

Ridgewood Trails
Community Development District

September 1, 2021

AGENDA

Ridgewood Trails Community Development District

475 West Town Place

Suite 114

St. Augustine, Florida 32092

District Website: www.ridgewoodtrailsccd.com

August 25, 2021

Board of Supervisors
Ridgewood Trails Community Development District

Dear Board Members:

The Ridgewood Trails Community Development District Meeting is scheduled for **Wednesday, September 1, 2021 at 6:00 p.m. at the Azalea Ridge Amenity Center, 1667 Azalea Ridge Boulevard, Middleburg, Florida 32068.**

Following is the advance agenda for the meeting:

Audit Committee Meeting

- I. Roll Call
- II. Review and Ranking of Audit Proposals Received
- III. Other Business
- IV. Adjournment

Regular Board Meeting

- I. Roll Call
- II. Public Comments (*for agenda items listed below*)
- III. Discussion of Traffic Study
- IV. Discussion Regarding Survey Questions
- V. Consideration of Audit Proposals Received in Response to the RFP
- VI. Staff Reports
 - A. Attorney

- B. Engineer
- C. Manager – Discussion of Fiscal Year 2022 Meeting Schedule
- D. Operation Manager - Report
- E. Amenity Manager
- VII. Supervisor’s Requests and Public Comments
- VIII. Approval of Consent Agenda
 - A. Approval of the Minutes of the July 7, 2021 Meeting
 - B. Acceptance of the Minutes of the July 7, 2021 Audit Committee Meeting
 - C. Balance Sheet & Income Statement
 - D. Assessment Receipt Schedule
 - E. Approval of Check Register
- IX. Consideration of Security Upgrades (*Presenter: Melissa Brown*) (***Closed Session***)*
- X. Next Meeting Scheduled for: TBD @ 6:00 p.m. at the Azalea Ridge Amenity Center
- XI. Adjournment

** Florida law requires Board discussions related to the District’s security system, as well as any discussions that would reveal the operations of the security system, types of equipment, and/or locations, to be held in a closed session, per Section 119.07138 and Section 281.301 of the Florida Statutes. Only the Board and staff can be present for discussion of this agenda item.*

FOURTH ORDER OF BUSINESS

Dear Ridgewood Trails Residents,

For the last few years, the CDD Board of Supervisors has given much consideration of the state of our community and facilities. Throughout this period, we have reached out to the residents requesting opinions and to gauge the interest and desire for new projects. Our last survey from March 2020 yielded 81; a very low response. As a result, the Board of Supervisors selected to fund a new playground feature at corner of 4215 Warm Springs Way. Staff is currently in the process of coordinating these efforts with the contractor and Clay County Building Department for permitting.

Next's year's budget (FY 2022) did not fund any Capital Improvements but rather a continuance contribution to the District's Capital Reserve fund for repairs and replacement items. The Board will start discussion on the FY 2023's budget during the second quarter of the calendar year.

We realize Capital Improvements can be rather expensive and important to our residents. Prior to committing we would love to receive your feedback! We have accumulated a list of projects and want to narrow our priority as space and funds are available on future years budgets.

The board will make a final determination of which projects to choose based on the financial security of the community. Please keep in mind additional amenity resources come with an increase on our tax assessments. Once selections are made, additional information will be provided in future correspondence via email, social media, etc.

Name: _____
Address: _____

Please complete the survey no later than _____ by responding with the following:

1- Desirable

2- Neutral

3- Not desirable

Pocket Park playground enhancements: Location at a vacant pocket park away from the meeting room and pool area.

1- Desirable

2- Neutral

3- Not desirable

Additional parking at the soccer field

1- Desirable

2- Neutral

3- Not desirable

Fenced Tennis Courts

- 1- Desirable
- 2- Neutral
- 3- Not desirable

Fenced Pickleball Courts

- 1- Desirable
- 2- Neutral
- 3- Not desirable

Fenced Basketball Courts

- 1- Desirable
- 2- Neutral
- 3- Not desirable

Build out of current fitness center and updated equipment

- 1- Desirable
- 2- Neutral
- 3- Not desirable

Lighted Walking path around Soccer Field

- 1- Desirable
- 2- Neutral
- 3- Not desirable

Dog Park

- 1- Desirable
- 2- Neutral
- 3- Not desirable

Dog Waste Collection Stations around community

- 1- Desirable
- 2- Neutral
- 3- Not desirable

Note: This survey needs a 51% return rate to be considered successful with a good representation of the communities' thoughts on these investments.

If you had one suggested improvement the Board of Supervisors did not consider, what would it be?

DRAFT

FIFTH ORDER OF BUSINESS

Ridgewood Trails Community Development District
Auditor Selection Evaluation Criteria

	Ability of Personnel	Proposer's Experience	Understanding of Scope of Work	Ability to Furnish the Required Services	Price	
	(e.g., geographic locations of the firm's headquarters or permanent office in relation to the project; capabilities and experience of key personnel; present ability to manage this project; evaluation of existing workload; proposed staffing levels, etc.)	(e.g., past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other Community Development Districts in other contracts; character; integrity; reputation of respondent, etc.)	Extent to which the proposal demonstrates an understanding of the District's needs for the services requested.	Extent to which the proposal demonstrates the adequacy of proposer's financial resources and stability as a business entity necessary to complete the services required (e.g., the existence of any natural disaster plan for business operations).	Points will be awarded based upon the price bid for the rendering of the services and reasonableness of the price to services.	Point Total
Proposer	20	20	20	20	20	100
Berger, Toombs, Elam, Gaines & Frank						
Grau & Associates						

**RIDGEWOOD TRAILS
COMMUNITY DEVELOPMENT DISTRICT
PROPOSAL FOR AUDIT SERVICES**

PROPOSED BY:

Berger, Toombs, Elam, Gaines & Frank
CERTIFIED PUBLIC ACCOUNTANTS, PL

600 Citrus Avenue, Suite 200
Fort Pierce, Florida 34950

(772) 461-6120

CONTACT PERSON:

J. W. Gaines, CPA, Director

DATE OF PROPOSAL:

August 19, 2021

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Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

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

August 19, 2021

Ridgewood Trails Community Development District
Governmental Management Services, LLC
475 West Town Place, Suite 114
St. Augustine, FL 32092

Dear District Manager:

Thank you very much for the opportunity to present our professional credentials to provide audit services for Ridgewood Trails Community Development District.

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has assembled a team of governmental and nonprofit specialists second to none to serve our clients. Our firm has the necessary qualifications and experience to serve as the independent auditors for Ridgewood Trails Community Development District. We will provide you with top quality, responsive service.

Experience

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is a recognized leader in providing services to governmental and nonprofit agencies throughout Florida. We have been the independent auditors for a number of local governmental agencies and through our experience in performing their audits, we have been able to increase our audit efficiency and; therefore, reduce costs. We have continually passed this cost savings on to our clients and will continue to do so in the future. As a result of our experience and expertise, we have developed an effective and efficient audit approach designed to meet or exceed the performance specifications 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 the standards for financial and compliance audits. We will conduct the audit in accordance with auditing standards generally accepted in the United States of America; "Government Auditing Standards" issued by the Comptroller General of the United States; the provisions of the Single Audit Act, Subpart F of Title 2 US Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, with minimal disruption to your operations. Our firm has frequent technical updates to keep our personnel informed and up-to-date on all changes that are occurring within the industry.



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

Ridgewood Trails Community Development District
August 19, 2021

Our firm is a member of the Government Audit Quality Center, an organization dedicated to improving government audit quality. We also utilize the audit program software of a nationally recognized CPA firm to assure us that we are up to date with all auditing standards and to assist us maintain maximum audit efficiencies.

To facilitate your evaluation of our qualifications and experience, we have arranged this proposal to include a resume of our firm, including our available staff, our extensive prior governmental and nonprofit auditing experience and clients to be contacted.

You need a firm that will provide an efficient, cost-effective, high-quality audit within critical time constraints. You need a firm with the prerequisite governmental and nonprofit experience to perform your audit according to stringent legal and regulatory requirements, a firm that understands the complex nature of community development districts and their unique compliance requirements. You need a firm with recognized governmental and nonprofit specialists within the finance and governmental communities. And, certainly, you need a firm that will provide you with valuable feedback to enhance your current and future operations. Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is that firm. J. W. Gaines is the person authorized to make representations for the firm.

Thank you again for the opportunity to submit this proposal to Ridgewood Trails Community Development District.

Very truly yours,

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

PROFILE OF THE PROPOSER

Description and History of Audit Firm

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is a Treasure Coast public accounting firm, which qualifies as a small business firm, as established by the Small Business Administration (13 CFR 121.38), with offices in Fort Pierce and Stuart. We are a member of the Florida Institute of Certified Public Accountants and the American Institute of Certified Public Accountants. The firm was formed from the merger of Edwards, Berger, Harris & Company (originated in 1972) and McAlpin, Curtis & Associates (originated in 1949). J. W. Gaines and Associates (originated in 1979) merged with the firm in 2004. Our tremendous growth rate experienced over the last 71 years is directly attributable to the firm's unrelenting dedication to providing the highest quality, responsive professional services attainable to its clients.

We are a member of the Private Companies Practice Section (PCPS) of the American Institute of Certified Public Accountants (AICPA) to assure we meet the highest standards. Membership in this practice section requires that our firm meet more stringent standards than standard AICPA membership. These rigorous requirements include the requirement of a triennial peer review of our firm's auditing and accounting practice and annual Continuing Professional Education (CPE) for all accounting staff (whether CPA or non-CPA). For standard AICPA membership, only a quality review is required and only CPAs must meet CPE requirements.

We are also a member of the Government Audit Quality Center ("the Center") of the American Institute of Certified Public Accountants to assure the quality of our government audits. Membership in the Center, which is voluntary, requires our firm to comply with additional standards to promote the quality of government audits.

We have been extensively involved in serving local government entities with professional accounting, auditing and consulting services throughout the entire 71 year history of our firm. Our substantial experience over the years makes us uniquely qualified to provide accounting, auditing, and consulting services to these clients. We are a recognized leader in providing services to governmental and nonprofit agencies on the Treasure Coast and in Central and South Florida, with extensive experience in auditing community development districts and water control districts. We were the independent auditors of the City of Fort Pierce for over 37 years and currently, we are the independent auditors for St. Lucie County since 2002, and for 38 of the 42 years that the county has been audited by CPA firms. Additionally, we have performed audits of the City of Stuart, the City of Vero Beach, Indian River County and Martin County. We also presently audit over 75 Community Development Districts throughout Florida.

Our firm was founded on the belief that we are better able to respond to our clients needs through education, experience, independence, quality control, and personal service. Our firm's commitment to quality is reflected in our endeavor of professional excellence via continuing education, the use of the latest computer technology, professional membership in PCPS and peer review.

We believe our approach to audit engagements, intelligence and innovation teamed with sound professional judgment enables us to explore new concepts while remaining sensitive to the fundamental need for practical solutions. We take pride in giving you the assurance that the personal assistance you receive comes from years of advanced training, technical experience and financial acumen.

Professional Staff Resources

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has a total of 32 professional and administrative staff (including 14 professional staff with extensive experience servicing government entities). The work will be performed out of our Fort Pierce office with a proposed staff of one senior accountant and one or two staff accountants supervised by an audit manager and audit partner. With the exception of the directors of the firm's offices, the professional staff is not specifically assigned to any of our individual offices. The professional and administrative staff resources available to you through Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL are as follows:

	<u>Total</u>
Partners/Directors (CPA's)	5
Principals (CPA)	1
Managers (CPA)	1
Senior/Supervisor Accountants (2 CPA's)	3
Staff Accountants (1 CPA)	9
Computer Specialist	1
Paraprofessional	8
Administrative	<u>4</u>
Total – all personnel	32

Following is a brief description of each employee classification:

Staff Accountant – Staff accountants work directly under the constant supervision of the auditor-in-charge and, are responsible for the various testing of documents, account analysis and any other duties as his/her supervisor believes appropriate. Minimum qualification for a staff accountant is graduation from an accredited university or college with a degree in accounting or equivalent.

Senior Accountant – A senior accountant must possess all the qualifications of the staff accountant, in addition to being able to draft the necessary reports and financial statements, and supervise other staff accountants when necessary.

Managers – A manager must possess the qualifications of the senior accountant, plus be able to work without extensive supervision from the auditor-in-charge. The manager should be able to draft audit reports from start to finish and to supervise the audit team, if necessary.

Principal – A principal is a partner/director in training. He has been a manager for several years and possesses the technical skills to act as the auditor-in-charge. A principal has no financial interest in the firm.

Partner/Director – The director has extensive governmental auditing experience and acts as the auditor-in-charge. Directors have a financial interest in the firm.

Professional Staff Resources (Continued)

Independence – Independence of the public accounting firm, with respect to the audit client, is the foundation from which the public gains its trust in the opinion issued by the public accounting firm at the end of the audit process. This independence must be in appearance as well as in fact. The public must perceive that the accounting firm is independent of the audit entity to ensure that nothing would compromise the opinion issued by the public accounting firm. **Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is independent of Ridgewood Trails Community Development District, including its elected officials and related parties, at the date of this proposal, as defined by the following rules, regulations, and standards:

AuSection 220 – Statements on Auditing Standards issued by the American Institute of Certified Public Accountants;

ET Sections 101 and 102 – Code of Professional Conduct of the American Institute of Certified Public Accountants;

Chapter 21A-1, Florida Administrative Code;

Section 473.315, Florida Statutes; and,

Government Auditing Standards, issued by the Comptroller General of the United States.

On an annual basis, all members of the firm are required to confirm, in writing, that they have no personal or financial relationships or holding that would impair their independence with regard to the firm's clients.

Independence is a hallmark of our profession. We encourage our staff to use professional judgment in situations where our independence could be impaired or the perception of a conflict of interest might exist. In the governmental sector, public perception is as important as professional standards. Therefore, the utmost care must be exercised by independent auditors in the performance of their duties.

Ability to Furnish the Required Services

As previously noted in the Profile of the Proposer section of this document, our firm has been in existence for over 69 years. We have provided audit services to some clients for over 30 years continually. Our firm is insured against physical loss through commercial insurance and we also carry liability insurance. The majority of our audit documentation is stored electronically, both on our office network and on each employee laptop or computer assigned to each specific job. Our office computer network is backed up on tape, so in the event of a total equipment loss, we can restore all data as soon as replacement equipment is acquired. In addition, our field laptop computers carry the same data and can be used in the event of emergency with virtually no delay in completing the required services.

ADDITIONAL SERVICES PROVIDED

Arbitrage Rebate Services

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL also provides arbitrage rebate compliance and related services to governmental issuers. The Tax Reform Act of 1986 requires issuers of most tax-exempt obligations to pay (i.e., “rebate”) to the United States government any arbitrage profits. Arbitrage profits are earnings on the investment of bond proceeds and certain other monies in excess of what would have been earned had such monies been invested at a yield equal to the yield on the bonds.

Federal tax law requires that interim rebate calculations and payments are due at the end of every fifth bond year. Final payment is required upon redemption of the bonds. More frequent calculations may be deemed advisable by an issuer’s auditor, trustee or bond counsel or to assure that accurate and current records are available. These more frequent requirements are usually contained in the Arbitrage or Rebate Certificate with respect to the bonds.

Our firm performs a comprehensive rebate analysis and includes the following:

- Verifying that the issue is subject to rebate;
- Calculating the bond yield;
- Identifying, and separately accounting for, all “Gross Proceeds” (as that term is defined in the Code) of the bond issue, including those requiring analysis due to “transferred proceeds” and/or “commingled funds” circumstances;
- Determining what general and/or elective options are available to Gross proceeds of the issue;
- Calculating the issue’s excess investment earning (rebate liability), if any;
- Delivering appropriate documentation to support all calculations;
- Providing an executive summary identifying the methodology employed, major assumptions, conclusions, and any other recommendations for changes in recordkeeping and investment policies;
- Assisting as necessary in the event of an Internal Revenue Service inquiry; and,
- Consulting with issue staff, as necessary, regarding arbitrage related matters.

GOVERNMENTAL AUDITING EXPERIENCE

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has been practicing public accounting in Florida for 69 years. Our success over the years has been the result of a strong commitment to providing personalized quality service to our clients.

The current members of our firm have performed audits of over 900 community development districts, and over 1,800 audits of municipalities, counties and other governmental entities such as the City of Fort Pierce and St. Lucie County.

Our firm provides a variety of accounting, auditing, tax litigation support, and consulting services. Some of the professional accounting, auditing and management consulting services that are provided by our firm are listed below:

- Performance of annual financial and compliance audits, including Single Audits of state and federal financial assistance programs, under the provisions of the Single Audit Act, Subpart F of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), with minimal disruptions to your operations;
- Performance of special compliance audits to ascertain compliance with the applicable local, state and federal laws and regulations;
- Issuance of comfort letters and consent letters in conjunction with the issuance of tax-exempt debt obligations, including compiling financial data and interim period financial statement reviews;
- Calculation of estimated and actual federal arbitrage rebates;
- Assistance in compiling historical financial data for first-time and supplemental submissions for GFOA Certificate of Achievement for Excellence in Financial Reporting;
- Preparation of indirect cost allocation systems in accordance with Federal and State regulatory requirements;
- Providing human resource and employee benefit consulting;
- Performance of automation feasibility studies and disaster recovery plans;
- Performance feasibility studies concerning major fixed asset acquisitions and utility plant expansion plans (including electric, water, pollution control, and sanitation utilities); and
- Assistance in litigation, including testimony in civil and criminal court.
- Assist clients who utilize QuickBooks software with their software needs. Our Certified QuickBooks Advisor has undergone extensive training through QuickBooks and has passed several exams to attain this Certification.

Continuing Professional Education

All members of the governmental audit staff of our firm, and audit team members assigned to this engagement, are in compliance with the Continuing Professional Education (CPE) requirements set forth in Government Auditing Standards issued by the Comptroller General of the United States. In addition, our firm is in compliance with the applicable provisions of the Florida Statutes that require CPA's to have met certain CPE requirements prior to proposing on governmental audit engagements.

GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)

The audit team has extensive experience in performing governmental audits and is exposed to intensive and continuing concentration on these types of audits. Due to the total number of governmental audits our team performs, each member of our governmental staff must understand and be able to perform several types of governmental audits. It is our objective to provide each professional employee fifty hours or more of comprehensive continuing professional education each year. This is accomplished through attending seminars throughout Florida and is reinforced through in-house training.

Our firm has made a steadfast commitment to professional education. Our active attendance and participation in continuing professional education is a major part of our objective to obtain the most recent knowledge on issues which are of importance to our clients. We are growing on the reputation for work that our firm is providing today.

Quality Control Program

Quality control requires continuing commitment to professional excellence. **Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is formally dedicated to that commitment.

To ensure maintaining the standards of working excellence required by our firm, we joined the Private Companies Practice Section (PCPS) of the American Institute of Certified Public Accountants (AICPA). To be a participating member firm of this practice section, a firm must obtain an independent Peer Review of its quality control policies and procedures to ascertain the firm's compliance with existing auditing standards on the applicable engagements.

The scope of the Peer Review is comprehensive in that it specifically reviews the following quality control policies and procedures of the participating firm:

- Professional, economic, and administrative independence;
- Assignment of professional personnel to engagements;
- Consultation on technical matters;
- Supervision of engagement personnel;
- Hiring and employment of personnel;
- Professional development;
- Advancement;
- Acceptance and continuation of clients; and,
- Inspection and review system.

We believe that our commitment to the program is rewarding not only to our firm, but primarily to our clients.

The external independent Peer Review of the elements of our quality control policies and procedures performed by an independent certified public accountant, approved by the PCPS of the AICPA, provides you with the assurance that we continue to conform to standards of the profession in the conduct of our accounting and auditing practice.

GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)

Our firm is also a member of Governmental Audit Quality Center (GAQC), a voluntary membership center for CPA firms that perform governmental audits. This center promotes the quality of governmental audits.

Our firm has completed successive Peer Reviews. These reviews included a representative sample of our firm's local governmental auditing engagements. As a result of these reviews, our firm obtained an unqualified opinion on our quality control program and work procedures. On page 31 is a copy of our most recent Peer Review report. It should be noted that we received a pass rating.

Our firm has never had any disciplinary actions by state regulatory bodies or professional organizations.

As our firm performs approximately one hundred fifty audits each year that are reviewed by federal, state or local entities, we are constantly dealing with questions from these entities about our audits. We are pleased to say that any questions that have been raised were minor issues and were easily resolved without re-issuing any reports.

Certificate of Achievement for Excellence in Financial Reporting (CAFR)

We are proud and honored to have been involved with the City of Fort Pierce and the Fort Pierce Utilities Authority when they received their first Certificates of Achievement for Excellence in Financial Reporting for the fiscal years ended September 30, 1988 and 1994, respectively. We were also instrumental in the City of Stuart receiving the award, in our first year of performing their audit, for the year ended September 30, 1999.

We also assisted St. Lucie County, Florida for the year ended September 30, 2003, in preparing their first Comprehensive Annual Financial Report, and St. Lucie County has received their Certificate of Achievement for Excellence in Financial Reporting every year since.

As continued commitment to insuring that we are providing the highest level of experience, we have had at least one employee of our firm serve on the GFOA – Special Review Committee since the mid-1980s. This committee is made up of selective Certified Public Accountants throughout the United States who have demonstrated their high level of knowledge and expertise in governmental accounting. Each committee member attends a special review meeting at the Annual GFOA Conference. At this meeting, the committee reports on the Certificate of Achievement Program's most recent results, future goals, and common reporting deficiencies.

