



Rizzetta & Company

Bridgewater Community Development District

**Board of Supervisors'
Special Meeting
May 12, 2023**

District Office: Wesley Chapel, Florida 33544

**MAILING ADDRESS:
3434 COLWELL AVENUE SUITE 200
TAMPA, FLORIDA 33614**

www.BridgewaterCDD.org

**BRIDGEWATER
COMMUNITY DEVELOPMENT DISTRICT**

www.bridgewatercdd.org

Board of Supervisors	Tonya Lockamy Thomas Temple John Gierlach Natalie Holley Jeff Walters	Chairperson Vice Chairman Assistant Secretary Assistant Secretary Assistant Secretary
District Manager	Carol L. Brown	Rizzetta & Company, Inc.
District Counsel	Jennifer Kilinski	Kilinski/Van Wyk
District Engineer	Stephen Brletic	Brletic Dvorak, Inc.

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

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

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting/hearing/workshop is asked to advise the District Office at least forty-eight (48) hours before the meeting/hearing/workshop by contacting the District Manager at (239) 936-0913. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) 1-800-955-8770 (Voice), who can aid you in contacting the District Office.

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

BRIDGEWATER COMMUNITY DEVELOPMENT DISTRICT

District Office · Wesley Chapel, Florida (813) 994-1001
Mailing Address · 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614
www.bridgewatercdd.org

**Board of Supervisors
Bridgewater Community
Development District**

May 5, 2023

AGENDA

Dear Board Members:

The **special** Meeting of the Board of Supervisors of the Bridgewater Community Development District will be held on **May 12, 2023, at 11:00 a.m.** at the Bridgewater Amenities Center located at 2525 Village Lakes Boulevard, Lakeland, Florida 33805.

- 1. CALL TO ORDER**
- 2. PLEDGE OF ALLEGIANCE**
- 3. AUDIENCE COMMENTS ON AGENDA ITEMS**
- 4. BUSINESS ADMINISTRATION**
 - A. Consideration of Minutes of the Board of Supervisors Regular Meeting held on March 2, 2023.....Tab 1
 - B. Consideration of Minutes of the Budget Workshop held on April 6, 2023.....Tab 2
 - C. Consideration of Operations & Maintenance Expenditures for February 2023 and March 2023.....Tab 3
- 5. STAFF REPORTS**
 - A. District Counsel
 - B. District Engineer
 - C. Landscape Managers.....Tab 4
 - 1.) BrightView Landscape Quality Site Assessment, dated April 20, 2023
 - 2.) BrightView Landscape Quality Site Assessment, dated May 4, 2023
 - 3.) Rizzetta & Company Landscape Inspection Report, dated April 3, 2023
 - 4.) Rizzetta & Company Landscape Inspection Report, dated April 10, 2023
 - D. District Manager.....Tab 5
 - 1.) Presentation of 2023 Registered Voter Count
 - 2.) Solitude Lake Management Waterway Inspection, dated March 14, 2023
- 6. BUSINESS ITEMS**
 - A. Consideration of Resolution 2023-03, Redesignating Officers.....Tab 6
 - B. Consideration of BrightView Landscape Second Amendment to the Agreement.....Tab 7
 - C. Consideration of BrightView Proposal(s).....Tab 8

- 1.) Consideration of BrightView Field Mowing Proposal
- 2.) Consideration of BrightView Landscape Removal/Installation Dead Palm 41 Proposal
- 3.) Consideration of BrightView Landscape Bridge Renovation Proposal
- 4.) Consideration of BrightView Landscape Plant Beds Proposal
- 5.) Consideration of BrightView Landscape Mulch Installation at Huron Circle Proposal
- 6.) Consideration of BrightView Landscape Sod Installation at Pump 79 Proposal
- 7.) Consideration of BrightView Landscape Ant Control Proposal
- 8.) Consideration of BrightView Landscape Tree Staking Proposal
- D.** Consideration of Sump Improvement Project Proposal(s).....Tab 9
- E.** Consideration of Storm System Cleaning Proposal(s).....Tab 10
- F.** Consideration of Resolution 2023-04; Approving Fiscal Year 2023-2024 Budget & Setting Public Hearing.....Tab 11
- G.** Consideration of Acceptance of Financial Audit, Dated September 30, 2022.....Tab 12
- H.** Consideration of Florida Cooperative Liquid Asset Securities System.....Tab 13
 - I.** Discussion of Florida Gas Transmission Easement
 - J.** Discussion of Right of Way Easement Agreement
 - K.** Discussion of Community Communication
- 7. SUPERVISOR REQUESTS AND AUDIENCE COMMENTS**
- 8. ADJOURNMENT**

We look forward to seeing you at the meeting. In the meantime, if you have any questions, please do not hesitate to contact Kristi Roxas, Administrative Assistant, at (904) 436-6270, Ext. 4636.

Sincerely,
 Carol L. Brown
 District Manager

Tab 1

MINUTES OF MEETING

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

BRIDGEWATER COMMUNITY DEVELOPMENT
DISTRICT

The Regular Meeting of the Board of Supervisors of Bridgewater Community Development District was held on Thursday, March 2, 2023 at 1:00 p.m. at the Bridgewater Amenities Center located at 2525 Village Lakes Boulevard, Lakeland, Florida 33805.

Present and Constituting a Quorum:

Tonya Lockamy	Board Supervisor, Chair
John Gierlach	Board Supervisor, Assistant Secretary
Natalie Holley	Board Supervisor, Assistant Secretary
Jeff Walters	Board Supervisor, Assistant Secretary

Also Present:

Lynn Hayes	District Manager, Rizzetta & Company, Inc.
Kayla Connell	Financial Services Manager, Rizzetta & Company
Stephen Brletic	District Engineer, BDI, Engineering
Grace Kobitter	District Counsel, KE Law Group
Lauren Gentry	District Counsel, KE Law Group
Ted Katina	Senior Account Manager, Brightview Landscape
Bryan Schaub	Landscape Specialist, Rizzetta & Company
Rod Bettini	Public Trust Advisors

Audience Members Present

FIRST ORDER OF BUSINESS **Called to Order**

Mr. Hayes called the meeting to order at approximately 1 p.m. and read the roll call.

SECOND ORDER OF BUSINESS **Pledge of Allegiance**

The Pledge of Allegiance was recited.

49 **THIRD ORDER OF BUSINESS** **Audience Comments**

50
51 The Board heard residents' comments regarding; Brightview proposals, the
52 damaged fence along the boulevard, and sump drain concerns.
53

54 **FOURTH ORDER OF BUSINESS** **Discussion of the April 6, 2023 Fiscal**
55 **year 2023/2024 Budget Workshop**
56

57 The Board had a brief discussion and agreed to hold the budget meeting on
58 April 6, 2023.

59 **FIFTH ORDER OF BUSINESS** **Consideration of Minutes of the Board**
60 **of Supervisors Regular Meeting held**
61 **on January 5, 2023**
62

63
64 The Board reviewed and approved the minutes from the January 5, 2023 Regular
65 meeting.
66

On a motion by Mr. Walters and seconded by Ms. Holley, with all in favor, the Board of Supervisors approved the minutes from the January 5, 2023 regular meeting, for Bridgewater Community Development District.

67
68 **SIXTH ORDER OF BUSINESS** **Consideration of Operations and**
69 **Maintenance Expenditures for December**
70 **2022 and January 2023**
71

72 Mr. Hayes presented the Operations and Maintenance Expenditures Report for
73 December 2022 totaling \$14,539.35 and January 2023 totaling \$71,010.23, to the
74 Board of Supervisors.
75

On a motion by Mr. Walters and seconded by Ms. Lockamy, with all in favor, the Board of Supervisors ratified the Operations and Maintenance Expenditures for December 2022 (\$14,539.35) and January 2023 (\$71,010.23), as presented, for the Bridgewater Community Development District.

76
77 **SEVENTH ORDER OF BUSINESS** **Staff Reports**

78
79 **A. District Counsel Report**
80

81 Ms. Gentry informed the Board a letter for ownership of the control structure pipes
82 owned by Fort Creek, LLC, came back. She will do further research to get the
83 letter delivered to the current owner and provide proof of delivery.
84
85
86

87 The Board requested for Ms. Gentry to provide Mr. Hayes the Advertisement for
88 the April 6, 2023 Budget Workshop.

89
90 Ms. Gentry informed the Board that Florida Gas Transmission Company, LLC
91 paid \$5,900 to have a easement appraisal completed and they want to start work
92 July 2023. Ms. Gentry will provide Mr. Hayes a letter about the project to share
93 with the community through the HOA email blast. The Board authorized Ms.
94 Lockamy to work with District Staff to negotiate this easement request between
95 the Bridgewater CDD and Florida Gas Transmission Company, LLC.
96

On a motion by Mr. Gierlach and seconded by Ms. Holley, with all in favor, the Board of Supervisors authorized Ms. Lockamy to work with the District Staff to negotiate the easement request by Bridgewater CDD and Florida Gas Transmission Company LLC, as presented, for the Bridgewater Community Development.

97
98 Ms. Gentry presented the request by the City of Lakeland to move the entry
99 monument on Village Lakes Boulevard and State Road 33. The City of Lakeland
100 will pay to move the entry monument, irrigation, and electric costs. The Board
101 authorized Mr. Gierlach to work with District Staff, City of Lakeland and the HOA
102 to negotiate an easement for the entry monument.
103

On a motion by Ms. Lockamy and seconded by Mr. Gierlach, with all in favor, the Board of Supervisors authorized Mr. Gierlach to work with District Staff to negotiate an easement for the entry monument, as presented, for the Bridgewater Community Development.

104
105 **B. District Engineer Report**

106
107 Mr. Brletic presented his report about the drainage issue at sump 20 to the Board.
108 The Board decided to table this discussion until the April 6, 2023 Budget
109 Workshop meeting.

110
111 Mr. Brletic suggested to the Board and audience members that they should
112 register complaints about the stormwater systems to the City of Lakeland/Polk
113 County compliance departments. He explained that the city owns the sidewalks
114 and is responsible for maintenance unless the CDD vendors caused specific
115 damage.

116
117 Mr. Brletic discussed with the Board the sump 70 and 71 project status and
118 suggested repairs and to fill a sump. He shared three bid costs for sump 70, 71
119 improvements. The Board requested to have the proposals presented at the April
120 6, 2023 Budget Workshop meeting.

121
122

123 Lastly, Mr. Brletic explained to the Board the maintenance needs at 49, 50, 52,
124 and 53 sumps and how to resolve them without getting an additional permit from
125 SWFWMD. He shared the proposal costs to clean out all major stormwater
126 system pipes and the Board requested to have this proposal presented at the
127 April 6, 2023 meeting as well.

128

129 **C. District Manager Report**

130

131 Mr. Hayes informed the Board the next Budge Workshop meeting will be held
132 on April 6, 2023 at 1:00 p.m. at the Bridgewater Amenities Center located at
133 2525 Village Lakes Boulevard, Lakeland, Florida 33805. The CDD Board
134 members must compile and excel spreadsheet with a list of Capital
135 Improvements to plan and to consider for the Fiscal year 2023/2024 budget and
136 provide it to Mr. Hayes by March 23, 2023 or bring this information to the April
137 6, 2023 Fiscal Year 2023/2024 Budge Workshop for discussion and so
138 proposals with costs can be obtained from all vendors and District Staff.

139

140 Ms. Connell gave an overview to the Board about the Public Trust Advisors. A
141 brief discussion ensued between the Board and Mr. Bettini about the Florida
142 Cooperative Liquid Asset Securities System. The Board asked him their
143 questions. Ms. Connell and Mr. Bettini stated that they would review the district
144 indenture and would provide that information. The Board will designate a Board
145 member to be the authorized representative to be the decision maker for this
146 program. Ms. Gentry stated that at the May 4, 2023 regular meeting the Board
147 would have to, by motion, authorize the District Staff to set up Florida
148 Cooperative Liquid Asset Securities System.

149

150 **D. Presentation of the Landscape Specialist Inspection Report**

151

152 Mr. Schaub presented the landscape inspection report and responded to the
153 questions the Board had. Mr. Katina presented his report and responded to the
154 Boards questions.

155

156 The Board agreed to table the following Brightview agreements and proposals
157 until the April 6, 2023 Fiscal Year Budget Workshop meeting: Brightview
158 Amendment 2 to Landscape Maintenance Agreement-Additional Pond Mowing
159 Areas, Brightview Landscape proposal to remove the Pepper tree and prune
160 down grasses at the Huron Circle Cul De Sac, Brightview Landscape Bridge
161 Renovation proposal, Brightview Landscape Ant Control Proposal, Brightview
162 Landscape Mulch Installation at Huron Circle proposal, Brightview Landscape
163 Sod Installation at Sump 79 proposal, and Brightview Landscape Tree Staking
164 proposal. The Board has requested that Brightview revise the Brightview
165 Landscape Removal/ installation of Dead Palm at Sump 41 and provide it to Mr.
166 Hayes by March 23, 2023 to include in the CDD BOS May 4, 2023 regular
167 meeting. The Board is also requesting to have a discussion about the
168 landscape replacement plants, shrubs, and trees at the April 6, 2023 Fiscal
169 Year Budget Workshop meeting.

170

171 **E. Presentation of Solitude Lake Management Waterway Inspection Reports**

172
173 The Board reviews the report and at this time does not have any questions,
174 comments, or requests.
175

176 **F. Presentation of Solitude Lake Management Services Reports**

177
178 The Board reviews the report and at this time does not have any questions,
179 comments, or requests.
180

181 **EIGHTH ORDER OF BUSINESS**

Adjournment

182

On a motion by Mr. Walters and seconded by Ms. Holley, with all in favor, the Board of Supervisors adjourned the meeting at 3:30 p.m., for the Bridgewater Community Development District.
--

183
184
185
186
187
188
189
190
191
192
193
194
195
196
197
198
199
200
201
202
203
204
205
206
207
208
209
210
211
212
213
214
215
216

BRIDGEWATER COMMUNITY DEVELOPMENT DISTRICT
March 2, 2023 MINUTES OF MEETING

217
218
219
220
221
222
223
224
225
226

227 Secretary/Assistant Secretary

Chair/Vice Chair

DRAFT

Tab 2

MINUTES OF MEETING

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

**BRIDGEWATER COMMUNITY DEVELOPMENT
DISTRICT**

The Workshop of the Board of Supervisors of Bridgewater Community Development District was held on Thursday, April 6, 2023 at 1:00 p.m. at the Bridgewater Amenities Center located at 2525 Village Lakes Boulevard, Lakeland, Florida 33805.

Present and Constituting a Quorum:

Tonya Lockamy	Board Supervisor, Chair
Thomas Temple	Board Supervisor, Vice Chair
John Gierlach	Board Supervisor, Assistant Secretary
Natalie Holley	Board Supervisor, Assistant Secretary
Jeff Walters	Board Supervisor, Assistant Secretary

Also Present:

Carol Brown	District Manager, Rizzetta & Company, Inc.
Stephen Brletic	District Engineer, BDI, Engineering

Audience Members Present

FIRST ORDER OF BUSINESS **Called to Order**

Ms. Brown called the meeting to order at approximately 1:04 p.m. and read the roll call.

SECOND ORDER OF BUSINESS **Pledge of Allegiance**

The Pledge of Allegiance was recited.

THIRD ORDER OF BUSINESS **Audience Comments**

The audience had comments on landscaping maintenance items and tree removal.

FOURTH ORDER OF BUSINESS **Discussion of Fiscal Year 2022/2023
Budget Planning**

Ms. Brown reviewed the FY 2023/2024 proposed budget. The Board discussed budget line items and current year budget expenses.

49 Mr. Brletic reviewed the stormwater system and reminded the Board about the
50 potential project list. Discussion ensued.

51

52 **FIFTH ORDER OF BUSINESS**

Adjournment

53

On a motion by Mr. Lockamy and seconded by Ms. Holley, with all in favor, the Board of Supervisors adjourned the meeting at 3:37 p.m., for the Bridgewater Community Development District.

54

55

56

57

58

59

60

61

62

63

64

65

66

67

68

69

70

71

72

73

74

75

76

77

78

79

80

81

82

83

84

85

86

87

88

89

90

91

92

93

94

BRIDGEWATER COMMUNITY DEVELOPMENT DISTRICT
April 6, 2023 MINUTES OF MEETING

95
96
97
98
99
100
101
102
103
104
105
106
107
108

109 Secretary/Assistant Secretary

Chair/Vice Chair

DRAFT

Tab 3

BRIDGEWATER COMMUNITY DEVELOPMENT DISTRICT

District Office · Orlando, FL 32819

Mailing Address – 3434 Colwell Avenue, Suite 200, Tampa, Florida
www.bridgewatercdd.org

Operation and Maintenance Expenditures February 2023 For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from February 1, 2023 through February 28, 2023. This does not include expenditures previously approved by the Board.

The total items being presented: **\$40,985.43**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Bridgewater Community Development District

Paid Operation & Maintenance Expenditures
February 1, 2023 Through February 28, 2023

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
BrightView Landscape Services, Inc.	100062	8258512	Landscape Maintenance 02/23	\$ 10,965.83
BrightView Landscape Services, Inc.	100062	8292178	Enhancement Labor 02/23	\$ 226.80
BrightView Landscape Services, Inc.	100064	8290283	Pond Clean Up & Pickerel Plant Replacement 02/23	\$ 11,514.38
Brletic Dvorak, Inc.	100065	1004	Engineering Services 01/23-02/23	\$ 1,500.00
Brletic Dvorak, Inc.	100065	1006	Engineering Services 01/23-02/23	\$ 2,700.00
Johnson Mirmiran & Thompson, Inc.	100061	34-204642	Engineering Services 01/23	\$ 3,080.00
Johnson Mirmiran & Thompson, Inc.	100066	35-206387	Engineering Services 01/23	\$ 600.00
Rizzetta & Company, Inc.	100060	INV0000075309	District Management Fees 02/23	\$ 5,981.42
Solitude Lake Management, LLC	100063	PSI-47460	Pond Maintenance 02/23	\$ <u>4,417.00</u>
Report Totals				\$ <u>40,985.43</u>

BRIDGEWATER COMMUNITY DEVELOPMENT DISTRICT

District Office · Orlando, FL 32819

Mailing Address – 3434 Colwell Avenue, Suite 200, Tampa, Florida
www.bridgewatercdd.org

Operation and Maintenance Expenditures March 2023 For Board Approval

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

The total items being presented: **\$50,497.17**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Bridgewater Community Development District

Paid Operation & Maintenance Expenditures

March 1, 2023 Through March 31, 2023

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Bridgewater Community Association, Inc.	100073	031523 Bridgewater HOA	Return HOA Funds - Incorrect Payee Deposit	\$ 20,630.25
BrightView Landscape Services, Inc.	100068	8233444	Mulch Installation 12/22	\$ 1,190.41
BrightView Landscape Services, Inc.	100068	8302960	Landscape Maintenance 03/23	\$ 10,965.83
Brletic Dvorak, Inc.	100075	1049	Engineering Services 02/23-03/23	\$ 2,060.00
Brletic Dvorak, Inc.	100075	1051	Engineering Services 02/23	\$ 3,515.00
Jeffrey A Walters	100069	JW030223	Board of Supervisor Meeting 03/02/23	\$ 200.00
John E Gierlach	100070	JH030223	Board of Supervisor Meeting 03/02/23	\$ 200.00
Kilinski / Van Wyk, PLLC	100076	6163	Legal Services 02/23	\$ 917.00
Lakeland Electric	20230323-1	3384948 02/23 Autopay 330	Electric Services 02/23	\$ 20.26
Natalie L. Holley	100071	NH030223	Board of Supervisor Meeting 03/02/23	\$ 200.00
Rizzetta & Company, Inc.	100067	INV0000078022	District Management Fees 03/23	\$ 5,981.42
Solitude Lake Management, LLC	100074	PSI-52666	Lake Management 03/23	\$ 4,417.00
Tonya Lockamy	100072	TL030223	Board of Supervisor Meeting 03/02/23	\$ <u>200.00</u>
Report Totals				\$ <u>50,497.17</u>

Tab 4



Quality Site Assessment

Prepared for: **Bridgewater Estates CDD**

General Information

DATE: Thursday, Apr 20, 2023
NEXT QSA DATE: Monday, Jul 17, 2023
CLIENT ATTENDEES: Carol Brown
BRIGHTVIEW ATTENDEES: Theodore Katina

Customer Focus Areas

Quality you can count on.

7 Seven Standards of Excellence	1  Site Cleanliness	2  Weed Free	3  Green Turf
	4  Crisp Edges	5  Spectacular Flowers	6  Uniformly Mulched Beds

Maintenance Items



1 Let's spray drainage gate for weeds at sump 77

Recommendations for Property Enhancements



- 1** Recommend holding off installing sod in Simps on the corner of Maggiore and Village Lakes Blvd. until rainy season

QUALITY SITE ASSESSMENT

Bridgewater Estates CDD

Notes to Owner / Client



1



2



3



4

1 Had our crew remove dead plants on entrance bridge

2 Vehicle damage turf On East side of Village Lakes Boulevard

3 Sump 70 continues to be under water

4 Overall property is very dry. There are still a few sumps that are underwater, recommend approving proposals to stake up trees, and any removals.



Quality Site Assessment

Prepared for: **Bridgewater Estates CDD**

General Information

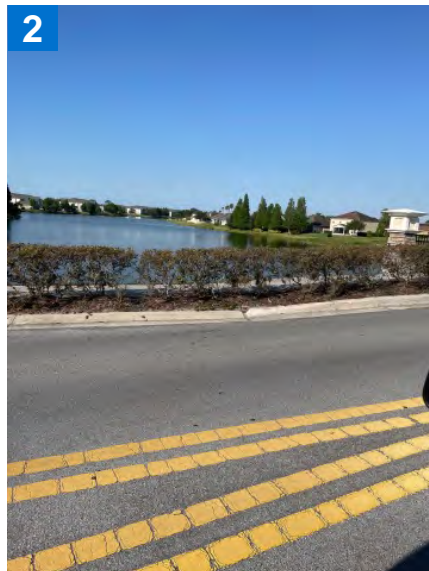
DATE: Thursday, May 04, 2023
NEXT QSA DATE: Monday, Jul 31, 2023
CLIENT ATTENDEES: Carol Brown
BRIGHTVIEW ATTENDEES: Theodore Katina

Customer Focus Areas

Quality you can count on.

7 Seven Standards of Excellence	1  Site Cleanliness	2  Weed Free	3  Green Turf
	4  Crisp Edges	5  Spectacular Flowers	6  Uniformly Mulched Beds

Recommendations for Property Enhancements



1 Recommend proceeding with side installation next month in psalms 11 and 57. Board has already approved this

2 Recommend the board approved enhancement at the bridge as this is vital point to the community

3 Recommend installing pine straw in grass beds near pond B

4 Recommend approving Palm replacement near sump, 41

Recommendations for Property Enhancements



5 Recommend removing grasses near sump 79 and installing sod

6 Recommend approving our proposal for staking any 37 leaning trees through property

QUALITY SITE ASSESSMENT

Bridgewater Estates CDD

Notes to Owner / Client



1 Recommend tge board it with the developer about drying trees, pass new construction site. These have been dying since Brightview took on the new areas in December.

2 Sump 70 continues to be underwater

3 Sump 68 continues to be underwater

4 Trees in sump 2 have refreshed nicely

Completed Items



- 1** At sump 79 Let's spray weeds and remove one dead ornamental grass
- 2** Let's spray drainage gate for weeds at sump 77

BRIDGEWATER CDD

TURNOVER INSPECTION REPORT



April 3, 2023
Rizzetta & Company
Bryan Schaub – Landscape Specialist

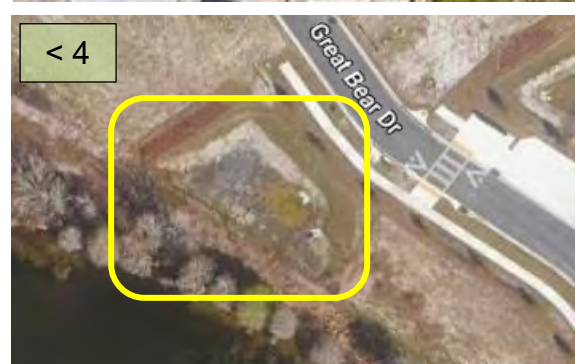
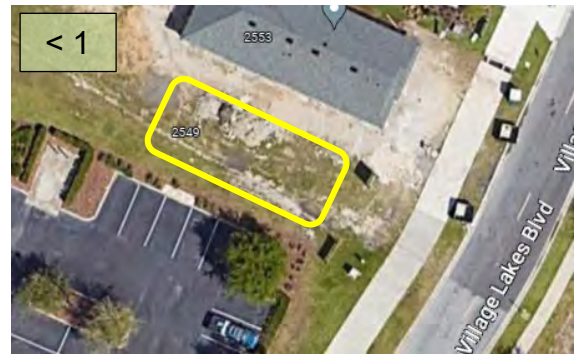


Rizzetta & Company
Professionals in Community Management

Items 1 - 5

All Items listed are from the time & date of the inspection. This list may not contain units that have become deficient or have died since this inspection. The developer or installer are still responsible for all landscaping until a final inspection can occur.

