LIVE OAK NO. 2
COMMUNITY DEVELOPMENT DISTRICT

JULY 16, 2019

AGENDA PACKAGE

July 9, 2019

Board of Supervisors
Live Oak No. 2 Community
Development District

Dear Board Members:

The meeting of the Board of Supervisors of the Live Oak No. 2 Community Development District will be held Tuesday, July 16, 2019 at 6:30 p.m. at the Live Oak Clubhouse, 9401 Oak Preserve Boulevard, Tampa, Florida. Following is the advanced agenda for the meeting:

1. **Call to Order**
2. **Public Comment on Agenda Items**
3. **Consent Agenda**
   - A. Approval of Minutes of the April 30, 2019 Meeting
   - B. Financial Report
   - C. Approval of the FY 2018 Audit Report
   - D. Proposed Meeting Dates for FY 2020
   - E. Report on the Number of Registered Voters (1,449)
4. **Public Hearing to Consider Adoption of the Budget for Fiscal Year 2020**
   - A. Consideration of Resolution 2019-03 Adopting the FY 2020 Budget
   - B. Consideration of Resolution 2019-04 Levy of Non-Ad Valorem Assessments
5. **Staff Reports**
   - A. Manager
     - i. Consideration of Website ADA Compliance Proposals
   - B. Attorney
   - C. Engineer
6. **Supervisors' Requests**
7. **Audience Comments**
8. **Adjournment**

Any additional supporting material for the items listed above is enclosed or will be distributed at the meeting. The balance of the agenda is routine in nature. If you have any questions, please contact me.

Sincerely,

Andrew P. Mendenhall, PMP
Manager

Third Order of Business

3A.

MINUTES OF MEETING
LIVE OAK NO. 2
COMMUNITY DEVELOPMENT DISTRICT

A meeting of the Board of Supervisors of the Live Oak No. 2 Community Development District was held on Tuesday, April 30, 2019 at 6:30 p.m. in the Live Oak Clubhouse, 9401 Oak Preserve Boulevard, Tampa, Florida.

Present and constituting a quorum were:

Elizabeth Hubbard	Chairperson
Kathleen Thatcher	Vice Chairperson
Ronald Dell	Assistant Secretary
David Steele	Assistant Secretary
Richard Thatcher	Assistant Secretary

Also present:

Andy Mendenhall	District Manager
Vinney Galiano	District Engineer (via phone)
Two residents	

The following is a summary of the minutes and actions taken.

FIRST ORDER OF BUSINESS **Call to Order and Roll Call**

Mr. Mendenhall called the meeting to order and all Board Members were present.

SECOND ORDER OF BUSINESS **Public Comment on Agenda Items**

Comments were received.

THIRD ORDER OF BUSINESS **Consent Agenda**

Mr. Mendenhall noted the Griffin Brother's item should not be on the consent agenda.

A. Approval of Minutes of the January 15, 2019 Meeting

Mr. Thatcher noted the minutes have him in attendance and he was not.

B. Financial Report Dated March, 2019

ON MOTION by Mr. Thatcher seconded by Ms. Hubbard with all in favor the Consent Agenda was approved as amended. 5-0

C. Approval of Griffin Brother's Civil Construction Stormwater O&M Estimate

Mr. Mendenhall noted Griffin Brother's is BioMass. He outlined the proposal noting the required inspection is done and this is for the punchlist of items from King Engineering.

Ms. Hubbard inquired if she had not sent Mr. Mendenhall a yes email on this proposal.

Mr. Mendenhall noted she had, but they have not started work yet.

ON MOTION by Ms. Thatcher seconded by Mr. Steele with all in favor the Griffin Brother's Civil Construction Stormwater O&M estimate was approved. 5-0

FOURTH ORDER OF BUSINESS Staff Reports

A. Manager

i. Consideration of Resolution 2019-2 Approving the Budget and Setting the Public Hearing

Mr. Mendenhall outlined the budget process noting there is no increase in the assessments.

ON MOTION by Ms. Hubbard seconded by Mr. Thatcher with all in favor Resolution 2019-2 approving the budget for Fiscal Year 2020 and setting the public hearing for July 16, 2019 at 6:30 p.m. was adopted. 5-0

ii. Consideration of Jayman Enterprises Estimate

Mr. Mendenhall outlined the Jayman Enterprises estimate for pressure washing the back fence. He noted this company has done pressure washing before. It is in the budget.

ON MOTION by Mr. Thatcher seconded by Ms. Hubbard with all in favor the Jayman Enterprises estimate was approved. 5-0

B. Attorney

None.

Mr. Mendenhall addressed ADA website compliance for Districts and attorney recommendations. He noted Inframark does not have the capability to make the website ADA compliant, but they have found three firms who do so.

C. Engineer

Mr. Galiano reported on the following:

- Meeting with SWFWMD [John Emory] on April 1st to review Mr. Schreuder's report regarding the hydrologic evaluation of Pond 9-5
- Meeting with SWFWMD on April 9th – walked wetland south of Pond 9-5. SWFWMD agreed the wetland is showing a lot of signs that it is drying out with trees dying.
- April 23rd SWFWMD sent a notice of permit condition violation citing Pond 9-5
- Mr. Galiano, Mr. Mendenhall, Mr. Schreuder and Mr. Brian Gennaro had a teleconference and decided it would be best to meet with SWFWMD again.
- Another meeting is scheduled with SWFWMD on May 10th

It was suggested Driggers review the pond and provide recommendations for sealing the pond if there is a leak.

After discussion,

ON MOTION by Mr. Thatcher seconded by Mr. Dell with all in favor setting Chair spending authority at $25,000 was approved. 5-0

SIXTH ORDER OF BUSINESS Supervisors' Requests

- Ms. Thatcher commented that the dead cypress trees were removed.
- Mr. Dell addressed LMP and encroaching barriers. Behind 20006 Bright Oak Court it is 12 to 16 inches high and has not been cut. He suggested a reminder to them to be thorough.
- Mr. Mendenhall will reach out to them reminding them all the areas need to be pushed back to where they need to be.
- Discussion returned to the pond and the SWFWMD meeting.

SEVENTH ORDER OF BUSINESS Audience Comments

Ms. Sue Tinker, Briarwood, addressed the conservation by her home and a situation with vines growing up the trees that are starting to kill the trees.

Mr. Mendenhall noted conservation areas are to be left in a natural state so this is something they would have to find out if they are allowed to cut and remove.

Ms. Tinker addressed posts missing on the fence.

It was requested Ms. Tinker provide Mr. Mendenhall pictures of the fence in question.

EIGHTH ORDER OF BUSINESS **Adjournment**

On MOTION by Ms. Hubbard seconded by Mr. Dell with all in favor the meeting was adjourned. 5-0

Elizabeth Hubbard
Chairperson

3B.

LIVE OAK NO. 2

Community Development District

Financial Report

June 30, 2019

Prepared by:

INFRAMARK
INFRASTRUCTURE MANAGEMENT SERVICES

LIVE OAK NO. 2

Community Development District

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LIVE OAK NO. 2

Community Development District

Financial Statements

(Unaudited)

June 30, 2019

Balance Sheet
June 30, 2019

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2016 DEBT SERVICE FUND	TOTAL
ASSETS			
Cash - Checking Account	$ 23,752	$ -	$ 23,752
Due From Other Funds	-	5,792	5,792
Investments:			
Certificates of Deposit - 6 Months	101,480	-	101,480
Money Market Account	408,828	-	408,828
Reserve Fund	-	276,451	276,451
Revenue Fund	-	185,752	185,752
Prepaid Items	2,917	-	2,917
TOTAL ASSETS	**$ 536,977**	**$ 467,995**	**$ 1,004,972**
LIABILITIES			
Accounts Payable	$ 4,462	$ -	$ 4,462
Due To Other Funds	5,792	-	5,792
TOTAL LIABILITIES	**10,254**	**-**	**10,254**
FUND BALANCES			
Nonspendable:			
Prepaid Items	2,917	-	2,917
Restricted for:			
Debt Service	-	467,995	467,995
Assigned to:			
Operating Reserves	52,831	-	52,831
Reserves - Ponds	170,751	-	170,751
Unassigned:	300,224	-	300,224
TOTAL FUND BALANCES	**$ 526,723**	**$ 467,995**	**$ 994,718**
TOTAL LIABILITIES & FUND BALANCES	**$ 536,977**	**$ 467,995**	**$ 1,004,972**

LIVE OAK NO. 2
Community Development District

General Fund

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending June 30, 2019

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE ($) FAV(UNFAV)
REVENUES				
Interest - Investments	$ 1,000	$ 750	$ 6,241	$ 5,491
Interest - Tax Collector	-	-	189	189
Special Assmnts- Tax Collector	253,094	253,094	253,094	-
Special Assmnts- Discounts	(10,124)	(10,124)	(9,461)	663
Other Miscellaneous Revenues	-	-	519	519
TOTAL REVENUES	**243,970**	**243,720**	**250,582**	**6,862**
EXPENDITURES				
Administration				
P/R-Board of Supervisors	6,000	4,500	1,600	2,900
FICA Taxes	459	344	122	222
ProfServ-Arbitrage Rebate	600	600	600	-
ProfServ-Dissemination Agent	1,000	1,000	-	1,000
ProfServ-Engineering	15,000	11,250	13,171	(1,921)
ProfServ-Legal Services	3,000	2,250	992	1,258
ProfServ-Mgmt Consulting Serv	40,000	30,000	30,000	-
ProfServ-Special Assessment	12,500	12,500	12,500	-
ProfServ-Trustee Fees	3,717	3,717	855	2,862
Auditing Services	3,500	3,500	3,500	-
Postage and Freight	500	375	81	294
Insurance - General Liability	9,141	9,141	7,812	1,329
Printing and Binding	300	225	97	128
Legal Advertising	900	675	935	(260)
Misc-Bank Charges	300	225	222	3
Misc-Assessmnt Collection Cost	5,062	4,992	1,108	3,884
Misc-Web Hosting	1,000	1,000	726	274
Office Supplies	100	75	-	75
Annual District Filing Fee	175	175	175	-
Total Administration	103,254	86,544	74,496	12,048
Field				
Contracts-Envirom'l Monitoring	3,200	2,400	3,200	(800)
Contracts-Landscape	44,238	33,179	33,179	-
Contracts-Lakes	16,596	12,447	12,447	-
R&M-Fence	5,000	3,750	225	3,525
R&M-Lake	7,500	5,625	1,060	4,565

LIVE OAK NO. 2
Community Development District

General Fund

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending June 30, 2019

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE ($) FAV(UNFAV)
R&M-Wetland Monitoring	8,000	6,000	-	6,000
Misc-Contingency	25,000	18,750	3,859	14,891
Reserve - Ponds	31,182	-	-	-
Total Field	140,716	82,151	53,970	28,181
TOTAL EXPENDITURES	**243,970**	**168,695**	**128,466**	**40,229**
Excess (deficiency) of revenues Over (under) expenditures	-	75,025	122,116	47,091
Net change in fund balance	$ -	$ 75,025	$ 122,116	$ 47,091
FUND BALANCE, BEGINNING (OCT 1, 2018)	**404,607**	**404,607**	**404,607**	
FUND BALANCE, ENDING	**$ 404,607**	**$ 479,632**	**$ 526,723**	

LIVE OAK NO. 2
Community Development District

Series 2016 Debt Service Fund

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending June 30, 2019

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE ($) FAV(UNFAV)
REVENUES				
Interest - Investments	$ -	$ -	$ 938	$ 938
Special Assmnts- Tax Collector	600,454	600,454	600,453	(1)
Special Assmnts- Discounts	(24,018)	(24,018)	(22,445)	1,573
TOTAL REVENUES	**576,436**	**576,436**	**578,946**	**2,510**
EXPENDITURES				
Administration				
Misc-Assessmnt Collection Cost	12,010	12,010	15,325	(3,315)
Total Administration	12,010	12,010	15,325	(3,315)
Debt Service				
Principal Debt Retirement	320,000	320,000	320,000	-
Interest Expense	231,036	231,036	231,036	-
Total Debt Service	551,036	551,036	551,036	-
TOTAL EXPENDITURES	**563,046**	**563,046**	**566,361**	**(3,315)**
Excess (deficiency) of revenues Over (under) expenditures	13,390	13,390	12,585	(805)
OTHER FINANCING SOURCES (USES)				
Contribution to (Use of) Fund Balance	13,390	-	-	-
TOTAL FINANCING SOURCES (USES)	**13,390**	**-**	**-**	**-**
Net change in fund balance	$ 13,390	$ 13,390	$ 12,585	$ (805)
FUND BALANCE, BEGINNING (OCT 1, 2018)	**455,410**	**455,410**	**455,410**	
FUND BALANCE, ENDING	**$ 468,800**	**$ 468,800**	**$ 467,995**	

LIVE OAK NO. 2

Community Development District

Supporting Schedules

June 30, 2019

Non-Ad Valorem Special Assessments
(Hillsborough County Tax Collector - Monthly Collection Distributions)
For the Fiscal Year Ending September 30, 2019

						ALLOCATION BY FUND	
Date Received	**Net Amount Rcv'd**	**Discount / (Penalties) Amount**	**Tax Coll Cost**	**Prop Appr Cost**	**Gross Amount Received**	**General Fund**	**Debt Service Fund****
Assessments Levied FY '19					$853,548	$253,094	$600,454
Allocation %					100%	30%	70%
11/07/18	$ 6,337	$ 317	$ 129	$ -	$ 6,783	$ 2,011	$ 4,772
11/16/18	32,267	1,372	659	-	34,298	10,170	24,128
11/26/18	29,309	1,222	598	-	31,129	9,230	21,899
12/07/18	660,007	28,062	13,470	-	701,539	208,020	493,519
12/14/18	19,288	760	394	-	20,441	6,061	14,380
01/07/19	13,308	420	272	-	14,000	4,151	9,849
02/06/19	3,775	79	77	-	3,931	1,165	2,765
03/07/19	8,405	86	172	-	8,662	2,568	6,094
04/08/19	17,552	-	358	-	17,912	5,311	12,600
05/07/19	6,726	(166)	137	-	6,697	1,986	4,712
06/07/19	2,026	(60)	41		2,007	595	1,412
06/14/19	6,207	(184)	127		6,149	1,823	4,326
TOTAL	**$ 805,208**	**$ 31,906**	**$ 16,433**	**$ -**	**$ 853,548**	**$ 253,094**	**$ 600,454**
% COLLECTED					100%	100%	100%
TOTAL O/S					**($0)**	**$ (0)**	**$ (0)**

LIVE OAK NO. 2

All Funds

Community Development District

Cash and Investment Report

June 30, 2019

General Fund

Account Name	Bank Name	Investment Type	Maturity	Yield	Balance
Checking Account-Operating	SunTrust	Checking Account	n/a	0.00%	$23,752
Certificate of Deposit	Florida Community Bank	6 MO CD - #2700	07/17/19	0.45%	101,480
MMA-0186	BankUnited	Money Market Account	n/a	0.78%	408,828
				Total-GF	$534,060

Debt Service Funds

Account Name	Bank Name	Investment Type	Maturity	Yield	Balance
Series 2016 Reserve Fund	US Bank	US Bank Open Ended CP	n/a	0.00%	276,451
Series 2016 Revenue Fund	US Bank	US Bank Open Ended CP	n/a	0.00%	185,752
				Total-DS	$462,908
				Total	**$996,969**

Live Oak No. 2 CDD

Bank Reconciliation

Bank Account No.	9534	SunTrust Bank N.A. - GF
Statement No.	06-19	
Statement Date	6/30/2019	

G/L Balance (LCY)	23,751.79	**Statement Balance**	23,751.79
G/L Balance	23,751.79	**Outstanding Deposits**	0.00
Positive Adjustments	0.00		
		Subtotal	23,751.79
Subtotal	23,751.79	**Outstanding Checks**	0.00
Negative Adjustments	0.00	**Differences**	0.00
Ending G/L Balance	23,751.79	**Ending Balance**	23,751.79
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference

LIVE OAK NO. 2
Community Development District

Payment Register by Fund
For the Period from 6/1/2019 to 6/30/2019
(Sorted by Check / ACH No.)

