. Yr 1 of 1 year agreement.

**SubTotal:** \$1,200.00

**Sales Tax:** \$0.00

**Grand Total:** \$1,200.00

+ 15% upcharge

\$1,380.00



Remittance: PO Box 31561, Tampa FL 33631-3561

2801 N. Powerline Road • Pompano Beach, FL 33069 • (954) 971-7350 • Fax (954) 975-0791

Page 1 of 1





Client Number: 413

**Bill To:** CDD-Not 30A Landscape & Irriga  
Jessica Kelley  
9581 Co. Hwy 30a East, Bldg D  
Alys Beach, FL 32461  
850.213.5516  
chartnett@rizzetta.com

Folio Number 25632

Trans Date	Description	Voucher	Amount
<b>Charges</b>			
12/19/18	Maintenance Labor Hoover Pump Weekly Inspections .5 hr month	DEC RECUR	37.50
12/19/18	Maintenance Labor Community Street Light Check 3.5 hr wk	DEC RECUR	1,137.50
	Total Charges		1,175.00
		<b>Balance Due:</b>	<b>1,175.00</b>

Date Paid: **JAN 23 2019**  
Date Received: **7C** Date: **1/24/19**  
Date Entered: **JAN 23 2019**  
Paid: **001** **51100** **4651** **\$1,137.50**  
Check: **53900** **4610** **\$37.50**



1005 Bradford Way  
Kingston, TN 37763

Date	Invoice #
10/1/2018	2

Bill To
Somerset CDD C/O Rizetta & Company, Inc

Terms	Due Date
Net 30	10/31/2018

Description	Amount
Amortization Schedule Series 2005 11-1-18 Prepay \$30,000	250.00
<p style="text-align: right;">JAN 03 2019</p> <p>Date Rec'd Rizzetta &amp; Co., Inc.</p> <p>D/M approval <i>S/C</i> Date <i>1/3/19</i></p> <p>Date entered JAN 03 2019</p> <p>Fund <i>001</i> GL <i>51303</i> OC <i>3604</i></p> <p>Check #</p>	
Total	\$250.00
Payments/Credits	\$0.00
Balance Due	\$250.00



\$ 142.02

02





Gulf Power®

Customer Name  
SOMERSET COMMUNITYAccount Number  
89919-91030Current Amount  
Delinquent After

Jan 24, 2019

Total Due

\$ 142.02

**Current Electric Service - GS - General Service**

Next Scheduled Read Date: On or after Jan 31, 2019

Service Period	Meter #	Reading Type	Meter Reading		x	Constant	= Usage
			Current	Previous			
Dec 3 - Jan 3	7357992	Tot kWh	71888	70919	1		969

**Billing Period**

Dec 3, 2018 - Jan 3, 2019

Base Charge		\$ 25.25
Energy Charge	969 kWh x 0.07584	73.49
Fuel Charge	969 kWh x 0.03047	29.53

**Subtotal of Electric Service \$ 128.27**

State Sales Tax - Lighting	0.00
Florida Gross Receipts Tax	3.29
State Sales Tax	9.14
County Local Sales Tax	1.32

**Total Current Electric Service \$ 142.02****Convenient Payment Programs**

**Paperless Billing** Pay your electric bill with a mouse click. It's quick, easy, and convenient. To sign up, call 1-800-225-5797 or visit [gulfpower.com/paperless](http://gulfpower.com/paperless)

**Auto Pay** Save time and effort. Auto pay is a free bill payment option—you can authorize your bill amount to be automatically debited from your checking or savings account. For information, call 1-800-225-5797 or to sign up, visit [gulfpower.com/autopay](http://gulfpower.com/autopay)

**Consumer Check Conversion** - When you pay your bill by check, you authorize us to make a one-time electronic debit from your banking account.



# Hopping Green & Sams

Attorneys and Counselors

119 S. Monroe Street, Ste. 300  
P.O. Box 6528  
Tallahassee, FL 32314  
850.222.7500

JAN 23 2019

96  
JAN 23 2019  
001  
5140003107

## STATEMENT

December 10, 2018

Somerset Community Development District  
c/o Accounts Payable  
120 Richard Jackson Blvd. Suite # 220  
Panama City Beach, FL 32407

Bill Number 104653  
Billed through 11/30/2018

### General Counsel/Monthly Meeting

SOMER 00001 TFM

#### FOR PROFESSIONAL SERVICES RENDERED

11/05/18	DGW	Communications with district manager regarding landowner election.	0.40 hrs
11/06/18	TFM	Confer with Mattern; confer with Croom.	0.50 hrs
11/12/18	TFM	Prepare for and attend Landowners' Meeting and Board meeting by phone; follow-up from meetings.	1.00 hrs
11/20/18	APA	Prepare attorney response to auditor letter fiscal year end 2018.	1.20 hrs
11/26/18	JLE	Review draft auditor letter; review and revise draft response; follow-up regarding the same.	0.20 hrs
Total fees for this matter			\$671.50

#### MATTER SUMMARY

Papp, Annie M. - Paralegal	1.20 hrs	125 /hr	\$150.00
Wilbourn, David - Paralegal	0.40 hrs	125 /hr	\$50.00
Earlywine, Jere L.	0.20 hrs	295 /hr	\$59.00
Mackie, A.Tucker Frazee	1.50 hrs	275 /hr	\$412.50

TOTAL FEES \$671.50

TOTAL CHARGES FOR THIS MATTER \$671.50

#### BILLING SUMMARY

Papp, Annie M. - Paralegal	1.20 hrs	125 /hr	\$150.00
Wilbourn, David - Paralegal	0.40 hrs	125 /hr	\$50.00
Earlywine, Jere L.	0.20 hrs	295 /hr	\$59.00
Mackie, A.Tucker Frazee	1.50 hrs	275 /hr	\$412.50

TOTAL FEES \$671.50



=====

**TOTAL CHARGES FOR THIS BILL**

**\$671.50**

**Please include the bill number on your check.**





Innerlight Engineering Corporation  
11490 Emerald Coast Parkway  
Suite 2W  
Miramar Beach, FL 32550  
(850) 424-5855  
www.ieceng.com

## INVOICE

### BILL TO

Somerset Community  
Development District  
C/O: Rizzetta & Company  
2806 North Fifth Street  
St. Augustine, Florida 32084

INVOICE # 3926

DATE 01/16/2019

DUE DATE 01/31/2019

TERMS Net 15

DATE	ACTIVITY	QTY	RATE	AMOUNT
12/03/2018	NPDES Weekly Inspection (12.03.18)	0.50	950.00	475.00
12/10/2018	NPDES Weekly Inspection (12.10&14.2018)	0.50	950.00	475.00
12/21/2018	NPDES Weekly Inspection (12.21.2018)	0.50	950.00	475.00
12/27/2018	NPDES Weekly Inspection (12.27.2018)	0.50	950.00	475.00
12/30/2018	NPDES Weekly Inspection (12.30.2018)	0.50	950.00	475.00

BALANCE DUE

**\$2,375.00**

Date Rec'd Rizzetta & Co., Inc. JAN 17 2019

D/M approval SC Date 1/21/19

Date entered JAN 18 2019

Fund 001 GL 53900004119

Check# \_\_\_\_\_

THANK YOU FOR YOUR BUSINESS!



# Mills

SUPPLY

## Invoice

Date	Invoice #
1/8/2019	7276

Bill To
Somerset Community Development District

Ship To
Alys Beach

P.O. No.	Terms	Rep	Ship	Via	Project	
	Net 10	RM	1/8/2019			
Quantity	Item Code	Description			Price Each	Amount
1	PSMAINT	Pump Station Maintenance - January 2019 Fl State, Walton County Sales Tax			200.00 7.00%	200.00 0.00
<div>DATE RECEIVED DATE APPROVED DATE PAID FOR L CHECK NO.</div> <div>96 JAN 23 2019 53900 4610</div> <div>JAN 23 2019 1/24/19</div>						
Thank you for your business.					Total	\$200.00



**Rizzetta & Company, Inc.**

3434 Colwell Avenue

Suite 200

Tampa FL 33614

**Invoice**

Date	Invoice #
1/1/2019	INV0000037506

**Bill To:**

SOMERSET CDD  
3434 Colwell Avenue, Suite 200  
Tampa FL 33614

Services for the month of	Terms	Client Number
January	Upon Receipt	00861

Description	Qty	Rate	Amount
District Management Services	1.00	\$2,141.67	\$2,141.67
Administrative Services	1.00	\$435.00	\$435.00
Accounting Services	1.00	\$1,416.67	\$1,416.67
Financial & Revenue Collections	1.00	\$416.67	\$416.67
Date Rec'd Rizzetta & Co., Inc. <b>DEC 21 2018</b>			
D/M approval _____ Date _____			
Date entered <b>DEC 21 2018</b>			
Fund <b>001</b> GL <b>51300</b> OC <b>3101</b> <b>\$2,141.67</b>			
Check # _____ <b>3100</b> <b>\$435.00</b>			
<b>3201</b> <b>\$1,416.67</b>			
<b>3111</b> <b>\$416.67</b>			
Subtotal			\$4,410.01
Total			\$4,410.01



**Rizzetta Technology Services**

3434 Colwell Avenue

Suite 200

Tampa FL 33614

**Invoice**

Date	Invoice #
1/1/2019	INV0000004048

**Bill To:**

SOMERSET CDD  
3434 Colwell Avenue, Suite 200  
Tampa FL 33614

Services for the month of	Terms	Client Number
January		00861

Description	Qty	Rate	Amount
Email Hosting	0	\$15.00	\$0.00
Website Hosting Services	1	\$100.00	\$100.00
<p>Date Rec'd Rizzetta &amp; Co., Inc. <b>DEC 19 2018</b> DIR approval <b>DEC 21 2018</b> Data entered Fund <b>001</b> <b>51300.00</b> <b>5103</b> Check #</p>			
Subtotal			\$100.00
Total			\$100.00





3543 State Road 419, Winter Springs, FL 32708  
PH: 800-666-5253

# INVOICE

Invoice #	406160
Account #	717616
Invoice Date	1/1/2019
Due Date	1/11/2019
Rep	MTS

<b>Bill To</b>
ALYS BEACH/MONITORING SOMERSET CDD 2806 NORTH FIFTH STREET UNIT 403 ST. AUGUSTINE, FLORIDA 32084

Invoice Questions: <a href="mailto:Lakes@lakedoctors.com">Lakes@lakedoctors.com</a> Payment Questions: <a href="mailto:Payments@lakedoctors.com">Payments@lakedoctors.com</a>
--

P.O. No.....		Terms	Invoice Date Reflects Month of Service Provided
		NET 10 DAYS	
Item	Description		Amount
	Monthly Monitoring-Visual Inspection		40.00
Date Rec'd Rizzetta & Co., Inc. JAN 07 2019 D/M approval <u>99</u> Date <u>1/11/19</u> Date entered <u>JAN 10 2019</u> Fund <u>001 GL 538000004013</u> Check# _____			
Customer Total Balance			\$40.00
Total Invoice			\$40.00

To help ensure prompt and accurate credit to your account, please include your account number and invoice number on your check and always include your remittance stub with your payment.

Please visit [www.lakedoctors.com](http://www.lakedoctors.com) for your local office contact information.

PLEASE DETACH & RETURN THIS PORTION WITH PAYMENT

<b>Bill To</b>
ALYS BEACH/MONITORING SOMERSET CDD 2806 NORTH FIFTH STREET UNIT 403 ST. AUGUSTINE, FLORIDA 32084

Amount Enclosed
<u>40.00</u>

Invoice #	406160
Account #	717616
Date	1/1/2019

Go Green! Contact us at [Payments@lakedoctors.com](mailto:Payments@lakedoctors.com) to have your invoices emailed.

For address and contact updates, please email us at [Frontdesk@lakedoctors.com](mailto:Frontdesk@lakedoctors.com).

**The Lake Doctors, Inc.**  
3543 State Road 419  
Winter Springs, FL 32708



IF PAYING BY CREDIT CARD, FILL OUT BELOW	
____ Mastercard	____ Visa
Card # _____	____ American Express
Card Verification # _____	
Exp. Date # _____	
Print Name _____	
Billing Address: _____	Check box if same as above
Signature _____	



# SOMERSET COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE · 120 RICHARD JACKSON BLVD · SUITE 220 · PANAMA CITY BEACH, FLORIDA 32407

## **Operation and Maintenance Expenditures February 2019 For Board Approval**

Attached please find the check register listing the Operation and Maintenance expenditures paid from February 1, 2019 through February 28, 2019. This does not include expenditures previously approved by the Board.

The total items being presented: **\$14,866.47**

Approval of Expenditures:

\_\_\_\_\_

\_\_\_\_\_ Chairperson

\_\_\_\_\_ Vice Chairperson

\_\_\_\_\_ Assistant Secretary



# Somerset Community Development District

## Paid Operation & Maintenance Expenditures

February 1, 2019 Through February 28, 2019

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
ALYS Beach Resort LLC	002426	413-26174	Other Invoices 01/19	\$ 1,377.18
ALYS Beach Resort LLC	002426	413-27013	Street Light Check And Repair - Weekly Pump Inspection 01/19	\$ 1,175.00
Andrew O'Connell	002430	AO021119	Board of Supervisors Meeting 02-11-19	\$ 200.00
Anthony Eddie Foster	002427	EF021119	BOS Meeting 2-11-19	\$ 200.00
Charles E. Reichman	002431	CR021119	Board of Supervisors Meeting 02-11-19	\$ 200.00
Gatehouse Media, Northwest Florida	002428	2029916-0119	Legal Ad 02/09	\$ 203.30
George Hartley	002429	GH021119	Board of Supervisors Meeting 02-11-19	\$ 200.00
Grau & Associates	002433	17398	Audit Services FYE 09/30/2018	\$ 500.00
Grau & Associates	002433	17596	Audit Services FYE 09/30/2018	\$ 2,800.00
Gulf Power Company	002424	89919-91030 01/19	9396 E Cty Hwy 30A Irrigation 01/19	\$ 252.48
Hopping Green & Sams	002434	105613	General/Monthly Legal Services 01/19	\$ 433.50
Innerlight Engineering Corporation	002425	3955	Engineering Services 01/19	\$ 2,375.00
John Rosenberg	002432	JR021119	Board of Supervisors Meeting 02-11-19	\$ 200.00
Mills Supply	002436	7302	Pump Station Maintenance 02/19	\$ 200.00
Rizzetta & Company, Inc.	002422	INV0000038032	District Management Fees 02/19	\$ 4,410.01
Rizzetta Technology Services, LLC.	002423	INV0000004134	Website Hosting Services 02/19	\$ 100.00
The Lake Doctors, Inc.	002435	411667	Monthly Monitoring/Inspection 02/19	\$ 40.00

**Report Total**

**\$ 14,866.47**





Client Number: 413

Bill To: CDD-Not 30A Landscape & Irriga  
Jessica Kelley  
9581 Co. Hwy 30a East, Bldg D  
Alys Beach, FL 32461  
850.213.5516  
chartnett@rizzetta.com

Folio Number 26174

Trans Date	Description	Voucher	Amount
<b>Charges</b>			
1/9/19	Workorder	WO 20894	508.59
	WO 20894 Culligan Water 57610 40lbs bag Salt-Well Inv#948123		
1/25/19	Workorder	WO 21328	508.59
	WO 21328 Culligan Filter #0948606		
1/28/19	Workorder	WO 21069	360.00
	WO 21069 repaired 1/2" line from Hoover to bridge		
	Total Charges		1,377.18
		Balance Due:	1,377.18

Date Rec'd Rizzetta & Co., Inc FEB 13 2019  
D/M approval SLC Date 2/18/19  
Date entered FEB 14 2019  
Fund 001 GL 58900 4618 \$1,017.18  
Check # 4609 \$ 360.00

4618



You could give your people

Culligan Water  
1012457

CULLIGAN FILTER SERVICE  
315 E. 15TH STREET  
PANAMA CITY FL 32405  
(850) 763-1721 (850) 769-2005

DELIVERY ADDRESS:  
ALYS BEACH  
KEVIN-MAINTENANCE SUPERVISOR  
9581 E COUNTY RD 30A  
PANAMA CITY BEACH FL 32413  
(850) 596-8016

INVOICE NUMBER

0948606

ACCOUNT NUMBER

576710

BILLING DATE

01/04/2019

DUE DATE

02/03/2019

PURCHASE ORDER #

REFERENCE	DESCRIPTION	QTY	PRICE	TOTAL
80 VS40	SALT 40LB BAG-SOLAR	42	10.50	441.00
SUR	FUEL SURCHARGE	1	1.25	1.25

GL Code	Amount	PC
432 395	442.25	CDD 413
	508.59	
Total	442.25	
Approved	<i>B. Allen</i>	Date <i>1-25-19</i>

Posted: *brm 1-25-19*

Con: -

x WO#: *21328*

Log: -

U7: -

GL#: *432395*

*CDD 413*

TERMS

NET 30

PAY THIS AMOUNT

442.25

RETURN THIS PORTION WITH PAYMENT

You could give your people

Culligan Water

CULLIGAN FILTER SERVICE  
315 E. 15TH STREET  
PANAMA CITY FL 32405

INVOICE NUMBER

0948606

ACCOUNT NUMBER

576710

DUE DATE

02/03/2019

AMOUNT DUE

442.25

AMOUNT PAID

ALYS BEACH  
ATTN: PAYABLES  
9581 COUNTY HWY. 30A EAST- D  
PANAMA CITY BEACH FL 32413

CULLIGAN FILTER SERVICE  
315 E. 15TH STREET  
PANAMA CITY FL 32405

*+ 15% upcharge =*

*\$508.59*



1012457  
 You could give your people  
 Culligan Water  
 CULLIGAN FILTER SERVICE  
 315 E. 15TH STREET  
 PANAMA CITY FL 32405  
 (850) 763-1721 (850) 769-2005

DELIVERY ADDRESS:  
 Alys Beach  
 KEVIN-MAINTENANCE SUPERVISOR  
 9581 E COUNTY RD 30A  
 PANAMA CITY BEACH FL 32413  
 (850) 596-8016

INVOICE NUMBER 0948123	ACCOUNT NUMBER 576710
BILLING DATE 12/18/2018	DUE DATE 01/17/2019
PURCHASE ORDER #	

REFERENCE	DESCRIPTION	QTY	PRICE	TOTAL
80 VS40	SALT 40LB BAG-SOLAR	42	10.50	441.00
SUR	FUEL SURCHARGE	1	1.25	1.25

GL Code	Amount	PC
432395	442.25	1801
Total	442.25	508.59
Approved		Date

*Broken* 1-7-19

ADD 1701

Posted: 1/3/19  
 Con:  
 WO#: 20894  
 Log:  
 U7:  
 GL#: ADD 1701  
 432395

*Wells Irrigation*

TERMS NET 30 PAY THIS AMOUNT 442.25

RETURN THIS PORTION WITH PAYMENT

You could give your people  
 Culligan Water  
 CULLIGAN FILTER SERVICE  
 315 E. 15TH STREET  
 PANAMA CITY FL 32405

INVOICE NUMBER 0948123	ACCOUNT NUMBER 576710	DUE DATE 01/17/2019
AMOUNT DUE 442.25		AMOUNT PAID

+ 15% up charge

ALYS BEACH  
 ATTN: PAYABLES  
 9581 COUNTY HWY. 30A EAST- D  
 PANAMA CITY BEACH FL 32413

CULLIGAN FILTER SERVICE = \$ 508.59  
 315 E. 15TH STREET  
 PANAMA CITY FL 32405





Client Number: 413

Bill To: CDD-Not 30A Landscape & Irriga  
Jessica Kelley  
9581 Co. Hwy 30a East, Bldg D  
Alys Beach, FL 32461  
850.213.5516  
chartnett@rizzetta.com

Folio Number 27013

Trans Date	Description	Voucher	Amount
<b>Charges</b>			
1/31/19	Maintenance Labor	JAN RECUR	37.50
	Hoover Pump Weekly Inspections .5 hr month		
1/31/19	Maintenance Labor	JAN RECUR	1,137.50
	Community Street Light Check 3.5 hr wk		
	Total Charges		1,175.00
		Balance Due:	1,175.00

Date Rec'd Rizzetta & Co., Inc. FEB 13 2019  
T/M approval SL Date 2/18/19  
Date entered FEB 14 2019  
Fund 001 of 54100 or 4651 \$ 1,137.50  
Check # 53900 4610 \$ 37.50



**Somerset CDD**  
**Meeting Date: 02-11-2019**

**SUPERVISOR PAY REQUEST**

Name of Board Supervisor	Check if present	Check if paid
Andrew O'Connell	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
John Rosenberg	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
George Hartley	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Eddie Foster*	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Charles Reichman	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

(\*) Does not get paid

**EXTENDED MEETING TIMECARD**

Meeting Start Time:	2:01 PM
Meeting End Time:	2:22 PM
Total Meeting Time:	22 mins.

