



Rizzetta & Company

## **Mitchell Ranch Community Development District**

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**Board of Supervisors' Meeting  
January 14, 2020**

**District Office:  
5844 Old Pasco Road, Suite 100  
Tampa, Florida 33625  
813.933.5571**

**MITCHELL RANCH COMMUNITY DEVELOPMENT DISTRICT  
AGENDA**

5844 Old Pasco Road, Suite 100, Wesley Chapel, FL 33544

<b>District Board of Supervisors</b>	Kelly Evans	Board Supervisor
	Laura Coffey	Board Supervisor
	Lori Campagna	Board Supervisor
	Daniel Arnette	Board Supervisor
	Christopher Smith	Board Supervisor
<b>Regional District Manager</b>	Angel Montagna	Rizzetta & Company, Inc.
<b>District Attorney</b>	John Vericker	Straley Robin & Vericker
<b>District Engineer</b>	Brian Surak	Clearview Land Design

**All cellular phones and pagers must be turned off while in the meeting room.**

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

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

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

January 6, 2020

Board of Supervisors  
**Mitchell Ranch Community  
Development District**

**FINAL AGENDA**

Dear Board Members:

The regular meeting of the Board of Supervisors of the Mitchell Ranch Community Development District will be held on **Tuesday, January 14, 2020 at 11:30 a.m. (or immediately following the adjournment of the Copperspring CDD meeting)**, at the office of Rizzetta & Company, Inc., located at 5844 Old Pasco Road, Suite 100, Wesley Chapel, FL 33544. The following is the tentative agenda for the meeting:

- 1. CALL TO ORDER/ROLL CALL**
- 2. AUDIENCE COMMENTS**
- 3. BUSINESS ADMINISTRATION**
  - A. Oath of Office to Newly Elected Supervisor..... Tab 1
  - B. Consideration of Minutes of the Audit Committee Meeting Held on November 12, 2019 ..... Tab 2
  - C. Consideration of Minutes of the Board of Supervisors Meeting Held on November 12, 2019..... Tab 3
  - D. Consideration of Operation and Maintenance for October and November 2019 ..... Tab 4
- 4. BUSINESS ITEMS**
  - A. Ratification of the Grau Engagement Letter ..... Tab 5
  - B. Ratification of Aquatic Maintenance Proposal ..... Tab 6
  - C. Ratification of Pond Bank Landscape Maintenance (under separate cover)
  - D. Discussion of Natural Buffer Areas Policy ..... Tab 7
- 5. STAFF REPORTS**
  - A. District Counsel
  - B. District Engineer
  - C. District Manager
- 6. SUPERVISOR REQUESTS AND AUDIENCE COMMENTS**
- 7. ADJOURNMENT**

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

Sincerely,

Matt Huber  
District Manager

## **Tab 1**

**MITCHELL RANCH COMMUNITY DEVELOPMENT DISTRICT  
BOARD OF SUPERVISOR  
OATH OF OFFICE**

I, \_\_\_\_\_, A CITIZEN OF THE STATE OF FLORIDA AND OF THE UNITED STATES OF AMERICA, AND BEING EMPLOYED BY OR AN OFFICER OF THE MITCHELL RANCH COMMUNITY DEVELOPMENT DISTRICT AND A RECIPIENT OF PUBLIC FUNDS AS SUCH EMPLOYEE OR OFFICER, DO HEREBY SOLEMNLY SWEAR OR AFFIRM THAT I WILL SUPPORT THE CONSTITUTION OF THE UNITED STATES AND THE STATE OF FLORIDA.

\_\_\_\_\_  
Board Supervisor Signature

ACKNOWLEDGMENT OF OATH BEING TAKEN

STATE OF FLORIDA  
COUNTY OF PASCO

On this \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, before me, personally appeared \_\_\_\_\_ to me well known and known to me to be the person described herein and who took the aforementioned oath as a Board Member of the Board of Supervisors of Mitchell Ranch Community Development District and acknowledged to and before me that they took said oath for the purposes therein expressed.