Fund No.	Check / ACH No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
GENERAL FUND - 001								
001	003779	06/04/19	AMERICAN ECOSYSTEMS, INC	1906236	JUNE WATER MGMT TRMNT	R&M-Lake	546042-53901	$1,383.00
001	003780	06/04/19	LANDSCAPE MAINTENANCE	143829	JUNE GRNDS MAINT	GRND MAINT	534050-53901	$3,386.50
001	003780	06/04/19	LANDSCAPE MAINTENANCE	143829	JUNE GRNDS MAINT	ADENDUM 1	534050-53901	$100.00
001	003780	06/04/19	LANDSCAPE MAINTENANCE	143829	JUNE GRNDS MAINT	ADENDUM 2	534050-53901	$200.00
001	003781	06/05/19	FLORIDA NATIVES NURSERY, INC	16265	QTRLY MITIGATION	Contracts-Envirom'l Monitoring	534017-53901	$800.00
001	003782	06/11/19	STRALEY ROBIN VERICKER	17119	APR GEN COUNSEL	ProfServ-Legal Services	531023-51401	$105.00
001	003783	06/12/19	AMTEC	5445-04-19	SPECIAL ASSESS BONDS SERIES 2016	2016 SPEC ASS BNDS	531002-51301	$600.00
001	003784	06/18/19	BERGER TOOMBS ELAM	345957	AUDIT FYE 9/30/18	Auditing Services	532002-51301	$3,500.00
001	003785	06/18/19	INFRAMARK, LLC	41915	JUNE MGMT FEES	ProfServ-Mgmt Consulting Serv	531027-51201	$3,333.33
001	003785	06/18/19	INFRAMARK, LLC	41915	JUNE MGMT FEES	Postage and Freight	541006-51301	$6.00
001	003785	06/18/19	INFRAMARK, LLC	41915	JUNE MGMT FEES	Printing and Binding	547001-51301	$21.90
001	003785	06/18/19	INFRAMARK, LLC	41915	JUNE MGMT FEES	Misc-Web Hosting	549915-51301	$64.58
001	003785	06/18/19	INFRAMARK, LLC	41915	JUNE MGMT FEES	GODADDY	549915-51301	$3.53
001	003786	06/18/19	JEREMY T CRAWFORD	825	PRESSURE WASHING VINYL FENCING	Misc-Contingency	549900-53901	$3,859.20
001	003787	06/21/19	FED EX	6-579-87521	JUNE POSTAGE	Postage and Freight	541006-51301	$14.13
							Fund Total	**$17,377.17**
SERIES 2016 DEBT SERVICE FUND - 202								
202	003788	06/21/19	LIVE OAK 2 U.S. BANK, NA- CDD	061719-2016	TRFR FY18 ASSESSMENTS	Due From Other Funds	131000	$25,539.88
							Fund Total	**$25,539.88**
							Total Checks Paid	**$42,917.05**

Notes to the Financial Statements

Assets

- The District has one Money Market Account and one CD. See cash report for additional information.

Fund Balance

- The Reserves for FY19 have been assigned.

General Fund

- Special Assessments are 100 % collected.
- Total Expenditures are 52.65% of the Annual Adopted Budget.

Debt Service Fund

- Special Assessments are 100 % collected.

3C

Live Oak No. 2
Community Development District

ANNUAL FINANCIAL REPORT

September 30, 2018

Live Oak No. 2 Community Development District

ANNUAL FINANCIAL REPORT

September 30, 2018

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Berger, Toombs, Elam,
Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

772/461-6120 // 461-1155
FAX: 772/468-9278

REPORT OF INDEPENDENT AUDITORS

To the Board of Supervisors
Live Oak No. 2 Community Development District
Hillsborough County, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of Live Oak No. 2 Community Development District as of and for the year ended September 30, 2018, and the related notes to 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 an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Accounting 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 opinion.

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL

To the Board of Supervisors
Live Oak No. 2 Community Development District

Opinion

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 Live Oak No. 2 Community Development District, as of September 30, 2018, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management Discussion and Analysis be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted 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 a report dated May 31, 2019 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations and contracts. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Live Oak No. 2 Community Development District's internal control over financial reporting and compliance.

Berger Toombs Elam Gaines & Frank

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

May 31, 2019

Live Oak No. 2 Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2018

Management's discussion and analysis of Live Oak No. 2 Community Development District's (the "District") financial performance provides an objective and easily readable analysis of the District's financial activities. The analysis provides summary financial information for the District and should be read in conjunction with the District's financial statements.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

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

Live Oak No. 2 Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2018

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

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

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

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

Financial Highlights

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

- The District's total assets and deferred outflows of resources exceeded total liabilities by $15,269,494 (net position). The District's net investment in capital assets was $14,781,909. Restricted net position is $82,978. Unrestricted net position is $404,607.

- Governmental activities revenues totaled $828,703 while governmental activities expenses totaled $1,066,848.

Live Oak No. 2 Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2018

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District

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

Net Position

	Governmental Activities	
	2018	2017
Current assets	$ 414,141	$ 378,510
Restricted assets	451,645	439,220
Capital assets	21,298,649	21,895,463
Total Assets	22,164,435	22,713,193
Deferred outflows of resources	179,529	190,985
Current liabilities	422,034	419,258
Non-current liabilities	6,652,436	6,977,281
Total Liabilities	7,074,470	7,396,539
Net position - net investment in capital assets	14,781,909	15,070,434
Net position - restricted	82,978	67,305
Net position - unrestricted	404,607	369,900
Total Net Position	$ 15,269,494	$ 15,507,639

The decrease in capital assets is due to depreciation in the current year.

The decrease in deferred outflows of resources is the result of current year amortization.

The decrease in non-current liabilities is the result of principal bond payments in the current year.

The decrease in net position – net investment in capital assets is primarily due to depreciation in excess of the reduction in long-term debt.

Live Oak No. 2 Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2018

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District (Continued)

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

Change in Net Position

	Governmental Activities	
	2018	2017
Revenues		
Charges for services	$ 823,852	$ 824,583
Miscellaneous revenues	-	1,667
Investment earnings	4,851	2,627
Total Revenues	828,703	828,877
Expenses		
General government	102,308	107,824
Physical environment	709,850	720,364
Interest on long-term debt	254,690	261,953
Total Expenses	1,066,848	1,090,141
Change in Net Position	(238,145)	(261,264)
Net Position - Beginning of Year	15,507,639	15,768,903
Net Position - End of Year	$ 15,269,494	$ 15,507,639

The decrease in general government is related to a decrease in engineering services in the current year.

The decrease in physical environment is due to a decrease in pond maintenance in the current year.

Live Oak No. 2 Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2018

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Capital Assets Activity

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

Description	Governmental Activities 2018	2017
Land and improvements	$ 7,616,900	$ 7,616,900
Infrastructure	17,904,401	17,904,401
Less: accumulated depreciation	(4,222,652)	(3,625,838)
Total Capital Assets (Net)	$ 21,298,649	$ 21,895,463

Capital asset activity consisted of depreciation of $596,814 in the current year.

General Fund Budgetary Highlights

Budgeted expenditures exceeded actual expenditures primarily because contingency and pond reserve expenditures were less than anticipated.

There were no amendments to the September 30, 2018 budget.

Debt Management

Governmental Activities debt includes the following:

- In March 2016, the District issued $7,620,000 Series 2016 Special Assessment Refunding Bonds. These bonds were issued to refund and redeem the Series 2004A and Series 2004B Special Assessment Bonds. The balance outstanding at September 30, 2018 is $6,975,000.

Live Oak No. 2 Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2018

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Economic Factors and Next Year's Budget

Live Oak No. 2 Community Development District does not expect any economic factors to have any significant effect on the financial position or results of operations of the District in fiscal year 2019.

Request for Information

The financial report is designed to provide a general overview of Live Oak No. 2 Community Development District's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Live Oak No. 2 Community Development District, Inframark Infrastructure Management Services, 210 N. University Drive, Suite 702, Coral Springs, FL 33071.

Live Oak No. 2 Community Development District
STATEMENT OF NET POSITION
September 30, 2018

	Governmental Activities
ASSETS	
Current Assets	
Cash and cash equivalents	$ 307,737
Investments at fair value	101,025
Due from other governments	5,379
Total Current Assets	414,141
Non-current Assets	
Restricted:	
Investments, at fair value	451,645
Capital assets, not being depreciated:	
Land and improvements	7,616,900
Capital assets, being depreciated:	
Infrastructure	17,904,401
Less: accumulated depreciation	(4,222,652)
Total Non-current Assets	21,750,294
Total Assets	22,164,435
DEFERRED OUTFLOWS OF RESOURCES	
Deferred amount on refunding	179,529
Total Assets and Deferred Outflows of Resources	22,343,964
LIABILITIES	
Current Liabilities	
Accounts payable	5,769
Accrued interest	96,265
Bonds payable, current portion	320,000
Total Current Liabilities	422,034
Non-current Liabilities	
Bonds payable, net	6,652,436
Total Liabilities	7,074,470
NET POSITION	
Net investment in capital assets	14,781,909
Restricted for debt service	82,978
Unrestricted	404,607
Total Net Position	$ 15,269,494

See accompanying notes to financial statements.

Live Oak No. 2 Community Development District
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2018

Functions/Programs	Expenses	Program Revenues: Charges for Services	Net (Expense) Revenues and Changes in Net Position: Governmental Activities
Governmental Activities			
General government	$ (102,308)	$ 117,009	$ 14,701
Physical environment	(709,850)	129,279	(580,571)
Interest on long-term debt	(254,690)	577,564	322,874
Total Governmental Activities	$ (1,066,848)	$ 823,852	(242,996)
General revenues:			
Investment earnings			4,851
Change in Net Position			(238,145)
Net Position - October 1, 2017			15,507,639
Net Position - September 30, 2018			$ 15,269,494

See accompanying notes to financial statements.

Live Oak No. 2 Community Development District
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2018

	General	Series 2016 Debt Service	Total Governmental Funds
ASSETS			
Cash and cash equivalents	$ 307,737	$ -	$ 307,737
Investments, at fair value	101,025	-	101,025
Due from other governments	1,614	3,765	5,379
Restricted assets:			
Investments, at fair value	-	451,645	451,645
Total Assets	$ 410,376	$ 455,410	$ 865,786
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable and accrued liabilities	$ 5,769	$ -	$ 5,769
Fund Balances			
Restricted - debt service	-	455,410	455,410
Assigned:			
Pond maintenance	170,751	-	170,751
First quarter operations	52,831	-	52,831
Unassigned	181,025	-	181,025
Total Fund Balances	404,607	455,410	860,017
Total Liabilities and Fund Balances	$ 410,376	$ 455,410	$ 865,786

See accompanying notes to financial statements.

Live Oak No. 2 Community Development District
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
September 30, 2018

Total Governmental Fund Balances	$	860,017
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets not being depreciated, land and improvements, used in governmental activities are not current financial resources and therefore, are not reported at the governmental fund level.		7,616,900
Capital assets being depreciated, infrastructure, $17,904,401, net of accumulated depreciation, $(4,222,652), used in governmental activities are not current financial resources and therefore, are not reported at the governmental fund level.		13,681,749
Long-term liabilities, including bonds payable, $(6,975,000), net of bond discounts, net, $2,564, are not due and payable in the current period and therefore, are not reported at the governmental fund level.		(6,972,436)
Deferred outflows of resources are not current financial resources and therefore, are not reported at the governmental fund level.		179,529
Accrued interest expense for long-term debt is not a current financial use and therefore, is not reported at the governmental fund level.		(96,265)
Net Position of Governmental Activities	$	15,269,494

See accompanying notes to financial statements.

Live Oak No. 2 Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended September 30, 2018

	General	Series 2016 Debt Service	Total Governmental Funds
Revenues			
Special assessments	$ 246,288	$ 577,564	$ 823,852
Investment earnings	3,763	1,088	4,851
Total Revenues	250,051	578,652	828,703
Expenditures			
Current			
General government	102,308	-	102,308
Physical environment	113,036	-	113,036
Debt Service			
Principal	-	320,000	320,000
Interest	-	238,324	238,324
Other	-	7,792	7,792
Total Expenditures	215,344	566,116	781,460
Net change in fund balances	34,707	12,536	47,243
Fund Balances - October 1, 2017	369,900	442,874	812,774
Fund Balances - September 30, 2018	$ 404,607	$ 455,410	$ 860,017

See accompanying notes to financial statements.

Live Oak No. 2 Community Development District
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2018

Net Change in Fund Balances - Total Governmental Funds	$ 47,243
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation. This is the amount of depreciation in the current period.	(596,814)
Repayments of bond principal are expenditures in the governmental funds, but the repayments reduce long-term liabilities in the Statement of Net Position.	320,000
Deferred outflows of resources for refunding debt is recognized as a component of interest on long term debt in the Statement of Activities, but not in the governmental funds. This is the amount of interest in the current year period.	(11,456)
Amortization of bond discount reported in the Statement of Activities does not require the use of current financial resources and therefore, is not reported as an expenditure in governmental funds.	(155)
In the Statement of Activities, interest is accrued on outstanding bonds; whereas in governmental funds, interest expenditures are reported when due. This is the net amount between the prior year and current year accruals.	3,037
Change in Net Position of Governmental Activities	$ (238,145)

See accompanying notes to financial statements.

Live Oak No. 2 Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL – GENERAL FUND
For the Year Ended September 30, 2018

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Special assessments	$ 245,807	$ 245,807	$ 246,288	$ 481
Investment earnings	-	-	3,763	3,763
Total Revenues	245,807	245,807	250,051	4,244
Expenditures				
Current				
General government	105,091	105,091	102,308	2,783
Physical environment	140,716	140,716	113,036	27,680
Total Expenditures	245,807	245,807	215,344	30,463
Net change in fund balances	-	-	34,707	34,707
Fund Balances - October 1, 2017	357,832	357,832	369,900	12,068
Fund Balances - September 30, 2018	$ 357,832	$ 357,832	$ 404,607	$ 46,775

See accompanying notes to financial statements.

Live Oak No. 2 Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2018

NOTE A – SUMMARY OF ACCOUNTING POLICIES

The financial statements of Live Oak No. 2 Community Development District (the "District") have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District's more significant accounting policies are described below.

1. Reporting Entity

The District was established on April 29, 2002, in Hillsborough County, pursuant to the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, as amended (the "Act"), and Hillsborough County under County Ordinance 02-9, as a Community Development District. The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of the infrastructure necessary for community development within its jurisdiction. The District is authorized to issue bonds for the purpose, among others, of financing, funding, planning, establishing, acquiring, constructing or re-constructing, enlarging or extending, equipping, operating and maintaining water management, water supply, sewer and waste water management, bridges or culverts, district roads, landscaping, street lights and other basic infrastructure projects within or without the boundaries of the Live Oak No. 2 Community Development District. The District is governed by a five-member Board of Supervisors, who are elected for four year terms. The District operates within the criteria established by Chapter 190.

As required by GAAP, these financial statements present the Live Oak No. 2 Community Development District (the primary government) as a stand-alone government. The reporting entity for the District includes all functions of government in which the District's Board exercises oversight responsibility including, but not limited to, financial interdependency, selection of governing authority, designation of management, significant ability to influence operations and accountability for fiscal matters.

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

2. Measurement Focus and Basis of Accounting

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

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

Live Oak No. 2 Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2018

NOTE A – SUMMARY OF ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

a. Government-wide Financial Statements

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

Governmental activities are supported by special assessments and investment earnings. Program revenues include charges for services, and payments made by parties outside of the reporting government's citizenry if that money is restricted to a particular program. Program revenues are netted with program expenses in the statement of activities to present the net cost of each program.

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

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

b. Fund Financial Statements

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

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

Governmental Funds

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

Live Oak No. 2 Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2018

NOTE A – SUMMARY OF ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds (Continued)

The District has various policies governing the fund balance classifications.

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

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

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

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

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

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

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

Live Oak No. 2 Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2018

NOTE A – SUMMARY OF ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds (Continued)

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

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

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

Debt service expenditures are recorded only when payment is due.

3. Basis of Presentation

a. Governmental Major Funds

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

Series 2016 Debt Service Fund – Accounts for debt service requirements to retire the Series 2016 Special Assessments Refunding Bonds, which were used to refund the Series 2004 Special Assessment Bonds.

Live Oak No. 2 Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2018

NOTE A – SUMMARY OF ACCOUNTING POLICIES (CONTINUED)

4. Assets, Liabilities, and Net Position or Equity

a. Non-current Governmental Assets/Liabilities

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

b. Cash and Investments

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

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

1. Direct obligations of the United States Treasury;

2. The Local Government Surplus Funds Trust or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperative Act of 1969;

3. Interest-bearing time deposits or savings accounts in authorized qualified public depositories; and

4. Securities and Exchange Commission, registered money market funds with the highest credit quality rating from a nationally recognized rating agency.

