

*Ridgewood Trails
Community Development District*

January 6, 2016

Ridgewood Trails
Community Development District

475 West Town Place, Suite 114, St. Augustine, Florida 32092
Phone: 904-940-5850 - Fax: 904-940-5899

December 31, 2015

Board of Supervisors
Ridgewood Trails
Community Development District

Dear Board Members:

The regular meeting of the Board of Supervisors of the Ridgewood Trails Community Development District will be held on Wednesday, January 6, 2016 at 1:30 p.m. at the at the Courtyard by Marriott, 610 Wells Road, Orange Park, Florida 32043. Following is the advance agenda for the meeting:

- I. Roll Call
- II. Audience Comments
- III. Approval of the Minutes of the November 4, 2015 Meeting
- IV. Ratification of Audit Engagement Letter from Berger, Toombs, Elam, Gaines & Frank to Perform the Fiscal Year 2015 Audit
- V. Update Regarding Improvements
 - A. Entry Features
 - B. Amenity Center Expansion and Turf Improvements
 - C. Streetlight Installation
- VI. Other Business
- VII. Staff Reports
 - A. Attorney
 - B. Engineer – Work Authorization No. 14A for 2015/2016 General Consulting Engineering Services
 - C. Manager
 - D. Operation Manager - Report
- VIII. Supervisor's Requests and Audience Comments
- IX. Financial Reports:
 - A. Balance Sheet & Income Statement
 - B. Assessment Receipt Schedule
 - C. Approval of Check Register

- X. Next Meeting Scheduled for Wednesday, March 2, 2016 at 1:30 p.m. at the Courtyard by Marriott, 610 Wells Road, Orange Park, Florida 32043
- XI. Adjournment

Included in your agenda package is a copy of the minutes of the November 4, 2015 meeting for your review and approval.

The fourth order of business is ratification of audit engagement letter, which is enclosed for your review.

Enclosed under the Engineer's Report is a copy of Work Authorization No. 14A.

Enclosed under the Operation Manager's report is a monthly manager's report.

Enclosed is a copy of the balance sheet & income statement, an assessment receipt schedule and the check register.

I look forward to seeing you at the meeting and in the meantime if you have any questions, please contact me.

Sincerely,

James Oliver

James Oliver
District Manager

cc:	Jere Earlywine	Danny Tyler	Rich Whetsel
	Peter Ma	Shelley Blair	Katie Buchanan
	Steve Andersen		

AGENDA

Ridgewood Trails
Community Development District
Agenda

Wednesday
January 6, 2016
1:30 p.m.

Courtyard by Marriott
610 Wells Road
Orange Park, Florida 32043
Call In # 1-800-264-8432 Code 292656

- I. Roll Call
- II. Audience Comments
- III. Approval of the Minutes of the November 4, 2015 Meeting
- IV. Ratification of Audit Engagement Letter from Berger, Toombs, Elam, Gaines & Frank to Perform the Fiscal Year 2015 Audit
- V. Update Regarding Improvements
 - A. Entry Features
 - B. Amenity Center Expansion and Turf Improvements
 - C. Streetlight Installation
- VI. Other Business
- VII. Staff Reports
 - A. Attorney
 - B. Engineer – Work Authorization No. 14A for 2015/2016 General Consulting Engineering Services
 - C. Manager
 - D. Operation Manager - Report
- VIII. Supervisor's Requests and Audience Comments
- IX. Financial Reports:
 - A. Balance Sheet & Income Statement

B. Assessment Receipt Schedule

C. Approval of Check Register

X. Next Meeting Scheduled for Wednesday, March 2, 2016 at 1:30 p.m. at the Courtyard by Marriott, 610 Wells Road, Orange Park, Florida 32043

XI. Adjournment

MINUTES

RIDGEWOOD TRAILS
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Ridgewood Trails Community Development District was held Wednesday, November 4, 2015 at 6:05 p.m. in the Clay County Public Library, 2245 Aster Avenue, Middleburg, Florida.

Present and constituting a quorum were:

Bob Porter	Chairman
Mark Dearing	Vice Chairman
Jan Doan	Supervisor
James Glenn Marvin	Supervisor
Tommy H. Taylor	Supervisor

Also present were:

Jim Oliver	District Manager
Wes Haber	District Counsel
Rich Whetsel	GMS, LLC
Brian Stephens	Operations Manager

The following is a summary of the actions taken at the November 4, 2015 meeting and a copy of the proceedings can be obtained by contacting the District Manager.

FIRST ORDER OF BUSINESS

Roll Call

Mr. Porter called the meeting to order at 6:05 p.m.

SECOND ORDER OF BUSINESS

Audience Comments

There being none, the next item followed.

THIRD ORDER OF BUSINESS

Organizational Matters

A. Appointment of New Supervisor to Fill Unexpired Term of Office 11/2018

Mr. Oliver stated at the August meeting we announced the passing of Vice Chairman Steve Mattix. We announced that we needed to fill that seat and it was the board's intent to seek residents' qualifications to review those candidates. We announced it at the meeting as well as put out an eblast and put it on the website. We received one response from Tommy Taylor who

is here tonight and he has quite a bit of business experience, including serving as a community association manager. He has interacted a lot with staff over the two years he has been here with suggestions to fixing problems and letting us know about issues as they have come up.

On MOTION by Mr. Marvin seconded by Mr. Dearing with all in favor Tommy Taylor was appointed to fill the unexpired term of office for Seat No. 1.