Time Over ( ) Hours:

Total at \$175 per Hour:

**FEB 13 2019**

Date Rec'd Nizzetta & Co., Inc. ...  
D/M approval *SC* Date *2/13/19*  
Date entered **FEB 14 2019**  
Fund *001* GL *5100* oc *1101*  
Check #

DM Signature: *Justin Arom*

**Please forward copy to Marcia Eannetta for  
Extended Meeting Hours and/or Agenda Books.**





Gatehouse Media  
Northwest Florida  
Tax ID 47-2464860  
TEL: (866) 470-7133  
FAX: (863) 802-7825

# Advertising Invoice

RECEIVED

FEB - 6 2019

INVOICE DATE

2/3/2019

INVOICE NO.

2029916-0119

7 - 134

Location ID DN Balance Due \$203.30

REMIT TO: Gatehouse Media,  
Northwest Florida  
P.O. Box 102801  
Atlanta, GA 30368-2801

SOMERSET COMM DEVELOPMEN  
3434 COLWELL AVE  
TAMPA FL 33614-8390



100202991600000203303

TO ASSURE PROPER CREDIT - PLEASE RETURN TOP PORTION WITH REMITTANCE - ENTER ACCOUNT NUMBER ON YOUR CHECK

ACCOUNT NUMBER						CURRENT		PAST DUE 31-60 DAYS		PAST DUE 61-90 DAYS		PAST DUE 91-OVER	
2029916						\$203.30		\$0.00		\$0.00		\$0.00	
DATE		REF #		DESCRIPTION				UNITS		RATE		AMOUNT	
02/03/19		34851343		4110-DN Legal Line				107.00				203.30	
2/0159DN NOTICE OF PUBLIC MEET													

Date Rec'd Rizzetta & Co., Inc. FEB 11 2019  
D/M approval SL Date 2/11/19  
Date entered FEB 14 2019  
and 001 GL 5200 OC 4801  
Check # \_\_\_\_\_

Important! Please make note of our NEW Payment Remittance Address. To ensure prompt posting of your payment, it is important that you use this NEW address.

PREVIOUS BALANCE	NEW CHARGES	CREDITS	BALANCE DUE
\$0.00	\$203.30	\$0.00	\$203.30

Questions regarding this invoice should call:

Tel: (866) 470-7133  
Fax: (863) 802-7825

GateHouse Media  
NEWSPAPERS • DIGITAL

The News Herald • Northwest Florida Daily News • The Star • The Times • Crestview News Bulletin • Santa Rosa Press Gazette  
The Walton Sun • The Destin Log • The Washington County News • Holmes County Times • EmeraldCoast.com



# Grau and Associates

951 W. Yamato Road, Suite 280  
Boca Raton, FL 33431-  
www.graucpa.com

Phone: 561-994-9299

Fax: 561-994-5823

Somerset Community Development District  
12750 Citrus Park Lane, Suite 115  
Tampa, FL 33625

Invoice No. 17398  
Date 12/04/2018

SERVICE	AMOUNT
Audit FYE 09/30/2018	\$ 500.00
Current Amount Due	\$ 500.00

RECEIVED  
DEC 10 2018

DATE ENTERED BY: [Signature]  
DATE ENTERED: DEC 21 2018  
BY: [Signature]  
CHECK NO. 51300, PG 3202

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
500.00	0.00	0.00	0.00	0.00	500.00

Payment due upon receipt.



## Grau and Associates

951 W. Yamato Road, Suite 280  
Boca Raton, FL 33431-  
www.graucpa.com

Phone: 561-994-9299

Fax: 561-994-5823

Somerset Community Development District  
12750 Citrus Park Lane, Suite 115  
Tampa, FL 33625

FEB 06 2019

Invoice No. 17596  
Date 02/02/2019

### SERVICE

### AMOUNT

Audit FYE 09/30/2018

\$ 2,800.00

Current Amount Due

\$ 2,800.00

DATE PAID 02/14/2019  
//Approval [Signature] Date 2/18/19  
date entered FEB 14 2019  
and 601 GL 51300 00 3208  
check #

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
2,800.00	0.00	500.00	0.00	0.00	3,300.00

Payment due upon receipt.







# Hopping Green & Sams

Attorneys and Counselors

119 S. Monroe Street, Ste. 300  
P.O. Box 6526  
Tallahassee, FL 32314  
850.222.7500

Date Rec'd Rizzotto & Co., Inc.

FEB 21 2019

U/M approval

Date 2/27/19

Date entered

FEB 25 2019

Fund

001

01

51400

3107

Check #

## ===== STATEMENT =====

February 11, 2019

Somerset Community Development District  
c/o Accounts Payable  
120 Richard Jackson Blvd. Suite # 220  
Panama City Beach, FL 32407

Bill Number 105613  
Billed through 01/31/2019

### General Counsel/Monthly Meeting

SOMER 00001 TFM

### FOR PROFESSIONAL SERVICES RENDERED

01/18/19	JLK	Continue research on ADA related issues; confer with insurance representatives on various ADA related issues; continue drafting model agreement for district dissemination.	0.10 hrs
01/24/19	TFM	Review ADA compliance agreement and confer with Croom regarding same; review meeting minutes and provide comments.	0.80 hrs
01/31/19	CGS	Monitor proposed legislation which may impact district.	0.50 hrs
Total fees for this matter			\$433.50

### MATTER SUMMARY

Stuart, Cheryl G.	0.50 hrs	375 /hr	\$187.50
Kilinski, Jennifer L.	0.10 hrs	260 /hr	\$26.00
Mackie, A.Tucker Frazee	0.80 hrs	275 /hr	\$220.00
TOTAL FEES			\$433.50

### TOTAL CHARGES FOR THIS MATTER

-----  
\$433.50

### BILLING SUMMARY

Stuart, Cheryl G.	0.50 hrs	375 /hr	\$187.50
Kilinski, Jennifer L.	0.10 hrs	260 /hr	\$26.00
Mackie, A.Tucker Frazee	0.80 hrs	275 /hr	\$220.00
TOTAL FEES			\$433.50

### TOTAL CHARGES FOR THIS BILL

-----  
\$433.50

Please include the bill number on your check.





Innerlight Engineering Corporation  
11490 Emerald Coast Parkway  
Suite 2W  
Miramar Beach, FL 32550  
(850) 424-5855  
www.ieceng.com

Date Rec'd Rizzetta & Co., Inc. FEB 06 2019  
D/M approval *SL* Date 2/8/19  
Date entered FEB 08 2019  
Fund 001 GL 53900 4619  
Check #

## INVOICE

### BILL TO

Somerset Community  
Development District  
C/O: Rizzetta & Company  
2806 North Fifth Street  
St. Augustine, Florida 32084

INVOICE # 3955

DATE 02/04/2019

DUE DATE 02/19/2019

TERMS Net 15

DATE	ACTIVITY	QTY	RATE	AMOUNT
01/05/2019	NPDES Weekly Inspection (1.05.2019)	0.50	950.00	475.00
01/11/2019	NPDES Weekly Inspection (1.11.2019)	0.50	950.00	475.00
01/18/2019	NPDES Weekly Inspection (1.18.2018)	0.50	950.00	475.00
01/24/2019	NPDES Weekly Inspection (1.24.2018)	0.50	950.00	475.00
01/30/2019	NPDES Weekly Inspection (1.30.2019)	0.50	950.00	475.00

BALANCE DUE

**\$2,375.00**

THANK YOU FOR YOUR BUSINESS!



# Mills

SUPPLY

## Invoice

Date	Invoice #
2/5/2019	7302

<b>Bill To</b>
Somerset Community Development District

<b>Ship To</b>
Alys Beach

P.O. No.	Terms	Rep	Ship	Via	Project
	Net 10	RM			
Quantity	Item Code	Description	Price Each	Amount	
1	PSMAINT	Pump Station Maintenance - February 2019 Fl State, Walton County Sales Tax  Date Rec'd Rizzetta & Co., Inc. <b>FEB 06 2019</b> D/M Approval <i>S/C</i> <b>2/8/19</b> Date entered <b>FEB 08 2019</b> Fund <u>001</u> GL <u>53900 4610</u> Check # _____	200.00 7.00%	200.00 0.00	
Thank you for your business.				Total	\$200.00



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

# Invoice

Date	Invoice #
2/1/2019	INV0000038032

## Bill To:

SOMERSET CDD  
 3434 Colwell Avenue, Suite 200  
 Tampa FL 33614

Services for the month of		Terms	Client Number
February		Upon Receipt	00861
Description	Qty	Rate	Amount
District Management Services	1.00	\$2,141.67	\$2,141.67
Administrative Services	1.00	\$435.00	\$435.00
Accounting Services	1.00	\$1,416.67	\$1,416.67
Financial & Revenue Collections	1.00	\$416.67	\$416.67
<p> <i>Dr. David Rizzetta &amp; Co., Inc.</i>  <i>Approval</i> <i>SC</i>  <i>JAN 24 2019</i>  <i>001</i> <i>51300.00</i> <i>3101</i> <i>\$ 2,141.67</i>  <i>3100</i> <i>\$ 435.00</i>  <i>3201</i> <i>\$ 1,416.67</i>  <i>3111</i> <i>\$ 416.67</i> </p>			
Subtotal			\$4,410.01
Total			\$4,410.01



**Rizzetta Technology Services**  
 3434 Colwell Avenue  
 Suite 200  
 Tampa FL 33614

# Invoice

Date	Invoice #
2/1/2019	INV0000004134

## Bill To:

SOMERSET CDD  
 3434 Colwell Avenue, Suite 200  
 Tampa FL 33614

Services for the month of		Terms	Client Number
February			00861
Description	Qty	Rate	Amount
E-Mail Hosting	0	\$15.00	\$0.00
Website Hosting Services	1	\$100.00	\$100.00
Subtotal			\$100.00
Total			\$100.00

Date Rec'd Rizzetta & Co., Inc. JAN 24 2019  
 Date approval *[Signature]* JAN 25 2019 1/25/19  
 Date entered  
 Total 001 51380 5103  
 Credit





3543 State Road 419, Winter Springs, FL 32708  
PH: 800-666-5253

# INVOICE

Invoice #	411667
Account #	717616
Invoice Date	2/1/2019
Due Date	2/11/2019
Rep	MTS

<b>Bill To</b>
ALYS BEACH/MONITORING SOMERSET CDD 2806 NORTH FIFTH STREET UNIT 403 ST. AUGUSTINE, FLORIDA 32084

Invoice Questions: <a href="mailto:Lakes@lakedoctors.com">Lakes@lakedoctors.com</a> Payment Questions: <a href="mailto:Payments@lakedoctors.com">Payments@lakedoctors.com</a>
--

P.O. No.	Terms	Invoice Date Reflects Month of Service Provided
	NET 10 DAYS	
Item	Description	Amount
	Monthly Monitoring-Visual Inspection  <div style="text-align: right;">FEB 07 2019</div> Date Rec'd Rizzetta & Co., Inc. D/M approval <i>[Signature]</i> Date entered FEB-08-2019 2/8/19 Fund 001 GL 53800 OC 4613 Check #  <div style="text-align: right;">FEB - 5 2019</div>	40.00
<b>Customer Total Balance</b>		\$80.00
<b>Total Invoice</b>		<b>\$80.00</b>

To help ensure prompt and accurate credit to your account, please include your account number and invoice number on your check and always include your remittance stub with your payment.

Please visit [www.lakedoctors.com](http://www.lakedoctors.com) for your local office contact information.

PLEASE DETACH & RETURN THIS PORTION WITH PAYMENT

<b>Bill To</b>
ALYS BEACH/MONITORING SOMERSET CDD 2806 NORTH FIFTH STREET UNIT 403 ST. AUGUSTINE, FLORIDA 32084

Amount Enclosed
40.00

Invoice #	411667
Account #	717616
Date	2/1/2019

Go Green! Contact us at [Payments@lakedoctors.com](mailto:Payments@lakedoctors.com) to have your invoices emailed.

For address and contact updates, please email us at [Frontdesk@lakedoctors.com](mailto:Frontdesk@lakedoctors.com).

**The Lake Doctors, Inc.**  
3543 State Road 419  
Winter Springs, FL 32708



IF PAYING BY CREDIT CARD, FILL OUT BELOW	
<input type="checkbox"/> Mastercard	<input type="checkbox"/> Visa <input type="checkbox"/> American Express
Card #	
Card Verification #	
Exp. Date #	
Print Name	
Billing Address:	<input type="checkbox"/> Check box if same as above
Signature	



# SOMERSET COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE · 120 RICHARD JACKSON BLVD. · SUITE 220 · PANAMA CITY BEACH, FL 32407

## **Operation and Maintenance Expenditures March 2019 For Board Approval**

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

The total items being presented: **\$14,192.41**

Approval of Expenditures:

---

\_\_\_ Chairperson

\_\_\_ Vice Chairperson

\_\_\_ Assistant Secretary



# Somerset Community Development District

## Paid Operation & Maintenance Expenditures

March 1, 2019 Through March 31, 2019

<u>Vendor Name</u>	<u>Check #</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
ALYS Beach Neighborhood	002439	01312019	Other Invoices 01/19	\$ 7,154.50
Gulf Power Company	002441	42245-97026 01/19	9954 E Cty Hwy 30A Irrigation 01/19	\$ 70.22
Gulf Power Company	002441	42245-97026 02/19	9954 E Cty Hwy 30A Irrigation 02/19	\$ 99.88
Gulf Power Company	002441	42245-97026 11/18	9954 E Cty Hwy 30A Irrigation 11/18	\$ 83.57
Gulf Power Company	002441	42245-97026 12/18	9954 E Cty Hwy 30A Irrigation 12/18	\$ 99.16
Gulf Power Company	002440	89919-91030 02/19	9396 E Cty Hwy 30A Irrigation 02/19	\$ 35.07
Innerlight Engineering Corporation	002442	3978	Engineering Services 02/19	\$ 1,900.00
Mills Supply	002444	7338	Pump Station Maintenance 03/19	\$ 200.00
Rizzetta & Company, Inc.	002437	INV0000039195	District Management Fees 03/19	\$ 4,410.01
Rizzetta Technology Services, LLC.	002438	INV0000004220	Website Hosting Services 03/19	\$ 100.00
The Lake Doctors, Inc.	002443	417228	Monthly Monitoring/Inspection 03/19	<u>\$ 40.00</u>
<b>Report Total</b>				<b>\$ 14,192.41</b>



Date Rec'd Rizzetta & Co., Inc. **MAR 06 2019**  
 Bill approval **SC** Date **3/11/19**  
 Date ordered **MAR 06 2019**  
 Pmt. **001** **539.00** **4604** **6,992.00**  
 Check # **4610** **162.50**

INVOICE		
Invoice Date		01/31/19
Invoice #		01312019
<b>Alys Beach Neighborhood Association</b> c/o Rizzetta & Company 120 Richard Jackson Blvd, Suite 220 Panama City Beach, FL 32407 Phone: (850)334-9055		
To: <b>Somerset CDD</b> <u>chartnett@rizzetta.com</u> c/o Rizzetta & Company 120 Richard Jackson Blvd, Suite 220 Panama City Beach, FL 32407		
Inv Date	Description	Total Due
01/15/19	Rips Professional Lawn Care	\$ 6,992.00
01/31/19	Alys Beach Resorts	\$ 162.50
		\$ -
		\$ -
		\$ -
		\$ -
		\$ -
		\$ -
		\$ -
		\$ -
		\$ -
		\$ -
		\$ -
		\$ -
<b>Total:</b>		<b>\$ 7,154.50</b>
Please remit check made payable to: <b>Alys Beach Neighborhood Association</b> <b>NEW REMIT ADDRESS</b> <b>8529 South Park Cir, Suite 330</b> <b>Orlando, FL 32819</b>		



Rip's Professional Lawn Care, Inc  
511 North Highway 79  
Panama City Beach, FL 32413

## Invoice

Date	Invoice #
1/15/2019	56190

<b>Bill To</b>
Alys Beach Neighborhood Association c/o Rizzetta & Company 120 Richard Jackson Boulevard, Suite 220 Panama City Beach, FL 32407

Date Rec'd - Rizzetta & Co., Inc. 1/16/19  
Mgr Approval RL Date 1/16/19  
SL # 2005 Date Entered  
Check # Date Paid

P.O. No.	Terms	Project
	Net 10	

Quantity	Description	Rate	Amount
	Complete Grounds Management - January 2019 Highway 30A Corridor	6,992.00	6,992.00
<b>INFORMATION ONLY</b>			
<b>Total</b>			\$6,992.00





Client Number: 1701

Bill To: ABNA-CDD 30A Landscape & Irrig  
Jessica Kelley  
9581 Co. Hwy 30a East, Bldg D  
Alys Beach, FL 32461  
850.213.5516  
jkelley@ebsco.com

Date Rec'd Rizzetti & Co., Inc. 2/13/19  
Mgr Approval J/C Date 2/18/19  
G/L # 2005 Date Entered \_\_\_\_\_  
Check # \_\_\_\_\_ Date Paid \_\_\_\_\_

Folio Number 27006

Trans Date	Description	Voucher	Amount
Charges			
1/31/19	Maintenance Labor	JAN RECUR	162.50
	30A Weekly Inspections .5 hr wk		
	Total Charges		162.50
		Balance Due:	162.50

**INFORMATION ONLY**





**Gulf Power®**

**Customer Name**  
SOMERSET COMMUNITY

**Account Number**  
42245-97026

Past Due	+	Current Charges	=	Total Due
\$ 182.73		\$ 70.22		\$ 252.95
Due Now		Due 02/25/19		

**Service Address**  
9954 E COUNTY HIGHWAY 30A  
IRRIGATION

**Service Period**  
Jan 3, 2019 - Feb 1, 2019

## Past Due Notice

Our records indicate that your bill includes a **past due amount of \$ 182.73** which is **due now.**

If this amount has not been paid, we urge you to give this your prompt attention. If payment has been made, please accept our thanks and disregard this notice.

Please remember that the remaining balance of \$ 70.22 that consists of all other current charges is due by 02/25/19.