Cash equivalents include certificates of deposit and all highly liquid debt instruments with original maturities of three months or less and held in a qualified public depository as defined by Florida Statute 280.02.

c. Restricted Assets

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

Live Oak No. 2 Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2018

NOTE A – SUMMARY OF ACCOUNTING POLICIES (CONTINUED)

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

d. Capital Assets

Capital assets, which include land and infrastructure, are reported in the applicable governmental activities column.

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

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

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

Depreciation of capital assets is computed and recorded by utilizing the straight-line method. The estimated useful life of depreciable capital assets, infrastructure, is 30 years.

e. Deferred Outflows of Resources

Deferred outflows of resources represent a consumption of net position/fund balance that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District only has one item that qualifies for reporting in this category. It is the deferred amount on refunding reported on the Statement of Net Position. A deferred amount on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

f. Budgets

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

Live Oak No. 2 Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2018

NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

1. Explanation of Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position

"Total fund balances" of the District's governmental funds, $860,017, differs from "net position" of governmental activities, $15,269,494, reported in the Statement of Net Position. This difference primarily results from the long-term economic focus of the Statement of Net Position versus the current financial resources focus of the governmental fund balance sheet. The effect of the difference is illustrated as follows.

Capital related items

When capital assets (not being depreciated that are to be used in governmental activities) are purchased or constructed, the cost of those assets is reported as expenditures in governmental funds. However, the Statement of Net Position included those capital assets among the assets of the District as a whole.

Land and improvements	$ 7,616,900
Infrastructure	17,904,401
Less: accumulated depreciation	(4,222,652)
Total	$ 21,298,649

Long-term debt transactions

Long-term liabilities applicable to the District's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities (both current and long-term) are reported in the Statement of Net Position. Balances at September 30, 2018 were:

Bonds payable	$ (6,975,000)
Bond discount, net	2,564
Total	$ (6,972,436)

Deferred outflows of resources

Deferred outflows of resources applicable to the District's governmental activities are not financial resources, and therefore, are not recognized at the governmental fund level.

Deferred amount on refunding, net	$ 179,529

Live Oak No. 2 Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2018

NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)

1. Explanation of Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position (Continued)

Accrued interest

Accrued liabilities in the Statement of Net Position differ from the amount reported in governmental funds due to the accrued interest on bonds.

Accrued interest	$ (96,265)

2. Explanation of Differences Between the Governmental Fund Operating Statements and the Statement of Activities

The "net change in fund balances" for government funds, $47,243, differs from the "change in net position" for governmental activities, $(238,145), reported in the Statement of Activities. The difference arises primarily from the long-term economic focus of the Statement of Activities versus the current financial resources focus of the governmental funds. The effect of the difference is illustrated below.

Capital related items

When capital assets that are to be used in governmental activities are purchased or constructed, the resources expended for those assets are reported as expenditures in governmental funds. However, in the Statement of Activities, the costs of those assets is allocated over their estimated useful lives and reported as depreciation. As a result, fund balances decrease by the amount of financial resources expended, whereas net position decrease by the amount of depreciation charged for the period.

Depreciation	$ (596,814)

Long-term debt transactions

Repayments of bond principal are reported as expenditures in the governmental funds and, thus, have the effect of reducing fund balance because current financial resources have been used.

Debt principal payments	$ 320,000
Amortization of bond discount	(155)
Total	$ 319,845

Live Oak No. 2 Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2018

NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)

2. Explanation of Differences Between the Governmental Fund Operating Statements and the Statement of Activities (Continued)

Long-term debt transactions (Continued)

Some expenses reported in the Statement of Activities do not require the use of current financial resources, therefore, are not reported as expenditures in governmental funds.

Net change in accrued interest payable	$ 3,037
Decrease in deferred amount on refunding	(11,456)
Total	$ (8,419)

NOTE C – CASH AND INVESTMENTS

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

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a formal deposit policy for custodial credit risk; however, they follow the provisions of Chapter 280, Florida Statutes regarding deposits and investments. As of September 30, 2018, the District's bank balance was $307,746 and the carrying value was $307,737. Exposure to custodial credit risk was as follows. The District maintains all deposits in a qualified public depository in accordance with the provisions of Chapter 280, Florida Statutes, which means that all deposits are fully insured by Federal Depositors Insurance or collateralized under Chapter 280, Florida Statutes.

Live Oak No. 2 Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2018

NOTE C – CASH AND INVESTMENTS (CONTINUED)

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

Investment	Maturities	Fair Value
Commercial Paper	N/A	$ 451,645
Certificate of Depsit	N/A	101,025
Total		$ 552,670

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

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

Based on the criteria in the preceding paragraph, the investments in Commercial Paper are Level 1 assets.

Interest Rate Risk

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

Credit Risk

The District's investments in treasury funds, commercial paper, and government loans are limited by state statutory requirements and bond compliance. The District has no investment policy that would further limit its investment choices. As of September 30, 2018, the District's investments in Commercial Paper were rated A-1+ by Standard & Poor's.

Concentration of Credit Risk

The District places no limit on the amount it may invest in any one fund. The investments in Commercial Paper are 82% and the certificate of deposit is 18% of the District's total investments.

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

Live Oak No. 2 Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2018

NOTE D – SPECIAL ASSESSMENT REVENUES

Special assessment revenues recognized for the 2017-2018 fiscal year were levied in October 2017. All taxes are due and payable on November 1 or as soon as the assessment roll is certified and delivered to the Tax Collector. Per Section 197.162, Florida Statutes, discounts are allowed for early payment at the rate of 4% in November, 3% in December, 2% in January, and 1% in February. Taxes paid in March are without discount.

All unpaid taxes become delinquent as of April 1. Virtually all unpaid taxes are collected via the sale of tax certificates on or prior to, June 1; therefore, there were no material taxes receivable at fiscal year end.

NOTE E – CAPITAL ASSETS

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

	October 1, 2017 Balance	Additions	Deletions	September 30, 2018 Balance
Governmental Activities:				
Capital assets, not being depreciated:				
Land and improvements	$ 7,616,900	$ -	$ -	$ 7,616,900
Capital assets, being depreciated:				
Infrastructure	17,904,401	-	-	17,904,401
Less accumulated depreciation for:				
Infrastructure	(3,625,838)	(596,814)	-	(4,222,652)
Total Capital Assets Depreciated, Net	14,278,563	(596,814)	-	13,681,749
Governmental Activities Capital Assets	$ 21,895,463	$ (596,814)	$ -	$ 21,298,649

Depreciation in the amount of $596,814 was charged to physical environment.

Live Oak No. 2 Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2018

NOTE F – LONG-TERM DEBT

The following is a summary of activity in the long-term debt of the District for the year ended September 30, 2018:

	Balance October 1, 2017	Additions	Deletions	Balance September 30, 2018
Special Assessment Refunding Bonds, Series 2016	$ 7,295,000	$ -	$ 320,000	$ 6,975,000

Long-term debt is comprised of the following:

Special Assessment Refunding Bonds

$7,620,000 Series 2016 Special Assessment Refunding Bonds due in annual principal installments beginning May 2017. Interest at various rates between 2.25% and 4% is due May and November beginning May 2016. Current portion is $320,000.	$ 6,975,000
Bond discount, net	(2,564)
Bonds Payable, Net	$ 6,972,436

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

Year Ending September 30,	Principal	Interest	Total
2019	$ 320,000	$ 231,036	$ 551,036
2020	330,000	223,836	553,836
2021	335,000	216,411	551,411
2022	345,000	209,711	554,711
2023	355,000	201,949	556,949
2024-2028	1,930,000	850,998	2,780,998
2029-2033	2,310,000	486,515	2,796,515
2034-2035	1,050,000	63,400	1,113,400
Totals	$ 6,975,000	$ 2,483,856	$ 9,458,856

Live Oak No. 2 Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2018

NOTE F – LONG-TERM DEBT (CONTINUED)

Summary of Significant Bonds Resolution Terms and Covenants

Special Assessment Refunding Bonds, Series 2016

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

1. Reserve Fund – The Series 2016 Reserve Account is funded from the proceeds of the Bonds in an amount equal to fifty percent of the Maximum Annual Debt Service Requirement for all Outstanding Series 2016 Bonds. Monies held in the reserve accounts will be used only for the purposes established in the Trust Indenture.

	Reserve Balance	Reserve Requirement
Series 2016 Special Assessment Refunding Bonds	$ 276,199	$ 276,167

NOTE G – RISK MANAGEMENT

The government is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance.

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

To the Board of Supervisors
Live Oak No. 2 Community Development District
Hillsborough County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Live Oak No. 2 Community Development District, as of and for the year ended September 30, 2018, and the related notes to the financial statements, and have issued our report thereon dated May 31, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Live Oak No. 2 Community Development District's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Live Oak No. 2 Community Development District's internal control. Accordingly, we do not express an opinion on the effectiveness of Live Oak No. 2 Community Development District's internal control over financial reporting.

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

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

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL

To the Board of Supervisors
Live Oak No. 2 Community Development District
Hillsborough County, Florida

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Live Oak No. 2 Community Development District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Berger Toombs Elam Gaines & Frank

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

May 31, 2019

Berger, Toombs, Elam,
Gaines & Frank

Certified Public Accountants PL

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MANAGEMENT LETTER

To the Board of Supervisors
Live Oak No. 2 Community Development District
Hillsborough County, Florida

Report on the Financial Statements

We have audited the financial statements of the Live Oak No. 2 Community Development District as of and for the year ended September 30, 2018, and have issued our report thereon dated May 31, 2019.

Auditor's Responsibility

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

Other Reports and Schedule

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and our Independent Auditor's Report on an examination conducted in accordance with AICPA Professionals Standards, AT-C Section 315 regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in that report, which is dated May 31, 2019, should be considered in conjunction with this management letter.

Prior Audit Findings

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

Financial Condition

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, requires us to apply appropriate procedures and communicate the results of our determination as to whether or not Live Oak No. 2 Community Development District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific conditions met. In connection with our audit, we determined that the Live Oak No. 2 Community Development District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL

To the Board of Supervisors
Live Oak No. 2 Community Development District

Pursuant to Sections 10.554(1)(i)5.c. and 10.556(8), Rules of the Auditor General, we applied financial conditions assessment procedures as of September 30, 2018 for the Live Oak No. 2 Community Development District. It is management's responsibility to monitor the Live Oak No. 2 Community Development District's financial condition; our financial condition assessment was based in part on the representations made by management and the review of the financial information provided by the same.

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

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

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

Berger Toombs Elam Gaines & Frank

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

May 31, 2019

Berger, Toombs, Elam,
Gaines & Frank

Certified Public Accountants PL

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

To the Board of Supervisors
Live Oak No. 2 Community Development District
Hillsborough County, Florida

We have examined Live Oak No. 2 Community Development District's compliance with Section 218.415, Florida Statutes during the year ended September 30, 2018. Management is responsible for Live Oak No. 2 Community Development District's compliance with those requirements. Our responsibility is to express an opinion on Live Oak No. 2 Community Development District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about Live Oak No. 2 Community Development District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Live Oak No. 2 Community Development District's compliance with the specified requirements.

In our opinion, Live Oak No. 2 Community Development District complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2018.

Berger Toombs Elam Gaines & Frank

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

May 31, 2019

3D.

Notice of Meetings – FY 2020
Live Oak No. 2
Community Development District

The Board of Supervisors of Live Oak No. 2 Community Development District will hold their meetings for Fiscal Year 2020 at the Live Oak Clubhouse, 9401 Oak Preserve Boulevard, Tampa, Florida, as indicated below:

January 21, 2020 at 11:00 a.m.
May 19, 2020 at 6:30 p.m.
July 21, 2020 at 6:30 p.m.
September 15, 2020 at 11:00 a.m.

Meetings may be continued to a date and time certain which will be announced at the meeting. There may be occasions when one or more Supervisors may participate by telephone. Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (954) 603-0033 at least forty-eight (48) hours prior to the meeting. 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), for aid in contacting the District Manager's Office.

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

Andrew P. Mendenhall, PMP
District Manager

3E.

April 19, 2019

Andrew P. Mendenhall
Live Oak No. 2 CDD
2634 Cypress Ridge Boulevard, Suite 102
Wesley Chapel , FL 33544

Dear Andrew P. Mendenhall,

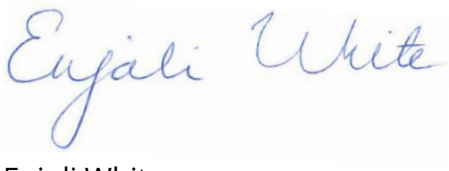
As per F.S. 190.006, you'll find the number of qualified registered electors for your Community Development District as of April 15, 2019, listed below.

Community Development District	Number of Registered Electors
Live Oak No. 2 CDD	1449

We ask that you respond to our office with a current list of CDD office holders by **June 1st** and that you update us throughout the year if there are changes. This will enable us to provide accurate information to potential candidates during filing and qualifying periods.

Please note it is the responsibility of each district to keep our office updated with current district information. If you have any questions, please do not hesitate to contact me at (813) 384-3944 or ewhite@hcsoe.org.

Respectfully,



Enjoli White
Candidate Services Liaison

Fourth Order of Business

LIVE OAK NO. 2

Community Development District

Annual Operating and Debt Service Budget

Fiscal Year 2020

Version 1 - Approved Tentative Budget
Approved at 04/30/2019 meeting

Prepared by:

INFRAMARK
INFRASTRUCTURE MANAGEMENT SERVICES

LIVE OAK NO. 2

Community Development District

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LIVE OAK NO. 2

Community Development District

General Fund

Summary of Revenues, Expenditures and Changes in Fund Balances

Fiscal Year 2020 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2017	ACTUAL FY 2018	ADOPTED BUDGET FY 2019	ACTUAL THRU JUNE-2019	PROJECTED JULY-SEP-2019	TOTAL PROJECTED FY 2019	ANNUAL BUDGET FY 2020
REVENUES							
Interest - Investments	$ 1,761	$ 3,218	$ 1,000	$ 6,241	$ 1,000	$ 7,241	$ 3,000
Interest - Tax Collector	-	545	-	189	-	189	-
Special Assmnts- Tax Collector	256,049	256,049	253,094	253,094	-	253,094	253,093
Special Assmnts- Discounts	(9,543)	(9,761)	(10,124)	(9,461)	-	(9,461)	(10,124)
Other Miscellaneous Revenues	1,667	-	-	519	-	519	-
TOTAL REVENUES	**249,934**	**250,051**	**243,970**	**250,582**	**1,000**	**251,582**	**245,969**
EXPENDITURES							
Administrative							
P/R-Board of Supervisors	3,200	4,000	6,000	1,600	3,000	4,600	6,000
FICA Taxes	245	306	459	122	230	351	459
ProfServ-Arbitrage Rebate	600	600	600	600	-	600	600
ProfServ-Dissemination Agent	-	1,000	1,000	-	1,000	1,000	1,000
ProfServ-Engineering	27,104	20,739	15,000	13,171	1,829	15,000	15,000
ProfServ-Legal Services	2,969	1,731	3,000	992	2,008	3,000	3,000
ProfServ-Mgmt Consulting Serv	38,850	38,850	40,000	30,000	10,000	40,000	40,000
ProfServ-Special Assessment	12,500	12,500	12,500	12,500	-	12,500	12,500
ProfServ-Trustee Fees	3,971	3,971	3,717	855	3,971	4,826	3,971
Auditing Services	3,500	3,500	3,500	3,500	-	3,500	3,500
Postage and Freight	70	121	500	81	15	96	500
Insurance - General Liability	8,310	8,310	9,141	7,812	-	7,812	8,593
Printing and Binding	125	114	300	97	150	247	300
Legal Advertising	1,762	2,795	900	935	(35)	900	900
Misc-Bank Charges - SunTrust	295	282	300	222	150	372	300
Misc-Assessmnt Collection Cost	3,372	1	5,062	1,108	-	1,108	5,062
Misc-Web Hosting	775	-	1,000	726	500	1,226	1,000
Office Supplies	-	-	100	-	50	50	100
Annual District Filing Fee	175	175	175	175	-	175	175
Total Administrative	**107,823**	**98,995**	**103,254**	**74,496**	**22,867**	**97,362**	**104,188**
Field							
Contracts-Envirom'l Monitoring	-	3,200	3,200	3,200	-	3,200	3,200
Contracts-Landscape	44,238	44,238	44,238	33,179	11,059	44,238	44,238
Contracts-Lakes	16,596	16,596	16,596	12,447	4,149	16,596	16,596
R&M-Fence	2,015	225	5,000	225	2,500	2,725	5,000
R&M-Lake	7,746	31,688	7,500	1,060	3,750	4,810	7,500
R&M-Wetland Monitoring	2,400	7,350	8,000	-	8,000	8,000	8,000
Misc-Contingency	26,125	9,739	25,000	3,859	12,500	16,359	26,065
Reserve - Ponds	24,432	-	31,182	-	-	-	31,182
Total Field	**123,552**	**113,036**	**140,716**	**53,970**	**41,958**	**95,928**	**141,781**
TOTAL EXPENDITURES	**231,375**	**212,031**	**243,970**	**128,466**	**64,825**	**193,290**	**245,969**
Net change in fund balance	18,559	38,020	-	122,116	(63,825)	58,292	-
FUND BALANCE, BEGINNING	351,341	369,900	407,920	407,920	-	407,920	466,212
FUND BALANCE, ENDING	**$ 369,900**	**$ 407,920**	**$ 407,920**	**$ 530,036**	**$ (63,825)**	**$ 466,212**	**$ 466,212**

Live Oak No. 2

Community Development District

Operating Budget

Fiscal Year 2020

Live Oak No. 2
Community Development District *General Fund*

Budget Narrative
Fiscal Year 2020

REVENUES

Special Assessment – Tax Collector
The District will levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the Fiscal Year.