WITNESS my hand and official seal the date aforesaid.

\_\_\_\_\_  
Notary Public  
STATE OF FLORIDA

My commission expires on:

## **Tab 2**

MINUTES OF MEETING

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

MITCHELL RANCH COMMUNITY DEVELOPMENT DISTRICT

The Audit Committee meeting of the Board of Supervisors of Mitchell Ranch Community Development District was held on **Tuesday, November 12, 2019 at 10:00 a.m.** at the office of Rizzetta & Company, Inc., located at 5844 Old Pasco Road, Suite 100, Wesley Chapel FL, 33544.

Present and constituting a quorum were:

Kelly Evans	<b>Board Supervisor</b>
Laura Coffey	<b>Board Supervisor</b> ( <i>via conference call</i> )
Lori Campagna	<b>Board Supervisor</b>
Christopher Smith	<b>Board Supervisor</b>

Also present were:

Matthew Huber	<b>District Manager, Rizzetta &amp; Co.</b>
Scott Brizendine	<b>Financial Services Manager, Rizzetta &amp; Co.</b>
Chris Lynn	<b>Rizzetta &amp; Co</b>
John Vericker	<b>District Counsel, Straley Robin Vericker</b> ( <i>Via conference call</i> )
Brian Surak	<b>Interim Engineer, Clearview Land Design</b>

FIRST ORDER OF BUSINESS

Call to Order

Mr. Huber called the Audit Committee Meeting of Mitchell Ranch Community Development District to order.

SECOND ORDER OF BUSINESS

Review of Proposals Received for  
Audit RFP

Mr. Huber asked if there were any questions on the process. A brief discussion was held regarding the proposals from Grau and Associates and Carr, Riggs, and Ingram (CRI). The Committee agreed to a unified ranking of first Grau with 100 points, and Second CRI with 98.

On a Motion by Ms. Campagna, seconded by Mr. Smith, with all in favor, the Audit Committee ranked Grau & Associates as the highest ranked bidder and recommended that they be awarded the contract for the Fiscal Years 2018/2019, 2019/2020 and 2020/2021 for Mitchell Ranch Community Development District.

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**THIRD ORDER OF BUSINESS**

**Adjournment**

On a Motion by Ms. Campagna, seconded by Ms. Evans, with all in favor, the Audit adjourned the meeting at 10:05 a.m. for Mitchell Ranch Community Development District.

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

\_\_\_\_\_  
Chairman/Vice Chairman



## **Tab 3**

**MINUTES OF MEETING**

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

**MITCHELL RANCH COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of Mitchell Ranch Community Development District was held on **Tuesday, November 12, 2019 at 10:05 a.m.** at the office of Rizzetta & Company, Inc., located at 5844 Old Pasco Road, Suite 100, Wesley Chapel FL, 33544.

Present and constituting a quorum were:

Kelly Evans	<b>Board Supervisor, Chair</b>
Laura Coffey	<b>Board Supervisor, Vice Chair</b> <i>(Via conference call)</i>
Lori Campagna	<b>Board Supervisor</b>
Christopher Smith	<b>Board Supervisor</b>

Also present were:

Matthew Huber	<b>District Manager, Rizzetta &amp; Co.</b>
Scott Brizendine	<b>Financial Services Manager, Rizzetta &amp; Co.</b>
Chris Lynn	<b>Rizzetta &amp; Co.</b>
John Vericker	<b>District Counsel, Straley Robin Vericker</b> <i>(Via conference call)</i>
Brian Surak	<b>District Engineer, Clearview Land Design</b>

**FIRST ORDER OF BUSINESS**

**Call to Order and Roll Call**

The meeting was called to order and roll call performed, confirming that a quorum was present.

**SECOND ORDER OF BUSINESS**

**Administration of Oath of Office for Board Supervisors**

It was noted that the oath would be administered to Ms. Coffey at a future meeting.