1. In the new bed to the north of the Amenities Center parking, there are at least one Live Oak & six Confederate Jasmine that need to be replaced. Also, there are minor maintenance items in this bed including but not limited to plant separation, weeds & a possible irrigation issue. (Pic 1 >)
2. In the area near Sump 41, there is one Palm that needs to be replaced. Mulch needs to be added to the tree rings. There are minor maintenance items, including weak bed lines & possible irrigation bubbler issues. (Pic 2 >)
3. At the end of the Great Bear cul-de-sac, there is one Cypress to replace. There is also a bare area without turf. It is on the edge of the boundary. Engineering may have to check the requirements for this area as it abuts a wetland area. (Pic 3 >)
4. In the area to the west of the mail kiosk on Great Bear, there are at least two Live Oaks that need to be replaced & one Cypress. There is rutted turf where the landscaping adjoins the home directly to the north. There are minor maintenance items, including weeds in beds & missing mulch. (Pic 4 >)
5. At the northeastern most bend in Great Bear at the crosswalk, there are three Live Oaks possibly two Cypress & seven Confederate Jasmine, that need to be replaced. The irrigation clock is missing. The turf needs to be repaired where the main line broke. There are minor maintenance items, including weeds in beds, weak bed lines, no tree rings on the north side of the road & missing mulch. (Pic 5 >)



Items 6 - 7

6. At the northwestern most bend in Great Bear and behind the retention pond, there are three Maple, two Live Oak, at least two Bamboo, and one Cypress that need to be replaced. Also, there are minor maintenance items in this bed including but not limited to excessive weeds, missing mulch, no bed lines, vines & a possible irrigation issue (Pic 6 >)
7. In the area near Sump 91, there are at least 4 Live Oaks that need to be replaced. There are minor maintenance items, including vines, mosses & possible irrigation issues. (Pic 7 >)



BRIDGEWATER CDD

LANDSCAPE INSPECTION REPORT



April 10, 2023
Rizzetta & Company
Bryan Schaub – Landscape Specialist



Rizzetta & Company
Professionals in Community Management

Summary, Sumps 95 - 83

General Updates, Recent & Upcoming Maintenance Events, Important Notices

- ❖ Check all irrigation systems and zones for maximum efficiency.
- ❖ Upcoming fertilization events for turf, beds & palms.

The following are action items for **Brightview Landscaping** to complete. Please refer to the item # in your response listing action already taken or anticipated time of completion. **Red text** indicates deficient from previous report. **Bold Red text** indicates deficient for more than a month. **Green text** indicates a proposal has been requested. **Blue** indicates irrigation. **Bold & Underlined** indicates a **question or information for the Board Of Supervisors**. **Orange is for Staff**.

1. In the area in & surrounding Sump 91, remove all mosses from the trees & shrubs. Moss removal **IS** included in the contract, see Exhibit A, Part 1, Section 3, paragraph 1.

2. In the area around Sump 91, the multiple dead Live Oaks are to be replaced by the developer.

3. **In the same area, treat the turf for weeds. (Pic 3)**



4. **In the same area, line trim & prune around all water flow structures & keep the natural areas vertically trimmed.**

5. In the same area, there is a small Live Oak that has tipped over. Developer to replace.

6. In the north ROW of Caspian at the end of Manitoba, create tree rings, **repair or cap the bubblers** and detail the rings.

7. **Across from Sump 94, line trim the waterline more completely.**

8. **2315 Sebago is installing a pool & may have caused damage to the district's property. There is damage to the landscape. (Pic 8)**



9. In the same area, detail the tree rings, line trim the water line & prune the large shrub in the SW corner of the area.

10. Property-wide, treat all expansion joint cracks for weeds where necessary.

Sebago, Sumps 82 – 65 & VLB

11. In the unmaintained bed in the south ROW of Sebago & west of Sump 84, detail the old bed, prune the Ornamental Grasses, weed & set strong bed lines. (Pic 11)



15. In sump 79, the Ornamental Grasses were pruned, and the area is much improved. Great Job, Brightview. Continue to treat the bed for weeds & set strong bed lines. (Pic 15)



12. In the area from sidewalk to curb at Sump 82, investigate & take any corrective measures to improve the coverage & vigor of the turf. (Pic 12)



16. Clear the storm drain grate in Sump 78. (Pic 16)



13. In Sumps 81-78, remove all inoperable tree irrigation and/or repair, if operable.

14. In the areas around Sumps 78-81, try to mulch the leaves on the ground or remove them. Mulching, as you know, will improve the soil and reduce the amount of biodegradable plant material entering the lake.

17. There is still standing water and marshy conditions in Sumps 68, 70 & 71. Maintain as possible.

18. In the area from curb to sidewalk at Sump 70, take corrective actions to improve the color, vigor & coverage of the turf.

19. Clear the storm grates, mow the floors & line trim the water's edge in Sumps south 60 & 63-65.

Sumps 59 - 4, Huron Way & Torrens

20. In sump 59, the area from sidewalk to curb has bare areas from vehicle parking & pedestrian traffic. This area may be a good candidate for turf replacement, if the parking issues are resolved. Looking for board direction. (Pic 20)



28. In Sump 21, the Groundseltree was cut. It needs to be 2" below grade & treated with a contact woody herbicide. (Pic 28)



21. In Sump 51, mow the floor when drier.

22. Along the VLB on the sump-side of the metal fencing, continue to cleanup and/or remove all weed trees, plants & volunteers. Any that cannot be removed should be pruned off the structures including the fencing.

23. In Sump 45, remove the grassy weeds over taking the Ornamental Grasses.

24. In Sump 40, clear the storm drain grate.

25. In the maintained area between Sumps 40 & 41, treat the Ornamental Grasses for Mites & Ants. Also, multiple units appear to have not recovered after the winter. Diagnose & report.

26. In the south leg of Sump 29, clear & edge the drain grate. (Pic 26 >)

27. Between the guard railing and the lake and the Huron Way cul-de-sac, mow and/or line trim the tall grasses as they are over two and a half feet tall. Flush cut any woody weeds growing in the area.

29. In south leg of Sump 19 from sidewalk to curb, diagnose & treat the struggling turf area.

30. In Sump 20, remove large weeds growing next to the Cypress, mow the floor & clear the grate.

31. Remove the weeds from the maintenance strip at the Torrens cul-de-sac.

32. Mow, line trim and edge Sump 4. Also, prune the dead material off the Cypress and develop a tree ring.



Sump 1

33. In Sump 1, remove all suckers from the Live Oaks & line trim down to the water line. (Pic 33)



Proposals

1. Brightview to generate a proposal to replenish the Ornamental Grasses at the bed in Sump 79 with matching Grasses, 1-gal to 3-gal units. Include all prep, cleanup, disposal, mulch or pine straw, soil and/or any irrigation repairs, adjustments and/or additions. (Pic 1 >)



Tab 5



April 21, 2023

Carol Brown – District Manager
Rizzetta & Company, Inc.
3434 Colwell Ave., Suite 200
Tampa, Florida 33614-8390

RE: Bridgewater Community Development District Registered Voters

Dear Ms. Brown,

In response to your request, there are currently **1,852** voters within the Bridgewater Community Development District. This number of registered voters in said District is as of **April 15, 2023**.

Please do not hesitate to contact us if we can be of further assistance.

Sincerely,

A handwritten signature in blue ink that reads "Lori Edwards".

Lori Edwards
Supervisor of Elections
Polk County, Florida

P.O. Box 1460, Bartow, FL 33831 • Phone: (863) 534-5888

PolkElections.gov

Para asistencia en Español, por favor de llamar al (863) 534-5888

SOLITUDE

LAKE MANAGEMENT



Bridgewater CDD Lakeland Waterway Inspection Report

Reason for Inspection: Normal growth observed

Inspection Date: 2023-03-14

Prepared for:

District Manager Rizzetta & Company
12750 Citrus Park Lane, Suite #115
Tampa, Florida 33625

Prepared by:

Mitchell Hartwig, Project Manager, Aquatic Biologist

TABLE OF CONTENTS

Pg

SITE ASSESSMENTS

PONDS A, B, C _____ 3

PONDS H, P, S _____ 4

PONDS J, R, Small J _____ 5

PONDS I, H, G _____ 6

PONDS F, E _____ 7

PONDS _____

PONDS _____

MANAGEMENT/COMMENTS SUMMARY _____ 7-8

SITE MAP _____ 9

Site: A

Comments:

Treatment in progress
Water level continues to drop and
grasses/other weeds growing in.
Will continue to treat on routine
visits. Open water looks good.



Action Required:

Routine maintenance next visit

Target:

Species non-specific

Site: B

Comments:

Normal growth observed
Thalia starting to bounce back,
minor growth of algae seen and
some floating vegetation.



Action Required:

Routine maintenance next visit

Target:

Species non-specific

Site: C

Comments:

Site looks good
Minor shoreline weeds present in
site.



Action Required:

Routine maintenance next visit

Target:

Torpedograss

Site: L. Hazel

Comments:

Treatment in progress
Water Hyacinth continues to be pushed back, significant amounts of vegetation has been treated and open water looks good.



Action Required:

Routine maintenance next visit

Target:

Floating Weeds

Site: L. Peggy

Comments:

Normal growth observed
Some shoreline weeds present and minor algae observed in site.



Action Required:

Routine maintenance next visit

Target:

Species non-specific

Site: L. Serena

Comments:

Treatment in progress
More of the Cattails are decomposing from treatments. Some shoreline weeds present around the site.



Action Required:

Routine maintenance next visit

Target:

Cattails

Site: L. Jane

Comments:

Normal growth observed
Open water looks good. Good native growth of Gulf Spikerush present in the site. Shoreline weeds minimal.



Action Required:

Routine maintenance next visit

Target:

Torpedograss

Site: L. Ruth

Comments:

Normal growth observed
Minor amounts of algae present in the site along with some spots of shoreline weeds.



Action Required:

Routine maintenance next visit

Target:

Species non-specific

Site: J

Comments:

Normal growth observed
Site looks murky but less algae than less month in site.



Action Required:

Routine maintenance next visit

Target:

Surface algae

Site: I

Comments:

Normal growth observed
Site cleared of floating weeds.
Water levels very low and
exposed banks have some growth.



Action Required:

Routine maintenance next visit

Target:

Floating Weeds

Site: H

Comments:

Treatment in progress
Vegetation appears to of been
trimmed around the site, open
water looks good.



Action Required:

Routine maintenance next visit

Target:

Surface algae

Site: G

Comments:

Site looks good
Vegetation trimmed and cut from
site it appears. Open water looks
good.



Action Required:

Routine maintenance next visit

Target:

Site: F

Comments:

Normal growth observed
 Site still dried up and vegetation has been removed.



Action Required:

Routine maintenance next visit

Target:

Species non-specific

Site: E

Comments:

Treatment in progress
 Cattails treated today and will continue to be treated in site.
 Water level very low.



Action Required:

Routine maintenance next visit

Target:

Cattails

Management Summary

Bridgewater CDD Waterway Inspection Report was completed on April 11th, 2023 for all sites.

Site A: Water level continues to drop and grasses/other weeds growing in. Will continue to treat on routine visits. Open water looks good.

Site B: Thalia starting to bounce back, minor growth of algae seen and some floating vegetation.

Site C: Minor shoreline weeds present in site.

Site Hazel: Water Hyacinth continues to be pushed back, significant amounts of vegetation has been treated and open water looks good.

Site Peggy: Some shoreline weeds present and minor algae observed in site.

Site Serena: More of the Cattails are decomposing from treatments. Some shoreline weeds present around the site.

Site Jane: Open water looks good. Good native growth of Gulf Spikerush present in the site. Shoreline weeds minimal.

Site Ruth: Minor amounts of algae present in the site along with some spots of shoreline weeds.

Site J: Site looks murky but less algae than less month in site.

Site I: Site cleared of floating weeds. Water levels very low and exposed banks have some growth.

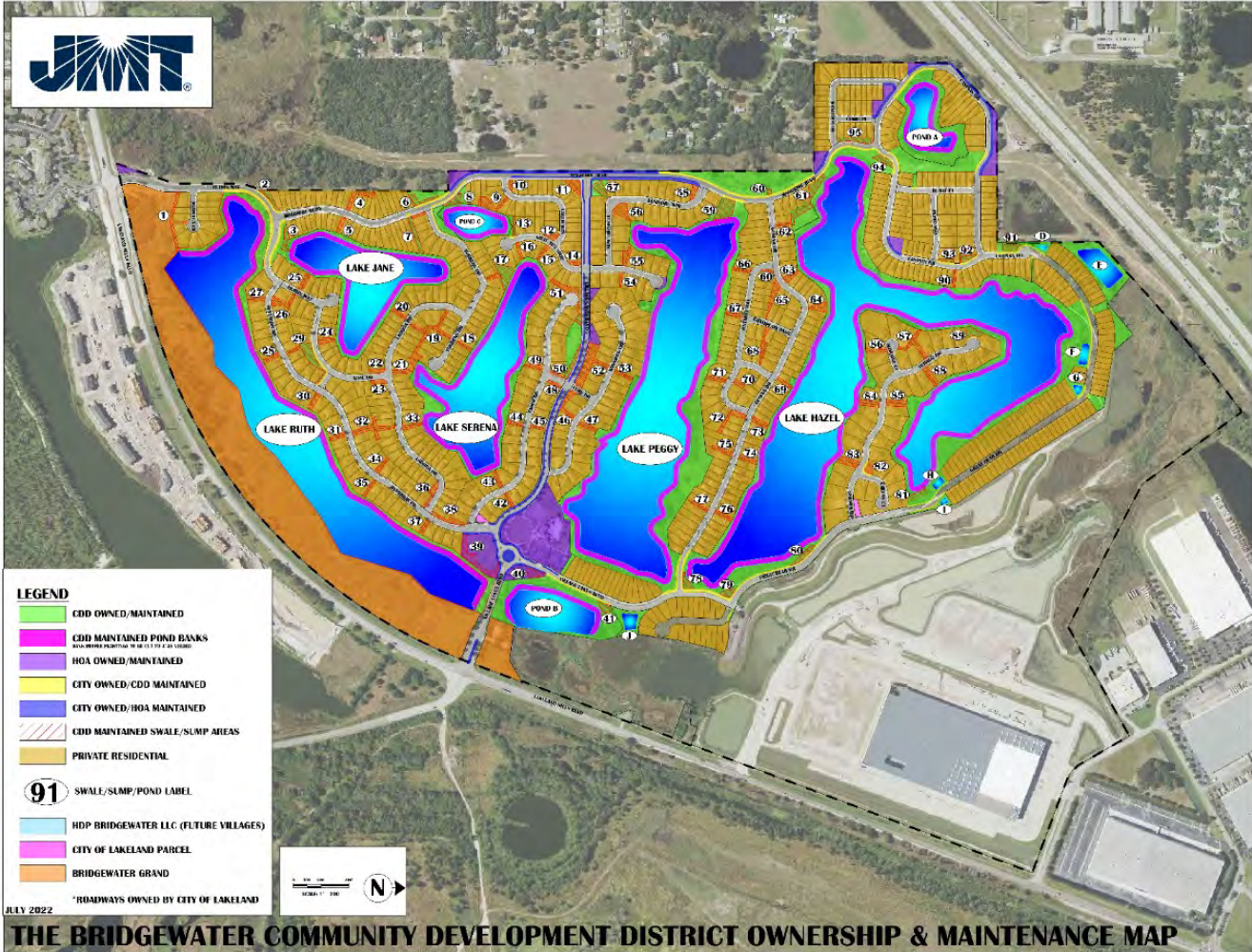
Site H: Vegetation appears to of been trimmed around the site, open water looks good.

Site G: Vegetation trimmed and cut from site it appears. Open water looks good.

Site F: Site still dried up and vegetation has been removed.

Site E: Cattails treated today and will continue to be treated in site. Water level very low.

Site	Comments	Target	Action Required
A	Treatment in progress	Species non-specific	Routine maintenance next visit
B	Normal growth observed	Species non-specific	Routine maintenance next visit
C	Site looks good	Torpedograss	Routine maintenance next visit
H	Treatment in progress	Floating Weeds	Routine maintenance next visit
P	Normal growth observed	Species non-specific	Routine maintenance next visit
S	Treatment in progress	Cattails	Routine maintenance next visit
J	Normal growth observed	Torpedograss	Routine maintenance next visit
R	Normal growth observed	Species non-specific	Routine maintenance next visit
J	Normal growth observed	Surface algae	Routine maintenance next visit
I	Normal growth observed	Floating Weeds	Routine maintenance next visit
H	Treatment in progress	Surface algae	Routine maintenance next visit
G	Site looks good		Routine maintenance next visit
F	Normal growth observed	Species non-specific	Routine maintenance next visit
E	Treatment in progress	Cattails	Routine maintenance next visit



Tab 6

RESOLUTION 2023-03

A RESOLUTION OF THE BRIDGEWATER COMMUNITY DEVELOPMENT DISTRICT DESIGNATING A CHAIR, A VICE CHAIR, A SECRETARY, ASSISTANT SECRETARIES, A TREASURER AND AN ASSISTANT TREASURER OF THE BRIDGEWATER COMMUNITY DEVELOPMENT DISTRICT, AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the Board of Supervisors of the Bridgewater Community Development District desires to elect the below recited persons to the offices specified.

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

1. The following persons are elected to the offices shown:

Chair	_____
Vice Chair	_____
Assistant Secretary	_____
Assistant Secretary	_____
Assistant Secretary	_____
Assistant Secretary	_____
Assistant Secretary	_____
Secretary	_____
Treasurer	_____
Assistant Treasurer	_____

PASSED AND ADOPTED this 12th day of May 2023.

ATTEST:

BRIDGEWATER COMMUNITY DEVELOPMENT DISTRICT

Secretary / Assistant Secretary

Chairperson, Board of Supervisors

Tab 7

**AMENDMENT #2 TO LANDSCAPE MAINTENANCE AGREEMENT BETWEEN
BRIDGEWATER COMMUNITY DEVELOPMENT DISTRICT AND BRIGHTVIEW LANDSCAPE
MAINTENANCE, INC.**

This Amendment (“Amendment”) is entered into as of April 1, 2023 between Bridgewater Community Development District (“Client”) and BrightView Landscape Maintenance, Inc. (“Contractor”).

WHEREAS, Bridgewater Community Development District and BrightView Landscape Maintenance, Inc. entered into a Landscape Maintenance Agreement dated 3/16/2022.

WHEREAS, Bridgewater Community Development District and BrightView Landscape Maintenance, Inc. desire to amend the Agreement pursuant to the terms of this Amendment.

NOW THEREFORE, in consideration of the mutual covenants contained herein, Bridgewater Community Development District and BrightView Landscape Maintenance, Inc. desire to amend the Agreement as follows:

1. The Parties intend to add additional work sites and services to Bridgewater Community Development District. The additional Service Visits to the contract shall be amended as follows: See attached map.
 - a. 42 occurrences per year, maintain areas in RED
 - b. 12 occurrences per year, maintain areas in BLUE

Total Contract Addition **\$1,025.00 per month**

This Amendment does not, and shall not be construed to; modify any term or condition of the Agreement other than those specific terms and conditions expressly referenced herein. Capitalized terms not otherwise defined herein shall be as defined in the Agreement. In all other respects, the Agreement shall remain in full force and effect. In the event of any inconsistency or discrepancy between the Agreement and this Amendment, the terms and conditions set forth in this Amendment shall control. This Amendment may be executed in multiple counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same document.

IN WITNESS WHEREOF, the parties hereto have executed this Amendment as of the date written above.

Bridgewater Community Development District

BrightView Landscape Maintenance LLC

By: _____

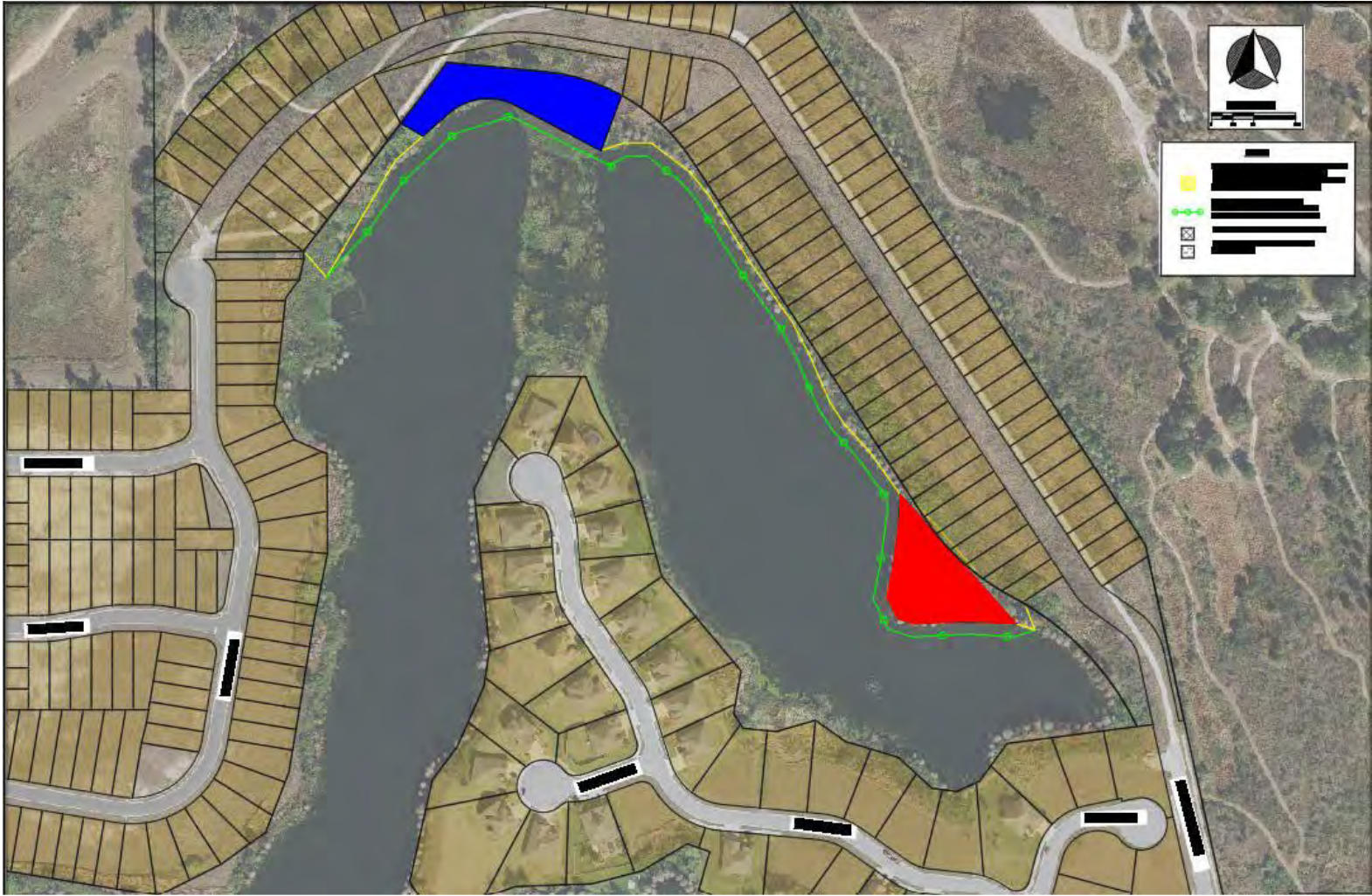
By: _____

Title: _____

Title: _____

Date: _____

Date: _____



Tab 8

Proposal for Extra Work at Bridgewater CDD

Property Name	Bridgewater CDD	Contact	Carol Brown
Property Address	2525 Village Lakes Drive Lakeland, FL 33805	To	Bridgewater CDD
		Billing Address	3434 Colwell Ave Ste 200 Tampa, FL 33619
Project Name	Field mowing		
Project Description	Quarterly mowing of additional pond banks discussed in board meeting		