Special Assessment – Discount
Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

EXPENDITURES

ADMINISTRATIVE

P/R Board of Supervisor
Chapter 190 of the Florida Statutes allows for a member of the Board of Supervisors to be compensated for a meeting attendance and to receive $200 per meeting plus payroll taxes.

FICA Taxes
Payroll taxes for the Supervisors' salaries are calculated at 7.65% of gross payroll.

Professional Services-Arbitrage Rebate Calculation
The District will contract with an independent certified public account to annually calculate the District's Arbitrage Rebate Liability on the Series of Benefit Special Assessment Bonds. The budgeted amount for the fiscal year is based on standard fees charged for this service.

Professional Services-Dissemination Agent
The District is required by the Securities and Exchange Commission to comply with rule 15c2-12(b)-(5), which relates to additional supporting requirements for unrelated bond issues. The budgeted amount for the fiscal year is based on the Series 2016 Continuing Disclosure Certificate found in the indenture.

Professional Services-Engineering
The District's engineer will be providing general engineering services to the District, i.e. attendance and preparation for monthly board meetings, review invoices, etc. Fees are based on estimated activity.

Professional Services-Legal
The District's legal counsel will be providing general legal services to the District, i.e. attendance and preparation for monthly meetings, review operating and maintenance contracts, etc. Fees are based on estimated activity.

Professional Services-Management Consulting
The District receives Management, Accounting, IT and Administrative services as part of a Management Agreement with Inframark - Infrastructure Management Services. The fees are related to the current contracted fees in the Management Agreement.

Professional Services-Special Assessments
The District has contracted with Inframark - Infrastructure Management Services for the collection of assessments, updating the District's tax roll and levying the annual assessment.

Budget Narrative
Fiscal Year 2020

EXPENDITURES

ADMINISTRATIVE (CONTINUED)

Professional Services-Trustee

The District pays US Bank an annual fee for trustee services on the Series 2016 Special Assessments Refunding Bond. The budgeted amount was provided by the Trustee.

Auditing Services

The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting Firm. The fee is based on existing year's engagement letter.

Postage & Freight

Mailing of agenda packages, overnight deliveries & correspondence.

Insurance – General Liability

The District has general liability insurance. These insurance policies are held with Public Risk Insurance. Public Risk Insurance specializes in providing insurance coverage to governmental agencies. The amount is based upon historical expenses with a projected 10% increase.

Printing & Binding

Printing & binding agenda packages for board meetings, printing of computerized checks, stationary, envelopes etc.

Legal Advertising

The District is required to advertise various notices for monthly Board meetings, public hearings, etc. in a newspaper of general circulation.

Misc- Bank Charges

Bank Fees charged by SunTrust on the main operating account.

Misc-Assessment Collection Fee

The District reimburses the Tax Collector for necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the Tax Collector for the actual cost of collection **or** 2% on the amount of special assessments collected and remitted, whichever is greater. The budget for collection costs was based on a maximum of 2% of the anticipated assessment collections.

Misc–Web Hosting

The District will create and maintain a website for public access to the District's activities.

Office Supplies

Miscellaneous office supplies required to prepare agenda packages.

Annual District Filing Fee

The District is required to pay an annual fee to the Department of Economic Opportunity Division of Community Development for $175.

Budget Narrative
Fiscal Year 2020

EXPENDITURES

OPERATIONS & MAINTENANCE

Contracts – Envirom'l Monitoring
The District will contract with Florida Native Nursery to remove and maintain the overgrown weeds and brush in 3 flood compensation areas. The ongoing quarterly maintenance for mitigation of the area is $800 per quarter.

Contracts - Landscape
The District currently has a contract with Landscape Maintenance Professionals, Inc. to maintain the landscaping and irrigation system of the common areas within the District. The contract amount is $3,687 per month.

Contracts-Lakes
The District has a contract with American EcoSystems to provide lake spray services to 27 ponds for $1,383/mo.

R&M - Fence
The District anticipates fence repair expenses.

R&M – Lake
The District expects to incur minor lake maintenance expenditures.

R&M-Wetland Monitoring
Monitoring and reporting services for the District's lakes will be provided by Driggers & King Engineering.

Misc-Contingency
This category represents miscellaneous expenditures incurred during the year that cannot be otherwise classified.

Reserves-Ponds
This represents reserves the district has budgeted and intends to designate as funds to set aside to cover future capital expenditures which may require substantial cash use.

Exhibit "A"

Allocation of Fund Balances

AVAILABLE FUNDS

		Amount
Beginning Fund Balance - Fiscal Year 2020	$	466,212
Net Change in Fund Balance - Fiscal Year 2020		-
Reserves - Fiscal Year 2020 Additions		31,182
Total Funds Available (Estimated) - 9/30/2020		**497,887**

ALLOCATION OF AVAILABLE FUNDS

Assigned Fund Balance			
Operating Reserve - First Quarter Operating Capital			53,697 (1)
Reserves - Ponds	170,751		
Reserves - Ponds - FY19 (Projected)	31,182		
Reserves - Ponds - FY20 (Proposed)	31,182		233,115
		Subtotal	286,812
Total Allocation of Available Funds			**286,812**
Total Unassigned (undesignated) Cash			**$ 211,075**

Notes

(1) Represents approximately 3 months of operating expenditures

Live Oak No. 2

Community Development District

Debt Service Budget

Fiscal Year 2020

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2020 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2017	ACTUAL FY 2018	ADOPTED BUDGET FY 2019	ACTUAL THRU JUNE-2019	PROJECTED JULY-SEP-2019	TOTAL PROJECTED FY 2019	ANNUAL BUDGET FY 2020
REVENUES							
Interest - Investments	$ 866	$ 1,088	$ -	$ 938	$ 363	$ 1,301	$ -
Special Assmnts- Tax Collector	600,455	600,455	600,454	600,453	1	600,454	600,454
Special Assmnts- Prepayment	-	-	-	-	-	-	-
Special Assmnts- Discounts	(22,379)	(22,891)	(24,018)	(22,445)	-	(22,445)	(24,018)
TOTAL REVENUES	**578,942**	**578,652**	**576,436**	**578,946**	**364**	**579,310**	**576,436**
EXPENDITURES							
Administrative							
Misc-Assessmnt Collection Cost	7,907	11,105	12,010	15,325	0	15,325	$ 12,009
Total Administrative	**7,907**	**11,105**	**12,010**	**15,325**	**0**	**15,325**	**12,009**
Debt Service							
Principal Debt Retirement	310,000	315,000	320,000	320,000	-	320,000	330,000
Prepayments Series	15,000	5,000	-	-		-	-
Interest Expense Series	245,548	238,324	231,036	231,036	-	231,036	223,836
Total Debt Service	**570,548**	**558,324**	**551,036**	**551,036**	**-**	**551,036**	**553,836**
TOTAL EXPENDITURES	**578,455**	**569,429**	**563,046**	**566,361**	**0**	**566,361**	**565,844**
Excess (deficiency) of revenues Over (under) expenditures	487	9,223	13,390	12,585	364	12,949	10,591
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	13,390	-	-	-	10,590
TOTAL OTHER SOURCES (USES)	**-**	**-**	**13,390**	**-**	**-**	**-**	**10,590**
Net change in fund balance	487	9,223	13,390	12,585	364	12,949	10,590
FUND BALANCE, BEGINNING	(227,568)	442,386	452,097	452,097	-	452,097	465,046
FUND BALANCE, ENDING	**$ (227,081)**	**$ 451,609**	**$ 465,487**	**$ 464,682**	**$ 364**	**$ 465,046**	**$ 475,636**

AMORTIZATION SCHEDULE

SPECIAL ASSESSMENT BONDS SERIES 2016A

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
11/1/2019			111,918	111,918	
5/1/2020	330,000	2.250%	111,918	441,918	553,836
11/1/2020			108,206	108,206	
5/1/2021	335,000	2.000%	108,206	443,206	551,411
11/1/2021			104,856	104,856	
5/1/2022	345,000	2.250%	104,856	449,856	554,711
11/1/2022			100,974	100,974	
5/1/2023	355,000	2.600%	100,974	455,974	556,949
11/1/2023			96,359	96,359	
5/1/2024	360,000	2.750%	96,359	456,359	552,719
11/1/2024			91,409	91,409	
5/1/2025	375,000	3.125%	91,409	466,409	557,819
11/1/2025			85,550	85,550	
5/1/2026	385,000	3.200%	85,550	470,550	556,100
11/1/2026			79,390	79,390	
5/1/2027	400,000	3.300%	79,390	479,390	558,780
11/1/2027			72,790	72,790	
5/1/2028	415,000	3.700%	72,790	487,790	560,580
11/1/2028			65,113	65,113	
5/1/2029	430,000	3.700%	65,113	495,113	560,225
11/1/2029			57,158	57,158	
5/1/2030	445,000	3.700%	57,158	502,158	559,315
11/1/2030			48,925	48,925	
5/1/2031	450,000	3.700%	48,925	498,925	547,850
11/1/2031			40,600	40,600	
5/1/2032	480,000	4.000%	40,600	520,600	561,200
11/1/2032			31,000	31,000	
5/1/2033	500,000	4.000%	31,000	531,000	562,000
11/1/2033			21,000	21,000	
5/1/2034	515,000	4.000%	21,000	536,000	557,000
11/1/2034			10,700	10,700	
5/1/2035	535,000	4.000%	10,700	545,700	556,400
11/1/2035					
Totals	**6,975,000**		**2,482,931**	**9,457,931**	**9,457,931**

Live Oak No. 2

Community Development District

Supporting Budget Schedules

Fiscal Year 2020

Comparison of Assessment Rates
Fiscal Year 2020 vs. Fiscal Year 2019

Product	General Fund 001			Debt Service			Total Assessments per Unit			Total Units
	FY 2020	FY 2019	Percent Change	FY 2020	FY 2019	Percent Change	FY 2020	FY 2019	Percent Change	
45'	$328.69	$328.69	0.0%	$632.86	$632.86	0.0%	$961.55	$961.55	0.0%	191
50'	$328.69	$328.69	0.0%	$717.24	$717.24	0.0%	$1,045.93	$1,045.93	0.0%	328
60'	$328.69	$328.69	0.0%	$843.81	$843.81	0.0%	$1,172.50	$1,172.50	0.0%	134
75'	$328.69	$328.69	0.0%	$1,096.95	$1,096.95	0.0%	$1,425.64	$1,425.64	0.0%	74
80'	$328.69	$328.69	0.0%	$1,181.33	$1,181.33	0.0%	$1,510.02	$1,510.02	0.0%	43
										770

4A.

RESOLUTION 2019-3

THE ANNUAL APPROPRIATION RESOLUTION OF THE LIVE OAK NO. 2 COMMUNITY DEVELOPMENT DISTRICT RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2019, AND ENDING SEPTEMBER 30, 2020; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2019, submitted to the Board of Supervisors (the "**Board**") a proposed budget for the next ensuing budget year (the "**Proposed Budget**"), along with an explanatory and complete financial plan for each fund of the Live Oak No. 2 Community Development District (the "**District**"), pursuant to the provisions of Section 190.008(2)(a), Florida Statutes; and

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

WHEREAS, the Board set July 16, 2019, at 6:30 p.m. as the date and time for a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), Florida Statutes; and

WHEREAS, the District Manager posted the Proposed Budget on the District's website at least two days before the public hearing; and

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

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE LIVE OAK NO. 2 COMMUNITY DEVELOPMENT DISTRICT:

Section 1. The foregoing recitals are true and correct and are incorporated herein by this reference.

Section 2. Budget

a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Treasurer and at the office of the Recording Secretary, and is attached to this resolution, and hereby approves the Proposed Budget together with any amendments thereto, as shown below.

b. The Proposed Budget, as amended and attached hereto as **Exhibit A**, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), Florida Statutes, and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures for fiscal year 2018/2019 and/or revised projections for fiscal year 2019/2020.

c. The adopted budget, as amended, shall be maintained in the office of the District Treasurer and the office of the Recording Secretary and identified as "The Budget for the Live Oak No. 2 Community Development District for the Fiscal Year Beginning October 1, 2019, and Ending September 30, 2020, as Adopted by the Board of Supervisors on July 16, 2019."

d. The adopted budget shall be posted by the District Manager on the District's official website within thirty (30) days after adoption.

Section 3. Appropriations

There is hereby appropriated out of the revenues of the District, for the fiscal year beginning October 1, 2019, and ending September 30, 2020, the sum of $_____ to be raised by the levy of assessments and otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

Total General Fund	$_____
Total Debt Service Funds	$_____
Total All Funds	$_____

Section 4. Budget Amendments

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

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

b. The District Manager or Treasurer may authorize an increase or decrease in line item appropriations within a fund if the total appropriations of the fund do not increase and if the aggregate change in the original appropriation item does not exceed $10,000 or 10% of the original appropriation.

c. By resolution, the Board may increase any appropriation item and/or fund to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.

d. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must establish administrative procedures to ensure that any budget amendments are in compliance with this Section and Section 189.016 of the Florida Statutes, among other applicable laws. Among other procedures, the District Manager or Treasurer must ensure that any amendments to budget(s) under subparagraphs c. and d. above are posted on the District's website within 5 days after adoption.

Section 5. Effective Date.

This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 16TH DAY OF JULY, 2019.

ATTEST:

LIVE OAK NO. 2 COMMUNITY DEVELOPMENT DISTRICT

By:_____
Name:_____
Secretary/Assistant Secretary

By: _____
Name: _____
Chair of the Board of Supervisors

Exhibit A: 2019/2020 Budget

4B

RESOLUTION 2019-4

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LIVE OAK NO. 2 COMMUNITY DEVELOPMENT DISTRICT LEVYING AND IMPOSING SPECIAL ASSESSMENTS; PROVIDING FOR COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS; APPROVING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENT OF THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Live Oak No. 2 Community Development District (the "**District**") is a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

WHEREAS, the District is located in Hillsborough County, Florida (the "**County**"); and

WHEREAS, the District owns and operates various infrastructure improvements and provides certain services in accordance with Chapter 190, Florida Statutes; and

WHEREAS, the Board of Supervisors (the "**Board**") of the District hereby determines to undertake various operations and maintenance activities described in the District's budget for fiscal year 2019/2020 ("**Operations and Maintenance Budget**"), attached hereto as **Exhibit A** and incorporated as a material part of this Resolution by this reference; and

WHEREAS, the District must obtain sufficient funds to provide for the operations and maintenance services and facilities provided by the District as described in the Operations and Maintenance Budget; and

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

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

WHEREAS, Chapter 197, Florida Statutes, provides a mechanism pursuant to which such special assessments may be placed on the County tax roll and collected by the County Tax Collector ("**Uniform Method**"); and

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

WHEREAS, the District has approved an agreement with the Hillsborough County Property Appraiser (the "**Property Appraiser**") and Hillsborough County Tax Collector (the

"**Tax Collector**") to provide for the collection of special assessments under the Uniform Method; and

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

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

WHEREAS, it is in the best interests of the District to certify the adopted assessment roll as maintained in the office of the District Treasurer and the office of the Recording Secretary, available for review, and incorporated as a material part of this Resolution by this reference (the "**Assessment Roll**"), to the Tax Collector pursuant to the Uniform Method; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE LIVE OAK NO. 2 COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. BENEFIT. The provision of the services, facilities and operations as described in **Exhibit A** confer a special and peculiar benefit to the lands within the District, which benefits exceed or equal the costs of the assessments. The allocation of the costs to the specially benefited lands is shown in **Exhibit A** and in the Assessment Roll.

