



Rizzetta & Company

Westridge Community Development District

Board of Supervisors' Meeting August 24, 2023

**District Office:
8529 South Park Circle, Suite 330
Orlando, Florida 32819
407.472.2471**

www.westridgecdd.org

**WESTRIDGE
COMMUNITY DEVELOPMENT DISTRICT**

www.westridgecdd.org

Board of Supervisors	Nora Schuster	Chairperson
	James Jones	Vice Chairman
	Susan Kane	Assistant Secretary
	Janice Stradley	Assistant Secretary
	Chris Brown	Assistant Secretary
District Manager	Carol L. Brown	Rizzetta & Company, Inc.
District Counsel	Scott Clark	Clark & Albaugh
District Engineer	Mark E. Wilson	Kimley-Horn

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

The Audience Comments portion, **on Agenda Items Only**, will be held at the beginning of the meeting. The Supervisor Requests and Audience Comments portion of the agenda, **on General Items**, will be held at the end of the meeting. During these portions of the agenda, audience members may make comments on matters that concern the District (CDD) and will be limited to a total of three (3) minutes to make their comments.

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 (239) 936-0913. 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.

WESTRIDGE COMMUNITY DEVELOPMENT DISTRICT

District Office · Orlando, Florida · (904) 436-6270
Mailing Address · 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614
www.westridgecdd.org

Board of Supervisors
Westridge Community
Development District

August 17, 2023

AGENDA

Dear Board Members:

The meeting of the Board of Supervisors of the Westridge Community Development District will be held on **August 24, 2023, at 2:00 p.m.** at the **Polk County Sheriff's Office Northeast District at 1100 Dunson Road, Davenport, FL 33896.**

1. **CALL TO ORDER/ROLL CALL**
2. **AUDIENCE COMMENTS ON AGENDA ITEMS**
3. **BUSINESS ADMINISTRATION**
 - A. Consideration of the Minutes of the Board of Supervisors' Meeting held on June 22, 2023.....Tab 1
 - B. Ratification of the Operation & Maintenance Expenditures for June 2023 & July 2023.....Tab 2
 - C. Consideration of Acceptance of Financial Statement (unaudited) for June 30, 2023.....Tab 3
 - D. Consideration of Resolution 2023-08, Redesignating Certain Officers.....Tab 4
4. **STAFF REPORTS (Part 1 of 2)**
 - A. Landscape Manager
5. **BUSINESS ITEMS**
 - A. Consideration of Floralawn Proposal(s).....Tab 5
 - 1.) Tree Trimming Proposal at the North End & Highway 27
 - 2.) Tree Trimming Proposal at the East End Wall
 - 3.) Trash Removal Proposal at the East End Fence Line
 - B. Consideration of Resolution 2023-09, Amending Resolution 2014-03 Public Hearing.....Tab 6
 - C. Public Hearing on Fiscal Year 2023-2024 Proposed Budget.....Tab 7
 - 1.) Consideration of Resolution 2023-10, Approving Fiscal Year 2023-2024 Proposed Budget
 - D. Public Hearing on Fiscal Year 2023-2024 Special Assessments...Tab 8
 - 1.) Consideration of Resolution 2023-11, Imposing Special Assessments
 - E. Consideration of Resolution 2023-12; Setting the Date, Time & Location of Regular Meetings for Fiscal Year 2023-2024.....Tab 9

- F. Consideration of Fifth Addendum to the Contract for Professional District Services.....Tab 10
- G. Consideration of First Addendum for Professional Technology Services.....Tab 11
- H. Ratification of Financial Audit, dated September 30, 2022.....Tab 12
- I. Consideration of Acceptance of the Street Sign Map.....Tab 13
- J. Consideration of Roadway Signage Proposal(s).....Tab 14
- 6. STAFF REPORTS (Part 2 of 2)**
 - A. District Counsel
 - B. District Engineer
 - 1.) Update on Reclaimed Irrigation Meter Installation
 - 2.) Update on Duke Energy Streetlight Installation
 - C. District Manager.....Tab 15
 - 1.) Update on Series 2005 Revenue Account Balance
 - 2.) Campus Suite Quarterly Compliance Report, dated August 2023
- 7. SUPERVISOR REQUESTS AND AUDIENCE COMMENTS**
- 8. ADJOURNMENT**

We look forward to seeing you at the meeting. In the meantime, if you have any questions, please do not hesitate to call Kristi Roxas, Administrative Assistant, at (904) 436-6270 Ext. 4636, or email: kroxas@rizzetta.com, or contact Carol L. Brown, District Manager, at (904) 436-6270 Ext. 4631, or email: CLBrown@rizzetta.com.

Yours kindly,

Carol L. Brown

District Manager

TAB 1

MINUTES OF MEETING

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

WESTRIDGE COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the **Westridge Community Development District** was held on **June 22, 2023, at 2:00 p.m.** at the Polk County Sheriff's Office Northeast District at 1100 Dunson Road, Davenport, FL 33896.

Present and constituting a quorum:

Nora Schuster	Board Supervisor, Chairperson
James Jones	Board Supervisor, Vice Chairman
Susan Kane	Board Supervisor, Assistant Secretary

Also present were:

Carol L. Brown	District Manager, Rizzetta & Company
Scott Clark	District Counsel, Clark & Albaugh, LLC
Mark Wilson	District Engineer, Kimley- Horn (<i>speakerphone</i>)
Brian Harbin	Floralawn

Audience members present, including Deputy Sheriff Pastor with Polk County Sheriff's Office.

FIRST ORDER OF BUSINESS

Call to Order

Ms. Brown called the meeting to order and read the roll at 2:00 p.m.

SECOND ORDER OF BUSINESS

Audience Comments on the Agenda Items

No audience comments.

The Board moved to Agenda item 5B.

THIRD ORDER OF BUSINESS

**Acceptance of Board of Supervisor
Resignation**

Ms. Brown informed the Board that Supervisor Perez resigned from Seat 3.

On motion by Ms. Schuster, seconded by Ms. Kane, with all in favor, the Board of Supervisors accepted Ms. Perez' resignation, for Westridge Community Development District.

FOURTH ORDER OF BUSINESS

**Consideration of Appointment to Vacant
Board of Supervisor Seat**

Ms. Brown informed the Board that the District posted the vacancy on the District's website and requested the HOA's send an E-blast to residents.

Her office also reached out to Mr. Schneider, who previously submitted his letter of interest for the Board's consideration.

Ms. Brown received and presented Mr. Brown's letter of interest and resume and invited him to introduce himself to the Board. Mr. Schneider was not in attendance.

Mr. Brown spoke to the Board and welcomed questions from the supervisors.

On motion by Ms. Kane, seconded by Ms. Schuster, with all in favor, the Board of Supervisors appointed Mr. Brown to Seat 3, for Westridge Community Development District.

FIFTH ORDER OF BUSINESS

Administration of Oath of Office

Mr. Brown took his Oath of Office and was seated at the Board of Supervisors' table.

SIXTH ORDER OF BUSINESS

**Consideration of Resolution 2023-07, Re-
Designating Certain Officers**

On a motion by Ms. Schuster, seconded by Mr. Jones, with all in favor, the Board of Supervisors adopted Resolution 2023-07, Re-designating Certain Officers, for Westridge Community Development District.

The Board moved to Agenda item 4A.

SEVENTH ORDER OF BUSINESS

Staff Reports (Part 1 of 2)

A. Landscape Manager

Mr. Harbin provided the Board with a verbal update. He stated they have identified several areas throughout the district with excessive overgrowth and will provide proposals at the next meeting.

He also informed the Board that they are learning the locations of the irrigation system and CDD property boundaries.

Mr. Wilson updated the Board that Staff continues to work with Polk County Utilities on the installation of the reclaimed water meter and awaiting contractors' proposals. Discussion ensued.

EIGHTH ORDER OF BUSINESS

Consideration of Floralawn Proposal(s)

1.) Live Oak Tree Replacement Proposal

Ms. Brown informed the Board that Floralawn advised the District that the previously approved proposal for 5 live oak trees was not needed.

Mr. Harbin stated most of the trees are okay and presented a proposal to replace 1 oak tree and stake trees.

On a motion by Ms. Schuster, seconded by Ms. Kane, with all in favor, the Board of Supervisors approved proposal for live oak replacement and tree staking, in the amount of \$3,261.30, for Westridge Community Development District.

2.) Palm Tree Replacement Proposal

On a motion by Ms. Kane, seconded by Ms. Kane, with all in favor, the Board of Supervisors approved palm tree replacement proposal, in the amount of \$1,780.15, for Westridge Community Development District.

On a motion by Ms. Kane, seconded by Mr. Jones, with all in favor, the Board of Supervisors rescinded Motion to approve palm tree replacement proposal, in the amount of \$1,780.15, for Westridge Community Development District.

3.) Palm Trimming Proposal

Reviewed by the Board.

4.) Trimming & Debooting Proposal

On a motion by Ms. Schuster, seconded by Ms. Kane, with all in favor, the Board of Supervisors approved the palm tree trimming and removing boots in the amount of \$9,360, for Westridge Community Development District.

Mr. Harbin was excused from the meeting at 2:27 p.m.

NINTH ORDER OF BUSINESS

**Consideration of Roadway Speed Control
Proposal(s)**

Ms. Brown reminded the Board that they authorized Supervisor Perez to obtain roadway speed control proposals at the last meeting and she then reviewed the presented proposals.

Deputy Sheriff Pastor of the Polk County Sheriff's office was in attendance and provided some suggestions to the Board. He offered to further review and work with Staff. Mr. Wilson reminded the Board that the CDD maintains the roads and Mr. Clark stated the District holds to statutes for public roads. Discussion ensued.

The Board directed the Staff to obtain a proposal for a temporary mobile speed limit sign. Deputy Sheriff Pastor stated he would review roadway signage.

Sheriff Pastor left the meeting at 2:52 p.m.

TENTH ORDER OF BUSINESS

Discussion of Parking Rule

Ms. Brown provided an update to the Board on the status of the three Indemnification/Hold Harmless Agreements presented to the HOA's. She stated that Tuscan Meadows HOA has a new management company and they have been provided with the agreement, however, unresponsive to District. Waterstone HOA has informed the District that it is currently under review with their counsel. Tierra Del Sol HOA has asked the Board if the CDD intends to enforce the parking rules if the HOA refuses to execute the agreement.

Mr. Clark presented a memo, (Exhibit A), and informed the Board that he had re-evaluated the parking Rule after driving through the District and felt the presented rule doesn't work on these roads. He said the Board has the option to have parking on one side, however, will have unhappy people and that the Board can consider adding additional parking spaces, however, it is very expensive.

Mr. Clark stated that to do this correctly the District needs to look at the HOA's covenants. He then reviewed the language in both the Tierra Del Sol and Tuscan Meadows CC&R's.

Mr. Clark recommended to the Board to re-create these parking rules with the cooperation of the HOA's enforcement of their covenants.

Mr. Jones commented that Tuscan Meadows permits the expansion of their driveways.

Ms. Schuster stated that in the owner's deeds every owner signed the declarations. The HOA needs to enforce what was set up and agrees the District needs to re-visit the parking rule. HOA needs to enforce the declarations and educate the owners. Audience member provided additional comments.

Mr. Brown added additional comments and was in favor of immediate enforcement and address immediate behavior and then dial it back.

Mr. Clark requested that the Board make a motion to hold a Public Hearing for the July meeting to further amend the Parking Policy with limited exceptions.

Mr. Brown asked if stickers are provided by Towing Company and referenced visitor spots and to tag cars and provide warning.

Mr. Clark stated it's best to tag and photograph the vehicle. Discussion ensued.

On a motion by Mr. Jones, seconded by Mr. Brown, with all in favor, the Board of Supervisors set a Public Hearing on Amending District Parking Rules, for July 27, 2023, at 2:00 p.m. at the Ramada Inn at 43824 Highway 27 Davenport, FL 33837, for Westridge Community Development District.

ELEVENTH ORDER OF BUSINESS

Staff Reports (Part 2 of 2)

A. District Counsel

Mr. Clark reminded the Board that at a previous meeting the District had excess funds in the bond account. He provided the Board with an excerpt, (Exhibit B), from the trust indenture and said that the Board can use these funds for operating expenses or pay down the bond. The Board had previously discussed this and requested to receive these funds, however, were not clear on the usage and the trust indenture language requires the District to designate it for operating and administration costs.

Ms. Brown reminded the Board of their previous discussion of potentially using the funds to pay down the bond and reviewed options. Discussion ensued.

Mr. Clark informed the Board that this excess comes from taxpayers who pay their taxes early and the money has come from the owners of the townhomes. Discussion ensued.

The Board directed the Staff to find out if trustee can split the excess and have half of the amount applied to the bond and receive the other half for maintenance.

Mr. Clark informed the Board that he will be further reviewing US Bank Trust account and exploring investing options.

B. District Engineer

1.) Update on Reclaimed Irrigation Meter Installation

2.) Update on Duke Energy Streetlight Installation Request

Ms. Brown reminded the Board that Mr. Wilson provided an update on the status of the reclaimed irrigation meter earlier in the meeting.

Mr. Wilson informed the Board that Duke Energy has been unresponsive to emails and calls.

Ms. Schuster provided the Staff with a direct contact of someone she knows within Duke Energy to assist.

C. District Manager**1.) Presentation of Registered Voter Count**

Ms. Brown stated that as of April 15, 2023, there were 706 registered voters residing in the District.

She also reminded the Board that the next meeting was scheduled for July 27, 2023, at 2:00 p.m. at the Davenport Ramada.

TWELFTH ORDER OF BUSINESS**Consideration of the Minutes of the Board
of Supervisors' Meeting held on
April 27, 2023**

On a motion by Ms. Kane, seconded by Ms. Schuster, with all in favor, the Board of Supervisors approved the Minutes of the Board of Supervisors' Meeting held on April 27, 2023, for Westridge Community Development District.

THIRTEENTH ORDER OF BUSINESS**Ratification of the Operation & Maintenance
Expenditures for April & May 2023**

Ms. Brown noted that the April Operations & Maintenance Expenditures include a reimbursement for street lighting to the Tierra Del Sol HOA and this expenditure was previously discussed by the Board and reflected in the Fiscal Year 2022/2023 budget.

On a motion by Ms. Schuster, seconded by Ms. Kane, with all in favor, the Board of Supervisors ratified the Operation & Maintenance Expenditures for April 2023, in the amount of \$24,230.19, and May 2023, in the amount of \$27,972.37, for Westridge Community Development District.

FOURTEENTH ORDER OF BUSINESS**Acceptance of Financial Statement
(unaudited) for May 31, 2023**

On a motion by Ms. Schuster, seconded by Ms. Kane, with all in favor, the Board of Supervisors accepted the unaudited financial statement for May 31, 2023, for Westridge Community Development District.

FIFTEENTH ORDER OF BUSINESS

**Audience Comments & Supervisor
Requests**

AUDIENCE COMMENTS

No audience comments.

SUPERVISOR REQUESTS

No supervisor comments.

SIXTEENTH ORDER OF BUSINESS

Adjournment

On a motion by Ms. Schuster, seconded by Mr. Brown, with all in favor, the Board of Supervisors adjourned the meeting, for Westridge Community Development District.

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Assistant Secretary

Chairman/Vice Chairman

DRAFT

Exhibit A



CLARK & ALBAUGH, LLP

MEMORANDUM

From: Clark & Albaugh, LLP
To: Westridge Community Development District, Board of Supervisors
Date: June 22, 2023
Subject: STREET PARKING CONCERNS

At the April meeting, the Board had a discussion about the street parking rule implementation. Several residents spoke at that meeting on both sides of the issue. There were concerns expressed about the content of the rule and the clarity of the parking signage. After the meeting, I went to the property to observe conditions on the ground and to look at the placement of the signage.

This memo is intended to report to the board the findings and considerations that I saw on the site that day. I also subsequently acquired some photographs that demonstrate the problems with the rule as currently drafted. Some photographs accompany this memorandum. There is also a map of the District's roads that shows road widths.

It was immediately apparent that street parking on a 40-foot right of way does not work. The roads are difficult to navigate with vehicles parked on the street and are impossible to get through if cars are parked on both sides. A potential solution might be to make parking available only on one side, but that raises many issues on enforcement and on how you deal with the unequal treatment issue.

Even during the late afternoon, when many residents are not at home, there were numerous cars parked on the street. I also observed, where garage doors were open and I could see into the garage, many garages were either converted into another use or were filled with boxes so that vehicles would never park in them. As a result of this, I reviewed some of the restrictions for the community. In the Tierra del Sol documents, I found these provisions: Article X, Section 5 restricts parking to the

driveway and garage upon each lot. Other restrictions limit commercial vehicles and trucks larger than a pickup truck. Article X, Section 22 requires that garage spaces not be converted to living area or storage space that they are unusable by a vehicle.

The Tuscan Meadows restrictions (Article V, Section 5.6) prohibits street parking except for vehicles too large to park in a driveway or garage, but only during daylight hours, or vehicles of a guest with certain limitations.

The existing street parking rule needs to be tightened to reflect these provisions and to address the issue of unrestricted street parking. Unless a workable alternative can be found, street parking on the 40-foot rights of way needs to be prohibited, perhaps with certain limited exceptions.

The board needs to discuss these issues in greater detail and involve the various associations in the conversation. The associations should also become active in the enforcement process through the use of fines or other remedies that may be available.

I suggest that another rule development and adoption hearing be scheduled either at the July meeting or another time that the board selects.







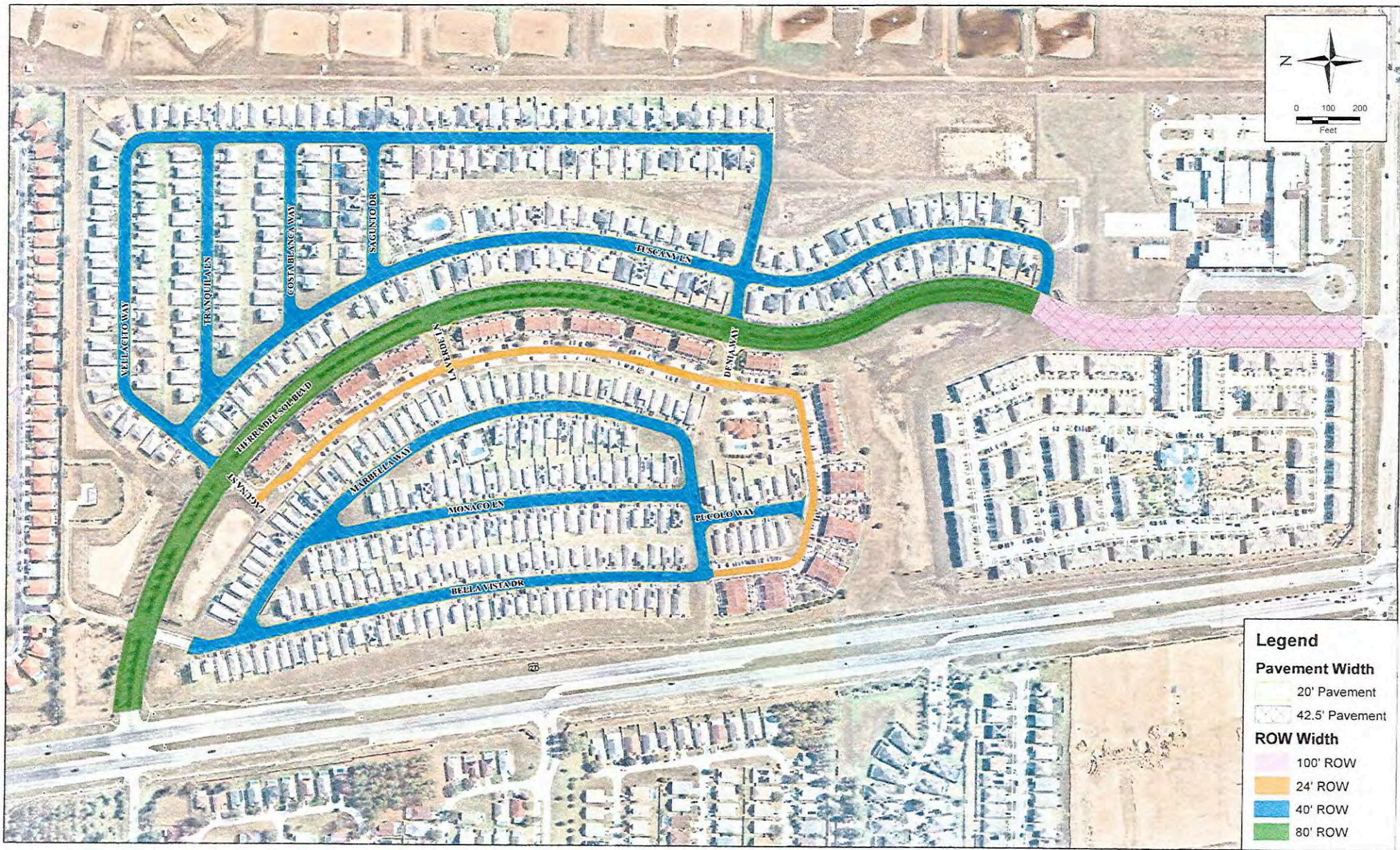


EXHIBIT B

Section 505. Debt Service Fund and Series Debt Service Account.