## Billing Summary

Previous Bill Amount		\$ 182.73
Payment Received	<i>No Payment Received</i>	- 0.00
Past Due Electric Service		\$ 182.73
Current Electric Service		+70.22

**Total Due \$ 252.95**

## Contact Us

[gulfpower.com](http://gulfpower.com)



<b>Account Number</b>	<b>Web Access Code</b>
42245-97026	318341



<b>Customer Service</b>	<b>Power Outage Reporting</b>
<b>1-800-225-5797</b>	<b>1-800-487-6937</b>
<b>Mon - Fri: 7:30 am - 7:30 pm</b>	<b>24 hrs/7 days</b>
<b>Sat: 8am - 5pm</b>	
<b>Emergencies: 24hrs/7 days</b>	

## Payment Options

**Online** Just visit [gulfpower.com/mypayment](http://gulfpower.com/mypayment)  
Login to your account using the following:

Account number: 42245-97026  
Web access code: 318341

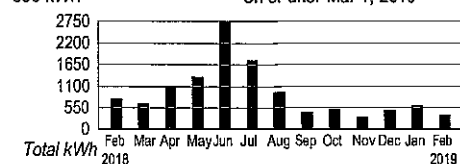
**By Mail**

Gulf Power Payments  
PO Box 830660  
Birmingham, AL 35283-0660

**For current billing details, turn page over**

## Usage Information

<b>Total Used</b> 359 kWh	<b>Next Scheduled Read Date</b> On or after Mar 1, 2019
------------------------------	--



	1 Year Ago	Last Month	This Month
Total kWh Used	773	605	359
Average Daily kWh	27	20	12
Days In Billing Period	29	31	29

➤ Gulf Power is now part of NextEra Energy. There is no change to your customer account. Gulf Power will continue to provide you with safe and reliable energy service.

PLEASE KEEP THIS PORTION FOR YOUR RECORDS

PLEASE RETURN THIS PORTION WITH YOUR PAYMENT, MAKING SURE THE RETURN ADDRESS SHOWS IN THE ENVELOPE WINDOW.

## Past Due Notice

Account Number 42245-97026

Past Due	+	Current Charges	=	Total Due
\$ 182.73		\$ 70.22		\$ 252.95
Due Now		Due 02/25/19		



**Gulf Power®**

One Energy Place  
Pensacola, FL 32520-0037

03422459702650000002529500000182730000000000000000000

SOMERSET COMMUNITY  
DEVELOPMENT DISTRICT  
DEVELOPMENT DISTRICT  
12750 CITRUS PARK LN  
TAMPA FL 33625

**Mail To:**  
PO BOX 830660  
BIRMINGHAM AL  
35283-0660

### Total Due Summary

Elec Service	70.22
Prev Service	182.73
<b>Total Due</b>	<b>\$ 252.95</b>



**Gulf Power®**
**Customer Name**  
 SOMERSET COMMUNITY

**Account Number**  
 42245-97026

Past Due	+	Current Charges	=	Total Due
\$ 182.73		\$ 70.22		\$ 252.95
Due Now		Due 02/25/19		

## Current Electric Service - GS - General Service

Next Scheduled Read Date: On or after Mar 1, 2019

Service Period	Meter #	Reading Type	Meter Reading		x	Constant	= Usage
			Current	Previous			
Jan 3 - Feb 1	7350283	Tot kWh	74814	74455	1		359

### Billing Period

Jan 3, 2019 - Feb 1, 2019

Base Charge		\$ 25.25
Energy Charge	359 kWh x 0.07584	27.23
Fuel Charge	359 kWh x 0.03047	10.94

**Subtotal of Electric Service \$ 63.42**

State Sales Tax - Lighting	0.00
Florida Gross Receipts Tax	1.63
State Sales Tax	4.52
County Local Sales Tax	0.65

**Total Current Electric Service \$ 70.22**

## Convenient Payment Programs

**Paperless Billing** Pay your electric bill with a mouse click. It's quick, easy, and convenient. To sign up, call 1-800-225-5797 or visit [gulfpower.com/paperless](http://gulfpower.com/paperless)

**Auto Pay** Save time and effort. Auto pay is a free bill payment option—you can authorize your bill amount to be automatically debited from your checking or savings account. For information, call 1-800-225-5797 or to sign up, visit [gulfpower.com/autopay](http://gulfpower.com/autopay)

**Consumer Check Conversion** - When you pay your bill by check, you authorize us to make a one-time electronic debit from your banking account.





**Gulf Power®**

**Customer Name**  
SOMERSET COMMUNITY

**Account Number**  
42245-97026

Past Due	+	Current Charges	=	Total Due
\$ 252.95		\$ 99.88		\$ 352.83
Due Now		Due 03/25/19		

**Service Address**  
9954 E COUNTY HIGHWAY 30A  
IRRIGATION

**Service Period**  
Feb 1, 2019 - Mar 4, 2019

## Past Due Notice

Our records indicate that your bill includes a **past due amount of \$ 252.95** which is **due now.**

If this amount has not been paid, we urge you to give this your prompt attention. If payment has been made, please accept our thanks and disregard this notice.

Please remember that the remaining balance of \$ 99.88 that consists of all other current charges is due by 03/25/19.

## Billing Summary

Previous Bill Amount		\$ 252.95
Payment Received	<i>No Payment Received</i>	- 0.00
Past Due Electric Service		\$ 252.95
Current Electric Service		+99.88

**Total Due \$ 352.83**

MAR 20 2019

3-20-2019  
MAR 20 2019  
JC  
001 53100 4308

## Contact Us

[gulfpower.com](http://gulfpower.com)

Account Number	Web Access Code
42245-97026	318341

**Customer Service**      **Power Outage Reporting**  
**1-800-225-5797**      **1-800-487-6937**  
**Mon - Fri: 7:30 am - 7:30 pm**      **24 hrs/7 days**  
**Sat: 8am - 5pm**  
**Emergencies: 24hrs/7 days**

## Payment Options

**Online** Just visit [gulfpower.com/mypayment](http://gulfpower.com/mypayment)  
Login to your account using the following:

Account number: 42245-97026  
Web access code: 318341

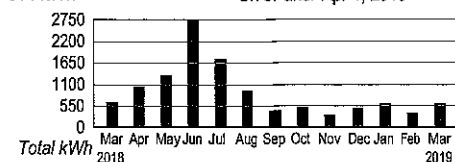
### By Mail

Gulf Power Payments  
PO Box 830660  
Birmingham, AL 35283-0660

**For current billing details, turn page over**

## Usage Information

<b>Total Used</b> 611 kWh	<b>Next Scheduled Read Date</b> On or after Apr 1, 2019
------------------------------	--



	1 Year Ago	Last Month	This Month
Total kWh Used	645	359	611
Average Daily kWh	22	12	20
Days In Billing Period	29	29	31

➤ Gulf Power fuel sources used to make electricity -- 12 months ending December 2018: Renewables, 7.55%; Gas, 25.34%; Purchased Power, 35.02%; Coal, 32.08%; Oil, 0.01%

PLEASE KEEP THIS PORTION FOR YOUR RECORDS.

PLEASE RETURN THIS PORTION WITH YOUR PAYMENT. MAKING SURE THE RETURN ADDRESS SHOWS IN THE ENVELOPE WINDOW.



**Gulf Power®**

One Energy Place  
Pensacola, FL 32520-0037

## Past Due Notice

**Account Number 42245-97026**

Past Due	+	Current Charges	=	Total Due
\$ 252.95		\$ 99.88		\$ 352.83
Due Now		Due 03/25/19		

03422459702650000003528300000252950000000000000000000

**Mail To:**  
PO BOX 830660  
BIRMINGHAM AL  
35283-0660

SOMERSET COMMUNITY  
DEVELOPMENT DISTRICT  
DEVELOPMENT DISTRICT  
12750 CITRUS PARK LN  
TAMPA FL 33625

### Total Due Summary

Elec Service	99.88
Prev Service	252.95
<b>Total Due</b>	<b>\$ 352.83</b>



**Gulf Power®**
**Customer Name**  
 SOMERSET COMMUNITY

**Account Number**  
 42245-97026

Past Due	+	Current Charges	=	Total Due
\$ 252.95		\$ 99.88		\$ 352.83
Due Now		Due 03/25/19		

## Current Electric Service - GS - General Service

Next Scheduled Read Date: On or after Apr 1, 2019

Service Period	Meter #	Reading Type	Meter Reading		x	Constant	= Usage
			Current	Previous			
Feb 1 - Mar 4	7350283	Tot kWh	75425	74814	1		611

**Billing Period**

Feb 1, 2019 - Mar 4, 2019

Base Charge		\$ 25.25
Energy Charge	611 kWh x 0.07584	46.34
Fuel Charge	611 kWh x 0.03047	18.62

**Subtotal of Electric Service \$ 90.21**

State Sales Tax - Lighting	0.00
Florida Gross Receipts Tax	2.31
State Sales Tax	6.43
County Local Sales Tax	0.93

**Total Current Electric Service \$ 99.88**

## Convenient Payment Programs

**Paperless Billing** Pay your electric bill with a mouse click. It's quick, easy, and convenient. To sign up, call 1-800-225-5797 or visit [gulfpower.com/paperless](http://gulfpower.com/paperless)

**Auto Pay** Save time and effort. Auto pay is a free bill payment option—you can authorize your bill amount to be automatically debited from your checking or savings account. For information, call 1-800-225-5797 or to sign up, visit [gulfpower.com/autopay](http://gulfpower.com/autopay)

**Consumer Check Conversion** - When you pay your bill by check, you authorize us to make a one-time electronic debit from your banking account.









Customer Name  
SOMERSET COMMUNITY

Account Number  
42245-97026

Current Amount  
Delinquent After

Dec 26, 2018

Total Due

\$ 83.57

## Current Electric Service - GS - General Service

Next Scheduled Read Date: On or after Jan 2, 2019

Service Period	Meter #	Reading Type	Current	Meter Reading - Previous	x	Constant	= Usage
Nov 1 - Dec 3	7350283	Tot kWh	73850	73391		1	459

### Billing Period

Nov 1, 2018 - Dec 3, 2018

Base Charge		\$ 26.00
Energy Charge	459 kWh x 0.07830	35.94
Fuel Charge	459 kWh x 0.02949	13.54

**Subtotal of Electric Service \$ 75.48**

State Sales Tax - Lighting	0.00
Florida Gross Receipts Tax	1.94
State Sales Tax	5.38
County Local Sales Tax	0.77

**Total Current Electric Service \$ 83.57**

## Convenient Payment Programs

**Paperless Billing** Pay your electric bill with a mouse click. It's quick, easy, and convenient. To sign up, call 1-800-225-5797 or visit [gulfpower.com/paperless](http://gulfpower.com/paperless)

**Auto Pay** Save time and effort. Auto pay is a free bill payment option—you can authorize your bill amount to be automatically debited from your checking or savings account. For information, call 1-800-225-5797 or to sign up, visit [gulfpower.com/autopay](http://gulfpower.com/autopay)

**Consumer Check Conversion** - When you pay your bill by check, you authorize us to make a one-time electronic debit from your banking account.





**Gulf Power®**

**Customer Name**  
SOMERSET COMMUNITY

**Account Number**  
42245-97026

Past Due	+	Current Charges	=	Total Due
\$ 83.57		\$ 99.16		\$ 182.73
Due Now		Due 01/24/19		

**Service Address**  
9954 E COUNTY HIGHWAY 30A  
IRRIGATION

**Service Period**  
Dec 3, 2018 - Jan 3, 2019

## Past Due Notice

Our records indicate that your bill includes a **past due amount of \$ 83.57** which is **due now**. If this amount has not been paid, we urge you to give this your prompt attention. If payment has been made, please accept our thanks and disregard this notice.

Please remember that the remaining balance of \$ 99.16 that consists of all other current charges is due by 01/24/19.

## Billing Summary

Previous Bill Amount		\$ 83.57
Payment Received	<i>No Payment Received</i>	- 0.00
Past Due Electric Service		\$ 83.57
Current Electric Service		+99.16

**Total Due \$ 182.73**

MAR 20 2019

3-20-2019  
MAR 20 2019

## Contact Us

[gulfpower.com](http://gulfpower.com)

Account Number	Web Access Code
42245-97026	318341

**Customer Service**      **Power Outage Reporting**  
**1-800-225-5797**      **1-800-487-6937**  
**Mon - Fri: 7:30 am - 7:30 pm**      **24 hrs/7 days**  
**Sat: 8am - 5pm**  
**Emergencies: 24hrs/7 days**

## Payment Options

**Online** Just visit [gulfpower.com/mypayment](http://gulfpower.com/mypayment)  
Login to your account using the following:  
Account number: 42245-97026  
Web access code: 318341

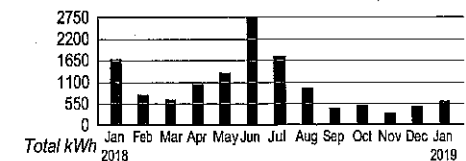
**By Mail**

Gulf Power Payments  
PO Box 830660  
Birmingham, AL 35283-0660

**For current billing details, turn page over**

## Usage Information

<b>Total Used</b> 605 kWh	<b>Next Scheduled Read Date</b> On or after Jan 31, 2019
------------------------------	---



	1 Year Ago	Last Month	This Month
Total kWh Used	1,679	459	605
Average Daily kWh	51	14	20
Days In Billing Period	33	32	31

➤ Gulf Power is now part of NextEra Energy. There is no change to your customer account. Gulf Power will continue to provide you with safe and reliable energy service.

PLEASE KEEP THIS PORTION FOR YOUR RECORDS.

PLEASE RETURN THIS PORTION WITH YOUR PAYMENT, MAKING SURE THE RETURN ADDRESS SHOWS IN THE ENVELOPE WINDOW.



**Gulf Power®**

One Energy Place  
Pensacola, FL 32520-0037

## Past Due Notice

Account Number 42245-97026

Past Due	+	Current Charges	=	Total Due
\$ 83.57		\$ 99.16		\$ 182.73
Due Now		Due 01/24/19		

034224597026500000018273000000083570000000000000000000000

SOMERSET COMMUNITY  
DEVELOPMENT DISTRICT  
DEVELOPMENT DISTRICT  
12750 CITRUS PARK LN  
TAMPA FL 33625

**Mail To:**  
PO BOX 830660  
BIRMINGHAM AL  
35283-0660

### Total Due Summary

Elec Service	99.16
Prev Service	83.57
<b>Total Due</b>	<b>\$ 182.73</b>



**Gulf Power®**
**Customer Name**  
 SOMERSET COMMUNITY

**Account Number**  
 42245-97026

Past Due	+	Current Charges	=	Total Due
\$ 83.57		\$ 99.16		\$ 182.73
Due Now		Due 01/24/19		

## Current Electric Service - GS - General Service

Next Scheduled Read Date: On or after Jan 31, 2019

Service Period	Meter #	Reading Type	Meter Reading		x	Constant	= Usage
			Current	Previous			
Dec 3 - Jan 3	7350283	Tot kWh	74455	73850	1		605

**Billing Period**

Dec 3, 2018 - Jan 3, 2019

Base Charge		\$ 25.25
Energy Charge	605 kWh x 0.07584	45.88
Fuel Charge	605 kWh x 0.03047	18.43

**Subtotal of Electric Service \$ 89.56**

State Sales Tax - Lighting	0.00
Florida Gross Receipts Tax	2.30
State Sales Tax	6.38
County Local Sales Tax	0.92

**Total Current Electric Service \$ 99.16**

## Convenient Payment Programs

**Paperless Billing** Pay your electric bill with a mouse click. It's quick, easy, and convenient. To sign up, call 1-800-225-5797 or visit [gulfpower.com/paperless](http://gulfpower.com/paperless)

**Auto Pay** Save time and effort. Auto pay is a free bill payment option—you can authorize your bill amount to be automatically debited from your checking or savings account. For information, call 1-800-225-5797 or to sign up, visit [gulfpower.com/autopay](http://gulfpower.com/autopay)

**Consumer Check Conversion** - When you pay your bill by check, you authorize us to make a one-time electronic debit from your banking account.









Innerlight Engineering Corporation  
11490 Emerald Coast Parkway  
Suite 2W  
Miramar Beach, FL 32550  
(850) 424-5855  
www.ieceng.com

## Invoice

### BILL TO

Somerset Community  
Development District  
C/O: Rizzetta & Company  
2806 North Fifth Street  
St. Augustine, Florida 32084

INVOICE # 3978

DATE 03/06/2019

DUE DATE 03/21/2019

TERMS Net 15

DATE	ACTIVITY	QTY	RATE	AMOUNT
02/05/2019	NPDES Weekly Inspection (2.05.2019)	0.50	950.00	475.00
02/12/2019	NPDES Weekly Inspection (2.12.2019)	0.50	950.00	475.00
02/19/2019	NPDES Weekly Inspection (2.19.2018)	0.50	950.00	475.00
02/28/2019	NPDES Weekly Inspection (2.26&28.2018)	0.50	950.00	475.00

BALANCE DUE

**\$1,900.00**

**MAR 13 2019**  
Date Rec'd Rizzetta & Co., Inc.  
D/M approval *RC* Date *3/15/19*  
Date entered **MAR 15 2019**  
Fund *001* CL *33900* OC *4619*  
Check #

THANK YOU FOR YOUR BUSINESS!



# Mills

SUPPLY

## Invoice

Date	Invoice #
3/5/2019	7338

<b>Bill To</b>
Somerset Community Development District

<b>Ship To</b>
Alys Beach

P.O. No.	Terms	Rep	Ship	Via	Project	
	Net 10	RM				
Quantity	Item Code	Description			Price Each	Amount
1	PSMAINT	Pump Station Maintenance - March 2019 Fl State. Walton County Sales Tax			200.00 7.00%	200.00 0.00
<div>9c</div> <div>MAR 08 2019</div> <div>3/15/19</div> <div>MAR 15 2019</div> <div>53900 4610</div>						
Thank you for your business.					Total	\$200.00



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

# Invoice

Date	Invoice #
3/1/2019	INV0000039195

## Bill To:

SOMERSET CDD  
 3434 Colwell Avenue, Suite 200  
 Tampa FL 33614

Services for the month of	Terms	Client Number
March	Upon Receipt	00861

Description	Qty	Rate	Amount
District Management Services * 3101	1.00	\$2,141.67	\$2,141.67
Administrative Services 3100	1.00	\$435.00	\$435.00
Accounting Services 3201	1.00	\$1,416.67	\$1,416.67
Financial & Revenue Collections 3111	1.00	\$416.67	\$416.67
Subtotal			\$4,410.01
Total			\$4,410.01

Date Rec'd Rizzetta & Co., Inc. MAR 01 REC'D

D/M approval 96 Date 3/4/19

Date entered MAR 01 2019

Fund 001 GL 51300 OC \*

Check# \_\_\_\_\_



# Invoice

Date	Invoice #
3/1/2019	INV0000004220

**Bill To:**

SOMERSET CDD  
3434 Colwell Avenue, Suite 200  
Tampa FL 33614

Services for the month of		Terms	Client Number
March			00861
Description	Qty	Rate	Amount
EMail Hosting	0	\$15.00	\$0.00
Website Hosting Services	1	\$100.00	\$100.00
<p>Date Rec'd Rizzetta &amp; Co., Inc. <u>MAR 01 REC'D</u></p> <p>D/M approval <u>SC</u> Date <u>3/4/19</u></p> <p>Date entered <u>MAR 01 2019</u></p> <p>Fund <u>001</u> GL <u>51300</u> OC <u>5103</u></p> <p>Check# _____</p>			
		Subtotal	\$100.00
		Total	\$100.00





**The Lake Doctors, Inc.**  
Aquatic Management Services

3543 State Road 419, Winter Springs, FL 32708  
PH: 800-666-5253

**RECEIVED**  
MAR 04 2019  
BY:

# INVOICE

Invoice #	417228
Account #	717616
Invoice Date	3/1/2019
Due Date	3/11/2019
Rep	MTS

<b>Bill To</b>
ALYS BEACH/MONITORING SOMERSET CDD 2806 NORTH FIFTH STREET UNIT 403 ST. AUGUSTINE, FLORIDA 32084

Invoice Questions:  
Lakes@lakedoctors.com  
Payment Questions:  
Payments@lakedoctors.com

P.O. No.	Terms	Invoice Date Reflects Month of Service Provided
	NET 10 DAYS	
Item	Description	Amount
	Monthly Monitoring-Visual Inspection	40.00
	<p><b>MAR 06 2019</b></p> <p>Date Rec'd Rizzotto &amp; Co., Inc.</p> <p>D/A approval  Date 3/1/19</p> <p>Date entered <b>MAR 06 2019</b></p> <p>Fund 001 of 53800.00 46.13</p> <p>Check #</p>	
	<b>Customer Total Balance</b>	\$80.00
	<b>Total Invoice</b>	<b>\$40.00</b>

To help ensure prompt and accurate credit to your account, please include your account number and invoice number on your check and always include your remittance stub with your payment.