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

SECTION 3. COLLECTION AND DUE DATE. The collection of the previously levied debt service assessments and operations and maintenance special assessments on all assessable lands shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as set forth in **Exhibit A** and in the Assessment Roll. The District certifies all assessments for debt service and operations and maintenance for collection pursuant to Chapters 190 and 197, Florida Statutes. All assessments collected by the Tax Collector shall be due and payable as provided in Chapter 197, Florida Statutes.

SECTION 4. ASSESSMENT ROLL. The District's Assessment Roll is hereby certified and authorized to be transmitted to the Tax Collector.

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

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

SECTION 7. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

PASSED AND ADOPTED THIS 16TH DAY OF JULY, 2019.

ATTEST:	**LIVE OAK NO. 2 COMMUNITY DEVELOPMENT DISTRICT**
By:_____	By: _____
Name:_____	Name: _____
Secretary/Assistant Secretary	Chair of the Board of Supervisors

Exhibit A – Fiscal Year 2019/2020 Operations and Maintenance Budget

Fifth Order of Business

5A

5Ai.

Website Compliance Proposal For

Live Oak#2 CDD

(https://www.liveoakno2cdd.com/)

Website Accessibility for People with Disabilities as per

Nondiscrimination requirements of Title II of the American Disabilities Act (ADA)

Date	Version#	Comments	Author
August 13, 2018	1.0	Updated The Law, ADA and WCAG section details	VB Joshi, Kristen T
January 10th, 2019	2.0	Updated conversion and support costs based on discussed scope	VB Joshi
February 25, 2019	2.2	Updated fee-simple pricing and human audit seal	VB Joshi
March 21, 2019	2.3	Added quarterly audit as per insurance requirement	VB Joshi
March 28, 2019	2.4	Updated Annual Maintenance price for ADA support only	VB Joshi
July 9, 2019	2.5	Updated One time charge based on estimated work	VB Joshi

VGlobalTech EXPERIENCE INNOVATION

BEST Quality

SATISFACTION 100% GUARANTEED

BBB ACCREDITED BUSINESS BBB Rating: A+ Click for Profile

Your website gets 2 Compliance Seals

VGlobalTech's Technical Compliance Seal & Human Audit Compliance Seal

COMPLIANCE ADA COMPLIANCE COMPLIANCE

CERTIFIED ACCESSIBLE By Analysts who are Blind & Visually Impaired WCAG 2.0 AA

VGlobalTech is the ADA, WCAG Compliance Expert, with over 200 ADA & WCAG compliant websites created (….and counting) to-date! We have partnered with a non-profit agency to conduct Human Audit and Certification Seal

Read more details on all compliance resources in one place: https://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

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. 189.061shall 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 Level Websites

VGlobalTech team shall complete the following critical tasks for client website. All costs below are per website / CDD:

3.1 One time (website conversion and compliance cost):

	Task
1.	Remediate existing website / build new website as per 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.	**ADA** Standards application (as per Section 1 above). ADA.gov, **Web Content Accessibility Guidelines (WCAG)**
4.	PDF Documents conversion (to Text, HTML etc) as needed for ADA Compliance / Reader Compliance (upto 2 years of documents shall be converted)
5.	Create a webpage showing websites ADA Compliance efforts
6.	Create customized footer with **VGlobalTech's ADA Compliance Seal** (valid for 1 year only)
7.	**Web design Sub-Total** **$2550/- (one time)**

3.2 ADA Compliance Yearly Maintenance

(starting after initial conversion is completed. It is critical to maintain compliance as websites get updated):

VGlobalTech team shall complete the following critical tasks for client website. All costs below are per website / CDD:

	Task
1.	All Content upload, backups, security, backend software upgrades – ensures site is UpToDate. Simple and Fast process to submit updates. Team works with managers.
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 5 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 – Worry Free Monthly Maintenance.
5.	PDF Documents conversion (to Text, HTML etc) as needed (up to 2 years' worth of documents) for ADA Compliance / Reader Compliance
	Annual Maintenance (starts after initial compliance engagement quoted above is complete): $1200 / year (* can be broken up into smaller monthly bills)

3.3 Quarterly Technical & Human Audit Testing

This audit is as per the Florida Insurance Alliance guidelines. Please check with your insurance agency for specific requirements. Read more here: **https://vglobaltech.com/wp-content/uploads/2019/03/FIA_ADA_Guidelines-2019-2020.pdf**

VGlobalTech has partnered with a local agency for the visually impaired – LightHouse Works. LightHouse has developed a unique program for digital accessibility that is run by visually impaired personnel that are highly skilled in human auditing of websites and software as per the section 508 stipulations. Read more about our partnership here: **https://vglobaltech.com/website-compliance/**

Together we are now able to provide not one but two compliance seals for all our customers:

1. **Digital Asset Technical Compliance Seal:**

VGlobalTech in-house technical team shall remediate / test the website / software for ADA, WCAG compliance. VGlobalTech's technical design & development team is fully aware of the Americans with Disability Act (**ADA**), Web Content Accessibility Guidelines (**WCAG**), **Section 508** of the Rehabilitation Act of 1973 and overall the design principles of a professional, accessible, functional and responsive webdesign. The entire team has taken dedicated time and efforts to learn these design principles first hand. Our purpose is clear – **Universal, Creative Webdesign that works for everyone, everywhere and every time!**

2. **Human Audit Seal:**

LightHouse Works' visually impaired personnel shall actually test the website for compliance as per the section 508 and ADA requirements. The VGlobalTech technical team shall remediate any points discovered by LightHouse team and send the site for re-certification. Upon satisfactory completion LightHouse shall provide the Human Audit Seal that will be specific to the site and the VGlobalTech team shall put the seal on the site. This is an added layer of true Human Audit testing that provides full ADA compliance.

Cost for Technical and Human Audits:

$1400 / Four Audits (paid as a onetime fee) (Seals renewed for entire year)

This proposal includes following points, stipulations terms and conditions:

*(1) conference call or in person meetings per month with client to review metrics, results and monthly recaps **unless otherwise noted*

* email and phone communication

*Anything out of the scope of work in the above proposal will be addressed and client will be immediately notified. After notification of additional work, a subsequent quote will be provided to cover that work.

*Client is responsible to adhering to timelines as far as information required to complete the task is concerned. If timelines are not adhered to and exceed 15 business days past the current marketing months, last day, all work will end. A new month with new allocated costs will be presented for future work to commence. No refunds and owed work will be due unless otherwise agreed upon. **An Invoice will be provided once signature approval of this project proposal. Payments will be made to VGLOBALTECH**

*Client is responsible for verifying quality of work, providing feedback, verifying that compliance has been met as required. VGlobalTech team shall not be responsible for any legal ramifications arising from work not done as per external agencies / organizations / associations needs if proper feedback is not provided by the customer. VGlobalTech's work will be in best faith but cannot guarantee all compliance / legal needs since we are not the final authority in the ADA or WCAG compliance area. VGlobalTech shall not be liable for any legal ramifications arising from compliance issues and cannot be held responsible for any legal or other lawsuits.

Refund Policy: The client may halt work and request for a refund within seven days of the date of signing this services agreement by mailing a signed letter to the main address listed on www.VGlobalTech.com website. If client requests a refund within seven days of the date of signing their agreement they shall be liable to pay for all work completed and will be refunded the remaining balance of the initial payment if billable work has not exceeded a charge that would be greater than client's initial payment. If client requests a refund after the seven days from the date of the signing of the agreement client is liable to pay for all work completed plus an additional 25% of any remaining balance that may still be due. Once line item projects are complete no refunds will be issued. Confidentiality: All information between client and service provider inclusive of technical and business information relating to proprietary ideas, patentable ideas and/or trade secrets, existing and/or contemplated products and services, research and development, production, costs, profit and margin information, finances and financial projections, customers, clients, marketing, and current or future business plans and models, regardless of whether such information is designated as "Confidential Information" at the time of its disclosure and will be treated as such and with absolute confidentiality and will not be shared or used, which will be maintained at all times. The client is not allowed to disclose their price with any third parties. Doing so is in breach of this agreement. All information development will be shared and proprietary information and property between client and service providers.

4.0 Proposal Acceptance:

The VGlobalTech proposed solution and terms have been accepted by the customer and the VGlobalTech can proceed with the project. All payments shall be made according to this agreement.

Select Proper Option Below, Sign and Date, Return to contact@vglobaltech.com:

☐ ***Option1: Website only***

Section 3.1: One time (website conversion and compliance cost):

☐ ***Option2: Website and Annual Maintenance***

Section 3.1: One time (website conversion and compliance cost)

+

Section 3.2 ADA Compliance Yearly Maintenance and Upgrade

☐ ***Option3: Website and Quarterly Audits***

Section 3.1: One time (website conversion and compliance cost)

+

Section 3.3 Quarterly Technical and Human Audit Testing

☐ ***Option4: Website, Annual Maintenance and Quarterly Audits***

Section 3.1: One time (website conversion and compliance cost)

+

Section 3.2 ADA Compliance Yearly Maintenance and Upgrade

+

Section 3.3 Quarterly Technical and Human Audit Testing

Signatures:

For Customer *Date*

VB Joshi

For VGlobalTech *Date*

5.0 References:

ADA Best Practices Tool Kit for State and Local Governments:
https://www.ada.gov/pcatoolkit/chap5toolkit.htm

U.S. Department of Justice, Civil Rights Division, *Disability Rights Section*
https://www.ada.gov/websites2.htm

Web design Standards: https://www.w3schools.com/

Web Content Accessibility Guidelines (WCAG) https://www.w3.org/TR/WCAG21/

VGlobalTech Web Content Accessibility Implementation and Checkpoints:
http://vglobaltech.com/website-compliance/

Complete I.T.
SERVICE & SOLUTIONS

Website & Email Compliance

PREPARED FOR:

Inframark

PREPARED BY:

Thomas Giella for Complete I.T.
25344 Wesley Chapel Blvd | Suite 116 & 117
Lutz, FL. 33559
Phone: (813) 444-4355
E-Mail: sales@completeit.io

FROM THOMAS GIELLA

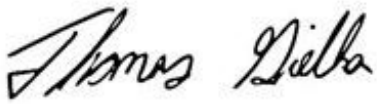
MY AGREEMENT

Dear Mark,

It is our goal to build and manage a website that maintains strict standards toward ADA Compliance. Toward that goal, we can also provide email that complies with Florida State records recording statue .

Complete I.T. offers a host of technology solutions including but not limited to networks, computers, camera systems, internet, access control systems, audio & video solutions, and VoIP phones.

Sincerely,



WHY COMPLETE I.T.?

OUR HISTORY & BACKGROUND

Complete I.T. began as a marketing firm out of Dade City, FL in 2014 designing, building, and maintaining websites. However, with the leadership of Thomas Giella, the company was able to grow into a full-service technology solutions provider by 2016.

Complete I.T. has worked with small, one-employee businesses all the way up to Fortune 500 companies. No job is too big or too small.

Networks Infrastructure (Wi-Fi)

Security. Access. Backbone. Up-time.

Complete I.T. designs, installs, and manages efficient network backbones. Whether you are a one-man show, or an fortune 500 company, your employees and clients deserve easy accessibility and a impeccable up-time.

Camera Systems (CCTV)

Up To 4K Resolution. Night Vision. Digital. PTZ.

Our digital solutions will capture video at your office, allowing you to review footage from any computer or mobile device with an internet connection. Crisp clear video, with audio capture being optional. Large assortment of cameras for any project. Local and cloud recording available.

Access Control Systems (ACS)

Cloud Based. Secure. Affordable. Easy To Use.

Have you pondered what would happen if the computer or server running your access control system crashed? By going with our Cloud solution, you won't have too. No large up-front software licensing fees.

OUR APPROACH

WHAT WE DO DIFFERENTLY

Complete I.T. uses high quality products for one reason—quality makes a happy customer. We understand how inferior products, that may cost less in the beginning, can cost you much more in the end. Products chosen by Complete I.T. are often of superior craftsmanship and practical pricing than competitors.

All products sold by Complete I.T. hold a minimum 1-year manufacturer warranty. You as the client never have to worry about the warranties. If a product fails within a specified warranty period, Complete I.T. can take care of the exchange or replacement. By allowing Complete I.T. to take care of your technology solutions, you can tend to what you do best, your company.

White Glove Managed Website Hosting

What is included?

What makes the difference?

It's 2019, which means companies are now required to purchase managed hosting services whereas the older websites were considered static set it and forget it websites. In the next 1-2 years, the percentage of clients using the internet to initiate being a prospect will double if not triple. This means your website needs to be safe, fast, and reliable. With over 11-years of experience you feel relieved when leaving the daunting challenge of maintaining, updating, and securing your website to Complete I.T.

ADA website compliance (Key Attributes):

1. Keyboard Navigation
    - Visual keyboard focus highlighting in navigation menus and for form fields, submit buttons and text links. All controls and links must be reachable using the keyboard.
2. Proper Headings
    - Reasonable HTML heading structure
3. Distinguishable Links
    - Links within content must be underlined. When links appear within a larger body of block-level content, they must be clearly distinguishable from surrounding content. Links in navigation-like contexts (e.g. menus, lists of upcoming posts in widgets, grouped post meta data) do not need to be specifically distinguished from surrounding content.
4. Proper Contrast Colors
    - Ensure that all background/foreground color contrasts for plain content text are within the level AA contrast ratio (4.5:1) specified in the Web Content Accessibility Guidelines (WCAG) 2.0 for color luminosity.
5. Images & Video
    - CSS image markup

What is required by law?

Title II of the ADA prohibits disability discrimination in services, programs, and activities provided by State and local government entities. These entities include to publicly-funded universities, community colleges, and vocational schools.