**THIRD ORDER OF BUSINESS**

**Consideration of Minutes of the Landowner's Meeting Held on September 27, 2019**

Mr. Huber asked if there were any revisions need to the minutes of the Landowner's meeting. None were put forward.

**FOURTH ORDER OF BUSINESS**

**Consideration of Minutes of the Audit  
Committee Meeting held on  
September 27, 2019**

A request was made to have the spelling of Ms. Campagna's name corrected.

On a Motion by Ms. Evans, seconded by Ms. Campagna, with all in favor, the Board of Supervisors approved the minutes of the Audit Committee meeting held on September 27, 2019, as amended, for Mitchell Ranch Community Development District.

**FIFTH ORDER OF BUSINESS**

**Consideration of Minutes of the Board  
of Supervisors' Meeting held on  
September 27, 2019**

A request was made to have the spelling of Ms. Campagna's name corrected.

On a Motion by Ms. Evans, seconded by Mr. Smith, with all in favor, the Board of Supervisors approved the minutes of the Board of Supervisors' meeting held on September 27, 2019, as amended, for Mitchell Ranch Community Development District.

**SIXTH ORDER OF BUSINESS**

**Consideration of Operation and  
Maintenance Expenditures for  
September 2019**

On a Motion by Ms. Evans, seconded by Ms. Campagna, with all in favor, the Board of Supervisors, approved the operation and maintenance expenditures for September 2019 (\$15,445.25) for Mitchell Ranch Community Development District.

**SEVENTH ORDER OF BUSINESS**

**Consideration of Audit Committee  
Recommendations**

Mr. Huber stated that the Audit Committee reviewed the proposals received for auditing services and ranked the vendors with Grau & Associates being ranked first and CRI second. As such the committee is recommending that the Board award the contract to Grau & Associates.

On a Motion by Ms. Evans, seconded by Mr. Smith, with all in favor, the Board of Supervisors awarded the contract for auditing services for the Fiscal Years 2018/2019, 2019/2020 and 2020/2021 to Grau and Associates for Mitchell Ranch Community Development District.

**EIGHTH ORDER OF BUSINESS**

**Consideration of Dissemination Agent  
Agreement**

Mr. Huber noted that the agreement had been previously executed by the Chair and asked that the Board ratify that action.

On a Motion by Ms. Evans, seconded by Mr. Smith, with all in favor, the Board of Supervisors ratified the execution of the Dissemination Agent Agreement by the Chair for Mitchell Ranch Community Development District.

**NINTH ORDER OF BUSINESS**

**Consideration of Request for  
Qualifications for District Engineering  
Services**

A brief discussion was held regarding the request for qualifications received and authorized District Counsel to negotiate a contract with Clearview Land Design to review and execute.

On a Motion by Ms. Evans, seconded by Ms. Compagna, with all in favor, the Board of Supervisors authorized District Counsel to negotiate a contract for Engineering services with Clearview Land Design for Mitchell Ranch Community Development District.

**TENTH ORDER OF BUSINESS**

**Presentation of Final Supplemental  
Special Assessment Allocation Report**

Mr. Brizendine presented the Final Supplemental Special Assessment Allocation Report, noting that it was updated to reflect the actual terms of the bond purchase.

On a Motion by Ms. Evans seconded by Ms. Campagna, with all in favor, the Board of Supervisors approved the Final Supplemental Special Assessment Allocation Report for Mitchell Ranch Community Development District.

**ELEVENTH ORDER OF BUSINESS**

**Consideration of Resolution 2020-01,  
Supplemental Assessment Resolution**

Mr. Vericker presented Resolution 2020-01 and asked if there were any questions. There were none.

On a Motion by Ms. Evans seconded by Mr. Smith, with all in favor, the Board of Supervisors adopted Resolution 2020-01, Supplemental Assessment Resolution for Mitchell Ranch Community Development District.