(a) **Principal, Maturity Amount, Interest and Amortization Installments.** On the Business Day preceding each Interest Payment Date on the Bonds, the Trustee shall withdraw from the Series Revenue Account and, from the amount so withdrawn, shall make the following deposits in the following order of priority:

(i) to the credit of the related Series Interest Account, an amount which, together with other amounts, if any, then on deposit therein will equal the amount of interest payable on the Bonds of such Series on such Interest Payment Date;

(ii) to the related Series Principal Account, an amount which, together with other amounts, if any, then on deposit therein will equal the principal amount, if any, payable with respect to Serial Bonds of such Series on such Interest Payment Date;

(iii) in each Bond Year in which Term Bonds of such Series are subject to mandatory redemption from Amortization Installments, to the related Series Sinking Fund Account, an amount which, together with other amounts, if any, then on deposit therein, will equal the Amortization Installment payable on the Term Bonds of such Series on such Interest Payment Date;

(iv) in each Bond Year in which Capital Appreciation Bonds of such Series mature to the related Series Principal Account, an amount which, together with other amounts, if any, then on deposit therein, will equal the Maturity Amount payable with respect to the Capital Appreciation Bonds of such Series maturing on such Interest Payment Date;

(v) to the credit of the Series Reserve Account, an amount, if any, which, together with the amount then on deposit therein, will equal the Series Reserve Account Requirement; and

(vi) to the credit of the Series Rebate Account the Rebate Amount, if any, required to be deposited therein pursuant to the Supplemental Indenture related to a Series of Tax Exempt Bonds.

Notwithstanding the foregoing, so long as there are moneys on deposit in the related Series Capitalized Interest Account on the date

required for any transfer into the Series Interest Account as set forth above, the Trustee shall, prior to making any transfer into the related Series Interest Account from the related Series Revenue Account, transfer to the related Series Interest Account from the related Series Capitalized Interest Account, the lesser of the interest on such Series of Bonds coming due on the next succeeding Interest Payment Date or the amount remaining on deposit in the related Series Capitalized Interest Account.

(b) **Disposition of Remaining Amounts on Deposit in Series Revenue Account.** The District shall authorize the withdrawal, from time to time, from the Series Revenue Account an amount sufficient to pay the fees and charges of the Trustee, Bond Registrar, and Paying Agent, when due. Subject to the provisions of Section 604 hereof, if (i) the amount on deposit in the Series Interest Account, Series Principal Account, and Series Redemption Account in each Bond year equals the interest payable on the Bonds of such Series in such Bond Year, the principal amount of Serial Bonds payable in such Bond Year, the Maturity Amount of all Capital Appreciation Bonds due in such Bond Year and the Amortization Installment required to be paid into the Series Redemption Account in such Bond Year, and (ii) any amounts remain in the Series Revenue Account, then, such amounts shall, at the written direction of the District, be applied to pay the commissions, fees, costs and any other charges of the Tax Collector and the Property Appraiser, or, if such commissions, fees, costs, or other charges have been paid by the District, then to reimburse the District for such payment upon written request of an Authorized Officer. If, after such amounts have been withdrawn, paid and provided for as provided above, any amounts remain in the Series Revenue Account, such amounts shall be disbursed to the District on written request of an Authorized Officer and applied to pay the operating and administrative costs and expenses of the District. After making the payments provided for in this subsection (b), the balance, if any, remaining in the Series Revenue Account shall be retained therein, or, at the written direction of an Authorized Officer to the Trustee, transferred into the Series Redemption Account.

(c) **Series Reserve Account.** Moneys held for the credit of a Series Reserve Account shall be used for the purpose of paying interest or principal or Amortization Installment or Maturity Amount on the

TAB 2

WESTRIDGE COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE · ORLANDO, FL 32819

MAILING ADDRESS · 3434 COLWELL AVENUE, SUITE 200 · TAMPA, FLORIDA 33614

WWW.WESTRIDGECDD.ORG

Operation and Maintenance Expenditures June 2023 For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from June 1, 2023 through June 30, 2023. This does not include expenditures previously approved by the Board.

The total items being presented: **\$24,535.66**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Westridge Community Development District

Paid Operation & Maintenance Expenses

June 1, 2023 Through June 30, 2023

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Clark, Albaugh & Rentz, LLP	100075	18402	Legal Services 05/23	\$ 2,080.00
Duke Energy	EFT	9100 8743 4190 04/23 Autopay 650	Electric Services 04/23	\$ 2,616.88
Duke Energy	EFT	9101 4198 6868 04/23 Autopay 650	Electric Services 04/23	\$ 2,919.51
Floralawn, Inc.	100072	19009	Landscape Maintenance 06/23	\$ 5,895.00
James R Jones	100073	JJ032323	Board of Supervisors Meeting 03/23/23	\$ 200.00
Janice A Stradley	100074	JS032323	Board of Supervisors Meeting 03/23/23	\$ 200.00
Kimley-Horn and Associates, Inc.	100078	049875001-0523	Engineering Services 05/23	\$ 2,685.95
McDermitt Davis & Company, LLC	100077	55589	Audit of Financial Statements 06/23	\$ 3,900.00
Rizzetta & Company, Inc.	100071	INV0000080729	District Management Fees 06/23	\$ 3,760.50
The Ledger / News Chief/ CA			Account #536776 Legal Advertising	
Florida Holdings, LLC	100076	5605078	05/23	\$ 277.82
<u>Report Total</u>				<u>\$ 24,535.66</u>

WESTRIDGE COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE · ORLANDO, FL 32819

MAILING ADDRESS · 3434 COLWELL AVENUE, SUITE 200 · TAMPA, FLORIDA 33614

WWW.WESTRIDGECDD.ORG

Operation and Maintenance Expenditures July 2023 For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from July 1, 2023 through July 31, 2023. This does not include expenditures previously approved by the Board.

The total items being presented: **\$34,465.49**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Westridge Community Development District

Paid Operation & Maintenance Expenses

July 1, 2023 Through July 31, 2023

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
BSB Services LLC	100088	5612	Install Two Street Signs 08/22	\$ 1,700.00
Clark, Albaugh & Rentz, LLP	100083	18427	Legal Services 06/23	\$ 4,485.00
Duke Energy	EFT	9101 4198 6868 06/23 Autopay 650	Electric Services 06/23	\$ 2,919.57
Floralawn, Inc.	100086	19510	Palm Tree Trimming & Debooting 07/23	\$ 9,360.00
Floralawn, Inc.	100084	19629	Landscape Maintenance 07/23	\$ 5,895.00
Innersync Studio, Ltd	100085	21427	Website & Compliance Services 07/23	\$ 384.38
James R Jones	100080	JJ062223	Board of Supervisors Meeting 06/22/23	\$ 200.00
Joe G. Tedder, Tax Collector	100089	Tedder010223	Postage Costs 01/23	\$ 101.69
Kimley-Horn and Associates, Inc.	100090	049875001-0623	Engineering Services 06/23	\$ 2,582.74
Kimley-Horn and Associates, Inc.	100090	24881542	Engineering Services 04/23	\$ 931.48
Rizzetta & Company, Inc.	100079	INV0000081404	District Management Fees 07/23	\$ 3,760.50

Westridge Community Development District

Paid Operation & Maintenance Expenses

July 1, 2023 Through July 31, 2023

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
The Ledger / News Chief/ CA Florida Holdings, LLC	100087	5676838	Account #536776 Legal Advertising 06/23	\$ 895.73
Tierra Del Sol Homeowners Association, Inc.	100081	Tierra062323	Reimbursement for Street Lighting 06/23	\$ <u>1,249.40</u>
<u>Report Total</u>				<u>\$ 34,465.49</u>

TAB 3



Rizzetta & Company

Westridge Community Development District

**Financial Statements
(Unaudited)**

June 30, 2023

Prepared by: Rizzetta & Company, Inc.

westridgecdd.org
rizzetta.com

Westridge Community Development District

Balance Sheet

As of 06/30/2023

(In Whole Numbers)

	General Fund	Reserve Fund	Debt Service Fund	Capital Project Fund	Total Gvmnt Fund	Fixed Assets Group	Long-Term Debt
Assets							
Cash In Bank	354,810	0	4,189	0	358,999	0	0
Investments	0	95,840	276,364	0	372,204	0	0
Prepaid Expenses	576	0	0	0	576	0	0
Refundable Deposits	6,970	0	0	0	6,970	0	0
Fixed Assets	0	0	0	0	0	19,568,351	0
Amount Available in Debt Service	0	0	0	0	0	0	280,553
Amount To Be Provided Debt Service	0	0	0	0	0	0	2,044,447
Total Assets	362,356	95,840	280,553	0	738,749	19,568,351	2,325,000
Liabilities							
Accounts Payable	12,420	0	0	0	12,420	0	0
Revenue Bonds Payable-Long Term	0	0	0	0	0	0	2,325,000
Total Liabilities	12,420	0	0	0	12,420	0	2,325,000
Fund Equity & Other Credits							
Beginning Fund Balance	173,922	35,836	248,053	16,591	474,402	0	0
Investment In General Fixed Assets	0	0	0	0	0	19,568,351	0
Net Change in Fund Balance	176,014	60,004	32,500	(16,591)	251,928	0	0
Total Fund Equity & Other Credits	349,936	95,840	280,553	0	726,330	19,568,351	0
Total Liabilities & Fund Equity	362,356	95,840	280,553	0	738,749	19,568,351	2,325,000

Westridge Community Development District

Statement of Revenues and Expenditures

As of 06/30/2023

(In Whole Numbers)

	Year Ending 09/30/2023	Through 06/30/2023	Year To Date 06/30/2023	
	Annual Budget	YTD Budget	YTD Actual	YTD Variance
Revenues				
Special Assessments				
Tax Roll	254,815	254,815	341,215	(86,400)
Off Roll	167,980	167,980	85,132	82,848
Total Revenues	422,795	422,795	426,347	(3,552)
Expenditures				
Legislative				
Supervisor Fees	5,000	3,750	1,200	2,550
Total Legislative	5,000	3,750	1,200	2,550
Financial & Administrative				
Administrative Services	3,972	2,979	2,979	0
District Management	16,879	12,659	12,659	0
District Engineer	10,000	7,500	6,235	1,265
Disclosure Report	2,000	2,000	1,500	500
Trustees Fees	12,000	9,000	4,714	4,286
Assessment Roll	5,569	5,569	5,569	0
Financial & Revenue Collections	3,972	2,979	2,979	0
Accounting Services	18,203	13,652	13,653	0
Auditing Services	4,000	4,000	3,900	100
Arbitrage Rebate Calculation	500	375	500	(125)
Public Officials Liability Insurance	3,147	3,147	3,007	140
Legal Advertising	2,500	1,875	2,922	(1,047)
Dues, Licenses & Fees	175	175	175	0
Miscellaneous Fees	500	375	852	(477)
Property Appraiser Fees	0	0	3,029	(3,029)
Website Hosting, Maintenance, Backup & Email	4,000	3,000	2,728	272
Total Financial & Administrative	87,417	69,286	67,400	1,885
Legal Counsel				
District Counsel	35,000	26,250	19,098	7,152
Total Legal Counsel	35,000	26,250	19,098	7,152
Electric Utility Services				
Utility - Street Lights	100,000	75,000	46,986	28,014
Total Electric Utility Services	100,000	75,000	46,986	28,014
Other Physical Environment				
General Liability & Property Insurance	2,878	2,878	2,750	128
Landscape Maintenance	175,000	131,250	67,464	63,786
Total Other Physical Environment	177,878	134,127	70,214	63,914

See Notes to Unaudited Financial Statements

Westridge Community Development District

Statement of Revenues and Expenditures

As of 06/30/2023

(In Whole Numbers)

	Year Ending 09/30/2023	Through 06/30/2023	Year To Date 06/30/2023	
	Annual Budget	YTD Budget	YTD Actual	YTD Variance
Road & Street Facilities				
Sidewalk Maintenance & Repair	2,500	1,875	43,150	(41,275)
Street Sign Repair & Replacement	1,000	750	0	750
Roadway Repair & Maintenance	8,000	6,000	0	6,000
Total Road & Street Facilities	11,500	8,625	43,150	(34,525)
Contingency				
Miscellaneous Contingency	6,000	4,500	2,285	2,215
Total Contingency	6,000	4,500	2,285	2,215
Total Expenditures	422,795	321,538	250,333	71,205
Total Excess of Revenues Over(Under) Expenditures	0	101,257	176,014	(74,758)
Fund Balance, Beginning of Period	0	0	173,922	(173,921)
Total Fund Balance, End of Period	0	101,257	349,936	(248,679)

Westridge Community Development District

Statement of Revenues and Expenditures

As of 06/30/2023

(In Whole Numbers)

	Year Ending 09/30/2023	Through 06/30/2023	Year To Date 06/30/2023	
	Annual Budget	YTD Budget	YTD Actual	YTD Variance
Revenues				
Interest Earnings				
Interest Earnings	0	0	4	(4)
Special Assessments				
Tax Roll	36,000	36,000	47,919	(11,919)
Off Roll	24,000	24,000	12,081	11,919
Total Revenues	<u>60,000</u>	<u>60,000</u>	<u>60,004</u>	<u>(4)</u>
Expenditures				
Contingency				
Sidewalk Maintenance & Repair	30,000	30,000	0	30,000
Capital Reserve	30,000	30,000	0	30,000
Total Contingency	<u>60,000</u>	<u>60,000</u>	<u>0</u>	<u>60,000</u>
Total Expenditures	<u>60,000</u>	<u>60,000</u>	<u>0</u>	<u>60,000</u>
Total Excess of Revenues Over(Under) Expenditures	<u>0</u>	<u>0</u>	<u>60,004</u>	<u>(60,004)</u>
Fund Balance, Beginning of Period	<u>0</u>	<u>0</u>	<u>35,836</u>	<u>(35,836)</u>
Total Fund Balance, End of Period	<u>0</u>	<u>0</u>	<u>95,840</u>	<u>(95,840)</u>

Westridge Community Development District

Statement of Revenues and Expenditures

As of 06/30/2023

(In Whole Numbers)

	Year Ending 09/30/2023	Through 06/30/2023	Year To Date 06/30/2023	
	Annual Budget	YTD Budget	YTD Actual	YTD Variance
Revenues				
Interest Earnings				
Interest Earnings	0	0	6,413	(6,413)
Special Assessments				
Tax Roll	252,672	252,672	255,000	(2,327)
Total Revenues	<u>252,672</u>	<u>252,672</u>	<u>261,413</u>	<u>(8,740)</u>
Expenditures				
Debt Service				
Interest	147,672	147,672	140,940	6,732
Principal	105,000	105,000	105,000	0
Total Debt Service	<u>252,672</u>	<u>252,672</u>	<u>245,940</u>	<u>6,732</u>
Total Expenditures	<u>252,672</u>	<u>252,672</u>	<u>245,940</u>	<u>6,732</u>
Total Excess of Revenues Over(Under) Expenditures	<u>0</u>	<u>0</u>	<u>15,473</u>	<u>(15,473)</u>
Total Other Financing Sources(Uses)				
Interfund Transfer (Expense)				
Interfund Transfer	0	0	17,027	(17,027)
Total Other Financing Sources(Uses)	<u>0</u>	<u>0</u>	<u>17,027</u>	<u>(17,027)</u>
Fund Balance, Beginning of Period	<u>0</u>	<u>0</u>	<u>248,053</u>	<u>(248,053)</u>
Total Fund Balance, End of Period	<u>0</u>	<u>0</u>	<u>280,553</u>	<u>(280,553)</u>

Westridge Community Development District

Statement of Revenues and Expenditures

As of 06/30/2023

(In Whole Numbers)

	Year Ending 09/30/2023	Through 06/30/2023	Year To Date 06/30/2023	
	Annual Budget	YTD Budget	YTD Actual	YTD Variance
Revenues				
Interest Earnings				
Interest Earnings	0	0	436	(436)
Total Revenues	<u>0</u>	<u>0</u>	<u>436</u>	<u>(436)</u>
Total Excess of Revenues Over(Under) Expenditures	<u>0</u>	<u>0</u>	<u>436</u>	<u>(436)</u>
Total Other Financing Sources(Uses)				
Interfund Transfer (Revenue)				
Interfund Transfer	0	0	(17,027)	17,027
Total Other Financing Sources(Uses)	<u>0</u>	<u>0</u>	<u>(17,027)</u>	<u>17,027</u>
Fund Balance, Beginning of Period	<u>0</u>	<u>0</u>	<u>16,591</u>	<u>(16,591)</u>
Total Fund Balance, End of Period	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Westridge CDD
Investment Summary
June 30, 2023

<u>Account</u>	<u>Investment</u>	<u>Balance as of</u> <u>June 30, 2023</u>
Truist	Money Market Account	\$ 95,840
	Total Reserve Fund Investments	\$ 95,840
US Bank Series 2005 Reserve	First American Government Obligation Fund Class Y	\$ 131,520
US Bank Series 2005 Revenue	First American Government Obligation Fund Class Y	127,815
US Bank Series 2005 Prepayment	First American Government Obligation Fund Class Y	17,029
	Total Debt Service Fund Investments	\$ 276,364

Westridge Community Development District
Summary A/P Ledger
From 06/1/2023 to 06/30/2023

	Fund Name	GL posting date	Vendor name	Document number	Description	Balance Due
650, 2633						
	650 General Fund	02/01/2023	Duke Energy	9100 8743 4190 12/22	Electric Services 12/22 ACH	2,514.23
	650 General Fund	06/09/2023	Duke Energy	9100 8743 4190 05/23	Electric Services 05/23 Autopay 650	2,616.94
	650 General Fund	06/13/2023	Duke Energy	9101 4198 6868 06/23	Electric Services 06/23 Autopay 650	2,919.57
	650 General Fund	06/13/2023	Duke Energy	9101 4198 6868 05/23	Electric Services 05/23 Autopay 650	2,919.57
	650 General Fund	06/23/2023	James R Jones	JJ062223	Board of Supervisors Meeting 06/22/23	200.00
	650 General Fund	06/23/2023	Tierra Del Sol Home-owners Association, Inc.	Tierra062323	Reimbursement for Street Lighting 06/23	1,249.40
Sum for 650, 2633						12,419.71
Sum for 650						12,419.71
Sum Total						12,419.71

**Westridge Community Development District
Notes to Unaudited Financial Statements
June 30, 2023**

Balance Sheet

1. Trust statement activity has been recorded through 06/30/2023.
2. See EMMA (Electronic Municipal Market Access) at <https://emma.msrb.org> for Municipal Disclosures and Market Data.