We feel that our previous experience in assisting the City of Fort Pierce, the Fort Pierce Utilities Authority and St. Lucie County obtain their first CAFRs, and the City of Stuart in continuing to receive a CAFR and our firm's continued involvement with the GFOA, and the CAFR review committee make us a valued asset for any client in the field of governmental financial reporting.

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

References

Terracina Community Development
District
Jeff Walker, Special District Services
(561) 630-4922

Gateway Community Development
District
Stephen Bloom, Severn Trent Management
(954) 753-5841

The Reserve Community Development District

Darrin Mossing, Governmental Management
Services LLC
(407) 841-5524

Port of the Islands Community Development
District
Cal Teague, Premier District Management

(239) 690-7100 ext 101

In addition to the above, we have the following additional governmental audit experience:

Community Development Districts

Aberdeen Community Development District

Alta Lakes Community Development District

Amelia Concourse Community Development
District

Amelia Walk Community Development
District

Aqua One Community Development District

Arborwood Community Development District

Arlington Ridge Community Development
District

Armstrong Community Development District

Avalon Park West Community Development
District

Bartram Springs Community Development
District

Baytree Community Development District

Beaumont Community Development District

Bella Collina Community Development
District

Boggy Branch Community Development
District

Boggy Creek Community Development
District

Bonnet Creek Community Development
District

Buckeye Park Community Development
District

Candler Hills East Community Development
District

Capital Region Community Development
District

Cedar Hammock Community Development
District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Central Lake Community Development District	Channing Park Community Development District
Cheval West Community Development District	Clearwater Cay Community Development District
Coconut Cay Community Development District	Colonial Country Club Community Development District
Connerton West Community Development District	Copper Creek Community Development District
Copperstone Community Development District	Creeside at Twin Creeks Community
Deer Run Community Development District	Dowden West Community Development District
DP1 Community Development District	Durbin Crossing Community Development District
Eagle Point Community Development District	East Nassau Stewardship District
Eastlake Oaks Community Development District	Easton Park Community Development District
Eden Hills Community Development District	Estancia at Wiregrass Community Development District
Estates at Cherry Lake Community Development District	Evergreen Community Development District
Finley Woods Community Development District	Gateway Services Community Development District
Gramercy Farms Community Development District	Greenway Improvement District
Greyhawk Landing Community Development District	Griffin Lakes Community Development District
Habitat Community Development District	Harmony Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Harmony West Community Development District	Hawkstone Community Development District
Heritage Harbor South Community Development District	Heritage Isles Community Development District
Heritage Lake Park Community Development District	Heritage Landing Community Development District
Heritage Palms Community Development District	Heron Isles Community Development District
Highland Meadows II Community Development District	Julington Creek Community Development District
Laguna Lakes Community Development District	Lake Ashton Community Development District
Lake Bernadette Community Development District	Lakeside Plantation Community Development District
Landings at Miami Community Development District	Legends Bay Community Development District
Lexington Oaks Community Development District	Live Oak No. 2 Community Development District
Lucaya Community Development District	Madeira Community Development District
Magic Reserve Community Development District	Magnolia Creek Community Development District
Marhsall Creek Community Development District	Meadow Pointe IV Community Development District
Midtown Miami Community Development District	Mira Lago West Community Development District
Montecito Community Development District	Myrtle Creek Improvement District
Narcoossee Community Development District	Naturewalk Community Development District
New Port Tampa Bay Community Development District	Overoaks Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Paseo Community Development District	Pier Park Community Development District
Pine Ridge Plantation Community Development District	Piney Z Community Development District
Poinciana West Community Development District	Port of the Islands Community Development District
Portofino Isles Community Development District	Quarry Community Development District
Renaissance Commons Community District	Reserve #2 Community Development District
Reserve at Pradera Community Development District	Reserve Community Development District
River Hall Community Development District	River Place on the St. Lucie Community Development District
Rivers Edge Community Development District	Riverwood Estates Community Development
Rolling Hills Community Development District	Rolling Oaks Community Development District
Ryals Creek Community Development District	Sampson Creek Community Development District
San Simeon Community Development District	Sandmine Road Community Development District
Six Mile Creek Community Development District	South Fork Community Development District
South Shore Community Development District	South Village Community Development District
Southern Hills Plantation I Community Development District	St. John's Forest Community Development District
Stoneybrook South at ChampionsGate Community Development District	Stoneybrook South Community Development District
Stoneybrook West Community Development District	Storey Creek Community Development District
Terracina Community Development District	Tison's Landing Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Town of Kindred II Community Development District	TPOST Community Development District
Triple Creek Community Development District	TSR Community Development District
Turnbull Creek Community Development District	Twin Creeks North Community Development District
Urban Orlando Community Development District	Venetian Community Development District
Verano #2 Community Development District	Viera East Community Development District
VillaMar Community Development District	Vizcaya in Kendall Community Development District
Waterset North Community Development District	West Port Community Development District
Westside Community Development District	WildBlue Community Development District
Willow Creek Community Development District	Willow Hammock Community Development District
Wiregrass Community Development District	Wiregrass II Community Development District
Zephyr Ridge Community Development District	

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Other Governmental Organizations

City of Westlake	Office of the Medical Examiner, District 19
Florida Inland Navigation District	Rupert J. Smith Law Library of St. Lucie County
Fort Pierce Farms Water Control District	St. Lucie Education Foundation
Indian River Regional Crime Laboratory, District 19, Florida	Seminole Improvement District
Viera Stewardship District	Troup Indiantown Water Control District

Current or Recent Single Audits.

St. Lucie County, Florida Early Learning Coalition, Inc. Treasure Coast Food Bank, Inc.	Gateway Services Community Development District
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Members of our audit team have acquired extensive experience from performing or participating in over 2,100 audits of governments, independent special taxing districts, school boards, and other agencies that receive public money and utilize fund accounting.

Much of our firm's auditing experience is with compliance auditing, which is required for publicly financed agencies. In this type of audit, we do a financial examination and also confirm compliance with various statutory and regulatory guidelines.

Following is a summary of our other experience, including Auditor General experience, as it pertains to other governmental and fund accounting audits.

Counties

(Includes elected constitutional officers, utilities and dependent taxing districts)

Indian River
Martin
Okeechobee
Palm Beach

Municipalities

City of Port St. Lucie
City of Vero Beach
Town of Orchid

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Special Districts

Bannon Lakes Community Development District
Boggy Creek Community Development District
Capron Trail Community Development District
Celebration Pointe Community Development District
Coquina Water Control District
Diamond Hill Community Development District
Dovera Community Development District
Durbin Crossing Community Development District
Golden Lakes Community Development District
Lakewood Ranch Community Development District
Martin Soil and Water Conservation District
Meadow Pointe III Community Development District
Myrtle Creek Community Development District
St. Lucie County – Fort Pierce Fire District
The Crossings at Fleming Island
St. Lucie West Services District
Indian River County Mosquito Control District
St. John's Water Control District
Westchase and Westchase East Community Development Districts
Pier Park Community Development District
Verandahs Community Development District
Magnolia Park Community Development District

Schools and Colleges

Federal Student Aid Programs – Indian River Community College
Indian River Community College
Okeechobee County District School Board
St. Lucie County District School Board

State and County Agencies

Central Florida Foreign-Trade Zone, Inc. (a nonprofit organization affiliated with the St. Lucie County Board of County Commissioners)
Florida School for Boys at Okeechobee
Indian River Community College Crime Laboratory
Indian River Correctional Institution

FEE SCHEDULE

We propose the fee for our audit services described below to be \$3,190 for the years ended September 30, 2021 and 2022, \$3,270 for the years ended September 30, 2023 and 2024, and \$3,380 for the year ended September 30, 2025. The fee is contingent upon the financial records and accounting systems of Ridgewood Trails Community Development District being “audit ready” and the financial activity for the District is not materially increased. If we discover that additional preparation work or subsidiary schedules are needed, we will consult with your authorized representative. We can assist with this additional work at our standard rates should you desire.

SCOPE OF WORK TO BE PERFORMED

If selected as the District's auditors, we will perform a financial and compliance audit in accordance with Section 11.45, Florida Statutes, in order to express an opinion on an annual basis on the financial statements of Ridgewood Trails Community Development District as of September 30, 2021, 2022, 2023, 2024, and 2025. The audits will be performed to the extent necessary to express an opinion on the fairness in all material respects with which the financial statements present the financial position, results of operations and changes in financial position in conformity with generally accepted accounting principles and to determine whether, for selected transactions, operations are properly conducted in accordance with legal and regulatory requirements. Reportable conditions that are also material weaknesses shall be identified as such in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters. Other (non-reportable) conditions discovered during the course of the audit will be reported in a separate letter to management, which will be referred to in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters.

Our audit will be performed in accordance with standards for financial and compliance audits contained in *Government Auditing Standards*, as well as in compliance with rules and regulations of audits of special districts as set forth by the State Auditor General in Chapter 10.550, Local Governmental Entity Audits, and other relevant federal, state and county orders, statutes, ordinances, charter, resolutions, bond covenants, Administrative Code and procedures, or rules and regulations which may pertain to the work required in the engagement.

The primary purpose of our audit will be to express an opinion on the financial statements discussed above. It should be noted that such audits are subject to the inherent risk that errors or irregularities may not be detected. However, if conditions are discovered which lead to the belief that material errors, defalcations or other irregularities may exist or if other circumstances are encountered that require extended services, we will promptly notify the appropriate individual.

Commitment to Quality Service

Personnel Qualifications and Experience

J. W. Gaines, CPA, CITP

Director – 41 years

Education

- ◆ Stetson University, B.B.A. – Accounting

Registrations

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy
- ◆ Certified Information Technology Professional (CITP) – American Institute of Certified Public Accountants

Professional Affiliations/Community Service

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Affiliate member Government Finance Officers Association
- ◆ Past President, Vice President-Campaign Chairman, Vice President and Board Member of United Way of St. Lucie County, 1989 - 1994
- ◆ Past President, President Elect, Secretary and Treasurer of the Treasure Coast Chapter of the Florida Institute of Certified Public Accountants, 1988 - 1991
- ◆ Past President of Ft. Pierce Kiwanis Club, 1994 - 95, Member/Board Member since 1982
- ◆ Past President, Vice President and Treasurer of St. Lucie County Chapter of the American Cancer Society, 1980 -1986
- ◆ Member of the St. Lucie County Chamber of Commerce, Member Board of Directors, Treasurer, September 2002 - 2006, Chairman Elect 2007, Chairman 2008, Past Chairman 2009
- ◆ Member Lawnwood Regional Medical Center Board of Trustees, 2000 – Present, Chairman 2013 - Present
- ◆ Member of St. Lucie County Citizens Budget Committee, 2001 – 2002
- ◆ Member of Ft. Pierce Citizens Budget Advisory Committee, 2010 – 2011
- ◆ Member of Ft. Pierce Civil Service Appeals Board, 2013 - Present

Professional Experience

- ◆ Miles Grant Development/Country Club – Stuart, Florida, July 1975 – October 1976
- ◆ State Auditor General's Office – Public Accounts Auditor – November 1976 through September 1979
- ◆ Director - Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants PL, responsible for numerous government and nonprofit audits.
- ◆ Over 40 years experience in all phases of public accounting and auditing experience, with a concentration in financial and compliance audits. Mr. Gaines has been involved in all phases of the audits listed on the preceding pages.

Commitment to Quality Service

Personnel Qualifications and Experience

J. W. Gaines, CPA, CITP (Continued)

Director

Continuing Professional Education

- ♦ Has participated in numerous continuing professional education courses provided by nationally recognized sponsors over the last two years to keep abreast of the latest developments in accounting and auditing such as:
 - Governmental Accounting Report and Audit Update
 - Analytical Procedures, FICPA
 - Annual Update for Accountants and Auditors
 - Single Audit Sampling and Other Considerations

Commitment to Quality Service

Personnel Qualifications and Experience

David S. McGuire, CPA, CITP

Accounting and Audit Principal – 18 years

Accounting and Audit Manager – 4 years

Staff Accountant – 11 years

Education

- ◆ University of Central Florida, B.A. – Accounting
- ◆ Barry University – Master of Professional Accountancy

Registrations

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy
- ◆ Certified Information Technology Professional (CITP) – American Institute of Certified Public Accountants
- ◆ Certified Not-For-Profit Core Concepts 2018

Professional Affiliations/Community Service

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Associate Member, Florida Government Finance Office Associates
- ◆ Assistant Coach – St. Lucie County Youth Football Organization (1994 – 2005)
- ◆ Assistant Coach – Greater Port St. Lucie Football League, Inc. (2006 – 2010)
- ◆ Board Member – Greater Port St. Lucie Football League, Inc. (2011 – 2017)
- ◆ Treasurer, AIDS Research and Treatment Center of the Treasure Coast, Inc. (2000 – 2003)
- ◆ Board Member/Treasurer, North Treasure Coast Chapter, American Red Cross (2004 – 2010)
- ◆ Member/Board Member of Port St. Lucie Kiwanis (1994 – 2001)
- ◆ President (2014/15) of Sunrise Kiwanis of Fort Pierce (2004 – 2017)
- ◆ St. Lucie District School Board Superintendent Search Committee (2013 – present)
- ◆ Board Member – Phrozen Pharos (2019-2021)

Professional Experience

- ◆ Twenty-eight years public accounting experience with an emphasis on nonprofit and governmental organizations.
- ◆ Audit Manager in-charge on a variety of audit and review engagements within several industries, including the following government and nonprofit organizations:
 - St. Lucie County, Florida
 - 19th Circuit Office of Medical Examiner
 - Troup Indiantown Water Control District
 - Exchange Club Center for the Prevention of Child Abuse, Inc.
 - Healthy Kids of St. Lucie County
 - Mustard Seed Ministries of Ft. Pierce, Inc.
 - Reaching Our Community Kids, Inc.
 - Reaching Our Community Kids - South
 - St. Lucie County Education Foundation, Inc.
 - Treasure Coast Food Bank, Inc.
 - North Springs Improvement District
- ◆ Four years of service in the United States Air Force in computer operations, with a top secret (SCI/SBI) security clearance.

Commitment to Quality Service

Personnel Qualifications and Experience

David S. McGuire, CPA, CITP (Continued)

Accounting and Audit Principal

Continuing Professional Education

- ◆ Mr. McGuire has attended numerous continuing professional education courses and seminars taught by nationally recognized sponsors in the accounting auditing and single audit compliance areas. He has attended courses over the last two years in those areas as follows:

Not-for-Profit Auditing Financial Results and Compliance Requirements

Update: Government Accounting Reporting and Auditing

Annual Update for Accountants and Auditors

Commitment to Quality Service

Personnel Qualifications and Experience

David F. Haughton, CPA

Accounting and Audit Manager – 30 years

Education

- ◆ Stetson University, B.B.A. – Accounting

Registrations

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy

Professional Affiliations/Community Service

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Former Member of Florida Institute of Certified Public Accountants Committee on State and Local Government
- ◆ Affiliate Member Government Finance Officers Association (GFOA) for over 10 years
- ◆ Affiliate Member Florida Government Finance Officers Association (FGFOA) for over 10 years
- ◆ Technical Review – 1997 FICPA Course on State and Local Governments in Florida
- ◆ Board of Directors – Kiwanis of Ft. Pierce, Treasurer – 1994-1999; Vice President – 1999-2001

Professional Experience

- ◆ Twenty-seven years public accounting experience with an emphasis on governmental and nonprofit organizations.
- ◆ State Auditor General's Office – West Palm Beach, Staff Auditor, June 1985 to September 1985
- ◆ Accounting and Audit Manager of Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants PL, responsible for audit and accounting services including governmental and not-for-profit audits.
- ◆ Over 20 years of public accounting and governmental experience, specializing in governmental and nonprofit organizations with concentration in special districts, including Community Development Districts which provide services including water and sewer utilities. Governmental and non-profit entities served include the following:

Counties:

St. Lucie County

Municipalities:

City of Fort Pierce

City of Stuart

Commitment to Quality Service

Personnel Qualifications and Experience

David F. Haughton, CPA (Continued)

Accounting and Audit Manager

Professional Experience (Continued)

Special Districts:

Bluewaters Community Development District
Country Club of Mount Dora Community Development District
Fiddler's Creek Community Development District #1 and #2
Indigo Community Development District
North Springs Improvement District
Renaissance Commons Community Development District
St. Lucie West Services District
Stoneybrook Community Development District
Summerville Community Development District
Terracina Community Development District
Thousand Oaks Community Development District
Tree Island Estates Community Development District
Valencia Acres Community Development District

Non-Profits:

The Dunbar Center, Inc.
Hibiscus Children's Foundation, Inc.
Hope Rural School, Inc.
Maritime and Yachting Museum of Florida, Inc.
Tykes and Teens, Inc.
United Way of Martin County, Inc.
Workforce Development Board of the Treasure Coast, Inc.

- ◆ While with the Auditor General's Office he was on the staff for the state audits of the Martin County School District and Okeechobee County School District.
- ◆ During 1997 he performed a technical review of the Florida Institute of Certified Public Accountants state CPE course on Audits of State and Local Governments in Florida. His comments were well received by the author and were utilized in future updates to the course.

Continuing Professional Education

- ◆ During the past several years, he has participated in numerous professional development training programs sponsored by the AICPA and FICPA, including state conferences on special districts and governmental auditing in Florida. He averages in excess of 100 hours bi-annually of advanced training which exceeds the 80 hours required in accordance with the continuing professional education requirements of the Florida State Board of accountancy and the AICPA Private Companies Practice Section. He has over 75 hours of governmental CPE credit within the past two years.

Commitment to Quality Service

Personnel Qualifications and Experience

Matthew Gonano, CPA

Senior Staff Accountant – 10 years

Education

- ◆ University of North Florida, B.B.A. – Accounting
- ◆ University of Alicante, Spain – International Business
- ◆ Florida Atlantic University – Masters of Accounting

Professional Affiliations/Community Service

- ◆ American Institute of Certified Public Accountants
- ◆ Florida Institute of Certified Public Accountants

Professional Experience

- ◆ Senior Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.
- ◆ Performed audits of nonprofit and governmental organizations in accordance with Governmental Accounting Auditing Standards (GAAS)
- ◆ Performed Single Audits of nonprofit organizations in accordance with OMB Circular A-133, Audits of State, Local Governments, and Non-Profit Organizations.

Continuing Professional Education

- ◆ Mr. Gonano has participated in numerous continuing professional education courses.

Commitment to Quality Service

Personnel Qualifications and Experience

Paul Daly

Staff Accountant – 9 years

Education

- ♦ Florida Atlantic University, B.S. – Accounting

Professional Experience

- ♦ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ♦ Working to attain the requirements to take the Certified Public Accounting (CPA) exam.

Commitment to Quality Service

Personnel Qualifications and Experience

Melissa Marlin, CPA

Senior Staff Accountant – 7 years

Education

- ◆ Indian River State College, A.A. – Accounting
- ◆ Florida Atlantic University, B.B.A. – Accounting

Professional Experience

- ◆ Staff accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ◆ Mrs. Marlin participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Mrs. Marlin is currently studying to pass the CPA exam.

Commitment to Quality Service

Personnel Qualifications and Experience

Bryan Snyder

Staff Accountant – 5 years

Education

- ◆ Florida Atlantic University, B.B.A. – Accounting

Professional Experience

- ◆ Accountant beginning his professional auditing career with Berger, Toombs, Elam, Gaines, & Frank.
- ◆ Mr. Snyder is gaining experience auditing governmental & nonprofit entities.

Continuing Professional Education

- ◆ Mr. Snyder participates in numerous continuing education courses and plans on working to acquire his CPA certificate.
- ◆ Mr. Snyder is currently studying to pass the CPA exam.

Commitment to Quality Service

Personnel Qualifications and Experience

Maritza Stonebraker

Staff Accountant – 4 years

Education

- ◆ Indian River State College, B.S.A. – Accounting

Professional Experience

- ◆ Staff Accountant beginning her professional auditing career with Berger, Toombs, Elam, Gaines, & Frank.

Continuing Professional Education

- ◆ Mrs. Stonebraker participates in numerous continuing education courses and plans on acquiring her CPA.
- ◆ Mrs. Stonebraker is currently studying to pass the CPA exam.

Commitment to Quality Service

Personnel Qualifications and Experience

Jonathan Herman, CPA

Senior Staff Accountant – 7 years

Education

- ◆ University of Central Florida, B.S. – Accounting
- ◆ Florida Atlantic University, MACC

Professional Experience

- ◆ Accounting graduate with five years experience with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ◆ Mr. Herman participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

Personnel Qualifications and Experience

Sean Stanton, CPA

Staff Accountant – 4 years

Education

- ◆ University of South Florida, B.S. – Accounting
- ◆ Florida Atlantic University, M.B.A. – Accounting

Professional Experience

- ◆ Staff accountant with Berger, Toombs, Elam, Gaines, & Frank auditing governmental and non-profit entities.

Continuing Professional Education

- ◆ Mr. Stanton participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

Personnel Qualifications and Experience

Taylor Nuccio

Staff Accountant – 3 years

Education

- ◆ Indian River State College, B.S.A. – Accounting

Professional Experience

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ◆ Ms. Nuccio participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Ms. Nuccio is currently working towards completing an additional 30 hours of education to qualify to sit for CPA exam.