Scope of Work

QTY	UoM/Size	Material/Description	Unit Price	Total
55.00	HOUR	Enhancement Labor	\$75.60	\$4,158.00

For internal use only

SO# 8063375
JOB# 345303010
Service Line 130

Total Price \$4,158.00

THIS IS NOT AN INVOICE

This proposal is valid for thirty (30) days unless otherwise approved by Contractor's Senior Vice President
4777 Old Winter Garden Road, Orlando, FL 32811 ph. (407) 292-9600 fax (407) 291-4966

TERMS & CONDITIONS

1. The Contractor shall recognize and perform in accordance with written terms, written specifications and drawings only contained or referred to herein. All materials shall conform to bid specifications.
2. **Work Force:** Contractor shall designate a qualified representative with experience in landscape maintenance/construction upgrades or when applicable in tree management. The workforce shall be competent and qualified, and shall be legally authorized to work in the U.S.
3. **License and Permits:** Contractor shall maintain a Landscape Contractor's license, if required by State or local law, and will comply with all other license requirements of the City, State and Federal Governments, as well as all other requirements of law. Unless otherwise agreed upon by the parties or prohibited by law, Customer shall be required to obtain all necessary and required permits to allow the commencement of the Services on the property.
4. **Taxes:** Contractor agrees to pay all applicable taxes, including sales or General Excise Tax (GET), where applicable.
5. **Insurance:** Contractor agrees to provide General Liability Insurance, Automotive Liability Insurance, Worker's Compensation Insurance, and any other insurance required by law or Customer, as specified in writing prior to commencement of work. If not specified, Contractor will furnish insurance with \$1,000,000 limit of liability.
6. **Liability:** Contractor shall not be liable for any damage that occurs from Acts of God defined as extreme weather conditions, fire, earthquake, etc. and rules, regulations or restrictions imposed by any government or governmental agency, national or regional emergency, epidemic, pandemic, health related outbreak or other medical events not caused by one or other delays or failure of performance beyond the commercially reasonable control of either party. Under these circumstances, Contractor shall have the right to renegotiate the terms and prices of this Contract within sixty (60) days.
7. Any illegal trespass, claims and/or damages resulting from work requested that is not on property owned by Customer or not under Customer management and control shall be the sole responsibility of the Customer.
8. **Subcontractors:** Contractor reserves the right to hire qualified subcontractors to perform specialized functions or work requiring specialized equipment.
9. **Additional Services:** Any additional work not shown in the above specifications involving extra costs will be executed only upon signed written orders, and will become an extra charge over and above the estimate.
10. **Access to Jobsite:** Customer shall provide all utilities to perform the work. Customer shall furnish access to all parts of jobsite where Contractor is to perform work as required by the Contract or other functions related thereto, during normal business hours and other reasonable periods of time. Contractor will perform the work as reasonably practical after the Customer makes the site available for performance of the work.
11. **Payment Terms:** Upon signing this Agreement, Customer shall pay Contractor 50% of the Proposed Price and the remaining balance shall be paid by Customer to Contractor upon completion of the project unless otherwise, agreed to in writing.
12. **Termination:** This Work Order may be terminated by the either party with or without cause, upon seven (7) workdays advance written notice. Customer will be required to pay for all materials purchased and work complete to the date of termination and reasonable charges incurred in demobilizing.
13. **Assignment:** The Customer and the Contractor respectively, bind themselves, their partners, successors, assignees and legal representative to the other party with respect to all covenants of this Agreement. Neither the Customer nor the Contractor shall assign or transfer any interest in this Agreement without the written consent of the other provided, however, that consent shall not be required to assign this Agreement to any company which controls, is controlled by, or is under common control with Contractor or in connection with assignment to an affiliate or pursuant to a merger, sale of all or substantially all of its assets or equity securities, consolidation, change of control or corporate reorganization.
14. **Disclaimer:** This proposal was estimated and priced based upon a site visit and visual inspection from ground level using ordinary means, at or about the time this proposal was prepared. The price quoted in this proposal for the work described, is the result of that ground level visual inspection and therefore our company will not be liable for any additional costs or damages for additional work not described herein, or liable for any incidents/accidents resulting from conditions, that were not ascertainable by said ground level visual inspection by ordinary means at the time said inspection was performed. Contractor cannot be held responsible for unknown or otherwise hidden defects. Any corrective work proposed herein cannot guarantee exact results. Professional engineering, architectural, and/or landscape design services ("Design Services") are not included in this Agreement and shall not be provided by the Contractor. Any design defects in the Contract Documents are the sole responsibility of the Customer. If the Customer must engage a licensed engineer, architect and/or landscape design professional, any costs concerning these Design Services are to be paid by the Customer directly to the designer involved.

15. **Cancellation:** Notice of Cancellation of work must be received in writing before the crew is dispatched to their location or Customer will be liable for a minimum travel charge of \$150.00 and billed to Customer.

The following sections shall apply where Contractor provides Customer with tree care services:

16. **Tree & Stump Removal:** Trees removed will be cut as close to the ground as possible based on conditions to or next to the bottom of the tree trunk. Additional charges will be levied for unseen hazards such as, but not limited to concrete brick filled trunks, metal rods, etc. If requested mechanical grinding of visible tree stump will be done to a defined width and depth below ground level at an additional charge to the Customer. Defined backfill and landscape material may be specified. Customer shall be responsible for contacting the appropriate underground utility locator company to locate and mark underground utility lines prior to start of work. Contractor is not responsible damage done to underground utilities such as but not limited to, cables, wires, pipes, and irrigation parts. Contractor will repair damaged irrigation lines at the Customer's expense.
17. **Waiver of Liability:** Requests for crown thinning in excess of twenty-five percent (25%) or work not in accordance with ISA (International Society of Arboricultural) standards will require a signed waiver of liability.

Acceptance of this Contract

By executing this document, Customer agrees to the formation of a binding contract and to the terms and conditions set forth herein. Customer represents that Contractor is authorized to perform the work stated on the face of this Contract. If payment has not been received by Contractor per payment terms hereunder, Contractor shall be entitled to all costs of collection, including reasonable attorneys' fees and it shall be relieved of any obligation to continue performance under this or any other Contract with Customer. Interest at a per annum rate of 1.5% per month (18% per year), or the highest rate permitted by law, may be charged on unpaid balance 15 days after billing.

NOTICE: FAILURE TO MAKE PAYMENT WHEN DUE FOR COMPLETED WORK ON CONSTRUCTION JOBS MAY RESULT IN A MECHANIC'S LIEN ON THE TITLE TO YOUR PROPERTY

Customer

Signature _____ Title **District manager**

Carol Brown _____ Date **April 06, 2023**
Printed Name

BrightView Landscape Services, Inc. "Contractor"
Account Manager, Senior

Signature _____ Title
Theodore P. Katina _____ Date **April 06, 2023**
Printed Name

Job #: 345303010
SO #: 8063375 **Proposed Price: \$4,158.00**

Proposal for Extra Work at Bridgewater CDD

Property Name	Bridgewater CDD	Contact	Lynn Hayes
Property Address	2525 Village Lakes Drive Lakeland, FL 33805	To Billing Address	Bridgewater CDD 3434 Colwell Ave Ste 200 Tampa, FL 33619
Project Name	Palm installation		
Project Description	Remove and replace dead palm in sump 41		

Scope of Work

QTY	UoM/Size	Material/Description	Unit Price	Total
3.00	EACH	Tree stakes	\$67.16	\$201.47
2.00	HOUR	Irrigation Technician	\$83.16	\$166.32
20.00	HOUR	Enhancement Labor	\$75.60	\$1,512.00
1.00	EACH	sable palm	\$538.44	\$538.44

For internal use only

SO# 8028078
JOB# 345303010
Service Line 130

Total Price \$2,418.23

THIS IS NOT AN INVOICE

This proposal is valid for thirty (30) days unless otherwise approved by Contractor's Senior Vice President
4777 Old Winter Garden Road, Orlando, FL 32811 ph. (407) 292-9600 fax (407) 291-4966

TERMS & CONDITIONS

1. The Contractor shall recognize and perform in accordance with written terms, written specifications and drawings only contained or referred to herein. All materials shall conform to bid specifications.
2. **Work Force:** Contractor shall designate a qualified representative with experience in landscape maintenance/construction upgrades or when applicable in tree management. The workforce shall be competent and qualified, and shall be legally authorized to work in the U.S.
3. **License and Permits:** Contractor shall maintain a Landscape Contractor's license, if required by State or local law, and will comply with all other license requirements of the City, State and Federal Governments, as well as all other requirements of law. Unless otherwise agreed upon by the parties or prohibited by law, Customer shall be required to obtain all necessary and required permits to allow the commencement of the Services on the property.
4. **Taxes:** Contractor agrees to pay all applicable taxes, including sales or General Excise Tax (GET), where applicable.
5. **Insurance:** Contractor agrees to provide General Liability Insurance, Automotive Liability Insurance, Worker's Compensation Insurance, and any other insurance required by law or Customer, as specified in writing prior to commencement of work. If not specified, Contractor will furnish insurance with \$1,000,000 limit of liability.
6. **Liability:** Contractor shall not be liable for any damage that occurs from Acts of God defined as extreme weather conditions, fire, earthquake, etc. and rules, regulations or restrictions imposed by any government or governmental agency, national or regional emergency, epidemic, pandemic, health related outbreak or other medical events not caused by one or other delays or failure of performance beyond the commercially reasonable control of either party. Under these circumstances, Contractor shall have the right to renegotiate the terms and prices of this Contract within sixty (60) days.
7. Any illegal trespass, claims and/or damages resulting from work requested that is not on property owned by Customer or not under Customer management and control shall be the sole responsibility of the Customer.
8. **Subcontractors:** Contractor reserves the right to hire qualified subcontractors to perform specialized functions or work requiring specialized equipment.
9. **Additional Services:** Any additional work not shown in the above specifications involving extra costs will be executed only upon signed written orders, and will become an extra charge over and above the estimate.
10. **Access to Jobsite:** Customer shall provide all utilities to perform the work. Customer shall furnish access to all parts of jobsite where Contractor is to perform work as required by the Contract or other functions related thereto, during normal business hours and other reasonable periods of time. Contractor will perform the work as reasonably practical after the Customer makes the site available for performance of the work.
11. **Payment Terms:** Upon signing this Agreement, Customer shall pay Contractor 50% of the Proposed Price and the remaining balance shall be paid by Customer to Contractor upon completion of the project unless otherwise, agreed to in writing.
12. **Termination:** This Work Order may be terminated by the either party with or without cause, upon seven (7) workdays advance written notice. Customer will be required to pay for all materials purchased and work complete to the date of termination and reasonable charges incurred in demobilizing.
13. **Assignment:** The Customer and the Contractor respectively, bind themselves, their partners, successors, assignees and legal representative to the other party with respect to all covenants of this Agreement. Neither the Customer nor the Contractor shall assign or transfer any interest in this Agreement without the written consent of the other provided, however, that consent shall not be required to assign this Agreement to any company which controls, is controlled by, or is under common control with Contractor or in connection with assignment to an affiliate or pursuant to a merger, sale of all or substantially all of its assets or equity securities, consolidation, change of control or corporate reorganization.
14. **Disclaimer:** This proposal was estimated and priced based upon a site visit and visual inspection from ground level using ordinary means, at or about the time this proposal was prepared. The price quoted in this proposal for the work described, is the result of that ground level visual inspection and therefore our company will not be liable for any additional costs or damages for additional work not described herein, or liable for any incidents/accidents resulting from conditions, that were not ascertainable by said ground level visual inspection by ordinary means at the time said inspection was performed. Contractor cannot be held responsible for unknown or otherwise hidden defects. Any corrective work proposed herein cannot guarantee exact results. Professional engineering, architectural, and/or landscape design services ("Design Services") are not included in this Agreement and shall not be provided by the Contractor. Any design defects in the Contract Documents are the sole responsibility of the Customer. If the Customer must engage a licensed engineer, architect and/or landscape design professional, any costs concerning these Design Services are to be paid by the Customer directly to the designer involved.

15. **Cancellation:** Notice of Cancellation of work must be received in writing before the crew is dispatched to their location or Customer will be liable for a minimum travel charge of \$150.00 and billed to Customer.

The following sections shall apply where Contractor provides Customer with tree care services:

16. **Tree & Stump Removal:** Trees removed will be cut as close to the ground as possible based on conditions to or next to the bottom of the tree trunk. Additional charges will be levied for unseen hazards such as, but not limited to concrete brick filled trunks, metal rods, etc. If requested mechanical grinding of visible tree stump will be done to a defined width and depth below ground level at an additional charge to the Customer. Defined backfill and landscape material may be specified. Customer shall be responsible for contacting the appropriate underground utility locator company to locate and mark underground utility lines prior to start of work. Contractor is not responsible damage done to underground utilities such as but not limited to, cables, wires, pipes, and irrigation parts. Contractor will repair damaged irrigation lines at the Customer's expense.
17. **Waiver of Liability:** Requests for crown thinning in excess of twenty-five percent (25%) or work not in accordance with ISA (International Society of Arboricultural) standards will require a signed waiver of liability.

Acceptance of this Contract

By executing this document, Customer agrees to the formation of a binding contract and to the terms and conditions set forth herein. Customer represents that Contractor is authorized to perform the work stated on the face of this Contract. If payment has not been received by Contractor per payment terms hereunder, Contractor shall be entitled to all costs of collection, including reasonable attorneys' fees and it shall be relieved of any obligation to continue performance under this or any other Contract with Customer. Interest at a per annum rate of 1.5% per month (18% per year), or the highest rate permitted by law, may be charged on unpaid balance 15 days after billing.

NOTICE: FAILURE TO MAKE PAYMENT WHEN DUE FOR COMPLETED WORK ON CONSTRUCTION JOBS MAY RESULT IN A MECHANIC'S LIEN ON THE TITLE TO YOUR PROPERTY

Customer

Signature	Title
	Property Manager
Lynn Hayes	Date
Printed Name	January 31, 2023

BrightView Landscape Services, Inc. "Contractor"
Account Manager, Senior

Signature	Title
	January 31, 2023
Theodore P. Katina	Date
Printed Name	

Job #:	345303010	
SO #:	8028078	Proposed Price: \$2,418.23



Proposal for Extra Work at Bridgewater CDD

Property Name	Bridgewater CDD	Contact	Michele Lamberti
Property Address	2525 Village Lakes Drive Lakeland, FL 33805	To	Bridgewater CDD
		Billing Address	3434 Colwell Ave Ste 200 Tampa, FL 33619

Project Name The Bridge Itself at Bridgewater

Project Description Renovating the Bridge itself with new materials to present more curb appeal to the residents.

Scope of Work

QTY	UoM/Size	Material/Description	Total
30.00	HOUR	Demo / Prep / Staging / Mobilization / Clean-up	
1.00	EACH	Irrigation Retro-fit	
10.00	EACH	Blue Agave - 30 Gallon	
72.00	EACH	Ligustrum Spp. - Sunshine Ligustrum 3 gal. Shrub/perennial Installed	
7.00	TON	Granite Chips 3/4-1" - Bulk Installed - 3" thick	
416.00	SQUARE FEET	Filter Fabric w/ Staples Installed (Granite Chips)	
14.00	TON	River Jacks 3-5" - Bulk Installed (Along the Bridge) install at 2" -3" thick	
700.00	SQUARE FEET	Filter Fabric w/ Staples Installed (Along the Bridge)	
8.00	CUBIC YARD	Mulch Installed - State variety	
2.50	TON	Florida Fieldstone Boulder-Tonnage (90 lbs per cf) - TON Boulders Installed (4 - 2' x 2')	
1.50	LOAD	Dump Fees/Green Waste Material	
1.00	LUMP SUM	Freight / Hauling	

For internal use only

SO# 8096746
JOB# 345303010
Service Line 130

Total Price \$22,830.44

THIS IS NOT AN INVOICE

This proposal is valid for thirty (30) days unless otherwise approved by Contractor's Senior Vice President
4777 Old Winter Garden Road, Orlando, FL 32811 ph. (407) 292-9600 fax (407) 291-4966

TERMS & CONDITIONS

1. The Contractor shall recognize and perform in accordance with written terms, written specifications and drawings only contained or referred to herein. All materials shall conform to bid specifications.
2. **Work Force:** Contractor shall designate a qualified representative with experience in landscape maintenance/construction upgrades or when applicable in tree management. The workforce shall be competent and qualified, and shall be legally authorized to work in the U.S.
3. **License and Permits:** Contractor shall maintain a Landscape Contractor's license, if required by State or local law, and will comply with all other license requirements of the City, State and Federal Governments, as well as all other requirements of law. Unless otherwise agreed upon by the parties or prohibited by law, Customer shall be required to obtain all necessary and required permits to allow the commencement of the Services on the property.
4. **Taxes:** Contractor agrees to pay all applicable taxes, including sales or General Excise Tax (GET), where applicable.
5. **Insurance:** Contractor agrees to provide General Liability Insurance, Automotive Liability Insurance, Worker's Compensation Insurance, and any other insurance required by law or Customer, as specified in writing prior to commencement of work. If not specified, Contractor will furnish insurance with \$1,000,000 limit of liability.
6. **Liability:** Contractor shall not be liable for any damage that occurs from Acts of God defined as extreme weather conditions, fire, earthquake, etc. and rules, regulations or restrictions imposed by any government or governmental agency, national or regional emergency, epidemic, pandemic, health related outbreak or other medical events not caused by one or other delays or failure of performance beyond the commercially reasonable control of either party. Under these circumstances, Contractor shall have the right to renegotiate the terms and prices of this Contract within sixty (60) days.
7. Any illegal trespass, claims and/or damages resulting from work requested that is not on property owned by Customer or not under Customer management and control shall be the sole responsibility of the Customer.
8. **Subcontractors:** Contractor reserves the right to hire qualified subcontractors to perform specialized functions or work requiring specialized equipment.
9. **Additional Services:** Any additional work not shown in the above specifications involving extra costs will be executed only upon signed written orders, and will become an extra charge over and above the estimate.
10. **Access to Jobsite:** Customer shall provide all utilities to perform the work. Customer shall furnish access to all parts of jobsite where Contractor is to perform work as required by the Contract or other functions related thereto, during normal business hours and other reasonable periods of time. Contractor will perform the work as reasonably practical after the Customer makes the site available for performance of the work.
11. **Payment Terms:** Upon signing this Agreement, Customer shall pay Contractor 50% of the Proposed Price and the remaining balance shall be paid by Customer to Contractor upon completion of the project unless otherwise, agreed to in writing.
12. **Termination:** This Work Order may be terminated by the either party with or without cause, upon seven (7) workdays advance written notice. Customer will be required to pay for all materials purchased and work complete to the date of termination and reasonable charges incurred in demobilizing.
13. **Assignment:** The Customer and the Contractor respectively, bind themselves, their partners, successors, assignees and legal representative to the other party with respect to all covenants of this Agreement. Neither the Customer nor the Contractor shall assign or transfer any interest in this Agreement without the written consent of the other provided, however, that consent shall not be required to assign this Agreement to any company which controls, is controlled by, or is under common control with Contractor or in connection with assignment to an affiliate or pursuant to a merger, sale of all or substantially all of its assets or equity securities, consolidation, change of control or corporate reorganization.
14. **Disclaimer:** This proposal was estimated and priced based upon a site visit and visual inspection from ground level using ordinary means, at or about the time this proposal was prepared. The price quoted in this proposal for the work described, is the result of that ground level visual inspection and therefore our company will not be liable for any additional costs or damages for additional work not described herein, or liable for any incidents/accidents resulting from conditions, that were not ascertainable by said ground level visual inspection by ordinary means at the time said inspection was performed. Contractor cannot be held responsible for unknown or otherwise hidden defects. Any corrective work proposed herein cannot guarantee exact results. Professional engineering, architectural, and/or landscape design services ("Design Services") are not included in this Agreement and shall not be provided by the Contractor. Any design defects in the Contract Documents are the sole responsibility of the Customer. If the Customer must engage a licensed engineer, architect and/or landscape design professional, any costs concerning these Design Services are to be paid by the Customer directly to the designer involved.

15. **Cancellation:** Notice of Cancellation of work must be received in writing before the crew is dispatched to their location or Customer will be liable for a minimum travel charge of \$150.00 and billed to Customer.

The following sections shall apply where Contractor provides Customer with tree care services:

16. **Tree & Stump Removal:** Trees removed will be cut as close to the ground as possible based on conditions to or next to the bottom of the tree trunk. Additional charges will be levied for unseen hazards such as, but not limited to concrete brick filled trunks, metal rods, etc. If requested mechanical grinding of visible tree stump will be done to a defined width and depth below ground level at an additional charge to the Customer. Defined backfill and landscape material may be specified. Customer shall be responsible for contacting the appropriate underground utility locator company to locate and mark underground utility lines prior to start of work. Contractor is not responsible damage done to underground utilities such as but not limited to, cables, wires, pipes, and irrigation parts. Contractor will repair damaged irrigation lines at the Customer's expense.
17. **Waiver of Liability:** Requests for crown thinning in excess of twenty-five percent (25%) or work not in accordance with ISA (International Society of Arboricultural) standards will require a signed waiver of liability.

Acceptance of this Contract

By executing this document, Customer agrees to the formation of a binding contract and to the terms and conditions set forth herein. Customer represents that Contractor is authorized to perform the work stated on the face of this Contract. If payment has not been received by Contractor per payment terms hereunder, Contractor shall be entitled to all costs of collection, including reasonable attorneys' fees and it shall be relieved of any obligation to continue performance under this or any other Contract with Customer. Interest at a per annum rate of 1.5% per month (18% per year), or the highest rate permitted by law, may be charged on unpaid balance 15 days after billing.

NOTICE: FAILURE TO MAKE PAYMENT WHEN DUE FOR COMPLETED WORK ON CONSTRUCTION JOBS MAY RESULT IN A MECHANIC'S LIEN ON THE TITLE TO YOUR PROPERTY

Customer

	Administrative manager
Signature	Title
Michele Lamberti	April 19, 2023
Printed Name	Date

BrightView Landscape Services, Inc. "Contractor"

	Account Manager
Signature	Title
Sarah Kuppinger	April 19, 2023
Printed Name	Date

Job #:	345303010		
SO #:	8096746	Proposed Price:	\$22,830.44

Exclusions And Qualifications

Personnel/ Working Hours

- This Proposal is based upon personnel working normal daytime hours, 8 hour work day, 40 hour work week. Proposal excludes working in an ineffective manner (rain, unsafe working conditions, etc.)
- BrightView is an open shop contractor, non-signatory to any labor agreements.
- This Proposal is based on non-prevailing wage and non-union labor rates.
- This proposal is based on performing the work in one continuous operation and includes one mobilization of equipment, tools and resources to and from site.

Utilities, Traffic Control, and Permitting

- BrightView excludes any permits or applicable fees in this proposal. Permits and fees, if required, are to be supplied and paid for by others including street closure and traffic control plans.
- Permanent or temporary Water meter fees, permits, installation and cost for water not included in proposal.
- BrightView Landscape Maintenance, Inc. is not responsible for underground or overhead utilities or their re-routing.
- BrightView is not responsible for unmarked private utilities.
- A minimum of (48) hour notice prior to mobilization must be provided for proper underground utility marking, etc. in public areas.
- The owner shall be responsible for identifying and marking all underground utilities within in the work site.
- BrightView shall accept no responsibility for damage to any unmarked underground utilities.