TAB 4

RESOLUTION 2023-08

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
WESTRIDGE COMMUNITY DEVELOPMENT DISTRICT
REDESIGNATING THE SECRETARY OF THE DISTRICT, AND
PROVIDING FOR AN EFFECTIVE DATE**

WHEREAS, the Westridge Community Development District (the "District") is a local unit of special-purpose government organized and existing in accordance with Chapter 190, Florida Statutes, and situated entirely within Polk County, Florida; and

WHEREAS, the Board of Supervisors (hereinafter the "Board") previously designated Bob Schleifer as Secretary pursuant to Resolution 2023-05; and

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF
THE WESTRIDGE COMMUNITY DEVELOPMENT DISTRICT:**

Section 1. Scott Brizendine is appointed Secretary

Section 2. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED THIS 27th DAY OF JULY, 2023.

ATTEST:

**WESTRIDGE
COMMUNITY DEVELOPMENT DISTRICT**

ASSISTANT SECRETARY

CHAIRMAN/VICE CHAIRMAN

TAB 5



Proposal

Date: 7/13/2023

Work Order #7139

PO #

Customer:

Carol Brown
Rizzetta & Company
3434 Colwell Ave
Suite 200
Tampa, FL 33614

Property:

Westridge CDD

Davenport, FL

North End - Hwy 27 & Retention Basin Wall

North End/Hwy 27 Area/Retention basin & wall

Tree Trimming 12 cedars to be trimmed to arborist standards.

Tree Trimming- x9 very overgrown never trimmed olive oaks to be cleaned to arborist standards.

Tree Trimming- x9 crepes to be trimmed to arborist standards.

Tree Removals/Vegetation Removal- x5 cedar tree removals, all wall shrub vegetation removal.

Trash Removal- all concrete/woodenstakes/trash/log/drip line irrigation to be removed & hauled away.

Default Group

Subcontractor

PROJECT TOTAL: \$15,071.00

Terms & Conditions

Special Instructions/Remarks: Floralawn, Inc. is not responsible for any damage to driveways or walk that are in poor condition prior to start of work. Floralawn will also not be responsible for any damage to septic tanks or underground utilities that are not previously identified by the Owner or marking service.

We hereby propose to furnish labor and materials, complete in accordance with the above specifications for the sum of: ----- (\$15,071.00), with payments to be made as follows:

50% Deposit with the Remaining Balance Due Upon Completion with a signed proposal.

Material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from above specifications involving extra cost will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements are contingent upon strikes, accidents, or delays beyond our control. Floralawn offers a one year warranty on live plant material outside of acts of God and damage caused from wildlife. This proposal is subject to acceptance within 30 days and is void thereafter at the option of the undersigned.

By _____

Brian Harbin

Date 7/13/2023

Floralawn

By _____

Date _____

Westridge CDD



Proposal

Date: 7/13/2023

Work Order #7140

PO #

Customer:

Carol Brown
Rizzetta & Company
3434 Colwell Ave
Suite 200
Tampa, FL 33614

Property:

Westridge CDD

Davenport, FL

East End Wall

East End Wall

Tree Trimming- x30 crepes to be trimmed to arborist standards.

Tree Trimming- x10 oaks trimmed to arborist standards.

Tree Removals/Vegetation - x4 small unwanted tree removals along wall with all unwanted vegetation.

Trash Removal-all concrete/logs piled up/wooden stakes/trash to be removed & hauled away.

Default Group

Subcontractor

PROJECT TOTAL: **\$11,172.00**

Terms & Conditions

Special Instructions/Remarks: Floralawn, Inc. is not responsible for any damage to driveways or walk that are in poor condition prior to start of work. Floralawn will also not be responsible for any damage to septic tanks or underground utilities that are not previously identified by the Owner or marking service.

We hereby propose to furnish labor and materials, complete in accordance with the above specifications for the sum of: ----- (\$11,172.00), with payments to be made as follows:

50% Deposit with the Remaining Balance Due Upon Completion with a signed proposal.

Material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from above specifications involving extra cost will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements are contingent upon strikes, accidents, or delays beyond our control. Floralawn offers a one year warranty on live plant material outside of acts of God and damage caused from wildlife. This proposal is subject to acceptance within 30 days and is void thereafter at the option of the undersigned.

By _____

Brian Harbin

Date 7/13/2023

Floralawn

By _____

Date _____

Westridge CDD



Proposal

Date: 7/13/2023

Work Order #7141

PO #

Customer:

Carol Brown
Rizzetta & Company
3434 Colwell Ave
Suite 200
Tampa, FL 33614

Property:

Westridge CDD

Davenport, FL

East End Fence Line

East End Fence Line Approximately 800yards

Trash Removal- all silk fence bedded in the ground with exposed wooden stakes/ trash/ concrete/ bottles/scrap

metal/ large concrete pillar blocks will be cleaned up & hauled off site with multiple dumpsters to accommodate

for all the cleanup needed before cutting vegetation.

Bush Hogging/vegetation cut down- all of this area will be cut so it is maintainable by lawn crews after completion. The fence will be sprayed to kill off any unwanted vegetation for a clean finish.

Default Group

Subcontractor

PROJECT TOTAL: **\$12,236.00**

Terms & Conditions

Special Instructions/Remarks: Floralawn, Inc. is not responsible for any damage to driveways or walk that are in poor condition prior to start of work. Floralawn will also not be responsible for any damage to septic tanks or underground utilities that are not previously identified by the Owner or marking service.

We hereby propose to furnish labor and materials, complete in accordance with the above specifications for the sum of: ----- (\$12,236.00), with payments to be made as follows:

50% Deposit with the Remaining Balance Due Upon Completion with a signed proposal.

Material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from above specifications involving extra cost will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements are contingent upon strikes, accidents, or delays beyond our control. Floralawn offers a one year warranty on live plant material outside of acts of God and damage caused from wildlife. This proposal is subject to acceptance within 30 days and is void thereafter at the option of the undersigned.

By _____

Brian Harbin

Date 7/13/2023

Floralawn

By _____

Date _____

Westridge CDD

TAB 6

RESOLUTION 2023-09

A RESOLUTION OF THE WESTRIDGE COMMUNITY DEVELOPMENT DISTRICT RESCHEDULING THE PUBLIC HEARING ON THE PROPOSED BUDGET FOR FISCAL YEAR 2023/2024 AND AMENDING RESOLUTION 2023-06 TO SET THE PUBLIC HEARING THEREON FOR AUGUST 24, 2023.

WHEREAS, the District Manager has heretofore prepared and submitted a proposed budget to the Board for Fiscal Year 2023/2024; and

WHEREAS, the Board of Supervisors considered said proposed budget and approved Resolution 2023-06 approving the proposed budget for the District and set the hearing thereon for July 27, 2023; and

WHEREAS, due to the lack of a quorum the District Manager rescheduled the public hearing to August 24, 2023 and caused notice of such hearing to be provided as required by law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WESTRIDGE COMMUNITY DEVELOPMENT DISTRICT

1. Resolution 2023-06 is hereby amended to change the date and location of the public hearing on the adoption of the proposed Fiscal Year 2023/2024 operating budget to:

Date: Thursday, August 24, 2023

Hour: 2:00 p.m.

Place: Polk County Sheriff's Office Northeast District
1100 Dunson Road, Davenport, FL 33896

2. The actions of the District Manager in rescheduling the hearing on the proposed budget for Fiscal Year 2023/2024 are hereby ratified.

Adopted this 24th day of August 2023.

ATTEST:

WESTRIDGE COMMUNITY
DEVELOPMENT DISTRICT

Secretary

Chairman/Vice Chairman

TAB 7

RESOLUTION 2023-10

THE ANNUAL APPROPRIATION RESOLUTION OF THE WESTRIDGE COMMUNITY DEVELOPMENT DISTRICT (THE “DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024

WHEREAS, the District Manager has, prior to the fifteenth (15th) day of June, 2023, submitted to the Board of Supervisors (the “Board”) a proposed budget for the next ensuing budget year along with an explanatory and complete financial plan for each fund of the Westridge Community Development 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 annual budget (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 27, 2023, as the date for a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), Florida Statutes; and

WHEREAS, 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 timeperiod, 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 WESTRIDGE COMMUNITY DEVELOPMENT DISTRICT;

Section 1. Budget

- a. That the Board of Supervisors has reviewed the District Manager’s Proposed Budget, a copy of which is on file with the Office of the District Treasurer and the Office of the Recording Secretary, and hereby approves certain amendments thereto, as shown in Section 2 below.

- b. That the District Manager's Proposed Budget, as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), Florida Statutes, and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures for Fiscal Year 2023 and/or revised projections for Fiscal Year 2024.
- c. That the adopted budget, as amended, shall be maintained in the Office of the District Treasurer and the District Recording Secretary and identified as "The Budget for Westridge Community Development District for the Fiscal Year Ending September 30, 2024", as adopted by the Board of Supervisors on July 27, 2023.

Section 2. Appropriations

There is hereby appropriated out of the revenues of the Westridge Community Development District, for the Fiscal Year beginning October 1, 2023, and ending September 30, 2024, the sum of _____ to be raised by the levy of assessments and otherwise, which sum is deemed by the Board of Supervisors to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$ _____
DEBT SERVICE FUND	\$ _____
TOTAL ALL FUNDS	\$ _____

Section 3. Supplemental Appropriations

The Board may authorize by resolution, supplemental appropriations or revenue changes for any lawful purpose from funds on hand or estimated to be received within the fiscal year as follows:

- a. Board may authorize a transfer of the unexpended balance or portion thereof of any appropriation item.
- b. Board may authorize an appropriation from the unappropriated balance of any fund.
- c. Board may increase any revenue or income budget amount to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.

The District Manager and Treasurer shall have the power within a given fund to authorize the transfer of any unexpected balance of any appropriation item or any portion thereof, provided such transfers do not exceed Ten Thousand Dollars (\$10,000) or have the effect of causing more than 10% of the total appropriation of a given program or project to be transferred previously

approved transfers included. Such transfer shall not have the effect of causing a more than \$10,000 or 10% increase, previously approved transfers included, to the original budget appropriation for the receiving program. Transfers within a program or project may be approved by the Board of Supervisors. The District Manager or Treasurer must establish administrative procedures which require information on the request forms proving that such transfer requests comply with this section.

Introduced, considered favorably, and adopted this 24th day of August 2023.

ATTEST:

**BOARD OF SUPERVISORS OF THE
WESTRIDGE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary

By: _____

Its: _____

EXHIBIT A



Rizzetta & Company

Westridge Community Development District

www.westridgecdd.org

**Approved Proposed
Budget for Fiscal
Year 2023-2024**

TABLE OF CONTENTS

	<u>Page</u>
General Fund Budget for Fiscal Year 2023-2024	1
Reserve Fund Budget for Fiscal Year 2023-2024	3
Debt Service Fund Budget for Fiscal Year 2023-2024	4
Assessments Charts for Fiscal Year 2023-2024	5
General Fund Budget Account Category Descriptions	7
Reserve Fund Budget Account Category Descriptions	14
Debt Service Fund Budget Account Category Descriptions	15

Proposed Budget
Westridge Community Development District
General Fund - Fiscal Year 2023/2024

1

	Chart of Accounts Classification	Actual YTD through 06/30/23	Projected Annual Totals 2022/2023	Annual Budget for 2022/2023	Projected Budget variance for 2022/2023	Budget for 2023/2024	Budget Increase (Decrease) vs 2022/2023	Comments
1								
2	REVENUES							
3								
4	Special Assessments							
5	Tax Roll	\$ 341,215	\$ 341,215	\$ 254,815	\$ 86,400	\$ 422,795	\$ 167,980	Tax Roll/Off Roll allocations to be determined upon final certification.
6	Off Roll	\$ 85,132	\$ 85,132	\$ 167,980	\$ (82,848)	\$ -	\$ (167,980)	Tax Roll/Off Roll allocations to be determined upon final certification.
7								
8	TOTAL REVENUES	\$ 426,347	\$ 426,347	\$ 422,795	\$ 3,552	\$ 422,795	\$ -	
9								
10	<i>*Allocation of assessments between the Tax Roll and Off Roll are estimates only and subject to change prior to certification.</i>							
11								
12	EXPENDITURES - ADMINISTRATIVE							
13								
14	Legislative							
15	Supervisor Fees	\$ 1,200	\$ 3,800	\$ 5,000	\$ 1,200	\$ 12,000	\$ 7,000	Based on 12 meetings.
16	Financial & Administrative							
17	Administrative Services	\$ 2,979	\$ 3,972	\$ 3,972	\$ -	\$ 4,170	\$ 198	
18	District Management	\$ 12,659	\$ 16,879	\$ 16,879	\$ -	\$ 17,723	\$ 844	
19	District Engineer	\$ 6,235	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	\$ -	
20	Disclosure Report	\$ 1,500	\$ 1,500	\$ 2,000	\$ 500	\$ 1,500	\$ (500)	Bond Series 2005
21	Trustees Fees	\$ 4,714	\$ 12,000	\$ 12,000	\$ -	\$ 12,000	\$ -	Bond Series 2005
22	Assessment Roll	\$ 5,569	\$ 5,569	\$ 5,569	\$ -	\$ 5,848	\$ 279	
23	Financial & Revenue Collections	\$ 2,979	\$ 3,972	\$ 3,972	\$ -	\$ 4,170	\$ 198	
24	Accounting Services	\$ 13,653	\$ 18,203	\$ 18,203	\$ -	\$ 19,113	\$ 910	
25	Auditing Services	\$ 3,900	\$ 3,900	\$ 4,000	\$ 100	\$ 4,000	\$ -	Based on agreement.
26	Arbitrage Rebate Calculation	\$ 500	\$ 500	\$ 500	\$ -	\$ 500	\$ -	Based on agreement.
27	Public Officials Liability Insurance	\$ 3,007	\$ 3,007	\$ 3,147	\$ 140	\$ 3,308	\$ 161	Reflects EGIS proposed estimate.
28	Workers Compensation Insurance	\$ -	\$ 567	\$ -	\$ (567)	\$ 850	\$ 850	Reflects EGIS proposed estimate.
29	Legal Advertising	\$ 2,922	\$ 4,385	\$ 2,500	\$ (1,885)	\$ 4,500	\$ 2,000	FY 21/22 end of year expense - \$4,364. FY 23/24 projected to be overbudget.
30	Dues, Licenses & Fees	\$ 175	\$ 175	\$ 175	\$ -	\$ 175	\$ -	Reflects Department of Econmoics Opportunity Annual Fee.
31	Miscellaneous Fees	\$ 852	\$ 1,200	\$ 500	\$ (700)	\$ 2,800	\$ 2,300	FY 22/23 includes Parking Policy Mailed Notices and meeting room fees.
32	Property Appraiser Fees	\$ 3,029	\$ 3,029	\$ -	\$ (3,029)	\$ 7,850	\$ 7,850	FY 23/24 new line item to reflect the Polk County Property Appraiser Admin Fee and has been removed from the Debt Services Collection Costs.
33	ADA Website Hosting, Maintenance and Emails	\$ 2,728	\$ 4,000	\$ 4,000	\$ -	\$ 4,000	\$ -	Based on agreements.
34	Legal Counsel							
35	District Counsel	\$ 19,098	\$ 27,500	\$ 35,000	\$ 7,500	\$ 35,000	\$ -	
36								
37	Administrative Subtotal	\$ 87,699	\$ 124,158	\$ 127,417	\$ 3,259	\$ 149,507	\$ 22,090	
38								
39	EXPENDITURES - FIELD OPERATIONS							
40								
41	Electric Utility Services							
42	Street Lights	\$ 46,984	\$ 65,000	\$ 100,000	\$ 35,000	\$ 68,000	\$ (32,000)	
43	Other Physical Environment							
44	General Liability Insurance	\$ 2,750	\$ 2,750	\$ 2,878	\$ 128	\$ 3,025	\$ 147	Reflects EGIS proposed estimate.
45	Landscape Maintenance & Irrigation Contract	\$ 67,465	\$ 125,000	\$ 175,000	\$ 50,000	\$ 100,000	\$ (75,000)	FY 23/24 Reflects Floralawn agreement with additional service of annual palm tree pruning and mulch installation.
46	Irrigation Repair	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	FY 23/24 new line item to reflect irrigation repairs.
47	Landscape Replacement Plants, Shrubs & Trees	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	FY 23/24 new line item to reflect landscape replacement plants, shrubs & trees.
48	Miscellaneous Expense	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	FY 23/24 new line item to reflect miscellaneous landscape expenses.

Proposed Budget
Westridge Community Development District
General Fund - Fiscal Year 2023/2024

2

	Chart of Accounts Classification	Actual YTD through 06/30/23	Projected Annual Totals 2022/2023	Annual Budget for 2022/2023	Projected Budget variance for 2022/2023	Budget for 2023/2024	Budget Increase (Decrease) vs 2022/2023	Comments
49	Road & Street Facilities							
50	Sidewalk Repair & Maintenance	\$ 43,150	\$ 43,150	\$ 2,500	\$ (40,650)	\$ 2,500	\$ -	FY 22/23 includes sidewalk installation.
51	Street Sign Repair & Maintenance	\$ -	\$ 4,500	\$ 1,000	\$ (3,500)	\$ 1,000	\$ -	
52	Roadway Repair & Maintenance	\$ -	\$ 2,500	\$ 8,000	\$ 5,500	\$ 8,000	\$ -	
53	Towing Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ 1,275	\$ 1,275	FY 23/24 new line item for adopted parking rule.
54	Contingency							
55	Miscellaneous Contingency	\$ 2,285	\$ 6,000	\$ 6,000	\$ -	\$ 30,138	\$ 24,138	FY 22/23 and FY 23/24 includes irrigation installation on Tierra Del Sol Blvd.
56	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 24,350	\$ 24,350	FY 23/24 reflects potential street light installation.
57	Field Operations Subtotal	\$ 162,634	\$ 248,900	\$ 295,378	\$ 46,478	\$ 273,288	\$ (46,440)	
58								
59	TOTAL EXPENDITURES	\$ 250,333	\$ 373,058	\$ 422,795	\$ 49,737	\$ 422,795	\$ (24,350)	
60								
61	EXCESS OF REVENUES OVER EXPENDITURES	\$ 176,014	\$ 53,289	\$ -	\$ 53,289	\$ -	\$ 24,350	
62								

Proposed Budget
Westridge Community Development District
Reserve Fund
Fiscal Year 2023/2024

	Chart of Accounts Classification	Actual YTD through 06/30/23	Projected Annual Totals 2022/2023	Annual Budget for 2022/2023	Projected Budget variance for 2022/2023	Budget for 2023/2024	Budget Increase (Decrease) vs 2022/2023	Comments
1								
2	REVENUES							
3								
4	Special Assessments							
5	Tax Roll*	\$ 36,000	\$ 36,000	\$ 47,919	\$ (11,919)	\$ 60,000	\$ 12,081	Tax Roll/Off Roll allocations to be determined upon final certification
6	Off Roll*	\$ 24,000	\$ 24,000	\$ 12,081	\$ 11,919	\$ -	\$ (12,081)	Tax Roll/Off Roll allocations to be determined upon final certification
7								
8	TOTAL REVENUES	\$ 60,000	\$ 60,000	\$ 60,000	\$ -	\$ 60,000	\$ -	
9								
10	<i>*Allocation of assessments between the Tax Roll and Off Roll are estimates only and subject to change prior to certification.</i>							
11								
12	EXPENDITURES							
13								
14	Contingency							
15	Capital Reserves	\$ 30,000	\$ 30,000	\$ -	\$ (30,000)	\$ 60,000	\$ 60,000	
16	Additional Community Sidewalk Installation	\$ 30,000	\$ 30,000	\$ -	\$ (30,000)	\$ -	\$ -	
17								
18	TOTAL EXPENDITURES	\$ 60,000	\$ 60,000	\$ -	\$ (60,000)	\$ 60,000	\$ 60,000	
19								
20	EXCESS OF REVENUES OVER	\$ -	\$ -	\$ 60,000	\$ (60,000)	\$ -	\$ (60,000)	
21								

Westridge Community Development District
Debt Service
Fiscal Year 2023/2024

Chart of Accounts Classification	Series 2005	Budget for 2023/2024
REVENUES		
Special Assessments		
Net Special Assessments ⁽¹⁾	\$252,672.00	\$252,672.00
TOTAL REVENUES	\$252,672.00	\$252,672.00
EXPENDITURES		
Administrative		
Debt Service Obligation	\$252,672.00	\$252,672.00
Administrative Subtotal	\$252,672.00	\$252,672.00
TOTAL EXPENDITURES	\$252,672.00	\$252,672.00
EXCESS OF REVENUES OVER EXPENDITURES	\$0.00	\$0.00

Polk Co. Collection Costs (2%) and Early Payment Discounts (4%)

6.0%

Gross Assessments

\$268,800.00

Notes:

Tax Roll Collection Costs and Early Payment Discount is 6.0% of Tax Roll. Budgeted net of tax roll assessments. See Assessment Table.