Commitment to Quality Service

Personnel Qualifications and Experience

Kirk Vasser

Staff Accountant – 1 year

Education

- ♦ Indian River State College, B.S.A. – Accounting

Professional Experience

- ♦ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ♦ Mr. Vasser participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ♦ Mr. Vasser is currently working towards completing an additional 30 hours of education to qualify to sit for CPA exam.

Commitment to Quality Service

Personnel Qualifications and Experience

Madison Ballash

Staff Accountant – 1 year

Education

- ◆ Indian River State College, B.S.A. – Accounting (May 2020)

Professional Experience

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

- ◆ Ms. Ballash participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Ms. Ballash is currently working towards completing an additional 30 hours of education to qualify to sit for CPA exam.



Judson B. Baggett 6815 Dairy Road
MBA, CPA, CVA, Partner Zephyrhills, FL 33542
Marci Reutimann (813) 788-2155
CPA, Partner (813) 782-8606

Report on the Firm's System of Quality Control

To the Partners
Berger, Toombs, Elam, Gaines & Frank, CPAs, PL
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

October 30, 2019

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, 2019. 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 (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

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. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

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.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

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, 2019, 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, PA
BAGGETT, REUTIMANN & ASSOCIATES, CPAS, PA
Signed Electronically by Baggett, Reutimann & Associates, CPAs, PA, CN: BR&A email: info@baggettcpa.com

Member American Institute of Certified Public Accountants (AICPA) and Florida Institute of Certified Public Accountants (FICPA)
National Association of Certified Valuation Analysts (NACVA)

**RIDGEWOOD TRAILS COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS**

Annual Audit Services for Fiscal Year 2021
Clay County, Florida

INSTRUCTIONS TO PROPOSERS

SECTION 1. DUE DATE. An electronic copy of the proposal must be received no later than Thursday, August 19, 2021, 5:00 p.m. at the e-mail address of the District Recording Secretary Sarah Sweeting, ssweeting@gmsnf.com.

SECTION 2. FAMILIARITY WITH THE LAW. By submitting a proposal, the Proposer is assumed to be familiar with all federal, state, and local laws, ordinances, rules, and regulations that in any manner affect the work. Ignorance on the part of the Proposer will in no way relieve it from responsibility to perform the work covered by the proposal in compliance with all such laws, ordinances and regulations.

SECTION 3. QUALIFICATIONS OF PROPOSER. The contract, if awarded, will only be awarded to a responsible Proposer who is qualified by experience and licensing to do the work specified herein. The Proposer shall submit with its proposal satisfactory evidence of experience in similar work and show that it is fully prepared to complete the work to the satisfaction of the District.

SECTION 4. SUBMISSION OF ONLY ONE PROPOSAL. Proposers shall be disqualified and their proposals rejected if the District has reason to believe that collusion may exist among the Proposers, the Proposer has defaulted on any previous contract or is in arrears on any previous or existing contract, or for failure to demonstrate proper licensure and business organization.

SECTION 5. SUBMISSION OF PROPOSAL. Submit an electronic copy of the Proposal Documents, and other requested attachments at the time and e-mail address indicated herein, which shall include the subject line, "Auditing Services - Ridgewood Trails Community Development District".

SECTION 6. MODIFICATION AND WITHDRAWAL. Proposals may be modified or withdrawn by an appropriate document duly executed and delivered to the email address where proposals are to be submitted at any time prior to the time and date the proposals are due. No proposal may be withdrawn after opening for a period of ninety (90) days.

SECTION 7. PROPOSAL DOCUMENTS. The proposal documents shall consist of the notice announcing the request for proposals, these instructions, the Evaluation Criteria Sheet and a proposal with all required documentation pursuant to Section 12 of these instructions (the "Proposal Documents").

SECTION 8. PROPOSAL. In making its proposal, each Proposer represents that it has read and understands the Proposal Documents and that the proposal is made in accordance therewith.

SECTION 9. BASIS OF AWARD/RIGHT TO REJECT. The District reserves the right to reject any and all proposals, make modifications to the work, and waive any informalities or irregularities in proposals as it is deemed in the best interests of the District.

SECTION 10. CONTRACT AWARD. Within fourteen (14) days of receipt of the Notice of Award from the District, the Proposer shall enter into and execute a Contract (engagement letter) with the District.

SECTION 11. LIMITATION OF LIABILITY. Nothing herein shall be construed as or constitute a waiver of District's limited waiver of liability contained in section 768.28, Florida Statutes, or any other statute or law.

SECTION 12. MISCELLANEOUS. All proposals shall include the following information in addition to any other requirements of the proposal documents.

- A. List position or title of all personnel to perform work on the District audit. Include resumes for each person listed: list years of experience in present position for each party listed and years of related experience.
- B. Describe proposed staffing levels, including resumes with applicable certifications.
- C. Three references from projects of similar size and scope. The Proposer should include information relating to the work it conducted for each reference as well as a name, address and phone number of a contact person.
- D. The lump sum cost of the provision of the services under the proposal.

SECTION 13. PROTESTS. Any protest regarding the Proposal Documents, must be filed in writing, at the offices of the District Manager, GMS, LLC, 475 West Town Place, Suite 114, St. Augustine, Florida 32092, within seventy-two (72) hours after the receipt of the proposed project plans and specifications or other contract documents. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to aforesaid plans, specifications or contract documents.³

SECTION 14. EVALUATION OF PROPOSALS. The criteria to be used in the evaluation of proposals are presented in the Evaluation Criteria Sheet, contained within the Proposal Documents.

**RIDGEWOOD TRAILS CDD
AUDITOR SELECTION
EVALUATION CRITERIA**

1. Ability of Personnel. (20 Points)

(E.g., geographic locations of the firm's headquarters or permanent office in relation to the project; capabilities and experience of key personnel; present ability to manage this project; evaluation of existing work load; proposed staffing levels, etc.)

2. Proposer's Experience. (20 Points)

(E.g. past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other Community Development Districts in other contracts; character, integrity, reputation of respondent, etc.)

3. Understanding of Scope of Work. (20 Points)

Extent to which the proposal demonstrates an understanding of the District's needs for the services requested.

4. Ability to Furnish the Required Services. (20 Points)

Extent to which the proposal demonstrates the adequacy of Proposer's financial resources and stability as a business entity necessary to complete the services required. (E.g., the existence of any natural disaster plan for business operations)

5. Price. (20 Points)

Points will be awarded based upon the price bid for the rendering of the services and reasonableness of the price to the services.



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

RIDGEWOOD TRAILS
COMMUNITY DEVELOPMENT DISTRICT

Proposal Due: August 19, 2021
5:00PM

Submitted to:

Ridgewood Trails
Community Development District
c/o District Manager
475 West Town Place, Suite 114
St. Augustine, Florida 32092

Submitted by:

Antonio J. Grau, Partner
Grau & Associates
951 Yamato Road, Suite 280
Boca Raton, Florida 33431
Tel (561) 994-9299
(800) 229-4728
Fax (561) 994-5823
tgrau@graucpa.com
www.graucpa.com



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

August 19, 2021

Ridgewood Trails Community Development District
c/o District Manager
475 West Town Place, Suite 114
St. Augustine, Florida 32092

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2021, with an option for four (4) additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the Ridgewood Trails Community Development District's (the "District") Request for Proposal (RFP), and we look forward to working with you on your audit. We are an energetic and robust team of knowledgeable professionals and are a recognized leader of providing services to Community Development Districts. As one of Florida's few firms to primarily focus on government, we are especially equipped to provide you an effective and efficient audit.

Special district audits are at the core of our practice: **we have a total of 360 clients, 329 or 91% of which are special districts.** We know the specifics of the professional services and work products needed to meet your RFP requirements like no other firm. With this level of experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to client operations.

Why Grau & Associates:

Knowledgeable Audit Team

Grau is proud that the personnel we assign to your audit are some of the most seasoned auditors in the field. Our staff performs governmental engagements year round. When not working on your audit, your team is refining their audit approach for next year's audit. Our engagement partners have decades of experience and take a hands-on approach to our assignments, which all ensures a smoother process for you.

Servicing your Individual Needs

Our clients enjoy personalized service designed to satisfy their unique needs and requirements. Throughout the process of our audit, you will find that we welcome working with you to resolve any issues as swiftly and easily as possible. In addition, due to Grau's very low turnover rate for our industry, you also won't have to worry about retraining your auditors from year to year.

Developing Relationships

We strive to foster mutually beneficial relationships with our clients. We stay in touch year round, updating, collaborating and assisting you in implementing new legislation, rules and standards that affect your organization. We are also available as a sounding board and assist with technical questions.

Maintaining an Impeccable Reputation

We have never been involved in any litigation, proceeding or received any disciplinary action. Additionally, we have never been charged with, or convicted of, a public entity crime of any sort. We are financially stable and have never been involved in any bankruptcy proceedings.

Complying With Standards

Our audit will follow the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida, and any other applicable federal, state and local regulations. We will deliver our reports in accordance with your requirements.

This proposal is a firm and irrevocable offer for 90 days. We certify this proposal is made without previous understanding, agreement or connection either with any previous firms or corporations offering a proposal for the same items. We also certify our proposal is in all respects fair, without outside control, collusion, fraud, or otherwise illegal action, and was prepared in good faith. Only the person(s), company or parties interested in the project as principals are named in the proposal. Grau has no existing or potential conflicts, and anticipates no conflicts during the engagement. Our Federal I.D. number is 20-2067322.

We would be happy to answer any questions or to provide any additional information. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA (tgrau@graucpa.com) or Racquel McIntosh, CPA (rmcintosh@graucpa.com) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

Very truly yours,
Grau & Associates



Antonio J. Grau

Firm Qualifications



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team



3 Partners
10 Professional Staff
2 Administrative Professionals



2005

Year founded

Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

We are proud Members of the **American Institute of Certified Public Accountants** & the **Florida Institute of Certified Public Accountants**

297 Community Development Districts Served

Quality Controls

- ⇒ External quality review program: consistently receives a pass
- ⇒ Internal: ongoing monitoring to maintain quality



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate



FICPA Peer Review Program
Administered in Florida
by The Florida Institute of CPAs



Peer Review
Program

AICPA Peer Review Program
Administered in Florida
by the Florida Institute of CPAs

February 20, 2020

Antonio Grau
Grau & Associates
951 Yamato Rd Ste 280
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on February 20, 2020, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2022. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee
paul@ficpa.org
800-342-3197 ext. 251

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202

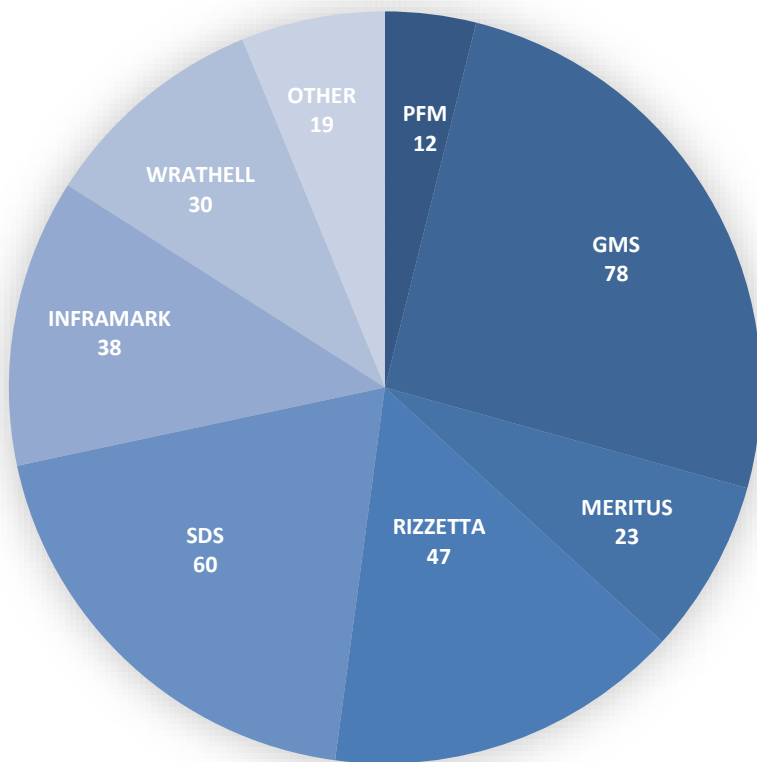
3800 Esplanade Way, Suite 210 | Tallahassee, FL 32311 | 800.342.3197, in Florida | 850.224.2727 | Fax: 850.222.8190 | www.ficpa.org

Firm & Staff Experience



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



Profile Briefs:

Antonio J GRAU, CPA (Partner)

Years Performing Audits: 30+

CPE (last 2 years):

Government

Accounting, Auditing:

24 hours; Accounting,

Auditing and Other:

56 hours

Professional

Memberships: AICPA,

FICPA, FGFOA, GFOA

Racquel McIntosh, CPA (Partner)

Years Performing Audits: 14+

CPE (last 2 years):

Government

Accounting, Auditing:

47 hours; Accounting,

Auditing and Other:

58 hours

Professional

Memberships: AICPA,

FICPA, FGFOA, FASD

"Here at Grau & Associates, staying up to date with the current technological landscape is one of our top priorities. Not only does it provide a more positive experience for our clients, but it also allows us to perform a more effective and efficient audit. With the every changing technology available and utilized by our clients, we are constantly innovating our audit process."

- Tony Grau

"Quality audits and exceptional client service are at the heart of every decision we make. Our clients trust us to deliver a quality audit, adhering to high standards and assisting them with improvements for their organization."

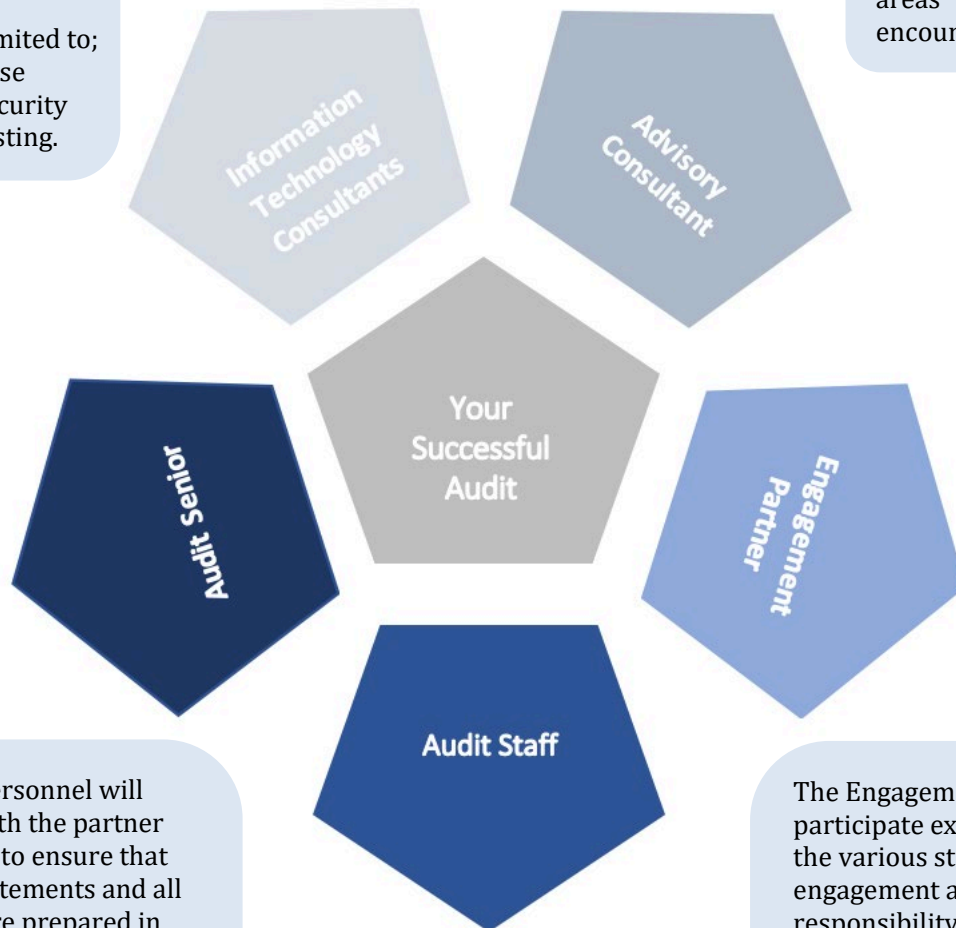
-Racquel McIntosh

YOUR ENGAGEMENT TEAM

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team.

Grau contracts with an outside group of IT management consultants to assist with matters including, but not limited to; network and database security, internet security and vulnerability testing.

An advisory consultant will be available as a sounding board to advise in those areas where problems are encountered.



The assigned personnel will work closely with the partner and the District to ensure that the financial statements and all other reports are prepared in accordance with professional standards and firm policy. Responsibilities will include planning the audit; communicating with the client and the partners the progress of the audit; and determining that financial statements and all reports issued by the firm are accurate, complete and are prepared in accordance with professional standards and firm policy.

The Engagement Partner will participate extensively during the various stages of the engagement and has direct responsibility for engagement policy, direction, supervision, quality control, security, confidentiality of information of the engagement and communication with client personnel. The engagement partner will also be involved directing the development of the overall audit approach and plan; performing an overriding review of work papers and ascertain client satisfaction.



Antonio 'Tony' J. Grau, CPA
Partner

Contact: tgrau@graucpa.com | (561) 939-6672

Experience

For over 30 years, Tony has been providing audit, accounting and consulting services to the firm's governmental, non-profit, employee benefit, overhead and arbitrage clients. He provides guidance to clients regarding complex accounting issues, internal controls and operations.

As a member of the Government Finance Officers Association Special Review Committee, Tony participated in the review process for awarding the GFOA Certificate of Achievement in Financial Reporting. Tony was also the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County. Tony received the AICPA advanced level certificate for governmental single audits.

Education

University of South Florida (1983)
Bachelor of Arts
Business Administration

Clients Served (partial list)

(>300) Various Special Districts, including:

Bayside Improvement Community Development District	St. Lucie West Services District
Dunes Community Development District	Ave Maria Stewardship Community District
Fishhawk Community Development District (I,II,IV)	Rivers Edge II Community Development District
Grand Bay at Doral Community Development District	Bartram Park Community Development District
Heritage Harbor North Community Development District	Bay Laurel Center Community Development District
Boca Raton Airport Authority	
Greater Naples Fire Rescue District	
Key Largo Wastewater Treatment District	
Lake Worth Drainage District	
South Indian River Water Control	

Professional Associations/Memberships

American Institute of Certified Public Accountants Florida Government Finance Officers Association
Florida Institute of Certified Public Accountants Government Finance Officers Association Member
City of Boca Raton Financial Advisory Board Member

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	24
Accounting, Auditing and Other	56
Total Hours	80 (includes of 4 hours of Ethics CPE)



Racquel C. McIntosh, CPA

Partner

Contact : rmcintosh@graucpa.com | (561) 939-6669

Experience

Racquel has been providing government audit, accounting and advisory services to our clients for over 14 years. She serves as the firm's quality control partner; in this capacity she closely monitors engagement quality ensuring standards are followed and maintained throughout the audit.

Racquel develops in-house training seminars on current government auditing, accounting, and legislative topics and also provides seminars for various government organizations. In addition, she assists clients with implementing new accounting software, legislation, and standards.

Education

Florida Atlantic University (2004)

Master of Accounting

Florida Atlantic University (2003)

Bachelor of Arts:

Finance, Accounting

Clients Served (partial list)

(>300) Various Special Districts, including:

Carlton Lakes Community Development District
Golden Lakes Community Development District
Rivercrest Community Development District
South Fork III Community Development District
TPOST Community Development District

Westchase Community Development District
Monterra Community Development District
Palm Coast Park Community Development District
Long Leaf Community Development District
Watergrass Community Development District

East Central Regional Wastewater Treatment Facilities
Indian Trail Improvement District
Pinellas Park Water Management District
Ranger Drainage District
South Trail Fire Protection and Rescue Service District

Professional Associations/ Memberships

American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants

FICPA State & Local Government Committee
FGFOA Palm Beach Chapter

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	47
Accounting, Auditing and Other	58
Total Hours	105 (includes of 4 hours of Ethics CPE)

References



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

We have included three references of government engagements that require compliance with laws and regulations, follow fund accounting, and have financing requirements, which we believe are similar to the District.

Dunes Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 1998
Client Contact	Darrin Mossing, Finance Director 475 W. Town Place, Suite 114 St. Augustine, Florida 32092 904-940-5850

Two Creeks Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2007
Client Contact	William Rizzetta, President 3434 Colwell Avenue, Suite 200 Tampa, Florida 33614 813-933-5571

Journey's End Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2004
Client Contact	Todd Wodraska, Vice President 2501 A Burns Road Palm Beach Gardens, Florida 33410 561-630-4922

Specific Audit Approach



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

AUDIT APPROACH

Grau's Understanding of Work Product / Scope of Services:

We recognize the District is an important entity and we are confident our firm is eminently qualified to meet the challenges of this engagement and deliver quality audit services. ***You would be a valued client of our firm and we pledge to commit all firm resources to provide the level and quality of services (as described below) which not only meet the requirements set forth in the RFP but will exceed those expectations.*** Grau & Associates fully understands the scope of professional services and work products requested. Our audit will follow the Auditing Standards of the AICPA, *Generally Accepted Government Auditing Standards*, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida and any other applicable Federal, State or Local regulations. **We will deliver our reports in accordance with your requirements.**

Proposed segmentation of the engagement

Our approach to the audit engagement is a risk-based approach which integrates the best of traditional auditing techniques and a total systems concept to enable the team to conduct a more efficient and effective audit. The audit will be conducted in three phases, which are as follows:



Phase I - Preliminary Planning

A thorough understanding of your organization, service objectives and operating environment is essential for the development of an audit plan and for an efficient, cost-effective audit. During this phase, we will meet with appropriate personnel to obtain and document our understanding of your operations and service objectives and, at the same time, give you the opportunity to express your expectations with respect to the services that we will provide. Our work effort will be coordinated so that there will be minimal disruption to your staff.