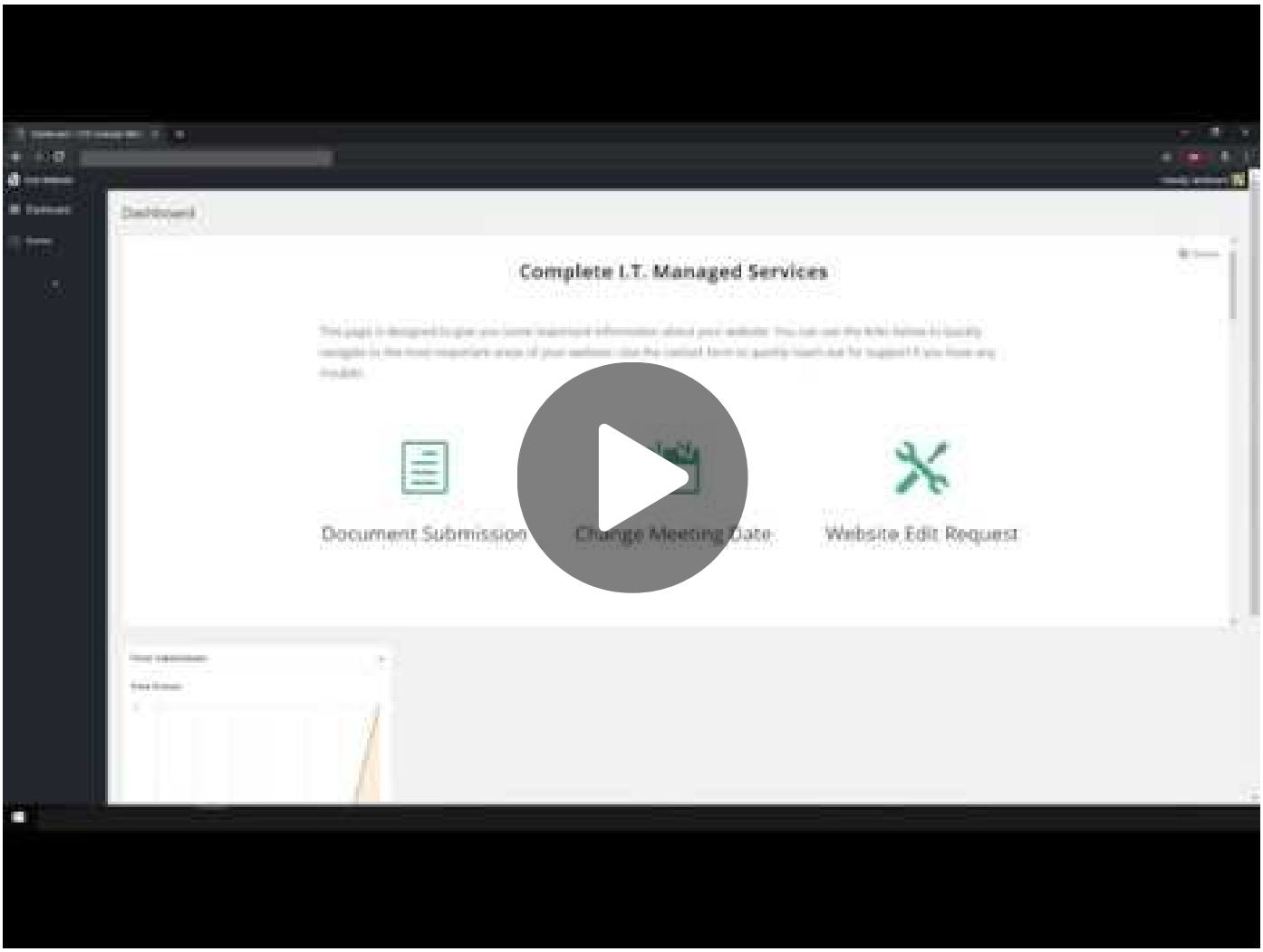
Title III of the ADA prohibits disability discrimination in the full and equal enjoyment of the goods, services, facilities, privileges, advantages, and accommodations of any place of public accommodation. This includes private universities and vocational schools.

By Title II and III, institutions of higher education in the U.S. must make online lectures, courses, materials, websites, LMS, MOOCs, and any other technology accessible to students with disabilities as well as the public if made freely available.

In 2017, section 508 of the Rehabilitation Act was updated to mandate websites complying with WCAG 2.0 criteria guidelines. It is Complete I.T. goal to work toward ADA compliance as the WCAG 2.0 guidelines are updated to the new WCAG 2.2 guidelines.

What's included in White Glove Managed Website Hosting?

- Weekly WordPress Software Core Updates
- Weekly Plugin Updates
- Weekly Website Backups
- Firewall by Sucuri. If the website becomes hacked, the website will be cleaned or restore as part of our commitment to the community
- WP Forms Premium Plugin
- Up-time Monitoring
- White glove treatment. Communities will submit there documents and edits to us securely in there very own website dashboard. Once submitted, we will make the requested changes within two business days. Each board member will have there own username/email that they can log in with
- Free basic logo similar to the demo website for the community
- No need to pay for a quarterly or yearly ADA audits. Since the website will be managed by Complete I.T, we will be sure the website is in compliance to be best of our abilities
- Website SSL Certificate
- Up to 1-hour of content and image edits per month for website



Dashboard Demo: https://youtu.be/jM6UzPX4zIl
Website Demo: http://109.199.102.62/~adacdd/

Email Powered by Google

What is included?

What makes the difference?

Google Vault lets you retain, hold, search, and export data to support your organization's archiving and eDiscovery needs. Google Vault supports:

Archiving:

Set retention rules to control how long data is retained; days or indefinitely. However, unlike other archiving/backup process, you will never have to restore a archive file in order to retrieve the data. All data searches are performed in a data base. Searches take as little as 3-5 minutes with a specific keyword from start to finish.

Legal holds:

Place holds on users to preserve their data indefinitely in order to meet legal or other retention obligations.

Search:

Search your email account data by user account, organizational unit, date, or keyword. Vault supports Boolean and wildcard operator searches. Search all email accounts at once, or specific individual accounts.

Audit reports:

Use Vault audit reports to learn about actions users have taken during a specified period of time.

Email Storage:

30GB of cloud-based file storage per user.

Differences Between Email Systems

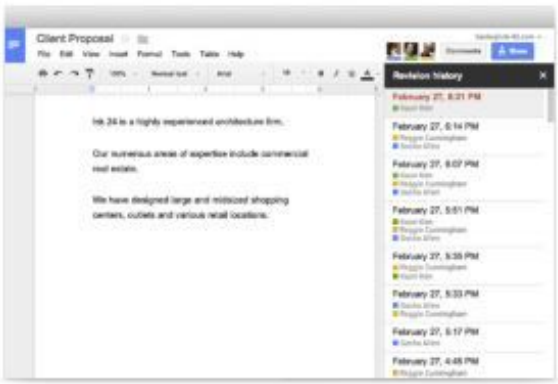
	Microsoft Exchange	Barracuda	Google Gmail
Word Processing Software (Word or Sheets)			✓
Access Email Online and on Computer	✓		✓
Includes cloud storage for files and folders			✓
Search: Restore Individual Backup File		✓	
Search: Simple Email/Data			✓

Microsoft Exchange Online Plan 1 & Microsoft Exchange Online Plan 2 does not come with Microsoft Office Suite. Clients don't have access to Excel, Word, and PowerPoint unless they pay extra for Office 365 Business Premium. Google with Vault COMES WITH Google Apps.

Share documents with one another with ease. Multiple people can work at the same time, and every change is saved automatically.

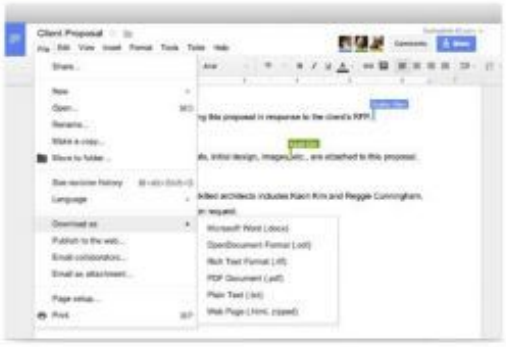
Unlimited revision history

Track changes made to your documents and undo anything you choose. Previous versions are kept indefinitely and they don't count toward your storage.



Commenting, chat and real-time editing

Work in a single document with teammates or people outside your company. See edits as others type, communicate through built-in chat and ask questions through including comments.



OUR CLIENTS

GOOGLE REVIEWS

★★★★★ Just needed a key replaced on my older computer. They had it done quickly & the pricing was good. If I have any other computer needs, I am read more

Donna CatMomma
3 days ago

★★★★★ Complete I.T. was a huge help with our Wordpress website! We started to create our site and got stuck when it came to creating a membership area and read more

Jennifer Powell
27 days ago

★★★★★ These guys took my computer in at 9:30 am and had it fixed by 3 pm the same day. Granted my problem wasn't major, but to have it done so quickly is a read more

P Klein
month ago

★★★★★ Awesome. Knowledgeable, as well as time and cost efficient! Will defintely use you guys in the future, very grateful for you assistance

Jeremy Henderson
2 months ago

★★★★★ Complete I.T. did a great job with our conference room project. They were friendly, knowledgeable and very thorough. I am very happy with the work read more

David Everett
4 months ago

★★★★★ Tom completed the work to fix my laptop in one week. The hinge broke and caused a number of other problems, as a result. I was pleased with the read more

Michael Scotti
4 months ago

★★★★★ Excellent service - from the initial introduction, to completed work!!! Brought in two laptops that had problematic hard drives - one having a read more

Stan Bayot
5 months ago

★★★★★ Great experience from the initial phone call to the install. Thomas and Charlie did a great job setting up three wall mounted TVs for me. We had read more

Kevin Steinhoff
5 months ago

★★★★★ Efficient, friendly quick service. Impressive it knowledg.Pricing very reasonable.Highly recommend.

Nick Tawil
5 months ago

Pricing Breakdown

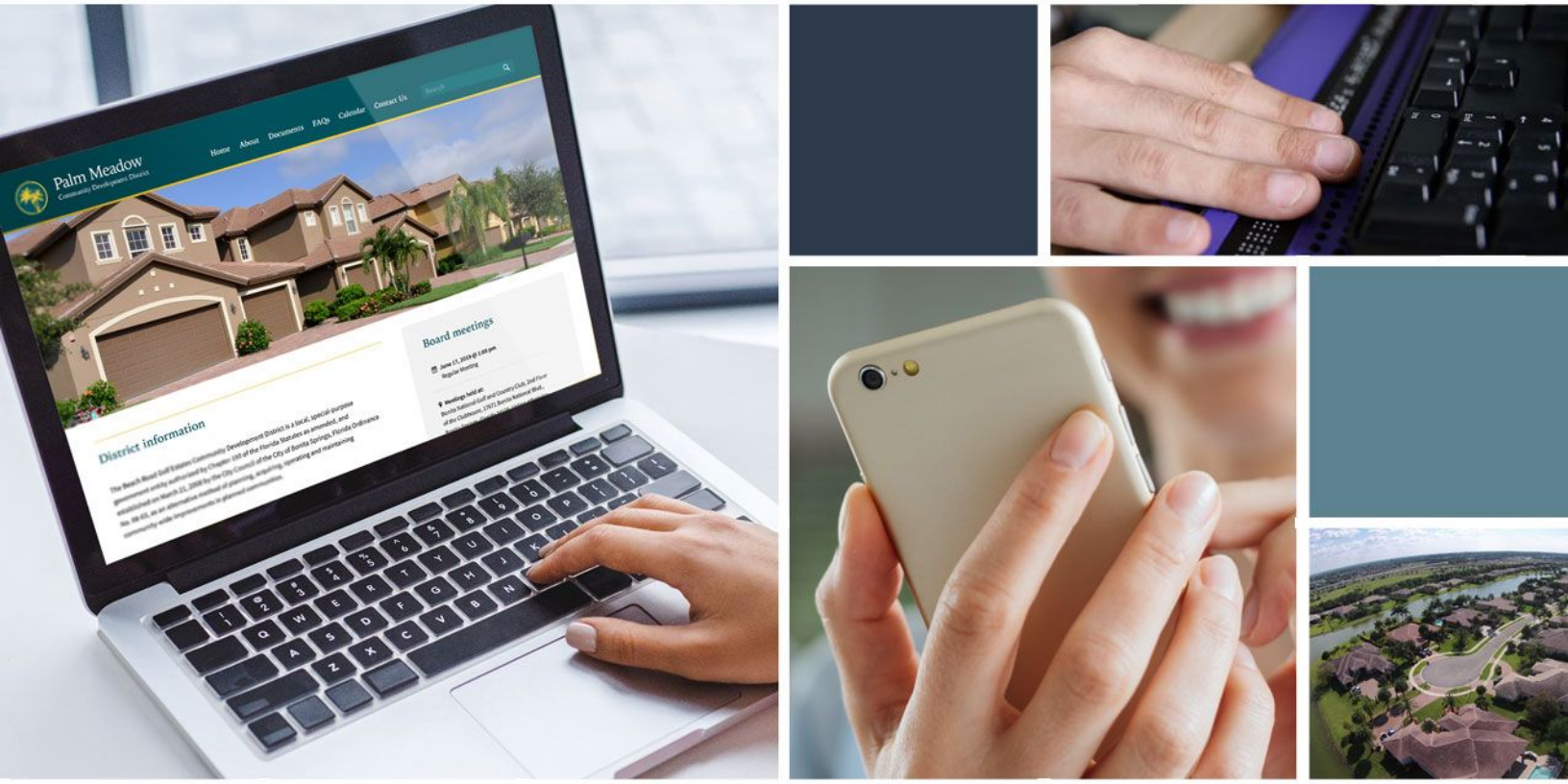
Complete I.T. Solution

PRODUCTS & LABOR	PRICE
Setup Fee Setup fee includes both the pre-designed 5-page website development/design and the email setup/transfer. If client only wants the website or only the email, then the cost is still $450. Custom quote (per hour basis) for website development/design if the community wants a website design other than the base theme or edits in addition to the base theme.	$450.00

Setup Fee Agreement $450.00

PRODUCTS & LABOR	QTY	PRICE	SUBTOTAL
☐ Managed Website Hosting [3-year contract] Price is per month	1	$189.00	$189.00
☐ Email [3-year contract] Price is per email per month. Powered by Google Gmail & Google Vault. One email will be added in addition to the total number of board email seats; required for Google Vault admin	1	$14.95	$14.95

Monthly Charge Agreement $0.00



Keeping your community informed. And you compliant.

Inframark Client Community Development District

Proposal date: 2019-06-10

Proposal ID: 2Q6FF-NKJED-JOHVG-KKGQF

Pricing.....2
Services.....3-5
FAQs.....6
Statement of work.....7-8
Terms and conditions.....9-12

Ted Saul
Director - Digital Communication
Certified Specialist

campus suite

Pricing

Effective date: 2019-07-01

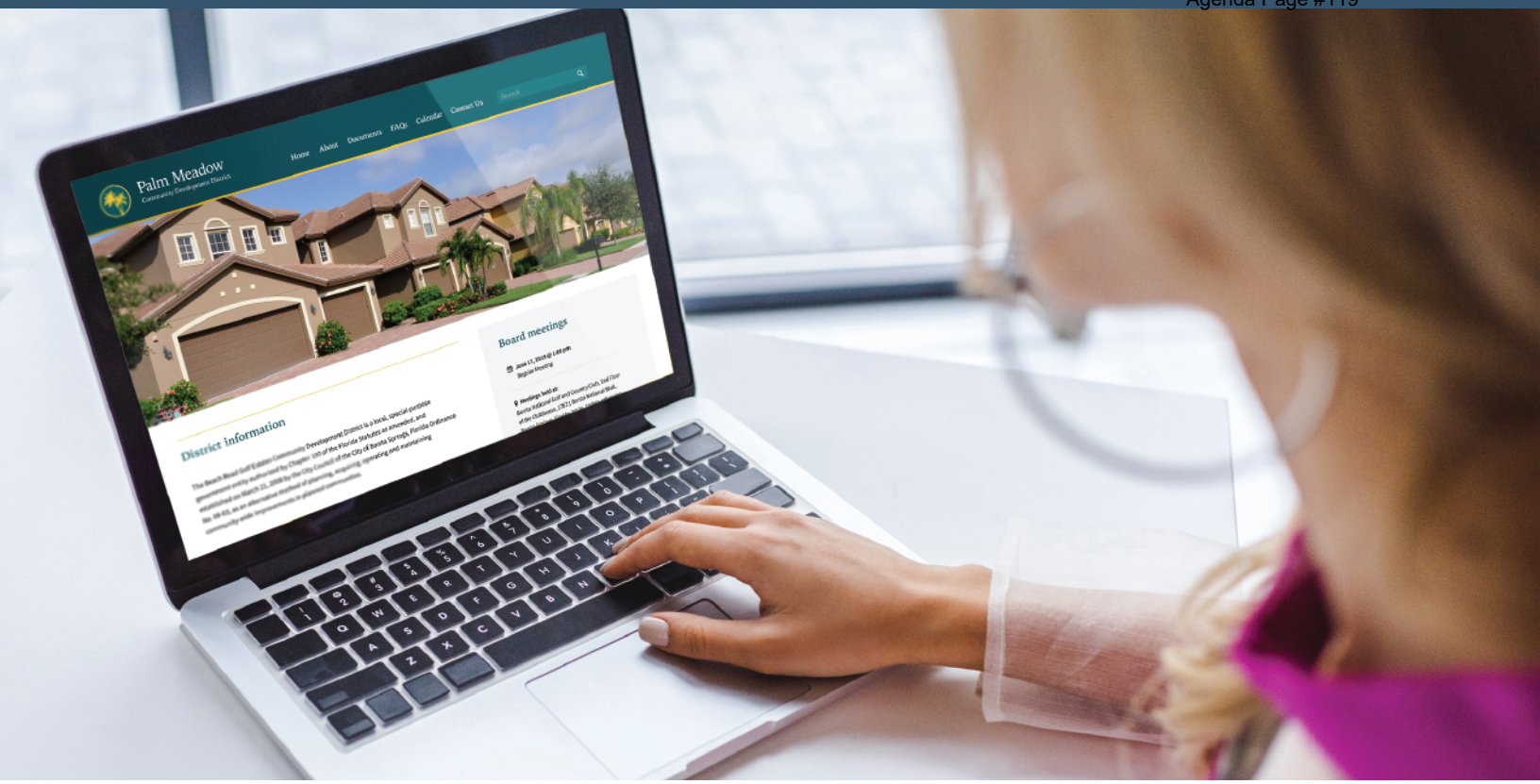
Implementation	Quantity	Subtotal
On-boarding of ADA Compliant Website and Remediation of Historical Documents • Migration website pages and present on a staged website for approval • Initial PDF Accessibility Compliance Service for 1500 pages of remediation	1	$2,325.00

Annual ongoing services	Quantity	Subtotal
Website services • Hosting, support and training for users • Website management tools to make updates • Secure certification (https) • Monthly accessibility site reporting, monitoring and error corrections	1	$615.00
Ongoing PDF Accessibility Compliance Service • Remediation of all PDFs stored on your website • Remediation of up to 750 PDF pages • Dashboard for reporting and managing all PDFs • 48-hour turnaround for fixes for board agendas • PDF manager dashboard	750*	$937.50
Social Media Manager		Included

**Maximum PDF pages per 12 month period*

Total: $3,877.50

Accessibility Compliance
with Campus Suite



Accountable, compliant communications

Keeping your residents and property owners informed is a big responsibility – one that requires constant diligence. Staying current with the laws that apply to public access to district records, reports and other legal requirements presents a big challenge for many CDD communities.