B. Oath of Office for Newly Appointed Supervisor

Mr. Oliver being a notary public of the State of Florida administered the oath of office to Mr. Taylor.

Mr. Oliver stated this is a governmental unit like municipalities, counties and other forms of government. You are a public official. You are subject to the same ethical, recordkeeping and public records law that other public officials are subject to, including the Sunshine Law. You can have communications about this district outside of meetings with anybody in the world except for the other four supervisors on the board. The only time you can discuss district matters with them is in a publicly noticed meeting like this one. That includes not just conversation but any type of correspondence such as email or letters or telephone calls and you can't use other people as a conduit. When we send emails to the board members we will put a disclaimer at the top, do not reply to all, so that you don't inadvertently communicate with other supervisors. You can talk with any one of us and if you ever have a question about the sunshine law call me or call Wes. With the exception of certain exemptions, all of the records that we generate as a district are subject to public records law and we maintain official copies at the district offices. You are welcome to keep any of the materials that you get at these meetings and we suggest if you do that you keep them segregated from any personal or business records that you have in case there is ever a records request it would be easier for you to get to. You may want to do the same with your emails, keep a separate email address or put them in a separate email folder.

Mr. Haber stated with respect to the records the district manager retains, you do not need to keep you copies. However, your emails, especially emails that aren't between you and either the district manager or my office, but emails you may have with other district staff will be up to you to maintain. So, don't delete those emails because if we get a public records request we will need to retrieve those from you. Chapter 112, Florida Statute is the code of ethics for

supervisors. Probably the biggest aspect of the code of ethics that will apply to you is conflicts of interest. You are going to fill out a form 1 and file it with the supervisor of elections in Clay County and in that form 1 you will need to identify all sources of income, not amounts of income, but any source of income. The idea being that there is then a public record showing all sources of income so that way if you are ever asked to vote on something in your capacity as a supervisor anyone can see whether your vote would impact your pecuniary interest in any particular business. As an example, if you or a family member worked for a landscape maintenance company and this board was considering awarding a landscape maintenance contract if you had an affiliation with one of the companies that was submitting a proposal you would want to declare that conflict on the record and not vote or participate in that vote because of that conflict. To the extent you ever have any question as to whether a conflict exists check with Jim or check with my office and we will talk you through that and the steps you need to take to make sure that you are not violating the code of ethics. My firm has a notebook we can send you that will have a copy of Chapter 190, Florida Statute, which is the chapter that governs CDDs and Chapter 112 code of ethics and a number of other provisions.

Mr. Doan joined the meeting at this time.

C. Election of Officers, Resolution 2016-01

On MOTION by Mr. Marvin seconded by Mr. Dearing with all in favor Mark Dearing was appointed vice chairman.

On MOTION by Mr. Marvin seconded by Mr. Dearing with all in favor Mr. Taylor was appointed assistant secretary.

FOURTH ORDER OF BUSINESS

Approval of the Minutes of the September 2, 2015 Meeting

On MOTION by Mr. Dearing seconded by Mr. Marvin with all in favor the minutes of the September 2, 2015 meeting were approved.

FIFTH ORDER OF BUSINESS

Acceptance of the Minutes of the September 2, 2015 Audit RFP Meeting

On MOTION by Mr. Marvin seconded by Mr. Dearing with all in favor the minutes of the September 2, 2015 audit committee meeting were accepted.

SIXTH ORDER OF BUSINESS

Consideration of Proposals Received in Response to the Audit RFP

On MOTION by Mr. Marvin seconded by Mr. Dearing with all in favor the recommendation of the audit committee ranking Berger Toombs Elam Gaines & Frank no. 1 was accepted.

SEVENTH ORDER OF BUSINESS

Consideration of Riverside Management Services Renewal Proposal

Mr. Oliver stated you have a summary of the services in the letter and it is essentially the same contract you have in place now. You budgeted for these numbers when you adopted the fiscal year 2016 budget and this is to authorize staff and counsel to draft the addendum to the agreement.

On MOTION by Mr. Dearing seconded by Mr. Marvin with all in favor the proposal from Riverside Management Services for fiscal year 2016 was approved and staff and counsel were authorized to draft an addendum to the agreement.

EIGHTH ORDER OF BUSINESS

Update Regarding Improvements

A. Entry Features

Mr. Porter stated the entry feature is moving along, they got slowed down on the landscape because the landscaper did not get the locates called in for all of the utilities hopefully they will be done quickly. The one change is at the entryway it is such a long road back with so little landscaping that they are putting in little spots with three palms and decorative grasses.

B. Turf Improvements

Mr. Porter stated our hope is that once the Bahia is established we don't think we will need to irrigate it on a regular basis so the irrigation is there in case of a drought condition.

C. Streetlight Installation

Mr. Porter stated Clay Electric told us they would put in streetlights down the entryway for \$66,000, we told them that Horton would pay for it and they sent us a note that instead of \$66,000 it is \$135,000 and we talked with them and they came back with \$78,000 so we have asked to get that in writing. I don't want to authorize anyone going forward until we get something definite in writing from Clay Electric. As soon as we get that in writing, the district will contract for it and Horton will give the money to the district to pay for the streetlights.

D. Amenity Center

Mr. Porter stated Horton hired W.G. Pitts and John Powers Design, who did the architectural work on the initial amenity center, to come up with the design and they have finally either finished or are real close so we can get it out to bid. We will put it out to bid to find out what it will cost then figure out the phasing. That is not going to be something where we are trying to raise money from the residents that is going to be Horton contributing to get something going. Hopefully, in the next month or so I will be able to tell you a little bit more about exactly what it will consist of. At this point the main features of it are to do a slide tower, another pool, more bathrooms, shade structures, pavilion that sort of thing to expand that footprint.