During this phase we will perform the following activities:

- » Review the regulatory, statutory and compliance requirements. This will include a review of applicable federal and state statutes, resolutions, bond documents, contracts, and other agreements;
- » Read minutes of meetings;
- » Review major sources of information such as budgets, organization charts, procedures, manuals, financial systems, and management information systems;
- » Obtain an understanding of fraud detection and prevention systems;
- » Obtain and document an understanding of internal control, including knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation;
- » Assess risk and determine what controls we are to rely upon and what tests we are going to perform and perform test of controls;
- » Develop audit programs to incorporate the consideration of financial statement assertions, specific audit objectives, and appropriate audit procedures to achieve the specified objectives;
- » Discuss and resolve any accounting, auditing and reporting matters which have been identified.

Phase II – Execution of Audit Plan

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matter that may impact the completion of our work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to the following:

- » Apply analytical procedures to further assist in the determination of the nature, timing, and extent of auditing procedures used to obtain evidential matter for specific account balances or classes of transactions;
- » Perform tests of account balances and transactions through sampling, vouching, confirmation and other analytical procedures; and
- » Perform tests of compliance.

Phase III - Completion and Delivery

In this phase of the audit, we will complete the tasks related to year-end balances and financial reporting. All reports will be reviewed with management before issuance, and the partners will be available to meet and discuss our report and address any questions. Tasks to be performed in Phase III include, but are not limited to the following:

- » Perform final analytical procedures;
- » Review information and make inquiries for subsequent events; and
- » Meeting with Management to discuss preparation of draft financial statements and any potential findings or recommendations.

You should expect more from your accounting firm than a signature in your annual financial report. Our concept of truly responsive professional service emphasizes taking an active interest in the issues of concern to our clients and serving as an effective resource in dealing with those issues. In following this approach, we not only audit financial information with hindsight but also consider the foresight you apply in managing operations.

Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

In preparing this management letter, we will initially review any draft comments or recommendations with management. In addition, we will take necessary steps to ensure that matters are communicated to those charged with governance.

In addition to communicating any recommendations, we will also communicate the following, if any:

- » Significant audit adjustments;
- » Significant deficiencies or material weaknesses;
- » Disagreements with management; and
- » Difficulties encountered in performing the audit.

Our findings will contain a statement of condition describing the situation and the area that needs strengthening, what should be corrected and why. Our suggestions will withstand the basic tests of corrective action:

Is the recommendation cost effective?

Is the recommendation the simplest to effectuate in order to correct a problem?

Is the recommendation at the heart of the problem and not just correcting a symptomatic matter?

Is the corrective action taking into account why the deficiency occurred?

To assure full agreement with facts and circumstances, we will fully discuss each item with Management prior to the final exit conference. This policy means there will be no “surprises” in the management letter and fosters a professional, cooperative atmosphere.

Communications

We emphasize a continuous, year-round dialogue between the District and our management team. We regularly communicate through personal telephone calls and electronic mail throughout the audit and on a regular basis.

Our clients have the ability to transmit information to us on our secure client portal with the ability to assign different staff with separate log on and viewing capability. This further facilitates efficiency as all assigned users receive electronic mail notification as soon as new information has been posted into the portal.

Cost of Services



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2021-2025 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2021	\$3,400
2022	\$3,500
2023	\$3,600
2024	\$3,700
2025	<u>\$3,800</u>
TOTAL (2021-2025)	<u>\$18,000</u>

The above fees are based on the assumption that the District maintains its current level of operations. Should conditions change or additional Bonds are issued the fees would be adjusted accordingly upon approval from all parties concerned.

Supplemental Information



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Utility Audit	Current Client	Year End
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Waste Water Treatment District	✓	✓	✓	✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Lealman Special Fire Control District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓			✓	9/30
South Central Regional Wastewater Treatment and Disposal Board	✓			✓	9/30
South-Dade Venture Development District	✓			✓	9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunshine Water Control District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (297)	✓			✓	9/30
TOTAL	333	5	3	328	

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

Grau & Associates also provide a broad range of other management consulting services. Our expertise has been consistently utilized by Governmental and Non-Profit entities throughout Florida. Examples of engagements performed are as follows:

- Accounting systems
- Development of budgets
- Organizational structures
- Financing alternatives
- IT Auditing
- Fixed asset records
- Cost reimbursement
- Indirect cost allocation
- Grant administration and compliance

ARBITRAGE

The federal government has imposed complex rules to restrict the use of tax-exempt financing. Their principal purpose is to eliminate any significant arbitrage incentives in a tax-exempt issue. We have determined the applicability of these requirements and performed the rebate calculations for more than 150 bond issues, including both fixed and variable rate bonds.

73

Current
Arbitrage
Calculations

We look forward to providing Ridgewood Trails Community Development District with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!

**For even more information on Grau & Associates
please visit us on www.graucpa.com.**

SIXTH ORDER OF BUSINESS

C.

NOTICE OF MEETINGS
RIDGEWOOD TRAILS
COMMUNITY DEVELOPMENT DISTRICT

The Board of Supervisors of the Ridgewood Trails Community Development District will hold their regularly scheduled public meetings for Fiscal Year 2022 at 6:00 p.m. at the Azalea Ridge Amenity Center, 1667 Azalea Ridge Boulevard, Middleburg, Florida 32068 on the first Wednesday of each month as follows:

November 3, 2021
January 5, 2022
March 2, 2022
May 4, 2022
July 6, 2022
September 7, 2022

D.

Ridgewood Trails Community Development District

9655 Florida Mining Blvd W, Bldg. 300, Suite 305, Jacksonville, FL 32257

Memorandum

Date: September 1, 2021

To: Rich Whetsel via email
Operations Director

From: Brian Stephens Melissa Brown
Operations Manager Amenity Manager

Re: Ridgewood Trails CDD
Operations Report

Access Cards:

- Total Access Cards Issued to Date: 728

Amenity Center:

- Food Truck Thursday (every other Thursday)
- The resident database is updated on a regular basis.
- All message boards are being on a regular basis.
- Clay County Sheriff's Office continues to provide security for the amenity center and is patrolling 2-3 times per week.
- Florida Pest Control continues to treat the amenity buildings and pool deck.
- Riverside Management continues to perform janitorial services and has provided more extensive sanitizing and outdoor cleaning during the mandatory closures.
- Amenity center lights are being inspected monthly and replaced as needed.
- Riverside Management continues to service and clean the pools.
- Outdoor libraries have been ordered.

Fitness Center:

- Fitness Pro continues to perform the preventative maintenance on the fitness equipment.
- Riverside Management cleans and inspects the fitness equipment weekly.
- Equipment is cleaned and sanitized multiple times a day.
- Multiple holes in the gym walls have been repaired.

Landscape:

- Tree Amigos continues to maintain all the common area landscaping.
- New mulch was installed throughout the neighborhood.
- Riverside Management and Tree Amigos inspects landscaping monthly.
- All broken sprinkler heads/ irrigation pipes have been inspected and repaired.
- Irrigation inspections are being performed monthly and repairs are made as needed.

Lakes:

- The Lake Doctors continue to monitor and treat the lakes monthly.
- The fountain has been repaired on Azalea Ridge parkway.
- Trash and debris have been removed from lakes on a bi-weekly basis.

Other Projects:

- Both bathroom floors have been bleached.
- Brighter light bulbs were installed in both bathrooms by the large pool.
- Motion detection light switches have been installed.
- Trash and debris is being removed from some of the powerline easements on a weekly basis.
- No Trespassing signs and chains have been added to powerline easement to prevent access.
- Common area roadways are being inspected and cleaned 5 days a week.
- Park and pool trash can liners are being changed 3 times a week.
- All playground equipment is being inspected monthly. Any safety concerns are being addressed as needed.

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

EIGHTH ORDER OF BUSINESS

A.

RIDGEWOOD TRAILS
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Ridgewood Trails Community Development District was held Wednesday, July 7, 2021 at 1:34 p.m. at the Azalea Ridge Amenity Center, 1667 Azalea Ridge Boulevard, Middleburg, Florida.

Present and constituting a quorum were:

Marty Genska	Chairman
Jacqui Proctor Miller	Vice Chairperson
Yolanda Nolte	Supervisor
Eneida Barnes	Supervisor
William Barnhouse	Supervisor

Also present were:

Marilee Giles	District Manager
Katie Buchanan	District Counsel by telephone
Ernesto Torres	GMS, LLC
Melissa Brown	Amenity Manager
Tom Chewning	RMS

The following is a summary of the actions taken at the July 7, 2021 meeting. An audio copy of the proceedings can be obtained by contacting the District Manager.

FIRST ORDER OF BUSINESS

Roll Call

Ms. Giles called the meeting to order at 1:34 p.m. and stated we are going to move item 8 to the end of the meeting and at that time it will be a closed session.

SECOND ORDER OF BUSINESS

Public Comments

There being none, the next item followed.

THIRD ORDER OF BUSINESS

Consideration of Resolution 2021-06, Election of Officers

Ms. Giles stated Resolution 2021-06 designates certain officers of the district. Ernesto and I are suggesting a few changes, we are going to remove Ariel Lovera as treasurer who is no longer with GMS and add myself as secretary and assistant treasurer and Ernesto as treasurer.

On MOTION by Mr. Genska seconded by Ms. Miller with all in favor Resolution 2021-06 was approved reflecting Ernesto Torres as treasurer and Marilee Giles as secretary and assistant treasurer.

FOURTH ORDER OF BUSINESS**Acceptance of Fiscal Year 2020 Audit
(Presenter: Ernesto Torres)**

Ms. Giles stated a copy of the fiscal year 2020 audit prepared by Grau & Associates was included in your agenda package. It is a clean audit, there were no prior year findings or current year findings and it was found to be in compliance with the provisions of the auditor general and no deteriorating financial conditions were noted.

On MOTION by Mr. Barnhouse seconded by Ms. Barnes with all in favor the fiscal year 2020 audit was accepted.

FIFTH ORDER OF BUSINESS**Public Hearing Adopting the Budget for
Fiscal Year 2022 (Presenter: Ernesto Torres)**

Ms. Giles stated there are a few areas I want to point out prior to opening the public hearing. This board has done very well with the current budget, the balance sheet and income statement show the prorated budget through May 31, was \$362,300 and the actual through the same date was \$319,225 with a variance of \$43,000. Also looking at the approved budget for FY 2022 the board was able to work through the budget process and keep the assessments the same for FY 2022 as they were in FY 2021 at \$419,989. You will see some of the budget lines increased but there are some budget lines decreased.

On MOTION by Mr. Genska seconded by Mr. Barnhouse with all in favor the public hearing was opened.

A resident stated you just said there was a surplus and you are budgeting very well. There are several people in the community that are against it but there are a lot of people who are for several things to be added to the amenities. There are three locations in the community that are blank space. A lot of the neighborhood have children younger than 5 and one of those three areas could be utilized as a secondary park space, maybe one of the larger spaces could be utilized for smaller children. There are people in favor or one or both a tennis court or basketball court being

added to this amenity center. A basketball court is roughly 5,000 square feet and is between \$35,000 to \$50,000. The reason I brought it up is that CCSO is already patrolling the amenity center and if the basketball court is here then there would be no added danger to the environment or to the equity in our houses. The basketball court does not need to be lit if security is here and there is a surplus. It could also be fenced in with access by key card. These are the things I would like added to the 2022 budget before you approve the budget. I would not like it to be pushed to the 2023 budget.

Mr. Torres stated the board did provide staff guidance several months ago to issue a survey, the survey came back and I think we are in the process of installing a playground. We have to have reserves for certain things but at the discretion of the board we can explore those things. When it comes to the basketball court it does produce more crime, which is proven to be the case in a lot of our communities, it is just the nature of that kind of activity. Police can get involved, security cameras can be installed and we can mitigate those risks, but we are here to adopt the budget. While we appreciate your concerns, they should have been made to this board months ago when the budget was first approved. This board decided to not raise assessments and financed the playground with current levels of funding. You are paying the same amount as you paid last year. If the board wants to explore other amenities they can do so.

Mr. McClain stated I have been sending emails as well as this gentleman in reference to what does this budget include. I live in Azalea Ridge Phase 2 and we have more kids on one street than the whole community up here. I have emailed in reference to speed bumps.

Ms. Barnes stated I think a lot of people confuse the CDD and HOA so they go to an HOA meeting and speak about certain items and they confuse the two things. I understand your frustration. We also did bring up a basketball court at more than one of our CDD meetings this budget year alone. Now you come to the budget hearing at the end of the process and are upset acting like we haven't done anything for our community. It is frustrating to us because we did do something, we were going to add it but not one community member was here.

Mr. Torres stated for those who are new to the meetings. HOA owns no property they maintain no property; they enforce the covenants and restrictions.

Ms. Barnes stated we had several bids for the basketball court.

Ms. Nolte stated we had bids with lighting and without lighting.

A resident asked where can I get copies of the minutes?

Ms. Barnes stated they are on the website and this was discussed at two meetings, one at 6:00 p.m. and one at 1:30 p.m.

Mr. Torres stated if there are no other remarks as to the budget, we are going to adopt this afternoon, we look for a motion to close the public hearing.

On MOTION by Mr. Genska seconded by Ms. Barnes with all in favor the public hearing was closed.

A. Consideration of Resolution 2021-07 Relating to the Annual Appropriations and Adopting the Budget for Fiscal Year 2022

Mr. Torres stated the budget was approved several months ago and we cannot adjust assessments higher based on the notice that was sent. We can approve the budget at the current rate or anything below that. Your budget lines are properly funded based on expenditures in years past, your contribution to capital reserves is \$35,000 this year.

On MOTION by Mr. Genska seconded by Ms. Barnes with all in favor Resolution 2021-07 was approved.

B. Consideration of Resolution 2021-08 Imposing Special Assessments and Certifying an Assessment Roll for Fiscal Year 2022

Mr. Torres stated this resolution imposes the special assessments and certifies the assessment roll for fiscal year 2022.

On MOTION by Ms. Barnes seconded by Mr. Genska with all in favor Resolution 2021-08 was approved.

SIXTH ORDER OF BUSINESS

**Consideration of Audit RFP Criteria
(Presenter: Ernesto Torres)**

Ms. Giles stated the audit committee met prior to this meeting and approved the audit RFP evaluation criteria.

On MOTION by Ms. Miller seconded by Mr. Barnhouse with all in favor the audit RFP criteria approved by the audit committee was accepted and staff was authorized to issue a notice for audit services.

SEVENTH ORDER OF BUSINESS

**Ratification of Resolution 2021-05,
Conveyance of Improvements (Presenter:
Katie Buchanan)**

Ms. Giles stated next is ratification of Resolution 2021-05 conveying improvements.

Ms. Buchanan stated as you will recall at the last meeting, we had conversations with the board as to the property D.R. Horton was asking the district to take over. The board indicated that before taking the property they wanted the district engineer to review it and provided certification of the repairs that were being undertaken were in fact completed and they were. The repairs were completed, the district engineer reviewed and certified and this is included in the package you have and we moved forward with the execution of the bill of sale, warranty, and finalized that conveyance. This is ratification of that action.

Mr. Genska asked this is the property that was conveyed for the playground?

Ms. Buchanan stated the playground property and the property that was subject to repairs was the stormwater pond, both properties.

Mr. Genska stated then we can move forward with the playground.

Mr. Torres stated you have already signed it and we are looking for ratification. Tom may have an update on the playground.

Mr. Chewning stated I'm working on it and we are getting permits.

On MOTION by Mr. Genska seconded by Ms. Barnes with all in favor Resolution 2021-05 was ratified.

NINTH ORDER OF BUSINESS

**Discussion of Traffic Study and Consideration
of Work Authorization No. 16A (Presenter:
Peter Ma)**

Mr. Genska stated this item was to talk about the speed limits and getting different speed signs. We talked about speed bumps as well, but these are county roads they don't belong to the CDD.

Mr. Torres stated Marilee and I have worked with other counties to do traffic studies. We recently completed one in St. Johns County in a district I manage called Turnbull Creek CDD. They do a very thorough in-house engineer traffic test, they put out the strips, test the speed limits and give the data as to how fast the average vehicle is and it is very thorough and that was free. We have this ETM work authorization in the amount of \$20,000 to do that kind of work and I recommend we table this until we notify the same department in Clay County because these are

county roads. If they were CDD roads there may be a different outcome. I would like to table this item and revisit it at the next meeting.

Ms. Barnes asked how can we know if someone has a disabled child so that we can get a sign that says disabled children or children playing sign? Even by the playground we don't have a children playing sign. I think those signs should be displayed.

Mr. Torres stated we will contact the county about those and in the meantime, I recommend Melissa send out an inquiry to the community and see if we have special needs children.

Ms. Brown stated anyone can go on the Clay County Public Works website and put in a request for those types of things as well. It is free but it takes some time.

Mr. Torres asked will you send a link to the community?

Ms. Brown stated yes.

Ms. Giles stated I want to add to what Ernesto said about the traffic survey we did in St. Johns County; the board member was very upset about several cars that were constantly speeding and the survey found that only a few folks were speeding. We will see what we find out from Peter and the county on a traffic study. A traffic study will come back with recommendations for your community.

TENTH ORDER OF BUSINESS

Consideration of Lending Library

Mr. Genska stated several people in the community would like to have a lending library. We approached Melissa about it and she got some quotes. I thought it should be up here but Melissa said that most of them are outside and that makes more sense.

Ms. Brown stated we will see what happens and if there is a lot of vandalism, we can take it down. Is there a certain amount or limit you want me to go up to as to how much money we spend, because they are expensive?

Ms. Barnes stated I would like to start with one for adults and one for kids.

Mr. Genska stated a budget of not to exceed \$1,000 will cover two.

On MOTION by Mr. Genska seconded by Mr. Barnhouse with all in favor Ms. Barnes was authorized to work with staff on the purchase two lending libraries in an amount not to exceed \$1,200.

ELEVENTH 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 – Discussion of Fiscal Year 2022 Meeting Schedule

Mr. Barnhouse stated we talked about all the meetings being held at 6:00 p.m. not just a couple.

Mr. Torres asked can we bring this back in September so that we can check schedules? We may have to make minor adjustments if you want all the meetings at 6:00 p.m.

D. Operation Manager's Report

1. Report

Mr. Chewning stated we have had a lot of issues with drywall damage in the restrooms and I put a doorstop in the stud, the motor is gone from the vent and we will have to get a fan to stop the humidity. We have a drywall issue in the fitness center where someone keeps slamming the treadmill into the wall. We are going to put a metal flashing across the bottom, but we will wait until we get the flooring and close the fitness center then do the repairs and install the flooring.

2. Tree Amigos Proposal for Entrance Irrigation

Mr. Chewning stated I have been talking to Tree Amigos about irrigation in the front entrance and trying to come up with a plan to make it look better.

Mr. Torres stated the landscape contingency budget is \$10,000 you have only spent \$558 and you have funds to do that this year.

Mr. Chewning stated we also need to repair the irrigation in the center island and I can probably get that done under a do not exceed amount of \$1,000 and put back some plants.

On MOTION by Mr. Genska seconded by Mr. Barnhouse with all in favor the proposal from Tree Amigos for entrance irrigation in the amount of \$4,100 was approved and staff was authorized to repair the irrigation in the center island in an amount not to exceed \$1,000.

E. Amenity Manager

Ms. Brown gave an overview of the amenity center report and stated we had a dumpster delivered for all the trash from the pool and amenity center and I distributed a quote to put a fence around it. I have gotten some requests for new gym equipment such as a sit up bench, a couple more free weights and those types of things. I don't know if it is under \$500 if that is I'm able to go ahead and get or if you want me to bring every item to the board to be approved.

Ms. Nolte asked what are you hearing from residents as they leave the room?

Ms. Brown stated Ms. Miller's husband gave me a few recommendations and it is mainly heavier free weights, to have a mirror installed and sit up bench. The most expensive item on the list is \$240 and things that will enhance the area.

Ms. Nolte stated if she is getting feedback from the community as to what they want, I don't have a problem.

Mr. Genska stated this is in the budget.

Ms. Brown stated we will rearrange everything when we redo the flooring. The recommendations came from residents who use the gym daily.

Ms. Giles asked do you want to give her a not to exceed amount and work with a board member?

Ms. Barnes stated she can work with Jacqui on that and a not to exceed amount of \$2,000.

Ms. Giles stated we can table the discussion of the fence around the dumpster and get more quotes for the next meeting.

On MOTION by Ms. Barnes seconded by Mr. Genska with all in favor staff was authorized to work with Ms. Miller to purchase additional gym equipment in an amount not to exceed \$2,000.

TWELFTH ORDER OF BUSINESS**Supervisor's Requests and Audience Comments**

Ms. Barnes asked is the storm drainage the responsibility of the city?

Mr. Torres stated yes, it is the city.

Ms. Barnes stated they are covered on the top but have a huge opening where the water goes in and it appears to be dangerous for kids. We will have to take that up with the county.

Mr. Chewing stated I will check with the county to see what we can do.