**TWELFTH ORDER OF BUSINESS**

**Staff Reports**

**A. District Counsel**

Mr. Vericker stated that the bonds are scheduled to close on Thursday, November 14th

**B. District Engineer**

No report.

**C. District Manager**

Mr. Huber stated that the next meeting is scheduled for December 10, 2019 at 10:00 a.m. The Board indicated that it would like to re-advertise the meeting times for the rest of the fiscal year to reflect the meeting to begin at 10:00 a.m. or immediately following the adjournment of the Copperspring CDD meeting.

**THIRTEENTH ORDER OF BUSINESS**

**Supervisor Requests**

Ms. Evans asked that the District schedule mowing for the 3 ponds slopes within Field Stone.

**FOURTEENTH ORDER OF BUSINESS**

**Adjournment**

On a Motion by Ms. Evans, seconded by Ms. Campagna, with all in favor, the Board of Supervisors adjourned the meeting at 10:24 a.m. for Mitchell Ranch Community Development District.

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

\_\_\_\_\_  
Chairman/ Vice Chairman

## Tab 4

# Mitchell Ranch Community Development District

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DISTRICT OFFICE · 5844 OLD PASCO ROAD · SUITE 100 · WESLEY CHAPEL, FLORIDA 33544

## Operations and Maintenance Expenditures October 2019 For Board Approval

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

The total items being presented: **\$10,592.29**

Approval of Expenditures:

\_\_\_\_\_

\_\_\_\_\_ Chairperson

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

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

## Mitchell Ranch Community Development District

### Paid Operation & Maintenance Expenditures

October 1, 2019 Through October 31, 2019

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Rizzetta & Company, Inc.	001009	INV0000043140	District Management Fees 09/19	\$ 3,275.00
Rizzetta & Company, Inc.	001009	INV0000043878	District Management Fees 10/19	\$ 3,275.00
Straley Robin Vericker	001005	17431	General Legal Services 08/19	\$ 1,060.78
Straley Robin Vericker	001007	17538	General Legal Services 09/19	\$ 690.10
Straley Robin Vericker	001010	17644	General Legal Services 10/19	\$ 1,476.21
Times Publishing Company	001006	0000002347 09/20/19	Account #204746 Legal Advertising 09/19	\$ 474.40
Times Publishing Company	001006	0000002350 09/20/19	Account #204746 Legal Advertising 09/19	\$ 92.80
Times Publishing Company	001008	0000021932 10/02/19	Account #204746 Legal Advertising 10/19	\$ 160.00
Times Publishing Company	001008	0000021941 10/02/19	Account #204746 Legal Advertising 10/19	<u>\$ 88.00</u>
<b>Report Total</b>				<b><u>\$ 10,592.29</u></b>



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# Mitchell Ranch Community Development District

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DISTRICT OFFICE · 5844 OLD PASCO ROAD · SUITE 100 · WESLEY CHAPEL, FLORIDA 33544

## **Operations and Maintenance Expenditures November 2019 For Board Approval**

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

The total items being presented: **\$3,540.40**

Approval of Expenditures:

\_\_\_\_\_

\_\_\_\_\_ Chairperson

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

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

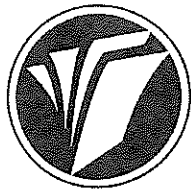
## Mitchell Ranch Community Development District

### Paid Operation & Maintenance Expenditures

November 1, 2019 Through November 30, 2019

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Department of Economic Opportunity	001012	74793	Special District Fee FY 2019/20	\$ 175.00
Rizzetta & Company, Inc.	001011	INV0000044499	District Management Fees 11/19	\$ 3,275.00
Times Publishing Company	001013	0000021929 11/01/19	Account #204746 Legal Advertising 11/19	<u>\$ 90.40</u>
<b>Report Total</b>				<b><u><u>\$ 3,540.40</u></u></b>

## **Tab 5**



# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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

December 10, 2019

To Board of Supervisors  
Mitchell Ranch Community Development District  
12750 Citrus Park Lane  
Suite 115  
Tampa, Florida 33625

We are pleased to confirm our understanding of the services we are to provide Mitchell Ranch Community Development District, Pasco County, Florida ("the District") for the fiscal year ended September 30, 2020, with an option for two one-year renewals. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Mitchell Ranch Community Development District as of and for the fiscal year ended September 30, 2020, with an option for two one-year renewals. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes.

Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary comparison schedule

## Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

**Examination Objective**

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

**Other Services**

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

**Management Responsibilities**

Management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for designing, implementing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

#### **Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. 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 will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

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

#### **Audit Procedures—Internal Control**

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

#### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

#### **Engagement Administration, Fees, and Other**

We understand that your employees will prepare all confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

Our fee for these services will not exceed \$4,400 for the September 30, 2020 audit. The fees for fiscal year 2021 and 2022 will not exceed \$4,500 and \$4,600, respectively, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued.

We will complete the audit within prescribed statutory deadlines, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

This agreement may be renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

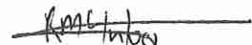
The District has the option to terminate this agreement with or without cause by providing thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the effective termination of this agreement, subject to whatever claims or off-sets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2016 peer review report accompanies this letter.

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

Very truly yours,

Grau & Associates



Racquel McIntosh

RESPONSE:

This letter correctly sets forth the understanding of Mitchell Ranch Community Development District.

By: 

Title: 

Date: 





## PEER REVIEW PROGRAM

is proud to present this

Certificate of Recognition

to

# Grau & Associates

For having a system of quality control for its accounting and auditing practice in effect for the year ended June 30, 2016 which has been designed to meet the requirements of the quality control standards for an accounting and auditing practice established by the AICPA and which was complied with during the year then ended to provide the firm with reasonable assurance of conforming with professional standards.

A handwritten signature in cursive script, reading "Anita Ford", written over a horizontal line.

Anita Ford, Chair  
AICPA Peer Review Board  
2016

## Tab 6



5273 Giron Cir  
Kissimmee, FL 34758  
407.717.5851

## Aquatic Management Agreement

This agreement is between Sitex Aquatics, LLC. Hereafter called Sitex and Mitchell Ranch CDD hereafter called "customer"

Customer: Mitchell Ranch CDD  
C/O: Rizzetta & Company  
Contact: Mr. Matthew Huber  
Address: 5844 Old Pasco RD Suite 100 Wesley Chapel, FL 33544  
Email: mhuber@rizzetta.com  
Phone: 813.994.1001

- Sitex agrees to provide aquatic management services for a period of 12 months  
In accordance with the terms and conditions of this agreement in the following sites:

Three (3) Ponds located @ Mitchell Ranch CDD in Trinity, FL (see attached map)

- Customer agrees to pay Sitex the following amounts during the term of this agreement for the specific service:

1. Shoreline Grass and Brush Control	Included
2. Underwater, Floating and Algae Treatment	Included
3. All Services Performed by State Licensed Applicator	Included
4. Treatment Report Issued After Each Visit	Included
5. Use of EPA Regulated Materials Only	Included
6. Algae callback service as needed	Included

Service shall consist of Twelve (12) applications per year

Customer agrees to pay Sitex the following amount during the term of this agreement

The terms of this agreement shall be: 12/01/2019 thru 12/01/2020  
Agreement will automatically renew as per Terms & Condition

Monthly Service Amount:	\$230.00
Annual investment:	\$2,760.00

Invoice is due and payable within 30 days. Overdue accounts may accrue a service charge.

- Customer acknowledges that he/she has read and is familiar with the additional terms and conditions printed on the reverse side, which are incorporated in this agreement.