Scope of Work/ Project Specifications

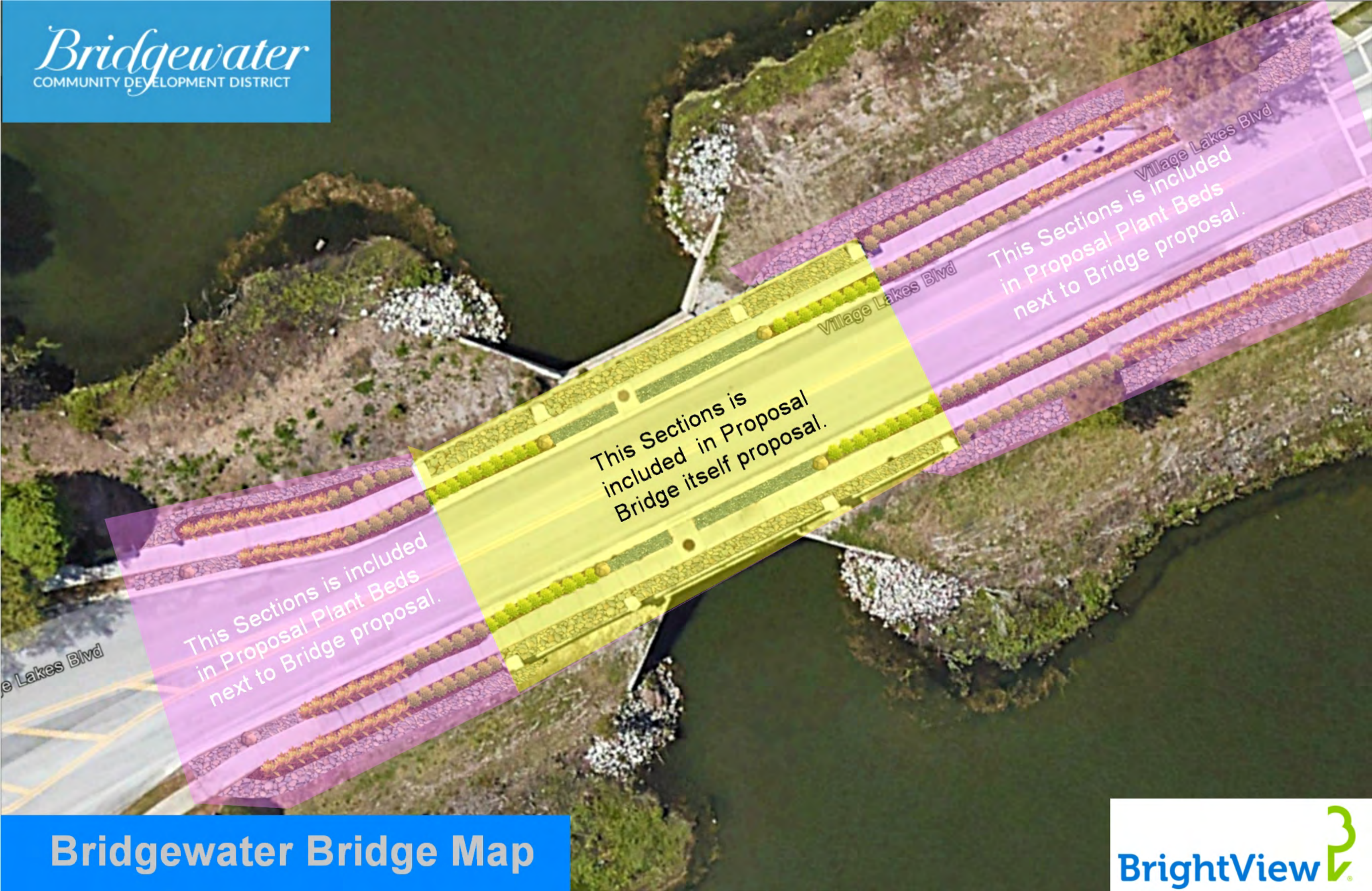
- No import or export soils are provided for in this proposal except as noted in the scope of work. All planting spoils to be used on-site.
- Equipment access roads and level crane pads are to be provided at the time of installation and approved by BrightView prior to mobilization.
- Any and all concrete or asphalt cutting, demolition, removal and replacement to be performed by others.
- Hardscape, electrical, surveying, metal work or waterproofing or any other scope not specified in this proposal are excluded.
- No demolition work is provided for in this proposal except as noted in the scope of work.
- BrightView will receive the site clean and free of weeds and construction debris and in finish graded condition (plus or minus 1/10th foot)
- Site is to be readily accessible by smooth bucket skip loader, forklift, and workmen with hand tools, semi-truck and trailer.
- Cutting, patching or penetration of planter walls is excluded. Coring of structures has not been included. All necessary penetrations into existing planters, sealing of these penetrations, etc. to be by others.
- Waterproofing, protection boards, and topping slabs shall be completed, in place and tested by others prior to mobilization.
- Specified plant materials are subject to availability at the time of construction.

Irrigation

- BrightView shall be given sufficient notice to place irrigation sleeves prior to paving, curbing or wall footings being poured.
- No hardscape (asphalt, concrete, etc.) cutting for purposes of installing irrigation piping, wires, etc. is provided in this proposal.
- Irrigation to be taken from provided point of connection. Water meter installation excluded.
- Irrigation to be installed per plan. Any necessary irrigation modifications to be billed at time and materials.
- Power (110v) P.O.C. for irrigation controller will be provided by the others.
- BrightView will warranty the irrigation system, with regards to material and workmanship for (90) days post-installation.

Warranty

- BrightView shall Warranty all shrubs, ground cover and vines for a period of (90) days. Specimen trees for a period of one (1) year.
- Warranty does not extend beyond the natural life cycle of the plant material. (E.G. annual color, perennials, biennials, etc.)



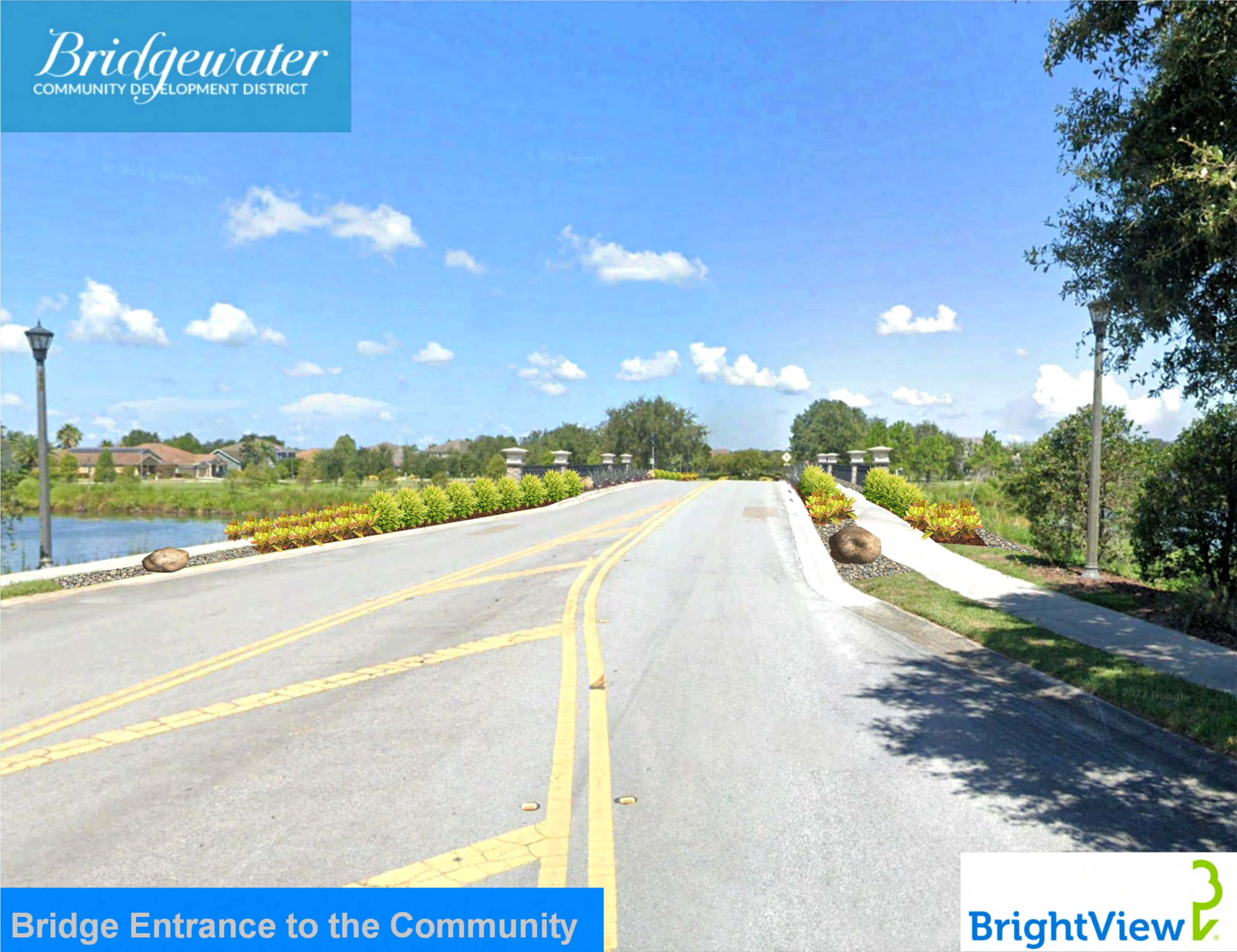
This Sections is included in Proposal Plant Beds next to Bridge proposal.

This Sections is included in Proposal Bridge itself proposal.

This Sections is included in Proposal Plant Beds next to Bridge proposal.



Bridge Entrance to the Community
BEFORE





**Middle Section of the Bridge
BEFORE**



Middle Section of the Bridge

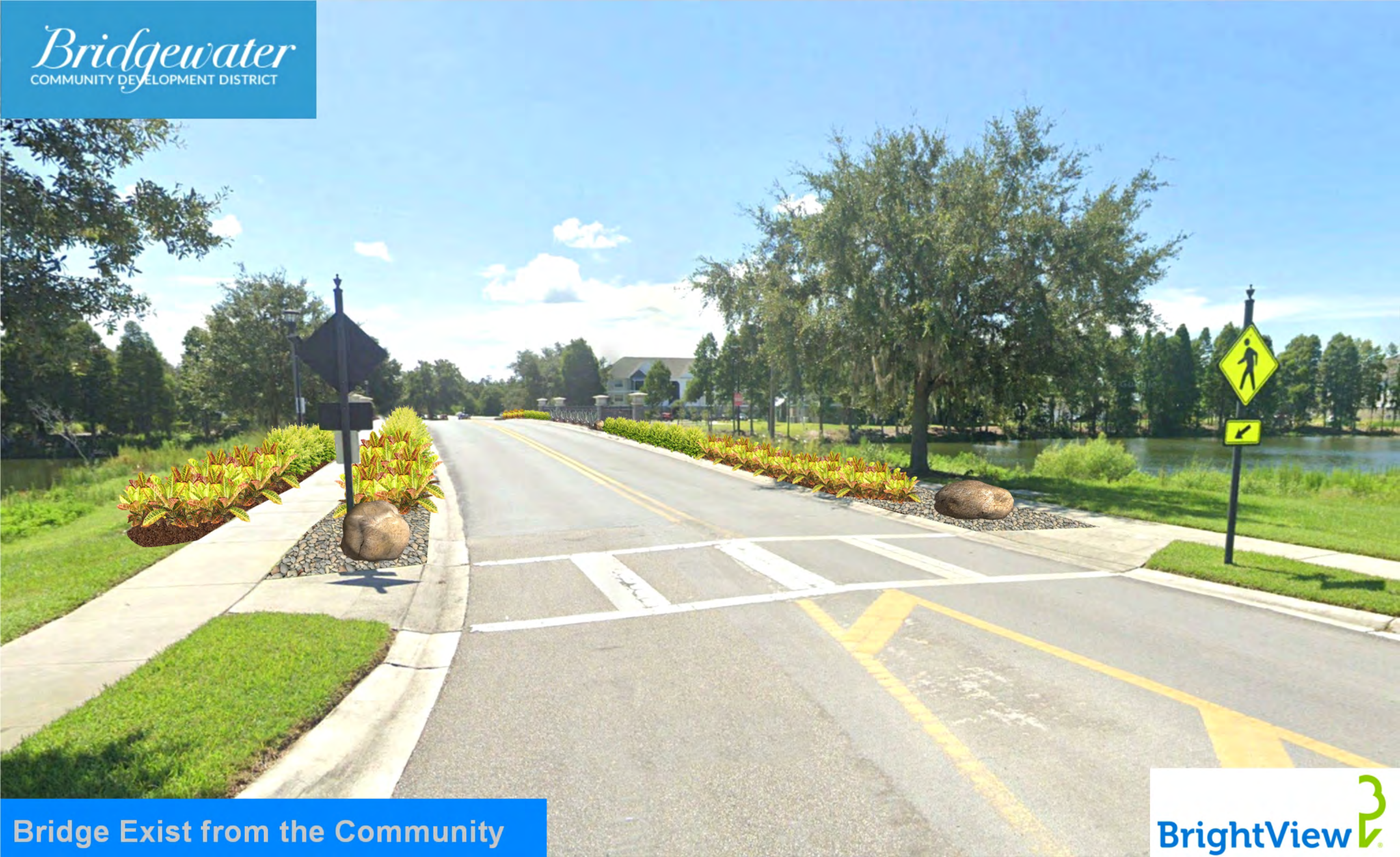


**Bridge Railing
BEFORE**





Bridge Exist from the Community
BEFORE





Proposal for Extra Work at Bridgewater CDD

Property Name	Bridgewater CDD	Contact	Michele Lamberti
Property Address	2525 Village Lakes Drive Lakeland, FL 33805	To	Bridgewater CDD
		Billing Address	3434 Colwell Ave Ste 200 Tampa, FL 33619

Project Name The Plant Beds Next To The Bridge at Bridgewater

Project Description Renovating the Plant Beds next to the Bridge with new materials to present more curb appeal

Scope of Work

QTY	UoM/Size	Material/Description
30.00	HOUR	Demo / Prep / Staging / Mobilization / Clean-up
1.00	EACH	Irrigation Retro-fit
72.00	EACH	Ligustrum Spp. - Sunshine Ligustrum 3 gal. Shrub/perennial Installed
115.00	EACH	Croton Petra - 3 gal. Shrub/perennial Installed
8.00	TON	River Jacks 3-5" - Bulk Installed (At ends of Beds) install at 2" - 3" thick
509.00	SQUARE FEET	Filter Fabric w/ Staples Installed (At ends of Beds)
8.00	TON	River Jacks 1-3" - Bulk Installed (Behind Bridge along Hill) - install at 3" thick
15.00	CUBIC YARD	Mulch Installed - State variety
2.50	TON	Florida Fieldstone Boulder-Tonnage (90 lbs per cf) - TON Boulders Installed (2 - 2' x 2' & 2 - 3'x 2')
1.50	LOAD	Dump Fees/Green Waste Material
1.00	LUMP SUM	Freight / Hauling

For internal use only

SO# 8096777
JOB# 345303010
Service Line 130

Total Price \$21,696.39

THIS IS NOT AN INVOICE

This proposal is valid for thirty (30) days unless otherwise approved by Contractor's Senior Vice President
4777 Old Winter Garden Road, Orlando, FL 32811 ph. (407) 292-9600 fax (407) 291-4966

TERMS & CONDITIONS

1. The Contractor shall recognize and perform in accordance with written terms, written specifications and drawings only contained or referred to herein. All materials shall conform to bid specifications.
2. **Work Force:** Contractor shall designate a qualified representative with experience in landscape maintenance/construction upgrades or when applicable in tree management. The workforce shall be competent and qualified, and shall be legally authorized to work in the U.S.
3. **License and Permits:** Contractor shall maintain a Landscape Contractor's license, if required by State or local law, and will comply with all other license requirements of the City, State and Federal Governments, as well as all other requirements of law. Unless otherwise agreed upon by the parties or prohibited by law, Customer shall be required to obtain all necessary and required permits to allow the commencement of the Services on the property.
4. **Taxes:** Contractor agrees to pay all applicable taxes, including sales or General Excise Tax (GET), where applicable.
5. **Insurance:** Contractor agrees to provide General Liability Insurance, Automotive Liability Insurance, Worker's Compensation Insurance, and any other insurance required by law or Customer, as specified in writing prior to commencement of work. If not specified, Contractor will furnish insurance with \$1,000,000 limit of liability.
6. **Liability:** Contractor shall not be liable for any damage that occurs from Acts of God defined as extreme weather conditions, fire, earthquake, etc. and rules, regulations or restrictions imposed by any government or governmental agency, national or regional emergency, epidemic, pandemic, health related outbreak or other medical events not caused by one or other delays or failure of performance beyond the commercially reasonable control of either party. Under these circumstances, Contractor shall have the right to renegotiate the terms and prices of this Contract within sixty (60) days.
7. Any illegal trespass, claims and/or damages resulting from work requested that is not on property owned by Customer or not under Customer management and control shall be the sole responsibility of the Customer.
8. **Subcontractors:** Contractor reserves the right to hire qualified subcontractors to perform specialized functions or work requiring specialized equipment.
9. **Additional Services:** Any additional work not shown in the above specifications involving extra costs will be executed only upon signed written orders, and will become an extra charge over and above the estimate.
10. **Access to Jobsite:** Customer shall provide all utilities to perform the work. Customer shall furnish access to all parts of jobsite where Contractor is to perform work as required by the Contract or other functions related thereto, during normal business hours and other reasonable periods of time. Contractor will perform the work as reasonably practical after the Customer makes the site available for performance of the work.
11. **Payment Terms:** Upon signing this Agreement, Customer shall pay Contractor 50% of the Proposed Price and the remaining balance shall be paid by Customer to Contractor upon completion of the project unless otherwise, agreed to in writing.
12. **Termination:** This Work Order may be terminated by the either party with or without cause, upon seven (7) workdays advance written notice. Customer will be required to pay for all materials purchased and work complete to the date of termination and reasonable charges incurred in demobilizing.
13. **Assignment:** The Customer and the Contractor respectively, bind themselves, their partners, successors, assignees and legal representative to the other party with respect to all covenants of this Agreement. Neither the Customer nor the Contractor shall assign or transfer any interest in this Agreement without the written consent of the other provided, however, that consent shall not be required to assign this Agreement to any company which controls, is controlled by, or is under common control with Contractor or in connection with assignment to an affiliate or pursuant to a merger, sale of all or substantially all of its assets or equity securities, consolidation, change of control or corporate reorganization.
14. **Disclaimer:** This proposal was estimated and priced based upon a site visit and visual inspection from ground level using ordinary means, at or about the time this proposal was prepared. The price quoted in this proposal for the work described, is the result of that ground level visual inspection and therefore our company will not be liable for any additional costs or damages for additional work not described herein, or liable for any incidents/accidents resulting from conditions, that were not ascertainable by said ground level visual inspection by ordinary means at the time said inspection was performed. Contractor cannot be held responsible for unknown or otherwise hidden defects. Any corrective work proposed herein cannot guarantee exact results. Professional engineering, architectural, and/or landscape design services ("Design Services") are not included in this Agreement and shall not be provided by the Contractor. Any design defects in the Contract Documents are the sole responsibility of the Customer. If the Customer must engage a licensed engineer, architect and/or landscape design professional, any costs concerning these Design Services are to be paid by the Customer directly to the designer involved.

15. **Cancellation:** Notice of Cancellation of work must be received in writing before the crew is dispatched to their location or Customer will be liable for a minimum travel charge of \$150.00 and billed to Customer.

The following sections shall apply where Contractor provides Customer with tree care services:

16. **Tree & Stump Removal:** Trees removed will be cut as close to the ground as possible based on conditions to or next to the bottom of the tree trunk. Additional charges will be levied for unseen hazards such as, but not limited to concrete brick filled trunks, metal rods, etc. If requested mechanical grinding of visible tree stump will be done to a defined width and depth below ground level at an additional charge to the Customer. Defined backfill and landscape material may be specified. Customer shall be responsible for contacting the appropriate underground utility locator company to locate and mark underground utility lines prior to start of work. Contractor is not responsible damage done to underground utilities such as but not limited to, cables, wires, pipes, and irrigation parts. Contractor will repair damaged irrigation lines at the Customer's expense.
17. **Waiver of Liability:** Requests for crown thinning in excess of twenty-five percent (25%) or work not in accordance with ISA (International Society of Arboricultural) standards will require a signed waiver of liability.

Acceptance of this Contract

By executing this document, Customer agrees to the formation of a binding contract and to the terms and conditions set forth herein. Customer represents that Contractor is authorized to perform the work stated on the face of this Contract. If payment has not been received by Contractor per payment terms hereunder, Contractor shall be entitled to all costs of collection, including reasonable attorneys' fees and it shall be relieved of any obligation to continue performance under this or any other Contract with Customer. Interest at a per annum rate of 1.5% per month (18% per year), or the highest rate permitted by law, may be charged on unpaid balance 15 days after billing.

NOTICE: FAILURE TO MAKE PAYMENT WHEN DUE FOR COMPLETED WORK ON CONSTRUCTION JOBS MAY RESULT IN A MECHANIC'S LIEN ON THE TITLE TO YOUR PROPERTY

Customer

	Administrative manager
Signature	Title
Michele Lamberti	April 19, 2023
Printed Name	Date

BrightView Landscape Services, Inc. "Contractor"

	Account Manager
Signature	Title
Sarah Kuppinger	April 19, 2023
Printed Name	Date

Job #:	345303010		
SO #:	8096777	Proposed Price:	\$21,696.39

Exclusions And Qualifications

Personnel/ Working Hours

- This Proposal is based upon personnel working normal daytime hours, 8 hour work day, 40 hour work week. Proposal excludes working in an ineffective manner (rain, unsafe working conditions, etc.)
- BrightView is an open shop contractor, non-signatory to any labor agreements.
- This Proposal is based on non-prevailing wage and non-union labor rates.
- This proposal is based on performing the work in one continuous operation and includes one mobilization of equipment, tools and resources to and from site.

Utilities, Traffic Control, and Permitting

- BrightView excludes any permits or applicable fees in this proposal. Permits and fees, if required, are to be supplied and paid for by others including street closure and traffic control plans.
- Permanent or temporary Water meter fees, permits, installation and cost for water not included in proposal.
- BrightView Landscape Maintenance, Inc. is not responsible for underground or overhead utilities or their re-routing.
- BrightView is not responsible for unmarked private utilities.
- A minimum of (48) hour notice prior to mobilization must be provided for proper underground utility marking, etc. in public areas.
- The owner shall be responsible for identifying and marking all underground utilities within in the work site.
- BrightView shall accept no responsibility for damage to any unmarked underground utilities.

Scope of Work/ Project Specifications

- No import or export soils are provided for in this proposal except as noted in the scope of work. All planting spoils to be used on-site.
- Equipment access roads and level crane pads are to be provided at the time of installation and approved by BrightView prior to mobilization.
- Any and all concrete or asphalt cutting, demolition, removal and replacement to be performed by others.
- Hardscape, electrical, surveying, metal work or waterproofing or any other scope not specified in this proposal are excluded.
- No demolition work is provided for in this proposal except as noted in the scope of work.
- BrightView will receive the site clean and free of weeds and construction debris and in finish graded condition (plus or minus 1/10th foot)
- Site is to be readily accessible by smooth bucket skip loader, forklift, and workmen with hand tools, semi-truck and trailer.
- Cutting, patching or penetration of planter walls is excluded. Coring of structures has not been included. All necessary penetrations into existing planters, sealing of these penetrations, etc. to be by others.
- Waterproofing, protection boards, and topping slabs shall be completed, in place and tested by others prior to mobilization.
- Specified plant materials are subject to availability at the time of construction.

Irrigation

- BrightView shall be given sufficient notice to place irrigation sleeves prior to paving, curbing or wall footings being poured.
- No hardscape (asphalt, concrete, etc.) cutting for purposes of installing irrigation piping, wires, etc. is provided in this proposal.
- Irrigation to be taken from provided point of connection. Water meter installation excluded.
- Irrigation to be installed per plan. Any necessary irrigation modifications to be billed at time and materials.
- Power (110v) P.O.C. for irrigation controller will be provided by the others.
- BrightView will warranty the irrigation system, with regards to material and workmanship for (90) days post-installation.

Warranty

- BrightView shall Warranty all shrubs, ground cover and vines for a period of (90) days. Specimen trees for a period of one (1) year.
- Warranty does not extend beyond the natural life cycle of the plant material. (E.G. annual color, perennials, biennials, etc.)

Proposal for Extra Work at Bridgewater CDD

Property Name	Bridgewater CDD	Contact	Carol Brown
Property Address	2525 Village Lakes Drive Lakeland, FL 33805	To Billing Address	Bridgewater CDD 3434 Colwell Ave Ste 200 Tampa, FL 33619
Project Name	Mulch installation at Huron Circle Cul De Sac		
Project Description	Removal of turf under guard rails and treat with herbicide. Installation of 5 yards of pine bark.		