Ms. Miller stated I thought we talked in a previous meeting about a new survey going out to the residents.

Mr. Torres asked what would be the topic? We can draft something and bring it the board for discussion.

Ms. Miller stated similar to the last one we sent. The last time everyone thought a dog park would be at the top of the list, but it did not end up that way, the bigger deal was the basketball court.

Mr. Torres stated we can provide a little history of what we did last year based on results and give the status of the park and explain this is the beginning steps for the next year's budget for the board to consider.

A resident stated we will have to wait and see what happens with the playground for the smaller kids between now and September.

Mr. Genska stated the new park should be in.

THIRTEENTH ORDER OF BUSINESS Approval of Consent Agenda

- A. Approval of the Minutes of the May 5, 2021 Meeting**
- B. Balance Sheet & Income Statement**
- C. Assessment Receipt Schedule**
- D. Approval of Check Register**

On MOTION by Mr. Genska seconded by Ms. Miller with all in favor the consent agenda items were approved.

EIGHTH ORDER OF BUSINESS Consideration of Security Upgrades (Presenter: Melissa Brown) Closed Session

The board conducted a closed session and took the following action.

On MOTION by Ms. Barnes seconded by Ms. Miller with all in favor the proposal from Vector Security Company in the amount of \$10,341.00 and \$80 per month was approved and staff was authorized to work with Mr. Barnhouse on any outstanding details and district counsel will prepare an agreement for services with the proposal to be an exhibit to that agreement.

FOURTEENTH ORDER OF BUSINESS

Next Meeting Scheduled for 09/01/21 at 6:00 p.m. at the Azalea Ridge Amenity Center, 1667 Azalea Ridge Boulevard, Middleburg, Florida

Ms. Giles stated our next meeting is September 1, 2021 at 6:00 p.m.

Ms. Barnes asked how will we be notified if we have to have a special meeting?

Mr. Torres stated Marilee and I will send an email and we will propose several dates and whatever date we can get the most in attendance is the one we will go with and this will be a closed session.

On MOTION by Mr. Genska seconded by Ms. Barnes with all in favor the meeting adjourned at 3:53 p.m.

Secretary/Assistant Secretary

Chairman/Vice Chairman

B.

**RIDGEWOOD TRAILS
COMMUNITY DEVELOPMENT DISTRICT**

The Ridgewood Trails Community Development District audit committee met Wednesday, July 7, 2021 at 1:30 p.m. at the Azalea Ridge Amenity Center, 1667 Azalea Ridge Boulevard, Middleburg, Florida.

Present were:

Marty Genska
Jacqui Proctor Miller
Yolanda Nolte
Eneida Barnes
William Barnhouse
Marilee Giles
Ernesto Torres
Melissa Brown
Tom Chewning
Katie Buchanan by telephone

The following is a summary of the actions taken at the July 7, 2021 meeting. An audio copy of the proceedings can be obtained by contacting the District Manager.

FIRST ORDER OF BUSINESS

Roll Call

Ms. Giles called the audit committee meeting to order at 1:30 p.m. and called the roll.

SECOND ORDER OF BUSINESS

Review and Selection of Audit REP Criteria

Ms. Giles stated Chapter 218 requires that we go through the RFP process to select an auditor to perform the independent annual audit. The audit committee first selects the evaluation criteria so that when we receive proposals you will rank those proposals based on that evaluation criteria. Behind tab 6 is the evaluation criteria developed by Hopping Green & Sams. There are five criteria to consider, ability of personnel, proposer's experience, understanding the scope of work, ability to furnish the required services and price. Once the committee approves this criteria we will present it to the CDD board and once the board approves it they will direct staff to publish an RFP. The audit committee will rank the proposals and the rankings will be presented to the board.

On MOTION by Mr. Genska seconded by Ms. Barnes with all in favor the audit criteria was approved.

THIRD ORDER OF BUSINESS

Other Business

There being none,

On MOTION by Mr. Genska seconded by Mr. Barnhouse with all in favor the audit committee meeting adjourned at 1:34 p.m.

C.

RIDGEWOOD TRAILS
COMMUNITY DEVELOPMENT DISTRICT
COMBINED BALANCE SHEET
July 31, 2021

	<u>Governmental Fund Types</u>			<u>Totals</u>
	<u>General</u>	<u>Capital Reserve</u>	<u>Debt Service</u>	<u>(Memorandum Only)</u>
<u>ASSETS:</u>				
CASH	\$41,326	\$53,910	---	\$95,237
INVESTMENTS - STATE BOARD	\$121,119	---	---	\$121,119
INVESTMENTS - US BANK - GENERAL FUND	\$172,844	---	---	\$172,844
INVESTMENTS - STATE BOARD - CAPITAL RESERVE	\$0	\$126,586	---	\$126,586
INVESTMENTS				
Reserve A	---	---	\$9,617	\$9,617
Revenue A	---	---	\$4,407	\$4,407
DEPOSITS	\$2,703	---	---	\$2,703
DUE FROM CAPITAL RESERVES	---	---	---	\$0
DUE FROM OTHER	\$535	---	---	\$535
TOTAL ASSETS	\$338,528	\$180,496	\$14,023	\$533,047
<u>LIABILITIES:</u>				
ACCOUNTS PAYABLE	\$4,720	---	---	\$4,720
ACCRUED EXPENSES	\$14,866	---	---	\$14,866
FUND BALANCES:				
UNASSIGNED	\$220,998	---	---	\$220,998
NONSPENDABLE	\$2,703	---	---	\$2,703
ASSIGNED	\$95,242	---	---	\$95,242
ASSIGNED FOR CAPITAL RESERVE	\$0	\$180,496	---	\$180,496
RESTRICTED FOR DEBT SERVICE	---	---	\$14,023	\$14,023
TOTAL LIABILITIES & FUND EQUITY & OTHER CREDITS	\$338,528	\$180,496	\$14,023	\$533,047

RIDGEWOOD TRAILS
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND

Statement of Revenues & Expenditures and Changes of Fund Balance
For the Period Ended July 31, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 07/31/21	ACTUAL THRU 07/31/21	VARIANCE
<u>REVENUES:</u>				
Assessments - Tax Roll	\$419,989	\$419,989	\$420,904	\$915
Interest Earned/Misc. Income	\$5,000	\$4,167	\$187	(\$3,980)
Rental Revenue	\$0	\$0	\$1,775	\$1,775
TOTAL REVENUES	\$424,989	\$424,156	\$422,866	(\$1,290)
<u>EXPENDITURES:</u>				
<u>ADMINISTRATIVE:</u>				
Supervisor Fees	\$12,000	\$10,000	\$4,800	\$5,200
FICA Expense	\$918	\$765	\$367	\$398
Engineering	\$5,000	\$4,167	\$1,738	\$2,429
Assessment Roll	\$5,260	\$5,260	\$5,260	\$0
Arbitrage	\$600	\$0	\$0	\$0
Dissemination	\$1,000	\$833	\$833	\$0
Attorney	\$12,000	\$10,000	\$6,500	\$3,501
Annual Audit	\$3,400	\$3,400	\$3,400	\$0
Trustee	\$4,500	\$4,500	\$5,647	(\$1,147)
Management Fees	\$41,000	\$34,167	\$34,167	(\$0)
Telephone	\$100	\$83	\$133	(\$50)
Postage	\$800	\$667	\$454	\$213
Printing & Binding	\$1,500	\$1,250	\$509	\$741
Insurance	\$6,928	\$6,928	\$6,613	\$315
Legal Advertising	\$3,400	\$2,833	\$297	\$2,536
Other Current Charges (1)	\$1,800	\$1,500	\$741	\$759
Office Supplies	\$250	\$208	\$42	\$166
Dues, Licenses & Subscriptions	\$175	\$175	\$175	\$0
Meeting Room Rental	\$600	\$500	\$0	\$500
Records Storage	\$250	\$208	\$0	\$208
TOTAL ADMINISTRATIVE	\$101,481	\$87,445	\$71,676	\$15,769
<u>AMENITY CENTER</u>				
Insurance	\$15,478	\$15,478	\$15,477	\$1
Facility Manager	\$60,000	\$50,000	\$50,000	\$0
General Facility Maintenance	\$10,000	\$8,333	\$7,851	\$482
Repairs & Replacements	\$6,284	\$5,237	\$8,689	(\$3,453)
Lifeguards	\$15,000	\$6,556	\$6,556	\$0
Pool Maintenance	\$15,910	\$13,258	\$13,258	\$0
Pool Chemicals	\$12,640	\$10,533	\$7,200	\$3,333
Other Current Charges	\$1,000	\$833	\$211	\$622
Water & Sewer	\$13,500	\$11,250	\$8,055	\$3,195
Electric	\$12,000	\$10,000	\$10,927	(\$927)
Internet/Cable	\$4,560	\$3,800	\$3,765	\$35
Janitorial	\$9,984	\$8,320	\$8,317	\$3
Janitorial Supplies	\$1,500	\$1,250	\$1,646	(\$396)
Security (2)	\$19,000	\$15,833	\$10,515	\$5,318
Refuse Service	\$3,000	\$2,500	\$140	\$2,360
Special Events	\$6,300	\$5,450	\$5,450	\$0
Pool Permit	\$375	\$375	\$385	(\$10)
Pest Control	\$1,000	\$833	\$680	\$153
Capital Reserve	\$35,000	\$35,000	\$35,000	\$0
TOTAL AMENITY CENTER	\$242,531	\$204,841	\$194,122	\$10,718

RIDGEWOOD TRAILS
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND

Statement of Revenues & Expenditures and Changes of Fund Balance
For the Period Ended July 31, 2021

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 07/31/21	ACTUAL THRU 07/31/21	VARIANCE
<u>EXPENDITURES:</u>				
<u>GROUND'S MAINTENANCE:</u>				
Operations Management	\$21,855	\$18,213	\$18,213	\$0
Access Cards	\$1,000	\$833	\$0	\$833
Electric	\$8,000	\$6,667	\$5,083	\$1,584
Water	\$8,300	\$6,917	\$4,368	\$2,549
Repairs & Maintenance	\$17,000	\$14,167	\$12,951	\$1,215
Landscape Maintenance	\$102,000	\$85,000	\$84,198	\$802
Landscape Contingency	\$10,000	\$8,333	\$558	\$7,775
Lake Maintenance	\$8,064	\$6,720	\$6,720	\$0
TOTAL GROUND'S MAINTENANCE	\$176,219	\$146,849	\$132,090	\$14,759
TOTAL EXPENDITURES	\$520,231	\$439,134	\$397,888	\$41,246
EXCESS REVENUES (EXPENDITURES)	(\$95,242)		\$24,978	
FUND BALANCE - Beginning	\$95,242		\$293,965	
FUND BALANCE - Ending	<u>\$0</u>		<u>\$318,942</u>	

(1) Includes \$2250.00 ADA Compliance Setup 2019

(2) Includes \$1620.00 Access/Service Plan

**RIDGEWOOD TRAILS CDD
GENERAL FUND**

FY2021

	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	TOTAL
REVENUES:													
Assessments - Tax Roll	\$0	\$19656	\$384920	\$3344	\$5093	\$746	\$3441	\$1903	\$1802	\$0	\$0	\$0	\$420,904
Interest Earned/Misc. Income	\$40	\$22	\$18	\$19	\$16	\$15	\$13	\$12	\$10	\$21	\$0	\$0	\$187
Rental Revenue	\$0	\$225	\$0	\$100	\$0	\$0	\$0	\$150	\$800	\$500	\$0	\$0	\$1,775
TOTAL REVENUES	\$40	\$19903	\$384938	\$3463	\$5108	\$761	\$3455	\$2065	\$2612	\$521	\$0	\$0	\$422866

EXPENDITURES: ADMINISTRATIVE

Supervisor Fees	\$0	\$1,000	\$0	\$1,000	\$800	\$0	\$0	\$1,000	\$0	\$1,000	\$0	\$0	\$4,800
FICA Expense	\$0	\$77	\$0	\$77	\$61	\$0	\$0	\$77	\$0	\$77	\$0	\$0	\$367
Engineering	\$0	\$0	\$0	\$0	\$0	\$983	\$0	\$0	\$755	\$0	\$0	\$0	\$1,738
Assessment Roll	\$5,260	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,260
Arbitrage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dissemination	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$83	\$0	\$0	\$833
Attorney	\$0	\$551	\$273	\$812	\$116	\$1,350	\$725	\$2,673	\$0	\$0	\$0	\$0	\$6,500
Annual Audit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,500	\$1,900	\$0	\$0	\$0	\$3,400
Trustee	\$1,129	\$0	\$0	\$4,517	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,647
Management Fees	\$3,417	\$3,417	\$3,417	\$3,417	\$3,417	\$3,417	\$3,417	\$3,417	\$3,417	\$3,417	\$0	\$0	\$34,167
Telephone	\$0	\$0	\$0	\$0	\$0	\$35	\$49	\$49	\$0	\$0	\$0	\$0	\$133
Postage	\$116	\$6	\$127	\$4	\$158	\$11	\$8	\$3	\$14	\$7	\$0	\$0	\$454
Printing & Binding	\$20	\$97	\$43	\$73	\$7	\$108	\$20	\$17	\$119	\$7	\$0	\$0	\$509
Insurance	\$6,613	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,613
Legal Advertising	\$0	\$0	\$49	\$0	\$0	\$0	\$0	\$0	\$152	\$96	\$0	\$0	\$297
Other Current Charges (1)	\$67	\$66	\$145	\$54	\$63	\$70	\$66	\$62	\$76	\$73	\$0	\$0	\$741
Office Supplies	\$7	\$8	\$1	\$8	\$0	\$11	\$0	\$6	\$1	\$0	\$0	\$0	\$42
Dues, Licenses & Subscriptions	\$0	\$175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175
Meeting Room Rental	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Records Storage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
DEPARTMENT TOTALS	\$16,712	\$5,479	\$4,137	\$10,044	\$4,705	\$6,068	\$4,368	\$8,886	\$6,516	\$4,759	\$0	\$0	\$71,676

EXPENDITURES: AMENITY CENTER

Insurance	\$15,477	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,477
Facility Manager	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$0	\$0	\$50,000
General Facility Maintenance	\$808	\$833	\$841	\$832	\$834	\$769	\$482	\$785	\$833	\$833	\$0	\$0	\$7,851
Repairs & Replacements	\$0	\$1,596	\$174	\$1,416	\$523	\$536	\$900	\$522	\$745	\$1,908	\$0	\$0	\$8,320
Lifeguards	\$0	\$0	\$0	\$0	\$0	\$175	\$0	\$1,877	\$1,687	\$3,186	\$0	\$0	\$6,925
Pool Maintenance	\$1,326	\$1,326	\$1,326	\$1,326	\$1,326	\$1,326	\$1,326	\$1,326	\$1,326	\$1,326	\$0	\$0	\$13,258
Pool Chemicals	\$720	\$720	\$720	\$720	\$720	\$720	\$720	\$720	\$720	\$720	\$0	\$0	\$7,200
Other Current Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$211	\$0	\$0	\$211
Water & Sewer	\$603	\$1,157	\$660	\$668	\$642	\$610	\$777	\$786	\$949	\$1,203	\$0	\$0	\$8,055
Electric	\$1,103	\$1,051	\$1,062	\$1,010	\$1,278	\$1,031	\$969	\$1,072	\$1,155	\$1,196	\$0	\$0	\$10,927
Internet/Cable	\$325	\$325	\$325	\$363	\$404	\$404	\$404	\$405	\$405	\$405	\$0	\$0	\$3,765
Janitorial	\$832	\$832	\$832	\$832	\$832	\$832	\$832	\$832	\$832	\$832	\$0	\$0	\$8,317
Janitorial Supplies	\$266	\$138	\$73	\$123	\$125	\$125	\$103	\$124	\$124	\$445	\$0	\$0	\$1,646
Security (2)	\$1,320	\$1,080	\$915	\$425	\$1,515	\$1,325	\$480	\$930	\$2,525	\$0	\$0	\$0	\$10,515
Refuse Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$140	\$0	\$0	\$140
Special Events	\$1,375	\$0	\$2,375	\$0	\$0	\$1,700	\$0	\$0	\$0	\$0	\$0	\$0	\$5,450
Pool Permit	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$256	\$129	\$0	\$0	\$0	\$385
Pest Control	\$45	\$45	\$275	\$45	\$45	\$45	\$45	\$45	\$45	\$45	\$0	\$0	\$680
Capital Reserve	\$0	\$0	\$0	\$0	\$0	\$35,000	\$0	\$0	\$0	\$0	\$0	\$0	\$35,000
AMENITY CENTER TOTALS	\$29,199	\$14,102	\$14,578	\$12,760	\$13,244	\$49,597	\$12,037	\$14,680	\$16,475	\$17,450	\$0	\$0	\$194,122

**RIDGEWOOD TRAILS CDD
GENERAL FUND
FY2021**

	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	TOTAL
EXPENDITURES: GROUNDS MAINTENANCE													
Operations Management	\$1,821	\$1,821	\$1,821	\$1,821	\$1,821	\$1,821	\$1,821	\$1,821	\$1,821	\$1,821	\$0	\$0	\$18,213
Access Cards	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Electric	\$334	\$401	\$540	\$569	\$505	\$506	\$564	\$613	\$430	\$621	\$0	\$0	\$5,083
Water	\$375	\$371	\$396	\$442	\$430	\$436	\$489	\$476	\$470	\$484	\$0	\$0	\$4,368
Repairs & Maintenance	\$927	\$1,081	\$849	\$521	\$1,416	\$2,066	\$895	\$2,141	\$1,415	\$1,640	\$0	\$0	\$12,951
Landscape Maintenance	\$8,690	\$8,390	\$8,390	\$8,390	\$8,390	\$8,390	\$8,390	\$8,390	\$8,390	\$8,390	\$0	\$0	\$84,198
Landscape Contingency	\$0	\$0	\$0	\$0	\$358	\$0	\$200	\$0	\$0	\$0	\$0	\$0	\$558
Lake Maintenance	\$672	\$672	\$672	\$672	\$672	\$672	\$672	\$672	\$672	\$672	\$0	\$0	\$6,720
Capital Outlay - Streetlighting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GROUND MAINTENANCE TOTAL	\$12,819	\$12,736	\$12,668	\$12,415	\$13,592	\$13,891	\$13,032	\$14,113	\$13,198	\$13,627	\$0	\$0	\$132,090
TOTAL EXPENDITURES	\$58,730	\$32,317	\$31,383	\$35,219	\$31,541	\$69,556	\$29,437	\$37,679	\$36,190	\$35,836	\$0	\$0	\$397,888
EXCESS REV/(EXP)	(\$58,690)	(\$12,413)	\$353,555	(\$31,756)	(\$26,433)	(\$68,795)	(\$25,982)	(\$35,614)	(\$33,578)	(\$35,316)	\$0	\$0	\$24,978

RIDGEWOOD TRAILS
COMMUNITY DEVELOPMENT DISTRICT
CAPITAL RESERVE

Statement of Revenues & Expenditures and Changes of Fund Balance
For the Period Ended July 31, 2021

	ADOPTED BUDGET	PRORATED BUDGET THRU 07/31/21	ACTUAL THRU 07/31/21	VARIANCE
<u>REVENUES:</u>				
Capital Reserve Transfer In	\$35,000	\$35,000	\$35,000	\$0
Interest Income	\$1,500	\$1,250	\$219	(\$1,031)
TOTAL REVENUES	\$36,500	\$36,250	\$35,219	(\$1,031)
<u>EXPENDITURES:</u>				
Capital Reserves	\$20,000	\$16,667	\$0	\$16,667
Amenity Improvement Project	\$50,000	\$42,922	\$42,922	\$0
Other Current Charges	\$650	\$542	\$473	\$68
Repair & Maintenance	\$0	\$0	\$3,070	(\$3,070)
TOTAL EXPENDITURES	\$70,650	\$60,130	\$46,465	\$13,665
<u>OTHER SOURCES AND USES:</u>				
Interfund Transfer In/(Out)	\$0	\$0	\$0	\$0
TOTAL OTHER SOURCES/USES	\$0	\$0	\$0	\$0
EXCESS REVENUES (EXPENDITURES)	(\$34,150)		(\$11,246)	
FUND BALANCE - Beginning	\$192,874		\$191,743	
FUND BALANCE - Ending	<u>\$158,724</u>		<u>\$180,496</u>	

RIDGEWOOD TRAILS
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND - 2007A

Statement of Revenues & Expenditures and Changes of Fund Balance
For the Period Ended July 31, 2021

	ADOPTED BUDGET	PRORATED BUDGET THRU 07/31/21	ACTUAL THRU 07/31/21	VARIANCE
<u>REVENUES:</u>				
Assessments - On Roll	\$13,359	\$13,359	\$13,388	\$29
Interest Income	\$100	\$83	\$1	(\$82)
TOTAL REVENUES	\$13,459	\$13,442	\$13,389	(\$53)
<u>EXPENDITURES:</u>				
Interest Expense - 11/1	\$4,096	\$4,096	\$4,096	\$0
Interest Expense - 5/1	\$4,096	\$4,096	\$4,096	\$0
Principal Expense - 5/1	\$5,000	\$5,000	\$5,000	\$0
TOTAL EXPENDITURES	\$13,193	\$13,193	\$13,193	\$0
<u>OTHER SOURCES AND USES:</u>				
Interfund Transfer In/(Out)	\$0	\$0	\$0	\$0
TOTAL OTHER SOURCES/USES	\$0	\$0	\$0	\$0
EXCESS REVENUES (EXPENDITURES)	\$267		\$196	
FUND BALANCE - Beginning	\$4,187		\$13,827	
FUND BALANCE - Ending	<u>\$4,454</u>		<u>\$14,023</u>	

Ridgewood Trails
Community Development District
Long Term Debt Report

Series 2007A Capital Improvement Revenue Bonds	
Interest Rate:	5.650%
Maturity Date:	5/1/2038
Reserve Fund Definition:	
Reserve Fund Requirement:	\$9,503
Reserve Fund Balance:	\$9,617
Bonds outstanding - 6/1/2019	\$150,000
Less: May 1, 2020 (Mandatory)	(\$5,000)
Less: May 1, 2021 (Mandatory)	(\$5,000)
Current Bonds Outstanding	\$140,000

D.