Submitted: Joe Craig      Date: 11/13/19

Joseph T. Craig  
President

Accepted

Date:

11/14/19

Chans

Customer

## Terms and Conditions

- Sitex agrees to provide all labor, supervision, and equipment necessary to carry out the work. There shall be no variance from these specifications unless expressly stated though an addendum.
- The Annual Cost will be paid to Sitex in Twelve (12) equal payments, which are due and payable in advance of each month in which the service will be rendered and will be considered late on the 30<sup>th</sup> of that month. A surcharge of two percent (2%) per month will be added for delinquent payments. The Customer is responsible for any collection or attorney's fees required to collect on this agreement.
- This Agreement will be for a twelve (12) month period. This Agreement shall be automatically renewed at the end of the twelve (12) months. The monthly service amount may be adjusted, as agreed upon by both Parties, and set forth in writing to Customer. Both parties agree that service shall be continuous without interruption.
- Additional Services requested by the customer such as trash clean up, physical cutting or paint removal, and other additional services performed will be billed separately at the current hourly equipment and labor rates.
- Cancellation by either the Customer or Sitex may terminate the Agreement without cause at any time. Termination shall be by written notice, received by either the customer or Sitex at least thirty (30) days prior to the effective date of the termination.
- Neither party shall be responsible for damage, penalties or otherwise for any failure or delay in performance of any of its obligations hereunder caused by strikes, riots, war, acts of Nature, accidents, governmental orders and regulations, curtailment or failure to obtain sufficient material, or other force majeure condition (whether or not of the same class or kind as those set forth above) beyond its reasonable control and which, by the exercise of due diligence, it is unable to overcome.
- Sitex agrees to hold Customer harmless from any loss, damage or claims arising out of the sole negligence of Sitex. However, Sitex shall in no event be liable to Customer or other for indirect, special or consequential damage resulting from any cause whatsoever.
- It is agreed by both Parties that the work performed under this Agreement will be done on a schedule that is sensitive to the overall function of the property. Additionally, it is understood that all work will be performed during the normal business week (Monday-Friday) unless otherwise stipulated.
- Sitex shall maintain the following insurance coverage and limits; (a) Workman's Compensation with statutory limits; (b) Automobile Liability; (c) Comprehensive General Liability including Property Damage, Completed Operations, and Product Liability. A Certificate of insurance will be provided upon request. Customers requesting special or additional insurance coverage and/or language shall pay resulting additional premium to Sitex to provide such coverage.
- This Agreement shall be governed by the laws of the state of Florida.

## **Tab 7**

## **NATURAL BUFFER AREAS POLICY STATEMENT**

The following is the policy statement of the District as it regards the natural tree protection, wetland and upland buffer areas that are scattered in large numbers throughout the Community. The policy statement is consistent with the policies of other governments including Pasco County, and Southwest Florida Water Management District (SWFWMD) as it regards their natural, conservation tree protection and wetland conservation/preservation areas:

The natural areas are not intended to be maintained. These areas are to be left untouched to allow for nature to take its normal course. Vegetation that dies including, but not limited to trees are left to fulfill their role in nature's process.

Trees, within or immediately adjacent to these areas, that have died and appear to pose a threat of falling and damaging an abutting property owner's property may be addressed by the abutting property owner after securing permission to remedy the situation from the CDD and all required permits from all authorities having jurisdiction including Pasco County, and SWFWMD. Such abutting property owner must initially contact the CDD for permission to address the removal or remediation of the threatening situation and shall then be responsible for any needed permitting or review by Pasco County, and SWFWMD. Permitted trimming and/or removal, where warranted, shall be done at the expense of the abutting property owner. The goal is to minimize disturbance to these areas.

In the event that a tree does fall onto another's property, that property owner has the right to cut back or limb the tree as necessary to their individual property line. The rest of the tree is to be left as is. This would also pertain to normal maintenance, which would allow an owner to trim back any encroaching vegetation to their property line. No one is allowed to encroach into the natural areas for any reason, from maintenance to placement of personal property of any kind.

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*Remainder of page left blank intentionally*