Please visit [www.lakedoctors.com](http://www.lakedoctors.com) for your local office contact information.

PLEASE DETACH & RETURN THIS PORTION WITH PAYMENT

<b>Bill To</b>
ALYS BEACH/MONITORING SOMERSET CDD 2806 NORTH FIFTH STREET UNIT 403 ST. AUGUSTINE, FLORIDA 32084

Amount Enclosed
40.00

Invoice #	417228
Account #	717616
Date	3/1/2019

Go Green! Contact us at [Payments@lakedoctors.com](mailto:Payments@lakedoctors.com) to have your invoices emailed.

For address and contact updates, please email us at [Frontdesk@lakedoctors.com](mailto:Frontdesk@lakedoctors.com).

**The Lake Doctors, Inc.**  
3543 State Road 419  
Winter Springs, FL 32708



IF PAYING BY CREDIT CARD, FILL OUT BELOW	
<input type="checkbox"/> Mastercard	<input type="checkbox"/> Visa <input type="checkbox"/> American Express
Card #	
Card Verification #	
Exp. Date #	
Print Name	
Billing Address:	<input type="checkbox"/> Check box if same as above
Signature	



# SOMERSET COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE · 120 RICHARD JACKSON BLVD. · SUITE 220 · PANAMA CITY BEACH, FL 32407

## **Operation and Maintenance Expenditures April 2019 For Board Approval**

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

The total items being presented: **\$15,968.37**

Approval of Expenditures:

\_\_\_\_\_

\_\_\_Chairperson

\_\_\_Vice Chairperson

\_\_\_Assistant Secretary



## Somerset Community Development District

### Paid Operation & Maintenance Expenditures

April 1, 2019 Through April 30, 2019

<u>Vendor Name</u>	<u>Check # Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
ALYS Beach Neighborhood Association	002449 02282019	Other Invoices 02/19	\$ 7,154.50
ALYS Beach Resort LLC	002445 413-27140	Other Invoices 02/19	\$ 895.30
ALYS Beach Resort LLC	002445 CL00000089	Street Light Check And Repair - Weekly Pump Inspection 02/19	\$ 1,175.00
Grau & Associates	002451 18008	Audit Confirms Services FYE 09/30/2018	\$ 23.00
Gulf Power Company	002450 42245-97026 03/19	9954 E Cty Hwy 30A Irrigation 03/19	\$ 212.04
Gulf Power Company	002450 89919-91030 03/19	9396 E Cty Hwy 30A Irrigation 03/19	\$ 204.52
Hopping Green & Sams	002446 106350	General/Monthly Legal Services 02/19	\$ 1,554.00
Mills Supply	002453 7363	Pump Station Maintenance 04/19	\$ 200.00
Rizzetta & Company, Inc.	002447 INV0000039780	District Management Fees 04/19	\$ 4,410.01
Rizzetta Technology Services, LLC.	002448 INV0000004306	Website Hosting Services 04/19	\$ 100.00
The Lake Doctors, Inc.	002452 423072	Monthly Monitoring/Inspection 04/19	\$ 40.00
<b>Report Total</b>			<b><u>\$ 15,968.37</u></b>



Date Rec'd Rizzetta & Co., Inc. APR 04 2019  
 DMM approval 96 Date 4/8/19  
 Date entered APR 05 2019  
 Fund 001 539.00 4604  
 Check # 54100 4616

Invoice Date		INVOICE	
Invoice #		02282019	
<b>Alys Beach Neighborhood Association</b> c/o Rizzetta & Company 120 Richard Jackson Blvd, Suite 220 Panama City Beach, FL 32407 Phone: (850)334-9055			
To: <b>Somerset CDD</b> <u>chartnett@rizzetta.com</u> c/o Rizzetta & Company 120 Richard Jackson Blvd, Suite 220 Panama City Beach, FL 32407			
Inv Date	Description	Total Paid	Total Due
02/15/19	Rips Professional Lawn Care 56622	\$ 6,992.00	\$ 6,992.00
02/28/19	Alys Beach Resorts CL00000090	\$ 162.50	\$ 162.50
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
			\$ -
<b>Total:</b>			<b>\$ 7,154.50</b>
Please remit check made payable to: <b>Alys Beach Neighborhood Association</b> <b>8529 South Park Cir, Suite 330</b> <b>Orlando, FL 32819</b>			



Rip's Professional Lawn Care, Inc

511 North Highway 79

Panama City Beach, FL 32413

# Invoice

Date	Invoice #
2/15/2019	56622

**Bill To**

Alys Beach Neighborhood Association  
c/o Rizzetta & Company  
120 Richard Jackson Boulevard, Suite 220  
Panama City Beach, FL 32407

P.O. No.	Terms	Project
	Net 10	

Quantity	Description	Rate	Amount
	Complete Grounds Management - February 2019 Highway 30A Corridor	6,992.00	6,992.00
Date Rec'd Rizzetta & Co., Inc. <u>2/18/19</u> Mgr Approval <u>JC</u> Date <u>2/18/19</u> G/L #/ <u>2005</u> Date Entered Check # _____ Date Paid <u>Feb Service CDD</u>			
<b>Total</b>			\$6,992.00





Alys Beach Resorts  
9581 E County Hwy 30A, Bldg D  
Alys Beach, FL 32461

ABNA-CDD 30A Landscape/Irrigate  
120 Richard Jackson Blvd  
Suite 2220  
Panama City Beach FL 32407

Invoice Date:	Feb 28, 2019
Invoice Number:	CL00000090

Date	Reference	Description	Amount	T/S/G	Total
Feb 28, 2019	19-Feb	30A Weekly Inspections .5	162.50	0.00	162.50
<div>Date Rec'd Rizzella &amp; Co., Inc. <u>3/28/19</u> Mgr Approval <u>[Signature]</u> Date <u>3/28/19</u> J/L #/ <u>2005</u> Date Entered _____ Check # _____ Date Paid _____ Feb Service CDD eff 2-28-19</div>					

Subtotal	<u>162.50</u>
Tax	<u>0.00</u>
Total Due	<u>162.50</u>





Client number 413

**Bill To** CDD-Not 30A Landscape & Irriga  
9581 Co. Hwy 30a East  
Bldg D  
Alys Beach, FL 32461

**Phone** 850.213.5516

Folio Number 27140

Trans Date Charges	Description	Voucher	Amount
2/1/19	Workorder WO 21435 Culligan # 0949057 40lb salt	WO 21435	339.54
2/16/19	Workorder WO 21594 Culligan # 0949571 salt 40 lb bags	WO 21594	411.99
2/17/19	Workorder WO 21726 replaced transformer @ West Lake M	WO 21726	134.36
2/17/19	7.0% FL Sales Tax	WO 21726	9.41
Subtotal			895.30
Total Charges			895.30
Balance Due:			895.30

MAR 27 2019  
Date Rec'd: [Signature] Co., Inc.  
DAW approval: [Signature] MAR 29 2019  
Ref: 001 53900 4618 \$ 760.94  
4651 \$ 134.36



1012457  
You could give your people  
Culligan Water

CULLIGAN FILTER SERVICE  
315 E. 15TH STREET  
PANAMA CITY FL 32405  
(850)763-1721 (850)769-2005

DELIVERY ADDRESS:  
ALYS BEACH  
KEVIN-MAINTENANCE SUPERVISOR  
9581 E COUNTY RD 30A  
PANAMA CITY BEACH FL 32413  
(850)596-8016

Received

FEB 07 2019

Accounting

INVOICE NUMBER

0949571

ACCOUNT NUMBER

576710

BILLING DATE

01/30/2019

DUE DATE

03/01/2019

PURCHASE ORDER #

REFERENCE	DESCRIPTION	QTY	PRICE	TOTAL
80 VS40	SALT 40LB BAG-SOLAR	34	10.50	357.00
SUR	FUEL SURCHARGE	1	1.25	1.25

GL Code Amount PC  
432395 358.25 CDD 413

411.99

AB com

Total 358.25

Approved *Baker* Date 2/1/19

Posted: *PRM 29-19*

Con: -

\*WO#: 21594

Log: -

U7: -

GL#: 432395 CDD 413

TERMS

NET 30

PAY THIS AMOUNT

358.25

RETURN THIS PORTION WITH PAYMENT

You could give your people

Culligan Water

CULLIGAN FILTER SERVICE  
315 E. 15TH STREET  
PANAMA CITY FL 32405

INVOICE NUMBER

0949571

ACCOUNT NUMBER

576710

DUE DATE

03/01/2019

AMOUNT DUE

358.25

AMOUNT PAID

411.99

X 15% mark up

ALYS BEACH  
ATTN: PAYABLES  
9581 COUNTY HWY. 30A EAST- D  
PANAMA CITY BEACH FL 32413

CULLIGAN FILTER SERVICE  
315 E. 15TH STREET  
PANAMA CITY FL 32405



1012457  
You could give your people  
Culligan Water

CULLIGAN FILTER SERVICE  
315 E. 15TH STREET  
PANAMA CITY FL 32405  
(850) 763-1721 (850) 769-2005

DELIVERY ADDRESS:  
ALYS BEACH  
KEVIN-MAINTENANCE SUPERVISOR  
9581 E COUNTY RD 30A  
PANAMA CITY BEACH FL 32413  
(850) 596-8016

1099  
1/28 PC

INVOICE NUMBER	ACCOUNT NUMBER
0949057	576710
BILLING DATE	DUE DATE
01/15/2019	02/14/2019
PURCHASE ORDER #	

REFERENCE	DESCRIPTION	QTY	PRICE	TOTAL
80 VS40	SALT 40LB BAG-SOLAR	28	10.50	294.00
SUR	FUEL SURCHARGE	1	1.25	1.25

GL Code	Amount	PC
432395	295.25	CDD413
	339.54	
Total	295.25	
Approved		Date
		2-4-19

Posted: Drum 2-1-19  
Con: -  
\*WO#: 21435  
Log: -  
U7: -  
GL#: 432395 CDD413

TERMS NET 30 PAY THIS AMOUNT 295.25

RETURN THIS PORTION WITH PAYMENT

You could give your people

Culligan Water

CULLIGAN FILTER SERVICE  
315 E. 15TH STREET  
PANAMA CITY FL 32405

INVOICE NUMBER	ACCOUNT NUMBER	DUE DATE
0949057	576710	02/14/2019
AMOUNT DUE	AMOUNT PAID	
295.25	339.54	

+ 15% mark up

ALYS BEACH  
ATTN: PAYABLES  
9581 COUNTY HWY. 30A EAST- D  
PANAMA CITY BEACH FL 32413

CULLIGAN FILTER SERVICE  
315 E. 15TH STREET  
PANAMA CITY FL 32405





Alys Beach Resorts  
 9581 E County Hwy 30A, Bldg D  
 Alys Beach, FL 32461

CDD-Not 30A Landscape/Irrigate  
 9581 Co. Hwy 30A East Bldg. D  
 Alys Beach FL 32461

Invoice Date:	Feb 28, 2019
Invoice Number:	CL00000089

Date	Reference	Description	Amount	T/S/G	Total
Feb 28, 2019	19-Feb	Hoover Pump Weekly Inspect	37.50	0.00	37.50
Feb 28, 2019	19-Feb	Community Street Light Che	1,137.50	0.00	1,137.50
<p>             Date Rec'd Rizzetti &amp; Co., Inc. APR 01 2019              D/M approved <i>SC</i> APR 01 2019              Date entered              Fund 0001 CL 54100 4631 \$1,137.50              Check # 53900 4610 \$37.50           </p>					

Subtotal 1,175.00  
 Tax 0.00  
 Total Due 1,175.00



## Grau and Associates

951 W. Yamato Road, Suite 280  
Boca Raton, FL 33431-  
www.graucpa.com

Phone: 561-994-9299

Fax: 561-994-5823

Somerset Community Development District  
12750 Citrus Park Lane, Suite 115  
Tampa, FL 33625

Invoice No. 18008  
Date 04/09/2019

### SERVICE

### AMOUNT

Expenses for confirms

\$ 23.00

Current Amount Due

\$ 23.00

APR 11 2019  
APR 12 2019  
Date 4/15/19  
51300 00 3202

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
23.00	0.00	0.00	0.00	0.00	23.00

Payment due upon receipt.







**Account Number**  
89919-91030

Apr 23, 2019

\$ 204.52

**Service Period**  
Mar 4, 2019 - Apr 2, 2019

Previous Bill Amount		\$ 35.07
Payment Received On 03/18/19	Thank You!	-35.07
Current Electric Service		+204.52

**Total Due \$ 204.52**

[gulfpower.com](http://gulfpower.com)

<b>Account Number</b>	<b>Web Access Code</b>
89919-91030	318341

<b>Customer Service</b>	<b>Power Outage Reporting</b>
<b>1-800-225-5797</b>	<b>1-800-487-6937</b>
<b>Mon - Fri: 7:30 am - 7:30 pm</b>	<b>24 hrs/7 days</b>
<b>Sat: 8am - 5pm</b>	
<b>Emergencies: 24hrs/7 days</b>	

**Online** Just visit [gulfpower.com/mypayment](http://gulfpower.com/mypayment)  
Login to your account using the following:  
Account number: 89919-91030  
Web access code: 318341

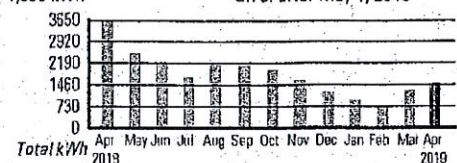
Gulf Power Payments  
PO Box 830660  
Birmingham, AL 35283-0660

Date Rec'd Rizzotto & Co., Inc. APR 08 2019  
D/M approval ETC  
Date 4/8/19  
Date entered APR 08 2019  
Amd. ccl  
Check # 53100 OC 4308

**For current billing details, turn page over**

**Total Used**  
1.500 kWh

**Next Scheduled Read Date**  
On or after May 1, 2019



	1 Year Ago	Last Month	This Month
Total kWh Used	3,608	1,267	1,500
Average Daily kWh	113	41	52
Days In Billing Period	32	31	29

**Account Number** 89919-91030

**Current Amount  
Delinquent After**

Apr 23, 2019

**Total Due**

\$ 204.52

➤ Keep your pool open all year long, your residents & guests will love it! Upgrade to a high-efficiency heat pump pool heating system and enjoy saving money and energy all year. Contact a Gulf Power energy expert for more information and to request a free energy analysis to see if a heat pump pool heating system is right for your business. Visit [GulfPower.com](http://GulfPower.com).

PLEASE KEEP THIS PORTION FOR YOUR RECORDS.

PLEASE RETURN THIS PORTION WITH YOUR PAYMENT, MAKING SURE THE RETURN ADDRESS SHOWS IN THE ENVELOPE WINDOW.



**Gulf Power®**

One Energy Place  
Pensacola, FL 32520-0037

**Mail To:**  
PO BOX 830660  
BIRMINGHAM AL  
35283-0660

SOMERSET COMMUNITY  
DEVELOPMENT DISTRICT  
DEVELOPMENT DISTRICT  
STE 403  
2806 N 5TH ST  
SAINT AUGUSTINE FL 32084



# Hopping Green & Sams

Attorneys and Counselors

119 S. Monroe Street, Ste. 300  
P.O. Box 6526  
Tallahassee, FL 32314  
850.222.7500

MAR 29 2019

APR 01 2019

4/1/19

001 51400 3107

## STATEMENT

March 11, 2019

Somerset Community Development District  
c/o Accounts Payable  
120 Richard Jackson Blvd. Suite # 220  
Panama City Beach, FL 32407

Bill Number 106350  
Billed through 02/28/2019

### General Counsel/Monthly Meeting

SOMER 00001 TFM

### FOR PROFESSIONAL SERVICES RENDERED

02/04/19	TFM	Review revised ADA Site Compliance agreement and confer with Croom regarding same.	0.60 hrs
02/04/19	DGW	Review and compare ADA website compliance draft agreements and confer with Mackie regarding same.	0.80 hrs
02/05/19	TFM	Confer with Croom regarding comments to ADA Site Compliance agreement.	0.40 hrs
02/08/19	TFM	Confer with Croom; review agenda package and prepare for Board meeting.	1.40 hrs
02/12/19	TFM	Review FY 2018 Audit and confer with Dhanpat.	1.00 hrs
02/13/19	TFM	Confer with Croom regarding revised ADA Compliance Agreement and review meeting recap.	0.40 hrs
02/21/19	TFM	Confer regarding ADA Site Compliance agreement.	0.30 hrs
02/26/19	APA	Prepare update to audit response fiscal year end 2018.	0.60 hrs
02/28/19	JLK	Continue ADA related research and case law updates; continue refining and negotiating ADA website agreement; review websites for commencement of compliance responsibilities; confer with DM regarding various posting and ADA related issues.	0.10 hrs
02/28/19	SRS	Continue research regarding ADA website accessibility.	0.10 hrs
02/28/19	CGS	Monitor proposed legislation which may impact district.	0.50 hrs
02/28/19	LMF	Review website for regulatory compliance status; review website for ADA compliance.	0.10 hrs

Total fees for this matter

\$1,554.00

### MATTER SUMMARY

Papp, Annie M. - Paralegal

0.60 hrs

125 /hr

\$75.00



Stuart, Cheryl G.	0.50 hrs	375 /hr	\$187.50
Wilbourn, David - Paralegal	0.80 hrs	125 /hr	\$100.00
Kilinski, Jennifer L.	0.10 hrs	260 /hr	\$26.00
Fiore, Lydia M. - Paralegal	0.10 hrs	125 /hr	\$12.50
Sandy, Sarah R.	0.10 hrs	255 /hr	\$25.50
Mackie, A.Tucker Frazee	4.10 hrs	275 /hr	\$1,127.50

TOTAL FEES	\$1,554.00
------------	------------

<b>TOTAL CHARGES FOR THIS MATTER</b>	<b>\$1,554.00</b>
--------------------------------------	-------------------

**BILLING SUMMARY**

Papp, Annie M. - Paralegal	0.60 hrs	125 /hr	\$75.00
Stuart, Cheryl G.	0.50 hrs	375 /hr	\$187.50
Wilbourn, David - Paralegal	0.80 hrs	125 /hr	\$100.00
Kilinski, Jennifer L.	0.10 hrs	260 /hr	\$26.00
Fiore, Lydia M. - Paralegal	0.10 hrs	125 /hr	\$12.50
Sandy, Sarah R.	0.10 hrs	255 /hr	\$25.50
Mackie, A.Tucker Frazee	4.10 hrs	275 /hr	\$1,127.50