Scope of Work

QTY	UoM/Size	Material/Description	Unit Price	Total
12.00	HOUR	Enhancement Labor	\$74.20	\$890.40
5.00	CUBIC YARD	Mini Pne Bark	\$60.00	\$300.01

For internal use only

SO# 8024883
JOB# 345303010
Service Line 130

Total Price \$1,190.41

THIS IS NOT AN INVOICE

This proposal is valid for thirty (30) days unless otherwise approved by Contractor's Senior Vice President
4777 Old Winter Garden Road, Orlando, FL 32811 ph. (407) 292-9600 fax (407) 291-4966

TERMS & CONDITIONS

1. The Contractor shall recognize and perform in accordance with written terms, written specifications and drawings only contained or referred to herein. All materials shall conform to bid specifications.
2. **Work Force:** Contractor shall designate a qualified representative with experience in landscape maintenance/construction upgrades or when applicable in tree management. The workforce shall be competent and qualified, and shall be legally authorized to work in the U.S.
3. **License and Permits:** Contractor shall maintain a Landscape Contractor's license, if required by State or local law, and will comply with all other license requirements of the City, State and Federal Governments, as well as all other requirements of law. Unless otherwise agreed upon by the parties or prohibited by law, Customer shall be required to obtain all necessary and required permits to allow the commencement of the Services on the property.
4. **Taxes:** Contractor agrees to pay all applicable taxes, including sales or General Excise Tax (GET), where applicable.
5. **Insurance:** Contractor agrees to provide General Liability Insurance, Automotive Liability Insurance, Worker's Compensation Insurance, and any other insurance required by law or Customer, as specified in writing prior to commencement of work. If not specified, Contractor will furnish insurance with \$1,000,000 limit of liability.
6. **Liability:** Contractor shall not be liable for any damage that occurs from Acts of God defined as extreme weather conditions, fire, earthquake, etc. and rules, regulations or restrictions imposed by any government or governmental agency, national or regional emergency, epidemic, pandemic, health related outbreak or other medical events not caused by one or other delays or failure of performance beyond the commercially reasonable control of either party. Under these circumstances, Contractor shall have the right to renegotiate the terms and prices of this Contract within sixty (60) days.
7. Any illegal trespass, claims and/or damages resulting from work requested that is not on property owned by Customer or not under Customer management and control shall be the sole responsibility of the Customer.
8. **Subcontractors:** Contractor reserves the right to hire qualified subcontractors to perform specialized functions or work requiring specialized equipment.
9. **Additional Services:** Any additional work not shown in the above specifications involving extra costs will be executed only upon signed written orders, and will become an extra charge over and above the estimate.
10. **Access to Jobsite:** Customer shall provide all utilities to perform the work. Customer shall furnish access to all parts of jobsite where Contractor is to perform work as required by the Contract or other functions related thereto, during normal business hours and other reasonable periods of time. Contractor will perform the work as reasonably practical after the Customer makes the site available for performance of the work.
11. **Payment Terms:** Upon signing this Agreement, Customer shall pay Contractor 50% of the Proposed Price and the remaining balance shall be paid by Customer to Contractor upon completion of the project unless otherwise, agreed to in writing.
12. **Termination:** This Work Order may be terminated by the either party with or without cause, upon seven (7) workdays advance written notice. Customer will be required to pay for all materials purchased and work complete to the date of termination and reasonable charges incurred in demobilizing.
13. **Assignment:** The Customer and the Contractor respectively, bind themselves, their partners, successors, assignees and legal representative to the other party with respect to all covenants of this Agreement. Neither the Customer nor the Contractor shall assign or transfer any interest in this Agreement without the written consent of the other provided, however, that consent shall not be required to assign this Agreement to any company which controls, is controlled by, or is under common control with Contractor or in connection with assignment to an affiliate or pursuant to a merger, sale of all or substantially all of its assets or equity securities, consolidation, change of control or corporate reorganization.
14. **Disclaimer:** This proposal was estimated and priced based upon a site visit and visual inspection from ground level using ordinary means, at or about the time this proposal was prepared. The price quoted in this proposal for the work described, is the result of that ground level visual inspection and therefore our company will not be liable for any additional costs or damages for additional work not described herein, or liable for any incidents/accidents resulting from conditions, that were not ascertainable by said ground level visual inspection by ordinary means at the time said inspection was performed. Contractor cannot be held responsible for unknown or otherwise hidden defects. Any corrective work proposed herein cannot guarantee exact results. Professional engineering, architectural, and/or landscape design services ("Design Services") are not included in this Agreement and shall not be provided by the Contractor. Any design defects in the Contract Documents are the sole responsibility of the Customer. If the Customer must engage a licensed engineer, architect and/or landscape design professional, any costs concerning these Design Services are to be paid by the Customer directly to the designer involved.

15. **Cancellation:** Notice of Cancellation of work must be received in writing before the crew is dispatched to their location or Customer will be liable for a minimum travel charge of \$150.00 and billed to Customer.

The following sections shall apply where Contractor provides Customer with tree care services:

16. **Tree & Stump Removal:** Trees removed will be cut as close to the ground as possible based on conditions to or next to the bottom of the tree trunk. Additional charges will be levied for unseen hazards such as, but not limited to concrete brick filled trunks, metal rods, etc. If requested mechanical grinding of visible tree stump will be done to a defined width and depth below ground level at an additional charge to the Customer. Defined backfill and landscape material may be specified. Customer shall be responsible for contacting the appropriate underground utility locator company to locate and mark underground utility lines prior to start of work. Contractor is not responsible damage done to underground utilities such as but not limited to, cables, wires, pipes, and irrigation parts. Contractor will repair damaged irrigation lines at the Customer's expense.
17. **Waiver of Liability:** Requests for crown thinning in excess of twenty-five percent (25%) or work not in accordance with ISA (International Society of Arboricultural) standards will require a signed waiver of liability.

Acceptance of this Contract

By executing this document, Customer agrees to the formation of a binding contract and to the terms and conditions set forth herein. Customer represents that Contractor is authorized to perform the work stated on the face of this Contract. If payment has not been received by Contractor per payment terms hereunder, Contractor shall be entitled to all costs of collection, including reasonable attorneys' fees and it shall be relieved of any obligation to continue performance under this or any other Contract with Customer. Interest at a per annum rate of 1.5% per month (18% per year), or the highest rate permitted by law, may be charged on unpaid balance 15 days after billing.

NOTICE: FAILURE TO MAKE PAYMENT WHEN DUE FOR COMPLETED WORK ON CONSTRUCTION JOBS MAY RESULT IN A MECHANIC'S LIEN ON THE TITLE TO YOUR PROPERTY

Customer

Signature _____ Title **District manager**

Carol Brown _____ Date **April 06, 2023**
 Printed Name

BrightView Landscape Services, Inc. "Contractor"
 Account Manager, Senior

Signature _____ Title
Theodore P. Katina _____ Date **April 06, 2023**
 Printed Name

Job #: 345303010
SO #: 8024883 **Proposed Price: \$1,190.41**

Proposal for Extra Work at Bridgewater CDD

Property Name	Bridgewater CDD	Contact	Carol Brown
Property Address	2525 Village Lakes Drive Lakeland, FL 33805	To Billing Address	Bridgewater CDD 3434 Colwell Ave Ste 200 Tampa, FL 33619
Project Name	Sod installation at sump 79		
Project Description	Removal of all ornamental grasses and installing sod		

Scope of Work

QTY	UoM/Size	Material/Description	Unit Price	Total
20.00	HOUR	Enhancement Labor	\$75.60	\$1,512.00
500.00	SQUARE FEET	Bahia - Turf Installed	\$1.37	\$686.05

For internal use only

SO# 8041619
JOB# 345303010
Service Line 130

Total Price \$2,198.05

THIS IS NOT AN INVOICE

This proposal is valid for thirty (30) days unless otherwise approved by Contractor's Senior Vice President
4777 Old Winter Garden Road, Orlando, FL 32811 ph. (407) 292-9600 fax (407) 291-4966

TERMS & CONDITIONS

1. The Contractor shall recognize and perform in accordance with written terms, written specifications and drawings only contained or referred to herein. All materials shall conform to bid specifications.
2. **Work Force:** Contractor shall designate a qualified representative with experience in landscape maintenance/construction upgrades or when applicable in tree management. The workforce shall be competent and qualified, and shall be legally authorized to work in the U.S.
3. **License and Permits:** Contractor shall maintain a Landscape Contractor's license, if required by State or local law, and will comply with all other license requirements of the City, State and Federal Governments, as well as all other requirements of law. Unless otherwise agreed upon by the parties or prohibited by law, Customer shall be required to obtain all necessary and required permits to allow the commencement of the Services on the property.
4. **Taxes:** Contractor agrees to pay all applicable taxes, including sales or General Excise Tax (GET), where applicable.
5. **Insurance:** Contractor agrees to provide General Liability Insurance, Automotive Liability Insurance, Worker's Compensation Insurance, and any other insurance required by law or Customer, as specified in writing prior to commencement of work. If not specified, Contractor will furnish insurance with \$1,000,000 limit of liability.
6. **Liability:** Contractor shall not be liable for any damage that occurs from Acts of God defined as extreme weather conditions, fire, earthquake, etc. and rules, regulations or restrictions imposed by any government or governmental agency, national or regional emergency, epidemic, pandemic, health related outbreak or other medical events not caused by one or other delays or failure of performance beyond the commercially reasonable control of either party. Under these circumstances, Contractor shall have the right to renegotiate the terms and prices of this Contract within sixty (60) days.
7. Any illegal trespass, claims and/or damages resulting from work requested that is not on property owned by Customer or not under Customer management and control shall be the sole responsibility of the Customer.
8. **Subcontractors:** Contractor reserves the right to hire qualified subcontractors to perform specialized functions or work requiring specialized equipment.
9. **Additional Services:** Any additional work not shown in the above specifications involving extra costs will be executed only upon signed written orders, and will become an extra charge over and above the estimate.
10. **Access to Jobsite:** Customer shall provide all utilities to perform the work. Customer shall furnish access to all parts of jobsite where Contractor is to perform work as required by the Contract or other functions related thereto, during normal business hours and other reasonable periods of time. Contractor will perform the work as reasonably practical after the Customer makes the site available for performance of the work.
11. **Payment Terms:** Upon signing this Agreement, Customer shall pay Contractor 50% of the Proposed Price and the remaining balance shall be paid by Customer to Contractor upon completion of the project unless otherwise, agreed to in writing.
12. **Termination:** This Work Order may be terminated by the either party with or without cause, upon seven (7) workdays advance written notice. Customer will be required to pay for all materials purchased and work complete to the date of termination and reasonable charges incurred in demobilizing.
13. **Assignment:** The Customer and the Contractor respectively, bind themselves, their partners, successors, assignees and legal representative to the other party with respect to all covenants of this Agreement. Neither the Customer nor the Contractor shall assign or transfer any interest in this Agreement without the written consent of the other provided, however, that consent shall not be required to assign this Agreement to any company which controls, is controlled by, or is under common control with Contractor or in connection with assignment to an affiliate or pursuant to a merger, sale of all or substantially all of its assets or equity securities, consolidation, change of control or corporate reorganization.
14. **Disclaimer:** This proposal was estimated and priced based upon a site visit and visual inspection from ground level using ordinary means, at or about the time this proposal was prepared. The price quoted in this proposal for the work described, is the result of that ground level visual inspection and therefore our company will not be liable for any additional costs or damages for additional work not described herein, or liable for any incidents/accidents resulting from conditions, that were not ascertainable by said ground level visual inspection by ordinary means at the time said inspection was performed. Contractor cannot be held responsible for unknown or otherwise hidden defects. Any corrective work proposed herein cannot guarantee exact results. Professional engineering, architectural, and/or landscape design services ("Design Services") are not included in this Agreement and shall not be provided by the Contractor. Any design defects in the Contract Documents are the sole responsibility of the Customer. If the Customer must engage a licensed engineer, architect and/or landscape design professional, any costs concerning these Design Services are to be paid by the Customer directly to the designer involved.

15. **Cancellation:** Notice of Cancellation of work must be received in writing before the crew is dispatched to their location or Customer will be liable for a minimum travel charge of \$150.00 and billed to Customer.

The following sections shall apply where Contractor provides Customer with tree care services:

16. **Tree & Stump Removal:** Trees removed will be cut as close to the ground as possible based on conditions to or next to the bottom of the tree trunk. Additional charges will be levied for unseen hazards such as, but not limited to concrete brick filled trunks, metal rods, etc. If requested mechanical grinding of visible tree stump will be done to a defined width and depth below ground level at an additional charge to the Customer. Defined backfill and landscape material may be specified. Customer shall be responsible for contacting the appropriate underground utility locator company to locate and mark underground utility lines prior to start of work. Contractor is not responsible damage done to underground utilities such as but not limited to, cables, wires, pipes, and irrigation parts. Contractor will repair damaged irrigation lines at the Customer's expense.
17. **Waiver of Liability:** Requests for crown thinning in excess of twenty-five percent (25%) or work not in accordance with ISA (International Society of Arboricultural) standards will require a signed waiver of liability.

Acceptance of this Contract

By executing this document, Customer agrees to the formation of a binding contract and to the terms and conditions set forth herein. Customer represents that Contractor is authorized to perform the work stated on the face of this Contract. If payment has not been received by Contractor per payment terms hereunder, Contractor shall be entitled to all costs of collection, including reasonable attorneys' fees and it shall be relieved of any obligation to continue performance under this or any other Contract with Customer. Interest at a per annum rate of 1.5% per month (18% per year), or the highest rate permitted by law, may be charged on unpaid balance 15 days after billing.

NOTICE: FAILURE TO MAKE PAYMENT WHEN DUE FOR COMPLETED WORK ON CONSTRUCTION JOBS MAY RESULT IN A MECHANIC'S LIEN ON THE TITLE TO YOUR PROPERTY

Customer

Signature	Title
	District manager
Carol Brown	
Printed Name	Date
	April 06, 2023

BrightView Landscape Services, Inc. "Contractor"

Signature	Title
	Account Manager, Senior
Theodore P. Katina	
Printed Name	Date
	April 06, 2023

Job #:	345303010	
SO #:	8041619	Proposed Price: \$2,198.05

Proposal for Extra Work at Bridgewater CDD

Property Name	Bridgewater CDD	Contact	Carol Brown
Property Address	2525 Village Lakes Drive Lakeland, FL 33805	To Billing Address	Bridgewater CDD 3434 Colwell Ave Ste 200 Tampa, FL 33619
Project Name	Ant control		
Project Description	Top choice treatment thru property		

Scope of Work

QTY	UoM/Size	Material/Description	Unit Price	Total
8.00	ACRE	Top choice install	\$468.11	\$3,744.89
18.00	HOUR	Enhancement Labor	\$65.00	\$1,170.00

For internal use only

SO# 8007175
JOB# 345303010
Service Line 130

Total Price \$4,914.89

THIS IS NOT AN INVOICE

This proposal is valid for thirty (30) days unless otherwise approved by Contractor's Senior Vice President
4777 Old Winter Garden Road, Orlando, FL 32811 ph. (407) 292-9600 fax (407) 291-4966

TERMS & CONDITIONS

1. The Contractor shall recognize and perform in accordance with written terms, written specifications and drawings only contained or referred to herein. All materials shall conform to bid specifications.
2. **Work Force:** Contractor shall designate a qualified representative with experience in landscape maintenance/construction upgrades or when applicable in tree management. The workforce shall be competent and qualified, and shall be legally authorized to work in the U.S.
3. **License and Permits:** Contractor shall maintain a Landscape Contractor's license, if required by State or local law, and will comply with all other license requirements of the City, State and Federal Governments, as well as all other requirements of law. Unless otherwise agreed upon by the parties or prohibited by law, Customer shall be required to obtain all necessary and required permits to allow the commencement of the Services on the property.
4. **Taxes:** Contractor agrees to pay all applicable taxes, including sales or General Excise Tax (GET), where applicable.
5. **Insurance:** Contractor agrees to provide General Liability Insurance, Automotive Liability Insurance, Worker's Compensation Insurance, and any other insurance required by law or Customer, as specified in writing prior to commencement of work. If not specified, Contractor will furnish insurance with \$1,000,000 limit of liability.
6. **Liability:** Contractor shall not be liable for any damage that occurs from Acts of God defined as extreme weather conditions, fire, earthquake, etc. and rules, regulations or restrictions imposed by any government or governmental agency, national or regional emergency, epidemic, pandemic, health related outbreak or other medical events not caused by one or other delays or failure of performance beyond the commercially reasonable control of either party. Under these circumstances, Contractor shall have the right to renegotiate the terms and prices of this Contract within sixty (60) days.
7. Any illegal trespass, claims and/or damages resulting from work requested that is not on property owned by Customer or not under Customer management and control shall be the sole responsibility of the Customer.
8. **Subcontractors:** Contractor reserves the right to hire qualified subcontractors to perform specialized functions or work requiring specialized equipment.
9. **Additional Services:** Any additional work not shown in the above specifications involving extra costs will be executed only upon signed written orders, and will become an extra charge over and above the estimate.
10. **Access to Jobsite:** Customer shall provide all utilities to perform the work. Customer shall furnish access to all parts of jobsite where Contractor is to perform work as required by the Contract or other functions related thereto, during normal business hours and other reasonable periods of time. Contractor will perform the work as reasonably practical after the Customer makes the site available for performance of the work.
11. **Payment Terms:** Upon signing this Agreement, Customer shall pay Contractor 50% of the Proposed Price and the remaining balance shall be paid by Customer to Contractor upon completion of the project unless otherwise, agreed to in writing.
12. **Termination:** This Work Order may be terminated by the either party with or without cause, upon seven (7) workdays advance written notice. Customer will be required to pay for all materials purchased and work complete to the date of termination and reasonable charges incurred in demobilizing.
13. **Assignment:** The Customer and the Contractor respectively, bind themselves, their partners, successors, assignees and legal representative to the other party with respect to all covenants of this Agreement. Neither the Customer nor the Contractor shall assign or transfer any interest in this Agreement without the written consent of the other provided, however, that consent shall not be required to assign this Agreement to any company which controls, is controlled by, or is under common control with Contractor or in connection with assignment to an affiliate or pursuant to a merger, sale of all or substantially all of its assets or equity securities, consolidation, change of control or corporate reorganization.
14. **Disclaimer:** This proposal was estimated and priced based upon a site visit and visual inspection from ground level using ordinary means, at or about the time this proposal was prepared. The price quoted in this proposal for the work described, is the result of that ground level visual inspection and therefore our company will not be liable for any additional costs or damages for additional work not described herein, or liable for any incidents/accidents resulting from conditions, that were not ascertainable by said ground level visual inspection by ordinary means at the time said inspection was performed. Contractor cannot be held responsible for unknown or otherwise hidden defects. Any corrective work proposed herein cannot guarantee exact results. Professional engineering, architectural, and/or landscape design services ("Design Services") are not included in this Agreement and shall not be provided by the Contractor. Any design defects in the Contract Documents are the sole responsibility of the Customer. If the Customer must engage a licensed engineer, architect and/or landscape design professional, any costs concerning these Design Services are to be paid by the Customer directly to the designer involved.

15. **Cancellation:** Notice of Cancellation of work must be received in writing before the crew is dispatched to their location or Customer will be liable for a minimum travel charge of \$150.00 and billed to Customer.

The following sections shall apply where Contractor provides Customer with tree care services:

16. **Tree & Stump Removal:** Trees removed will be cut as close to the ground as possible based on conditions to or next to the bottom of the tree trunk. Additional charges will be levied for unseen hazards such as, but not limited to concrete brick filled trunks, metal rods, etc. If requested mechanical grinding of visible tree stump will be done to a defined width and depth below ground level at an additional charge to the Customer. Defined backfill and landscape material may be specified. Customer shall be responsible for contacting the appropriate underground utility locator company to locate and mark underground utility lines prior to start of work. Contractor is not responsible damage done to underground utilities such as but not limited to, cables, wires, pipes, and irrigation parts. Contractor will repair damaged irrigation lines at the Customer's expense.
17. **Waiver of Liability:** Requests for crown thinning in excess of twenty-five percent (25%) or work not in accordance with ISA (International Society of Arboricultural) standards will require a signed waiver of liability.

Acceptance of this Contract

By executing this document, Customer agrees to the formation of a binding contract and to the terms and conditions set forth herein. Customer represents that Contractor is authorized to perform the work stated on the face of this Contract. If payment has not been received by Contractor per payment terms hereunder, Contractor shall be entitled to all costs of collection, including reasonable attorneys' fees and it shall be relieved of any obligation to continue performance under this or any other Contract with Customer. Interest at a per annum rate of 1.5% per month (18% per year), or the highest rate permitted by law, may be charged on unpaid balance 15 days after billing.

NOTICE: FAILURE TO MAKE PAYMENT WHEN DUE FOR COMPLETED WORK ON CONSTRUCTION JOBS MAY RESULT IN A MECHANIC'S LIEN ON THE TITLE TO YOUR PROPERTY

Customer

Signature _____ Title **District manager**

Carol Brown _____ Date **April 06, 2023**
Printed Name

BrightView Landscape Services, Inc. "Contractor"
Account Manager, Senior

Signature _____ Title
Theodore P. Katina _____ Date **April 06, 2023**
Printed Name

Job #: 345303010
SO #: 8007175 **Proposed Price: \$4,914.89**

Proposal for Extra Work at Bridgewater CDD

Property Name	Bridgewater CDD	Contact	Carol Brown
Property Address	2525 Village Lakes Drive Lakeland, FL 33805	To Billing Address	Bridgewater CDD 3434 Colwell Ave Ste 200 Tampa, FL 33619
Project Name	Tree staking		
Project Description	Restaking 37 trees thru property with new material.		

Scope of Work

QTY	UoM/Size	Material/Description	Unit Price	Total
37.00	EACH	Pro 60 Staking Kit - 4"-6" Trees	\$157.45	\$5,825.74

For internal use only

SO# 8041625
JOB# 345303010
Service Line 130

Total Price \$5,825.74

THIS IS NOT AN INVOICE

This proposal is valid for thirty (30) days unless otherwise approved by Contractor's Senior Vice President
4777 Old Winter Garden Road, Orlando, FL 32811 ph. (407) 292-9600 fax (407) 291-4966

TERMS & CONDITIONS

1. The Contractor shall recognize and perform in accordance with written terms, written specifications and drawings only contained or referred to herein. All materials shall conform to bid specifications.
2. **Work Force:** Contractor shall designate a qualified representative with experience in landscape maintenance/construction upgrades or when applicable in tree management. The workforce shall be competent and qualified, and shall be legally authorized to work in the U.S.
3. **License and Permits:** Contractor shall maintain a Landscape Contractor's license, if required by State or local law, and will comply with all other license requirements of the City, State and Federal Governments, as well as all other requirements of law. Unless otherwise agreed upon by the parties or prohibited by law, Customer shall be required to obtain all necessary and required permits to allow the commencement of the Services on the property.
4. **Taxes:** Contractor agrees to pay all applicable taxes, including sales or General Excise Tax (GET), where applicable.
5. **Insurance:** Contractor agrees to provide General Liability Insurance, Automotive Liability Insurance, Worker's Compensation Insurance, and any other insurance required by law or Customer, as specified in writing prior to commencement of work. If not specified, Contractor will furnish insurance with \$1,000,000 limit of liability.
6. **Liability:** Contractor shall not be liable for any damage that occurs from Acts of God defined as extreme weather conditions, fire, earthquake, etc. and rules, regulations or restrictions imposed by any government or governmental agency, national or regional emergency, epidemic, pandemic, health related outbreak or other medical events not caused by one or other delays or failure of performance beyond the commercially reasonable control of either party. Under these circumstances, Contractor shall have the right to renegotiate the terms and prices of this Contract within sixty (60) days.
7. Any illegal trespass, claims and/or damages resulting from work requested that is not on property owned by Customer or not under Customer management and control shall be the sole responsibility of the Customer.
8. **Subcontractors:** Contractor reserves the right to hire qualified subcontractors to perform specialized functions or work requiring specialized equipment.
9. **Additional Services:** Any additional work not shown in the above specifications involving extra costs will be executed only upon signed written orders, and will become an extra charge over and above the estimate.
10. **Access to Jobsite:** Customer shall provide all utilities to perform the work. Customer shall furnish access to all parts of jobsite where Contractor is to perform work as required by the Contract or other functions related thereto, during normal business hours and other reasonable periods of time. Contractor will perform the work as reasonably practical after the Customer makes the site available for performance of the work.
11. **Payment Terms:** Upon signing this Agreement, Customer shall pay Contractor 50% of the Proposed Price and the remaining balance shall be paid by Customer to Contractor upon completion of the project unless otherwise, agreed to in writing.
12. **Termination:** This Work Order may be terminated by the either party with or without cause, upon seven (7) workdays advance written notice. Customer will be required to pay for all materials purchased and work complete to the date of termination and reasonable charges incurred in demobilizing.
13. **Assignment:** The Customer and the Contractor respectively, bind themselves, their partners, successors, assignees and legal representative to the other party with respect to all covenants of this Agreement. Neither the Customer nor the Contractor shall assign or transfer any interest in this Agreement without the written consent of the other provided, however, that consent shall not be required to assign this Agreement to any company which controls, is controlled by, or is under common control with Contractor or in connection with assignment to an affiliate or pursuant to a merger, sale of all or substantially all of its assets or equity securities, consolidation, change of control or corporate reorganization.
14. **Disclaimer:** This proposal was estimated and priced based upon a site visit and visual inspection from ground level using ordinary means, at or about the time this proposal was prepared. The price quoted in this proposal for the work described, is the result of that ground level visual inspection and therefore our company will not be liable for any additional costs or damages for additional work not described herein, or liable for any incidents/accidents resulting from conditions, that were not ascertainable by said ground level visual inspection by ordinary means at the time said inspection was performed. Contractor cannot be held responsible for unknown or otherwise hidden defects. Any corrective work proposed herein cannot guarantee exact results. Professional engineering, architectural, and/or landscape design services ("Design Services") are not included in this Agreement and shall not be provided by the Contractor. Any design defects in the Contract Documents are the sole responsibility of the Customer. If the Customer must engage a licensed engineer, architect and/or landscape design professional, any costs concerning these Design Services are to be paid by the Customer directly to the designer involved.