NINTH ORDER OF BUSINESS

Other Business

Mr. Porter stated we are going to have framed Resolution 2015-04 appreciation for the life of Stephen R. Mattix and our condolences on his passing that I would like to read to everybody.

Whereas, the Ridgewood Trails Community Development District was established in 2005 to provide infrastructure and services to a new community in Clay County, Florida, and to improve the quality of life of landowners and residents in the community;

Whereas, Stephen R. Mattix was the Vice-Chairman of the Ridgewood Trails Community Development District for many years;

Whereas, Mr. Mattix was the only resident serving on the District's board of Supervisors, requiring him to respond effectively not only to demands made by the Board but by the District's constituents, property owners and residents;

Whereas, Mr. Mattix was instrumental in the evolution of the Ridgewood Trails Community Development District through dedicated and faithful attention to the needs of the community:

Whereas, under his leadership, the Ridgewood Trails Community Development District has provided numerous facilities and services benefiting its residents;

Whereas, the development and management of a community like Ridgewood Trails Community Development District requires vision, patience and energy;

Whereas, Mr. Mattix was blessed with all of these attributes and his guidance, focus and dedication helped give rise to the success the District has experienced;

Whereas, Mr. Mattix was gifted with an easy sense of humor, enabling him to see the best in people and earning him the respect and admiration of those with whom he worked;

Whereas, Mr. Mattix's recent unexpected death has saddened the Board, its staff, consultants, landowners and residents.

Now, therefore, be it resolved by the Board of Supervisors of the Ridgewood Trails Community Development District a follows:

1. The Board, on behalf of its staff, consultants, residents and landowners, extends its thanks and appreciation for the gifts of time and talent that Mr. Mattix shared with us in the development and management of our community.
2. The Board expresses its deepest sympathies and condolences to Mr. Mattix's family on his passing. He was an excellent leader, a true professional and a friend. He will be both missed and fondly remembered.

Mr. Porter stated I would like to add that I enjoyed working with Stephen, it was an honor and we are all sad to see him gone.

On MOTION by Mr. Marvin seconded by Mr. Dearing with all in favor Resolution 2015-04 was adopted.

TENTH ORDER OF BUSINESS

Staff Reports

A. Attorney

There being none, the next item followed.

B. Engineer

There being none, the next item followed.

C. Manager

Mr. Oliver stated we have Brian Stephens on board as the new operations manager. He is replacing Steve Andersen who is still with our company, but working in other districts right now. Brian has a 20 year background in landscape maintenance. He is also the operations manager at Rolling Hills, which is here in Clay County. He has done a great job there and we know he will do a great job here.

D. Operation Manager's Report

1. Monthly Manager's Report

A copy of the Operation Manager's monthly report was included as part of the agenda package.

2. Consideration of Proposal from Lake Doctors

On MOTION by Mr. Marvin seconded by Mr. Dearing with all in favor the proposal from Lake Doctors for fiscal year 2016 in the amount of \$370 per month or \$5,526 annually was approved.

ELEVENTH ORDER OF BUSINESS Supervisor's Requests and Audience Comments

A resident asked about a traffic light at the entrance and Mr. Porter stated that is a DOT roadway and we may not meet the standards for a light yet but I expect we will.

A resident stated the new landscaper is doing the best job I have seen since I have been here.

A resident asked how can we better control the speeding in the development with the construction going on? People park on the street across from each other and an emergency vehicle would not be able to get through and people park the wrong way on the street.

Mr. Porter stated the district can't do anything about that but anyone here could ask the county to make it no parking on one side of the street. I will have a note sent to all of our subs and suppliers reminding them that they need to slow down.

A resident stated there is an issue with nails on the road and I have had two flat tires resulting from them.

Mr. Porter stated I will pass that along for them to do a better job.

A resident asked for a lower speed limit sign or children at play sign by the pool and Mr. Porter stated they are county streets and we can request the county to do that but they cannot enforce a 15 mph. If the county doesn't want to put up the children at play signs we will ask permission to install them ourselves.

A resident stated at the homeowners association meeting a couple weeks ago every question that was asked they said that is the CDD. This lady does nothing for this community.

Mr. Dearing stated I can talk to her supervisor.

Mr. Porter stated the CDD has no authority over the HOA. When you see grass that is overgrown it is often a home in foreclosure and there is not much the HOA can do.

TWELFTH ORDER OF BUSINESS Financial Reports

A. Balance Sheet & Income Statement

A copy of the balance sheet and income statement were included as part of the agenda package.

B. Assessment Receipt Schedule

A copy of the assessment receipt schedule was included in the agenda package.

C. Approval of Check Register

On MOTION by Mr. Dearing seconded by Mr. Marvin with all in favor the check register was approved.

**THIRTEENTH ORDER OF BUSINESS Next Meeting Scheduled for Wednesday,
January 6, 2016 at 1:30 p.m. at the
Courtyard by Marriott, 610 Wells Road,
Orange Park, Florida**

Mr. Porter stated our next meeting is January 6, 2016 at 1:30 p.m. at the Courtyard by Marriott on Wells Road in Orange Park.

The meeting adjourned at 6:55 p.m.