When it comes to your website and all the web-based documents you are required to publish, they all need to be fully accessible. Florida statutes and federal laws require you and every special district be compliant with ADA (Americans with Disabilities Act) and accessibility regulations.

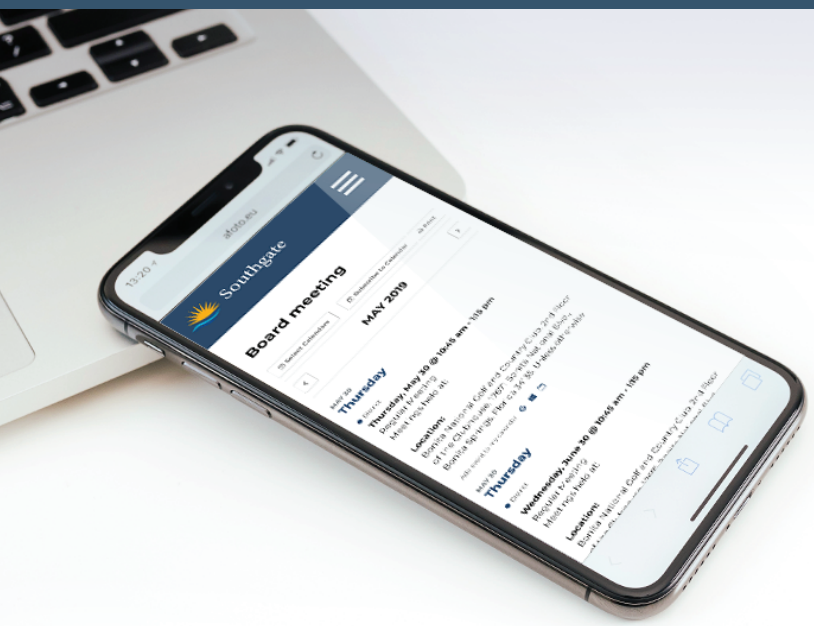
Keeping it all accessible – and legal

Campus Suite provides the total accessibility solution to keep all your web communications and web documents on the right side of these laws – specifically chapters 189 and 282 of the Florida Statutes.

Designed for districts

- **Easy-to-update website, hosting and support**
- **Worry-free ADA-compliance, auditing and full reporting**
- **Meets Florida statutes and federal laws**
- **Save CDD board time and money**

campus suite



Keeping your community informed and compliant.

Accessibility Compliance
with Campus Suite

We'll handle all your website and document accessibility.

We take on the responsibility of making and keeping your website fully accessible to people with disabilities. We know what's at stake if your website is not ADA-compliant, so we handle it all – monitoring, reporting, and remediation.

We stand behind our seal of approval.
Each page of your website will have our official certification of a website that meets the required accessibility standards.

Maintain ADA compliance:

- ✓ Website and documents meet WCAG 2.1 requirements
- ✓ Monthly accessibility scanning audits and reporting
- ✓ In-house team that fixes all of the accessibility errors
- ✓ On-demand PDF remediation (48-hour turnaround)

A website with all the features your district needs.

Communication is key to success in any organization, and your community development district is no exception. At Campus Suite, we understand the unique communication needs of CDDs and create a comprehensive website that serves as your communication hub.

Your property owners and residents will come to depend on the wealth of information at their fingertips. And your board members, management team and staff will come to rely on the role your website serves in streamlining the critical communications functions you're required by law to provide.

Your district website features:

- ✓ Professional website design
- ✓ Easy-to-use tools to make updates
- ✓ Total document management
- ✓ Support and training for users
- ✓ Calendar of events
- ✓ Clubhouse and rental scheduling
- ✓ Meeting notices and minutes

campus suite

A trusted name for compliance.

For over 15 years, Campus Suite has built a reputation helping public schools across the country eliminate communication barriers and improve school community engagement. We do it by creating easy-to-use, affordably priced websites featuring professional design, unmatched customer service, and paving a leadership role in website accessibility.

We've helped districts build web accessibility policies and websites, and even created contingency plans for responding to web issues and complaints from the OCR (U.S. Office for Civil Rights). These include detailed resolution plans when clients need to respond to avoid fines and the negative publicity that sometimes surrounds non-compliance.

Campus Suite has also pioneered educating public institutions about website accessibility by establishing the Website Accessibility Education Center, a valuable resource for website administrators..

Campus Suite Academy
Website Accessibility Center

www.campussuite.com/accessibility-center

Frequently asked questions

For PDF service, what is the price per page?
Pricing can range based on the volume of PDFs you have on your website and if it is part of the initial remediation or the on-demand service. The price range is between $1.05 per page to $1.75 per page.

What does the PDF scan and remediation process look like?
You'll upload your documents to the dashboard. We are notified and begin setting up the scan. After the fixes are made, we put the documents back onto the dashboard and you are notified. You then put them back to the appropriate location on your website.

What does the ADA managed service process for our website look like?
Our team performs monthly scans of your site utilizing software. Our team then goes through the results and fixes the content-related errors by hand. A report is produced for your records and uploaded to your ADA dashboard. Any outlying issues we may encounter, you will be notified until the issue is resolved.

How long does it take?
For non-urgent doc remediation, we can scan and fix up to 2000 pages per week. We also have urgent services available for an additional fee with a turnaround time of 48 hours.

What standards do you follow for ADA?
We follow WCAG AA 2.1 guidelines

Are there any hidden fees?
No.

How long does it take to build the website?
It depends upon your responsiveness, but generally only a couple of weeks.

Can we change the design of our website?
Our themes are customizable to address your preferences. There are some guardrails in place to help ensure ADA compliance to a degree, but you can select colors, images, etc…

Do your sites offer a calendar?
Yes. This site can be utilized in many different ways. One of which is a calendar to help with your clubhouse availability/rental schedule.

Statement of work

1. **On-boarding of ADA Compliant Website and Remediation of Historical Documents.** Contractor will deliver a functional, responsive, working ADA compliant website that can display content submitted to the Contractor by the District. At a minimum, the website and the documents on the website will:
    1. Comply with the guidelines provided by Web Content Accessibility Guidelines 2.1, as amended and/or replaced by new releases from time to time ("WCAG");
    2. Contain a website accessibility policy that includes: a commitment to accessibility for persons with disabilities, the accessibility standard used and applied to the website (at a minimum WCAG), and contact information of the District Manager or their designee (email and phone number) in case users encounter any problems;
    3. Display an ADA compliance shield, seal, or certification;
    4. Provide options to create a CDD-branded design (colors, logo, etc…)
    5. Be accessible on modern versions of Internet Explorer, Edge, Mozilla, Safari, and Chrome web browsers and be "mobile friendly" and offer a "mobile version" of the sites content for access from tablets or smart phones.
    6. Be free of any commercial advertising;
    7. Be free of any known spyware, virus, or malware;
    8. Secure certification (https)
    9. Secure cloud hosting with fail-overs
    10. Allow for data backups, and record retention as required by law;
    11. Allow for the display a calendar, reservation request form, and newsletter;
    12. Creation of a dashboard for the District to upload and remove content, manage all documents, manage document remediation, and review reports generated by the Contractor; and
    13. Remediate 1500 pages identified by the District for the new website in an ADA compliant format.*
2. **Domain Fee.** The Contractor shall pay the annual fee for the domain name of the District's website.
3. **Maintenance and Management of the Website.**
    1. Contractor will manage and maintain the website;
    2. Remediate new documents (a not to exceed 750 pages per year) provided by the District Manager in an ADA compliant format;*
        1. For Agenda Packages, the Contractor shall turn around the documents within 2 business days
    3. District shall be responsible for uploading the ADA compliant documents onto the website. Contractor shall ensure that the District only has the ability to upload or remove documents on the website and cannot alter any other aspect of the website;
    4. Contractor will store all District data, including files, text and parameters; data will be backed-up on a separate storage system at regular intervals; and
    5. The ADA compliant website will be on-line at all times unless maintenance or upgrades require it to be unavailable. When maintenance or upgrades require the website to be unavailable, Contractor will

provide the District with reasonable advance notice in writing.

4. **Monthly Auditing and Remediation Services.**
    1. Every month Contractor will comprehensively audit the website's compliance with (1) WCAG and (2) any applicable laws, rules, and regulations (including, the Department of Justice);
    2. After the audit, Contractor will remediate any web accessibility deficiencies of the website or content on the website; and
    3. The Contractor will provide a written report to the District that summarizes the audit and any remediations made.
5. **Support Services.**

    Contractor will supply telephone and/or email support to the District on a reasonable and necessary basis to within business hours – Monday to Friday 9 am to 6 pm EST, exclusive of holidays. The Contractor will provide a listing of detailed hours, holidays, and service availability on their website, and reserves the right to modify the times technical support is available.

*If certain PDFs are not able to be fully remediated, Contractor shall work with the District to create a summary of the content in the PDF and provide contact information if anyone needs reasonable accommodations to access the full content within that PDF.

Website Creation and Management Agreement

This Website Creation and Management Agreement (this "Agreement") is entered into as of 2019-07-01, between the Inframark Client Community Development District, whose mailing address is TBD, TBD, TBD TBD (the "District") and Innersync Studio, LLC., an Ohio limited liability company (d/b/a Campus Suite), whose mailing address is 752 Dunwoodie Dr., Cincinnati, Ohio 45230 (the "Contractor").

Background Information:

The District is a local unit of special-purpose government established pursuant to the Uniform Community Development District Act of 1980, as codified in Chapter 190, Florida Statutes. The District is required to have a website and desires to have a website created, regularly updated, managed, inspected, and remediated to ensure compliance with the Americans with Disabilities Act (the "ADA"). The Contractor has the technical expertise to provide the above-mentioned services. The District desires to retain the Contractor to provide services as described in this Agreement.

Operative Provisions:

1. Incorporation of Background Information. The background information stated above is true and correct and by this reference is incorporated as a material part of this Agreement.

2. Scope of Services. The Contractor will perform all work, including all labor, equipment, and supervision necessary to perform the services described in the "Statement of Work" attached hereto as Exhibit A.

3. Term and Renewal. The initial term of this Agreement will be for one year from the date of this Agreement. At the end of the initial term, this Agreement will automatically renew for subsequent one-year terms pursuant to the same price and contract provisions as the initial term, until terminated by either party pursuant to the termination provisions below.

4. Termination.

a. Either party may terminate this Agreement without cause, with an effective termination date of the next scheduled renewal date, by providing at least thirty (30) days written (letter, facsimile, email) notice to the other party prior to the next renewal date.

b. Either party may terminate this Agreement with cause for material breach provided, however, that the terminating party has given the other party at least thirty (30) days written (letter, facsimile, email) of, and the opportunity to cure the breach.

c. Upon termination of this Agreement:

i. The Contractor will be entitled to payment for all work and/or services rendered up until the effective termination of this Agreement, subject to whatever claims or off-sets the District may have against the Contractor. If any deposit or advanced payments exceeds these costs, Contractor will refund the appropriate amount to the District.
ii. The Contractor will provide the District or its designee with all domain names, authorizations, usernames, passwords, and content (including remediated content) in the format in which it was stored on the server, at a cost not to exceed $50 to the District.
iii. The Contractor will be permitted to remove its name and ADA compliance shield, seal, or certificate from the website on the effective date of the termination.
iv. If the Contractor was using certain software (including content management software) that is proprietary and was licensed to the District during the term of the Agreement, then the Contractor shall coordinate with the District as to the end of the license or simply create a simple splash page of the District with information on the transition to a new website.

5. Compensation and Prompt Payment.

a. Upon execution of this Agreement, the District agrees to pay Contractor for a one-time payment of DOWNPAYMENT for the Creation of Website described in the Statement of Work and the Domain Fee through October 1, 2020.

b. Starting on October 1, 2019 the District agrees to compensate the Contractor $225.00 every three months for Maintenance and Management of the Website, Monthly Auditing and Remediation Services, and Support Services as described in the Statement of Work. The District shall make such payments in advance of the services to be provided. Contractor will provide the District with an invoice on a quarterly basis for work to be performed. The District will pay Contractor within 15 days of receipt of the invoice.

c. Starting on EFFECTIVE DATE+12M and thereafter until this Agreement is terminated, the District agrees to compensate the Contractor $378.75 every three months for the Domain Fee, Maintenance and Management of the Website, Monthly Auditing and Remediation Services, and Support Services as described in the Statement of Work. The District shall make such payments in advance of the services to be provided. Contractor will provide the District with an invoice on a quarterly basis for work to be performed. The District will pay Contractor within 15 days of receipt of the invoice.

6. Additional Work. If the District should desire additional work or services, the Contractor agrees to negotiate in good faith to undertake such additional work or services. Upon successful negotiations, the

parties will agree in writing to an addendum (for changes to the regular services) or work authorization order (for all other services). The Contractor will be compensated for such agreed additional work or services based upon a payment amount acceptable to the parties and agreed to in writing.

7. Ownership of Website, Domain Name, and Content. The District will be the owner of the website, domain name, and all content (including remediated content provided by the Contractor) on the website.

8. No Infringement of Intellectual Property. Contractor warrants and represents that neither the Statement of Work nor any product or services provided by Contractor will infringe, misappropriate, or otherwise violate the intellectual property rights of any third-party. Contractor shall take all steps to ensure that the District has no access to confidential software or data that is proprietary (whether it's the Contractor's or another provider's through a license agreement).

9. Promotion. The District permits Contractor to identify the District as a customer of Contractor in Contractor's marketing materials (including using the District's name and logo for such limited purposes).

10. Warranty. The Contractor warrants that the work: (a) will conform to the requirements of the Statement of Work, (b) will be performed in a prompt, diligent, good, safe and workmanlike manner in accordance with all laws, industry standards, and all applicable ADA and WCAG regulations, and (c) will be performed without defects in workmanship or in code. To the extent that any defects are found and reported to the Contractor, the Contractor shall correct such defects within thirty (30) days.

11. Relationship Between the Parties. It is understood that the Contractor is an independent contractor and will perform the services contemplated under this Agreement. As an independent contractor, nothing in this Agreement will be deemed to create a partnership, joint venture, or employer-employee relationship between the Contractor and the District. The Contractor will not have the right to make any contract or commitments for, or on behalf of, the District without the prior written approval of the District. The Contractor assumes full responsibility for the payment and reporting of all local, state, and federal taxes and other contributions imposed or required of the Contractor during the performance of services to the District.

12. Compliance with Governmental Regulations. The Contractor will comply with necessary economic, operational, safety, insurance, and other compliance requirements imposed by federal, state, county, municipal or regulatory bodies, relating to the contemplated operations and services hereunder. The Contractor warrants and represents the Contractor is currently in compliance with and will hereafter comply with all federal, state and local laws and ordinances relating in any way to the services provided hereunder. Contractor is solely responsible for complying with all applicable laws pertaining to website accessibility, including but not limited to the ADA and those certain WCAG standards, and other web accessibility guidelines as amended from time to time.