TOTAL FEES	\$1,554.00
------------	------------

<b>TOTAL CHARGES FOR THIS BILL</b>	<b>\$1,554.00</b>
------------------------------------	-------------------

**Please include the bill number on your check.**



# Mills

SUPPLY

## Invoice

Date	Invoice #
4/3/2019	7363

Bill To
Somerset Community Development District

Ship To
Alys Beach

P.O. No.	Terms	Rep	Ship	Via	Project	
	Net 10	RM				
Quantity	Item Code	Description			Price Each	Amount
1	PSMAINT	Pump Station Maintenance - April 2019 Fl State. Walton County Sales Tax			200.00 7.00%	200.00 0.00
<div>APR 04 2019</div> <div>DATA ELECTRONIC SYSTEMS, INC.</div> <div>DATE APPROVED 4/8/19</div> <div>APR 05 2019</div> <div>001 53900 4610</div>						
Thank you for your business.					Total	\$200.00



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

# Invoice

Date	Invoice #
4/1/2019	INV0000039780

## Bill To:

SOMERSET CDD  
 3434 Colwell Avenue, Suite 200  
 Tampa FL 33614

Services for the month of		Terms	Client Number
April		Upon Receipt	00861
Description	Qty	Rate	Amount
District Management Services 3101	1.00	\$2,141.67	\$2,141.67
Administrative Services 3100	1.00	\$435.00	\$435.00
Accounting Services 3201	1.00	\$1,416.67	\$1,416.67
Financial & Revenue Collections 3111	1.00	\$416.67	\$416.67
Subtotal			\$4,410.01
Total			\$4,410.01

MAR 27 2019

MAR 29 2019

001 51300 see above



**Rizzetta Technology Services**  
 3434 Colwell Avenue  
 Suite 200  
 Tampa FL 33614

**Invoice**

Date	Invoice #
4/1/2019	INV0000004306

**Bill To:**

SOMERSET CDD  
 3434 Colwell Avenue, Suite 200  
 Tampa FL 33614

Services for the month of		Terms	Client Number
April			00861
Description	Qty	Rate	Amount
Email Hosting	0	\$15.00	\$0.00
Website Hosting Services	1	\$100.00	\$100.00
<p>9c 001</p> <p>MAR 27 2019 4/1/19 MAR 29 2019 51300 5103</p>			
Subtotal			\$100.00
Total			\$100.00



# INVOICE



3543 State Road 419, Winter Springs, FL 32708  
PH: 800-666-5253

Invoice #	423072
Account #	717616
Invoice Date	4/1/2019
Due Date	4/11/2019
Rep	MTS

<b>Bill To</b>
ALYS BEACH/MONITORING SOMERSET CDD 2806 NORTH FIFTH STREET UNIT 403 ST. AUGUSTINE, FLORIDA 32084

Invoice Questions: <a href="mailto:Lakes@lakedoctors.com">Lakes@lakedoctors.com</a> Payment Questions: <a href="mailto:Payments@lakedoctors.com">Payments@lakedoctors.com</a>
--

P.O. No.	Terms	Invoice Date Reflects Month of Service Provided
	NET 10 DAYS	
Item	Description	Amount
	Monthly Monitoring-Visual Inspection	40.00
<div style="text-align: center;"> </div>		
<b>Customer Total Balance</b>		\$40.00
<b>Total Invoice</b>		<b>\$40.00</b>

To help ensure prompt and accurate credit to your account, please include your account number and invoice number on your check and always include your remittance stub with your payment.

Please visit [www.lakedoctors.com](http://www.lakedoctors.com) for your local office contact information.

PLEASE DETACH & RETURN THIS PORTION WITH PAYMENT

<b>Bill To</b>
ALYS BEACH/MONITORING SOMERSET CDD 2806 NORTH FIFTH STREET UNIT 403 ST. AUGUSTINE, FLORIDA 32084

Amount Enclosed
40.00

Invoice #	423072
Account #	717616
Date	4/1/2019

Go Green! Contact us at [Payments@lakedoctors.com](mailto:Payments@lakedoctors.com) to have your invoices emailed.

IF PAYING BY CREDIT CARD, FILL OUT BELOW	
Mastercard	Visa
Card #	American Express
Card Verification #	
Exp. Date #	
Print Name	
Billing Address:	Check box if same as above
Signature	

For address and contact updates, please email us at [Frontdesk@lakedoctors.com](mailto:Frontdesk@lakedoctors.com).

**The Lake Doctors, Inc.**  
3543 State Road 419  
Winter Springs, FL 32708





**TAB 3**





Rizzetta & Company

# **Somerset Community Development District**

<http://somerseccdd.org>

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**Proposed Budget for Fiscal Year 2019/2020**

**Presented by: Rizzetta & Company, Inc.**

**120 Richard Jackson Blvd  
Suite 220  
Panama City Beach, Florida 32407  
Phone: 850-334-9055**

[rizzetta.com](http://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.



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**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 service 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.



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**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.



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**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.

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### 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.



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## **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.

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### **EXPENDITURES – ADMINISTRATIVE:**

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

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



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**Proposed Budget**  
**Somerset Community Development District**  
**General Fund**  
**Fiscal Year 2018/2019**

	Chart of Accounts Classification	Actual YTD through 03/31/19	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	Comments
1								
2	<b>REVENUES</b>							
3								
4	Interest Earnings							
5	Interest Earnings	\$ 215	\$ 430	\$ -	\$ 430	\$ -	\$ -	
6	Special Assessments							
7	Tax Roll*	\$ 163,267	\$ 163,267	\$ 161,712	\$ 1,555	\$ -	\$ -	Tax Roll allocations to be determined upon final roll certifications.
8	Off Roll*	\$ 218,564	\$ 218,564	\$ 218,563	\$ 1	\$ -	\$ -	Off Roll allocations to be determined upon final roll certifications.
9								
10	<b>TOTAL REVENUES</b>	<b>\$ 382,046</b>	<b>\$ 382,261</b>	<b>\$ 380,275</b>	<b>\$ 1,986</b>	<b>\$ 380,275</b>	<b>\$ -</b>	
11								
12	Balance Forward from Prior Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
13								
14	<b>TOTAL REVENUES AND BALANCE</b>	<b>\$ 382,046</b>	<b>\$ 382,261</b>	<b>\$ 380,275</b>	<b>\$ 1,986</b>	<b>\$ 380,275</b>	<b>\$ -</b>	
15								
16	<i><b>*Allocation of assessments between the Tax Roll and Off Roll are estimates only and subject to change prior to</b></i>							
17								
18	<b>EXPENDITURES - ADMINISTRATIVE</b>							
19								
20	Legislative							
21	Supervisor Fees	\$ 2,000	\$ 4,000	\$ 2,400	\$ (1,600)	\$ 4,000	\$ 1,600	All BOS paid. \$200 a meeting per BOS.
22	Financial & Administrative							
23	Administrative Services	\$ 2,610	\$ 5,220	\$ 5,220	\$ -	\$ 5,340	\$ 120	FY 19/20 increase
24	District Management	\$ 12,850	\$ 25,700	\$ 25,700	\$ -	\$ 25,700	\$ -	Maintained at same rate.
25	District Engineer		\$ -	\$ 3,600	\$ 3,600	\$ 3,600	\$ -	Maintained at same rate.
26	Disclosure Report	\$ 250		\$ 500	\$ 500	\$ 1,500	\$ 1,000	Increased Based on agreement. \$1,500 yearly
27	Trustees Fees		\$ -	\$ 5,000	\$ 5,000	\$ 8,800	\$ 3,800	Increased based on prior last FYE. (\$8,799)
28	Assessment Roll	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ 5,250	\$ 250	FY 19/20 increase.
29	Financial & Revenue Collections	\$ 2,500	\$ 5,000	\$ 5,000	\$ -	\$ 5,250	\$ 250	FY 19/20 increase
30	Accounting Services	\$ 8,500	\$ 17,000	\$ 17,000	\$ -	\$ 18,000	\$ 1,000	FY 19/20 increase
31	Auditing Services	\$ 3,300	\$ 3,300	\$ 3,300	\$ -	\$ 3,400	\$ 100	Per agreement, FYE 18 \$3,300 & FYE 19 \$3,400
32	Arbitrage Rebate Calculation	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ -	Per Agreement with LLS Tax Solutions, \$500 annually
33	Travel	\$ -	\$ -	\$ 500	\$ 500	\$ -	\$ (500)	Not incurred in prior FY's, suggest removal.
34	Public Officials Liability Insurance	\$ 2,750	\$ 2,750	\$ 3,025	\$ 275	\$ 3,025	\$ -	Based on renewal projections provided by Egis.
35	Legal Advertising	\$ 912	\$ 1,824	\$ 1,800	\$ (24)	\$ 2,000	\$ 200	Slight Increase.
36	Dues, Licenses & Fees	\$ 175	\$ 175	\$ 175	\$ -	\$ 175	\$ -	Payable to the State annually



**Proposed Budget**  
**Somerset Community Development District**  
**General Fund**  
**Fiscal Year 2018/2019**

	Chart of Accounts Classification	Actual YTD through 03/31/19	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	Comments
37	Miscellaneous Fees	\$ -	\$ -	\$ 750	\$ 750	\$ 750	\$ -	Maintained at same rate.
38	Website Hosting, Maintenance, Backup (and	\$ 600	\$ 1,200	\$ 1,200	\$ -	\$ 1,200	\$ -	Contractual \$100 per month.
39	Legal Counsel							
40	District Counsel	\$ 3,459	\$ 6,918	\$ 14,000	\$ 7,082	\$ 14,000	\$ -	Suggest maintaining in event additional legal services required.
41								
42	<b>Administrative Subtotal</b>	<b>\$ 44,906</b>	<b>\$ 78,587</b>	<b>\$ 94,670</b>	<b>\$ 16,083</b>	<b>\$ 102,490</b>	<b>\$ 7,820</b>	
43								
44	<b>EXPENDITURES - FIELD OPERATIONS</b>							
45								
46	Electric Utility Services							
47	Street Lights	\$ -	\$ -	\$ 27,000	\$ 27,000	\$ 27,000	\$ -	Not incurred in prior or current fiscal year. Accounts to be transferred?
48	Utility-Irrigation	\$ 1,661	\$ 3,322	\$ 7,500	\$ 4,178	\$ 7,500	\$ -	Maintained at same rate.
49	Stormwater Control							
50	Lake/Pond Bank Maintenance	\$ 240	\$ 480	\$ 5,000	\$ 4,520	\$ 5,000	\$ -	Maintained at same rate. \$40 to \$45 monthly visual inspections for FY 19/20
51	Aquatic Plant Replacement	\$ -		\$ 3,600	\$ 3,600	\$ 3,600	\$ -	Maintained at same rate.
52	Stormwater System Maintenance	\$ -		\$ 5,000	\$ 5,000	\$ 5,000	\$ -	Maintained at same rate.
53	Miscellaneous Expense / Pond Liner Repair	\$ -		\$ 2,500	\$ 2,500	\$ 2,500	\$ -	Maintained at same rate.
54	Other Physical Environment							
55	General Liability/Property Insurance	\$ 5,050	\$ 5,050	\$ 5,555	\$ 505	\$ 5,555	\$ -	Based on renewal projections provided by Egis.
56	Landscape Maintenance	\$ 43,451	\$ 86,902	\$ 95,000	\$ 8,098	\$ 95,000	\$ -	Maintained at same rate.
57	Ornamental Lighting & Maintenance	\$ -		\$ 500	\$ 500	\$ 500	\$ -	Maintained at same rate.
58	Pond Well Inspections NPDES	\$ 12,963	\$ 25,926	\$ 27,500	\$ 1,574	\$ 27,500	\$ -	NPDES = \$475 per weekly inspection. Additional for rain event inspections.
59	Irrigation Repairs	\$ 5,422	\$ 10,844	\$ 6,500	\$ (4,344)	\$ 6,500	\$ -	Maintained at same rate. (Last FYE- \$6,067)
60	Landscape - Mulch	\$ -		\$ 1,500	\$ 1,500	\$ 1,500	\$ -	Maintained at same rate.
61	Landscape Miscellaneous Palm Trees	\$ 7,700		\$ 9,000	\$ 9,000	\$ 9,000	\$ -	Utilize for trimming, etc. as applicable.
62	Landscape Replacement Plants, Shrubs,	\$ -	\$ -	\$ 36,600	\$ 36,600	\$ 36,000	\$ (600)	Not incurred YTD. Slight decrease but left allocation for potential replacement of palms & plants as needed.
63	Irrigation System Supply Pump Maintence	\$ 2,805	\$ 5,610	\$ 6,250	\$ 640	\$ 6,250	\$ -	Maintained at same rate.
64	Irrigation Well Maintenance and Repair	\$ -		\$ 3,600	\$ 3,600	\$ 3,600	\$ -	Maintained at same rate.
65	Irrigation System -Feeder Pump Maintenance	\$ -		\$ 1,000	\$ 1,000	\$ 1,000	\$ -	Maintained at same rate.
66	Irrigation System - Feeder Pump Chemicals	\$ 2,188	\$ 4,376	\$ 6,000	\$ 1,624	\$ 6,000	\$ -	Maintained at same rate.
67	Road & Street Facilities							
69	Street Light Decorative Light Maintenance	\$ 7,800	\$ 15,600	\$ 18,250	\$ 2,650	\$ 18,250	\$ -	Adjust baseded on projections for repairs/maint.
70	Contingency							



**Proposed Budget**  
**Somerset Community Development District**  
**General Fund**  
**Fiscal Year 2018/2019**

	Chart of Accounts Classification	Actual YTD through 03/31/19	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	Comments
71	Miscellaneous Contingency	\$ -		\$ 17,750	\$ 17,750	\$ 10,530	\$ (7,220)	Allocation for unforeseen expenses and to balance budget.
72								
73	<b>Field Operations Subtotal</b>	<b>\$ 89,280</b>	<b>\$ 158,110</b>	<b>\$ 285,605</b>	<b>\$ 127,495</b>	<b>\$ 277,785</b>	<b>\$ (7,820)</b>	
74								
75	<b>Contingency for County TRIM Notice</b>							
76								
77	<b>TOTAL EXPENDITURES</b>	<b>\$ 134,186</b>	<b>\$ 236,697</b>	<b>\$ 380,275</b>	<b>\$ 143,578</b>	<b>\$ 380,275</b>	<b>\$ -</b>	
78								
79	<b>EXCESS OF REVENUES OVER</b>	<b>\$ 247,860</b>	<b>\$ 145,564</b>	<b>\$ -</b>	<b>\$ 145,564</b>	<b>\$ -</b>	<b>\$ -</b>	
80								



Proposed Budget  
Somerset Community Development District  
Reserve Fund  
Fiscal Year 2019/2020

	Chart of Accounts Classification	Actual YTD through 03/31/19	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	Comments
1								
2	REVENUES							
3								
4	Interest Earnings							
5	Interest Earnings	\$ 3,916	\$ 7,832	\$ -	\$ 7,832	\$ -	\$ -	
6	Special Assessments							
7	Tax Roll*	\$ 79,309	\$ 79,309	\$ 80,000	\$ (691)	\$ -	\$ -	Tax Roll allocations to be determined upon final roll certification.
8	Off Roll*	\$ 107,191	\$ 70,000	\$ 70,000	\$ -	\$ -	\$ -	Off Roll allocations to be determined upon final roll certification.
9								
10	TOTAL REVENUES	\$ 190,416	\$ 157,141	\$ 186,500	\$ 7,141	\$ 186,500	\$ -	
11								
12	TOTAL REVENUES AND BALANCE	\$ 190,416	\$ 157,141	\$ 186,500	\$ 7,141	\$ 186,500	\$ -	
13								
14	<i>*Allocation of assessments between the Tax Roll and Off Roll are estimates only and subject to change prior to</i>							
15								
16	EXPENDITURES							
17								
18	Contingency							
19	Capital Reserves	\$ -	\$ -	\$ 186,500	\$ 186,500	\$ 186,500	\$ -	
20								
21	TOTAL EXPENDITURES	\$ -	\$ -	\$ 186,500	\$ 186,500	\$ 186,500	\$ -	
22								
23	EXCESS OF REVENUES OVER	\$ 190,416	\$ 157,141	\$ -	\$ 193,641	\$ -	\$ -	
24								



**Budget Template**  
**Somerset Community Development District**  
**Debt Service**  
**Fiscal Year 2019/2020**

<b>Chart of Accounts Classification</b>	<b>Series 2005</b>	<b>Budget for 2019/2020</b>
<b>REVENUES</b>		
Special Assessments		
Net Special Assessments	\$1,149,558.91	\$1,149,558.91
<b>TOTAL REVENUES</b>	<b>\$1,149,558.91</b>	<b>\$1,149,558.91</b>
<b>EXPENDITURES</b>		
<b>Administrative</b>		
Financial & Administrative		
Debt Service Obligation	\$1,149,558.91	\$1,149,558.91
<b>Administrative Subtotal</b>	<b>\$1,149,558.91</b>	<b>\$1,149,558.91</b>
<b>TOTAL EXPENDITURES</b>	<b>\$1,149,558.91</b>	<b>\$1,149,558.91</b>
<b>EXCESS OF REVENUES OVER EXPENSES</b>	<b>\$0.00</b>	<b>\$0.00</b>

Walton County Collecction Costs (3%) and Early Payment D 7.0%

**Gross assessments \$1,236,084.85**

**Notes:**

1. Tax Roll Collection Costs and Early Payment Discounts are 7.0% of Tax Roll. Budgeted net of tax roll assessments. See Assessment Table.