Secretary/Assistant Secretary

Chairman/Vice Chairman

FOURTH ORDER OF BUSINESS



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

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

November 29, 2015

Jim Oliver, District Manager
Governmental Management Services, LLC
475 West Town Place, Suite 114
St. Augustine, FL 32092

The Objective and Scope of the Audit of the Financial Statements

You have requested that we audit the financial statements of Ridgewood Trails Community Development District, which comprise governmental activities, each major fund and the budgetary comparison for the General Fund as of and for the year ended September 30, 2015 which collectively comprise the basic financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter for the year ending September 30, 2015 and thereafter for two annual renewals if mutually agreed by Ridgewood Trails Community Development District and Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants PL.

Our audit will be conducted with the objective of our expressing an opinion on the financial statements.

The Responsibilities of the Auditor

We will conduct the audit in accordance with auditing standards generally accepted in the United States of America and "Government Auditing Standards" issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Fort Pierce / Stuart

Member AICPA

Member AICPA Division For CPA Firms
Private Companies Practice Section

Member FICPA



Ridgewood Trails Community Development District
November 17, 2014
Page 2

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with generally accepted auditing standards. Also, an audit is not designed to detect errors or fraud that are immaterial to the financial statements. The determination of abuse is subjective; therefore, Government Auditing Standards do not expect us to provide reasonable assurance of detecting abuse.

In making our risk assessments, we consider internal control relevant to Ridgewood Trails Community Development District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.

We will also communicate to the Board any fraud involving senior management and fraud that causes a material misstatement of the financial statements that becomes known to us during the audit, and any instances of noncompliance with laws and regulations that we become aware of during the audit.

The funds that you have told us are maintained by Ridgewood Trails Community Development District and that are to be included as part of our audit are listed below:

1. General Fund
2. Debt Service Fund
3. Capital Projects Fund

As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit including among other items:

- a) That management has fulfilled its responsibilities as set out in the terms of this letter; and;
- b) That it believes the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.



Ridgewood Trails Community Development District
November 17, 2014
Page 3

Management is responsible for identifying and ensuring that Ridgewood Trails Community Development District complies with the laws and regulations applicable to its activities, and for informing us about all known material violations of such laws or regulations. In addition, management is responsible for the design and implementation of programs and controls to prevent and detect fraud or abuse, and for informing us about all known or suspected fraud or abuse affecting the entity involving management, employees who have significant roles in internal control, and others where the fraud or abuse could have a material effect on the financial statements or compliance. Management is also responsible for informing us of its knowledge of any allegations of fraud or abuse or suspected fraud or abuse affecting the entity received in communications from employees, former employees, analysts, regulators, short sellers, or others.

The Board is responsible for informing us of its views about the risks of fraud or abuse within the entity, and its knowledge of any fraud or abuse or suspected fraud or abuse affecting the entity.

Ridgewood Trails Community Development District agrees that it will not associate us with any public or private securities offering without first obtaining our consent. Therefore, Ridgewood Trails Community Development District agrees to contact us before it includes our reports or otherwise makes reference to us, in any public or private securities offering.

Ridgewood Trails Community Development District's Records and Assistance

If circumstances arise relating to the condition of the Ridgewood Trails Community Development District's records, the availability of appropriate audit evidence, or indications of a significant risk of material misstatement of the financial statements because of error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment, prevent us from completing the audit or forming an opinion, we retain the unilateral right to take any course of action permitted by professional standards, including declining to express an opinion, issuing a report, or withdrawing from the engagement.

During the course of our engagement, we may accumulate records containing data that should be reflected in the Ridgewood Trails Community Development District books and records. The District will determine that all such data, if necessary, will be so reflected. Accordingly, the District will not expect us to maintain copies of such records in our possession.

Other Relevant Information

In accordance with Government Auditing Standards, a copy of our most recent peer review report has been provided to you, for your information.



Ridgewood Trails Community Development District
November 17, 2014
Page 4

Fees, Costs and Access to Workpapers

Our fees for the audit and accounting services described above are based upon the value of the services performed and the time required by the individuals assigned to the engagement, plus direct expenses. Invoices for fees will be submitted in sufficient detail to demonstrate compliance with the terms of this engagement. Billings are due upon submission. Our fee for the services described in this letter for the year ending September 30, 2015 will not exceed \$3,800 unless the scope of the engagement is changed, the assistance which Ridgewood Trails Community Development District has agreed to furnish is not provided, or unexpected conditions are encountered, in which case we will discuss the situation with you before proceeding. All other provisions of this letter will survive any fee adjustment. The two annual renewals must be mutually agreed and approved by the Board of Supervisors.

In the event we are requested or authorized by Ridgewood Trails Community Development District or are required by government regulation, subpoena, or other legal process to produce our documents or our personnel as witnesses with respect to our engagement for Ridgewood Trails Community Development District, Ridgewood Trails Community Development District will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

The documentation for this engagement is the property of Berger, Toombs, Elam, Gaines, & Frank. However, you acknowledge and grant your assent that representatives of the cognizant or oversight agency or their designee, other government audit staffs, and the U.S. Government Accountability Office shall have access to the audit documentation upon their request and that we shall maintain the audit documentation for a period of at least three years after the date of the report, or for a longer period if we are requested to do so by the cognizant or oversight agency. Access to requested documentation will be provided under the supervision of Berger, Toombs, Elam, Gaines, & Frank audit personnel and at a location designated by our Firm.