⁽¹⁾ Budgeted debt service is low due to foreclosure.

WESTRIDGE COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2023/2024 O&M AND DEBT SERVICE ASSESSMENT SCHEDULE

2023/2024 O&M Budget		\$482,795.00
Polk County Collection Cost @	2%	\$10,272.23
Early Payment Discount @	4%	\$20,544.47
2023/2024 Total		<u>\$513,611.70</u>

2022/2023 O&M Budget	\$482,795.00
2023/2024 O&M Budget	\$482,795.00

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

	PER UNIT ANNUAL ASSESSMENT		Proposed Increase / Decrease	
	2022/2023	2023/2024	\$	%
Debt Service - Townhome (Tierra Del Sol Land Trust)	\$2,830.11	\$2,800.00	-\$30.11	-1.06%
Operations/Maintenance - Townhome (Tierra Del Sol Land Trust)	\$486.73	\$481.55	-\$5.18	-1.06%
Total	\$3,316.84	\$3,281.55	-\$35.29	-1.06%
Debt Service - Apartments (BC West) ⁽¹⁾	\$0.00	\$0.00	\$0.00	0.00%
Operations/Maintenance - Apartments (BC West)	\$442.92	\$438.21	-\$4.71	-1.06%
Total	\$442.92	\$438.21	-\$4.71	-1.06%
Debt Service - SF 40' (TDS West) ⁽¹⁾	\$0.00	\$0.00	\$0.00	0.00%
Operations/Maintenance - SF 40' (TDS West)	\$739.83	\$731.96	-\$7.87	-1.06%
Total	\$739.83	\$731.96	-\$7.87	-1.06%
Debt Service - SF 50' (TDS East) ⁽¹⁾	\$0.00	\$0.00	\$0.00	0.00%
Operations/Maintenance -SF 50' (TDS East)	\$924.78	\$914.95	-\$9.83	-1.06%
Total	\$924.78	\$914.95	-\$9.83	-1.06%

NOTE: The 1% Property Appraiser fee is now billed separately to the District, therefore it is being incorporated into the general fund budget.

⁽¹⁾ No Debt Service due to foreclosure.

WESTRIDGE COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2023/2024 O&M AND DEBT SERVICE ASSESSMENT SCHEDULE

TOTAL O&M BUDGET		\$482,795.00
COLLECTION COSTS @	2%	\$10,272.23
EARLY PAYMENT DISCOUNT @	4%	\$20,544.47
TOTAL O&M ASSESSMENT		<u>\$513,611.70</u>

<u>LOT SIZE</u>	<u>UNITS ASSESSED</u>		<u>ALLOCATION OF O&M ASSESSMENT</u>				<u>PER LOT ANNUAL ASSESSMENT</u>		
	<u>O&M UNITS</u>	<u>SERISE 2005 DEBT SERVICE ⁽¹⁾</u>	<u>EAU FACTOR</u>	<u>TOTAL EAU's</u>	<u>% TOTAL EAU's</u>	<u>TOTAL O&M BUDGET</u>	<u>O&M</u>	<u>SERIES 2005 DEBT SERVICE ⁽¹⁾</u>	<u>TOTAL ⁽²⁾</u>
TOWNHOME (TDS LAND TRUST)	96	96	1.00	96.00	9.00%	\$46,228.81	\$481.55	\$2,800.00	\$3,281.55
APARTMENTS (BC WEST)	236	0	0.91	214.76	20.14%	\$103,417.70	\$438.21	\$0.00	\$438.21
SINGLE FAMILY 40' (TDS WEST)	196	0	1.52	297.92	27.93%	\$143,463.40	\$731.96	\$0.00	\$731.96
SINGLE FAMILY 50' (TDS EAST)	241	0	1.90	457.90	42.93%	\$220,501.79	\$914.95	\$0.00	\$914.95
	<u>769</u>	<u>96</u>		<u>1066.58</u>	<u>100.00%</u>	<u>\$513,611.70</u>			

Less Polk County Collection Costs (2%) and Early Payment Discount (4%) (\$30,816.70)

Net Revenue to be Collected: \$482,795.00

⁽¹⁾ Annual debt service assessment per lot adopted in connection with the Series 2005 bond issue. Annual assessment includes principal, interest, Polk County collection costs and early payment discount costs.

⁽²⁾ Annual assessment that will appear on November 2023 Polk County property tax bill. Amount shown includes all applicable collection costs. Property owner is eligible for a discount of up to 4% if paid early.

⁽³⁾ The 1% Property Appraiser fee is now billed separately to the District, therefore it is being incorporated into the general fund budget.

GENERAL FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

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

REVENUES:

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

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

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

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

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

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

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



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EXPENDITURES – ADMINISTRATIVE:

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

Administrative Services: The District will incur expenditures for the day to today operation of District matters. These services include support for the District Management function, recording and preparation of meeting minutes, records retention and maintenance in accordance with Chapter 119, Florida Statutes, and the District's adopted Rules of Procedure, preparation and delivery of agenda, overnight deliveries, facsimiles and phone calls.

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

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

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

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

Assessment Roll: The District will contract with a firm to prepare, maintain and certify the assessment roll(s) and annually levy a non-ad valorem assessment for operating and debt service expenses.

Financial & Revenue Collections: Services of the Collection Agent include all functions necessary for the timely billing and collection and reporting of District assessments in order to ensure adequate funds to meet the District's debt service and operations and maintenance obligations. The Collection Agent also maintains and updates the District's lien book(s) annually and provides for the release of liens on property after the full collection of bond debt levied on particular properties.

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

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



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Arbitrage Rebate Calculation: The District is required to calculate the interest earned from bond proceeds each year pursuant to the Internal Revenue Code of 1986. The Rebate Analyst is required to verify that the District has not received earnings higher than the yield of the bonds.

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

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

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

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

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

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

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

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

EXPENDITURES - FIELD OPERATIONS:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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



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RESERVE FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

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

REVENUES:

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

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

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

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

EXPENDITURES:

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

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



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DEBT SERVICE FUND BUDGET **ACCOUNT CATEGORY DESCRIPTION**

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

REVENUES:

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

EXPENDITURES – ADMINISTRATIVE:

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

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



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TAB 8

RESOLUTION 2023-11

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WESTRIDGE COMMUNITY DEVELOPMENT DISTRICT IMPOSING SPECIAL ASSESSMENTS AND CERTIFYING AN ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, the Westridge 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 has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District’s adopted Improvement Plan and Chapter 190, Florida Statutes; and

WHEREAS, the Board of Supervisors of the District (“Board”) hereby determines to undertake various operations and maintenance activities described in the District’s budget for Fiscal Year 2024 (“Operations and Maintenance Budget”), attached hereto as Exhibit “A” and incorporated by reference herein; and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the District’s budget for Fiscal Year 2024; 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 benefited lands within the District; and

WHEREAS, the District has previously levied an assessment for debt service, which the District now desires to collect on the tax roll pursuant to the Uniform Method and which is also indicated on Exhibit “A”; and

WHEREAS, Chapter 197, Florida Statutes, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector (“Uniform Method”); and

WHEREAS, the District has previously evidenced its intention to utilize this Uniform Method; and

WHEREAS, the District has approved an Agreement with the Property Appraiser and Tax Collector of Polk County to provide for the collection of the 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; and

WHEREAS, it is in the best interests of the District to adopt the Assessment Roll of the Westridge Community Development District (the “Assessment Roll”) attached to this Resolution as Exhibit “B” and incorporated as a material part of this Resolution by this reference, and to certify the Assessment Roll to the Polk County Tax Collector pursuant to the Uniform Method; and

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

WHEREAS, it is in the best interests of the District to directly collect the portion of the Assessment Roll (the “Direct Collect Property”) attached to this Resolution as Exhibit “C” and incorporated as a material part of this Resolution by this reference.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD
OF SUPERVISORS OF THE WESTRIDGE 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 “B.”

SECTION 2. ASSESSMENT IMPOSITION. A special assessment for operation and maintenance as provided for in Chapter 190, Florida Statutes, is hereby imposed and levied on benefited lands within the District in accordance with Exhibit “B.”

SECTION 3. COLLECTION. Except as provided in Section 4, the collection of the operation and maintenance special assessments shall be at the same time and in the same manner as Polk County taxes in accordance with the Uniform Method. The District shall also collect its previously levied debt service assessment pursuant to the Uniform Method, as indicated on Exhibit “B.”

SECTION 4. DIRECT BILL ASSESSMENTS. The operations and maintenance special assessments levied on the Direct Collect Property as set forth in Exhibit “C” shall be collected directly by the District in accordance with Florida law, Assessments directly collected by the

District are due as follows: Fifty percent (50%) on December 1, 2023; Twenty-five percent (25%) on February 1, 2024; and Twenty-five percent (25%) on May 1, 2024. In the event that an assessment payment is not made in accordance with the schedule stated above, the whole assessment shall immediately become due and payable; shall accrue interest, penalties in the amount of one percent (1%) per month, and all costs of collection and enforcement; and shall either be enforced pursuant to a foreclosure action, or, at the District's sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. Any prejudgment interest on delinquent assessments shall accrue at the statutory prejudgment interest rate. In the event an assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings pursuant to Chapter 170, *Florida Statutes*, or other applicable law to collect and enforce the whole assessment, as set forth herein.

SECTION 5. ASSESSMENT ROLL. The District's Assessment Roll, attached to this Resolution as Exhibit "B," is hereby certified to the Polk County Tax Collector and shall be collected by Polk County Tax Collector in the same manner and time as Polk County taxes. The proceeds therefrom shall be paid to the Westridge Community Development District.

SECTION 6. ASSESSMENT ROLL AMENDMENT. The District Manager shall keep appraised of all updates made to the Polk County 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, to the Polk County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates to the tax roll in the District records.

SECTION 7. 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 8. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Westridge Community Development District.

PASSED AND ADOPTED this 24th day of August 2023.

ATTEST:

**BOARD OF SUPERVISORS OF THE
WESTRIDGE COMMUNITY
DEVELOPMENT DISTRICT**

Assistant Secretary

By: _____

Its: _____

**The Fiscal Year 2023-2024
Adopted Budget will be attached as
Exhibit A**

EXHIBIT B
Assessment Roll

Assessment roll is maintained in the District's official records and is available upon request. Certain exempt information may be redacted prior to release in compliance with Chapter 119, Florida Statutes.

EXHIBIT “C”

Assessment Roll (Direct Collect)

TAB 9

RESOLUTION 2023-12

A RESOLUTION OF THE WESTRIDGE COMMUNITY DEVELOPMENT DISTRICT ADOPTING THE ANNUAL MEETING SCHEDULE FOR FISCAL YEAR 2023/2024

WHEREAS, the Westridge Community Development District (the "District") is a local unit of special-purpose government organized and existing in accordance with Chapter 190, Florida Statutes, and situated entirely within Polk County, Florida; and

WHEREAS, the District is required by Florida law to prepare an annual schedule of its regular public meetings which designates the date, time and location of the District's meetings; and

WHEREAS, the Board has proposed the Fiscal Year 2023/2024 annual meeting schedule as attached in **Exhibit A**;

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WESTRIDGE COMMUNITY DEVELOPMENT DISTRICT

Section 1. Regular meetings of the Board of Supervisors of the District shall be held as provided on the schedule attached as Exhibit "A".

Section 2. In accordance with Section 189.015(1), Florida Statutes, the District's Secretary is hereby directed to file annually, with Polk County, a schedule of the District's regular meetings.

Section 3. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 24th day of August 2023.

ATTEST:

**WESTRIDGE COMMUNITY
DEVELOPMENT DISTRICT**

Assistant Secretary

Chairperson, Board of Supervisors

EXHIBIT "A"
BOARD OF SUPERVISORS' MEETING DATES
WESTRIDGE
COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2023/2024

All meetings will convene on the 4th Thursday of the month at 2:00 PM, with the exception of the meeting marked with an asterisk*, at the Polk County Sheriff's Office Northeast District at 1100 Dunson Road, Davenport, FL 33896.

October 26, 2023
November 30, 2023*
December 28, 2023
January 25, 2024
February 22, 2024
March 28, 2024
April 25, 2024
May 23, 2024
June 27, 2024
July 25, 2024
August 22, 2024
September 26, 2024

TAB 10

FIFTH ADDENDUM TO THE CONTRACT FOR DISTRICT MANAGEMENT SERVICES

This Fifth Addendum to the Contract for District Management Services (this “**Addendum**”), is made and entered into as of the 1st day of October, 2023 (the “**Effective Date**”), by and between **Westridge Community Development District**, a local unit of special purpose government established pursuant to Chapter 190, Florida Statutes, located in Polk County, Florida (the “**District**”), and **Rizzetta & Company, Inc.**, a Florida corporation (the “**Consultant**”).

RECITALS

WHEREAS, the District and the Consultant entered into the Contract for District Management Services dated October 1, 2018 (the “**Contract**”), incorporated by reference herein; and

WHEREAS, the District and the Consultant desire to amend the Schedule of Fees section of the Contract as further described in this Addendum; and

WHEREAS, the District and the Consultant each has the authority to execute this Addendum and to perform its obligations and duties hereunder, and each party has satisfied all conditions precedent to the execution of this Addendum so that this Addendum constitutes a legal and binding obligation of each party hereto.

NOW, THEREFORE, based upon good and valuable consideration and the mutual covenants of the parties, the receipt of which and sufficiency of which is hereby acknowledged, the District and the Consultant agree to the changes to amend the Schedule of Fees attached.

The amended Schedule of Fees are hereby ratified and confirmed. All other terms and conditions of the Contract remain in full force and effect.

IN WITNESS WHEREOF the undersigned have executed this Addendum as of the Effective Date.

(Remainder of this page is left blank intentionally)

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

ACCEPTED BY:

RIZZETTA & COMPANY, INC.

BY: _____

PRINTED NAME: William J. Rizzetta

TITLE: President

DATE: _____

WESTRIDGE COMMUNITY DEVELOPMENT DISTRICT

BY: _____

PRINTED NAME: _____

TITLE: Chairman/Vice Chairman

DATE: _____

ATTEST:

Vice Chairman/Assistant Secretary
Board of Supervisors

Print Name

Schedule of Fees

STANDARD ON-GOING SERVICES:

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

	MONTHLY	ANNUALLY
Management:	\$1,476.92	\$17,723
Administrative:	\$347.50	\$4,170
Accounting:	\$1,592.75	\$19,113
Financial & Revenue Collections:	\$347.50	\$4,170
Assessment Roll ⁽¹⁾		\$5,848
Total Standard On-Going Services:	\$3,764.67	\$51,024

(1) Assessment Roll is paid in one lump-sum at the time the roll is completed.

ADDITIONAL SERVICES:	FREQUENCY	RATE
Extended and Continued Meetings	Hourly	\$ 175
Additional Meetings (includes meeting prep, attendance and drafting of minutes)	Hourly	\$ 175
Estoppel Requests (billed to requestor):		
One Lot (on tax roll)	Per Occurrence	\$ 100
Two+ Lots (on tax roll)	Per Occurrence	\$ 125
One Lot (direct billed by the District)	Per Occurrence	\$ 100
Two–Five Lots (direct billed by the District)	Per Occurrence	\$ 150
Six-Nine Lots (direct billed by the District)	Per Occurrence	\$ 200
Ten+ Lots (direct billed by the District)	Per Occurrence	\$ 250
Long Term Bond Debt Payoff Requests	Per Occurrence	\$ 100/Lot
Two+ Lots	Per Occurrence	Upon Request
Short Term Bond Debt Payoff Requests &		
Long Term Bond Debt Partial Payoff Requests		
One Lot	Per Occurrence	\$ 125
Two – Five Lots	Per Occurrence	\$ 200
Six – Ten Lots	Per Occurrence	\$ 300
Eleven – Fifteen Lots	Per Occurrence	\$ 400
Sixteen+ Lots	Per Occurrence	\$ 500
Special Assessment Allocation Report	Per Occurrence	Upon Request
True-Up Analysis/Report	Per Occurrence	Upon Request
Re-Financing Analysis	Per Occurrence	Upon Request
Bond Validation Testimony	Per Occurrence	Upon Request
Bond Issue Certifications/Closing Documents	Per Occurrence	Upon Request
Electronic communications/E-blasts	Per Occurrence	Upon Request
Special Information Requests	Hourly	Upon Request
Amendment to District Boundary	Hourly	Upon Request
Grant Applications	Hourly	Upon Request
Escrow Agent	Hourly	Upon Request
Continuing Disclosure/Representative/Agent	Annually	Upon Request
Community Mailings	Per Occurrence	Upon Request
Response to Extensive Public Records Requests	Hourly	Upon Request
Litigation Support Services	Hourly	Upon Request

PUBLIC RECORDS REQUESTS FEES:

Public Records Requests will be billed hourly to the District pursuant to the current hourly rates shown below:

JOB TITLE:	HOURLY RATE:
Regional Manager	\$ 52.00
District Manager	\$ 40.00
Accounting & Finance Staff	\$ 28.00
Administrative Support Staff	\$ 21.00

LITIGATION SUPPORT SERVICES:

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

JOB TITLE:	HOURLY RATE:
President	\$ 300.00
Chief Financial Officer	\$ 250.00
Vice President	\$ 225.00
Regional District Manager	\$ 200.00
Accounting Manager	\$ 200.00
Finance Manager	\$ 200.00
District Manager	\$ 175.00
Amenity Services Manager	\$ 175.00
Clubhouse Manager	\$ 150.00
Field Services Manager/Landscape Specialist	\$ 150.00
Senior Accountant	\$ 150.00
Staff Accountant	\$ 100.00
Financial Associate	\$ 100.00
Administrative Assistant	\$ 85.00
Accounting Clerk	\$ 85.00

TAB 11

FIRST ADDENDUM TO THE CONTRACT FOR PROFESSIONAL TECHNOLOGY SERVICES

This First Addendum to the Contract for Professional Technology Services (this “**Addendum**”), is made and entered into as of the 1st day of October, 2023 (the “**Effective Date**”), by and between **Westridge Community Development District**, a local unit of special purpose government established pursuant to Chapter 190, Florida Statutes, located in Polk County, Florida (the “**District**”), and **Rizzetta & Company, Inc.**, a Florida corporation (the “**Consultant**”).

RECITALS

WHEREAS, the District and Rizzetta Technology Services, LLC. entered into the Contract for Professional Technology Services dated August 22, 2019 (the “**Contract**”), incorporated by reference herein; and

WHEREAS, the District consented to an assignment of the Contract to Rizzetta & Company, Inc. on November 30, 2021; and

WHEREAS, the District and the Consultant desire to amend **Exhibit B** - Schedule of Fees of the Fees and Expenses, section of the Contract as further described in this Addendum; and

WHEREAS, the District and the Consultant each has the authority to execute this Addendum and to perform its obligations and duties hereunder, and each party has satisfied all conditions precedent to the execution of this Addendum so that this Addendum constitutes a legal and binding obligation of each party hereto.

NOW, THEREFORE, based upon good and valuable consideration and the mutual covenants of the parties, the receipt of which and sufficiency of which is hereby acknowledged, the District and the Consultant agree to the changes to amend **Exhibit B** - Schedule of Fees attached.