15. **Cancellation:** Notice of Cancellation of work must be received in writing before the crew is dispatched to their location or Customer will be liable for a minimum travel charge of \$150.00 and billed to Customer.

The following sections shall apply where Contractor provides Customer with tree care services:

16. **Tree & Stump Removal:** Trees removed will be cut as close to the ground as possible based on conditions to or next to the bottom of the tree trunk. Additional charges will be levied for unseen hazards such as, but not limited to concrete brick filled trunks, metal rods, etc. If requested mechanical grinding of visible tree stump will be done to a defined width and depth below ground level at an additional charge to the Customer. Defined backfill and landscape material may be specified. Customer shall be responsible for contacting the appropriate underground utility locator company to locate and mark underground utility lines prior to start of work. Contractor is not responsible damage done to underground utilities such as but not limited to, cables, wires, pipes, and irrigation parts. Contractor will repair damaged irrigation lines at the Customer's expense.
17. **Waiver of Liability:** Requests for crown thinning in excess of twenty-five percent (25%) or work not in accordance with ISA (International Society of Arboricultural) standards will require a signed waiver of liability.

Acceptance of this Contract

By executing this document, Customer agrees to the formation of a binding contract and to the terms and conditions set forth herein. Customer represents that Contractor is authorized to perform the work stated on the face of this Contract. If payment has not been received by Contractor per payment terms hereunder, Contractor shall be entitled to all costs of collection, including reasonable attorneys' fees and it shall be relieved of any obligation to continue performance under this or any other Contract with Customer. Interest at a per annum rate of 1.5% per month (18% per year), or the highest rate permitted by law, may be charged on unpaid balance 15 days after billing.

NOTICE: FAILURE TO MAKE PAYMENT WHEN DUE FOR COMPLETED WORK ON CONSTRUCTION JOBS MAY RESULT IN A MECHANIC'S LIEN ON THE TITLE TO YOUR PROPERTY

Customer

Signature _____ Title **District manager**

Carol Brown _____ Date **April 06, 2023**
 Printed Name

BrightView Landscape Services, Inc. "Contractor"
 Account Manager, Senior

Signature _____ Title

Theodore P. Katina _____ Date **April 06, 2023**
 Printed Name

Printed Name _____ Date

Job #: 345303010

SO #: 8041625

Proposed Price: \$5,825.74

Tab 9

Finn Outdoor
730 20th Ave N
Saint Petersburg, FL 33704 US
(813)957-6075
robb@finnoutdoor.com



Estimate

ADDRESS

Bridgewater CDD (Lakeland)

ESTIMATE # 2010

DATE 03/01/2023

ACTIVITY	QTY	RATE	AMOUNT
Grading Sump 70 -- Install approximately 250 linear feet of silt fence; Remove vegetation and other organic material; Import and grade fill to raise pond bottom to new elevation 138.5'; Rebuild exiting inlet to elevation 138.5 and reinstall grate	1	18,500.00	18,500.00
Drainage Installation Sump 71 -- Remove cypress trees and stumps; Install approximately 225 linear feet of silt fence; Install approximately 91 linear feet of French drain (per detail provided); Install approximately 92 linear feet of 6" ADS pipe; Install MES at pond bank; Regrade berm to 138.83 and reinstall skimmer.	1	29,750.00	29,750.00
TOTAL			\$48,250.00

Accepted By

Accepted Date

PROJECT FEE SCHEDULE

CLIENT.....
 PROJECT NAME.....
 DATE OF ESTIMATE....

Bridgewater CDD
 Sump 49,50,52,53
 19-Dec-22

DIRECT LABOR DETAIL														
TASK	Project Manager	Senior Prof Engineer	Project Engineer	Engineer	Senior Inspector	Engineer Intern	Senior Surveyor/ Mapper	Project Surveyor/ Mapper	Survey Crew	Instrument Person	Rod Person	Clerical	TOTAL MANHOURS	TOTAL LABOR COST
Hourly Rate	\$200.00	\$185.00	\$145.00	\$115.00	\$115.00	\$100.00	\$145.00	\$115.00	\$175.00			\$50.00		
ORIGINAL WORK ORDER														
BDI TASKS														
Task 1 - Pre-app/due dliligence	5												5	\$1,000.00
Task 2 - Plans	2	6	20										28	\$4,410.00
Task 3 - Stormwater Report	1	2	4										7	\$1,150.00
Task 4 - Permitting	2	4	8	20									34	\$4,600.00
Task 5 - Bidding/Construction Admin	4		12		20								36	\$4,840.00
													0	\$0.00
													0	\$0.00
													0	\$0.00
													0	\$0.00
TOTAL - ALL TASKS	14	12	44	20	20	0	0	0	0	0	0	0	110	\$16,000.00
DIRECT EXPENSES - SUBCONSULTANTS														
DIRECT EXPENSE DETAIL														
TOTALS - ORIGINAL WORK ORDER														
														\$16,000.00
REVISION 1														
BDI TASKS														
Task 1 -													0	\$0.00
Task 2 -													0	\$0.00
Task 3 -													0	\$0.00
Task 4 -													0	\$0.00
													0	\$0.00
TOTAL - ALL TASKS	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0.00
TOTALS														\$16,000.00
TOTALS														\$16,000.00

PROJECT FEE SCHEDULE

CLIENT.....
 PROJECT NAME.....
 DATE OF ESTIMATE....

Bridgewater CDD
Sump 70,71
 19-Dec-22

DIRECT LABOR DETAIL														
TASK	Project Manager	Senior Prof Engineer	Project Engineer	Engineer	Senior Inspector	Engineer Intern	Senior Surveyor/ Mapper	Project Surveyor/ Mapper	Survey Crew	Instrument Person	Rod Person	Clerical	TOTAL MANHOURS	TOTAL LABOR COST
Hourly Rate	\$200.00	\$185.00	\$145.00	\$115.00	\$115.00	\$100.00	\$145.00	\$115.00	\$175.00			\$50.00		
ORIGINAL WORK ORDER														
BDI TASKS														
Task 1 - Plans	2	4	16										22	\$3,460.00
Task 2 - Stormwater Report	1	2	4										7	\$1,150.00
Task 3 - Permitting	2	4	8	20									34	\$4,600.00
Task 4 - Construction Admin	2		8		16								26	\$3,400.00
													0	\$0.00
													0	\$0.00
													0	\$0.00
													0	\$0.00
													0	\$0.00
TOTAL - ALL TASKS	7	10	36	20	16	0	0	0	0	0	0	0	89	\$12,610.00
DIRECT EXPENSES - SUBCONSULTANTS														
TOTALS - ORIGINAL WORK ORDER														
														\$12,610.00
REVISION 1														
BDI TASKS														
Task 1 -													0	\$0.00
Task 2 -													0	\$0.00
Task 3 -													0	\$0.00
Task 4 -													0	\$0.00
													0	\$0.00
TOTAL - ALL TASKS	0	0	0	0	0	0	0	0	0	0	0	0	0	\$0.00
TOTALS														\$12,610.00
TOTALS														\$12,610.00

Tab 10



DBE CERTIFIED

Project/Job
Bridgewater CDD Storm

Estimate 204427

Estimate Date 3/2/2023

Payment Terms
Due on receipt

DBE CERTIFIED (DISADVANTAGED BUSINESS ENTERPRISE) - QUESTIONS?...CALL: (888) 382-6259 x2

Client	Brletic Dvorak Inc. 536 4th Ave. S, Unit 4 St. Petersburg, FL 33701	(813) 361-1466 jwhited@bdiengineers.com
---------------	---	--

Items	Qty	Price	Amount
SERVICE ADDRESS: 2437 Winnipeg Dr. Lakeland, FL 33805 COUNTY: Polk REQ. START DATE: TBD FDOT/PROJ/PO #: N/A CONTACT: Jerry Whited - 813-683-2170 - jwhited@bdiengineers.com BACKGROUND: Client is requesting an estimate to have ASU clean and inspect two separate storm systems located at the Bridgewater community. Locations: 1) From curb inlet located between 2433 & 2437 Winnipeg Dr. Lakeland, FL 33805 crossing Winnipeg Dr over to mitered end section at pond (As outlined on marked up plan set provided by BDI). Pipe diameter is unknown at this location, but is approximately 220 LF in length 2) From curb inlet located at the corner of Tahoe Dr and Lure Dr to mitered end section at pond (As outlined on marked up plan set provided by BDI). Approximately 230 LF of 18" RCP Notes: - Water and debris levels in system are unknown to ASU. - Client does not have 2" metered water source on-site. - Client states that there is drive-up access to structures. ----- PIPE VIDEO INSPECTION SERVICE - FULL-DAY RATE (includes up to 8 Hours Port-to-Port) - Laser Joint Measurement, Dip-Ball, and Mandrel services included. -- Hours in excess of a Full-Day (8 Hrs) will be billed at an Overtime Rate of \$264/Hr -- Laser Profiling Surcharge: \$420/Full-Day *Customer must notify ASU production at least 24 hours prior to mobilization for Laser Measurement, Dip-Ball, Mandrel, or Laser Profiling services. FUEL RECOVERY SURCHARGE (% of Direct Jet-Vac, Vac, & CCTV Charges) JET-VAC TRUCK SERVICE - FULL-DAY RATE (includes up to 8 Hrs Port-to-Port) - Hours in excess of 8 per day will be billed at an Overtime Rate of \$296/Hr FUEL RECOVERY SURCHARGE (% of Direct Jet-Vac, Vac, & CCTV Charges) JETTER-EQUIPMENT WATER SUPPLY - PER-FILL FEE - Includes the supply of water carried by equipment's integrated water tank(s) to support Jet-Vac/Jetter activity. JET-VAC TRUCK DEBRIS DISPOSAL - EACH TRUCK LOAD - Includes transport and disposal of debris from Jet-Vac activity. - Includes up to, but not more than 8 cubic yards of debris per load. DIVE TEAM - 3-PERSON (OSHA COMPLIANT NON-PENETRATION) - DAY RATE (includes up to 8 Hrs Port-to-Port) Intended for plug-setting or underwater work that necessitates workers be submerged past their head or that presents a drowning hazard. - Divers shall not enter pipe, overhead, or confined spaces greater than 15ft. - Includes: Jet Pump, Hydraulic Unit, Hydraulic Pump (to be used as needed to clear pipe and remove tuberculation). - Additional materials/equipment (if needed) to be charged separately. - Hours in excess of 8 per day will be billed at an Overtime Rate of \$380/Hr. PLUGGING & DEWATERING SERVICE - SINGLE PIPELINE LOCATION - PER DAY - Includes 3" Pump - Includes 8-32" Plug Set & Removal & 1 Day Plug Rental =====			0.00
	1	1,800.00	1,800.00
	2	2,198.00	4,396.00
		5.80%	104.40
	2	150.00	300.00
	2	750.00	1,500.00
	1	2,998.00	2,998.00
	2	675.00	1,350.00
			0.00

Total



DBE CERTIFIED (DISADVANTAGED BUSINESS ENTERPRISE) - QUESTIONS?...CALL: (888) 382-6259 x2

Client	Brletic Dvorak Inc. 536 4th Ave. S, Unit 4 St. Petersburg, FL 33701	(813) 361-1466 jwhited@bdiengineers.com
---------------	---	--

Items	Qty	Price	Amount
<p>TERMS & CONDITIONS - Including this Estimate as an attachment, addendum, or exhibit to any purchase order or agreement shall constitute acceptance by Client that the terms and conditions herein shall control and withstand any conflicting provisions therein. Unless otherwise agreed in writing specific to the scope herein and signed by All South Underground ("ASU") and Client, and notwithstanding any conflicting terms in any other documentation, purchase orders, or otherwise, the following terms and conditions apply:</p> <p>PERMITTING - All necessary permits shall be provided by Client at no expense to ASU.</p> <p>UNIT BILLING - Billing shall be based upon ASU's actual field measurements (for any unit billing is included herein).</p> <p>CHANGES - Any obligation to provide services hereunder shall be limited to those services specifically listed as Items herein. Ancillary or un-specified services shall require a separate Estimate or Change Order signed by both ASU and the Client. All changes must be made in writing by mutual assent of the parties.</p> <p>RETAINAGE - Client agrees to withhold zero percent (0%) retainage.</p> <p>ACCESS - Client shall provide drive-up access to structures/work-areas such that ASU may provide its services without delay. Conditions which cause ASU's vehicles/equipment to get stuck shall constitute a Client caused delay.</p> <p>MOT - Client shall provide Management-Of-Traffic services such that ASU may perform its services without delay.</p> <p>DEWATERING - Pipe structures requiring service shall be isolated and dewatered by Client at no expense to ASU such that ASU may provide its services without delay.</p> <p>STANDBY - Any delay in excess of 15 minutes that prevents ASU's crews from performing service, caused by circumstances under Client's control, shall be considered Standby. Any Client controlled circumstances that cause jet/vac equipment to require more than 45 minutes to perform a fill/dump cycle shall constitute Standby for time in excess of 45 minutes per cycle. If billing is based on hourly rates, Standby shall be charged at the respective hourly rate for the affected service(s). If billing is on a LF/quantity basis, Standby shall be charged as follows (per vehicle): Jet-Vac service @ \$265/hr, CCTV service @ \$235/hr, other vehicle/crew @ \$235/hr. If billing is based upon minimum daily quantities or day-rates, Standby time shall count towards accrued hours of service.</p> <p>UNKNOWN PIPE CONDITIONS - Pipeline to be serviced hereunder is of a condition unknown to ASU, may not be serviceable in full, and may be damaged by plugging, dewatering, cleaning, or other services. ASU will make a reasonable effort to service pipeline(s) without causing further damage or degradation. However, servicing pipelines and hydraulic systems presents an unavoidable risk of damage and associated complications that ASU shall not be liable for.</p> <p>SAFETY - ASU shall not be required to handle or transport Hazardous Waste. Client warrants and represents that the work area and any material that ASU may be directed to handle or transport shall be free of any Hazardous Waste. If Hazardous Waste is identified in any material encountered by ASU or its subcontractors while performing its work hereunder, Client shall at Client's sole expense, remediate and mitigate all Hazardous Waste contamination and shall indemnify and hold harmless ASU and its owners, directors, and assigns from all losses, costs, liabilities, claims, damages, expenses and legal fees that arise in connection with such Hazardous Waste. All provisions regarding assumption of risk, release, waiver, indemnity and hold harmless are intended to be as broad and inclusive as permitted under the law. ASU reserves the right, free from liability or damages, to refuse to provide services in any area that ASU deems to be unsuitable or unsafe.</p> <p>SEVERABILITY - Any provision of this held invalid by a judicial proceeding shall be deemed modified to the minimum extent necessary to be valid and as close to its original purpose as possible.</p> <p>REMEDY - Prior to withholding payments otherwise due to ASU or making payments chargeable to ASU, Client shall notify ASU in writing of such intended action specifying in detail ASU's unsatisfactory performance or pending obligation, and provide ASU a reasonable opportunity to cure such issue, which ASU must fail to reasonably address.</p> <p>STOPPAGE - ASU may suspend, slow, or stop work, free from any liability or damages in connection with such slow-down or stoppage, if ASU is not paid within thirty (30) days from the date it tenders its invoice or payment application.</p> <p>DUMP AREA - Unless otherwise agreed in writing, if ASU is required to perform cleaning/desilting services hereunder, Client shall furnish a lawful on-site dump area for ASU to dispose of all material/debris removed from jobsite assets.</p> <p>WATER SOURCE - Unless otherwise agreed in writing, Client shall provide a two-inch (2") water source, hydrant meter, or water truck (all of which shall deliver filtered or particulate-free fresh water) at no cost to ASU such that ASU may perform its services without delay.</p> <p>CLEANING EXCLUSIONS - Cleaning/Desilting items do not include root-cutting, descaling, de-tuberculation, or the removal of bricks, concrete, rocks, refuse, or foreign obstructions from pipelines.</p> <p>WATER & DUMP ACCESS - Any circumstances that cause a Jet-Vac/Jet Truck water refill or dump cycle to take more than 45 minutes shall constitute a Client caused delay.</p>		0.00	0.00
		0.00	0.00
		0.00	0.00

Total



DBE CERTIFIED (DISADVANTAGED BUSINESS ENTERPRISE) - QUESTIONS?...CALL: (888) 382-6259 x2

Client	Brletic Dvorak Inc. 536 4th Ave. S, Unit 4 St. Petersburg, FL 33701	(813) 361-1466 jwhited@bdiengineers.com
---------------	---	--

Items	Qty	Price	Amount
<p>INDEMNITY - Client agrees to indemnify, defend and hold harmless ASU, its owners, officers, employees, heirs, and assigns from any and all claims, sums, losses, lawsuits, damages, verdicts, awards, costs, amounts, expenses, fees, including, without limitation attorney's fees and costs, that arise in connection with ASU's performance or equipment provided in connection herewith whether rented, lent, provided ancillary, or sold (e.g. plug failures or the consequences thereof including, but not limited to, plug deflation, punctures/leaks, failure to monitor pressure levels, etc.). Client shall provide a copy of the following warning to all persons working with or in the vicinity of pneumatic plugs.</p> <p>!!! WARNING !!! !!! WARNING !!! !!! WARNING !!! !!! WARNING !!!</p> <p>Inherent dangers exist when using any inflatable product that may result in injury, death, or damage to property. If any conditions exist that you think may jeopardize the safety of yourself or others, do not use the product. When questions arise, contact your supervisor or designated Competent Person for instruction.</p> <p>Pneumatic Plugs may fail unexpectedly and without warning!</p> <p>All persons must use all appropriate safety equipment such as confined space equipment, harnesses, air supplies, head protection, eye protection, as well as any safety equipment required by law, whenever working in areas that could be affected by a plug failure.</p> <p>Users of plug products are solely responsible for their proper use and shall be thoroughly knowledgeable in their safe use and handling.</p> <p>Use pipe plugs only in pipes for which they are designed.</p> <p>NEVER deflate a pneumatic plug or release a mechanical plug until all the line back/test pressure has been relieved.</p> <p>Use of a registered engineer for the design, construction, and maintenance of a containment system to contain the pipe plug and all materials behind the plug should the plug fail or experience a loss of pressure, is highly recommended.</p> <p>Avoid the "DANGER AREA" - the area directly in front of or near the end of the pipeline containing a pipe plug. In the event of a plug failure or deflation, the plug and debris behind the plug could be ejected with great force resulting in property damage or serious bodily injury or death to anyone in the "DANGER AREA".</p> <p>Always use inflation/rope hoses which allow the operator to stay clear of the "DANGER AREA" while the plug is in use. Regularly check and monitor all fittings, connections, valves, regulators, gauges, compressors, and hand pump, etc., for conditions that may allow air leakage.</p> <p>Inflating plugs to the recommended pressure and maintaining the recommended pressure is critical in preventing dislodging of plugs. Over-inflation can rupture a plug. Do not use a pneumatic plug without knowing the proper inflation pressure, and the maximum rated line or "back/test" pressure" usually expressed in pounds per square inch (PSI) or "head pressure" measured as the height of a column of water expressed as "feet of head". We recommend the use of properly calibrated gauges, or "test panels" to remotely monitor plug and/or line pressure.</p> <p>Back or test pressures higher than the maximum rated PSI or "feet of head" will cause the plug to become dislodged. Pneumatic pipe plugs are rated for use in a clean dry line. Foreign materials such as algae, mold, sand, oil, grease, etc. may significantly reduce the ability of a plug to hold back the rated back/test pressure.</p> <p>Clean (using water and mild detergent) and inspect plugs before and after each use. Check for damaged rubber, cracks, tears, cuts, punctures or abrasions, loose or damaged fittings, cracks in castings and excessive wear. If questionable conditions exist, do not use the plug!</p> <p>PENALTY PERIODS: Notwithstanding anything to the contrary herein or in any schedules, work orders, documentation, or otherwise, if as of the date ASU first mobilizes to furnish any service or goods specified hereunder or sixty (60) days thereafter, Client is in a liquidated damages period or other condition whereby Client accrues losses including, but not limited to fees, fines, penalties or damages, lost incentives, or lost bonus payment(s), for failure to complete or obtain acceptance of any portion of the project, ASU shall be held free from all liability or damages in connection with such losses and ASU shall be entitled to full and timely payment, regardless of whether the Client has been paid, for all work performed and goods furnished on the project.</p> <p>=====</p> <p>The undersigned has the authority to sign and execute this agreement on behalf of Client and hereby agrees to the terms and conditions herein. - For Client:</p> <p>Sign: _____ Date: _____ PO #: _____</p> <p>Print Name: _____ Title: _____</p> <p>Notice: Invoices not paid according to the terms stated herein will be subject to a 1.5% per month finance charge. Client agrees that All South Underground LLC shall be entitled to all costs of collection, including reasonable attorneys' fees, in the event timely payment is not received.</p> <p>Sales Tax</p>			0.00T
		0.00	0.00
		0.00	0.00
		7.50%	0.00
Total			\$12,703.37





CCTV & LASER PROFILE PIPE INSPECTION - JETTING & VACUUMING SERVICES

Job Quote

Bridgewater Storm Inspection - Bridgewater CDD

2/7/2023

SCOPE OF WORK				
DESCRIPTION	QTY	UNIT	UNIT PRICE	TOTALS
Vac Truck Day Rate	1	DAY	\$ 3,000.00	\$ 3,000.00
TV Truck Day Rate	1	DAY	\$ 3,000.00	\$ 3,000.00
Dive Crew - Plug Install, rental, and removal	1	LS	\$ 3,750.00	\$ 3,750.00
				\$ -
				\$ -
				\$ -
				\$ -
TOTAL				\$ 9,750.00

Quote Assumes Full Quantity Availability Per Mobilization

Water to be supplied by contractor and dump site for vac truck must be onsite or fee will be applied.

Minimum Fee of \$1500 per Unit per Mob (\$300 per Hour)



1888 NW 22nd Street
(813) 677-7655

Pipe Inspection & Restoration Specialist

Pompano Beach, FL, 33069
shenandoahconstruction.com

DATE: March 02, 2023
SUBMITTED TO: BDI Engineering
STREET: 536 4th Ave S Unit 4
CITY, STATE & ZIP: St Petersburg, FL 33701
PHONE: (813) 361-1466
FAX:
EMAIL: jwhited@bdiengineers.com
JOB NAME: Bridgewater
ATTENTION: Jerry Whited

PROPOSAL #P28916

We propose to furnish a crew and all necessary equipment to plug, pump & video storm lines on maps 1&2 per customer request at the above mentioned job location. This work will be performed at our following hourly and/or unit prices:

Jet-Vac Equipment Estimated Completion Time 16-20 Hours	(at \$295.00 Per Hour)	20 hour(s)	\$5,900.00
Video Equipment (CCTV Truck) Estimated Completion Time 16-20 Hours	(at \$295.00 Per Hour)	20 hour(s)	\$5,900.00
Plug & Pump	(at \$1,750.00 Per Day)	2 day(s)	\$3,500.00
Offsite Disposal Estimated 1-3 loads Offsite	(at \$650.00 Each)	3 Each	\$1,950.00
Fuel Surcharge 5% Percent	(at \$0.05)	16950	\$847.50

Estimated Total: \$18,097.50

NOTE: OTHER TO SUPPLY WATER FROM A METERED HYDRANT. COMPLETION TIMES ARE ESTIMATED, BASED ON UNKNOWN PIPE SIZES A SILT BUILD UP. INVOICING IS BASED ON ACTUAL TIMES FROM DAILY WORK TICKETS.