Reporting

We will issue a written report upon completion of our audit of Ridgewood Trails Community Development District's financial statements. Our report will be addressed to the Board of Ridgewood Trails Community Development District. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.



Ridgewood Trails Community Development District
November 17, 2014
Page 5

In addition to our report on Ridgewood Trails Community Development District's financial statements, we will also issue the following types of reports:

- Reports on internal control and compliance with laws, regulations, and the provisions of contracts or grant agreements. We will report on any internal control findings and/or noncompliance which could have a material effect on the financial statements.

This letter constitutes the complete and exclusive statement of agreement between Berger, Toombs, Elam, Gaines, & Frank and Ridgewood Trails Community Development District, superseding all proposals, oral or written, and all other communications, with respect to the terms of the engagement between the parties.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities.

Sincerely,

*Berger, Toombs, Elam,
Gaines & Frank*

BERGER, TOOMBS, ELAM, GAINES & FRANK
J. W. Gaines, CPA

Confirmed on behalf of the addressee:

J. W. Gaines, Secretary

November 20, 2015

Baggett, Reutimann & Associates, CPAs PA

Certified Public Accountants

Judson B. Baggett, MBA, CPA, CVA, Partner
Marci Reutimann, CPA, Partner

6815 Dairy Road
Zephyrhills, FL 33542
Phone: (813) 788-2155
Fax: (813) 782-8606

System Review Report

To the Partners

October 31, 2013

Berger, Toombs, Elam, Gaines & Frank, CPAs PL

and the Peer Review Committee of the Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs PL, (the firm), in effect for the year ended May 31, 2013. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control, and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs PL, in effect for the year ended May 31, 2013, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency (ies)*, or *fail*. Berger, Toombs, Elam, Gaines & Frank, CPAs PL, has received a peer review rating of *pass*.


Baggett, Reutimann & Associates, CPAs,

(BERGER_REPORT)

EIGHTH ORDER OF BUSINESS

B.

**WORK AUTHORIZATION NO. 14A
RIDGEWOOD TRAILS COMMUNITY DEVELOPMENT DISTRICT
2015/2016 GENERAL CONSULTING ENGINEERING SERVICES
GENERAL FUND
(ETM No.: 04-051-01-011)**

Scope of Work

England-Thims & Miller, Inc. shall provide consulting engineering for the Ridgewood Trails Community Development District as directed by the Board of Supervisors or their designee. General consulting services shall include but are not limited to:

1. Attending District Meetings
2. Preparation of Monthly Requisitions
3. Preparation of Cost Estimates and Budgets
4. Technical Support for Community Development District Staff
5. Development and Analysis of District Projects
6. Site Visits as Necessary
7. Prepare Presentation Documents for District Meetings

The outlined services shall be performed on a time and material basis at the currently approved rate and expense schedule. The estimated fee shall not be exceeded without further authorization. This estimated fee is not a guaranteed maximum cost.

Part 1 General Consulting Engineering Services for 2015/2016
ESTIMATED FEE\$10,000.00

Basis of Estimated Fee - No Change

Principal – CEO/CSO/President.....	\$240.00/Hr.
Principal – Vice President	\$225.00/Hr.
Chief Engineer.....	\$225.00/Hr.
Senior Engineer.....	\$180.00/Hr.
Engineer.....	\$140.00/Hr.
Project Manager	\$165.00/Hr.
Assistant Project Manager	\$135.00/Hr.
Chief Planner	\$225.00/Hr.
Senior Planner	\$165.00/Hr.
Planner.....	\$135.00/Hr.
CEI Senior Engineer	\$195.00/Hr.
Senior Inspector	\$135.00/Hr.
Inspector	\$110.00/Hr.
Senior Landscape Architect	\$150.00/Hr.
Landscape Architect.....	\$135.00/Hr.
Senior Graphics Technician.....	\$135.00/Hr.
GIS Programmer.....	\$145.00/Hr.
GIS Analyst	\$120.00/Hr.
Senior Engineer / LA Designer	\$135.00/Hr.
Engineering/Landscape Designer	\$115.00/Hr.
CADD Technician	\$110.00/Hr.
Administrative Support	\$75.00/Hr.

Costs such as subconsultants, printing, telephone, delivery service, mileage and travel shall be invoiced at direct costs plus 15%.

Time of Performance

Services rendered will commence upon District approval and will be completed on or before September 30, 2016.

Approval

Submitted by: _____
 England-Thims & Miller, Inc.

Date: _____

Approved by: _____
 Ridgewood Trails Community Development District

Date: _____

D.

Ridgewood Trails Community Development District
9655 Florida Mining Blvd W, Bldg. 300, Suite 305, Jacksonville, FL 32257

Memorandum

Date: January 6, 2015

To: Rich Whetsel via email
Operations Director

From: Brian Stephens
Operations Manager

Re: Ridgewood Trails CDD
Monthly Report

Access Cards:

- 240 access cards have been issued to date.

Fitness Center:

- One (1) cable has been replaced on the universal machine.
- One (1) treadmill has been repaired.
- A TV and Comcast cable box have been replaced.
- Fitness Pro performed a preventative maintenance inspection of the fitness equipment.

Landscape:

- Riverside Management and Down to Earth are conducting monthly landscape inspections.
- Down to Earth is in the Winter maintenance schedule and will be mowing as needed to prevent seed head production.

Lakes:

- The Lake Doctors continue to monitor and treat the lakes as needed.
- Riverside Management continues to inspect and clean the lakes and outfall structures on a bi-weekly basis.