The amended **Exhibit B** - Schedule of Fees are hereby ratified and confirmed. All other terms and conditions of the Contract remain in full force and effect.

IN WITNESS WHEREOF the undersigned have executed this Addendum as of the Effective Date.



Rizzetta & Company

2021-07-27 – WJR/RPS

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

ACCEPTED BY:

RIZZETTA & COMPANY, INC.

BY: _____

PRINTED NAME: William J. Rizzetta

TITLE: President

DATE: _____

WESTRIDGE COMMUNITY DEVELOPMENT DISTRICT

BY: _____

PRINTED NAME: _____

TITLE: Chairman/Vice Chairman

DATE: _____

ATTEST:

Vice Chairman/Assistant Secretary
Board of Supervisors

Print Name



Rizzetta & Company

2021-07-27 – WJR/RPS

EXHIBIT B
Schedule of Fees

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

			MONTHLY
Website Compliance and Management:			\$ 100.00
Email (50 GB per user) at \$20.00 per month per account:			
Board Supervisor Account	5	X \$20.00	\$ 100.00
Onsite Staff Account	0	X \$20.00	\$ 0.00
Miscellaneous Account	0	X \$20.00	\$ 0.00
Total Standard On-Going Services:			\$ <u>200.00</u>



Rizzetta & Company

2021-07-27 – WJR/RPS

TAB 12

Financial Report

September 30, 2022

**Westridge Community
Development District**

	<u>Page</u>
I. Financial Section:	
Independent Auditor's Report	1
Management's Discussion and Analysis	3
Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Position	7
Statement of Activities	8
Fund Financial Statements:	
Balance Sheet - Governmental Funds	9
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	10
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	11
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund	12
Notes to Financial Statements	13
II. Compliance Section:	
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 <i>Government Auditing Standards</i>	21
Management Letter	22
Independent Auditor's Report on Compliance with the Requirements of Section 218.415, Florida Statutes	24

INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Westridge Community Development District

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, and each major fund of the *Westridge Community Development District* (the "District"), as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, the respective financial position of the governmental activities, and each major fund of the District as of September 30, 2022, and the respective changes in financial position thereof and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility for the Audit of Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 District's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis starting on page 3, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 June 20, 2023, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

McDermitt Davis

Orlando, Florida

June 20, 2023

Our discussion and analysis of the *Westridge Community Development District's*, (the "District") financial accomplishments provide an overview of the District's financial activities for the year ended September 30, 2022. Please read it in conjunction with the District's Independent Auditor's Report, financial statements and accompanying notes.

This information is being presented to provide additional information regarding the activities of the District and to meet the disclosure requirements of Government Accounting Standards Board Statement (GASB) No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments* issued June 1999.

Financial Highlights

- The assets of the District exceeded its liabilities at September 30, 2022 by \$16,927,351, a decrease in net position of \$139,401 in comparison with the prior year.
- At September 30, 2022, the District's governmental funds reported a combined fund balance of \$474,401, an increase of \$71,520 in comparison with the prior year.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the *Westridge Community Development District's* financial statements. The District's financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the financial statements.

Government-Wide Financial Statements

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

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

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

The government-wide financial statements include all governmental activities that are principally supported by special assessment revenues. The District does not have any business-type activities. The governmental activities of the District include general government, and physical environment related functions.

Fund Financial Statements

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

Governmental Funds

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

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

The District maintains three individual governmental funds. The general fund, debt service fund, and capital projects fund are considered to be major funds. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances for the general fund, debt service fund, and capital projects fund.

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

Notes to Financial Statements

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

Government-Wide Financial Analysis

Statement of Net Position

The District's net position was \$16,927,351 at September 30, 2022. The following analysis focuses on the net position of the District's governmental activities.

	2022	2021
Assets, excluding capital assets	\$ 502,153	\$ 419,467
Capital assets not being depreciated	18,941,675	19,255,013
Total assets	19,443,828	19,674,480
Liabilities, excluding long-term liabilities	86,477	77,728
Long-term liabilities	2,430,000	2,530,000
Total liabilities	2,516,477	2,607,728
Net Position:		
Net investment in capital assets	16,639,709	16,852,637
Restricted for debt service	61,294	51,552
Restricted for capital projects	16,591	16,537
Unrestricted	209,757	146,026
Total net position	\$ 16,927,351	\$ 17,066,752

The following is a summary of the District's Governmental activities for the fiscal years ended September 30, 2022 and 2021.

	<u>2022</u>	<u>2021</u>
Revenues:		
Program revenues	\$ 650,997	\$ 566,414
General Revenues	<u>2</u>	<u>-</u>
Total revenues	<u>650,999</u>	<u>566,414</u>
Expenses:		
General government	101,048	95,223
Physical environment	545,029	434,845
Interest on long-term debt	<u>144,323</u>	<u>149,954</u>
Total expenses	<u>790,400</u>	<u>680,022</u>
Change in net position	(139,401)	(113,608)
Net position, beginning	<u>17,066,752</u>	<u>17,180,360</u>
Net position, ending	<u><u>\$ 16,927,351</u></u>	<u><u>\$ 17,066,752</u></u>

As noted above and in the statement of activities, the cost of all governmental activities during the year ended September 30, 2022 was \$790,400. The majority of these costs are comprised of interest on long-term debt and physical environment expenses.

Financial Analysis of the Government's Funds

The District uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. The focus of the District's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. At September 30, 2022, the District's governmental funds reported a combined ending fund balance of \$474,401. Of this total, \$20,263 is nonspendable, \$264,644 is restricted, \$35,836 is assigned and the remainder is an unassigned fund balance of \$153,658.

In the current year, the fund balance of the general fund increased by \$63,731 due to increased assessments. The debt service fund balance increased by \$7,735 due to decreased expenditures. The capital projects fund balance did not change significantly.

General Fund Budgetary Highlights

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. There were no amendments to the September 30, 2022 general fund budget. The legal level of budgetary control is at the fund level.

Capital Asset and Debt Administration

Capital Assets

At September 30, 2022, the District had \$18,941,675 invested in land, infrastructure under construction and infrastructure placed in service. More detailed information about the District's capital assets is presented in the notes to the financial statements.

Capital Debt

At September 30, 2022, the District had \$2,430,000 in bonds outstanding. More detailed information about the District's capital debt is presented in the notes to the financial statements.

Requests for Information

If you have questions about this report or need additional financial information, contact the *Westridge Community Development District's* Finance Department at 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614.

FINANCIAL STATEMENTS

Westridge Community Development District
Statement of Net Position
September 30, 2022

	Governmental Activities
Assets	
Cash	\$ 217,246
Prepaid costs	13,293
Deposits	6,970
Restricted assets:	
Temporarily restricted investments	264,644
Capital assets:	
Capital assets not being depreciated	13,231,990
Capital assets being depreciated, net	5,709,685
Total assets	19,443,828
Liabilities	
Accounts payable and accrued expenses	27,752
Accrued interest payable	58,725
Noncurrent liabilities:	
Due within one year	105,000
Due in more than one year	2,325,000
Total liabilities	2,516,477
Net Position	
Invested in capital assets, net of related debt	16,639,709
Restricted for debt service	61,294
Restricted for capital projects	16,591
Unrestricted	209,757
Total net position	\$ 16,927,351

Westridge Community Development District
Statement of Activities
Year Ended September 30, 2022

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Program Revenue Capital Grants and Contributions</u>	<u>Net (Expense) Revenue and Changes in Net Position</u>
					<u>Governmental Activities</u>
Governmental activities:					
General government	\$ 101,048	\$ 62,009	\$ -	\$ -	\$ (39,039)
Physical environment	545,029	334,459	-	-	(210,570)
Interest on long-term debt	144,323	253,688	787	54	110,206
Total governmental activities	\$ 790,400	\$ 650,156	\$ 787	\$ 54	(139,403)
General Revenues:					
Investment income					2
Change in net position					(139,401)
Net position, beginning					17,066,752
Net position, ending					\$ 16,927,351

	General	Debt Service	Capital Projects	Total Governmental Funds
Assets				
Cash	\$ 217,246	\$ -	\$ -	\$ 217,246
Investments	-	248,053	16,591	264,644
Prepaid costs	13,293	-	-	13,293
Deposits	6,970	-	-	6,970
Total assets	\$ 237,509	\$ 248,053	\$ 16,591	\$ 502,153
Liabilities and Fund Balances				
Liabilities:				
Accounts payable and accrued expenses	\$ 27,752	\$ -	\$ -	\$ 27,752
Total liabilities	27,752	-	-	27,752
Fund Balances:				
Nonspendable	20,263	-	-	20,263
Restricted for capital projects	-	-	16,591	16,591
Restricted for debt service	-	248,053	-	248,053
Assigned to capital reserves	35,836	-	-	35,836
Unassigned	153,658	-	-	153,658
Total fund balances	209,757	248,053	16,591	474,401
Total liabilities and fund balances	\$ 237,509	\$ 248,053	\$ 16,591	

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. 18,941,675

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

Accrued interest payable	\$ (58,725)	
Bonds payable	(2,430,000)	(2,488,725)
Net position of governmental activities		\$ 16,927,351

Westridge Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
Year Ended September 30, 2022

	General	Debt Service	Capital Projects	Total Governmental Funds
Revenues				
Special assessments	\$ 396,468	\$ 253,688	\$ -	\$ 650,156
Investment income	2	787	54	843
Total revenues	<u>396,470</u>	<u>254,475</u>	<u>54</u>	<u>650,999</u>
Expenditures				
Current:				
General government	101,048	-	-	101,048
Physical environment	231,691	-	-	231,691
Debt service:				
Interest	-	146,740	-	146,740
Principal	-	100,000	-	100,000
Total expenditures	<u>332,739</u>	<u>246,740</u>	<u>-</u>	<u>579,479</u>
Excess (Deficit) of Revenues Over Expenditures	63,731	7,735	54	71,520
Fund balances, beginning of year	<u>146,026</u>	<u>240,318</u>	<u>16,537</u>	<u>402,881</u>
Fund balances, end of year	<u><u>\$ 209,757</u></u>	<u><u>\$ 248,053</u></u>	<u><u>\$ 16,591</u></u>	<u><u>\$ 474,401</u></u>

Westridge Community Development District
**Reconciliation of the Statement of Revenues, Expenditures and Changes in
Fund Balances of Governmental Funds to the Statement of Activities**
Year Ended September 30, 2022

Amounts reported for Governmental Activities in the Statement of Activities are different because:

Net Change in Fund Balances - total governmental funds	\$	71,520
--	----	--------

Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources; however, in the statement of net assets the cost of those assets is recorded as capital assets. Depreciation of capital assets is not recognized in the governmental fund statements but is reported as an expense in the statement of activities.

Depreciation	(313,338)
--------------	-----------

Repayment of long-term liabilities are reported as expenditures in governmental funds, while repayment reduces long-term liabilities in the statement of net position.

Principal	100,000
Change in accrued interest	2,417

Change in Net Position of Governmental Activities	\$	(139,401)
--	-----------	------------------

Westridge Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - General Fund
Year Ended September 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Special assessments	\$ 395,511	\$ 395,511	\$ 396,468	\$ 957
Investment income	-	-	2	2
Total revenues	<u>395,511</u>	<u>395,511</u>	<u>396,470</u>	<u>959</u>
Expenditures				
Current:				
General government	150,331	150,331	101,048	49,283
Physical environment	245,180	245,180	231,691	13,489
Total expenditures	<u>395,511</u>	<u>395,511</u>	<u>332,739</u>	<u>62,772</u>
Excess (deficit) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>63,731</u>	<u>63,731</u>
Fund balance, beginning	146,026	146,026	146,026	-
Fund balance, ending	<u>\$ 146,026</u>	<u>\$ 146,026</u>	<u>\$ 209,757</u>	<u>\$ 63,731</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The *Westridge Community Development District*, (the "District") was established on September 3, 2003 by Polk County Ordinance 03-63 pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides, among other things, the power to manage basic services for community development, the power to borrow money and issue bonds, and the power to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure. The District was established for the purpose of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors (the "Board"), which is composed of five members. The Supervisors are elected on an at large basis by the owners of the property within the District. The Board of Supervisors of the District exercises all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the final responsibility for:

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

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements 14, 39 and 61. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District Board of Supervisors is considered to be financially accountable, and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District, therefore, the financial statements include only the operations of the District.

Government-Wide and Fund Financial Statements

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

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

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants, contributions and investment income that are restricted to meeting the operational or capital requirements of a particular function or segment and 3) operating-type special assessments that are treated as charges for services (including assessments for maintenance and debt service). Other items not included among program revenues are reported instead as *general revenues*.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the modified *accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough 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 are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Assessments, including debt service assessments and operation and maintenance assessments, are non-ad valorem assessments imposed on all lands located within the District and benefited by the District's activities. Operation and maintenance assessments are typically levied by the District prior to the start of the fiscal year which begins October 1st and ends on September 30th. Operation and maintenance special assessments are imposed upon all benefited lands located in the District. Debt service special assessments are imposed upon certain lots and lands as described in each resolution imposing the special assessment for each series of bonds issued by the District.

Assessments and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the District.

The District reports the following governmental funds. All are considered to be major funds.

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.

Debt Service Fund - Accounts for the accumulation of resources for the annual payment of principal and interest on long-term debt.

Capital Projects Fund - Accounts for the financial resources to be used for the acquisition or construction of major infrastructure within the District.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

Restricted Assets

These assets represent cash and investments set aside pursuant to bond covenants.

Deposits and Investments

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

Investments of the District are reported at fair value and are categorized within the fair value hierarchy established in accordance with GASB Statement No. 72, *Fair Value Measurement and Application*. The District's investments consist of investments authorized in accordance with Section 218.415, Florida Statutes.

Receivables

All receivables are shown net of an allowance for uncollectible accounts.

Prepaid Items

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

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., stormwater facilities, sidewalks and similar items), are reported in the applicable governmental activities column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Capital assets of the District are depreciated using the straight-line method over the following useful lives:

<u>Assets</u>	<u>Years</u>
Roads & earthwork	20
Stormwater management	25
Landscaping/hardscaping	15

Long Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of premiums or discounts. Issuance costs are reported as an expense.

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

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District does not have any item that qualifies for reporting in this category for the year ended September 30, 2022.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District does not have any item that qualifies for reporting in this category for the year ended September 30, 2022.

Net Position Flow Assumption

Sometimes the District will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted-net position and unrestricted-net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted-net position to have been depleted before unrestricted-net position is applied.

Fund Balance Flow Assumptions

Sometimes the District will fund outlays for a particular purpose from both restricted and unrestricted resources (total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The District itself can establish limitations on the use of resources through either commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes fund balance amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The Board of Supervisors is the highest level of decision-making authority for the government that can, by adoption of an ordinance or resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance or resolution remains in place until a similar action is taken to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The Board of Supervisors has authorized the District Manager to assign amounts for specific purposes. The Board of Supervisors may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above an additional action is essential to either remove or revise a commitment.

Other Disclosures

Use of Estimates

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

New Accounting Standards

In fiscal year 2022, the District has not implemented any new accounting standards with a material effect on the District's financial statements.

NOTE 2 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Information

The District is required to establish a budgetary system and an approved annual budget for the General Fund. Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. All annual appropriations lapse at the fiscal year end. The legal level of budgetary control is at the fund level. Any budget amendments that increase the aggregate budgeted appropriations, at the fund level, must be approved by the Board of Supervisors.

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

1. Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
2. A public hearing is conducted to obtain comments.
3. Prior to October 1, the budget is legally adopted by the District Board.
4. All budget changes must be approved by the District Board.
5. The budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America.
6. The appropriation resolution authorizes District staff to initiate budget reclassifications.

NOTE 3 DEPOSITS AND INVESTMENTS

Deposits

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

Investments

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

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

The District has the following recurring fair value measurements as of September 30, 2022:

- First American Govt Obligation Fund Class Y mutual fund of \$264,644 are valued using Level 2 inputs.

Instead of establishing a written investment policy, the District elected to limit investments to those approved by Florida Statutes and the District Trust Indenture. Authorized District investments include:

1. The Local Government Surplus Funds Trust Fund (SBA);
2. Securities and Exchange Commission Registered Money Market Funds with the highest credit quality rating from a nationally recognized rating agency;
3. Interest-bearing time deposits or savings accounts in qualified public depositories;
4. Direct obligations of the U.S. Treasury.

Investments made by the District at September 30, 2022 are summarized below.

<u>Investment Type</u>	<u>Fair Value</u>	<u>Credit Rating</u>	<u>Weighted Average Maturity</u>
First American Govt Obligation Fund Class Y	\$ 264,644	AAAm	18 days
	<u>\$ 264,644</u>		

Credit Risk

The District's investment policy limits credit risk by restricting authorized investments to those described. Investments in U.S. Government securities and agencies must be backed by the full faith and credit of the United States Government. Short term bond funds shall be rated by a nationally recognized ratings agency and shall maintain the highest credit quality rating. Investment ratings by investment type are included in the preceding summary of investments.

NOTE 3 DEPOSITS AND INVESTMENTS (CONTINUED)

Custodial Credit Risk

In the case of deposits, this is the risk that, in the event of a bank failure, the District's deposits may not be returned to it. The District's investment policy requires that bank deposits be secured as provided by Chapter 280, Florida Statutes. This law requires local governments to deposit funds only in financial institutions designated as qualified public depositories by the Chief Financial Officer of the State of Florida, and creates the Public Deposits Trust Fund, a multiple financial institution pool with the ability to assess its member financial institutions for collateral shortfalls if a default or insolvency has occurred. At September 30, 2022, all of the District's bank deposits were in qualified public depositories.

For an investment, this is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. At September 30, 2022, none of the investments listed are exposed to custodial credit risk because their existence is not evidenced by securities that exist in physical or book entry form.

Concentration of Credit Risk

The District places no limit on the amount the District may invest in any one issuer.

Interest Rate Risk

The District does not have a formal policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates. The District manages its exposure to declines in fair values by investing primarily in pooled investments that have a weighted average maturity of less than three months.

NOTE 4 CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2022 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital Assets Not Being Depreciated:				
Land	\$ 9,069,130	\$ -	\$ -	\$ 9,069,130
Construction in progress	4,162,860	-	-	4,162,860
Total capital assets not being depreciated	13,231,990	-	-	13,231,990
Capital Assets Being Depreciated:				
Roads & earthwork	5,059,657	-	-	5,059,657
Stormwater management	928,428	-	-	928,428
Landscaping/hardscaping	348,276	-	-	348,276
Total capital assets being depreciated	6,336,361	-	-	6,336,361
Depreciation				
Roads & earthwork	(252,983)	(252,983)	-	(505,966)
Stormwater management	(37,137)	(37,137)	-	(74,274)
Landscaping/hardscaping	(23,218)	(23,218)	-	(46,436)
Total accumulated depreciation	(313,338)	(313,338)	-	(626,676)
Total capital assets, being depreciated, net	6,023,023	(313,338)	-	5,709,685
Governmental activities capital assets, net	\$ 19,255,013	\$ (313,338)	\$ -	\$ 18,941,675

The total projected cost to complete the improvements for the District is estimated at \$50,700,000. Depreciation was allocated to physical environment expense.

NOTE 5 LONG-TERM LIABILITIES

Series 2005 Bonds- Public Offering

On December 15, 2005, the District issued \$25,825,000 of Capital Improvement Revenue Bonds, consisting of \$25,825,000 Series 2005 Term Bonds due on May 1, 2037 with a fixed interest rate of 5.8%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is paid semiannually on each May 1 and November 1. Principal on the Series 2005 Bonds is paid serially commencing May 1, 2008 through May 1, 2037.

The Series 2005 Bonds are subject to redemption at the option of the District, in whole or in part at any time on or after May 1, 2016 at a redemption price as set forth in the Bond Indenture. The Bonds are also subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture requires that the District maintain adequate funds in a reserve account to meet the debt service reserve requirement as defined in the Indenture. This requirement was met at September 30, 2022.