**SOMERSET COMMUNITY DEVELOPMENT DISTRICT**

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

2019/2020 O&M Budget	\$566,775.00
Collection Costs (3%):	\$18,283.06
Early Payment Discount (4%):	\$24,377.42
2019/2020 Total:	<u>\$609,435.48</u>

2018/2019 O&M Budget	\$566,775.00
2019/2020 O&M Budget	\$566,775.00

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

	PER UNIT ANNUAL ASSESSMENT		Proposed Increase / Decrease	
	2018/2019	2019/2020	\$	%
Debt Service - Commercial	\$1,217.02	\$1,217.02	\$0.00	0.00%
Operations/Maintenance - Commercial	\$600.03	\$600.03	\$0.00	0.00%
<b>Total</b>	<b>\$1,817.05</b>	<b>\$1,817.05</b>	<b>\$0.00</b>	<b>0.00%</b>
Debt Service - Hotel / Inn	\$811.35	\$811.35	\$0.00	0.00%
Operations/Maintenance - Hotel / Inn	\$400.02	\$400.02	\$0.00	0.00%
<b>Total</b>	<b>\$1,211.37</b>	<b>\$1,211.37</b>	<b>\$0.00</b>	<b>0.00%</b>
Debt Service - Single Family	\$1,622.69	\$1,622.69	\$0.00	0.00%
Operations/Maintenance - Single Family	\$800.05	\$800.05	\$0.00	0.00%
<b>Total</b>	<b>\$2,422.74</b>	<b>\$2,422.74</b>	<b>\$0.00</b>	<b>0.00%</b>



**SOMERSET COMMUNITY DEVELOPMENT DISTRICT**

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

TOTAL O&M BUDGET		\$566,775.00
COLLECTION COSTS @:	3.0%	\$18,283.06
EARLY PAYMENT DISCOUNT @	4.0%	\$24,377.42
TOTAL O&M ASSESSMENT:		<u>\$609,435.48</u>

LOT SIZE	UNITS ASSESSED		ALLOCATION OF O&M ASSESSMENT					TOTAL	PER LOT ANNUAL ASSESSMENT		
	O&M	SERIES 2005 DEBT SERVICE <sup>(1)</sup>	EAU FACTOR	TOTAL			TOTAL O&M BUDGET	SERIES 2005 DEBT SERVICE ASSESSMENT	SERIES 2005		
				EAU's	% TOTAL EAU's				O&M <sup>(2)</sup>	DEBT SERVICE <sup>(3)</sup>	TOTAL <sup>(4)</sup>
<b>PLATTED LOTS</b>											
SINGLE FAMILY	314	314	1.00	314.00	41.22%	\$251,214.63		\$509,524.66	\$800.05	\$1,622.69	\$2,422.74
COMMERCIAL	4	4	1K sf 0.75	3.00	0.39%	\$2,400.14		\$4,868.08	\$600.03	\$1,217.02	\$1,817.05
<b>Total Platted</b>	<u>318</u>	<u>318</u>		<u>317.00</u>	<u>41.61%</u>	<u>\$253,614.77</u>		<u>\$514,392.74</u>			
<b>UNPLATTED LOTS</b>											
COMMERCIAL	173	173	1K sf 0.75	129.75	17.03%	\$103,806.04		\$210,544.46	\$600.03	\$1,217.02	\$1,817.05
HOTEL / INN	60	60	0.50	30.00	3.94%	\$24,001.40		\$48,681.00	\$400.02	\$811.35	\$1,211.37
SINGLE FAMILY	285	285	1.00	285.00	37.41%	\$228,013.28		\$462,466.65	\$800.05	\$1,622.69	\$2,422.74
<b>Total Unplatted</b>	<u>518</u>	<u>518</u>		<u>444.75</u>	<u>58.39%</u>	<u>\$355,820.72</u>		<u>\$721,692.11</u>			
<b>TOTAL COMMUNITY</b>	<u>836</u>	<u>836</u>		<u>761.75</u>	<u>100.00%</u>	<u>\$609,435.48</u>		<u>\$1,236,084.85</u>			
LESS: Walton County Collection Costs (3%) and Early Payment Discounts (4%):								<u>(\$42,660.48)</u>	<u>(\$86,525.94)</u>		
<b>Net Revenue to be Collected:</b>								<u>\$566,775.00</u>	<u>\$1,149,558.91</u>		
<b>PER ACRE ASSESSMENTS - UNPLATTED</b>											
<b>UNPLAT BY ACREAGE <sup>(2)</sup></b>	<b>95.57</b>	<b>95.57</b>					<b>\$355,820.72</b>	<b>\$721,692.11</b>	<b>\$3,723.14</b>	<b>\$7,551.45</b>	<b>\$11,274.59</b>

<sup>(1)</sup> Reflects the number of total lots with Series 2005 debt outstanding.

<sup>(2)</sup> Assessments are allocated on an equal assessment per acre basis until lots are platted.

<sup>(3)</sup> Annual debt service assessment per lot adopted in connection with the Series 2005 bond issue. Annual assessment includes principal, interest, Walton County collection costs and early payment discounts.

<sup>(4)</sup> Annual assessment that will appear on November 2019 Walton County property tax bill. Amount shown includes all applicable collection costs and early payment discounts (up to 4% if paid early).



**TAB 4**



## RESOLUTION 2019-03

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

**WHEREAS**, the District Manager has heretofore prepared and submitted to the Board of Supervisors (“**Board**”) of the Somerset Community Development District (“**District**”) prior to June 15, 2019, proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2019 and ending September 30, 2020 (“**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 SOMERSET COMMUNITY DEVELOPMENT DISTRICT:**

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget prepared 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 Proposed Budget.

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

DATE:	August 12, 2019
HOUR:	2:00 p.m. (CDT)
LOCATION:	Alys Beach Office 9581 County Highway 30A Alys Beach, Florida 32461

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

4. **POSTING OF PROPOSED BUDGET.** 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 as set forth in Section 2, and shall remain on the website for at least 45 days.



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

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.

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

**PASSED AND ADOPTED THIS 13th DAY OF MAY, 2019.**

ATTEST:

**SOMERSET COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary

By: \_\_\_\_\_  
Its: \_\_\_\_\_



**TAB 5**





**Bobby Beasley**  
Supervisor of Elections  
Walton County

**April 15, 2019**

---

**Contact Information**

Bobby Beasley, Supervisor  
of Elections Walton County  
[bbeasley@votewalton.com](mailto:bbeasley@votewalton.com)

**Address**

571 US Hwy 90 East, Suite 102  
DeFuniak Springs, FL 32433

Tel: (850) 892-8112  
Fax: (850) 892-8113

Justin Croom District Manager  
Somerset CDD  
120 Richard Jackson Blvd, Ste. 222  
Panama City Beach, FL 32407

**Re: Somerset Community Development District**

Dear Mr. Croom:

This letter is in response to your request for the number of registered voters within the Somerset Community Development District.

We are showing that there were 53 (fifty-three) registered voters in that district as of April 15, 2019.

Sincerely,

Bobby Beasley, Supervisor of Elections



Date 4/15/2019  
Time 03:44 PM

**Bobby Beasley**  
**Supervisor of Elections**  
**Active Voters by District/Precinct**

WALTON COUNTY, FL

**Somerset**

	<u>Dem</u>	<u>Rep</u>	<u>NPA</u>	<u>Other</u>	<u>Total</u>	<u>White</u>	<u>Black</u>	<u>Hispanic</u>	<u>Other</u>	<u>Male</u>	<u>Female</u>	<u>Other</u>
540 Rosemary Beach Town Hall	10	34	6	3	53	48	0	1	4	27	23	3
<b>Somerset</b>	10	34	6	3	53	48	0	1	4	27	23	3



**TAB 6**



**SOMERSET  
COMMUNITY DEVELOPMENT DISTRICT  
WALTON COUNTY, FLORIDA  
FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED  
SEPTEMBER 30, 2018**



**SOMERSET COMMUNITY DEVELOPMENT DISTRICT  
WALTON COUNTY, FLORIDA**

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# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 280  
Boca Raton, Florida 33431  
(561) 994-9299 • (800) 299-4728  
Fax (561) 994-5823  
[www.graucpa.com](http://www.graucpa.com)

## INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors  
Somerset Community Development District  
Walton County, Florida

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of Somerset Community Development District, Walton County, Florida ("District") as of and for the fiscal year ended September 30, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

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

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

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

### Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2018, and the respective changes in financial position thereof for the fiscal year then ended in conformity with accounting principles generally accepted in the United States of America.



## **Other Matters**

### *Required Supplementary Information*

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

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated February 26, 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, contracts, grant agreements and other matters. 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 the effectiveness of the District's 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 the District's internal control over financial reporting and compliance.

### **Report on Other Legal and Regulatory Requirements**

We have also issued our report dated February 26, 2019, on our consideration of the District's compliance with the requirements of Section 218.415, Florida Statutes, as required by Rule 10.556(10) of the Auditor General of the State of Florida. The purpose of that report is to provide an opinion based on our examination conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.

February 26, 2019



## MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Somerset Community Development District, Walton County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2018. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

### FINANCIAL HIGHLIGHTS

- The liabilities of the District exceeded its assets at the close of the most recent fiscal year resulting in a net position deficit balance of (\$4,844,588).
- The change in the District's total net position in comparison with the prior fiscal year was \$311,642, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2018, the District's governmental funds reported combined ending fund balances of \$2,150,593, an increase of \$308,747 in comparison with the prior fiscal year. The total fund balance is non-spendable for prepaid items, restricted for debt service, assigned to capital reserves, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

### OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as the introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

#### Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements include all governmental activities that are principally supported by special assessment revenues. The District does not have any business-type activities. The governmental activities of the District include the general government (management) and maintenance and operations.

#### Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category: the governmental funds.



## OVERVIEW OF FINANCIAL STATEMENTS (Continued)

### Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains two governmental funds for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund and debt service fund, both of which are considered major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

### Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

### GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, liabilities exceeded assets at the close of the most recent fiscal year.

Key components of the District's net position are reflected in the following table:

NET POSITION SEPTEMBER 30,		
	2018	2017
Current and other assets	\$ 2,180,460	\$ 1,863,622
Capital assets, net of depreciation	6,695,626	7,132,227
Total assets	8,876,086	8,995,849
Current liabilities	325,674	327,079
Long-term liabilities	13,395,000	13,825,000
Total liabilities	13,720,674	14,152,079
Net position		
Net investment in capital assets	(1,359,441)	(1,165,059)
Restricted	275,739	194,354
Unrestricted	(3,760,886)	(4,185,525)
Total net position	\$ (4,844,588)	\$ (5,156,230)



## GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure) less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used.

The District's net position increased during the most recent fiscal year. The majority of the increase represents the extent to which ongoing program revenues exceeded the cost of operations and depreciation expense.

Key elements of the change in net position are reflected in the following table:

CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30,		
	2018	2017
Revenues:		
Program revenues		
Charges for services	\$ 1,732,873	\$ 1,681,857
Operating grants and contributions	19,154	7,431
General revenues		
Unrestricted investment earnings	3,187	1,006
Total revenues	1,755,214	1,690,294
Expenses:		
General government	91,614	107,144
Maintenance and operations	629,524	624,562
Interest on long-term debt	722,434	744,585
Total expenses	1,443,572	1,476,291
Change in net position	311,642	214,003
Net position - beginning	(5,156,230)	(5,370,233)
Net position - ending	\$ (4,844,588)	\$ (5,156,230)

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2018 was \$1,443,572. The costs of the District's activities were primarily funded by program revenues. Program revenues were comprised primarily of assessments during the current and prior fiscal years.

## GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2018.



## CAPITAL ASSETS AND DEBT ADMINISTRATION

### Capital Assets

At September 30, 2018, the District had \$10,915,038 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$4,219,412 has been taken, which resulted in a net book value of \$6,695,626. More detailed information about the District's capital assets is presented in the notes to the financial statements.

### Capital Debt

At September 30, 2018, the District had \$13,395,000 Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes to the financial statements.

## ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND OTHER EVENTS

The District does not anticipate any major projects or significant changes to its infrastructure maintenance program for the subsequent fiscal year. In addition, it is anticipated that the general operations of the District will remain fairly constant.

## CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Somerset Community Development District's Finance Department at 12750 Citrus Park Lane, Suite 115, Tampa, Florida 33625.



## **FINANCIAL STATEMENTS**



**SOMERSET COMMUNITY DEVELOPMENT DISTRICT  
WALTON COUNTY, FLORIDA  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2018**

	Governmental Activities
ASSETS	
Cash	\$ 682,636
Prepaid items	7,800
Restricted assets:	
Investments	1,490,024
Capital assets:	
Depreciable, net	6,695,626
Total assets	<u>8,876,086</u>
LIABILITIES	
Accounts payable and accrued expenses	29,867
Accrued interest payable	295,807
Non-current liabilities:	
Due within one year	420,000
Due in more than one year	12,975,000
Total liabilities	<u>13,720,674</u>
NET POSITION	
Net investment in capital assets	(1,359,441)
Restricted for debt service	275,739
Unrestricted	(3,760,886)
Total net position	<u><u>\$ (4,844,588)</u></u>

See notes to the financial statements



**SOMERSET COMMUNITY DEVELOPMENT DISTRICT  
WALTON COUNTY, FLORIDA  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

Functions/Programs	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Operating Grants and Contributions	Revenue and Changes in Net Position
Primary government:				
Governmental activities:				
General government	\$ 91,614	\$ 91,614	\$ -	\$ -
Maintenance and operations	629,524	480,624	-	(148,900)
Interest on long-term debt	722,434	1,160,635	19,154	457,355
Total governmental activities	1,443,572	1,732,873	19,154	308,455
General revenues:				
Unrestricted investment earnings				3,187
Total general revenues				3,187
Change in net position				311,642
Net position - beginning				(5,156,230)
Net position - ending				\$ (4,844,588)

See notes to the financial statements



**SOMERSET COMMUNITY DEVELOPMENT DISTRICT  
WALTON COUNTY, FLORIDA  
BALANCE SHEET –  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2018**

	Major Funds		Total
	General	Debt Service	Governmental Funds
<b>ASSETS</b>			
Cash	\$ 682,636	\$ -	\$ 682,636
Investments	-	1,490,024	1,490,024
Due from other funds	26,502	-	26,502
Prepaid items	7,800	-	7,800
Total assets	<u>\$ 716,938</u>	<u>\$ 1,490,024</u>	<u>\$ 2,206,962</u>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable and accrued expenses	\$ 29,867	\$ -	\$ 29,867
Due to other funds	-	26,502	26,502
Total liabilities	<u>29,867</u>	<u>26,502</u>	<u>56,369</u>
Fund balances:			
Nonspendable:			
Prepaid items	7,800	-	7,800
Restricted for:			
Debt service	-	1,463,522	1,463,522
Assigned to:			
Capital reserves	464,271	-	464,271
Unassigned	215,000	-	215,000
Total fund balances	<u>687,071</u>	<u>1,463,522</u>	<u>2,150,593</u>
Total liabilities and fund balances	<u>\$ 716,938</u>	<u>\$ 1,490,024</u>	<u>\$ 2,206,962</u>

See notes to the financial statements



**SOMERSET COMMUNITY DEVELOPMENT DISTRICT  
WALTON COUNTY, FLORIDA  
RECONCILIATION OF THE BALANCE SHEET – GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION  
SEPTEMBER 30, 2018**

Fund balance - governmental funds		\$ 2,150,593
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of any accumulated depreciation, in the net position of the government as a whole.

Cost of capital assets	10,915,038	
Accumulated depreciation	<u>(4,219,412)</u>	6,695,626

Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.

Accrued interest payable	(295,807)	
Bonds payable	<u>(13,395,000)</u>	<u>(13,690,807)</u>
Net position of governmental activities		<u><u>\$ (4,844,588)</u></u>

See notes to the financial statements



**SOMERSET COMMUNITY DEVELOPMENT DISTRICT  
WALTON COUNTY, FLORIDA  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES –  
GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

	Major Funds		Total Governmental Funds
	General	Debt Service	
REVENUES			
Assessments	\$ 572,238	\$ 1,160,635	\$ 1,732,873
Interest income	3,187	19,154	22,341
Total revenues	575,425	1,179,789	1,755,214
EXPENDITURES			
Current:			
General government	91,614	-	91,614
Maintenance and operations	192,923	-	192,923
Debt service:			
Principal	-	430,000	430,000
Interest	-	731,930	731,930
Total expenditures	284,537	1,161,930	1,446,467
Excess (deficiency) of revenues over (under) expenditures	290,888	17,859	308,747
Fund balances - beginning	396,183	1,445,663	1,841,846
Fund balances - ending	\$ 687,071	\$ 1,463,522	\$ 2,150,593

See notes to the financial statements



**SOMERSET COMMUNITY DEVELOPMENT DISTRICT  
WALTON COUNTY, FLORIDA  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

Net change in fund balances - total governmental funds	\$ 308,747
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Amounts reported for governmental activities in the statement of activities are different because:

Repayment of long-term liabilities are reported as expenditures in the governmental fund financial statements, but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.	430,000
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Depreciation of capital assets is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.	(436,601)
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The change in accrued interest on long-term liabilities between the current and prior fiscal year is recorded in the statement of activities but not in the fund financial statements.	9,496
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Change in net position of governmental activities	<div style="border-top: 1px solid black; border-bottom: 3px double black; display: inline-block; padding: 0 10px;">\$ 311,642</div>
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See notes to the financial statements



**SOMERSET COMMUNITY DEVELOPMENT DISTRICT  
WALTON COUNTY, FLORIDA  
NOTES TO THE FINANCIAL STATEMENTS**

**NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY**

Somerset Community Development District (the "District") was established by Walton County Ordinance No. 05-04 enacted on April 1, 2005 pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected on an at large basis by landowners of the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes. At September 30, 2018, certain Board members are affiliated with EBSCO Gulf Coast Development, Inc. ("Developer").

The Board has the responsibility for:

1. Allocating and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District is considered to be financially accountable, and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Government-Wide and Fund Financial Statements**

The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include: 1) charges to customers who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment; operating-type special assessments for maintenance and debt service are treated as charges for services and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*.



## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### **Measurement Focus, Basis of Accounting and Financial Statement Presentation**

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

### **Assessments**

Assessments are non-ad valorem assessments imposed on assessable lands located within the District. Assessments may be levied on property to pay for the operations and maintenance of the District. The fiscal year for which annual assessments may be levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. For debt service assessments, amounts collected as advance payments are used to prepay a portion of the Bonds outstanding. Otherwise, assessments are collected annually to provide funds for the debt service on the portion of the Bonds which are not paid with prepaid assessments.

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The District reports the following major governmental funds:

### **General Fund**

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

### **Debt Service Fund**

The debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest on long-term debt.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

### **Assets, Liabilities and Net Position or Equity**

#### **Restricted Assets**

These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.



## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### Assets, Liabilities and Net Position or Equity (Continued)

#### Deposits and Investments

The District's cash on hand and demand deposits are considered to be cash and cash equivalents.

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

In addition, surplus funds may be deposited into certificates of deposit which are insured and any unspent Bond proceeds are required to be held in investments as specified in the Bond Indenture.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

#### Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

#### Capital Assets

Capital assets which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the governmental activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Erosion control structures	25
Surface water treatment	25

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

#### Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.



## **NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **Assets, Liabilities and Net Position or Equity (Continued)**

#### **Long-Term Obligations**

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized ratably over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

#### **Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

#### **Fund Equity/Net Position**

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

**Committed fund balance** – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

**Assigned fund balance** – Includes spendable fund balance amounts established by the Board of Supervisors that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.



## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### Other Disclosures

#### Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

## NOTE 3 – BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year-end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year, the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) A public hearing is conducted to obtain comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year.

## NOTE 4 – DEPOSITS AND INVESTMENTS

### Deposits

The District's cash balances were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate Bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

### Investments

The District's investments were held as follows at September 30, 2018:

	Amortized Cost	Credit Risk	Maturities
First American Treasury Obligations Fund Class Z	\$ 1,490,024	S&P AAAM	Weighted average of the fund portfolio: 26 days
Total Investments	<u>\$ 1,490,024</u>		

*Credit risk* – For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

*Concentration risk* – The District places no limit on the amount the District may invest in any one issuer.

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

However, the Bond Indenture limits the type of investments held using unspent proceeds.



## NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

### Investments (Continued)

*Fair Value Measurement* – When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- *Level 1:* Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- *Level 2:* Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- *Level 3:* Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. Accordingly, the District's investments have been reported at amortized cost above.

## NOTE 5 – INTERFUND RECEIVABLES AND PAYABLES

Interfund receivables and payables at September 30, 2018 were as follows:

Fund	Receivable	Payable
General	\$ 26,502	
Debt service	26,502	26,502
Total	\$ 53,004	\$ 26,502

The outstanding balances between funds result primarily from the time lag between the dates that transactions are recorded in the accounting system and payments between funds are made. In the case of the District, the balances between the general fund and the debt service fund relate to assessments collected in the debt service fund that have not yet been transferred to the general fund.