Other Projects:

- Entrance and Amenity Center lights are being inspected monthly.
- Trash can liners are being changed on a weekly basis.
- Common areas and roadways are being inspected and cleaned weekly.
- Amenity Center building was pressure washed.
- Ten (10) additional "No Parking on Grass" signs have been installed around the Amenity Center.
- Holiday Decorations have been installed at the Azalea Ridge sign.
- The Amenity Center exterior ceiling has been painted.

Should you have any questions or comments regarding the above information, please feel free to contact Brian Stephens at (904) 627-9271 or Rich Whetsel at (904) 759-8923.

NINTH ORDER OF BUSINESS

A.

RIDGEWOOD TRAILS
COMMUNITY DEVELOPMENT DISTRICT
COMBINED BALANCE SHEET

November 30, 2015

	<u>Governmental Fund Types</u>		<u>Totals</u>
	<u>General</u>	<u>Debt Service</u>	<u>(Memorandum Only) 2016</u>
<u>ASSETS:</u>			
CASH	\$226,139	---	\$226,139
INVESTMENTS			
Reserve A	---	\$11,606	\$11,606
Interest A	---	\$0	\$0
Revenue A	---	\$154	\$154
Prepayment A	---	---	\$0
Construction A/B	---	---	\$0
Deferred Costs	---	---	\$0
DEPOSITS	\$1,500	---	\$1,500
	-----	-----	-----
TOTAL ASSETS	\$227,639	\$11,761	\$239,399
	=====	=====	=====
<u>LIABILITIES:</u>			
ACCOUNTS PAYABLE	\$24,934	---	\$24,934
FUND BALANCES:			
UNASSIGNED	\$201,205	---	\$201,205
NONSPENDABLE	\$1,500	---	\$1,500
RESTRICTED FOR DEBT SERVICE	---	\$11,761	\$11,761
	-----	-----	-----
TOTAL LIABILITIES & FUND EQUITY & OTHER CREDITS	\$227,639	\$11,761	\$239,399
	=====	=====	=====

Ridgewood Trails
COMMUNITY DEVELOPMENT DISTRICT

General Fund
Statement of Revenues & Expenditures
For the Period Ending
November 30, 2015

	ADOPTED BUDGET FY 2016	PRORATED BUDGET THRU 11/30/15	ACTUAL THRU 11/30/15	VARIANCE
REVENUES:				
Maintenance Assessments - Tax Collector	\$131,174	\$1,521	\$1,521	\$0
Maintenance Assessments - Direct	\$189,885	\$0	\$0	\$0
Misc. Income	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$321,059	\$1,521	\$1,521	\$0

EXPENDITURES:

ADMINISTRATIVE:

Supervisor Fees	\$9,600	\$1,600	\$1,000	\$600
FICA Expense	\$734	\$122	\$77	\$46
Engineering	\$10,000	\$1,667	\$0	\$1,667
Assessment Roll	\$5,260	\$5,000	\$5,000	\$0
Arbitrage	\$1,200	\$0	\$0	\$0
Dissemination	\$5,000	\$833	\$0	\$833
Attorney	\$20,000	\$3,333	\$409	\$2,924
Annual Audit	\$4,100	\$0	\$0	\$0
Trustee	\$5,000	\$0	\$0	\$0
Management Fees	\$41,000	\$6,833	\$6,833	(\$0)
Telephone	\$300	\$50	\$7	\$43
Postage	\$750	\$125	\$100	\$25
Printing & Binding	\$1,500	\$250	\$157	\$93
Insurance	\$6,664	\$6,664	\$6,023	\$641
Legal Advertising	\$4,000	\$667	\$61	\$605
Other Current Charges	\$740	\$123	\$35	\$88
Office Supplies	\$300	\$50	\$140	(\$90)
Dues, Licenses & Subscriptions	\$175	\$175	\$175	\$0
Capital Outlay	\$250	\$42	\$0	\$42
Meeting Room Rental	\$600	\$100	\$0	\$100
Records Storage	\$250	\$42	\$0	\$42
ADMINISTRATIVE EXPENDITURES	\$117,423	\$27,676	\$20,017	\$7,659

AMENITY CENTER

Insurance	\$3,264	\$3,264	\$2,901	\$363
General Facility Maintenance	\$7,000	\$1,167	\$0	\$1,167
Pool Maintenance	\$10,400	\$1,733	\$1,470	\$263
Pool Chemicals	\$6,500	\$1,083	\$326	\$758
Other Current Charges	\$750	\$125	\$730	(\$605)
Water & Sewer	\$7,000	\$1,167	\$0	\$1,167
Electric	\$6,000	\$1,000	\$0	\$1,000
Internet/Cable	\$1,800	\$300	\$245	\$55
Janitorial	\$6,000	\$1,000	\$1,000	\$0
Janitorial Supplies	\$1,500	\$250	\$117	\$133
Refuse Service	\$3,000	\$500	\$0	\$500
Special Events	\$2,000	\$333	\$0	\$333
Pool Permit	\$150	\$150	\$0	\$150
Maintenance Reserves	\$7,982	\$1,330	\$0	\$1,330
Contingencies	\$4,850	\$808	\$1,811	(\$1,003)
AMENITY CENTER EXPENDITURES	\$68,196	\$14,211	\$8,599	\$5,612