RIDGEWOOD TRAILS COMMUNITY DEVELOPMENT DISTRICT
Fiscal Year 2021 Assessments Receipts Summary

ASSESSED	# UNITS ASSESSED	SERIES 2007A DEBT SERVICE ASSESSED	FY21 O&M ASSESSED	TOTAL ASSESSED
NET TAX ROLL ASSESSED	691	13,358.77	419,987.31	433,346.08
TOTAL ASSESSED	691	13,358.77	419,987.31	433,346.08

SUMMARY OF TAX ROLL RECEIPTS				
CLAY COUNTY DISTRIBUTION	DATE RECEIVED	TOTAL RECEIVED	SERIES 2007A DEBT RECEIPTS	O&M RECEIPTS
1	11/18/20	20,281.37	625.21	19,656.16
2	12/01/20	39,196.32	1,208.31	37,988.01
3	12/04/20	332,061.34	10,236.46	321,824.88
4	12/17/20	25,905.71	798.60	25,107.11
5	01/14/21	3,449.90	106.35	3,343.55
6	02/19/21	5,254.67	161.99	5,092.68
7	03/19/21	769.72	23.73	745.99
8	04/12/21	3,550.66	109.46	3,441.20
9	05/11/21	1,963.19	60.52	1,902.67
10	06/05/21	611.34	18.85	592.49
TAX CERTIFICATES	06/11/21	1,247.64	38.46	1,209.18
			-	-
			-	-
TOTAL TAX ROLL RECEIPTS		434,291.86	13,387.94	420,903.92

PERCENT COLLECTED	TOTAL	DEBT	O&M
TOTAL PERCENT COLLECTED	100.22%	100.22%	100.22%

E.

RIDGEWOOD TRAILS

Community Development District

Check Run Summary 4/1/2021 - 5/31/2021

Fund	Date	Check Numbers	Amount	
<u>General Fund</u>				
	6/1/21 - 6/30/21	2083-2100	\$32,394.13	
	7/1/21 - 7/31/21	2101-2112	\$32,827.22	
				\$65,221.35
<u>Capital Reserve</u>				
	7/2/21	18-Jan	\$1,400.00	
				\$1,400.00
<u>Autopayments</u>				
	6/2/21	Clay Electric	\$1,425.00	
	6/7/21	Comcast	\$404.71	
	6/25/21	CCUA	\$1,419.57	
	6/29/21	Clay Electric	\$1,584.52	
	7/6/21	Comcast	\$404.71	
	7/30/21	CCUA	\$1,686.20	
	7/30/21	Clay Electric	\$24.00	
				\$6,948.71
Total				\$73,570.06

* Fedex invoices available upon request.

*** CHECK DATES 06/01/2021 - 07/31/2021 ***
 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 #
6/07/21	00091	5/28/21 15351	202105 330-53800-46200	MAY LANDSCAPE MAINTENANCE	*	8,389.77	
				TREE AMIGOS OUTDOOR SERVICES			8,389.77 002091
6/14/21	00008	5/31/21 122796	202104 310-51300-31500	APR GENERAL COUNSEL	*	725.00	
				HOPPING GREEN & SAMS			725.00 002092
6/14/21	00039	6/07/21 276	202105 320-57200-45100	MAY LIFEGUARD/DECK MONITR	*	1,877.44	
				RIVERSIDE MANAGEMENT SERVICES, INC.			1,877.44 002093
6/14/21	00039	6/01/21 274	202106 320-57200-34200	JUNE JANITORIAL SERVICES	*	831.67	
		6/01/21 274	202106 320-57200-46500	JUNE POOL MAINTENANCE	*	1,325.83	
		6/01/21 274	202106 330-53800-34000	JUNE CONTRACT ADMIN	*	1,821.25	
		6/01/21 274	202106 320-57200-46200	JUNE FACILITY MANAGEMENT	*	5,000.00	
				RIVERSIDE MANAGEMENT SERVICES, INC.			8,978.75 002094
6/23/21	00015	5/11/21 324345	202106 310-51300-48000	NOTICE OF MEETING 7/7/21	*	152.00	
				CLAY TODAY			152.00 002095
6/23/21	00063	6/15/21 06152021	202106 320-57200-34500	6/9/21 SECURITY SERVICE	*	120.00	
				EDGAR HOWELL			120.00 002096
6/23/21	00009	6/07/21 198360	202106 310-51300-31100	MAY PROFESSIONAL SERVICES	*	642.28	
				ENGLAND-THIMS & MILLER			642.28 002097
6/23/21	00064	6/15/21 06152021	202106 320-57200-34500	6/1/21 SECURITY SERVICE	*	120.00	
		6/15/21 06152021	202106 320-57200-34500	6/5/21 SECURITY SERVICE	*	120.00	
		6/15/21 06152021	202106 320-57200-34500	6/15/21 SECURITY SERVICE	*	120.00	
				KEITH A. SMITH			360.00 002098
6/23/21	00082	6/15/21 06152021	202106 320-57200-34500	6/7/21 SECURITY SERVICE	*	120.00	
				MATTHEW MCREE			120.00 002099

RDGE --RIDGEWOOD-- BPEREGRINO

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
7/13/21	00039	7/01/21 278	202107 320-57200-34200	JULY JANITORIAL SERVICES	*	831.67	
		7/01/21 278	202107 320-57200-46500	JULY POOL MAINT SERVICES	*	1,325.83	
		7/01/21 278	202107 330-53800-34000	JULY CONTRACT ADMIN	*	1,821.25	
		7/01/21 278	202107 320-57200-46200	JULY FAC MANAGEMENT	*	5,000.00	
RIVERSIDE MANAGEMENT SERVICES, INC.						8,978.75	002108
7/23/21	00070	7/15/21 SSI10178	202106 320-57200-34500	JUNE ADMIN FEE	*	175.00	
		7/15/21 SSI10178	202106 320-57200-34500	JUNE SCHEDULING FEE	*	100.00	
CLAY COUNTY SHERIFF'S OFFICE						275.00	002109
7/23/21	00099	6/30/21 869051 3	202106 320-57200-43200	JUNE PEST CONTROL	*	45.00	
FLORIDA PEST CONTROL						45.00	002110
7/23/21	00008	6/30/21 123737	202105 310-51300-31500	MAY GENERAL COUNSEL	*	2,673.00	
HOPPING GREEN & SAMS						2,673.00	002111
7/23/21	00039	7/13/21 280	202106 320-57200-46100	JUNE GEN FAC MAINTENANCE	*	833.27	
		7/13/21 280	202106 330-53800-46000	JUNE REPAIRS & MAINT	*	1,415.38	
		7/13/21 280	202106 320-57200-52200	JUNE JANITORIAL SUPPLIES	*	124.28	
		7/13/21 280	202106 320-57200-46000	JUNE AMENITIES RPR/RPLC	*	745.01	
		7/13/21 280	202106 320-57200-54000	PERMITS	*	129.05	
RIVERSIDE MANAGEMENT SERVICES, INC.						3,246.99	002112
TOTAL FOR BANK A						65,221.35	
TOTAL FOR REGISTER						65,221.35	

INVOICE

CLIENT NAME
Ridgewood Trails

CLIENT NUMBER

CLIENT ADDRESS

INVOICE NUMBER

INVOICE DATE
6/2/21

63A

DATE	DESCRIPTION	PERSONNEL START and STOP TIMES	HOURS or QUANTITY	RATE	TOTAL	GROUPED TOTAL
05/18/21 0000 - 05/18/21 0000	<i>see sru</i> Azalea Ridge Patrol	Edgar Howell 05/18/21 1715 - 05/18/21 2115	<i>1.320.572.345</i> 4	\$30.00	\$120.00	
05/26/21 0000 - 05/26/21 0000	<i>see sru</i> Azalea Ridge Patrol	Edgar Howell 05/26/21 1745 - 05/26/21 2145	<i>1.320.572.345</i> 7	\$30.00	\$210.00	\$330.00
05/24/21 0000 - 05/24/21 0000	Azalea Ridge Patrol	Matthew McRee 05/24/21 1530 - 05/24/21 1930	4	\$30.00	\$120.00	\$120.00
05/19/21 0000 - 05/19/21 0000	Azalea Ridge Patrol	Keith Smith 05/19/21 1830 - 05/19/21 2230	4	\$30.00	\$120.00	\$120.00
PERSONNEL TOTAL:			(hrs) 19			\$570.00
INVOICE TOTAL:			(hrs) 19			\$570.00



Governmental Management Services, LLC

1001 Bradford Way
Kingston, TN 37763

Invoice

Invoice #: 218

Invoice Date: 6/1/21

Due Date: 6/1/21

Case:

P.O. Number:

Bill To:

Ridgewood Trails CDD
475 West Town Place
Suite 114
St. Augustine, FL 32092

Description	3A	Hours/Qty	Rate	Amount
Management Fees - June 2021	1.310.513.340		3,416.67	3,416.67
Dissemination Agent Services - June 2021	1.310.513.313		83.33	83.33
Office Supplies	1.310.513.510		0.75	0.75
Postage	1.310.513.420		13.95	13.95
Copies	1.310.513.425		119.10	119.10



Total \$3,633.80

Payments/Credits \$0.00

Balance Due \$3,633.80

INVOICE

CLIENT NAME
Ridgewood Trails
CLIENT NUMBER
CLIENT ADDRESS

INVOICE NUMBER
INVOICE DATE
6/2/21

DATE	DESCRIPTION	PERSONNEL START and STOP TIMES	HOURS or QUANTITY	RATE	TOTAL	GROUPED TOTAL
05/18/21 0000 - 05/18/21 0000	Azalea Ridge Patrol	Edgar Howell 05/18/21 1715 - 05/18/21 2115	4	\$30.00	\$120.00	
05/26/21 0000 - 05/26/21 0000	Azalea Ridge Patrol	Edgar Howell 05/26/21 1745 - 05/26/21 2145	7	\$30.00	\$210.00	\$330.00
05/24/21 0000 - 05/24/21 0000	Azalea Ridge Patrol	Matthew McRee 05/24/21 1530 - 05/24/21 1930	4	\$30.00	\$120.00	\$120.00
05/19/21 0000 - 05/19/21 0000	Azalea Ridge Patrol	Keith Smith 05/19/21 1830 - 05/19/21 2230	4	\$30.00	\$120.00	\$120.00
PERSONNEL TOTAL:			(hrs) 19			\$570.00
INVOICE TOTAL:			(hrs) 19			\$570.00





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

Bill To
RIDGEWOOD TRAILS CDD 475 WEST TOWN PLACE SUITE 114 ST AUGUSTINE, FL 32092

INVOICE

Invoice #	582057
Account #	718416
Invoice Date	6/1/2021
Due Date	6/11/2021
Rep	MAS

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

Purchase Order Number		Terms	Invoice Date Reflects Month of Service Provided
		NET 10 DAYS	
Item	Description	Amount	
	Monthly Water Management Service (R) 1.330.538.464 42A June Lake Maintenance Customer Total Balance \$672.00	672.00	
Please confirm your bank bill payer amount matches your invoice amount if you use a bank bill payer service. Thank you!		Total Invoice	\$672.00

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

Please visit www.lakedoctors.com for your local office contact information.

PLEASE DETACH & RETURN THIS PORTION WITH PAYMENT

Bill To
RIDGEWOOD TRAILS CDD 475 WEST TOWN PLACE SUITE 114 ST AUGUSTINE, FL 32092

Amount Enclosed

Invoice #	582057
Account #	718416
Date	6/1/2021

Go Green! Contact us at Payments@lakedoctors.com to have your invoices emailed.

For address and contact updates, please email us at Frontdesk@lakedoctors.com.

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

IF PAYING BY CREDIT CARD, FILL OUT BELOW	
Mastercard	Visa American Express
Card #	<i>Lake Maintenance</i>
Card Verification #	<i>1.330.53800.46400</i>
Exp. Date #	
Print Name	
Billing Address:	Check box if same as above
Signature	<i>[Signature]</i> 6/4/21

INVOICE

CLIENT NAME
Ridgewood Trails

CLIENT NUMBER

CLIENT ADDRESS

INVOICE NUMBER

INVOICE DATE
6/2/21

82A

DATE	DESCRIPTION	PERSONNEL START and STOP TIMES	HOURS or QUANTITY	RATE	TOTAL	GROUPED TOTAL
05/18/21 0000 - 05/18/21 0000	Azalea Ridge Patrol	Edgar Howell 05/18/21 1715 - 05/18/21 2115	4	\$30.00	\$120.00	
05/26/21 0000 - 05/26/21 0000	Azalea Ridge Patrol	Edgar Howell 05/26/21 1745 - 05/26/21 2145	7	\$30.00	\$210.00	\$330.00
05/24/21 0000 - 05/24/21 0000 <i>sec. sw</i>	Azalea Ridge Patrol	Matthew McRee 05/24/21 1530 - 05/24/21 1930	4	\$30.00	\$120.00	\$120.00
05/19/21 0000 - 05/19/21 0000	Azalea Ridge Patrol	Keith Smith 05/19/21 1830 - 05/19/21 2230	4	\$30.00	\$120.00	\$120.00
PERSONNEL TOTAL:			(hrs) 19			\$570.00
INVOICE TOTAL:			(hrs) 19			\$570.00

1,320.572.345





1707 Townhurst Dr.
Houston TX 77043
(800) 858-POOL (7665)
www.poolsure.com


Invoice

Date 6/1/2021

Invoice # 131295599664

Terms	Net 20
Due Date	6/21/2021
PO #	

Bill To RMS Ridgewood Trails CDD 9655 Florida Mining Blvd Bldg 300 suite 305 Jacksonville FL 32257	Ship To Azalea Ridge by DR Horton 1667 Azalea Ridge Blvd Middleburg FL 32068
--------------------------------------------------------------------------------------------------------------------------	----------------------------------------------------------------------------------------------

Item ID	Description	Qty	Units	Amount
WM-CHEM-BASE	Water Management Seasonal Billing Rate	1	ea	720.00
				

Pool Chemicals

1.320.57200.52100

 5/28/21

Total Amount Due 720.00 \$720.00

95A

Remittance Slip

Customer
13AZA025
Invoice #
131295599664

Amount Due \$720.00

Amount Paid

Make Checks Payable To

Poolsure
PO Box 55372
Houston, TX 77255-5372



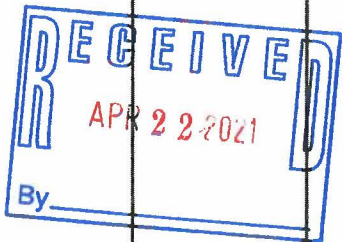
131295599664

Riverside Management Services, Inc
9655 Florida Mining Blvd. W.
Building 300, Suite 305
Jacksonville, FL 32257

Invoice

Invoice #: 273
Invoice Date: 4/21/2021
Due Date: 4/21/2021
Case:
P.O. Number:

Bill To:
Ridgewood Trails CDD
475 West Town Place Suite 114
St. Augustine, FL 32092

Description	Hours/Qty	Rate	Amount
Pressure Washing Services - March 2021		650.00	650.00
Repairs + Maint. Grounds 330.53800.46000 39A			
			

Total	\$650.00
Payments/Credits	\$0.00
Balance Due	\$650.00

4/22/21
COO

Riverside Management Services, Inc

9655 Florida Mining Blvd. W.
Building 300, Suite 305
Jacksonville, FL 32257

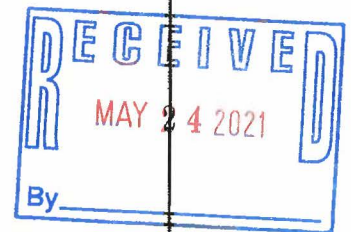
Invoice

Invoice #: 275
Invoice Date: 5/19/2021
Due Date: 5/19/2021
Case:
P.O. Number:

Bill To:

Ridgewood Trails CDD
475 West Town Place Suite 114
St. Augustine, FL 32092

Description	Hours/Qty	Rate	Amount
Facility Maintenance April 1 - April 30, 2021		1,361.91	1,361.91
Maintenance Supplies		317.80	317.80
39A			
General Facility Maintenance \$482.16			
1.320 - 57200.46100			
Repairs + Maintenance - Field \$760.24			
1.330 - 53800.46000			
Janitorial Supplies \$102.79			
1.320.57200.52200			
Repairs + Replacements - Amenity \$334.52			
1.320.57200.46000			
Total			\$1,679.71
Payments/Credits			\$0.00
Balance Due			\$1,679.71



5/21/21
Qe

**RIDGEWOOD TRAILS COMMUNITY DEVELOPMENT DISTRICT
MAINTENANCE BILLABLE HOURS
FOR THE MONTH OF APRIL 2021**

<u>Date</u>	<u>Hours</u>	<u>Employee</u>	<u>Description</u>
4/2/21	2	F.S.	Removed debris from amenity center, common areas, pool, playground and roadways, changed trash receptacles
4/5/21	2	F.S.	Changed trash receptacles, removed debris from amenity center, common areas, pool, playground and roadways
4/7/21	2	F.S.	Removed debris from amenity center, common areas, pool, playground and roadways, changed trash receptacles
4/9/21	2	F.S.	Changed trash receptacles, removed debris from amenity center, common areas, pool, playground and roadways
4/12/21	4	B.H.	De-webbed the pool area, fixed tilted sign, picked up supplies, removed debris from amenity center, common areas, pool, playground and roadways, changed trash receptacles
4/13/21	2	R.W.	Inspect fitness room walls and prep for sanding, removed debris from amenity center, pool, parking lot and common areas
4/14/21	2	F.S.	Blew leaves and debris off all common areas, changed trash receptacles, removed debris from amenity center, common areas, pool, playground and roadways
4/14/21	4	B.H.	Applied dry wall patch in gym, picked up supplies, removed debris from around community
4/19/21	4	B.H.	Painted patchwork in gym, picked up supplies, organized pool area, blew leaves and debris off all common areas, changed trash receptacles, removed debris from amenity center, common areas, pool, playground and roadways
4/21/21	2	F.S.	Removed debris from amenity center, common areas, pool, playground and roadways, changed trash receptacles
4/21/21	3	B.H.	Organized all pool furniture, removed debris around community
4/23/21	3	B.H.	Cleaned gym from repaving holes, organized pool furniture, removed debris from amenity center, common areas, pool, playground and roadways, changed trash receptacles
4/26/21	2	B.H.	Organized all pool furniture, removed debris from amenity center, common areas, pool, playground and roadways, changed trash receptacles
4/28/21	2	F.S.	Removed debris from amenity center, common areas, pool, playground and roadways, changed trash receptacles
TOTAL	<u><u>36</u></u>		
MILES	<u><u>229</u></u>		*Mileage is reimbursable per section 112.061 Florida Statutes Mileage Rate 2009-0.446

MAINTENANCE BILLABLE PURCHASES

Period Ending 05/05/21

<u>DISTRICT</u>	<u>DATE</u>	<u>SUPPLIES</u>	<u>PRICE</u>	<u>EMPLOYEE</u>
RT				
RIDGEWOOD TRAILS				
	4/6/21	Moth Balls (2)	21.78	F.S.
	4/12/21	50lb Concrete Mix (2)	41.79	B.H.
	4/13/21	Steel Wool 12pk	5.28	R.W.
	4/13/21	#60 Sandpaper 4pk	6.15	R.W.
	4/13/21	Anvil Stainless Steel Brush	3.67	R.W.
	4/14/21	Drywall Repair Patch Kit	10.10	B.H.
	4/19/21	Paint	4.58	B.H.
	4/19/21	Sand Sponge	5.72	B.H.
	4/19/21	2.0 Chlp Brush	1.47	B.H.
	4/21/21	14 In 1 Screwdriver	18.37	B.H.
	4/21/21	Nylon Gloves	5.73	B.H.
	4/27/21	Keys (2)	6.16	F.S.
	5/3/21	Toilet Paper 12rolls (2)	29.59	F.S.
	5/3/21	Cobweb Duster	46.97	F.S.
	5/3/21	Paper Towels 6rolls (2)	32.06	F.S.
	5/3/21	Fire Ant Killer (2)	37.03	F.S.
	5/3/21	Clorox Clean Up 3pk	13.65	F.S.
	5/5/21	Stakes	4.11	B.H.
	5/5/21	Drywall Screws	7.57	B.H.
	5/5/21	Sanding Sponge 2pk	10.32	B.H.
	5/5/21	Drywall Repair Panel	5.73	B.H.
		TOTAL	\$317.80	



Tree Amigos

Outdoor Services

Invoice

Invoice#: 15351

Date: 05/28/2021

Billed To: Governmental Management Services, LLC
475 West Town Place Suite 114
St. Augustine FL 32092

Project: 20101
Ridgewood Trails CDD
475 West Town Place Suite 114
St. Augustine FL 32092

Description	Quantity	Price	Ext Price
May Monthly Landscaping Maintenance Services	1.00	8,389.77	8,389.77

Notes:

THANK YOU FOR YOUR BUSINESS!