## NOTE 6 – CAPITAL ASSETS

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

	Beginning Balance	Additions	Disposals	Ending Balance
<u>Governmental activities</u>				
Capital assets, being depreciated				
Erosion control structures	\$ 933,321	\$ -	\$ -	\$ 933,321
Surface water treatment	9,981,717	-	-	9,981,717
Total capital assets, being depreciated	10,915,038	-	-	10,915,038
Less accumulated depreciation for:				
Erosion control structures	(373,330)	(37,333)	-	(410,663)
Surface water treatment	(3,409,481)	(399,268)	-	(3,808,749)
Total accumulated depreciation	(3,782,811)	(436,601)	-	(4,219,412)
Total capital assets, being depreciated, net	7,132,227	(436,601)	-	6,695,626
Governmental activities capital assets, net	\$ 7,132,227	\$ (436,601)	\$ -	\$ 6,695,626

Depreciation expense was charged to the maintenance and operations function.



## NOTE 7 – LONG-TERM LIABILITIES

On July 12, 2005, the District issued \$21,045,000 of Capital Improvement Revenue Bonds, Series 2005 consisting of \$2,875,000 Term Bonds due on May 1, 2015 with a fixed interest rate of 5% and \$18,170,000 Term Bonds due on May 1, 2037 with a fixed interest rate of 5.3%. The Bonds were 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. Principal on the Bonds is to be paid serially commencing May 1, 2008 through May 1, 2037.

The Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture. This occurred during the current fiscal year as the District collected assessments from lot closings and prepaid \$30,000 of the Bonds. See Note 13 - Subsequent Events for additional call amounts subsequent to the fiscal year end.

The Bond Indenture established a debt service reserve requirement as well as other 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.

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

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Series 2004	\$ 13,825,000	\$ -	\$ (430,000)	\$ 13,395,000	\$ 420,000
Total	\$ 13,825,000	\$ -	\$ (430,000)	\$ 13,395,000	\$ 420,000

At September 30, 2018, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2019	\$ 420,000	\$ 709,935	\$ 1,129,935
2020	445,000	687,675	1,132,675
2021	465,000	664,090	1,129,090
2022	490,000	639,445	1,129,445
2023	520,000	613,475	1,133,475
2024-2028	3,045,000	2,624,030	5,669,030
2029-2033	3,975,000	1,723,295	5,698,295
2034-2037	4,035,000	548,815	4,583,815
Total	\$ 13,395,000	\$ 8,210,760	\$ 21,605,760

## NOTE 8 – ASSESSMENTS

The Developer owns a portion of the land within the District; therefore, assessment revenues in the general and debt service funds include the assessments levied on those lots owned by the Developer.

## NOTE 9 – CONCENTRATION

The District's activity is dependent upon the continued involvement of the Developer, the loss of which could have a material adverse effect on the District's operations.

## NOTE 10 – COST SHARE AGREEMENT

The District entered into a cost share agreement with the ALYS Beach Neighborhood Association ("Association"), whereby the Association would contract a vendor for landscaping services and be reimbursed by the District. Pursuant to the agreement, the District reimbursed the Association \$104,758 for current year services.



#### **NOTE 11 – MANAGEMENT COMPANY**

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 (Board appointed non-voting positions) of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, and other administrative costs.

#### **NOTE 12 – 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 costs of these risks; coverage may not extend to all situations. There were no settled claims during the past three years.

#### **NOTE 13 – SUBSEQUENT EVENTS**

##### **Bond Payments**

Subsequent to fiscal year end, the District prepaid \$30,000 of the Series 2005 Bonds. The prepayments were extraordinary mandatory redemptions as outlined in the Bond Indenture.



**SOMERSET COMMUNITY DEVELOPMENT DISTRICT  
WALTON COUNTY, FLORIDA  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2018**

	Budgeted Amounts Original & Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
<b>REVENUES</b>			
Assessments	\$ 566,775	\$ 572,238	\$ 5,463
Interest Income	-	3,187	3,187
Total revenues	<u>566,775</u>	<u>575,425</u>	<u>8,650</u>
<b>EXPENDITURES</b>			
Current:			
General government	98,875	91,614	7,261
Maintenance and operations	467,900	192,923	274,977
Total expenditures	<u>566,775</u>	<u>284,537</u>	<u>282,238</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	290,888	<u>\$ 290,888</u>
Fund balance - beginning		<u>396,183</u>	
Fund balance - ending		<u>\$ 687,071</u>	

See notes to required supplementary information



**SOMERSET COMMUNITY DEVELOPMENT DISTRICT  
WALTON COUNTY, FLORIDA  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2018.





**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  
Somerset Community Development District  
Walton 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 the governmental activities and each major fund of Somerset Community Development District, Walton County, Florida ("District") as of and for the fiscal year ended September 30, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated February 26, 2019.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) 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 the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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 a 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 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.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and 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.

February 26, 2019





**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 280  
Boca Raton, Florida 33431  
(561) 994-9299 • (800) 299-4728  
Fax (561) 994-5823  
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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE  
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY  
RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors  
Somerset Community Development District  
Walton County, Florida

We have examined Somerset Community Development District, Walton County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2018. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the 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. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2018.

This report 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, management, and the Board of Supervisors of Somerset Community Development District, Walton County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

February 26, 2019





**MANAGEMENT LETTER PURSUANT TO THE RULES OF  
THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors  
Somerset Community Development District  
Walton County, Florida

**Report on the Financial Statements**

We have audited the accompanying basic financial statements of Somerset Community Development District, Walton County, Florida ("District") as of and for the fiscal year ended September 30, 2018, and have issued our report thereon dated February 26, 2019.

**Auditor's Responsibility**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; 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 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 the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional 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 February 26, 2019, should be considered in conjunction with this management letter.

**Purpose of this Letter**

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General of the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. Current year findings and recommendations.**
- II. Status of prior year findings and recommendations.**
- III. Compliance with the Provisions of the Auditor General of the State of Florida.**

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, as applicable, management, and the Board of Supervisors of Somerset Community Development District, Walton County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Somerset Community Development District, Walton County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

February 26, 2019



## **REPORT TO MANAGEMENT**

### **I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS**

None

### **II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS**

None

### **III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2017.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2018.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2018.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.
5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.
6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2018. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.



**TAB 7**



**AGREEMENT BETWEEN THE SOMERSET COMMUNITY  
DEVELOPMENT DISTRICT AND MILLS SUPPLY FOR IRRIGATION SYSTEM  
REPAIR SERVICES**

**This Agreement** (“Agreement”) is made and entered into this 13<sup>th</sup> day of May, 2019, by and between:

**Somerset Community Development District**, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, being situated in Walton County, Florida, and whose mailing address is 120 Richard Jackson Boulevard, Suite 220, Panama City Beach, Florida 32407 (the “District”); and

**Mills Supply**, with a mailing address of P.O. Box 804, Shalimar, Florida 32579 (“Contractor,” together with District the “Parties”).

**RECITALS**

**WHEREAS**, 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 “Act”), by ordinance adopted by Walton County, Florida; and

**WHEREAS**, the District was established for the purpose of planning, financing, constructing, operating and/or maintaining certain infrastructure; and

**WHEREAS**, the District has a need to retain an independent contractor to provide irrigation system repair services; and

**WHEREAS**, Contractor submitted a proposal and represents that it is qualified to provide irrigation system repair services and has agreed to provide to the District those services identified in **Exhibit A**, attached hereto and incorporated by reference herein (“Services”); and

**WHEREAS**, the District and Contractor warrant and agree that they have all right, power and authority to enter into and be bound by this Agreement.

**NOW, THEREFORE**, in consideration of the recitals, agreements, and mutual covenants contained herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by the Parties, the Parties agree as follows:

**SECTION 1. INCORPORATION OF RECITALS.** The recitals stated above are true and correct and by this reference are incorporated by reference as a material part of this Agreement.

**SECTION 2. DUTIES.** District agrees to use Contractor to provide the Services in accordance with the terms of this Agreement. The duties, obligations, and responsibilities of the Contractor are described in **Exhibit A** hereto.

**A.** Contractor shall provide irrigation system repair services, as described in **Exhibit**



- A. The Services shall include any effort specifically required by this Agreement and **Exhibit A** reasonably necessary to allow the District to receive the maximum benefit of all of the Services and items described herein and demonstrated in **Exhibit A**, including but not limited to, the repair, construction, installation, and all materials reasonably necessary. To the extent any of the provisions of this Agreement are in conflict with the provisions of **Exhibit A**, this Agreement controls.
- B. Services shall commence *upon execution of this Agreement* and be completed within ( ) calendar days of execution of this Agreement, unless extended in writing by the District in its sole discretion or terminated earlier in accordance with Section 13 herein.
- C. This Agreement grants to Contractor the right to enter the lands that are subject to this Agreement, for those purposes described in this Agreement, and Contractor hereby agrees to comply with all applicable laws, rules, and regulations.
- D. Contractor shall perform all Services in a neat and workmanlike manner. In the event the District in its sole determination, finds that the work of Contractor is not satisfactory to District, District shall have the right to immediately terminate this Agreement and will only be responsible for payment of work satisfactorily completed and for materials actually incorporated into the Services.
- E. Contractor shall be solely responsible for the means, manner and methods by which its duties, obligations and responsibilities are met to the satisfaction of the District. While providing the Services, the Contractor shall assign such staff as may be required, and such staff shall be responsible for coordinating, expediting, and controlling all aspects to assure completion of the Services.
- F. Contractor shall report directly to the District Engineer. Contractor shall use all due care to protect the property of the District, its residents and landowners from damage. Contractor agrees to repair any damage resulting from Contractor's activities and work within twenty-four (24) hours.
- G. Contractor shall keep the premises and surrounding area free from accumulation of waste materials or rubbish caused by operations under the Agreement. At completion of the Services, the Contractor shall remove from the site waste materials, rubbish, tools, construction equipment, machinery and surplus materials. If the Contractor fails to clean up as provided herein, the District may do so and the cost thereof shall be charged to the Contractor.

### **SECTION 3. COMPENSATION, PAYMENT, AND RETAINAGE.**

- A. The District shall pay Contractor a deposit of fifty percent (50%) of the total compensation due prior to commencement of the Services and the remaining fifty percent (50%) within forty-five (45) days of receipt of a final invoice from the



Contractor, for a total amount not-to-exceed One Hundred Forty-Five Thousand Dollars (\$145,000.00). Contractor shall invoice the District for the Services pursuant to the terms of this Agreement. Such amounts include all materials and labor provided for in **Exhibit A** and all items, labor, materials, or otherwise, to provide the District the maximum benefits of the Services.

- B.** 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 shall agree in writing to an addendum, addenda, or change order(s) to this Agreement. The Contractor shall be compensated for such agreed additional work or services based upon a payment amount acceptable to the parties and agreed to in writing.
- C.** The District may require, as a condition precedent to making any payment to the Contractor, that all subcontractors, material men, suppliers or laborers be paid and require evidence, in the form of lien releases or partial waivers of lien, to be submitted to the District by those subcontractors, material men, suppliers or laborers, and further require that the Contractor provide an Affidavit relating to the payment of said indebtedness. Further, the District shall have the right to require, as a condition precedent to making any payment, evidence from the Contractor, in a form satisfactory to the District, that any indebtedness of the Contractor, as to services to the District, has been paid and that the Contractor has met all of the obligations with regard to the withholding and payment of taxes, Social Security payments, Workmen's Compensation, Unemployment Compensation contributions, and similar payroll deductions from the wages of employees.

**SECTION 4. WARRANTY.** The Contractor warrants to the District that all materials furnished under this Agreement shall be new, and that all services and materials shall be of good quality, free from faults and defects, and will conform to the standards and practices for projects of similar design and complexity in an expeditious and economical manner consistent with the best interest of the District. In addition to all manufacturer warranties for materials purchased for purposes of this Agreement, all Work provided by the Contractor pursuant to this Agreement shall be warranted for two (2) years from the date of acceptance of the Work by the District. Contractor shall replace or repair warranted items to the District's satisfaction and in the District's discretion. Neither final acceptance of the Work, nor final payment therefore, nor any provision of the Agreement shall relieve Contractor of responsibility for defective or deficient materials or Services. If any of the materials or Services are found to be defective, deficient or not in accordance with the Agreement, Contractor shall correct, remove and replace it promptly after receipt of a written notice from the District and correct and pay for any other damage resulting therefrom to District property or the property of landowner's within the District.

**SECTION 5. INSURANCE.**

- A.** The Contractor shall maintain throughout the term of this Agreement the following insurance:



- (1) Worker's Compensation Insurance in accordance with the laws of the State of Florida.
  - (2) Commercial General Liability Insurance covering the Contractor's legal liability for bodily injuries, with limits of not less than \$1,000,000 combined single limit bodily injury and property damage liability, and covering at least the following hazards:
    - (i) Independent Contractors Coverage for bodily injury and property damage in connection with any subcontractors' operation.
  - (3) Employer's Liability Coverage with limits of at least \$1,000,000 (one million dollars) per accident or disease.
  - (4) Automobile Liability Insurance for bodily injuries in limits of not less than \$1,000,000 combined single limit bodily injury and for property damage, providing coverage for any accident arising out of or resulting from the operation, maintenance, or use by the Contractor of any owned, non-owned, or hired automobiles, trailers, or other equipment required to be licensed.
- B.** The District, its staff, consultants and supervisors shall be named as additional insured. The Contractor shall furnish the District with the Certificate of Insurance evidencing compliance with this requirement. No certificate shall be acceptable to the District unless it provides that any change or termination within the policy periods of the insurance coverage, as certified, shall not be effective within thirty (30) days of prior written notice to the District. Insurance coverage shall be from a reputable insurance carrier, licensed to conduct business in the State of Florida.
- C.** If the Contractor fails to have secured and maintained the required insurance, the District has the right but not the obligation to secure such required insurance in which event the Contractor 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.

## **SECTION 6. INDEMNIFICATION.**

- A.** Obligations under this section 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.



- B. Contractor agrees to indemnify and hold harmless the District and its officers, agents and employees 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 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 shall constitute or be construed as a waiver of the District's limitations on liability contained in Section 768.28, *Florida Statutes*, or other statute.
- C. In no event, however, shall Contractor be liable for incidental, special, punitive or exemplary damages in connection with this Agreement, even if notice was given of the possibility of such damages and even if such damages were reasonably foreseeable.

**SECTION 7. LIMITATIONS ON GOVERNMENTAL LIABILITY.** Nothing in this Agreement shall be deemed as a waiver of the District's sovereign immunity or the District's limits of liability as set forth in Section 768.28, *Florida Statutes*, or other statute, and nothing in this Agreement shall inure to the benefit of any third party for the purpose of allowing any claim which would otherwise be barred under such limitations of liability or by operation of law.

**SECTION 8. COMPLIANCE WITH GOVERNMENTAL REGULATION.** The Contractor shall keep, observe, and perform all requirements of applicable local, State, and Federal laws, rules, regulations, or ordinances. If the Contractor 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 any local, State, or Federal governmental body or agency or subdivision thereof with respect to the services being rendered under this Agreement or any action of the Contractor 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 or an alleged violation, the District may terminate this Agreement, such termination to be effective upon the giving of notice of termination.

**SECTION 9. LIENS AND CLAIMS.** The Contractor shall promptly and properly pay for all labor employed, materials purchased, and equipment hired by it to perform under this Agreement. The Contractor shall keep the District's property free from any materialmen's or mechanic's liens and claims or notices in respect to such liens and claims, which arise by reason of the Contractor's performance under this Agreement, and the Contractor shall immediately discharge any such claim or lien. In the event that the Contractor does not pay or satisfy such claim or lien within three (3) business days after the filing of notice thereof, the District, in addition to any and all other remedies available under this Agreement, may terminate this Agreement to be effective immediately upon the giving of notice of termination.

**SECTION 10. DEFAULT AND PROTECTION AGAINST THIRD PARTY INTERFERENCE.** A default by either party under this Agreement 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 Agreement against any interfering third party. Nothing contained in this Agreement shall limit or impair the District's right to protect its rights from interference by a third party to this Agreement.

**SECTION 11. CUSTOM AND USAGE.** It is hereby agreed, any law, custom, or usage to the contrary notwithstanding, that the District shall have the right at all times to enforce the conditions and agreements contained in this Agreement in strict accordance with the terms of this Agreement, notwithstanding any conduct or custom on the part of the District in refraining from so doing; and further, that the failure of the District at any time or times to strictly enforce its rights under this Agreement shall not be construed as having created a custom in any way or manner contrary to the specific conditions and agreements of this Agreement, or as having in any way modified or waived the same.

**SECTION 12. SUCCESSORS.** This Agreement shall inure to the benefit of and be binding upon the heirs, executors, administrators, successors, and assigns of the Parties to this Agreement, except as expressly limited in this Agreement.

**SECTION 13. TERMINATION.** The District agrees that the Contractor may terminate this Agreement with cause by providing thirty (30) days' written notice of termination to the District stating a failure of the District to perform according to the terms of this Agreement; provided, however, that the District shall be provided a reasonable opportunity to cure any failure under this Agreement. The Contractor agrees that the District may terminate this Agreement immediately for cause by providing written notice of termination to the Contractor. The District shall provide thirty (30) days' written notice of termination without cause. Upon any 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.

**SECTION 14. PERMITS AND LICENSES.** All permits and licenses required by any governmental agency directly for the District shall be obtained and paid for by the District. All other permits or licenses necessary for the Contractor to perform under this Agreement shall be obtained and paid for by the Contractor.

**SECTION 15. ASSIGNMENT.** Neither the District nor the Contractor may assign this Agreement without the prior written approval of the other. Any purported assignment without such approval shall be void.

**SECTION 16. INDEPENDENT CONTRACTOR STATUS.** In all matters relating to this Agreement, the Contractor shall be acting as an independent contractor. Neither the Contractor nor employees of the Contractor, if there are any, are employees of the District under the meaning or application of any Federal or State Unemployment or Insurance Laws or Old Age Laws or otherwise. The Contractor agrees to assume all liabilities or obligations imposed by any one or more of such laws with respect to employees of the Contractor, if there are any, in the performance of this Agreement. The Contractor shall not have any authority to assume or create any obligation, express or implied, on behalf of the District and the Contractor shall have no authority to represent



the District as an agent, employee, or in any other capacity, unless otherwise set forth in this Agreement.

**SECTION 17. HEADINGS FOR CONVENIENCE ONLY.** The descriptive headings in this Agreement are for convenience only and shall neither control nor affect the meaning or construction of any of the provisions of this Agreement.

**SECTION 18. ENFORCEMENT OF AGREEMENT.** In the event that either the District or the Contractor is required to enforce this Agreement by court proceedings or otherwise, then the prevailing party shall be entitled to recover all fees and costs incurred, including reasonable attorneys' fees and costs for trial, alternative dispute resolution, or appellate proceedings.

**SECTION 19. AGREEMENT.** This instrument shall constitute the final and complete expression of this Agreement between the Parties relating to the subject matter of this Agreement. None of the provisions of **Exhibit A** shall apply to this Agreement and **Exhibit A** shall not be incorporated herein, except that **Exhibit A** is applicable to the extent that it states the scope of services for the labor and materials to be provided under this Agreement.

**SECTION 20. AMENDMENTS.** Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing which is executed by both Parties.

**SECTION 21. AUTHORIZATION.** The execution of this Agreement has been duly authorized by the appropriate body or official of the Parties, the Parties have complied with all the requirements of law, and the Parties have full power and authority to comply with the terms and provisions of this Agreement.