Ridgewood Trails

COMMUNITY DEVELOPMENT DISTRICT General Fund

Statement of Revenues & Expenditures
For the Period Ending
November 30, 2015

ADOPTED BUDGET FY 2016	PRORATED BUDGET THRU 11/30/15	ACTUAL THRU 11/30/15	VARIANCE
------------------------------	-------------------------------------	-------------------------	----------

GROUNDS MAINTENANCE:

Operations Management	\$20,600	\$3,433	\$3,433	(\$0)
Security	\$10,000	\$1,667	\$960	\$707
Access Cards	\$500	\$83	\$0	\$83
Electric	\$1,500	\$250	\$687	(\$437)
Water	\$2,000	\$333	\$0	\$333
Repairs & Maintenance	\$13,000	\$2,167	\$2,458	(\$291)
Landscape Maintenance	\$48,640	\$8,107	\$6,440	\$1,667
Landscape Reserve	\$22,200	\$3,700	\$0	\$3,700
Lake Maintenance	\$7,000	\$1,167	\$370	\$797
Contingencies	\$10,000	\$1,667	\$0	\$1,667
GROUNDS MAINTENANCE EXPENDITURES	\$135,440	\$22,573	\$14,349	\$8,225
TOTAL EXPENDITURES	\$321,059	\$64,461	\$42,965	\$21,496
EXCESS REVENUES (EXPENDITURES)	\$0			(\$41,444)
FUND BALANCE - Beginning			\$244,149	
FUND BALANCE - Ending			\$202,705	

Ridgewood Trails
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND 2007A

Statement of Revenues & Expenditures

For The Period Ending

November 30, 2015

REVENUES:

	ADOPTED BUDGET	PRORATED THRU 11/30/15	ACTUAL THRU 11/30/15	VARIANCE
Interest Income	\$0	\$0	\$0	\$0
Assessments - On Roll	\$13,359	\$155	\$155	\$0
Other Revenue Sources	\$5,907	\$0	\$0	\$0
TOTAL REVENUES	\$19,266	\$155	\$155	\$0

EXPENDITURES:

Interest Expense - 11/1	\$4,803	\$4,803	\$4,803	\$0
Interest Expense - 5/1	\$5,000	\$0	\$0	\$0
Principal Expense - 5/1	\$4,803	\$0	\$0	\$0
TOTAL EXPENDITURES	\$14,605	\$4,803	\$4,803	\$0

EXCESS REVENUES (EXPENDITURES)

\$4,661	(\$4,648)
----------------	------------------

FUND BALANCE - Beginning

\$0	\$16,408
-----	----------

FUND BALANCE - Ending

<u>\$4,661</u>	<u>\$11,761</u>
----------------	-----------------

B.

C.

Ridgewood Trails
Community Development District

Check Run Summary - General Fund

January 6, 2016

Date	Check Numbers	Amount
<u>General Fund</u>		
November 12, 2015	842-848	\$ 9,501.88
December 21, 2015	849-859	\$ 27,218.72
		\$ 36,720.60

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
11/12/15	00028	11/05/15	7636863	201510	330	53800	43000			*	29.60		
			1799-1						AZALEA RIDGE BLVD				
		11/05/15	8874493	201510	330	53800	43000			*	335.39		
			1667						AZALEA RIDGE BLVD				
									CLAY ELECTRIC COPPERATIVE, INC.			364.99	000842
11/12/15	00015	10/20/15	243982	201510	310	51300	48000			*	61.20		
									NOTICE OF MTG-10/22/15				
									CLAY TODAY			61.20	000843
11/12/15	00007	10/01/15	34001	201510	310	51300	54000			*	175.00		
									SPECIAL DISTRICT FEE FY16				
									DEPARTMENT OF ECONOMIC OPPORTUNITY			175.00	000844
11/12/15	00003	11/03/15	146	201511	310	51300	34000			*	3,416.67		
									NOV 15-MGMT FEES				
		11/03/15	146	201511	310	51300	51000			*	15.00		
									NOV 15-OFFICE SUPPLIES				
		11/03/15	146	201511	310	51300	42000			*	6.31		
									NOV 15-POSTAGE				
		11/03/15	146	201511	310	51300	42500			*	83.55		
									NOV 15-COPIES				
									GOVERNMENTAL MANAGEMENT SERVICES			3,521.53	000845
11/12/15	00044	10/10/15	10102015	201510	330	53800	34500			*	240.00		
									SECURITY SVCS-09/30-10/10				
		10/24/15	10242015	201510	330	53800	34500			*	240.00		
									SECURITY SVCS-10/11-10/24				
		11/07/15	11072015	201511	330	53800	34500			*	240.00		
									SECURITY SVCS-10/25-11/07				
									SCOTT M. HENRY			720.00	000846
11/12/15	00008	10/20/15	84534	201509	310	51300	31500			*	1,707.49		
									SEPT 15-GENRAL COUNSEL				
									HOPPING GREEN & SAMS			1,707.49	000847
11/12/15	00039	11/02/15	89	201511	320	57200	34200			*	500.00		
									NOV 15-JANITORIAL SVCS				
		11/02/15	89	201511	320	57200	46500			*	735.00		
									NOV 15-POOL MAINT				
		11/02/15	89	201511	330	53800	34000			*	1,716.67		
									NOV 15-OPERATIONS MGMT				
									RIVERSIDE MANAGEMENT SERVICES, INC.			2,951.67	000848
12/21/15	00027	12/08/15	00260145	201512	330	53800	43100			*	273.89		
									1799-2 AZALEA RIDGE IRR				