Invoice Total: \$8,389.77

91A

Land Scape Maintenance

1. 330-53800. 46200

[Signature] 5/28/21



Hopping Green & Sams

Attorneys and Counselors

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

===== STATEMENT =====

May 31, 2021

Ridgewood Trails Community Development District
c/o Jim Oliver, District Manager
GOVERNMENTAL MANAGEMENT SERVICES, LLC
475 West Town Place, Suite 114
St. Augustine, FL 32092

Bill Number 122796
Billed through 04/30/2021



General Counsel / Monthly Meeting

RIDGE 00001 KSB

FOR PROFESSIONAL SERVICES RENDERED

04/13/21	KSB	Review matters relating to lake bank repairs; confer with Horton representative regarding same.	0.70 hrs
04/27/21	KSB	Follow up on pond bank repair; confer with district manager.	0.50 hrs
04/29/21	KSB	Prepare resolution accepting real property and improvements; review tentative agenda and confer with district manager.	0.90 hrs
04/30/21	KSB	Review correspondence relating to amenity center issues.	0.40 hrs
Total fees for this matter			\$725.00

MATTER SUMMARY

Buchanan, Katie S.	2.50 hrs	290 /hr	\$725.00
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TOTAL FEES			\$725.00
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TOTAL CHARGES FOR THIS MATTER			<u>\$725.00</u>
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BILLING SUMMARY

Buchanan, Katie S.	2.50 hrs	290 /hr	\$725.00
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TOTAL FEES			\$725.00
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TOTAL CHARGES FOR THIS BILL			<u>\$725.00</u>
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Please include the bill number with your payment.

8A

1.310.51300.31500

9655 Florida Mining Blvd. W.
Building 300, Suite 305
Jacksonville, FL 32257

Invoice #: 276
Invoice Date: 6/7/2021
Due Date: 6/7/2021
Case:
P.O. Number:

Ridgewood Trails CDD
475 West Town Place Suite 114
St. Augustine, FL 32092

6-7-21

RIDGEWOOD TRAILS CDD
LIFEGUARD INVOICE DETAIL

<u>Quantity</u>	<u>Description</u>	<u>Rate</u>	<u>Amount</u>
117.34	Lifeguard/Deck Monitor Services for Ridgewood Covering May 2021	\$ 16.00	\$1,877.44
	LIFEGUARDS # 320-572-4510		
	TOTAL DUE:		<u>\$1,877.44</u>

RIDGEWOOD TRAILS COMMUNITY DEVELOPMENT DISTRICT
LIFEGUARD BILLABLE HOURS MAY 2021

<u>Date</u>	<u>Hours</u>	<u>Employee</u>	<u>Description</u>
5/1/21	5.8	B.S.	Lifeguarding
5/1/21	5.63	D.C.	Lifeguarding
5/2/21	5.27	B.S.	Lifeguarding
5/2/21	5.08	D.C.	Lifeguarding
5/8/21	5.7	B.S.	Lifeguarding
5/8/21	5.45	C.N.	Lifeguarding
5/9/21	5.82	B.S.	Lifeguarding
5/9/21	5.55	D.C.	Lifeguarding
5/15/21	5.75	B.S.	Lifeguarding
5/15/21	5.52	C.N.	Lifeguarding
5/16/21	8.3	B.S.	Lifeguarding & In Service Training
5/16/21	7.88	D.C.	Lifeguarding & In Service Training
5/22/21	5.73	B.S.	Lifeguarding
5/22/21	5.52	J.T.	Lifeguarding
5/23/21	5.8	B.S.	Lifeguarding
5/23/21	5.62	D.C.	Lifeguarding
5/30/21	5.8	B.S.	Lifeguarding
5/30/21	5.62	D.C.	Lifeguarding
5/31/21	5.92	B.S.	Lifeguarding
5/31/21	5.58	D.C.	Lifeguarding

TOTAL	<u><u>117.34</u></u>
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Lifeguarding 117.34


Riverside Management Services, Inc
9655 Florida Mining Blvd. W.
Building 300, Suite 305
Jacksonville, FL 32257

Invoice

Invoice #: 274
Invoice Date: 6/1/2021
Due Date: 6/1/2021
Case:
P.O. Number:

Bill To:

Ridgewood Trails CDD
475 West Town Place Suite 114
St. Augustine, FL 32092

Description	Hours/Qty	Rate	Amount
Janitorial Services - June 2021 320.572.3420		831.67	831.67
Pool Maintenance Services - June 2021 320.572.4650		1,325.83	1,325.83
Contract Administration - June 2021 330.53800.34000		1,821.25	1,821.25
Facility Management - Ridgewood Trails - June 2021 320.572.4620		5,000.00	5,000.00
39A			
			

Total \$8,978.75

Payments/Credits \$0.00

Balance Due \$8,978.75

6-7-21
OK

**CLAY
TODAY**3513 U.S. Hwy. 17 • Fleming Island, FL 32003
Phone: (904) 264-3200**Ponte Vedra
Recorder**
Not your average newspaper, not your average reader.1102 A1A North, Unit 108 • Ponte Vedra Beach, FL 32082
Phone: (904) 285-8831

Advertising Invoice

RIDGEWOOD TRAILS C.D.D.
475 W TOWN PL # 114
SAINT AUGUSTINE, FL 32092**Cust#:503014**
Ad#:324345
Phone#:904-940-5850
Date:05/11/20211.310.51300.48000
15A

nom 7/7/21

Salesperson: Clay Legals**Classification: Legal Notice****Ad Size: 1.0 x 7.60****Advertisement Information:**

Description	Start	Stop	Ins.	Cost/Day	Total
Clay Today	06/03/2021	06/10/2021	2	76.00	152.00

Payment Information:

Date:	Order#	Type
05/07/2021	324345	BILLED ACCOUNT

Total Amount: 152.00**Tax: 0.00****Amount Due: 152.00****Attention: Requests for credits or refunds for early cancellations must be made within 90 days.****Ad Copy**

PUBLISHER AFFIDAVIT
CLAY TODAY
 Published Weekly
 Orange Park, Florida

STATE OF FLORIDA
COUNTY OF CLAY:

Before the undersigned authority personally appeared
 Jon Cantrell, who on oath says that he is the publisher of the
 "Clay Today" a newspaper published weekly at Orange Park in
 Clay County, Florida; that the attached copy of advertisement
 being a

NOTICE OF PUBLIC HEARING

in the matter of

2021/2022 BUDGET

LEGAL: 47770 ORDER: 324345

was published in said newspaper in the issues:

06/03/2021

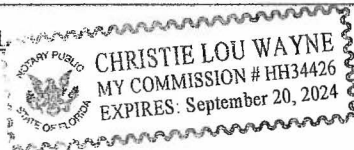
06/10/2021

Affiant further says that said "Clay Today" is a newspaper published
 at Orange Park, in said Clay County, Florida, and that the said newspaper
 has heretofore been continuously published in said Clay County, Florida,
 weekly, and has been entered as Periodical material matter at the post
 office in Orange Park, in said Clay County, Florida, for period of one
 year next proceeding the first publication of the attached copy of
 advertisement; and affiant further says that he has neither paid nor promised
 any person, firm or corporation any discount, rebate, commission or
 refund for the purpose of securing this advertisement for publication in
 the said newspaper.



Sworn to me and subscribed before me 06/10/2021

Christie Lou Wayne
 NOTARY PUBLIC, STATE OF FLORIDA



**NOTICE OF
 PUBLIC HEARING**

**TO CONSIDER THE ADOPTION OF
 THE FISCAL YEAR 2021/2022
 BUDGET(S); AND NOTICE OF
 REGULAR BOARD OF
 SUPERVISORS' MEETING.
 RIDGEWOOD TRAILS
 COMMUNITY DEVELOPMENT
 DISTRICT**

The Board of Supervisors ("Board") of
 the Ridgewood Trails Community
 Development District ("District") will
 hold a public hearing on July 7, 2021
 at 1:30 p.m. at Azalea Ridge Amenity
 Center, 1667 Azalea Ridge
 Boulevard, Middleburg, Florida
 32068 for the purpose of hearing
 comments and objections on the
 adoption of the proposed budget(s)
 ("Proposed Budget") of the District
 for the fiscal year beginning October
 1, 2021 and ending September 30,
 2022 ("Fiscal Year 2021/2022"). A
 regular board meeting of the District
 will also be held at that time where
 the Board may consider any other
 business that may properly come
 before it. A copy of the agenda and
 Proposed Budget may be obtained at
 the offices of the District Manager,
 Governmental Management Services,
 LLC, 475 West Town Place, Suite 114,
 St. Augustine, Florida 32092, Phone:
 (904) 940-5850 ("District Manager's
 Office"), during normal business
 hours, or by visiting the District's
 website at www.RidgewoodTrailsCD.com.

The public hearing and meeting are
 open to the public and will be
 conducted in accordance with the
 provisions of Florida law. The public
 hearing and meeting may be
 continued to a date, time, and place
 to be specified on the record at the
 meeting. There may be occasions
 when Board Supervisors or District
 Staff may participate by speaker
 telephone.

Any person requiring special
 accommodations at this meeting
 because of a disability or physical
 impairment should contact the
 District Manager's Office at least
 forty-eight (48) hours prior to the
 meeting. If you are hearing or speech
 impaired, please contact the Florida
 Relay Service by dialing 7-1-1, or
 1-800-955-8771 (TTY) / 1-800-955-8770
 (Voice), for aid in contacting the
 District Manager's Office.

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

Ernesto Torres
 District Manager
 Legal 47770 published June 3 and
 June 10, 2021 in Clay County's Clay
 Today newspaper.

3515 US HWY 17 Suite A, Fleming Island FL 32003
 Telephone (904) 264-3200 - FAX (904) 264-3285
 E-Mail: Christie@opcfla.com

INVOICE
 CLIENT NAME
 RIDGEWOOD TRAILS CDD
 CLIENT NUMBER
 CLIENT ADDRESS

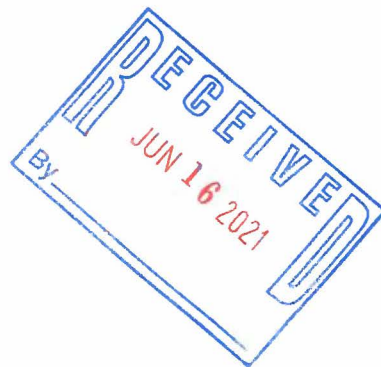
INVOICE NUMBER
 INVOICE DATE
 6/15/21

DATE	DESCRIPTION	PERSONNEL START and STOP TIMES	HOURS or QUANTITY	RATE	TOTAL	GROUPED TOTAL
06/09/21 0000 - 06/09/21 0000	Azalea Ridge Patrol	Edgar Howell 06/09/21 1800 - 06/09/21 2200	4	\$30.00	\$120.00	\$120.00
06/07/21 0000 - 06/07/21 0000	Azalea Ridge Patrol	Matthew McRee 06/07/21 1430 - 06/07/21 1830	4	\$30.00	\$120.00	\$120.00
06/01/21 0000 - 06/01/21 0000	Azalea Ridge Patrol	Keith Smith 06/01/21 1930 - 06/01/21 2330	4	\$30.00	\$120.00	
06/05/21 0000 - 06/05/21 0000	Azalea Ridge Patrol	Keith Smith 06/05/21 0630 - 06/05/21 1030	4	\$30.00	\$120.00	
06/15/21 0000 - 06/15/21 0000	Azalea Ridge Patrol	Keith Smith 06/15/21 1200 - 06/15/21 1600	4	\$30.00	\$120.00	\$360.00
PERSONNEL TOTAL:			(hrs) 20			\$600.00
INVOICE TOTAL:			(hrs) 20			\$600.00

6319

1,320.57200.34500

6/9/21 security service





Ridgewood Trails Community Development District
c/o GMS
475 West Town Place
Suite 114
St. Augustine, FL 32092

June 7, 2021
Project No: 04051.01011
Invoice No: 0198360

Project 04051.01011 Ridgewood Trails CDD 2015/2016 Gen Consulting Svs. (WA#14)

Professional Services rendered through May 31, 2021

Professional Personnel

	Hours	Rate	Amount
Principal - Vice President	1.50	225.00	337.50
Sr. Inspector	2.00	135.00	270.00
Totals	3.50		607.50
Total Labor			607.50

Expenses

Mileage		30.24	
Total Expenses	1.15 times	30.24	34.78

Invoice Total this Period \$642.28

1,310.51300.31100

9A



England-Thimys & Miller, Inc.

ENGINEERS • PLANNERS • SURVEYORS • GIS • LANDSCAPE ARCHITECTS
14775 Old St. Augustine Road • Jacksonville, Florida 32258 • tel 904-642-8390 • fax 904-646-9485
CA-00002884 LC-0000316

INVOICE

CLIENT NAME
 RIDGEWOOD TRAILS CDD
 CLIENT NUMBER
 CLIENT ADDRESS

INVOICE NUMBER
 INVOICE DATE
 6/15/21

DATE	DESCRIPTION	PERSONNEL START and STOP TIMES	HOURS or QUANTITY	RATE	TOTAL	GROUPED TOTAL
06/09/21 0000 - 06/09/21 0000	Azalea Ridge Patrol	Edgar Howell 06/09/21 1800 - 06/09/21 2200	4	\$30.00	\$120.00	\$120.00
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06/01/21 0000 - 06/01/21 0000	Azalea Ridge Patrol	Keith Smith 06/01/21 1930 - 06/01/21 2330	4	\$30.00	\$120.00	
06/05/21 0000 - 06/05/21 0000	Azalea Ridge Patrol	Keith Smith 06/05/21 0630 - 06/05/21 1030	4	\$30.00	\$120.00	
06/15/21 0000 - 06/15/21 0000	Azalea Ridge Patrol	Keith Smith 06/15/21 1200 - 06/15/21 1600	4	\$30.00	\$120.00	\$360.00
PERSONNEL TOTAL:			(hrs) 20			\$600.00
INVOICE TOTAL:			(hrs) 20			\$600.00

641A

1.320.57200.34500

Security
 Service



INVOICE

CLIENT NAME
RIDGEWOOD TRAILS CDD

CLIENT NUMBER

CLIENT ADDRESS

INVOICE NUMBER

INVOICE DATE
6/15/21

DATE	DESCRIPTION	PERSONNEL START and STOP TIMES	HOURS or QUANTITY	RATE	TOTAL	GROUPED TOTAL
06/09/21 0000 - 06/09/21 0000	Azalea Ridge Patrol	Edgar Howell 06/09/21 1800 - 06/09/21 2200	4	\$30.00	\$120.00	\$120.00
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06/01/21 0000 - 06/01/21 0000	Azalea Ridge Patrol	Keith Smith 06/01/21 1930 - 06/01/21 2330	4	\$30.00	\$120.00	
06/05/21 0000 - 06/05/21 0000	Azalea Ridge Patrol	Keith Smith 06/05/21 0630 - 06/05/21 1030	4	\$30.00	\$120.00	
06/15/21 0000 - 06/15/21 0000	Azalea Ridge Patrol	Keith Smith 06/15/21 1200 - 06/15/21 1600	4	\$30.00	\$120.00	\$360.00
PERSONNEL TOTAL:			(hrs) 20			\$600.00
INVOICE TOTAL:			(hrs) 20			\$600.00



82A

1.320.57200.34500

6/17/21

Security Service

Riverside Management Services, Inc
9655 Florida Mining Blvd. W.
Building 300, Suite 305
Jacksonville, FL 32257

Invoice

Invoice #: 277
Invoice Date: 6/15/2021
Due Date: 6/15/2021
Case:
P.O. Number:

Bill To:

Ridgewood Trails CDD
475 West Town Place Suite 114
St. Augustine, FL 32092

39A

Description	Hours/Qty	Rate	Amount
Facility Maintenance May 1 - May 31, 2021		1,857.25	1,857.25
Maintenance Supplies		1,246.13	1,246.13
General Facility Maint. \$ 785. ¹⁶ 1.320 - 57200 - 46100			
Repairs/Maint. - Field \$ 1415. ⁸⁷ 1.330 - 53800 - 46000			
Repairs/Repture Amenity \$ 522. ²⁴ 1.320 - 57200 - 46000			
Janitorial supplies \$ 124. ²³ 1.320 - 57200 - 52800			
Pool Permit \$ 256. ²⁸ 1.320 - 57200 - 54000			
Total			\$3,103.38
Payments/Credits			\$0.00
Balance Due			\$3,103.38



6-21-21
CD

**RIDGEWOOD TRAILS COMMUNITY DEVELOPMENT DISTRICT
MAINTENANCE BILLABLE HOURS
FOR THE MONTH OF MAY 2021**

<u>Date</u>	<u>Hours</u>	<u>Employee</u>	<u>Description</u>
5/3/21	6	L.F.	Inspected playground, tightened nuts and bolts on playground, cleaned vents in men's bathroom, dusted cob webs, cleaned spills in breezeway, removed debris around amenity center, common areas, roadways and parks
5/5/21	6	L.F.	Inspected lake fountain, drywall repair in fitness center and bathroom, secured handwashing signs in bathrooms, removed debris from amenity center, common areas, pool, playground, lakes and roadways, changed trash receptacles
5/5/21	7	B.H.	Organized all pool furniture, removed debris around community and lakes, straightened signs around the community, picked up supplies
5/5/21	2	F.S.	Removed debris from amenity center, common areas, pool, playground and roadways, changed trash receptacles
5/6/21	2	L.F.	Sanded drywall patches, put more drywall mud on patches, removed debris around amenity, put away furniture from CDD meeting
5/7/21	2	L.F.	Blew leaves and debris off pool deck, removed debris around amenity center, common areas and roadways
5/7/21	2	B.H.	Organized all pool furniture, removed debris from amenity center, common areas, pool, playground and roadways, changed trash receptacles
5/10/21	2	L.F.	Removed debris from amenity center, common areas, pool, playground and roadways, changed trash receptacles
5/12/21	4	L.F.	Touched up paint in fitness center and men's bathroom, removed advertising sign, picked up supplies, put out yard sale signs, removed debris at amenity, common areas and roadways
5/12/21	2	F.S.	Removed debris from amenity center, common areas, pool, playground and roadways, changed trash receptacles
5/19/21	2	F.S.	Checked and changed trash receptacles, removed debris from amenity center, common areas, pool, playground and roadways
5/25/21	8	L.F.	Applied ant killer at playground and soccer field, removed and reinstalled all dog waste receptacles, emptied and restocked all dog waste receptacles, picked up supplies, removed debris throughout community
5/28/21	2	F.S.	Removed debris from amenity center, common areas, pool, playground and roadways, changed trash receptacles
6/28/21	3	L.F.	Straightened pool furniture, blew leaves and debris off pool deck, changed and restocked dog waste receptacles, checked and changed trash receptacles, removed debris from amenity center, common areas, pool, playground

TOTAL 50

MILES 241

*Mileage is reimbursable per section 112.061 Florida Statutes Mileage Rate 2009-0.445

MAINTENANCE BILLABLE PURCHASES

Period Ending 06/05/21

<u>DISTRICT</u>	<u>DATE</u>	<u>SUPPLIES</u>	<u>PRICE</u>	<u>EMPLOYEE</u>
RT				
RIDGEWOOD TRAILS				
	5/10/21	Urinal Screens 10pk (2)	68.26	F.S.
	5/12/21	Short Cut Brush	6.75	L.F.
	5/12/21	Airwick Refill 5pk	12.04	L.F.
	5/12/21	Wasp Killer (2)	9.13	L.F.
	5/12/21	30oz Behr Paint	16.65	L.F.
	5/12/21	Propane Tank	58.62	L.F.
	5/13/21	AC Filters 4pk	49.40	M.B.
	5/13/21	Black Cable Ties 100pk	7.69	M.B.
	5/13/21	Airwick Refill Oils 10pk (2)	45.86	M.B.
	5/13/21	Ink Refills Black, Cyan, Magenta, Yellow (2)	75.23	M.B.
	5/13/21	6pc Grill Tools Set	32.25	M.B.
	5/13/21	2pk You're lb Camera Sign (2)	13.78	M.B.
	5/13/21	48pk AA Batteries	22.60	M.B.
	5/24/21	Swimming Pool Permit 25,000 Gallons	256.08	T.W.
	5/25/21	60lb Concrete (2)	8.90	L.F.
	5/26/21	Dog Waste Station (2)	522.70	T.C.
	6/4/21	Paper Towels 12 rolls	19.52	B.H.
	6/4/21	Toilet Paper 18 rolls	20.67	B.H.
		TOTAL	<u>\$1,248.13</u>	

Grau and Associates

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

Phone: 561-994-9299

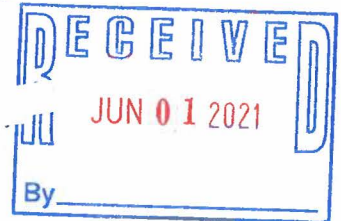
Fax: 561-994-5823

Ridgewood Trails Community Development District
1408 Hamlin Avenue, Unit E
Saint Cloud, FL 34771

Invoice No. 21224
Date 06/01/2021

SERVICE	AMOUNT
Audit FYE 09/30/2020	\$ 1,900.00
Current Amount Due	\$ 1,900.00

1.310.57300.32200



18A

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
1,900.00	0.00	0.00	0.00	0.00	1,900.00

Payment due upon receipt.