13. Insurance. Contractor will, at its own expense, maintain commercial general liability insurance coverage of no less than $1,000,000 for the duration of the term of this Agreement and for any renewals of the term, as mutually agreed upon by the parties, which names the District, its officers, agents, staff, and employees as an additional insured. The Contractor will deliver to the District proof of insurance referred to herein or a certificate evidencing the coverage provided pursuant to this Agreement. Such insurance policy may not be canceled without a thirty-day written notice to the District. The Contractor will maintain Workers Compensation insurance as required by law.

14. Limitation of Liability. Either party's total liability under this Agreement, regardless of cause or theory of recovery, will not exceed the total amount of fees paid by the District to the Contractor during the twelve-month period immediately preceding the occurrence or act or omission giving rise to any claim. Contractor shall not be liable for ADA compliance of any content posted by the District without first being remediated by the Contractor.

15. Indemnification. Contractor agrees to, subject to the limitation of liability described above, indemnify, defend and hold the District and its supervisors, officers, managers, agents and employees harmless from any and all liability, claims, actions, suits or demands by any person, corporation or other entity for injuries or damage of any nature, arising out of, or in connection with, the work to be performed by Contractor, including litigation or any appellate proceedings with respect thereto. Contractor further agrees that nothing herein will constitute or be construed as a waiver of the Districts limitations on liability contained in Section 768.28, Florida Statutes, or other statute or law. Any subcontractor retained by the Contractor will acknowledge the same in writing. Obligations under this section will include the payment of all settlements, judgments, damages, liquidated damages, penalties, forfeitures, back pay awards, court costs, arbitration and/or mediation costs, litigation expenses, attorney fees, and paralegal fees (incurred in court, out of court, on appeal, or in bankruptcy proceedings) as ordered.

16. Conditions Precedent Prior to Any Litigation. In the event that either party is dissatisfied with the other party and as a condition precedent prior to commencing any litigation, such party shall communicate in writing to the other party with their specific concerns. The parties shall make a good faith effort toward the resolution of any such issues. If the parties are not able to reach a mutually acceptable solution, then either party may request arbitration at their own expense. If such arbitration is requested, it shall be held within sixty (60) days of such request.

17. Remedies in the Event of Default. Subject to the limitation of liability described above, a default by either party under this Agreement will entitle the other to all remedies available at law or in equity, which may include, but not be limited to, the right of actual damages and/or specific performance. Nothing

contained in this Agreement will limit or impair the District's right to protect its rights from interference by a third-party to this Agreement.

18. Controlling Law. This Agreement is governed under the laws of the State of Florida with venue in the county the District is located in.

19. Enforcement of Agreement. Only after satisfying the conditions precedent prior to any litigation above, in the event it becomes necessary for either party to institute legal proceedings in order to enforce the terms of this Agreement, the prevailing party will be entitled to all costs, including reasonable attorney's fees at both trial and appellate levels against the non-prevailing party, with a not to exceed limit of the total amount of fees paid by the District to the Contractor during the twelve-month period immediately preceding the occurrence or act or omission giving rise to any claim.

20. Public Records. Contractor acknowledges the District is a special purpose unit of local government in the State of Florida, and that all documents of any kind provided to or in possession of Contractor in connection with this Agreement are subject to Florida's public records laws, pursuant to Chapter 119, Florida Statutes. As required under Section 119.0701, Florida Statutes, Contractor will (a) keep and maintain public records that would ordinarily and necessarily be required by the District in order to perform the Service Provided, b) provide the public with access to public records on the same terms and conditions that the District would provide the records and at a cost that does not exceed the cost of reproduction permitted by law, (c) ensure that public records which are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law, and (d) meet all requirements for retaining public records and transfer, at no cost to the District, all public records in possession of the Contractor upon termination of this Agreement, and destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with the information technology systems of the District. Upon receipt by Contractor of any request for copies of public records, Contractor will immediately notify the District of such request. Failure of Contractor to comply with public records laws to the extent required by statute may result in immediate termination of the Agreement.

IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT [TBD], OR BY EMAIL AT [TBD], OR BY REGULAR MAIL AT [TBD].

21. Scrutinized Companies. Pursuant to Section 287.135, Florida Statutes, Contractor represents that in entering into this Agreement, the Contractor has not been designated as a "scrutinized company" under the statute and, in the event that the Contractor is designated as a "scrutinized company", the Contractor will

immediately notify the District whereupon this Agreement may be terminated by the District.

22. Severability. If any provision of this Agreement is held invalid or unenforceable, the remainder of this Agreement will remain in full force and effect.

23. Assignment. This Agreement is not transferrable or assignable by either party without the written approval of both parties.

24. Amendment. This Agreement may not be altered, changed or amended, except by an instrument in writing, signed by both parties hereto.

25. Arm's Length Transaction. This Agreement has been negotiated fully between the District and the Contractor as an arm's length transaction. In the case of a dispute concerning the interpretation of any provision of this Agreement, the parties are each deemed to have drafted, chosen, and selected the language, and any doubtful language will not be interpreted or construed against any party.

26. Counterparts. This Agreement may be executed in any number of counterparts, each of which when executed and delivered will be an original; however, all such counterparts together will constitute, but one and the same instrument.

27. Entire Agreement. This Agreement contains the entire agreement and neither party is to rely upon any oral representations made by the other party, except as set forth in this Agreement. This Agreement supersedes and subsumes any prior agreements. To the extent that any provisions of this Agreement conflict with the provisions in any exhibit, the provisions in this Agreement controls over provisions in any exhibit.

Innersync Studio, LLC.	Inframark Client
Steve Williams VP of Marketing	Print name

ADA Site Compliance

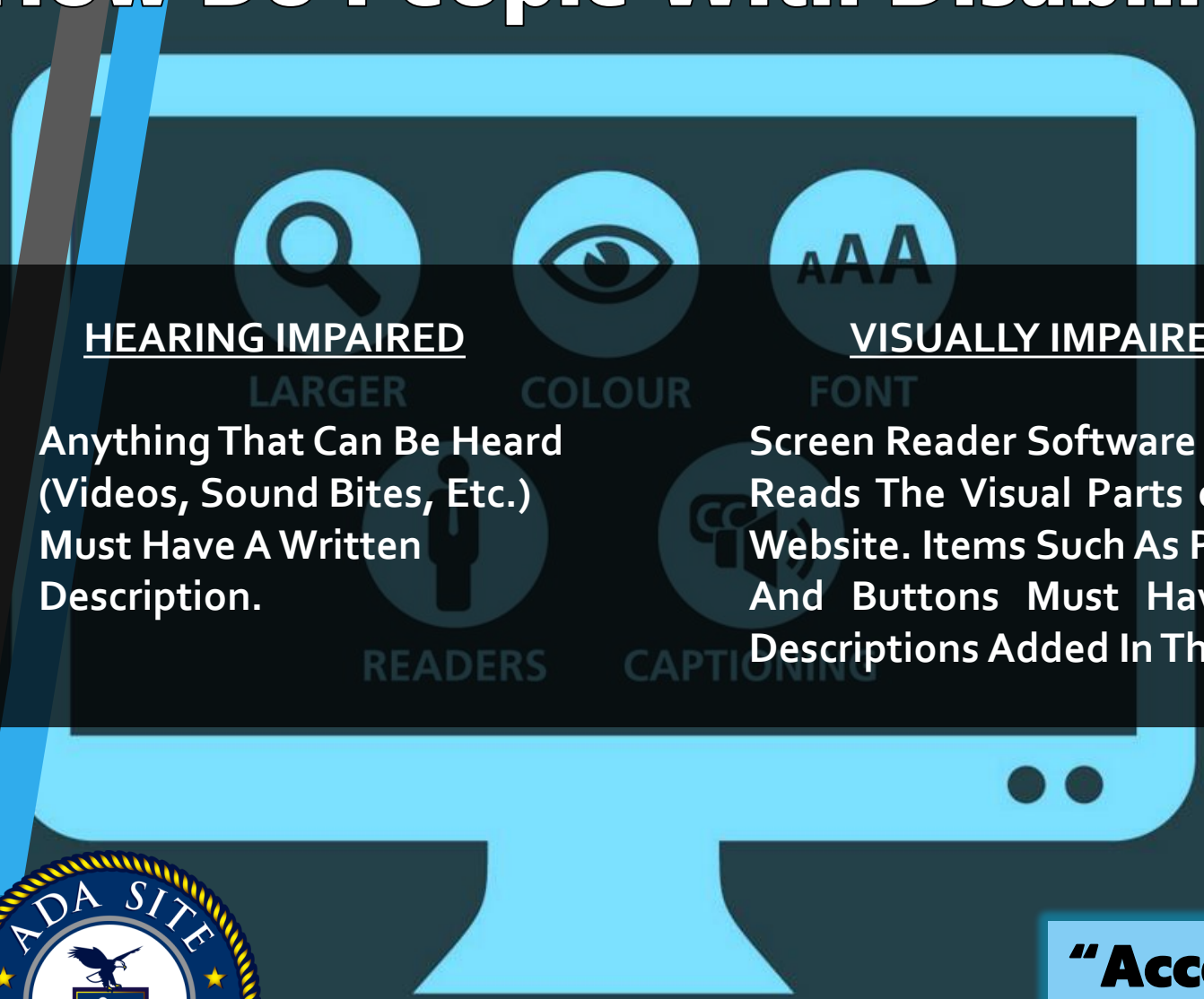
Live Oak No. 2 CDD

Website Compliance And Accessibility

Our Firm

ADA Site Compliance is a leader in mitigating legal risks, auditing, and the remediation of issues associated with websites and documents that are not in compliance with the Americans with Disabilities Act (ADA). Our team includes technical experts in coding, auditing, captioning, WCAG standards, website & PDF compliance, accessibility, and usability.

How Do People With Disabilities Use My Website?



HEARING IMPAIRED

Anything That Can Be Heard (Videos, Sound Bites, Etc.) Must Have A Written Description.

VISUALLY IMPAIRED

Screen Reader Software Audibly Reads The Visual Parts of Your Website. Items Such As Pictures And Buttons Must Have Text Descriptions Added In The Code.

PHYSICALLY IMPAIRED

If Unable To Use A Mouse, Website Navigation Must Be Possible Using 100s Of Keyboard Shortcuts.

ADA SITE COMPLIANCE

"Accessible Design is Good Design"

Steve Ballmer

Former CEO Microsoft

Costs – Reputational & Monetary

- Lawsuits are on the rise, and continuing to increase significantly.
- The Department of Justice has backed many lawsuits.
- It is extremely expensive to hire attorneys and pay associated fees.
- Related costs include: human capital, unwanted negative PR, stress on your overall business, and reputational damage perpetuated via viral posts on traditional and social media.

"We Believe Very Deeply That Accessibility Is A Human Right"

Tim Cook
Apple CEO

What Your Business Needs

ComplianceShield

A certificate is placed on your website indicating that you have a compliance plan in place. Acting as a deterrent against surf-by lawsuits; letting all website visitors know that you are actively working toward website compliance, accessibility and usability for all.

SiteAccessibility Policy

A compliance plan detailing the efforts that your company is making to ensure that your website is accessible in accordance with the Americans with Disabilities Act. Providing alternative contact information for users who get "stuck", and become unable to navigate the website.

ComplianceAudit Report

A detailed audit report indicating which lines of code need to be corrected, along with screen shots and text descriptions of each. Allowing those tasked with making corrections to clearly understand the accessibility issues affecting your site and the steps needed to correct them.

Website Errors

A byproduct of our website auditing is that we find things that are “broken” on your website. Tweaking and correcting with ADA accessibility in mind will work simultaneously to increase the overall usability of your site.

- Videos That Are Unable To Be Loaded
- Images, Links And Buttons Missing Alt-Tags
- Broken Links

Correcting issues will reduce user frustration, providing a positive effect on your websites search engine optimization and rankings.

Most Website Developers are NOT Experts at Auditing Websites & Documents for Compliance

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.

Our teams will work together toward the goal of achieving accessibility, usability, and compliance for your website. Proper implementation of strategies and timelines will allow us to achieve all.

Utilizing technology driven and human expert auditing will provide WCAG level reporting that will be the basis for correcting the issues. Ongoing support will be provided to the team at Live Oak No. 2 CDD via video conferencing, screen sharing, email, and telephone.

ADA Site Compliance will play an active role during your remediation process. Our mutual goal is for the team at Live Oak No. 2 CDD to acquire a high level of expertise and understanding of website accessibility and compliance. Enabling them to properly design, develop, and code future projects; thereby mitigating compliance issues prior to updates going live.

We Provide Thorough And Rigorous Support To Our Clients

Our CTO, Scott Rubenstein, will oversee the auditing process of your website. Scott will evaluate how updates are currently implemented and suggest best practices and improvements for future compliance control and oversight. Sharing his expertise with your team, and providing a valuable technical resource, Scott will ensure that your remediation process is streamlined for success.

Scott Rubenstein has been a professional application developer and designer for more than 20 years. Utilizing his technical skills, along with his entrepreneurial goals, he has been partnered in multiple highly successful businesses. He has received praise and accolades throughout his career for his out-of-the-box thinking and creativity in his solutions. Scott is a survivor of the terrorist attacks of 9/11 and was fortunate to escape tower 2 of the World Trade Center prior to its collapse. He returned to New York City soon after, playing an integral role in restoring critical systems. He subsequently became an expert in building and securing websites across a multitude of industries. Scott has a passion, and a high level of expertise, for understanding the coding languages utilized in building and developing website, and how proper coding can enable websites to be compliant, accessible, and usable by all.

Free and/or Technological (automated) Auditing and Testing Tools Find Less Than 30% of Compliance Issues

FREE online tools, such as Wave, WILL NOT make your website compliant with the WCAG.

These tools find approximately 20% of accessibility issues. Our technological auditing tool finds approximately 30% of accessibility errors.

Human Expert Auditing MUST be performed to make your website compliant.

Human Expert Auditing uncovers approximately 70% - 80% of accessibility issues.

Our team of experts will support you throughout the process to ensure success.

Lawsuits Are Mounting And Will Increase

- Average Costs Can Easily Exceed Six Figures
- 320% Increase In ADA Website Lawsuits Filed In Recent Years
- A Significant Increase in Lawsuits is Expected Moving Forward

NETFLIX

$800,000+
Legal Fees & Costs

TARGET

$6,000,000+
Legal Fees & Costs

ADA SITE COMPLIANCE

Profitability

Accessibility

Auditing

Compliance

Date: July 10, 2019
Re: Compliance Remediation of the Live Oak No. 2 CDD Website

This proposal is for the Live Oak No. 2 CDD website, which our development and audit team will perform the scope of services outlined below. ADA Site Compliance is a consultancy which provides specific services for the client. Any services outside of the scope below, or separate sites or templates, will require additional evaluations and proposals. A detailed Scope of Work will be provided, and agreed upon, prior to the start of the project.

Human Expert Auditing

WCAG Standards
Expert level human auditing on the agreed upon pages.
Auditing performed utilizing screen reader software and keyboard shortcuts.
Detailed reports provided for each round.

Technological Auditing

WCAG Standards
Technological auditing of the agreed upon pages.
Detailed Reports

Accessibility Policies and Compliance Shields

Indication to all website visitors that compliance, accessibility, and usability are a priority.
Provides contact information (phone and/or email) for users who find inaccessible areas of the website.

PDF Auditing and Remediation

PDFs remediated by human experts providing the highest level of accuracy.

PDFs - Fully Remediated Documents

$3.95 Per Page (minimum $100) - **Human Expert Auditing and Remediation**

Website Redeveloped and Redesigned for Compliance and Accessibility

Includes hosting of website, website backup, SSL certificate, and posting of documents sent for remediation

$3,400 **Website Auditing and Remediation – Performed by Human Experts in Design and Coding**

Annually $1,500 **- Quarterly Technological Auditing, Customized Accessibility Policy, Compliance Shield, Consulting, Theme Updates and Assistance with New Data Compliance**

The annual fee is waived for year 1

Live Oak No. 2 CDD Representative	**ADA Site Compliance Representative**
By: _____	By: _____
Name: _____	Name: _____
Its: _____	Its: _____
Date: _____	Date: _____

Contact Information

ADA Site Compliance LLC

Scott Trachtenberg, Chief Executive Officer

(561) 258-9515 Direct
(561) 258-9300 Office

scott@adaSiteCompliance.com
adaSiteCompliance.com

ADA SITE COMPLIANCE

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

Former Deputy U.S. Attorney General Paul McNulty