*** CHECK DATES 10/21/2015 - 12/22/2015 ***

RIDGEWOOD TRAILS CDD
BANK A RIDGEWOOD TRAILS

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
		12/08/15 00517174	201512 320-57200-43100	1667 AZALEA RIDGE -AMENTY	*	177.12	
		12/08/15 00517175	201512 320-57200-43100	1667 AZALEA RIDGE - IRR	*	80.13	
		12/08/15 00517176	201512 320-57200-43100	1667 AZALEA RDG - REC IRR	*	567.44	
							1,098.58 000849
12/21/15 00028		12/08/15 8874493	201511 330-53800-43000	1667 AZALEA RIDGE BLVD	*	301.47	
		12/11/15 7636863	201511 330-53800-43000	1799-1 AZALEA RIDGE BLVD	*	20.79	
							322.26 000850
12/21/15 00051		10/14/15 5935	201510 330-53800-46200	OCT 15 - LANDSCAPE MAINT	*	3,220.00	
		11/13/15 5956	201511 330-53800-46200	NOV 15 - LANDSCAPE MAINT	*	3,220.00	
		12/10/15 5987	201512 330-53800-46200	DEC 15 - LANDSCAPE MAINT	*	3,220.00	
							9,660.00 000851
12/21/15 00002		11/10/15 52188617	201511 310-51300-42000	DELIVERIES THRU 11/10	*	86.79	
							86.79 000852
12/21/15 00048		12/01/15 10144	201511 320-57200-46000	PREVENTATIVE MAINT	*	200.00	
		12/09/15 10188	201511 320-57200-46000	REPAIR - CABLE	*	190.00	
							390.00 000853
12/21/15 00003		12/02/15 147	201512 310-51300-34000	DEC 15 - MGMT FEES	*	3,416.67	
		12/02/15 147	201512 310-51300-51000	DEC 15 - SUPPLIES	*	6.25	
		12/02/15 147	201512 310-51300-42000	DEC 15 - POSTAGE	*	9.75	
		12/02/15 147	201512 310-51300-42500	DEC 15 - COPIES	*	26.25	
							3,458.92 000854
12/21/15 00044		11/21/15 112115	201511 330-53800-34500	SECURITY 11/8-11/21	*	240.00	
		12/05/15 120515	201512 330-53800-34500	SECURITY - 11/22-12/5	*	240.00	

*** CHECK DATES 10/21/2015 - 12/22/2015 ***

RIDGEWOOD TRAILS CDD
BANK A RIDGEWOOD TRAILS

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
12/19/15		121915	201512 330-53800-34500	SECURITY - 12/6-12/19	*	240.00	
				SCOTT M. HENRY			720.00 000855
12/21/15	00008	10/31/15 85226	201510 310-51300-31500	OCT 15 - GENERAL COUNSEL	*	409.00	
				HOPPING GREEN & SAMS			409.00 000856
12/21/15	00057	11/10/15 REIMB	201510 310-51300-51000	FRAMING & MATTING	*	118.37	
				JIM OLIVER			118.37 000857
12/21/15	99999	12/21/15 VOID	201512 000-00000-00000	VOID CHECK	C	.00	
				*****INVALID VENDOR NUMBER*****			.00 000858
12/21/15	00039	10/02/15 87	201510 320-57200-34200	OCT 15 - JANITORIAL SVCS	*	500.00	
		10/02/15 87	201510 320-57200-46500	OCT 15 - POOL MAINT SVCS	*	735.00	
		10/02/15 87	201510 330-53800-34000	OCT 15 - OPS MGMT SVCS	*	1,716.67	
		11/20/15 90	201510 330-53800-46000	OCT 15 - FACILITY MAINT	*	1,198.00	
		11/20/15 90	201510 320-57200-46000	OCT 15 - FACILITY MAINT	*	352.00	
		11/20/15 90	201510 320-57200-52100	OCT 15 - FACILITY MAINT	*	325.73	
		11/20/15 90	201510 320-57200-52200	OCT 15 - FACILITY MAINT	*	48.00	
		12/01/15 91	201512 320-57200-34200	DEC 15 - JANITORIAL SVCS	*	500.00	
		12/01/15 91	201512 320-57200-46500	DEC 15 - POOL MAINT SVCS	*	735.00	
		12/01/15 91	201512 330-53800-34000	DEC 15 - OPS MGMT SVCS	*	1,716.67	
		12/15/15 92	201511 330-53800-46000	NOV 15 - FACILITY MAINT	*	1,260.00	
		12/15/15 92	201511 320-57200-46000	NOV 15 - FACILITY MAINT	*	824.00	
		12/15/15 92	201511 320-57200-49000	NOV 15 - FACILITY MAINT	*	729.73	
		12/15/15 92	201511 320-57200-52200	NOV 15 - FACILITY MAINT	*	69.00	
		12/15/15 93	201511 320-57200-46000	NOV 15 - PRESSURE WASHING	*	245.00	
				RIVERSIDE MANAGEMENT SERVICES, INC.			10,954.80 000859
TOTAL FOR BANK A						36,720.60	

AP300R

YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER

RUN 12/22/15

PAGE 4

*** CHECK DATES 10/21/2015 - 12/22/2015 ***

RIDGEWOOD TRAILS CDD
BANK A RIDGEWOOD TRAILS

CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
---------------	-------	-----------------------------------	---	----------	-------------	--------	--------	----------------------------

TOTAL FOR REGISTER

36,720.60

RDGE --RIDGEWOOD-- PPOWERS