This proposal may be withdrawn if not accepted within 30 days. Payment terms net 30 days.
(If we encounter an Insurance compliance fee requirement, this fee will be invoiced in addition to the above rates.)

All material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Price above is only an estimate of foreseen conditions. Unforeseen conditions can affect the amount of time to complete the work, therefore increasing or decreasing estimate. All agreements are contingent upon strikes, accidents or delays beyond our control. Unless noted above engineering, permits, testing and bonds are not included in the pricing. Owner is to carry fire, tornado and other necessary insurance. Our workers are fully covered by Workman's Compensation Insurance. Parties to this proposal/contract expressly waive all tort claims against each other and limit their remedies to breach of contract. **Due to current fuel price increases, Shenandoah will add a 5% fuel surcharge to each invoice for services performed.**

SIGNATURE: 

SHENANDOAH GENERAL CONSTRUCTION CO.
Bobby Cannon

TITLE DATE
Estimator 03/02/2023

ACCEPTANCE OF PROPOSAL / SIGN & RETURN

The above prices, specification and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified.

SIGNATURE: _____

COMPANY NAME:
REPRESENTATIVE:

DATE:
TITLE:

Tab 11

RESOLUTION 2023-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BRIDGEWATER COMMUNITY DEVELOPMENT DISTRICT APPROVING PROPOSED BUDGETS FOR FISCAL YEAR 2023/2024; DECLARING SPECIAL ASSESSMENTS TO FUND THE PROPOSED BUDGETS PURSUANT TO CHAPTERS 190, 170, AND/OR 197, FLORIDA STATUTES; SETTING PUBLIC HEARINGS; ADDRESSING PUBLICATION; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors ("**Board**") of the Bridgewater Community Development District ("**District**") prior to June 15, 2023, proposed budgets ("**Proposed Budget**") for the fiscal year beginning October 1, 2023, and ending September 30, 2024 ("**Fiscal Year 2023/2024**"); and

WHEREAS, it is in the best interest of the District to fund the administrative and operations services (together, "**Services**") set forth in the Proposed Budget by levy of special assessments pursuant to Chapters 190, 170, and/or 197, Florida Statutes ("**Assessments**"), as set forth in the preliminary assessment roll included within the Proposed Budget; and

WHEREAS, the District hereby determines that benefits would accrue to the properties within the District, as outlined within the Proposed Budget, in an amount equal to or in excess of the Assessments, and that such Assessments would be fairly and reasonably allocated as set forth in the Proposed Budget; and

WHEREAS, the Board has considered the Proposed Budget, including the Assessments, and desires to set the required public hearings thereon;

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

1. PROPOSED BUDGET APPROVED. The Proposed Budget prepared by the District Manager for Fiscal Year 2023/2024 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

2. DECLARING ASSESSMENTS. Pursuant to Chapters 190, 170, and/or 197, Florida Statutes, the Assessments shall defray the cost of the Services in the total estimated amounts set forth in the Proposed Budget. The nature of, and plans and specifications for, the Services to be funded by the Assessments are described in the Proposed Budget and in the reports (if any) of the District Engineer, all of which are on file and available for public inspection at the "**District's Office**," 3434 Colwell Ave, Suite 200, Tampa, FL 33614. The Assessments shall be levied within the District on all benefitted lots and lands, and shall be apportioned, all as described in the Proposed Budget and the preliminary assessment roll included therein. The preliminary assessment roll is also on file and available for public inspection at the District's Office. If levied pursuant to Chapter 170, Florida Statutes, the Assessments shall be paid in one more installments pursuant to a bill issued by the District in November of 2023, or, if levied pursuant to the *Uniform Method* as set forth in Chapter 197, Florida Statutes, the Assessments shall be collected on the tax roll of Polk County, Florida, and paid as directed therein.

3. SETTING PUBLIC HEARINGS. Pursuant to Chapters 190, 197, and/or 170, Florida Statutes, public hearings on the approved Proposed Budget and the Assessments are hereby declared and set for the following date, hour and location:

DATE: July 21, 2023
HOUR: 11:00 a.m.
LOCATION: Bridgewater Amenities Center
2525 Village Lakes Boulevard
Lakeland, Florida 33805

4. TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL-PURPOSE GOVERNMENT. The District Manager is hereby directed to submit a copy of the Proposed Budget to Polk County and the City of Lakeland at least 60 days prior to the hearing set above.

5. POSTING OF PROPOSED BUDGET. In accordance with Section 189.016, *Florida Statutes*, the District's Secretary is further directed to post the approved Proposed Budget on the District's website at least two days before the budget hearing date as set forth in Section 3, and to ensure the Proposed Budget remains on the website for at least 45 days.

6. PUBLICATION OF NOTICE. Notice of the public hearings shall be published in the manner prescribed in Florida law.

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

8. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 12th DAY OF MAY, 2023.

ATTEST:

**BRIDGEWATER COMMUNITY
DEVELOPMENT DISTRICT**

Secretary

By: _____
Its: _____

Exhibit A: Proposed Budget



Rizzetta & Company

Bridgewater Community Development District

www.bridgewatercdd.org

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

TABLE OF CONTENTS

	<u>Page</u>
General Fund Budget for Fiscal Year 2023-2024	1
Reserve Fund Budget for Fiscal Year 2023-2024	2
Debt Service Fund Budget for Fiscal Year 2023-2024	3
Assessments Charts for Fiscal Year 2023-2024	5
General Fund Budget Account Category Descriptions	8
Reserve Fund Budget Account Category Descriptions	14
Debt Service Fund Budget Account Category Descriptions	15

**Proposed Budget
Bridgewater Community Development District
General Fund
Fiscal Year 2023/2024**

	Chart of Accounts Classification	Actual YTD through 03/31/23	Projected Annual Totals 2022/2023	Annual Budget for 2022/2023	Projected Budget variance for 2022/2023	Budget for 2023/2024	Budget Increase (Decrease) vs 2022/2023	Comments
1								
2	REVENUES							
3								
4	Special Assessments							
5	Tax Roll*	\$ 341,330.00	\$ 365,582.00	\$ 365,582.00	\$ -	\$ 436,624.01	\$ 71,042.01	Tax roll/off roll allocations to be determined at final certification.
6	Off Roll*	\$ 23,400.00	\$ 23,400.00	\$ 23,400.00	\$ -	\$ 27,751.99	\$ 4,351.99	Tax roll/off roll allocations to be determined at final certification.
7								
8	TOTAL REVENUES	\$ 364,730.00	\$ 388,982.00	\$ 388,982.00	\$ -	\$ 464,376.00	\$ 75,394.00	
9								
10	TOTAL REVENUES AND BALANCE FORWARD	\$ 364,730.00	\$ 388,982.00	\$ 388,982.00	\$ -	\$ 464,376.00	\$ 75,394.00	
11								
12	EXPENDITURES - ADMINISTRATIVE							
13								
14	Legislative							
15	Supervisor Fees	\$ 2,200.00	\$ 5,400.00	\$ 6,000.00	\$ 600.00	\$ 7,000.00	\$ 1,000.00	FY 23/24 to reflect 6 meetings and 1 budget workshop.
16	Financial & Administrative							
17	Administrative Services	\$ 2,948.00	\$ 5,897.00	\$ 5,897.00	\$ -	\$ 5,897.00	\$ -	
18	District Management	\$ 13,520.00	\$ 27,040.00	\$ 27,040.00	\$ -	\$ 27,040.00	\$ -	
19	District Engineer	\$ 17,055.00	\$ 30,000.00	\$ 30,000.00	\$ -	\$ 30,000.00	\$ -	
20	Disclosure Report	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	
21	Trustees Fees	\$ 2,000.00	\$ 4,000.00	\$ 4,000.00	\$ -	\$ 4,000.00	\$ -	
22	Assessment Roll	\$ 5,460.00	\$ 5,460.00	\$ 5,460.00	\$ -	\$ 5,460.00	\$ -	
23	Financial & Revenue Collections	\$ 2,730.00	\$ 5,460.00	\$ 5,460.00	\$ -	\$ 5,460.00	\$ -	
24	Accounting Services	\$ 11,440.00	\$ 22,880.00	\$ 22,880.00	\$ -	\$ 22,880.00	\$ -	
25	Auditing Services	\$ -	\$ 4,000.00	\$ 4,000.00	\$ -	\$ 4,200.00	\$ 200.00	
26	Arbitrage Rebate Calculation	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	
27	Public Officials Liability Insurance	\$ 2,733.00	\$ 2,733.00	\$ 3,050.00	\$ 317.00	\$ 3,280.00	\$ 230.00	
28	Legal Advertising	\$ -	\$ 3,000.00	\$ 3,000.00	\$ -	\$ 3,000.00	\$ -	
29	Miscellaneous Mailings	\$ -	\$ 100.00	\$ 100.00	\$ -	\$ 100.00	\$ -	
30	Dues, Licenses & Fees	\$ 175.00	\$ 175.00	\$ 175.00	\$ -	\$ 175.00	\$ -	
31	Miscellaneous Fees	\$ -	\$ -	\$ 300.00	\$ 300.00	\$ 300.00	\$ -	
32	Property Appraiser Fees	\$ 13,367.00	\$ 13,367.00	\$ -	\$ (13,367.00)	\$ 14,000.00	\$ 14,000.00	FY 23/24 new line item to reflect the Polk County Property Appraiser Admin Fee for levied TRIM Notice.
33	Website Hosting, Maintenance and Email	\$ 1,818.00	\$ 3,700.00	\$ 3,700.00	\$ -	\$ 3,950.00	\$ 250.00	
34	Legal Counsel							
35	District Counsel	\$ 7,114.00	\$ 25,000.00	\$ 20,000.00	\$ (5,000.00)	\$ 30,000.00	\$ 10,000.00	FY 22/23 projected to be overbudget.
36								
37	Administrative Subtotal	\$ 87,560.00	\$ 164,212.00	\$ 147,062.00	\$ (17,150.00)	\$ 172,742.00	\$ 25,680.00	
38								
39	EXPENDITURES - FIELD OPERATIONS							
40								
41	Electric Utility Services							
42	Utility Services	\$ 245.00	\$ 490.00	\$ 985.00	\$ 495.00	\$ 985.00	\$ -	
43	Stormwater Control							
44	Aquatic Maintenance Contract	\$ 26,502.00	\$ 58,004.00	\$ 58,004.00	\$ -	\$ 58,004.00	\$ -	
45	Stormwater System, Lake, & Pond Bank Repair	\$ 28,140.00	\$ 56,580.00	\$ 56,580.00	\$ -	\$ 10,000.00	\$ (46,580.00)	FY 23/24 pond mowing to be included with line # 52 Landscape Maintenance & Irrigation Contract.
46	Stormwater System Maintenance	\$ 15,444.00	\$ 30,888.00	\$ 30,888.00	\$ -	\$ -	\$ (30,888.00)	FY 23/24 sump pump mowing to be included with line #52 Landscape Maintenance & Irrigation Contract.
47	Stormwater System Repairs	\$ 24,572.00	\$ 35,200.00	\$ 35,200.00	\$ -	\$ -	\$ (35,200.00)	FY 23/24 included with line #45.
48	Other Physical Environment							
49	Property Insurance	\$ 132.00	\$ 132.00	\$ 1,585.00	\$ 1,453.00	\$ 2,180.00	\$ 595.00	FY 22/23 Reflect credit for revised schedule. Reflects Egis Estimate.
50	General Liability Insurance	\$ 3,341.00	\$ 3,341.00	\$ 3,730.00	\$ 389.00	\$ 3,840.00	\$ 110.00	Reflects Egis Estimate.
51	Entry & Walls Maintenance	\$ -	\$ -	\$ 800.00	\$ 800.00	\$ 800.00	\$ -	
52	Landscape Maintenance & Irrigation Contract	\$ 37,136.00	\$ 59,122.00	\$ 27,323.00	\$ (31,799.00)	\$ 155,000.00	\$ 127,677.00	Fy 22/23 to be over budget. FY 23/ 24 to include BrightView Agreement costs from lines #45 & #46 & # 53 and the potential 2nd Amendment to the Agreement.
53	Irrigation Repairs	\$ 2,009.00	\$ 4,018.00	\$ 10,625.00	\$ 6,607.00	\$ 8,225.00	\$ (2,400.00)	FY 23/24 moves Irrigation Contract to lines #52.
54	Landscape Inspection Services	\$ 4,200.00	\$ 8,400.00	\$ 8,400.00	\$ -	\$ 9,600.00	\$ 1,200.00	
55	Landscape Replacement Plants, Shrubs & Trees	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00	\$ 20,000.00	FY 23/24 new line item.
56	Contingency							
57	Miscellaneous Contingency	\$ 600.00	\$ 1,200.00	\$ 7,800.00	\$ 6,600.00	\$ 23,000.00	\$ 15,200.00	
58								
59	Field Operations Subtotal	\$ 142,321.00	\$ 257,375.00	\$ 241,920.00	\$ (15,455.00)	\$ 291,634.00	\$ 49,714.00	
60								
61								
62	TOTAL EXPENDITURES	\$ 229,881.00	\$ 421,587.00	\$ 388,982.00	\$ (32,605.00)	\$ 464,376.00	\$ 75,394.00	

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

	Chart of Accounts Classification	Actual YTD through 03/31/23	Projected Annual Totals 2022/2023	Annual Budget for 2022/2023	Projected Budget variance for 2022/2023	Budget for 2023/2024	Budget Increase (Decrease) vs 2022/2023	Comments
63								
64	EXCESS OF REVENUES OVER EXPENDITURES	\$ 134,850.00	\$ (32,605.00)	\$ -	\$ (32,605.00)	\$ -	\$ -	
65								

Bridgewater Community Development District

Debt Service

Fiscal Year 2023/2024

Chart of Accounts Classification	Series 2015 AA1	Series 2015 AA2	Budget For 2023/2024
REVENUES			
Special Assessments			
Net Special Assessments ⁽¹⁾	\$218,552.46	\$694,863.97	\$913,416.43
TOTAL REVENUES	\$218,552.46	\$694,863.97	\$913,416.43
EXPENDITURES			
Administrative			
Financial & Administrative			
Debt Service Obligation	\$218,552.46	\$694,863.97	\$913,416.43
Administrative Subtotal	\$218,552.46	\$694,863.97	\$913,416.43
TOTAL EXPENDITURES	\$218,552.46	\$694,863.97	\$913,416.43
EXCESS OF REVENUES OVER EXPENDITURES	\$0.00	\$0.00	\$0.00

Polk County Collection Costs (2%) and Early Payment Discounts (4%):

6.0%

Gross assessments:

\$970,893.31

Notes:

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

⁽¹⁾ Maximum Annual Debt Services less prepaid assessments.

BRIDGEWATER COMMUNITY DEVELOPMENT DISTRICT**FISCAL YEAR 2023/2024 O&M AND DEBT SERVICE ASSESSMENT SCHEDULE**

2023/2024 O&M Budget		\$464,376.00
Collection Costs	2%	\$9,880.34
Early Payment Discount	4%	\$19,760.68
2023/2024 Total		<u>\$494,017.02</u>

2022/2023 O&M Budget	\$388,982.00
2023/2024 O&M Budget	\$464,376.00

Total Difference	<u><u>\$75,394.00</u></u>
------------------	---------------------------

	PER UNIT ANNUAL ASSESSMENT		Proposed Increase / Decrease	
	2022/2023	2023/2024	\$	%
Debt Service - Duplex (Series 2015 AA2)	\$853.24	\$844.71	-\$8.53	-1%
Operations/Maintenance - Duplex	\$332.82	\$393.27	\$60.45	18%
Total	\$1,186.06	\$1,237.98	\$51.92	4%
Debt Service - Villa (Series 2015 AA2)	\$702.67	\$695.64	-\$7.03	-1%
Operations/Maintenance - Villa	\$274.09	\$323.87	\$49.78	18%
Total	\$976.76	\$1,019.51	\$42.75	4%
Debt Service - Single Family 40' (Series 2015 AA2)	\$853.24	\$844.71	-\$8.53	-1%
Operations/Maintenance - Single Family 40'	\$332.82	\$393.27	\$60.45	18%
Total	\$1,186.06	\$1,237.98	\$51.92	4%
Debt Service - Single Family 50' (Series 2015 AA1)	\$813.52	\$805.22	-\$8.30	-1%
Operations/Maintenance - Single Family 50'	\$391.56	\$462.67	\$71.11	18%
Total	\$1,205.08	\$1,267.89	\$62.81	5%
Debt Service - Single Family 50' (Series 2015 AA2)	\$1,003.82	\$993.78	-\$10.04	-1%
Operations/Maintenance - Single Family 50'	\$391.56	\$462.67	\$71.11	18%
Total	\$1,395.38	\$1,456.45	\$61.07	4%
Debt Service - Single Family 60' (Series 2015 AA1)	\$1,016.90	\$1,006.52	-\$10.38	-1%
Operations/Maintenance - Single Family 60'	\$489.44	\$578.33	\$88.89	18%
Total	\$1,506.34	\$1,584.85	\$78.51	5%
Debt Service - Single Family 60' (Series 2015 AA2)	\$1,254.77	\$1,242.22	-\$12.55	-1%
Operations/Maintenance - Single Family 60'	\$489.44	\$578.33	\$88.89	18%
Total	\$1,744.21	\$1,820.55	\$76.34	4%
Debt Service - Single Family 65' (Series 2015 AA1)	\$1,220.28	\$1,207.82	-\$12.46	-1%
Operations/Maintenance - Single Family 65'	\$587.33	\$693.99	\$106.66	18%
Total	\$1,807.61	\$1,901.81	\$94.20	5%
Debt Service - Single Family 65' (Series 2015 AA2)	\$1,505.72	\$1,490.67	-\$15.05	-1%
Operations/Maintenance - Single Family 65'	\$587.33	\$693.99	\$106.66	18%

Total	\$2,093.05	\$2,184.66	\$91.61	4%
Debt Service - Single Family 75' (Series 2015 AA1)	\$1,423.66	\$1,409.13	-\$14.53	-1%
Operations/Maintenance - Single Family 75'	\$685.22	\$809.67	\$124.45	18%
Total	\$2,108.88	\$2,218.80	\$109.92	5%
Debt Service - Single Family 75' (Series 2015 AA2)	\$1,756.68	\$1,739.11	-\$17.57	-1%
Operations/Maintenance - Single Family 75'	\$685.22	\$809.67	\$124.45	18%
Total	\$2,441.90	\$2,548.78	\$106.88	4%
Debt Service - Commercial (Series 2015 AA2)	\$4,015.27	\$3,974.29	-\$40.98	-1%
Operations/Maintenance - Commercial	\$1,566.21	\$1,850.67	\$284.46	18%
Total	\$5,581.48	\$5,824.96	\$243.48	4%
Debt Service - Golf (Series 2015 AA1)	\$1,627.04	\$1,610.43	-\$16.61	-1%
Operations/Maintenance - Golf	\$783.10	\$925.32	\$142.22	18%
Total	\$2,410.14	\$2,535.75	\$125.61	5%
Debt Service - Condo/Apt	\$0.00	\$0.00	\$0.00	0%
Operations/Maintenance - Condo/Apt	\$35.42	\$41.16	\$5.74	16%
Total	\$35.42	\$41.16	\$5.74	16%

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

BRIDGEWATER COMMUNITY DEVELOPMENT DISTRICT

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

TOTAL ADMIN O&M BUDGET		\$172,742.00	TOTAL FIELD O&M BUDGET		\$291,634.00
COLLECTION COSTS @	2%	\$3,675.36	COLLECTION COSTS @	2.0%	\$6,204.98
EARLY PAYMENT DISCOUNT @	4%	\$7,350.72	EARLY PAYMENT DISCOUNT @	4.0%	\$12,409.96
TOTAL ADMIN O&M ASSESSMENT		\$183,768.09	TOTAL FIELD O&M ASSESSMENT		\$310,248.94

LOT SIZE	UNITS ASSESSED				ALLOCATION OF ADMIN O&M ASSESSMENT					ALLOCATION OF FIELD O&M ASSESSMENT					PER LOT ANNUAL ASSESSMENT			
	Q&M	SERIES 2015 AA1 DEBT SERVICE ⁽¹⁾⁽²⁾	SERIES 2015 AA2 DEBT SERVICE ⁽¹⁾⁽²⁾	EAU FACTOR	UNITS	TOTAL EAU's	% TOTAL EAU's	ADMIN PER PRODUCT	ADMIN PER LOT	UNITS	TOTAL EAU's	% TOTAL EAU's	FIELD PER PRODUCT	FIELD PER LOT	O&M	SERVICE ⁽³⁾⁽⁶⁾	SERVICE ⁽³⁾⁽⁶⁾	TOTAL ⁽⁴⁾
Duplex	120	0	119	0.85	120	102.00	9.14%	\$16,794.95	\$139.96	120	102.00	9.80%	\$30,396.99	\$253.31	\$393.27	\$0.00	\$844.71	\$1,237.98
Villa	39	0	39	0.70	39	27.30	2.45%	\$4,495.12	\$115.26	39	27.30	2.62%	\$8,135.66	\$208.61	\$323.87	\$0.00	\$695.64	\$1,019.51
Single Family 40'	279	0	279	0.85	279	237.15	21.25%	\$39,048.27	\$139.96	279	237.15	22.78%	\$70,673.00	\$253.31	\$393.27	\$0.00	\$844.71	\$1,237.98
Single Family 50'	150	0	147	1.00	150	150.00	13.44%	\$24,698.46	\$164.66	150	150.00	14.41%	\$44,701.45	\$298.01	\$462.67	\$0.00	\$993.78	\$1,456.45
Single Family 50'	123	122	0	1.00	123	123.00	11.02%	\$20,252.74	\$164.66	123	123.00	11.81%	\$36,655.19	\$298.01	\$462.67	\$805.22	\$0.00	\$1,267.89
Single Family 60'	50	0	49	1.25	50	62.50	5.60%	\$10,291.03	\$205.82	50	62.50	6.00%	\$18,625.60	\$372.51	\$578.33	\$0.00	\$1,242.22	\$1,820.55
Single Family 60'	39	39	0	1.25	39	48.75	4.37%	\$8,027.00	\$205.82	39	48.75	4.68%	\$14,527.97	\$372.51	\$578.33	\$1,006.52	\$0.00	\$1,584.85
Single Family 65'	38	0	38	1.50	38	57.00	5.11%	\$9,385.42	\$246.98	38	57.00	5.48%	\$16,986.55	\$447.01	\$693.99	\$0.00	\$1,490.67	\$2,184.66
Single Family 65'	77	76	0	1.50	77	115.50	10.35%	\$19,017.82	\$246.98	77	115.50	11.09%	\$34,420.12	\$447.01	\$693.99	\$1,207.82	\$0.00	\$1,901.81
Single Family 75'	44	0	43	1.75	44	77.00	6.90%	\$12,678.54	\$288.15	44	77.00	7.40%	\$22,946.75	\$521.52	\$809.67	\$0.00	\$1,739.11	\$2,548.78
Single Family 75'	1	1	0	1.75	1	1.75	0.16%	\$288.15	\$288.15	1	1.75	0.17%	\$521.52	\$521.52	\$809.67	\$1,409.13	\$0.00	\$2,218.80
Golf	1	1	0	2.00	1	2.00	0.18%	\$329.31	\$329.31	1	2.00	0.19%	\$596.02	\$596.01	\$925.32	\$1,610.43	\$0.00	\$2,535.75
TOTAL PLATTED	961	239	714		1003.95	89.95%	\$165,306.61			1003.95	96.43%	\$299,186.82						
PLANNED UNITS																		
UNPLATTED LANDS ⁽⁶⁾																		
Condo/Apt	300	0	0	0.25	300	75.00	6.72%	\$12,349.23	\$41.16	0	0.00	0.00%	\$0.00	\$0.00	\$41.16	\$0.00	\$0.00	\$41.16
Commercial	9.28	0	9.28	4.00	9.28	37.12	3.33%	\$6,112.05	\$658.63	9.28	37.12	3.57%	\$11,062.12	\$1,192.04	\$1,850.67	\$0.00	\$3,974.29	\$5,824.96
TOTAL UNPLATTED	309.28	0	9.28		112.12	10.05%	\$18,461.28			37.12	3.57%	\$11,062.12						
TOTAL COMMUNITY	1270.28	239	723.28		1116.07	100.00%	\$183,768.09			1041.07	100.00%	\$310,248.94						

LESS: Polk County Collection Costs (2%) and Early Payment Discounts (4%):

(\$11,026.09) (\$18,614.94)

Net Revenue to be Collected: \$172,742.00 \$291,634.00

- (1) Reflects 2 (two) Series 2015 AA1 prepayment and 6 (six) Series 2015 AA2 prepayments.
- (2) Reflects the number of total lots with Series 2015 AA1 and 2015 AA2 debt outstanding.
- (3) Annual debt service assessment per lot adopted in connection with the Series 2015AA1 and Series 2015AA2 bond issues. Annual assessment includes principal, interest, Polk County collection costs and early payment discounts.
- (4) Annual assessment that will appear on November 2023 Polk County property tax bill. Amount shown includes all applicable collection costs and early payment discounts (up to 4% if paid early).
- (5) The Single Family 40' units were under-platted by 3 lots and Single Family 50' units were over-platted 4 lots.
- (6) The 1% Property Appraiser fee is now billed separately to the District, therefore it is being incorporated into the general fund budget.