The Bond Indenture has certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agreed 1) to collect special assessments in annual installments adequate to provide payment of debt service and 2) to meet the reserve requirements. Payment of the principal and interest on the Series 2005 Bonds is secured by a pledge of and first lien upon the pledged special assessment revenue.

Total principal and interest remaining on the Series 2005 Capital Improvement Revenue Bonds as of September 30, 2022 is \$3,708,320. In the current year, \$146,740 of interest and \$100,000 of principal was paid. Total special assessment revenue pledged for the year was \$253,688.

Long-term debt activity for the year ended September 30, 2022 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental activities:					
Bonds payable:					
Series 2005	\$ 2,530,000	\$ -	\$ (100,000)	\$ 2,430,000	\$ 105,000
Governmental activity long-term liabilities	<u>\$ 2,530,000</u>	<u>\$ -</u>	<u>\$ (100,000)</u>	<u>\$ 2,430,000</u>	<u>\$ 105,000</u>

At September 30, 2022, the scheduled debt service requirements on the bonds payable were as follows:

<u>Year Ending September 30,</u>	<u>Governmental Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2023	\$ 105,000	\$ 140,940
2024	110,000	134,850
2025	120,000	128,470
2026	125,000	121,510
2027	130,000	114,260
2028 - 2032	785,000	447,470
2033 - 2037	1,055,000	190,820
	<u>\$ 2,430,000</u>	<u>\$ 1,278,320</u>

NOTE 6 RELATED PARTY TRANSACTIONS

Major landowners own a portion of the land within the District; therefore, assessment revenue in the general and debt service funds include assessments levied on those lots owned by the major landowners. The three major landowner's portion of special assessment revenue for the year ended September 30, 2022 totaled \$457,868 which is 70% of total special assessment revenue. During the year, the major landowners sold a portion of their land, decreasing their portion of future special assessments.

NOTE 7 MANAGEMENT COMPANY

The District has contracted with a management company to perform management services, which include financial and accounting services. Certain employees of the management company also serve as officers (Board appointed non-voting positions) of the District. Under the agreements, the District compensates the management company for management, accounting, financial reporting and other administrative costs.

NOTE 8 RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. These risks are covered by commercial insurance from independent third parties. The District has not filed any claims under this commercial coverage during the last three years.

COMPLIANCE SECTION

**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
Westridge Community Development District

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, and each major fund of the *Westridge Community Development District* (the "District") as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated June 20, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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.

McDermitt Davis

Orlando, Florida
June 20, 2023

MANAGEMENT LETTER

Board of Supervisors
Westridge Community Development District

Report on the Financial Statements

We have audited the financial statements of the *Westridge Community Development District*, (the "District") as of and for the fiscal year ended September 30, 2022, and have issued our report thereon dated June 20, 2023.

Auditor's Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards, and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 20, 2023, should be considered in conjunction with this management letter.

Prior Audit Findings

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

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. This information has been disclosed in the notes to the financial statements.

Financial Condition and Management

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

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the District. It is management's responsibility to monitor the District's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

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.

Specific Information (Unaudited)

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the District reported:

- a. The total number of District employees compensated in the last pay period of the District's fiscal year as 0.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year as 1.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as 0.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as \$4,956.

- e. The District did not have any construction project with a total cost of at least \$65,000 approved by the District that is scheduled to begin on or after October 1 of the fiscal year being reported.
- f. A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the District amends a final budget under Section 189.016(6), Florida Statutes, as included in the general fund budget statement.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, the District reported:

- a. The rate or rates of non-ad valorem special assessments imposed by the district as:

	O&M	Series 2005 Debt Service
Townhome	\$398.73	\$2,830.11
Apartments	362.85	-
Single Family 40'	606.07	-
Single Family 50'	757.59	-

- b. The total amount of special assessments collected by or on behalf of the District as \$650,156.
- c. The total amount of outstanding bonds issued by the District and the terms of such bonds as disclosed in the notes.

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.

McDiarmid Davis

Orlando, Florida
June 20, 2023



934 North Magnolia Avenue, Suite 100
Orlando, Florida 32803
407-843-5406
www.mcderrittdavis.com

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
THE REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES**

Board of Supervisors
Westridge Community Development District

We have examined Westridge Community Development District's (the District) compliance with the requirements of Section 218.415, Florida Statutes, during the year ended September 30, 2022. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence about the 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 the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2022.

McDermitt Davis

Orlando, Florida
June 20, 2023

TAB 13



TAB 14

ESTIMATE



Bolton's Towing Service

2690 Ave E SW

Winter Haven, FL 33880

BILL TO

Westridge CDD

ESTIMATE #

1061

ESTIMATE DATE

03/09/2023

DESCRIPTION	AMOUNT
14 Signs at 50 a sign.	700.00
TOTAL	700.00



PO Box 2804 Sanford, FL 32772-2804
(407) 708-5695 | info@fmsflorida.net

Proposal

Date	Number
5/22/2023	23-10434
Expiration	Terms
6/21/2023	Net 30

Bill To
Westridge CDD c/o Rizzetta & Company, Inc. 3434 Colwell Avenue Suite 200 Tampa, FL 33614

Job Name & Location		
Westridge CDD 6673 Dutton Drive Wesley Chapel, FL 33545		
<table><tr><th>Code</th></tr><tr><td></td></tr></table>	Code	
Code		

Requested By	Prepared By	Safety Concern	Purchase Order
Kristi Roxas	Shane Girard	No	

Description of Work	Quantity	Rate	Amount
This is for supplying, assembling and installing (5) flashing electronic digital visual speed limit signs as discussed with Krisit. Please see the attached photo document to see examples of these units. This includes supplying (5) ElanCity EVOLIS Solar Powered Radar Speed Signs with a White Refelctive Front Face, supplying (5) 14' tall x 3 5/8" wide rounded aluminum posts and assembling and anchoring sign posts into the ground 4' in depth with concrete poured around the bases of the posts and also framing / pouring a 2' x 2' concrete pads at ground level around the posts. *Management will need to supply and outlined location map of where this is to be installed prior to scheduling. This includes all labor, tools and materials needed to complete this job. This does not includes any permitting fees. - Material costs to supply (5) ElanCity EVOLIS sign units as described above. - Material costs to supply (5) 14' x 3 5/8" aluminum posts, all related hardware and concrete as described above. - Labor costs to assemble, deliver and install (5) flashing electronic digital visual speed limit signs as described above.			
	5	4,124.78	20,623.90
	5	514.52	2,572.60
	5	750.00	3,750.00

FM Solutions agrees to provide all labor, supervision, materials, and equipment necessary to perform the work outlined by this proposal. Our proposals reflect a professional and proper way of completing a project. We do not believe in taking "shortcuts" however, we can still be as competitive as others when comparing similar approaches. For more information, please visit our website at www.fmsflorida.net

The signer below here by approves this work and represents that he/she has the requisite authority to act in the capacity on behalf of the property owner.

Authorized Signature

Printed Name & Title

Total	\$26,946.50
-------	-------------

To approve this work, please return to the sender by doing either of the following:

1. Sign and scan this proposal to the sender or to info@fmsflorida.net.
2. Reply to the email you received with an approval message stating the total amount that you are approving.

Date Approved



PO Box 2804 Sanford, FL 32772-2804
(407) 708-5695 | info@fmsflorida.net

Proposal

Date	Number
5/22/2023	23-10433
Expiration	Terms
6/21/2023	Net 30

Bill To
<p>Westridge CDD c/o Rizzetta & Company, Inc. 3434 Colwell Avenue Suite 200 Tampa, FL 33614</p>

Job Name & Location			
Westridge CDD 6673 Dutton Drive Wesley Chapel, FL 33545	<table border="1"><thead><tr><th>Code</th></tr></thead><tbody><tr><td> </td></tr></tbody></table>	Code	
Code			

Requested By	Prepared By	Safety Concern	Purchase Order
Kristi Roxas	Shane Girard	No	

Description of Work	Quantity	Rate	Amount
<p>This is for supplying, assembling and installing (5) flashing electronic digital visual 36" Stop signs as discussed with Kristi. Please see the attached specifications sheet to view these units.</p> <p>This includes supplying (5) LedLighting Solutions Solar Powered LED Flashing Stop Signs units, supplying (5) 16' tall x 2 5/8" wide rounded aluminum posts and assembling and anchoring sign posts into the ground 4' in depth with concrete poured around the base of the post and also framing / pouring a 2' x 2' concrete pad at ground level around the posts.</p> <p>*Management will need to supply an outlined location map of where these are to be installed prior to scheduling. We will remove the existing stop signs / poles and either haul offsite or deliver to community storage location to be stored for future use.</p> <p>This includes all labor, tools and materials needed to complete this job. This does not includes any permitting fees.</p>			
- Material costs to supply (5) LedLighting Solutions Solar Powered LED Flashing Stop Sign sign units as described above.	5	1,872.60	9,363.00
- Material costs to supply (5) 16' x 2 5/8" aluminum posts, all related hardware and concrete as described above.	5	565.99	2,829.95
- Labor costs to assemble, deliver and install (5) flashing electronic digital visual 36" Stop signs as described above.	5	750.00	3,750.00

FM Solutions agrees to provide all labor, supervision, materials, and equipment necessary to perform the work outlined by this proposal. Our proposals reflect a professional and proper way of completing a project. We do not believe in taking "shortcuts" however, we can still be as competitive as others when comparing similar approaches. For more information, please visit our website at www.fmsflorida.net

The signer below here by approves this work and represents that he/she has the requisite authority to act in the capacity on behalf of the property owner.

Authorized Signature

Printed Name & Title

Total	\$15,942.95
--------------	--------------------

To approve this work, please return to the sender by doing either of the following:

1. Sign and scan this proposal to the sender or to info@fmsflorida.net.
2. Reply to the email you received with an approval message stating the total amount that you are approving.

Date Approved



36" SOLAR POWERED FLASHING STOP SIGN

- Our bright LED flashing Stop Sign is part of a solar traffic safety series
- This sign's bright flashing LED lights and reflective 3M material can be seen from over 2500ft and makes for a great addition for safety pertaining to reducing speed ahead
- Made with an aluminum alloy board and solar board to MUTCD (R1-1) specifications
- These signs are used to warn drivers that there is a Stop Sign coming up and they should begin slowing down. Many cities, companies, industries use this for new stop signs or when stop sign is blocked from drivers seeing.

PRODUCT APPLICATIONS

Solar LED Traffic Safety Sign can be used on streets, in parking lots and more. Since these are solar powered, they can be used anywhere there is sun light. This product is very simple to install and use.

INCLUDES:

- SIGN
- SOLAR PANEL
- MOUNTING HARDWARE
- INTERNAL BATTERY BACKUP

DOES NOT INCLUDE POLE

PRODUCT SPECIFICATIONS

TYPE: Solar LED 36" Stop Sign

PRODUCT CODE: CSTP036

MUTCD CODE: R1-1

SOLAR CHARGING PANEL: 12V, 5w Monocrystalline silicone

COLOR RANGE: Yellow

WORKING MODE: All Day or Just Evening, flashing

BATTERY: Lithium battery 7.4V/4400AH

VISIBLE DISTANCE: >2500 feet

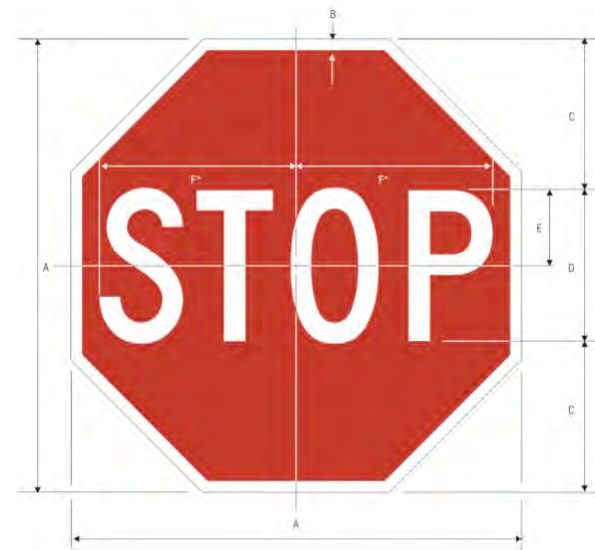
WORKING TIME: After one full charge, 5-7 consecutive days

BATTERY LIFE SPAN: 3-5 Years

WARRANTY: 3 Year Full Warranty

THE DIMENSIONS: 36-inch Diamond (36"x36")

○ **PACKING DIMENSIONS:** 38" x 38" x 6", 1 Piece



R1-1
STOP

*Reduce spacing 40%

A	B	C	D	E	F
18	.375	6	6 C	3	7.75
24	.625	8	8 C	4	10
30	.75	10	10 C	5	12.5
36	.875	12	12 C	6	15
48	1.25	16	16 C	8	20

These signs are used to warn drivers that there is a Stop Sign coming up and they should begin slowing down. Many cities, companies, industries use this for new stop signs or when stop sign is blocked from drivers seeing. Solar LED Traffic Safety Sign can be used on streets, in parking lots and more. Since these are solar powered, they can be used anywhere there is sun light. This product is very simple to install and use.

MUTCD GUIDELINES

The CSTP036 adheres to the MUTCD Standards found within MUTCD Guidelines Section 2A.07 for Retroreflective and Illumination

- Illumination of a sign by Light emitting diodes (LEDs)
- Sign Element to be Illuminated: (1) Symbol or word message (2) Portions of the Sign border
- LED's are placed within 1 border unit of border and within words
- LED's are red in color
- LED's are within 1/4" in width
- LED's flashing at a rate of 50 times per minute
- Background of sign is standard 3M reflective engineering grade material

MPH Industries, Inc.
316 East 9th Street
Owensboro KY 42303
Phone: 888-689-9222
Fax: 270-685-6288

Date: 7/20/2023
Expires: 9/18/2023
Reference:
Terms: NET 30 DAYS



Sales Person: Melanie Clark
Phone: 888-689-9222
Fax: 270-685-6288
Email:

QUOTE: 37577

Quote To: Westridge Community Development
3434 Colwell Ave
Suite 200
Tampa FL 33614
USA
Phone: Fax:
Email:
Customer #: 200076

Ship To: Westridge Community Development
3434 Colwell Ave
Suite 200
Tampa, FL 33614
USA
Phone #: Fax #:
Email:
Ship Via: Best Way GND

USD

Line	Part	Description	Rev
1	SPDGD-AC	Speed Monitor Guardian F speed display with two-digit speed display, AC power option, pole mounting bracket, tuning fork, and manual	-

Sales Kit

Kit Components					
Kit Seq.	Part Number	Description	Qty Per		
1.001	990918	MANUAL, OPERATOR, CR	1	EA	
1.002	991051	GUARDIAN, SPEED, "F"	1	EA	
1.003	990856	DISPLAY	1	EA	
1.004	910828	RADAR, DRU3 W/CABLE	1	EA	
1.005	903389	FORK, TUNING, 35MPH K	1	EA	
1.006	951446	POWER SUPPLY	1	EA	
		Quantity	1 EA	Unit Price	2,599.00
				Ext Price:	2,599.00

Line	Part	Description	Rev
8	909742	12V/24HR TIMER	ND
		Quantity	1 EA
		Unit Price	102.00
		Ext Price:	102.00
Line	Part	Description	Rev
9	951770	SPEEDVIEW TRAFFIC DATA COLLECTION	-
		Quantity	1 EA
		Unit Price	837.00
		Ext Price:	837.00
Line	Part	Description	Rev
10	951421	CHANGEABLE SPEED LIMIT SIGN ASSEMBLY	-
		Quantity	1 EA
		Unit Price	230.00
		Ext Price:	230.00
Line	Part	Description	Rev
11	951449	UPGRADE TO 80W SOLAR POWER SUPPLY	ND
		Quantity	1 EA
		Unit Price	1,730.00
		Ext Price:	1,730.00
Line	Part	Description	Rev
12	951445	WRAP-AROUND "YOUR SPEED" SIGN	ND
		Quantity	1 EA
		Unit Price	206.00
		Ext Price:	206.00
Line	Part	Description	Rev
13	951783	BLUETOOTH ASSY, TRAFFIC STAT	ND

MPH Industries, Inc.
316 East 9th Street
Owensboro KY 42303
Phone: 888-689-9222
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Date: 7/20/2023
Expires: 9/18/2023
Reference:
Terms: NET 30 DAYS



Sales Person: Melanie Clark
Phone: 888-689-9222
Fax: 270-685-6288
Email:

QUOTE: 37577

Quantity	1 EA	Unit Price	150.00	Ext Price:	150.00
----------	------	------------	--------	------------	--------

QUOTE - Miscellaneous Charge -

Freight - Outbound	260.00
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Total: 6,114.00

Plus shipping and any applicable taxes

Thank you for an opportunity to quote.



"You're On Our Radar"

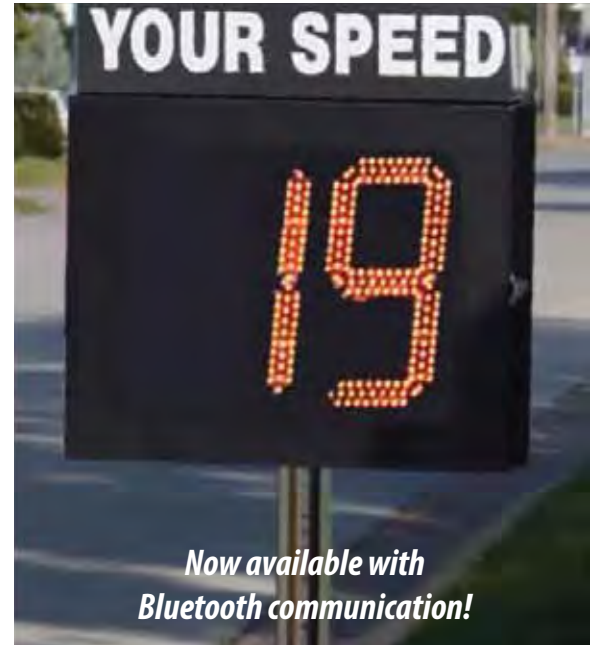
Speed Guardian™

Speed Display signs

POLICE RADAR • POLICE LASERS • SURVEY LASERS • SPEED SIGNS

Speed Guardian is a speed display with internal radar, which can be deployed in a number of situations. The sign can be mounted to a pole, and there are also versions mounted to a rolling chassis and for temporary mounting to a vehicle. Please visit our website at www.mphindustries.com or contact us for additional information as to how Speed Guardian can be used to control vehicle speeds in your area.

- Choice of red or amber speed display, 2 or 3 digits.
- Choice of solar power, 110 Volt AC supply, on-board battery power with AC recharger, or 12 Volt DC power cord.
- Mounting brackets available for banding to a pole, bolting to a perforated sign post, or temporary mounting on a vehicle.
- Optional SpeedView traffic data computer for high-accuracy data collection and reporting.



*Now available with
Bluetooth communication!*

**Speed Guardian with
top-mounted "Your
Speed" sign, mounted
on perforated post**



**Speed Guardian with
yellow wrap around
"Your Speed" sign,
mounted to round pole**



**Speed Guardian with
white wrap around
"Your Speed" sign,
mounted to round pole**



**Speed Guardian with
top-mounted "Your Speed"
sign, powered by standard
solar package, all mounted
to round pole**



Description: Speed display, with self-contained, one-direction radar, which only measures the speeds of vehicles moving toward the display. Display is constructed with Super-bright light-emitting diodes (LEDs), giving many years of service and requiring no maintenance. Many power options are available, including 110 Volt AC, solar power, self-contained battery with 110 Volt AC charger, or 12 Volt DC power cord. Mounting options polemounting, vehicle mounting (referred to as the Speed Monitor IV) or mounting to a rolling chassis (referred to as the Crossing Guardian).