The Lake Doctors, Inc.
Aquatic Management Services

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

INVOICE

Invoice #	585586
Account #	718416
Invoice Date	6/19/2021
Due Date	7/19/2021
Rep	JB

Bill To
RIDGEWOOD TRAILS CDD 475 WEST TOWN PLACE SUITE 114 ST AUGUSTINE, FL 32092

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

Purchase Order Number	Terms
	NET 30 DAYS

Item	Description	Amount
	Fountain/Aeration System Parts (Per Service Order Dated 05/21/2021)	200.00T
	Fountain/Aeration-Service Call/Labor	425.00T
	Freight	100.00
	For Scheduling Questions- please contact our Jacksonville office at 904-262-5500	
	Sales Tax - CLAY	46.88
	Total Invoice	\$771.88

42A
1,330.53800 46000



46.88
STC

725.

To ensure prompt and accurate processing of your payment, please include your remittance stub and/or your account number/invoice number on your check.

For scheduling, please contact your local office.

PLEASE DETACH & RETURN THIS PORTION WITH PAYMENT

Bill To
RIDGEWOOD TRAILS CDD 475 WEST TOWN PLACE SUITE 114 ST AUGUSTINE, FL 32092

Amount Enclosed
725.00

Invoice #	585586
Account #	718416
Date	6/19/2021

Go Green! Contact us at Payments@lakedoctors.com to have your invoices emailed.

For address and contact updates, please email us at:
Frontdesk@lakedoctors.com

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

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



1707 Townhurst Dr.
Houston TX 77043
(800) 858-POOL (7665)
www.poolsure.com

Invoice

Date

7/1/2021

Invoice #

131295600348

Terms	Net 20
Due Date	7/21/2021
PO #	
For Invoice Grouping	No

Bill To	Ship To
RMS Ridgewood Trails CDD 9655 Florida Mining Blvd Bldg 300 suite 305 Jacksonville FL 32257	Azalea Ridge by DR Horton 1667 Azalea Ridge Blvd Middleburg FL 32068

Item ID	Description	Qty	Units	Amount
WM-CHEM-BASE	Water Management Seasonal Billing Rate <i>July pool chemicals</i> <i>95A</i> <i>1,320.57200.52100</i> <div>RECEIVED JUN 26 2021 By _____</div>	1	ea	720.00

Pool Chemicals

1,320.57200.52100

A/CZ 6/28/21

Total Amount Due 720.00
\$720.00

Remittance Slip

Customer
13AZA025
Invoice #
131295600348

Amount Due \$720.00

Amount Paid _____

Make Checks Payable To

Poolsure
PO Box 55372
Houston, TX 77255-5372



131295600348



Tree Amigos

Outdoor Services

Invoice

Invoice#: 15547

Date: 06/28/2021

Billed To: Governmental Management Services, LLC
475 West Town Place Suite 114
St. Augustine FL 32092

Project: 20101
Ridgewood Trails CDD
475 West Town Place Suite 114

St. Augustine FL 32092

Description	Quantity	Price	Ext Price
June Monthly Landscaping Maintenance Services	1.00	8,389.77	8,389.77

Notes:

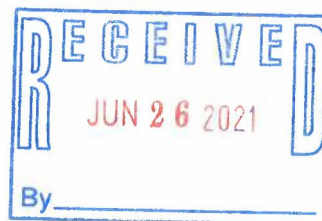
THANK YOU FOR YOUR BUSINESS!

Invoice Total: \$8,389.77

June ^{91A} Landscape Maintenance

1.330 . 53800 . 46200

 6/28/21



Governmental Management Services, LLC
1001 Bradford Way
Kingston, TN 37763


Invoice

Invoice #: 219
Invoice Date: 7/1/21
Due Date: 7/1/21
Case:
P.O. Number:

Bill To:

Ridgewood Trails CDD
475 West Town Place
Suite 114
St. Augustine, FL 32092

3A

Description	Hours/Qty	Rate	Amount
Management Fees - July 2021 1,310.51300.34000		3,416.67	3,416.67
Dissemination Agent Services - July 2021 1,310.51300.31300		83.33	83.33
Office Supplies 1,310.51300.51000		0.42	0.42
Postage 1,310.51300.42000		7.34	7.34
Copies 1,310.51300.42500		6.75	6.75
			

Total \$3,514.51

Payments/Credits \$0.00

Balance Due \$3,514.51

INVOICE



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

Bill To
RIDGEWOOD TRAILS CDD 475 WEST TOWN PLACE SUITE 114 ST AUGUSTINE, FL 32092

Invoice #	588570
Account #	718416
Invoice Date	7/1/2021
Due Date	7/11/2021
Rep	MAS

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

Purchase Order Number	Terms	Invoice Date Reflects Month of Service Provided
	NET 10 DAYS	
Item	Description	Amount
	Monthly Water Management Service (R) 42A 1-330-53800 46400 July Lake Maintenance RECEIVED JUL 09 2021 Customer Total Balance \$1,443.88	672.00
Please confirm your bank bill payer amount matches your invoice amount if you use a bank bill payer service. Thank you!		Total Invoice \$672.00

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

Please visit www.lakedoctors.com for your local office contact information.

PLEASE DETACH & RETURN THIS PORTION WITH PAYMENT

Bill To
RIDGEWOOD TRAILS CDD 475 WEST TOWN PLACE SUITE 114 ST AUGUSTINE, FL 32092

Amount Enclosed

Invoice #	588570
Account #	718416
Date	7/1/2021

Go Green! Contact us at Payments@lakedoctors.com to have your invoices emailed.

For address and contact updates, please email us at Frontdesk@lakedoctors.com.

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

IF PAYING BY CREDIT CARD, FILL OUT BELOW	
Mastercard	Visa American Express
Card #	Lake Maintenance
Card Verification #	1-330-53800-46400
Exp. Date #	
Print Name	
Billing Address:	Check box if same as above
Signature	7/9/21

Riverside Management Services, Inc
9655 Florida Mining Blvd. W.
Building 300, Suite 305
Jacksonville, FL 32257

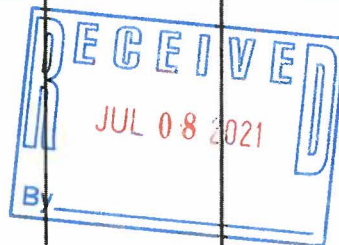
Invoice

Invoice #: 279
Invoice Date: 6/30/2021
Due Date: 6/30/2021
Case:
P.O. Number:

Bill To:
Ridgewood Trails CDD
475 West Town Place Suite 114
St. Augustine, FL 32092

39A

Description	Hours/Qty	Rate	Amount
Lifeguard Services/ Deck Monitor through June 2021 320.572.4510	105.45	16.00	1,687.20



Total \$1,687.20

Payments/Credits \$0.00

Balance Due \$1,687.20

7/8/21
[Signature]

RIDGEWOOD TRAILS CDD
LIFEGUARD INVOICE DETAIL

<u>Quantity</u>	<u>Description</u>	<u>Rate</u>	<u>Amount</u>
105.45	Lifeguard/Deck Monitor Services for Ridgewood Covering June 2021	\$ 16.00	\$1,687.20

LIFEGUARDS # 320-572-4510

TOTAL DUE:	<u>\$1,687.20</u>
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RIDGEWOOD TRAILS COMMUNITY DEVELOPMENT DISTRICT
LIFEGUARD BILLABLE HOURS JUNE 2021

<u>Date</u>	<u>Hours</u>	<u>Employee</u>	<u>Description</u>
6/5/21	5.58	B.S.	Lifeguarding
6/5/21	5.22	D.B.	Lifeguarding
6/5/21	2.28	R.C.	Lifeguarding
6/6/21	5.78	B.S.	Lifeguarding
6/8/21	5.8	R.C.	Lifeguarding
6/11/21	5.85	B.S.	Lifeguarding
6/11/21	5.67	R.C.	Lifeguarding
6/11/21	5.62	D.B.	Lifeguarding
6/18/21	3.75	B.S.	Lifeguarding
6/18/21	5	D.B.	Lifeguarding
6/18/21	5.05	R.C.	Lifeguarding
6/19/21	5.78	B.S.	Lifeguarding
6/19/21	5.58	R.C.	Lifeguarding
6/20/21	0.5	B.S.	Lifeguarding
6/20/21	0.5	R.C.	Lifeguarding
6/25/21	4.23	B.S.	Lifeguarding
6/25/21	5.52	R.C.	Lifeguarding
6/25/21	5.45	D.B.	Lifeguarding
6/26/21	5.72	B.S.	Lifeguarding
6/26/21	5.53	R.C.	Lifeguarding
6/27/21	5.72	B.S.	Lifeguarding
6/27/21	5.52	R.C.	Lifeguarding

TOTAL	<u>105.45</u>
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Lifeguarding 105.45

Riverside Management Services, Inc

9655 Florida Mining Blvd. W.
Building 300, Suite 305
Jacksonville, FL 32257

Invoice

Invoice #: 278

Invoice Date: 7/1/2021

Due Date: 7/1/2021

Case:

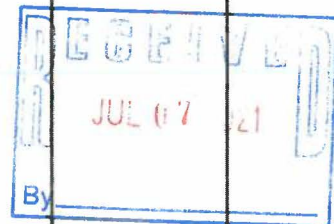
P.O. Number:

Bill To:

Ridgewood Trails CDD
475 West Town Place Suite 114
St. Augustine, FL 32092

39A

Description	Hours/Qty	Rate	Amount
Janitorial Services - July 2021 320.572.3420		831.67	831.67
:Pool Maintenance Services - July 2021 320.572.4650		1,325.83	1,325.83
Contract Administration - July 2021 330.53800.34000		1,821.25	1,821.25
:Facility Management - Ridgewood Trails - July 2021 320.572.4620		5,000.00	5,000.00

**Total** \$8,978.75**Payments/Credits** \$0.00**Balance Due** \$8,978.757/7/21
Ga



Remit To: Clay County Sheriff's Office
PO Box 548/901 N. Orange Ave
GREEN COVE SPRINGS, FL 32043

(904) 284-7575

Invoice Number: SSI10178
Invoice Date: 7/15/2021

Page: 1

Attn: Fiscal - Accounts Receivable

Bill

To: RIDGEWOOD TRAILS CDD
1408 HAMLIN AVE
UNIT E
SAINT CLOUD, FL 34771
BERNADETTE PEREGRINO

Ship

To: RIDGEWOOD TRAILS CDD
1408 HAMLIN AVE
UNIT E
SAINT CLOUD, FL 34771
BERNADETTE PEREGRINO

Due Date 7/30/2021
Terms Net 15 Days

Customer ID C0000575
P.O. Number
P.O. Date 7/15/2021
Our Order No
SalesPerson

Item/Description	Unit	Order Qty	Quantity	Unit Price	Total Price
Fees-2nd Employment Admin Fee-JUNE 2021		35	35	5.00	175.00
Fees-2nd Employment Scheduling		4	4	25.00	100.00

1,320.57200.34500

70A



Amount Subject to Sales Tax US0
Amount Exempt from Sales Tax 275.00

Subtotal: 275.00
Invoice Discount: 0.00
Tax: 0.00

Total USD: 275.00



Welcome Deborah Bell

Home



Help/FAQ



Logout



PERSONNEL

CLIENTS

EVENTS

FORMS/LINKS

ADMIN PANEL

REPORTS

SEARCH

TRAINING

START DATE	END DATE	CLIENT NAME	EVENT TITLE	PERSONNEL ASSIGNED	EVENT HOURS	TOTAL HOURS	EVENT HOURS CONFIRMED	INVOICE CREATED	CREATE INVOICE	VIEW INVOICE
06/01/21 0000	06/01/21 0000	AZALEA RIDGE	Azalea Ridge Patrol	1	0.00	4.00	06-09-2021 (Review)	06-15-21		View/Edit
06/05/21 0000	06/05/21 0000	AZALEA RIDGE	Azalea Ridge Patrol	1	0.00	4.00	06-09-2021 (Review)	06-15-21		View/Edit
06/07/21 0000	06/07/21 0000	AZALEA RIDGE	Azalea Ridge Patrol	1	0.00	4.00	06-09-2021 (Review)	06-15-21		View/Edit
06/09/21 0000	06/09/21 0000	AZALEA RIDGE	Azalea Ridge Patrol	1	0.00	4.00	06-10-2021 (Review)	06-15-21		View/Edit
06/15/21 0000	06/15/21 0000	AZALEA RIDGE	Azalea Ridge Patrol	1	0.00	4.00	06-15-2021 (Review)	06-15-21		View/Edit
06/17/21 0000	06/17/21 0000	AZALEA RIDGE	Azalea Ridge Patrol	1	0.00	4.00	06-23-2021 (Review)	07-09-21		View/Edit
06/22/21 0000	06/22/21 0000	AZALEA RIDGE	Azalea Ridge Patrol	1	0.00	4.00	06-23-2021 (Review)	07-09-21		View/Edit
06/23/21 0000	06/23/21 0000	AZALEA RIDGE	Azalea Ridge Patrol	0	0.00	0.00	Confirmation Required	---		
06/28/21 0000	06/28/21 0000	AZALEA RIDGE	Azalea Ridge Patrol	1	0.00	4.00	07-01-2021 (Review)	07-09-21		View/Edit
06/30/21 0000	06/30/21 0000	AZALEA RIDGE	Azalea Ridge Patrol	1	0.00	3.00	07-01-2021 (Review)	07-09-21		View/Edit

Create Invoice

Total Event Hours This Period: 0

7/15/2021

https://clayso.myodiss2.com/ods_view_client_billing_status.php

Total Personnel Hours This Period (Event Hours * Personnel): **35**

Total Personnel (or Admin) Confirmed Hours This Period: **35**

For help, please email help@myodiss.com

Send suggestions to info@myodiss.com

For product information, go to www.myodiss.com



Public Safety Software Group, 31566 Railroad Canyon Road, Suite 2 PMB 112 Canyon Lake, CA, 92587-9446
951-279-6893

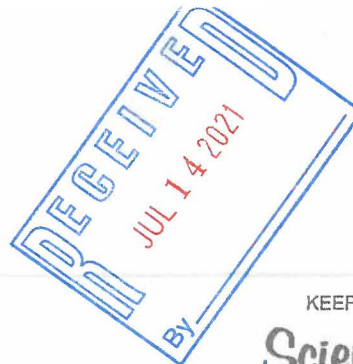


MAIL INVOICE
RIDGEWOOD TRAILS CDD
1667 AZALEA RIDGE BLVD
MIDDLEBURG FL

CLAY

TODAY'S SERVICE:

- ☒ Inspected / treated around windows, eaves,
door facings and all entry points.
☒ Inspected / treated around perimeter of structure.



2820 Spring Glen Rd
Jacksonville FL 32207
(904) 396-5805
www.flapest.com

KEEP THIS PORTION FOR YOUR RECORDS

Scientific Pest Control

DIRECTED BY GRADUATE ENTOMOLOGISTS

RT.	DAY	ACCOUNT NO.	DATE SERVICED	CS	CK	CG	INVOICE NO.	SERVICEMAN NO.
7	32	RI0258- 1	06/30/21				869051 3	P370
PREVIOUS BALANCE				TODAY'S CHARGE			BALANCE DUE	
136.35				45.00			6/04/21	

*PAYMENTS OR OTHER CHARGES MADE AFTER
ARE NOT INCLUDED IN BALANCES ABOVE.

- ☒ Inspected / treated for control of rats
and / or mice.
☐ Cobweb cleaning.

- ☐ Inspected / treated around
garage and utility room.

COMMENTS:

Inspection and treatment applied to prevent insect entry.
Interior inspection and treatment as needed.

PLEASE PAY THE TECHNICIAN AT THE TIME OF SERVICE OR RETURN THIS PORTION WITH YOUR PAYMENT



2820 Spring Glen Rd
Jacksonville FL 32207
(904) 396-5805
www.flapest.com

MAIL INVOICE
RIDGEWOOD TRAILS CDD
1667 AZALEA RIDGE BLVD
MIDDLEBURG FL

Payment Information

- ☐ I'm enclosing a check or money order, payable to
Florida Pest Control & Chemical Co.



Card number _____

Expires _____

Cardholder _____
(please print name exactly as it appears on card)

Signature _____

Phone _____

E-mail _____

Invoice No. 869051 3

Account No. RI0258 - 1

Amount Enclosed \$ _____

FIRE ANTS ARE NOT ONLY A NUISANCE
BUT A HEALTH HAZARD.
WE HAVE A PROGRAM THAT CONTROLS FIRE ANTS
FOR ONE YEAR - GUARANTEED!
CALL US TODAY TO FIND OUT MORE.

99A

1-320-57200-43200

June
Pest
ctrl

Hopping Green & Sams

Attorneys and Counselors

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

===== STATEMENT =====

June 30, 2021

Ridgewood Trails Community Development District
c/o Jim Oliver, District Manager
GOVERNMENTAL MANAGEMENT SERVICES, LLC
475 West Town Place, Suite 114
St. Augustine, FL 32092

Bill Number 123737
Billed through 05/31/2021

1,310.57300, 31500
8A

General Counsel / Monthly Meeting

RIDGE 00001 KSB

FOR PROFESSIONAL SERVICES RENDERED

05/03/21	KSB	Confer with engineer; prepare for board meeting.	0.50 hrs
05/05/21	KSB	Prepare for and attend board meeting; prepare resolution accepting property and improvements.	4.50 hrs
05/06/21	KSB	Perform meeting follow up.	0.50 hrs
05/10/21	KSB	Review RMS agreement.	0.40 hrs
05/10/21	KEM	Prepare amenities management agreement.	0.70 hrs
05/14/21	KSB	Finalize pond turnover.	0.70 hrs
05/14/21	KEM	Review executed deed, bill of sale and engineer's certificate; record deed.	0.30 hrs
05/26/21	JLK	Review proposed legislation; monitor committee activity and agendas; monitor Amendment 12 implementation.	1.00 hrs
05/27/21	MGC	Review auditor letter response.	0.20 hrs
05/27/21	KSB	Review annual audit.	0.90 hrs

Total fees for this matter

\$2,647.00

DISBURSEMENTS

Recording Fees

26.00

Total disbursements for this matter

\$26.00



MATTER SUMMARY

Kilinski, Jennifer L.	1.00 hrs	275 /hr	\$275.00
Ibarra, Katherine E. - Paralegal	1.00 hrs	130 /hr	\$130.00
Buchanan, Katie S.	7.50 hrs	290 /hr	\$2,175.00
Collazo, Mike	0.20 hrs	335 /hr	\$67.00

=====

TOTAL FEES	\$2,647.00
TOTAL DISBURSEMENTS	\$26.00
TOTAL CHARGES FOR THIS MATTER	\$2,673.00

BILLING SUMMARY

Kilinski, Jennifer L.	1.00 hrs	275 /hr	\$275.00
Ibarra, Katherine E. - Paralegal	1.00 hrs	130 /hr	\$130.00
Buchanan, Katie S.	7.50 hrs	290 /hr	\$2,175.00
Collazo, Mike	0.20 hrs	335 /hr	\$67.00

TOTAL FEES	\$2,647.00
TOTAL DISBURSEMENTS	\$26.00
TOTAL CHARGES FOR THIS BILL	\$2,673.00

Please include the bill number with your payment.

Riverside Management Services, Inc

9655 Florida Mining Blvd. W.
Building 300, Suite 305
Jacksonville, FL 32257

Invoice

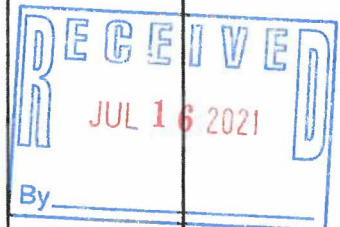
Invoice #: 280
Invoice Date: 7/13/2021
Due Date: 7/13/2021
Case:
P.O. Number:

Bill To:

Ridgewood Trails CDD
475 West Town Place Suite 114
St. Augustine, FL 32092

39A

Description	Hours/Qty	Rate	Amount
Facility Maintenance June 1 - June 30, 2021		2,702.59	2,702.59
Maintenance Supplies		544.40	544.40
General Facility Maint. \$ 833. ²⁷			
1.320.57200.46100			
Repairs + Maint. - Field \$ 1415. ³⁸			
1.330.53800.46000			
Janitorial Supplies \$ 124. ²⁸			
1.320.57200.52200			
Repairs + Replacement - Amenities \$ 745. ⁰¹			
1.320.57200.46000			
Permits \$ 129. ⁰⁵			
1.320.57200.54000			



Total	\$3,246.99
Payments/Credits	\$0.00
Balance Due	\$3,246.99

7-16-21
[Signature]

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
7/02/21	00022	6/22/21 06222021	202106 600-20700-10000		*	1,400.00	
		REIMB COM ADVRS RSCH STDY		RIDGEWOOD TRAILS CDD			1,400.00 000018

						TOTAL FOR BANK D	1,400.00
						TOTAL FOR REGISTER	1,400.00


Ridgewood Trails
COMMUNITY DEVELOPMENT DISTRICT

Capital Reserve Fund

Check Request

Date	Amount	Authorized By
June 22, 2021	\$1,400.00	Bernadette Peregrino

Payable to:

Ridgewood Trails CDD #22 

Date Check Needed:

Budget Category:

ASAP	32-600-20700-10000
------	--------------------

Intended Use of Funds Requested:

Community Advisors Reimbursement for Reserve Study
<i>(Attach supporting documentation for request.)</i>