GENERAL FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

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

REVENUES:

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

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

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

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

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

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

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



EXPENDITURES – ADMINISTRATIVE:

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

EXPENDITURES - FIELD OPERATIONS:

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

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

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

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



Rizzetta & Company

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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



RESERVE FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

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

REVENUES:

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

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

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

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

EXPENDITURES:

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

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



Rizzetta & Company

DEBT SERVICE FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

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

REVENUES:

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

EXPENDITURES – ADMINISTRATIVE:

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

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



Tab 12

**BRIDGEWATER
COMMUNITY DEVELOPMENT DISTRICT
LAKELAND, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2022**

**BRIDGEWATER COMMUNITY DEVELOPMENT DISTRICT
LAKELAND, FLORIDA**

TABLE OF CONTENTS

	<u>Page</u>
INDEPENDENT AUDITOR'S REPORT	1-2
MANAGEMENT'S DISCUSSION AND ANALYSIS	3-6
BASIC FINANCIAL STATEMENTS	
Government-Wide Financial Statements:	
Statement of Net Position	7
Statement of Activities	8
Fund Financial Statements:	
Balance Sheet – Governmental Funds	9
Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position	10
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	11
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	12
Notes to the Financial Statements	13-20
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund	21
Notes to Required Supplementary Information	22
OTHER INFORMATION	
Data Elements required by FL Statute 218.39 (3) (c)	23
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS	24-25
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA	26
MANAGEMENT LETTER PURSUANT TO THE RULES OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA	27-28



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

INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Bridgewater Community Development District
Lakeland, Florida

Report on the Audit of the Financial Statements

Opinions

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2022, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

The District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information Included in the Financial Report

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with FL Statute 218.39 (3) (c) but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 7, 2023 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

April 7, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Bridgewater Community Development District, Lakeland, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2022. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets plus deferred outflows of resources of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$6,335,229.
- The change in the District's total net position in comparison with the prior fiscal year was (\$712,179), a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2022, the District's governmental funds reported combined ending fund balances of \$2,222,835, a decrease of (\$102,371) in comparison with the prior fiscal year. A portion of fund balance is non-spendable for prepaid items, restricted for debt service, assigned to capital reserves, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as the introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

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

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

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

The government-wide financial statements include all governmental activities that are principally supported by special assessment revenues. The District does not have any business-type activities. The governmental activities of the District include the general government (management) and maintenance functions.

Fund Financial Statements

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

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

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

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

The District maintains two governmental funds for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund and debt service fund, both of which are considered to be major funds.

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

Notes to the Financial Statements

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets plus deferred outflows of resources exceeded liabilities at the close of the most recent fiscal year.

Key components of the District's net position are reflected in the following table:

	NET POSITION	
	SEPTEMBER 30,	
	2022	2021
Current and other assets	\$ 2,251,932	\$ 2,434,300
Capital assets, net of depreciation	12,738,865	13,793,620
Total assets	<u>14,990,797</u>	<u>16,227,920</u>
Deferred outflows of resources	39,793	42,934
Current liabilities	220,303	309,567
Long-term liabilities	8,475,058	8,913,879
Total liabilities and deferred inflows	<u>8,695,361</u>	<u>9,223,446</u>
Net position		
Net investment in capital assets	4,303,600	4,922,675
Restricted	719,405	697,247
Unrestricted	1,312,224	1,427,486
Total net position	<u>\$ 6,335,229</u>	<u>\$ 7,047,408</u>

The District's net position reflects its investment in capital assets (e.g., land, land improvements, and infrastructure); less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

The District's net position decreased during the most recent fiscal year. The majority of the decrease represents the extent to which the cost of operations and depreciation expense exceeded ongoing program revenues.

Key elements of the change in net position are reflected in the following table:

CHANGES IN NET POSITION		
FOR THE FISCAL YEAR ENDED SEPTEMBER 30,		
Revenues:	2022	2021
Program revenues		
Charges for services	\$ 1,196,565	\$ 1,181,955
Operating grants and contributions	4,214	266
General revenues	7,090	262
Total revenues	<u>1,207,869</u>	<u>1,182,483</u>
Expenses:		
General government	170,902	190,015
Maintenance and operations	1,272,959	1,522,737
Interest on long-term debt	476,187	497,836
Total expenses	<u>1,920,048</u>	<u>2,210,588</u>
Change in net position	(712,179)	(1,028,105)
Net position - beginning	7,047,408	8,075,513
Net position - ending	<u>\$ 6,335,229</u>	<u>\$ 7,047,408</u>

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2022 was \$1,920,048. The costs of the District's activities were primarily funded by program revenues. As in the prior fiscal year, program revenues are comprised primarily of assessments. In total, expenses decreased from the prior year. The majority of the decrease was due to less maintenance and repair cost in the current fiscal year.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. The general fund budget for the fiscal year ended September 30, 2022 was amended to increase revenues and appropriations by \$30,000.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2022, the District had \$24,366,915 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$11,628,050 has been taken, which resulted in a net book value of \$12,738,865. More detailed information about the District's capital assets is presented in the notes to the financial statements.

Capital Debt

At September 30, 2022, the District had \$8,490,000 in Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

The District does not anticipate any major projects or significant changes to its infrastructure maintenance program for the subsequent fiscal year. In addition, it is anticipated that the general operations of the District will remain fairly constant.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide homeowners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Bridgewater Community Development District's Accounting Department at 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614.

FINANCIAL STATEMENTS

**BRIDGEWATER COMMUNITY DEVELOPMENT DISTRICT
LAKELAND, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2022**

	Governmental Activities
ASSETS	
Cash and equivalents	\$ 1,433,571
Prepaid items	7,527
Assessments receivable	1,285
Restricted assets:	
Investments	809,549
Capital assets	
Depreciable assets, net	12,738,865
Total assets	14,990,797
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred charge on refunding (debit)	39,793
Total deferred outflows of resources	39,793
 LIABILITIES	
Accounts payable and accrued expenses	29,097
Accrued interest payable	191,206
Non-current liabilities:	
Due within one year	465,000
Due in more than one year	8,010,058
Total liabilities	8,695,361
 NET POSITION	
Net investment in capital assets	4,303,600
Restricted for debt service	719,405
Unrestricted	1,312,224
Total net position	\$ 6,335,229

See notes to the financial statements

**BRIDGEWATER COMMUNITY DEVELOPMENT DISTRICT
LAKELAND, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Position</u>
		Charges for Services	Operating Grants and Contributions	Governmental Activities
Primary government:				
Governmental activities:				
General government	\$ 170,902	\$ 170,902	\$ -	\$ -
Maintenance and operations	1,272,959	95,852	-	(1,177,107)
Interest on long-term debt	476,187	929,811	4,214	457,838
Total governmental activities	<u>1,920,048</u>	<u>1,196,565</u>	<u>4,214</u>	<u>(719,269)</u>
General revenues:				
Miscellaneous				4,898
Unrestricted investment earnings				<u>2,192</u>
Total general revenues				<u>7,090</u>
Change in net position				(712,179)
Net position - beginning				<u>7,047,408</u>
Net position - ending				<u>\$ 6,335,229</u>

See notes to the financial statements

**BRIDGEWATER COMMUNITY DEVELOPMENT DISTRICT
LAKELAND, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022**

	Major Funds		Total Governmental Funds
	General	Debt Service	
ASSETS			
Cash and equivalents	\$ 1,433,571	\$ -	\$ 1,433,571
Investments	-	809,549	809,549
Assessment receivable	-	1,285	1,285
Prepaid items	7,527	-	7,527
Due from other	-	99,777	99,777
Total assets	\$ 1,441,098	\$ 910,611	\$ 2,351,709
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable and accrued liabilities	\$ 29,097	\$ -	\$ 29,097
Due to other funds	99,777	-	99,777
Total liabilities	128,874	-	128,874
Fund balances:			
Nonspendable:			
Prepaid items	7,527	-	7,527
Restricted for:			
Debt service	-	910,611	910,611
Assigned to:			
Capital reserves	1,149,659	-	1,149,659
Total fund balances	1,312,224	910,611	2,222,835
Total liabilities and fund balances	\$ 1,441,098	\$ 910,611	\$ 2,351,709

See notes to the financial statements

**BRIDGEWATER COMMUNITY DEVELOPMENT DISTRICT
LAKELAND, FLORIDA
RECONCILIATION OF THE BALANCE SHEET –
GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2022**

Total fund balances - governmental funds \$ 2,222,835
 Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of any accumulated depreciation, in the net position of the government as a whole.

Cost of capital assets	24,366,915	
Accumulated depreciation	<u>(11,628,050)</u>	12,738,865

Deferred charges on refunding of long-term debt are shown as deferred outflows/inflows of resources in the government-wide financial statements; however, this amount is expensed in the governmental fund financial statements.

39,793

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

Accrued interest payable	(191,206)	
Original issue discount	16,121	
Amortization of original issue discount	(1,179)	
Bonds payable	<u>(8,490,000)</u>	<u>(8,666,264)</u>
Net position of governmental activities		<u>\$ 6,335,229</u>

See notes to the financial statements

**BRIDGEWATER COMMUNITY DEVELOPMENT DISTRICT
LAKELAND, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	Major Funds		Total Governmental Funds
	General	Debt Service	
REVENUES			
Assessments	\$ 266,754	\$ 929,811	\$ 1,196,565
Miscellaneous	4,898	-	4,898
Interest	2,192	4,214	6,406
Total revenues	<u>273,844</u>	<u>934,025</u>	<u>1,207,869</u>
EXPENDITURES			
Current:			
General government	170,902	-	170,902
Maintenance and operations	218,204	-	218,204
Debt Service:			
Principal	-	440,000	440,000
Interest	-	481,134	481,134
Total expenditures	<u>389,106</u>	<u>921,134</u>	<u>1,310,240</u>
Excess (deficiency) of revenues over (under) expenditures	(115,262)	12,891	(102,371)
Fund balances - beginning	<u>1,427,486</u>	<u>897,720</u>	<u>2,325,206</u>
Fund balances - ending	<u>\$ 1,312,224</u>	<u>\$ 910,611</u>	<u>\$ 2,222,835</u>

See notes to the financial statements

**BRIDGEWATER COMMUNITY DEVELOPMENT DISTRICT
LAKELAND, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

Net change in fund balances - total governmental funds \$ (102,371)

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

Depreciation on capital assets is not recognized in the governmental
fund statement but is reported as an expense in the statement of
activities. (1,054,755)

Repayment of long-term liabilities are reported as expenditures in the
governmental fund statement but such repayments reduce liabilities
in the statement of net position and are eliminated in the statement of
activities. 440,000

The change in accrued interest on long-term liabilities between the
current and prior fiscal years is recorded in the statement of
activities, but not in the governmental fund financial statements. 9,267

Expenses reported in the statement of activities that do not require
the use of current financial resources are not reported as
expenditures in the funds. The details of the differences are as
follows:

Amortization of deferred charge on refunding (debit) (3,141)

Amortization on original issue discount (1,179)

Change in net position of governmental activities \$ (712,179)

See notes to the financial statements

**BRIDGEWATER COMMUNITY DEVELOPMENT DISTRICT
LAKELAND, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS**

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Bridgewater Community Development District ("District") was established by the City of Lakeland, Florida Ordinance No. 01-079 enacted on November 19, 2001 pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

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

The Board has the final responsibility for:

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

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

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting; however, debt service expenditures are recorded only when payment is due.

Assessments

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

Assessments and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The District reports the following major governmental funds:

General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Debt Service Fund

The debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest on the Bonds.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Deposits and Investments

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

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

Securities listed in paragraphs c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured. Any unspent proceeds are required to be held in investments as specified in the Bond Indenture.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

Inventories and Prepaid Items

Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

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

Capital Assets

Capital assets which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Asset</u>	<u>Years</u>
Infrastructure, roadways	20
Water/sewer systems	25
Surface water management system	25
Street lights	15

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Refundings of Debt

For current refundings and advance refundings resulting in the defeasance of debt, the difference between the reacquisition price and the net carrying amount of the old debt is reported as a deferred outflow of resources and recognized ratably as a component of interest expense over the remaining life of the old debt or the life of the new debt, whichever is shorter. In connection with the refunding, \$3,141 was recognized as a component of interest expense in the current fiscal year.

Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

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

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts established by the Board of Supervisors that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Fund Equity/Net Position (Continued)

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

Other Disclosures

Use of Estimates

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

NOTE 3 – BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year-end.

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

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) A public hearing is conducted to obtain comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year.

NOTE 4 – DEPOSITS AND INVESTMENTS

Deposits

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

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Investments

The District's investments were held as follows at September 30, 2022:

	<u>Amortized cost</u>	<u>Credit Risk</u>	<u>Maturities</u>
Goldman Sachs Government Fund	<u>\$ 809,549</u>	S&P AAAM	Weighted Average of the fund portfolio: 11 days
Total Investments	<u>\$ 809,549</u>		

Credit risk – For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

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

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

The Bond indenture limits the type of investments held using unspent Bond proceeds.

Fair Value Measurement – When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- *Level 1:* Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- *Level 2:* Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- *Level 3:* Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. Accordingly, the District's investments have been reported at amortized cost above.

NOTE 5 – RELATED PARTY TRANSACTIONS

HOA

The District had a cost share agreement with the Villages of Bridgewater Homeowners Association, Inc. ("HOA"). During the current fiscal year, the District incurred \$21,755 in landscape maintenance expenditures relating to the agreement. The District terminated the agreement with the HOA in March 2022.

NOTE 6 – CAPITAL ASSETS

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

	Beginning Balance	Additions	Disposals	Ending Balance
<u>Governmental activities</u>				
Capital assets, being depreciated				
Infrastructure, roadways	\$ 8,548,764	\$ -	\$ -	\$ 8,548,764
Water/sewer systems	8,329,773	-	-	8,329,773
Surface water management system	7,045,408	-	-	7,045,408
Street lights	442,970	-	-	442,970
Total capital assets, being depreciated	24,366,915	-	-	24,366,915
Less accumulated depreciation for:				
Infrastructure, roadways	(4,274,381)	(427,438)	-	(4,701,819)
Water/sewer systems	(3,331,910)	(333,191)	-	(3,665,101)
Surface water management system	(2,536,344)	(281,816)	-	(2,818,160)
Street lights	(430,660)	(12,310)	-	(442,970)
Total accumulated depreciation	(10,573,295)	(1,054,755)	-	(11,628,050)
Total capital assets, being depreciated, net	13,793,620	(1,054,755)	-	12,738,865
Governmental activities capital assets, net	<u>\$ 13,793,620</u>	<u>\$ (1,054,755)</u>	<u>\$ -</u>	<u>\$ 12,738,865</u>

Depreciation expense was charged to the maintenance and operations function.

NOTE 7 – LONG-TERM LIABILITIES

On May 29, 2015, the District issued \$2,915,000 of Special Assessment Refunding Term Bonds Series 2015A-1, with a variable interest rate of 2.25% to 4.76% and \$8,295,000 Special Assessment Refunding Term Bonds Series 2015A-2 with a fixed interest rate of 5.75%. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Series 2015 Bonds is to be paid serially commencing on May 1, 2016 through May 1, 2035.

The Series 2015 Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture requires that the District maintain adequate funds in a reserve account to meet the debt service reserve requirement as defined in the Bond Indenture. The Bond Indenture has certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments at the time of issuance of the Bonds that are paid in annual installments and are adequate to provide payment of debt service. The District was in compliance with the requirements of the Bond Indenture at September 30, 2022.

Changes in long-term liability activity for the fiscal year ended September 30, 2022 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Series 2015	\$ 8,930,000	\$ -	\$ 440,000	\$ 8,490,000	\$ 465,000
Less: original issue discount	(16,121)	-	(1,179)	(14,942)	-
Total Bonds payable	<u>\$ 8,913,879</u>	<u>\$ -</u>	<u>\$ 438,821</u>	<u>\$ 8,475,058</u>	<u>\$ 465,000</u>

NOTE 7 – LONG-TERM LIABILITIES (Continued)

At September 30, 2022, the scheduled debt service requirements on the long - term debt were as follows:

Year ending, September 30:	Governmental Activities		
	Principal	Interest	Total
2023	\$ 465,000	\$ 458,894	\$ 923,894
2024	490,000	435,094	925,094
2025	515,000	409,584	924,584
2026	545,000	382,504	927,504
2027	570,000	353,616	923,616
208-2032	3,385,000	1,265,454	4,650,454
2033-2035	2,520,000	281,088	2,801,088
Total	<u>\$ 8,490,000</u>	<u>\$ 3,586,234</u>	<u>\$ 12,076,234</u>

NOTE 8 – MANAGEMENT COMPANY

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

NOTE 9 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims during the past three years.

**BRIDGEWATER COMMUNITY DEVELOPMENT DISTRICT
LAKELAND, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Assessments	\$ 264,875	\$ 264,875	\$ 266,754	\$ 1,879
Miscellaneous	-	-	4,898	4,898
Interest and other revenues	-	-	2,192	2,192
Total revenues	<u>264,875</u>	<u>264,875</u>	<u>273,844</u>	<u>8,969</u>
EXPENDITURES				
Current:				
General government	164,708	164,708	170,902	(6,194)
Maintenance and operations	353,579	383,579	218,204	165,375
Total expenditures	<u>518,287</u>	<u>548,287</u>	<u>389,106</u>	<u>159,181</u>
Excess (deficiency) of revenues over (under) expenditures	(253,412)	(283,412)	(115,262)	168,150
OTHER FINANCING SOURCES (USES)				
Use of fund balance	253,412	283,412	-	(283,412)
Total other financing sources (uses)	<u>253,412</u>	<u>283,412</u>	<u>-</u>	<u>(283,412)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	(115,262)	<u>\$ (115,262)</u>
Fund balance - beginning			<u>1,427,486</u>	
Fund balance - ending			<u>\$ 1,312,224</u>	

See notes to required supplementary information

**BRIDGEWATER COMMUNITY DEVELOPMENT DISTRICT
LAKELAND, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget for the General Fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. The general fund budget for the fiscal year ended September 30, 2022 was amended to increase revenues and appropriations by \$30,000.

**BRIDGEWATER COMMUNITY DEVELOPMENT DISTRICT
LAKELAND, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of district employees compensated at 9/30/2022	0
Number of independent contractors compensated in September 2022	5
Employee compensation for FYE 9/30/2022 (paid/accrued)	Not applicable
Independent contractor compensation for FYE 9/30/2022	\$9,134.75
Construction projects to begin on or after October 1; (>\$65K)	Not applicable
Budget variance report	See page 21
Ad Valorem taxes;	Not applicable
Millage rate FYE 9/30/2022	Not applicable
Ad valorem taxes collected FYE 9/30/2022	Not applicable
Outstanding Bonds:	Not applicable
Non ad valorem special assessments;	
Special assessment rate FYE 9/30/2022	<p style="text-align: center;">Operations and maintenance</p> Duplex - \$225.37 Villa - \$185.60 Single Family 40' - \$225.37 Single Family 50' - \$265.15 Single Family 50' - \$265.15 Single Family 60' - \$331.43 Single Family 60' - \$331.43 Single Family 65' - \$397.71 Single Family 65' - \$397.71 Single Family 75' - \$464.00 Single Family 75' - \$464.00 Golf - \$530.28
	<p style="text-align: center;">Debt Service</p> Duplex - \$853.24 Villa - \$702.67 Single Family 40' - \$853.24 Single Family 50' - \$1003.82 Single Family 50' - \$813.52 Single Family 60' - \$1254.77 Single Family 60' - \$1016.90 Single Family 65' - \$1505.72 Single Family 65' - \$1220.28 Single Family 75' - \$1756.68 Single Family 75' - \$1423.66 Golf - \$1627.04
Special assessments collected FYE 9/30/2022	\$1,186,210.97
Outstanding Bonds:	
Series 2015, due May 1, 2035	See Note 7 page 19 for details

Independent contractor is defined as individuals or entities receiving a 1099.



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

To the Board of Supervisors
Bridgewater Community Development District
Lakeland, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Bridgewater Community Development District, Lakeland, Florida ("District") as of and for the fiscal year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated April 7, 2023.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

April 7, 2023



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY
RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors
Bridgewater Community Development District
Lakeland, Florida

We have examined Bridgewater Community Development District, Lakeland, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2022. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

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

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Bridgewater Community Development District, Lakeland, Florida, and is not intended to be and should not be used by anyone other than these specified parties.

April 7, 2023



**MANAGEMENT LETTER PURSUANT TO THE RULES OF
THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors
Bridgewater Community Development District
Lakeland, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Bridgewater Community Development District ("District") as of and for the fiscal year ended September 30, 2022, and have issued our report thereon dated April 7, 2023.

Auditor's Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated April 7, 2023, should be considered in conjunction with this management letter.

Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General of the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. Current year findings and recommendations.**
- II. Status of prior year findings and recommendations.**
- III. Compliance with the Provisions of the Auditor General of the State of Florida.**

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

We wish to thank Bridgewater Community Development District, Lakeland, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

April 7, 2023

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2021.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2022.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2022.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.

5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.

6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2022. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

7. Management has provided the specific information required by Section 218.39 (3) (c) in the Other Information section of the financial statements on page 23.

Tab 13



Get to know FLCLASS

FLCLASS (Florida Cooperative Liquid Asset Securities System) is an intergovernmental investment pool authorized under Section 218.415, Florida Statutes, and was created by an interlocal agreement by and among State public agencies - (the "Interlocal") as described in Section 163.01, Florida Statutes.

FLCLASS' objective is safety, liquidity and competitive yields which is offered to ALL public agencies in Florida:

- Maximize Safety: FLCLASS is rated 'AAAm' by Standard and Poor's.
- Competitive Yield: **FLCLASS Daily: 4.76%**
- Same Day Liquidity: Convenience of a checking account without the transaction fees.
- Transparent Governance by a Board of your peers
- Interest Paid Daily

Board of Trustees



Ken Burke
Clerk of Court and Comptroller
Pinellas County



Karen Rushing
Clerk of Court and Comptroller
Sarasota County



Jim Cooke
City Treasurer/ Clerk
City of Tallahassee



Cindy Valentine
Chief Financial Officer
Orange County Tax Collector



Louis J. Boglioli III
Financial Services Director
City of Stuart



Dario Guerra
Executive Director, Treasury
Miami-Dade Public Schools

If you would like to speak to an FLCLASS representative, please contact Matt Tight at matt.tight@flclass.com or call (407) 588-9667.

*As of February 7, 2023 Past performance is not an indicator of future performance or results. Any financial and/or investment decision may incur losses. Any financial and/or investment decision should be made only after considerable research, consideration and involvement with an experienced professional engaged for the specific purpose. Daily yield is the dividend factor multiplied by the number of days in the year. Yields can vary over time. **Standard & Poor's Ratings in no way guarantee favorable performance results and should not be construed as safety in an investment. You may incur fees associated with wires and/or ACH transactions by your bank, but there will be no fees charged from FLCLASS for such transactions.**
FLCLASS is administrated by PUBLIC TRUST ADVISORS.