Display Characteristics: Two, 12 inch high digits, choice of amber (standard) or red display
Viewable from over 600 feet
Constructed with Super-bright light emitting diodes

Display Housing: Constructed from medium gauge aluminum
Scratch-resistant Margard® displaywindow
Weatherproof to NEMA 4 rating

Radar Specifications: K-band DS-4™ Ranging approach-only™ traffic radar
25 mW transmitter power 40 degree antenna beam width
Type accepted under FCC Part 15

Power Options: Choose from
110 VAC power converter
Solar power option (solar battery in separate housing)
Internal battery pack with charger (8-10 hours of operation)
12 VDC power cord

Physical Characteristics: Width: 21.8 inches
Height: 17.8 inches
Depth: 6.8 inches
Weight: 22 pounds (depending on power options)

Accessories and Options: Signage (speed limit, school zone, crossing signs, etc.)
Highly accurate SpeedView™ radar-based traffic statistics computer
Three digit display and/or km/h radar
Trunk-mounted unit with 12 VDC power cord (Speed Monitor IV)
Standalone wheeled unit (Crossing Guardian)

*Now available with
Bluetooth
communication!*

**Speed
Monitor IV**



**Crossing
Guardian**



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316 East 9th Street
Owensboro KY 42303
Phone: 888-689-9222
Fax: 270-685-6288

Date: 7/20/2023
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Reference:
Terms: NET 30 DAYS



Sales Person: Melanie Clark
Phone: 888-689-9222
Fax: 270-685-6288
Email:

QUOTE: 37575

Quote To: Westridge Community Development
3434 Colwell Ave
Suite 200
Tampa FL 33614
USA

Phone: Fax:
Email:
Customer #: 200076

Ship To: Westridge Community Development
3434 Colwell Ave
Suite 200
Tampa, FL 33614
USA

Phone #: Fax #:
Email:
Ship Via: Best Way GND

USD

Line	Part	Description	Rev
1	SMF-AC	Speed Monitor F speed display with two-digit speed display, AC power option, pole mounting bracket, tuning fork, and manual	-

Sales Kit

Kit Components -----				
Kit Seq.	Part Number	Description	Qty Per	
1.001	991037	MANUAL,SPEED PATROL	1	EA
1.002	991035	MONITOR,"F",SPEED	1	EA
1.003	990623B	DISPLAY ASSY,SMD,18",2	1	EA
1.004	910828	RADAR,DRU3 W/CABLE	1	EA
1.005	903389	FORK,TUNING,35MPH K	1	EA
1.006	950761	SWITCH ASSY,PWR,SPD	1	EA
1.007	950782	POWER SUPPLY	1	EA
Quantity		1 EA	Unit Price	4,777.00
			Ext Price:	4,777.00

Line	Part	Description	Rev
9	909742	12V/24HR TIMER	ND

**OPTIONAL **

Quantity 1 EA Unit Price 80.00 Ext Price: 80.00

Line	Part	Description	Rev
10	951770	SPEEDVIEW TRAFFIC ANALYSIS COMPUTER	-

**OPTIONAL **

Quantity 1 EA Unit Price 837.00 Ext Price: 837.00

Line	Part	Description	Rev
11	951440	UPGRADE TO SOLAR POWER SUPPLY	ND

**OPTIONAL **

Quantity 1 EA Unit Price 2,172.00 Ext Price: 2,172.00

Line	Part	Description	Rev
12	951783G01	BLUETOOTH OPTION	ND

**OPTIONAL **

Quantity 1 EA Unit Price 150.00 Ext Price: 150.00

QUOTE - Miscellaneous Charge -

Freight - Outbound 440.00

Total: 8,456.00

Plus shipping and any applicable taxes

Thank you for an opportunity to quote.



"You're On Our Radar"

Speed Monitor™ F

Radar Speed Sign

POLICE RADAR • POLICE LASERS • SURVEY LASERS • SPEED SIGNS

Control speed without tying up a police officer. Self-policing creates positive attitudes in the general public.

The Speed Monitor F is designed to read approaching and receding traffic when conducting speed studies with our optional SpeedView Traffic computer, however, the sign will only display speeds of approaching traffic to help calm traffic in designated areas.

The Speed Monitor F is completely self-contained. Since the unit mounts quickly on a standard 4" pole, it can easily be moved from site to site with minimal effort. Available with 120 VAC, battery or battery with solar power options.



Features

18", two digit, super-bright LED display

Same proprietary radar technology used by Law Enforcement

Self-contained in one lockable cabinet

Reduce man hours

Tamper-resistant

Slow Down Message

Warranty

Benefits

Visible at 1,100 feet (360 m), automatically dims for optimum viewing at night.

Factory programmed to display speeds of only approaching traffic.

Portable, weatherproof. Mounts on multiple pole types.

Slow and/or monitor traffic without the need for an officer on-site.

All electronics enclosed inside locked cabinet.

Red LED flashing slow-down message when speed limit is exceeded.

Two-year (parts & labor) factory warranty on electronics, one-year on cabinet.

Description: Fixed location speed display with self-contained, one-direction only radar. Intended for mounting on standard 4" (10 cm) break-away pole. Visible up to 1100 feet (360 m). Automatic dimming.

- **Display Characteristics:**
 - Two, 18 inch (46 cm) high digits
 - Constructed with amber light emitting diodes(LEDs)
 - Built-in strobes
 - Red LED Slow Down message (turned on/off by operator)
- **Housing:**

14 gauge steel enclosure with locking rear access door
Scratch-resistant Margard® Lexan® display window
Weatherproof to NEMA 4 rating
- **Radar Specifications:**

K-band Approach-only Sensor™ (1000 ft. range)
25mW transmitter power, nominal
12 degree antenna beamwidth
Type accepted under FCC Part 90
- **System Specifications:**

User Supplied 13.8 VDC +/- 20% (standard automotive voltage)
Operating current less than 3 Amps
Operating temperature range of 160° F to - 22° F

Width: 30 inches (76 cm)
Height: 36 inches (91 cm)
Depth: 9 inches (23 cm)
Weight: 100 pounds (45 kg)
- **Accessories and Options:**
 - Pedestal for mounting to a concrete slab
 - 110 Volt power system
 - Solar power system with battery two-day reserve capacity
 - Speed limit sign with interchangeable digits and mounting bracket
 - Speed violation alarm (flashes the speed display)
 - SpeedView Traffic Data Computer and software
 - Strobes (external)

MPH Industries, Inc.

316 East 9th Street

Owensboro, KY 42303

www.mphindustries.com

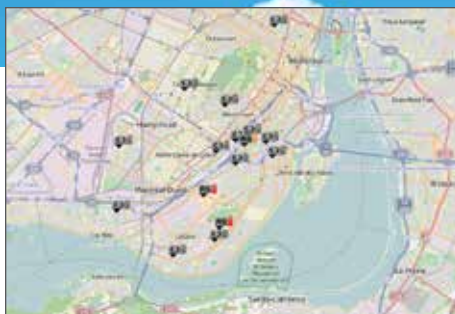
info@mphindustries.com

888-689-9222

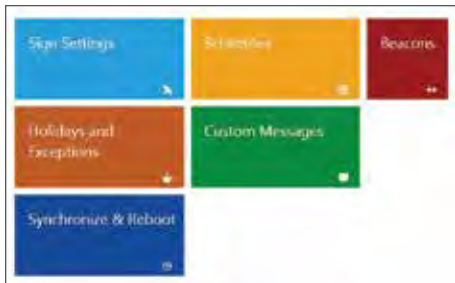


SafePace® Cloud Web Director

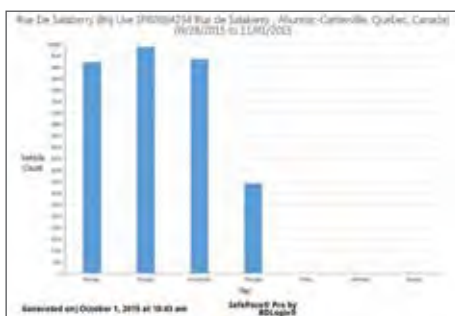
The innovative **SafePace Cloud powered by Web Director** lets you connect to your signs online from anywhere. With the ability to connect to and control your signs from anywhere with an internet connection, the SafePace Cloud adds **unparalleled flexibility** to your SafePace signs. With **detailed reporting, customized alerts, and real time data**, you can see stats for each sign, change settings, check batteries and download data without ever traveling to sign locations. With the unlimited possibilities of remote management, SafePace Cloud will help you maximize what your SafePace signs can do.



Mapping



Tools Layout



Weekly Report - Vehicle Count - Daily Values

Features

Cloud Based – Secure, remote access for simple to use sign management from anywhere over the internet.

Real Time Data – See live performance data updated every five minutes.

User Friendly – Streamlined, easy-to-use interface.

Comprehensive Reporting – Use data to generate detailed reports you can use to better improve safety on your roads.

Mapping Tool – Map unlimited sign locations and create and apply parameters for each. Update sign location whenever a sign or trailer is moved.

One-Screen Management – Manage alerts, messages, and display settings all from one screen.

One-click Scheduling – One click lets you schedule and program multiple signs simultaneously.

Complete Control – Manage all aspects of sign configuration including schedules, messages, blinking limit, strobe limit, and display range.

Scheduling – Display settings can be constant or schedule based. Signs and beacons can be scheduled based on daily, weekly, and holiday schedules.

At a Glance Update – Statistics snapshot provides at-a-glance data updates including vehicle count, 85th percentile, and maximum and minimum speed.

Real Time Alerts – Receive email notification for alerts such as high or low speed or when batteries are low.

SafePace Compatible – Compatible for use with all SafePace radar speed signs.

Zero Footprint – Nothing to install, all you need is an internet connection.



IT'S TIME FOR
SAFER
STREETS

BUY WITH NATIONAL COOPERATIVE CONTRACT PRICING
trafficlogix.com/purchase-options



www.trafficlogix.com

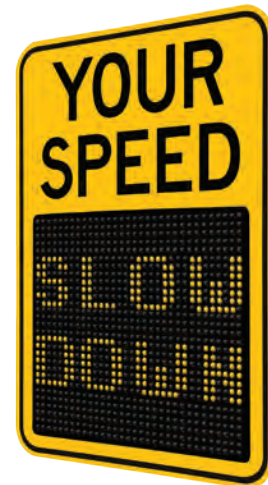


Solutions that protect drivers, pedestrians, and cyclists every day.



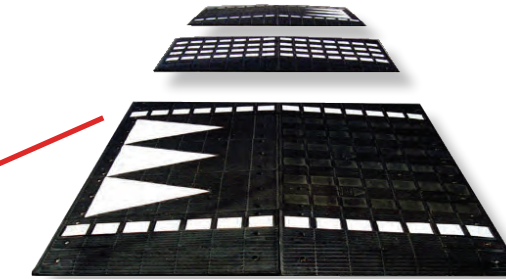
STATIC VARIABLE MESSAGE SIGN

Show drivers exactly what they need to know in real-time with the amazingly versatile SafePace VMS30 LED display. The web-enabled variable message sign lets you update messages instantly and can even display driver speed, speed limit or travel times.



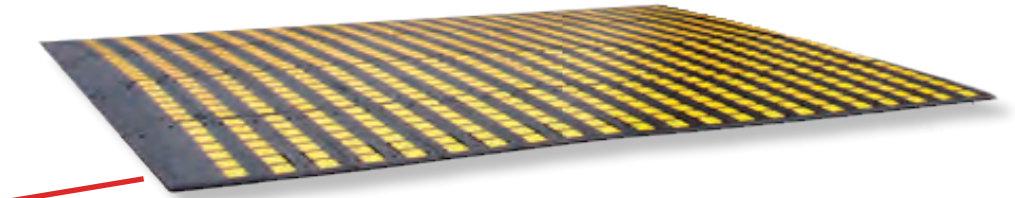
SAFEPACE SPEED SIGN

Displaying vehicle speeds in bright LED digits, the SafePace speed display signs alert drivers to their speeds while reminding them of current speed limits. They are an effective tool to slow cars down, even miles down the road.



SPEED CUSHIONS

For roads where both speeding and emergency response are a concern, speed cushions offer a low-cost solution that slows cars while letting emergency response vehicles pass without reducing speeds.



SPEED TABLE

Designed for roads where you want to maintain traffic flow while impeding speeders, speed tables are ideal for keeping traffic moving safely. The extended length slows drivers to safe speeds without the abrupt slowing associated with speed bumps.



INTERSECTION DATA COLLECTION

Argos gives you a full view of any intersection with detailed data on vehicle types, speeds, and behavior, even in high-volume traffic. It provides precise, accurate data you can use to make informed traffic decisions, protect pedestrians, workers, and car occupants, and free up valuable resources.



MID-STREET DATA COLLECTION

Our SpeedTracker and SpeedTracker Plus offer lightweight, discreet and accurate data collection as cars drive by. They offer a window into driver behavior, verifying or refuting speed complaints and helping cities determine if further intervention is needed.



GUARDIAN SPEED CAMERA SYSTEMS

Guardian speed cameras capture images of speeding vehicles using either Radar or LEDDAR Technology. Ticketing templates can be customized and automatically generated to warn or penalize speed violators.



CONNECTED FROM ANYWHERE

Using our Logix on Cloud portal, you can manage all of your connected devices and data from anywhere, anytime.

OUR DATA, YOUR ECOSYSTEM

If you already have a data management solution, our included API allows our data to flow into your existing ecosystems, from Traffic Management Centers to gate access control seamlessly.

Thousands of cities choose Traffic Logix solutions to protect their roads.

Here's why.



When it comes to protecting your streets, no one takes traffic safety more seriously than we do.

That's why we have the most diverse product lineup in the industry. It's also why we have a full time team of engineers that are constantly finetuning our solutions and creating new ones to meet the changing demands of today's streets.

What makes Traffic Logix solutions the choice of so many cities?



The most extensive line of radar signs, speed cameras, vms signs, and rubber traffic calming.



Affordable web-enabled solutions so you can manage and track data right from your desk.



1 year of cloud absolutely free with every SafeSpace Evolution sign.



Traffic Calming solutions to meet every budget and price point.



The best customer service in the industry including a dedicated tech support team.



A warranty on every one of our products means we stand behind everything we sell.

Industries

Traffic Logix solutions slow cars down and protect your streets in a variety of settings. They're used around the world in a range of industries from city and private roads to corporate campuses and industrial settings. For every safety challenge, there's a Traffic Logix solution that can solve it.



Municipalities



Law Enforcement



Private Communities



Airports



Automotive Manufacturing



Heavy Industrial



Corporate Campuses



Oil & Energy



Distribution Centers

Installation

There are several methods/hardware options available for the installation of the sign.

Standard Pole Banding Mounting (hardware included)

The SafePace® 100 radar sign and optional solar panel should optimally be mounted on a 12 -14 foot pole.

Attach the supplied banding brackets to the top and bottom of the rear of the sign with the supplied tamper-proof, M6 security screws.



Figures 3 & 4, standard banding bracket mounted directly to sign with M6 tamper-proof screws

Insert the stainless steel banding strap into the bracket and fasten the sign to the pole. Tighten with a nut driver until secure. See Figure 5 below.



Figure 5, Sign Secured to a Pole with Banding Strap

Universal Mounting Bracket System (Optional)

The SafePace® 100 radar sign comes with an optional Universal Mounting Bracket that allows the sign to be easily mounted to virtually any type of pole or surface in a quick, easy and secure manner.

The SafePace® 100 mounts to the bracket and is just as easily removed from the bracket with just the turn of a key. The quick mount and dismount feature of this bracket readily allows the sign to be moved from one location to another with relative ease and convenience.

Installing the Universal Mounting Brackets

Sign Bracket

Attach the Sign Bracket to the backside of the sign using the included hardware.



Figure 6, Use supplied hardware



Figure 7, Backside of Sign bracket

Pole Bracket

The Pole Bracket can be secured to any type of standard pole or Telespar type pole by a choice of banding straps, lag screws, or bolts and nuts.



Figure 8, Pole Bracket mounted to circular pole



*Figure 9, Pole Bracket mounted to
2" Telespar pole*

Installation of Pole Bracket on Telespar Pole

Use the supplied 2.5" stainless steel security bolts and nuts to secure the Pole Bracket to the 2" Telespar pole.



***A 2 inch Telespar pole should be used**

It is very important that the head of the bolt be placed on the Telespar pole (See Figures 10 and 11) and that the nuts be placed on the inside part of the bracket (see Figures 12 and 13).



Figure 10



Figure 11



Figure 12

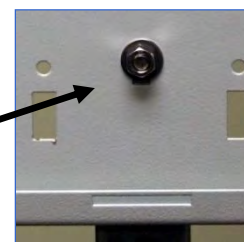


Figure 13

Installation of the Pole Bracket using supplied banding straps

It is highly recommended that if banding is used to secure the Pole Bracket additional screws and/or bolts should also be used (see Figure 15 below) to further prevent theft and vandalism.



Figure 14, Pole bracket banded to utility pole



Figure 15, Additional lag bolts should be used for added security



Figure 16, Profile view of pole bracket

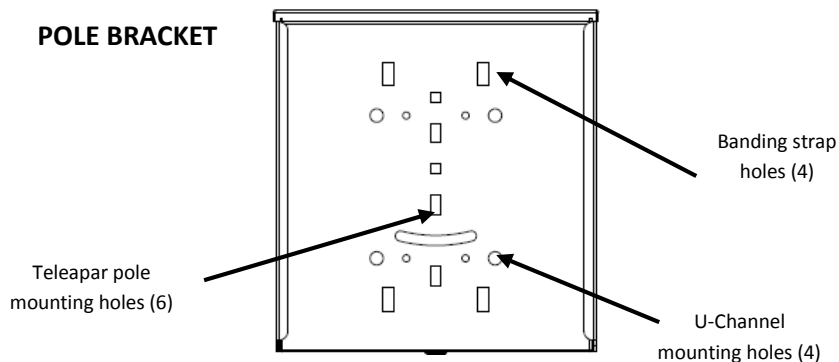


Figure 17

Mounting and Dismounting the Sign

The SafePlace® 100 radar sign easily mounts by sliding the sign down onto the Pole Bracket and dismounts by sliding the sign up off of the Pole Bracket. Once mounted, the sign should be locked into place as shown in Figure 20.

Step 1: Position the sign above the bracket.

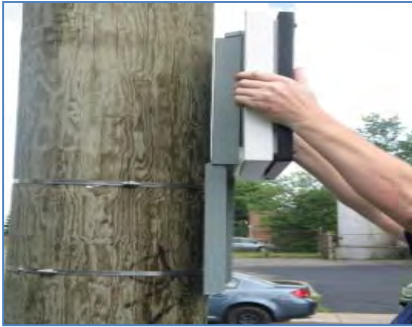


Figure 18

Step 2: Slide the sign down the bracket.



Figure 19

Step 3: Lock the sign in place.



Figure 20

Locking Mechanism in “unlocked” position

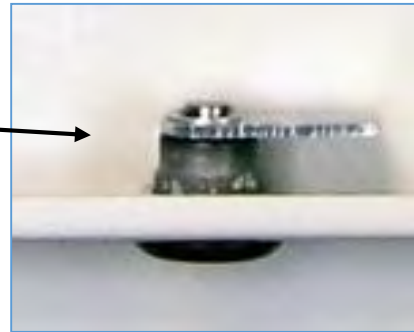


Figure 21



WARNING: To prevent damage to the locking mechanism of the Universal Mounting Bracket System, the key must be removed from the lock and the locking mechanism must be set in the “unlocked” position (see picture on right) BEFORE sliding the sign ON or OFF of the Pole Bracket.



Traffic Logix Corporation
3 Harriett Lane
Spring Valley, NY 10977 USA
Tel: (866) 915-6449
Fax: (844) 405-6449
www.trafficlogix.com

Page | 1

Quote Number QUO-31379-FOP3P6
Created Date 7/20/2023
Expiration Date 8/20/2023
Prepared by Sean Coupland

QUOTATION

Contact: Carol Brown
Phone: (904) 436-6270 Ext.: 4631
Email: clbrown@rizzetta.com

Westridge CDD
8529 South Park Circle
Orlando, Florida 32819
USA

Shipping Address:
8529 South Park Circle
Orlando, Florida 32819
United States

Standard Features (Included) – Evolution Signs

- The Evolution radar feedback signs come with 1 year of unlimited SafePace Cloud access. SafePace Cloud is renewable annually with bundling and multi-year term discounts available.
- Sign powers down when no traffic present
- Programmable Speed Violator Flashing Strobe Light
- Ambient Light Sensor and Automatic Brightness adjustment
- Banding Mount Bracket
- Safe Pace Management Software
- Bluetooth

Special Notes

EV12 (2) Solar. Yellow face plates. Data included for 12 months, \$500 per year per unit after. Multi-year packages also available at a discounted rate.