**SECTION 22. NOTICES.** All notices, requests, consents and other communications under this Agreement ("Notice" or "Notices") shall be in writing and shall be hand delivered, mailed by First Class Mail, postage prepaid, or sent by overnight delivery service, to the Parties, as follows:

- |                                 |  |
|---------------------------------|--|
| <b>A. If to District:</b>       | Somerset Community<br>Development District<br>120 Richard Jackson Blvd., Suite 220<br>Panama City Beach, Florida 32407<br>Attn: District Manager |
| <b>With a copy to:</b>          | Hopping Green & Sams, P.A.<br>119 S. Monroe Street, Suite 300<br>Tallahassee, Florida 32301<br>Attn: District Counsel                            |
| <b>B. If to the Contractor:</b> | Mills Supply<br>P.O. Box 804<br>Shalimar, Florida 32579<br>Attn: _____   |



Except as otherwise provided in this Agreement, 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 Agreement 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 Contractor may deliver Notices on behalf of the District and the Contractor. Any party or other person to whom Notices are to be sent or copied may notify the 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 in this Agreement.

**SECTION 23. THIRD PARTY BENEFICIARIES.** This Agreement is solely for the benefit of the Parties hereto 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 Agreement. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the Parties hereto any right, remedy, or claim under or by reason of this Agreement or any of the provisions or conditions of this Agreement; and all of the provisions, representations, covenants, and conditions contained in this Agreement shall inure to the sole benefit of and shall be binding upon the Parties hereto and their respective representatives, successors, and assigns.

**SECTION 24. CONTROLLING LAW AND VENUE.** This Agreement and the provisions contained in this Agreement shall be construed, interpreted, and controlled according to the laws of the State of Florida. All actions and disputes shall be brought in the proper court and venue, which shall be Walton County, Florida.

**SECTION 25. COMPLIANCE WITH PUBLIC RECORDS LAWS.** Contractor understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records, and, accordingly, Contractor agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, *Florida Statutes*. Contractor acknowledges that the designated public records custodian for the District is Justin Croom ("Public Records Custodian"). Among other requirements and to the extent applicable by law, the Contractor 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 Contractor 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 Contractor'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 Contractor, the Contractor 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 CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT (850) 334-9055, JCroom@rizzetta.com, OR 120 RICHARD JACKSON BLVD., SUITE 220, PANAMA CITY BEACH, FLORIDA 32407.**

**SECTION 26. SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Agreement shall not affect the validity or enforceability of the remaining portions of this Agreement, or any part of this Agreement not held to be invalid or unenforceable.

**SECTION 27. ARM'S LENGTH TRANSACTION.** This Agreement has been negotiated fully between the Parties as an arm's length transaction. The Parties participated fully in the preparation of this Agreement with the assistance of their respective counsel. 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.

**SECTION 28. COUNTERPARTS.** This instrument may be executed in any number of counterparts, each of which, when executed and delivered, shall constitute an original, and such counterparts together shall constitute one and the same instrument. Signature and acknowledgment pages, if any, may be detached from the counterparts and attached to a single copy of this document to physically form one document.

*[Remainder of Page Intentionally Left Blank]*



**IN WITNESS WHEREOF**, the parties hereto have signed this Agreement on the day and year first written above.

**Attest:**

**SOMERSET COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary

\_\_\_\_\_  
Chairperson, Board of Supervisors

**MILLS SUPPLY**

\_\_\_\_\_  
(Signature of Witness)

By: \_\_\_\_\_  
Print: \_\_\_\_\_  
Its: \_\_\_\_\_

**Exhibit A:** Scope of Services



**TAB 8**



# ADA Site Compliance



**Somerset CDD**

**Website Compliance and Accessibility**



# Our Firm

**ADA Site Compliance is a leading provider of website accessibility and solutions for businesses and government. Our team includes specialists in auditing and remediation, coding, PDFs and WCAG compliance. Entities of all sizes and across industries trust our expertise in making their digital assets usable and enjoyable for all while meeting the guidelines of the ADA.**





# Accessibility, Compliance & Community Development Districts

**The Florida Department of Economic Opportunity requires that all special district websites, by law, be fully accessible to those with disabilities. Community Development Districts (CDDs) and other special purpose entities must ensure that all content on their sites comply with the Americans with Disabilities Act, a 1990 federal law.**





# How Do People with Disabilities Use My Website?

## HEARING IMPAIRED

**All media that can be heard – videos, sound bites – must have a written description.**

## VISUALLY IMPAIRED

**Sites must be properly built to let assistive devices read all visual elements aloud to blind and low-vision users.**

## PHYSICALLY IMPAIRED

**Keyboard shortcuts must permit disabled users to navigate a site without using a mouse.**



**“Accessible design is good design”**

Steve Ballmer  
Former CEO, Microsoft



# Costs: Reputational & Monetary

- **Web accessibility lawsuits are on the rise and continue to be backed by the U.S. Department of Justice.**
- **The cost to hire attorneys and pay associated fees can range from tens of thousands of dollars to the high-six-figures.**
- **Related costs include human capital, negative PR, stress on your district, and reputational damage via traditional and social media.**



**"We believe very deeply that accessibility is a human right"**

**Tim Cook  
CEO, Apple**



# First Steps: 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.**



# Phases of Compliance

## Option 1 – Audit & Remediation of Your Current Site

### Phase 1

#### Technological Auditing

**Technological auditing identifies up to 30% of the errors on a website. A detailed report indicates the line of code to be corrected, along with a screen shot of the error and a recommendation for remediating the issue.**

### Phase 2

#### Human Expert Auditing

**Only human expert auditing can reveal the 70 80% of compliance failures that technological auditing cannot find. This applies both to webpages and PDFs, the latter of which can only be made accessible with human expert led remediation.**





# Phases of Compliance

## Option 2 – Site Migration

### Phase 1

#### Migration of All Content

**Our technical team migrates your existing website over to a brand new site built on accessible themes that ADA Site Compliance has designed and maintains and that is proven to be compliant under the ADA.**

### Phase 2

#### Quality Assurance

**Post migration, our technical team tests your newly migrated site for the same WCAG 2.1 level criteria we use when auditing and remediating existing sites.**





# Web Developers and IT Teams are NOT Audit and Compliance Experts

**Auditing correctly the first time saves you time and money.**



**Without human expert auditing, your website and PDFs will not be compliant, accessible, and usable.**



# First Look: Sample Pages from Your District's New, Compliant Website

Waterset Central CDD

Welcome Links Documents Information Contacts

CDD Election Finances HOA Meetings Questions Services

Search Search

Waterset Central

Community Development District

Upcoming Events

December 13, 2018 at 9:00 am  
January 10, 2019 at 9:00 am  
February 14, 2019 at 9:00 am  
March 14, 2019 at 9:00 am  
March 14, 2019 at 9:00 am  
April 11, 2019 at 9:00 am  
May 09, 2019 at 9:00 am  
June 13, 2019 at 9:00 am  
July 11, 2019 at 9:00 am  
August 08, 2019 at 9:00 am  
September 12, 2019 at 9:00 am

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

ADA SITE COMPLIANCE

ACCESSIBILITY POLICY

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

CDD Election Finances HOA Meetings Questions Services

Search Search

Community Development Districts – What you should know!

A Community Development District (CDD) is a governmental unit created to serve the long-term specific needs of its community. Created pursuant to chapter 190 of the Florida Statutes, a CDD's main powers are to plan, finance, construct, operate and maintain community-wide infrastructure and services specifically for the benefit of its residents.

What will the CDD Do?

Through a CDD, the community can offer its residents a broad range of community-related services and infrastructure to help ensure the highest quality of life possible. CDD responsibilities within our community may include storm water management, potable and irrigation water supply, sewer and wastewater management, and street lights.

Upcoming Events

December 13, 2018 at 9:00 am  
January 10, 2019 at 9:00 am  
February 14, 2019 at 9:00 am  
March 14, 2019 at 9:00 am  
March 14, 2019 at 9:00 am  
April 11, 2019 at 9:00 am  
May 09, 2019 at 9:00 am  
June 13, 2019 at 9:00 am  
July 11, 2019 at 9:00 am  
August 08, 2019 at 9:00 am  
September 12, 2019 at 9:00 am



# Somerset – Scope of Work & Pricing Options\*

## ❑ Option 1:

**\$5,900 (year one)** auditing & remediation of the existing Somerset CDD website

**Somerset CDD owns 100% of the website content**

**\$1,500 (annually)** to ensure continued accessibility and compliance as WCAG standards change

**includes 10 free hours of annual consulting (a \$2,500 value)**

**includes monthly tech audit reports for ongoing maintenance (a \$499 value)**

**annual fee is waived in year one**

**\$2.90 per page** PDF human expert auditing & remediation\*\*

## ❑ Option 2:

**\$3,900 (year one)** migration of current site content to new, ADA compliant format

**Somerset CDD owns 100% of the website content**

**\$900 (annually)** to ensure continued accessibility and compliance as WCAG standards change

**includes 10 free hours of annual consulting (a \$2,500 value)**

**includes monthly tech audit reports for ongoing maintenance (a \$499 value)**

**annual fee is waived in year one**

**\$2.90 per page** PDF human expert auditing & remediation

***\* the pricing above reflects a 20% discount that ADA Site Compliance is pleased to offer to all Egis clients***

***\*\* PDF auditing & remediation is not included in either option***





# ACCESSIBLE

## Contact Information

**ADA Site Compliance, LLC**

**Jeremy Horelick, Vice President  
(561) 258-9518 Direct**

**jeremy@AdaSiteCompliance.com  
AdaSiteCompliance.com**



**"If you think compliance is  
expensive, try non-compliance."**

**Fmr. Dep. U.S. Attorney General Paul McNulty**



## ADA Site Compliance, LLC



### Statement of Work (SOW) Agreement to Perform Consulting Services

**Date**

April 25, 2019

**Services Performed By:**

ADA Site Compliance, LLC

**Services Performed For:**

Somerset CDD

This Statement of Work (SOW) is issued pursuant to the Master Services Agreement between Somerset CDD ("Client") and ADA Site Compliance, LLC ("Contractor"), effective April 25, 2019 (the "Agreement"). This SOW is subject to the terms and conditions contained in the agreement between the parties and is made a part thereof. Any term not otherwise defined herein shall have the meaning specified in the agreement. In the event of any conflict or inconsistency between the terms of this SOW and the terms of the agreement, the terms of the SOW shall govern and prevail.

This SOW, effective as of April 25, 2019, is entered into by and between Contractor and Client for Client's website [www.somersetcdd.org](http://www.somersetcdd.org) and is subject to the terms and conditions specified below. The exhibit(s) to this SOW, if any, shall be deemed to be a part hereof. In the event of any inconsistencies between the terms of the body of this SOW and the terms of the exhibit(s) hereto, the terms of the SOW shall prevail.

## Period of Performance

The services shall begin on the date of the Agreement's execution and shall continue through completion or termination, subject to the termination provisions below.

## Process & Engagement

ADA Site Compliance uses both technological (i.e. software-based) and human expert auditing to detect compliance failures for websites, mobile applications, PDFs, and other digital assets. We evaluate their accessibility against evolving web content accessibility guidelines (currently WCAG 2.1) and offer the solutions below. In both cases, we will deliver you a website that has been audited and remediated for substantial compliance with current standards.

**Option 1** – Our team of human expert auditors performs manual compliance testing of your existing website using



screen reader software and keyboard shortcuts. This testing method best simulates the actual conditions a user with disabilities experiences when visiting your site and is therefore the most reliable gauge of its real-world accessibility.

**Full human expert auditing for all WCAG criteria is the only auditing method known to make a website accessible. Semi-manual or software-based approaches will not make your website compliant.**

Our remediation team uses the resulting audit report to make all relevant fixes to your existing site via its source code. We then re-submit the fixed pages for round two of human auditing and a corresponding second round of corrections. This is to ensure all failures have been addressed and that no new ones were created in the process.

Throughout the process and afterward, you will receive monthly technological audit reports that identify all errors that software can detect. As noted above, software-based reports alone cannot identify 100% of accessibility failures; at best, they can uncover about one-third of them. As such, your technological reports are intended only as a general diagnostic of your site's ongoing compliance health – not as a measure of your site's overall accessibility.

**Option 2** – Our team will migrate your existing site to an accessible and compliant theme built and maintained by ADASC. Somerset CDD will own all site content, and Rizzetta & Company will continue to host and provide backup for your site. Post-migration, our audit and design teams will continuously monitor your new website for its substantial compliance with current standards. By building a new site on an accessible and compliant theme, we avoid the significant preparation and testing costs associated with Option 1. This is reflected in the price difference between the two options.

## Scope of Work & Deliverables

---

Contractor shall provide the following services/deliverables for Client and its site, [www.somersetcdd.org](http://www.somersetcdd.org):

### Technological Auditing

- Customized software-based auditing of the entire web domain
- Detailed monthly audit reports (a \$499 value) including the precise location in the code of each failure, a description of the error, a picture for visual context, and a suggested remediation step
- Technological audit reports capture approximately one-third of known failures and are intended as a broad diagnostic and accountability tool, not as a full compliance blueprint

### Site Migration (Option 2 only)

- Contractor will migrate the content of Client's existing website to one built on Contractor's own themes that are known to be accessible and compliant with WCAG 2.1 standards
- Content may include, but is not limited to, pictures, text, tables, video files, and forms
- Some existing functionality and content, including that provided by third-party vendors, may be impossible to migrate "as is" from the existing site to the new one, in which case another solution may be required
- Review by Contractor's technical team leaders of the migrated site for quality assurance

### PDF Auditing & Remediation (if applicable)

- Contractor will manually audit, remediate, and deliver to Client fully accessible PDFs
- Remediation done in accordance with WCAG 2.1 criteria and PDF UA & Universal Design best practices



- All files validated using commonly used assistive technology software
- This service is not automatically included with either migration or auditing/remediation
- Per-page pricing is included in the Fee Schedule section of this SOW

#### Customized Accessibility Policy & Compliance Shield

- Indication of Client's active engagement with recognized experts in the field of website accessibility and compliance; the deliverable is uploaded to the footer of Client's website and acts as a deterrent to litigation from trolling plaintiffs and/or attorneys
- Statement of Client's specific ongoing strides toward compliance with current WCAG standards – to be posted on the website (links to ADA Compliance Shield)
- Alternate contact info for users to report inaccessible areas of Client's website and to request assistance – to be posted on the website (links to ADA Compliance Shield)

#### Technical Support

- Ten (10) FREE hours of technical support (a \$2,500 value) to Client and/or its developers via email, phone, video, and (where feasible) in-person contact

## Fee Schedule

---

#### **Option 1:**

\$5,900 (year one) – auditing and remediation of the current Somerset CDD website

\$1,500 (annually) – to ensure continued accessibility and compliance

\$2.90 per page – PDF human expert auditing and remediation

#### **Option 2:**

\$3,900 (year one) – migration of the current website to a new site built on ADA-compliant themes

\$900 (annually) – to ensure continued accessibility and compliance

\$2.90 per page – PDF human expert auditing and remediation

The above pricing reflects a **20% discount** based on Client's contract with Egis Insurance and Risk Advisors. One-half (50%) of the year-one fee for services is due at the time of the Agreement's signing, with the balance due upon Client's acceptance of the final deliverables.

The annual fee, to be paid one (1) year after the execution date of this SOW, includes Client's continued use of Contractor's Compliance Shield and Accessibility Policy; updates made to the Accessibility Policy to reflect changing standards and laws; monthly technological auditing and reporting, and continued consulting.

## Completion Criteria

---

Contractor will make all reasonable efforts to complete human expert auditing in an expeditious way. The process of migrating, auditing, and remediating website-based content is time-intensive and typically takes between thirty (30)



and forty-five (45) days, per round, to complete. This excludes any time needed to remediate the identified failures and to validate their corrections. The total completion time for multiple rounds of human expert auditing may be three (3) to six (6) months in all. For sites of significant complexity, this term may be longer.

Contractor shall have fulfilled its obligations to Client when either of the following occurs:

- Contractor provides Client all deliverables above, and Client accepts these without unreasonable objections. If Contractor receives no response within seven (7) business days of delivery, this shall be deemed acceptance.
- Contractor and/or Client may cancel services not yet provided within sixty (60) business days with advance written notice to the other party.

## Signatures

---

In witness whereof, the Parties have, by their duly authorized representatives, executed this SOW as of the date first set forth above.

### **ADA SITE COMPLIANCE, LLC**

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

### **SOMERSET CDD**

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_



# Proposal For Somerset CDD

(URL: <http://somersestcdd.org/>)

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 <sup>th</sup> , 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



ACCREDITED  
BUSINESS

BBB Rating: A+

[Click for Profile](#)

## VGlobalTech's Technical Compliance Seal & Human Audit Compliance Seal



***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***

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VGlobalTech.com ~ Experience Innovation

Page 1 of 13

Your strategic partner for Web Design, Software, Marketing, and SEO solutions.

Call: 321-947-7777 | Email: [contact@VGlobalTech.com](mailto:contact@VGlobalTech.com)

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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](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.**



### 3.0 Pricing

#### Website Complexity: **Small to 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 and Quarterly Audit:**

	Task
1.	Remediate existing website for ADA and WCAG compliance requirements – 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.	<b>ADA Standards application (as per Section 1 above). ADA.gov, <b>Web Content Accessibility Guidelines (WCAG)</b></b>
4.	PDF Documents conversion (to Text, HTML etc) as needed for ADA Compliance / Reader Compliance (upto 2 years of documents shall be converted)
5.	Create a webpage showing websites ADA Compliance efforts
6.	Create customized footer with <b>VGlobalTech's ADA Compliance Seal</b> (valid for 1 year only)
7.	<b>Web design Sub-Total (one-time new site build and compliance cost): \$4050/-</b>
8.	<b>Quarterly Technical and Human Audit (testing by actual visually impaired personnel): \$1200/-</b>
9.	<b>Grand Total: \$5250/-</b>



**3.2 ADA Compliance Yearly Maintenance and Upgrade starting after initial conversion is completed (Optional Maintenance – It is critical to maintain compliance as websites get updated):**

**This maintenance covers website content updates, monthly document conversions, website backups. VGlobalTech team shall be available for all updates in a timely, professional and compliant manner. The Annual Maintenance DOES NOT include the quarterly audits proposed in the previous section.**

	Task
1.	Perform ADA Website Compliance Check for current website – All new webpages and content that is put on the website
2.	Cross-Device Check (Website needs to appear as per ADA standards on Mobile Phones, Tablets, Desktops etc)
3.	Update footer with VGlobalTech’s ADA Compliance Seal (extended for current year)
4.	Support (upto 7 hr / month*) for the year including updates to newly added pages, upgrade to new standards (if any). Posting new documents, minutes, agendas etc to the websites as needed – <b>Worry Free Monthly Maintenance.</b>
5.	PDF Documents conversion (to Text, HTML etc) as needed for ADA Compliance / Reader Compliance. <b>VGlobalTech’s proprietary batch conversion software is included as long as the contract is valid (big time saver that creates compliant documents that can be uploaded to the website)</b>
	<b>Annual Maintenance** (starts after initial compliance engagement quoted above is complete): \$1440 / year</b>  *support beyond 7 hrs / month shall be billed at \$55 / hr separately **Annual maintenance can be broken up into smaller monthly bills.



***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](http://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:

To accept these project, associated costs and conditions as listed above please sign and date below.

***The VGlobalTech proposed solution and terms have been accepted by the customer and the VGlobalTech team 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](mailto:contact@vglobaltech.com):**

---

***Option1: Existing Website Remediation and Quarterly Audit***

☐ ***As per Section 3.1: One time (website conversion and compliance cost):***

***Option 2: Existing Website Remediation and Quarterly Audit AND Annual Maintenance with compliance seal updated yearly***

☐ ***As per Section 3.1: One time (website conversion and compliance cost)***

**+**

***As per Section 3.2 ADA Compliance Yearly Maintenance and Upgrade starting after initial conversion is completed:***

---

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/>



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