Quote Line Items – All Prices shown are in \$ US Dollar

Product	Product Code	Quantity	Sales Price	Total Price
Evolution 12" Digit - Solar - Includes Strobe, BT, Data - modem and 12-month network access to cloud	EV12EYL-SOLLA	2.00000	\$2,749.00	\$5,498.00
Universal Bracket (Full Set)	SP1BK2	2.00000	\$199.00	\$398.00
Cloud Access-Radar Signs-LVL1-1Y	CLOUDLVL1-RS-1Y	2.00000	\$500.00	\$0.00



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Page | 2

Quote Number QUO-31379-FOP3P6
Created Date 7/20/2023
Expiration Date 8/20/2023
Prepared by Sean Coupland

Totals

Subtotal:	\$5,896.00
Freight:	TBA
Grand Total:	\$5,896.00

Terms: 1% - 10 days – Net 30

Payment: MC, VISA, AMEX. Credit card payments over \$10K will include an additional 2% fee.

Tax: IF TAX EXEMPT, Please Provide Tax Exempt Certificate with Order.

Freight: Freight quotation is valid for a period of 21 days after it is issued. Beyond that, freight quotations will require confirmation or adjustment.

Changes/Returns: 30% for standard orders and 50% on custom orders.

Delivery Requirements

Please Indicate the availability of the following as this determines the freight costs:

1. Do You have a Loading Dock? - Yes/No
2. Do you have a Forklift and Pallet Jack to unload? - Yes/No
3. Can access be gained by a 53-foot truck for delivery? - Yes/No
4. Is the delivery address a Construction site? - Yes/No
5. Is the delivery address a Military site? - Yes/No
6. If shipping to Military site, is a U.S. Driver required? - Yes/No

Quote Acceptance Information

Signature _____
Name _____
Title _____
Date _____

Thank you for choosing Traffic Logix. Please sign and return to:

scoupland@trafficlogix.com
Sean Coupland
Senior Manager Sales

Please complete to set up new account: <https://trafficlogix.com/business-application-form/>



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Page | 3

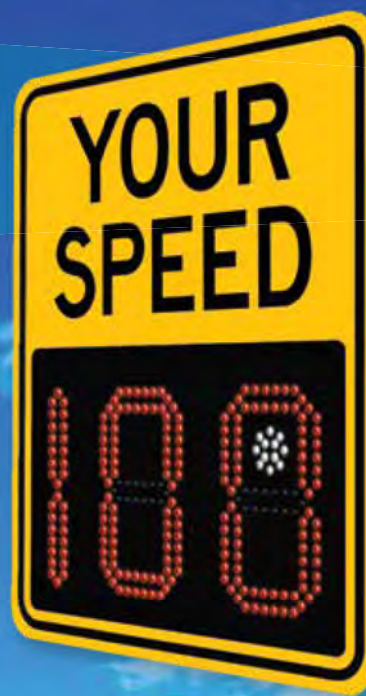
Quote Number QUO-31379-F0P3P6
Created Date 7/20/2023
Expiration Date 8/20/2023
Prepared by Sean Coupland



SafePace® Evolution 12

The Traffic Logix SafePace® The TL SafePace Evolution 12 driver feedback sign is the compact, economical sign with MUTCD approved 12" digits.

The SafePace Evolution 12 is a compact, portable sign with the cost benefit and small footprint of an entry-level sign but larger 12" digits that meet MUTCD approval. Offering speed activated digit color changes as well as the ability to display up to 3 digits, the SafePace Evolution 12 is a small sign with big impact.



EV 12 Specifications

Digit Size	12"
Height	29"
Weight	20 lbs
24/7, 365 Scheduling	✓
Data Collection	✓
Solar Compatibility	✓
Battery Operated	✓
Universal Mounting	✓
Cloud Compatibility	✓
Trailer Compatibility	✓
Dolly Compatibility	✓
Hitch Compatibility	✓
Warranty	2 Years

Features

Enlarged Sign Digits: The bestselling, compact SafePace sign, now available with slightly larger digits for improved visibility.

Dual Color Display: LED digit color can be programmed to change based on driver speed

Optimal Visibility: Unique light enhancing, anti-glare lens system, as well as automatic ambient light adjustment provide brilliant visibility even in poor lighting conditions.

User-Friendly: Software interface is user friendly and can be programmed to set sign parameters quickly and easily. Optional data collection allows you to download traffic data and generate statistical reports from anywhere with SafePace Cloud.

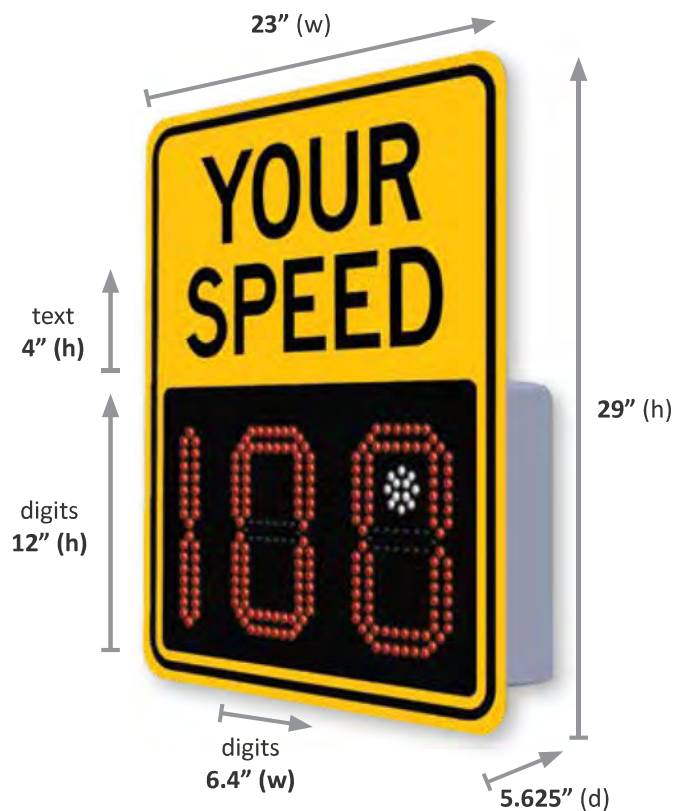
Stealth Mode: Baseline traffic data can be collected for comparison and analysis while speed display appears blank to motorists.

Speed Violator Strobe: Programmable flashing strobe alerts drivers to slow down when they exceed the threshold speed you choose.

Universal Mounting: Optional mounting brackets let you use one sign at multiple locations with the turn of a key.

Superior construction and durability for long-lasting performance.

Optimal Visibility: Unique light enhancing, anti-glare lens system, as well as automatic ambient light adjustment provide brilliant visibility even in poor lighting conditions.



Feature	Specifications
Dimensions	
Digits	First digit: 12"(h) x 1.125"(w), 56 LEDs (3-digit signs only) Other digits: 12"(h) x 6.4"(w), 196 LEDs per digit
Unit with "YOUR SPEED" sign mounted	Full size sign: 29.0"(h) x 23.0"(w) x 5.625"(d)
Sign Weight (includes "YOUR SPEED" sign (2 lbs) mounted)	
AC Powered	20 lbs
Battery Powered Model	20 lbs (not including batteries)
Solar powered model	20 lbs (does not include batteries, solar panel or bracket)
General Specifications	
Operating Temperatures F (C):	-40° (-40°) to 185° (85°)
3-Digit Speed Display	Miles per hour (mph) 3-99. Kilometers per hour (km/h) 5-160.
Faceplate	High-Intensity prismatic reflective sheeting on "YOUR SPEED" signs with black colored text. MUTCD approved colors and format
Communications	Bluetooth (standard). GSM/GPRS (optional, for use with SafePace Cloud)
Programming	SafePace® Pro management software SafePace® Cloud remote management 24/7 365 day unlimited programming and scheduling

Feature	Specifications
Power Options (Electrical Specifications)	
AC power input	100~240 V AC
DC power input	12 V DC
Solar panel option	50W solar panel
Radar	
Internal Radar:	Doppler (FCC approved)
Model	DF 600
Radar RF out	5 mW maximum
Radar f-center	24.125 GHz or 24.200 GHz
Pickup distance	Up to 400 feet
Beam angle	24° (vertical) x 12° (horizontal)
Beam polarization	Linear
CE Mark (Radar)	Yes
Display	
LEDs	460
Digits	224 LEDs: Color: Yellow (590 nm) Viewing angle at 50% IV: 30° Partial Flux (Brightness): 7100 – 18000 Ev,[lux]/LED
Speed Violator Strokes	12 LEDs: Color: White (2700 K – 6500 K) Viewing angle at 50% IV: 150° Luminous Flux: typically 33lm @ 4000 K Luminous Efficacy: typically 176 lm/W @4000 K
Ambient light sensor	1 sensor and automatic brightness adjustment
Enclosure	
Construction	Vandal resistant, lightweight polymer. Matte black front for reduced glare and maximum contrast. Light gray body to minimize heat absorption
Weatherproof Rating	Weatherproof, NEMA 4X-12, IP65 level compliant. Non-sealed and ventilated
Warranty	
Sign	2 years
Batteries	1 year

TAB 15



Quarterly Compliance Audit Report

Westridge

Date: August 2023 - 2nd Quarter

Prepared for: Scott Brizendine

Developer: Rizzetta

Insurance agency:



Preparer:

Jason Morgan - *Campus Suite Compliance*

ADA Website Accessibility and Florida F.S. 189.069 Requirements

Table of Contents

Compliance Audit

Overview	2
<i>Compliance Criteria</i>	2
<i>ADA Accessibility</i>	2
Florida Statute Compliance	3
Audit Process	3

Audit results

ADA Website Accessibility Requirements	4
Florida F.S. 189.069 Requirements	5

Helpful information:

Accessibility overview	6
ADA Compliance Categories	7
Web Accessibility Glossary	11

Compliance Audit Overview

The Community Website Compliance Audit (CWCA) consists of a thorough assessment of Florida Community Development District (CDD) websites to assure that specified district information is available and fully accessible. Florida Statute Chapter 189.069 states that effective October, 2015, every CDD in the state is required to maintain a fully compliant website for reporting certain information and documents for public access.

The CWCA is a reporting system comprised of quarterly audits and an annual summary audit to meet full disclosure as required by Florida law. These audits are designed to assure that CDDs satisfy all compliance requirements stipulated in Chapter 189.069.

Compliance Criteria

The CWCA focuses on the two primary areas – website accessibility as defined by U.S. federal laws, and the 16-point criteria enumerated in [Florida Statute Chapter 189.069](#).



ADA Website Accessibility

Several federal statutes (American Disabilities Act, Sec. 504 and 508 of the Rehabilitation Act of 1973) require public institutions to ensure they are not discriminating against individuals on the basis of a person's disability. Community websites are required to conform to web content accessibility guidelines – [WCAG 2.1](#), which is the international standard established to keep websites barrier-free and the recognized standard for ADA-compliance.



Florida Statute Compliance

Pursuant to F.S. [189.069](#), every CDD is required to maintain a dedicated website to serve as an official reporting mechanism covering, at minimum, 16 criteria. The information required to report and have fully accessible spans: establishment charter or ordinance, fiscal year audit, budget, meeting agendas and minutes and more. For a complete list of statute requirements, see page 3.

Audit Process

The Community Website Compliance Audit covers all CDD web pages and linked PDFs.* Following the [WCAG 2.1](#) levels A, AA, and AAA for web content accessibility, a comprehensive scan encompassing 312 tests is conducted for every page. In addition, a human inspection is conducted to assure factors such as navigation and color contrasts meet web accessibility standards. See page 4 for complete accessibility grading criteria.

In addition to full ADA-compliance, the audit includes a 16-point checklist directly corresponding with the criteria set forth in Florida Statute Chapter 189.069. See page 5 for the complete compliance criteria checklist.

* **NOTE:** Because many CDD websites have links to PDFs that contain information required by law (meeting agendas, minutes, budgets, miscellaneous and ad hoc documents, etc.), audits include an examination of all associated PDFs. **PDF remediation** and ongoing auditing is critical to maintaining compliance.



ADA Website Accessibility

Result: **PASSED**

Accessibility Grading Criteria

Passed	Description
Passed	Website errors* 0 WCAG 2.1 errors appear on website pages causing issues**
Passed	Keyboard navigation The ability to navigate website without using a mouse
Passed	Website accessibility policy A published policy and a vehicle to submit issues and resolve issues
Passed	Color contrast Colors provide enough contrast between elements
Passed	Video captioning Closed-captioning and detailed descriptions
Passed	PDF accessibility Formatting PDFs including embedded images and non-text elements
Passed	Site map Alternate methods of navigating the website

*Errors represent less than 5% of the page count are considered passing

**Error reporting details are available in your Campus Suite Website Accessibility dashboard



Florida F.S. 189.069 Requirements

Result: **PASSED**

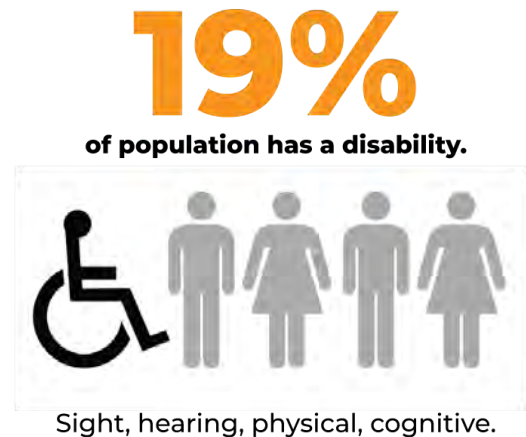
Compliance Criteria

Passed	Description
Passed	Full Name and primary contact specified
Passed	Public Purpose
Passed	Governing body Information
Passed	Fiscal Year
Passed	Full Charter (Ordinance and Establishment) Information
Passed	CDD Complete Contact Information
Passed	District Boundary map
Passed	Listing of taxes, fees, assessments imposed by CDD
Passed	Link to Florida Commission on Ethics
Passed	District Budgets (Last two years)
Passed	Complete Financial Audit Report
Passed	Listing of Board Meetings
N/A	Public Facilities Report, if applicable
Passed	Link to Financial Services
Passed	Meeting Agendas for the past year, and 1 week prior to next

Accessibility overview

Everyone deserves equal access.

With nearly 1-in-5 Americans having some sort of disability – visual, hearing, motor, cognitive – there are literally millions of reasons why websites should be fully accessible and compliant with all state and federal laws. Web accessibility not only keeps board members on the right side of the law, but enables the entire community to access all your web content. The very principles that drive accessible website design are also good for those without disabilities.



The legal and right thing to do

Several federal statutes (American Disabilities Act, Sec. 504 and 508 of the Rehabilitation Act of 1973) require public institutions to ensure they are not discriminating against individuals on the basis of a person's disability. Community websites are required to conform to web content accessibility guidelines, WCAG 2.1, the international standard established to keep websites barrier-free. Plain and simple, any content on your website must be accessible to everyone.



ADA Compliance Categories

Most of the problems that occur on a website fall in one or several of the following categories.



Contrast and colors

Some people have vision disabilities that hinder picking up contrasts, and some are color blind, so there needs to be a distinguishable contrast between text and background colors. This goes for buttons, links, text on images – everything. Consideration to contrast and color choice is also important for extreme lighting conditions.

Contract checker: <http://webaim.org/resources/contrastchecker>



Using semantics to format your HTML pages

When web page codes are clearly described in easy-to-understand terms, it enables broader sharing across all browsers and apps. This ‘friendlier’ language not only helps all the users, but developers who are striving to make content more universal on more devices.



Text alternatives for non-text content

Written replacements for images, audio and video should provide all the same descriptors that the non-text content conveys. Besides helping with searching, clear, concise word choice can make vivid non-text content for the disabled.

Helpful article: <http://webaim.org/techniques/alttext>



Ability to navigate with the keyboard

Not everyone can use a mouse. Blind people with many with motor disabilities have to use a keyboard to make their way around a website. Users need to be able to interact fully with your website by navigating using the tab, arrows and return keys only. A “skip navigation” option is also required. Consider using [WAI-ARIA](#) for improved accessibility, and properly highlight the links as you use the tab key to make sections.

Helpful article: www.nngroup.com/articles/keyboard-accessibility

Helpful article: <http://webaim.org/techniques/skipnav>



Easy to navigate and find information

Finding relevant content via search and easy navigation is a universal need. Alt text, heading structure, page titles, descriptive link text (no ‘click here’ please) are just some ways to help everyone find what they’re searching for. You must also provide multiple ways to navigate such as a search and a site map.

Helpful article: <http://webaim.org/techniques/sitetools/>



Properly formatting tables

Tables are hard for screen readers to decipher. Users need to be able to navigate through a table one cell at a time. In addition to the table itself needing a caption, row and column headers need to be labeled and data correctly associated with the right header.

Helpful article: <http://webaim.org/techniques/tables/data>



Making PDFs accessible

PDF files must be tagged properly to be accessible, and unfortunately many are not. Images and other non-text elements within that PDF also need to be ADA-compliant. Creating anew is one thing; converting old PDFs – called PDF remediation – takes time.

Helpful articles: <http://webaim.org/techniques/acrobat/acrobat>



Making videos accessible

Simply adding a transcript isn't enough. Videos require closed captioning and detailed descriptions (e.g., who's on-screen, where they are, what they're doing, even facial expressions) to be fully accessible and ADA compliant.

Helpful article: <http://webaim.org/techniques/captions>



Making forms accessible

Forms are common tools for gathering info and interacting. From logging in to registration, they can be challenging if not designed to be web-accessible. How it's laid out, use of labels, size of clickable areas and other aspects need to be considered.

Helpful article: <http://webaim.org/techniques/forms>



Alternate versions

Attempts to be fully accessible sometimes fall short, and in those cases, alternate versions of key pages must be created. That is, it is sometimes not feasible (legally, technically) to modify some content. These are the 'exceptions', but still must be accommodated.



Feedback for users

To be fully interactive, your site needs to be able to provide an easy way for users to submit feedback on any website issues. Clarity is key for both any confirmation or error feedback that occurs while engaging the page.



Other related requirements

No flashing

Blinking and flashing are not only bothersome, but can be disorienting and even dangerous for many users. Seizures can even be triggered by flashing, so avoid using any flashing or flickering content.

Timers

Timed connections can create difficulties for the disabled. They may not even know a timer is in effect, it may create stress. In some cases (e.g., purchasing items), a timer is required, but for most school content, avoid using them.

Fly-out menus

Menus that fly out or down when an item is clicked are helpful to dig deeper into the site's content, but they need to be available via keyboard navigation, and not immediately snap back when those using a mouse move from the clickable area.

No pop-ups

Pop-up windows present a range of obstacles for many disabled users, so it's best to avoid using them altogether. If you must, be sure to alert the user that a pop-up is about to be launched.

Web Accessibility Glossary

Assistive technology	Hardware and software for disabled people that enable them to perform tasks they otherwise would not be able to perform (e.g., a screen reader)
WCAG 2.0	Evolving web design guidelines established by the W3C that specify how to accommodate web access for the disabled
504	Section of the Rehabilitation Act of 1973 that protects civil liberties and guarantees certain rights of disabled people
508	An amendment to the Rehabilitation Act that eliminates barriers in information technology for the disabled
ADA	American with Disabilities Act (1990)
Screen reader	Software technology that transforms the on-screen text into an audible voice. Includes tools for navigating/accessing web pages.
Website accessibility	Making your website fully accessible for people of all abilities
W3C	World Wide Web Consortium – the international body that develops standards for using the web