



Rizzetta & Company

Westridge Community Development District

**Board of Supervisors
Meeting
April 23, 2026**

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

www.westridgecdd.org

WESTRIDGE COMMUNITY DEVELOPMENT DISTRICT

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

**Board of Supervisors
Westridge Community
Development District**

April 16th, 2026

FINAL AGENDA

Dear Board Members:

The meeting of the Board of Supervisors of Westridge Community Development District will be held on **April 23rd, 2026**, at **2:00 p.m.** at **Waterstone Clubhouse**, located at **2751 Bella Vista Drive, Davenport FL 33897**.

- 1. CALL TO ORDER/ROLL CALL**
- 2. AUDIENCE COMMENTS ON AGENDA ITEMS**
- 3. COMMUNITY UPDATES**
 - A. Sunscape Updates
 1. Inspection Reports March & April 2026.....Tab 1
 - B. Floralawn Updates
 - C. Bolton's Towing Service
- 4. BUSINESS ADMINISTRATION**
 - A. Consideration of the Minutes of the Board of Supervisors Meeting held on February 26th, 2026,.....Tab 2
 - B. Ratification of Operation and Maintenance Expenditures for the Month of January – March 2026.....Tab 3
- 5. BUSINESS ITEMS**
 - A. Updates on Security Services
 - B. Consideration of Sidewalk Repair Proposals.....Tab 4
 1. Precision Sidewalk
 - C. Consideration of Audit RFP Proposals
 1. Grau & Associate.....Tab 5
 2. McDirmit Davis.....Tab 6
 3. DiBartolomeo, McBee, Hartley & Barnes, P.A.....Tab 7
 4. Berger, Toombs, Elam, Gains & Frank.....Tab 8
 - D. Consideration of Landscape RFP Proposals
 1. Prince & Sons.....Tab 9
 2. FloralawnTab 10
 3. High Quality Landscape.....Tab 11
 - E. Consideration of Roadway Repairs.....Tab 12
 - F. Consideration of Resolution 2026-03, Approving 26/27 Proposed
 - G. Budget & Setting Public Hearing (Under Separate Cover)
 - H. Consideration of Resolution 2026-04, Reappointing Assistant Treasurer.....Tab 13
- 6. STAFF REPORTS**

- A. District Counsel
 - B. District Engineer.....Tab 14
 - 1. Updates on Additional Parking at Waterstone
 - C. District Manager
 - 1. Updates on speed sign traffic study
 - 2. Updates on Bollard Installation Proposal
 - 3. Updates on Sign Installation Proposal
7. **SUPERVISOR REQUESTS AND AUDIENCE COMMENTS**
8. **ADJOURNMENT**

We look forward to seeing you at the meeting. In the meantime, if you have any questions, please do not hesitate to call us at (407) 472-2471.

With appreciation,

Brian Mendes

District Manager

TAB 1

Memorandum

To: Brian Mendes
Westridge CDD

Cc: Irmaliz Osorio, Cody Averitt,
Casey Hallman, Jose Lopez
Carlos Garcia and Jon Gregorius

From: Pete Soety

Date: March 9, 2026

Re: Westridge CDD
March Inspection

The inspection was performed on Friday, March 6, 2026, with Casey Hallman, Carlos Garcia and Garcia Bali from Floralawn along with Jon Gregorius from SunScape Consulting.

During the inspection, I found the landscape throughout the community to be in fair condition with the Contractor providing some of their services at an acceptable level. The detail portion of their work was nearly in order with most ornamentals, shrubs and groundcover plantings being properly trimmed and shaped with bed lines, tree rings and maintenance strips fairly well defined. There was sporadic weed growth present in the landscape and mulch continues to hold up well in areas where it has been installed. Their Lawn and Ornamental Program is providing decent results with the landscape displaying fair color for this time of the year and with a predictable amount of pest and disease activity. The irrigation system appeared to be operating properly with little to no evidence of drought stress or oversaturated soil conditions identified at the time of the inspection.

At the time of the inspection, Items 2, 6 and 7 from the January report and Items 6 and 8 from the February report remained incomplete.

The following is a current list of work items for the Contractor to complete or respond to as a result of site observations made during our recent inspection:

- 1) Contractor is requested to submit a proposal to replace damaged St. Augustine and Bahia turf areas at the intersection of Tierra Del Sol Boulevard and Denia Way with new healthy sod. See attached photo.

- 2) **Urgent:** Contractor is requested to submit their January and March calendar of services to our office as soon as possible.
- 3) **Urgent:** Contractor is requested to provide a blanket granular fertilization for ornamental bed spaces and tree rings throughout the community as soon as possible.
- 4) Contractor is requested to continue removing trash and debris along the eastern perimeter of the community, during their next visit to the community.
- 5) Contractor is requested to provide corrective pruning for Crape Myrtle trees along the northern perimeter of the community as soon as possible, closely following guidance provided at the time of the inspection. See attached photo.
- 6) Contractor is requested to remove severely damaged Variegated Arbutus plantings at the main entrance to the community, during their next visit to the community. See attached photo.
- 7) Contractor is requested to remove seedpods from Sago palms in a median island at the main entrance to the community, during their next visit to the community. See attached photo.
- 8) Contractor is requested to remove severely damaged Croton and Variegated Arbutus plantings near a monument sign at the main entrance to the community, during their next visit to the community.
- 9) Contractor is requested to cutback Flax Lily plantings with severe discolored foliage near a monument sign at the main entrance to the community, during their next visit to the community.
- 10) Contractor is requested to cutback African Iris plantings with severe discolored foliage on the north side of the main entrance to the community, during their next visit to the community. See attached photo.
- 11) Contractor is requested to relax the trimming of Ilex Schilling plantings on the north side of the main entrance to the community allowing them to mass together, during their normal detail rotations.

March 9, 2026
Brian Mendes
Westridge CDD
March Inspection

Page 3 of 3



Item 1



Item 5



Item 6



Item 7



Item 10

Memorandum

To: Brian Mendes
Westridge CDD

Cc: Irmaliz Osorio, Cody Averitt,
Casey Hallman, Jose Lopez,
and Jon Gregorius

From: Pete Soety

Date: April 13, 2026

Re: Westridge CDD
April Inspection

The inspection was performed on Friday, April 10, 2026, with Casey Hallman, Jose Lopez and Garcia Bali from Floralawn along with Jon Gregorius from SunScape Consulting.

During the inspection, I found the landscape throughout the community to be in relatively good condition with the Contractor providing most of their services at an acceptable level. The detail portion of their work appeared to be in order with most ornamentals, shrubs and groundcover plantings being properly trimmed and shaped with bed lines, tree rings and maintenance strips fairly well defined. There was very little weed growth present in the landscape and mulch continues to hold up well in most locations around the community. Their Lawn and Ornamental Program is providing decent results with the landscape displaying reasonably good color and with a predictable amount of pest and disease activity. The irrigation system appeared to be operating properly with little to no evidence of drought stress or oversaturated soil conditions identified at the time of the inspection.

At the time of the inspection, Item 8 from the February report and Items 1, 2 and 3 from the March report remained incomplete.

The following is a current list of work items for the Contractor to complete or respond to as a result of site observations made during our recent inspection:

- 1) Contractor is requested to raise the mowing height for Bahia turf areas throughout the community during each mowing occurrence, ensuring a proper 4-inch cut.
- 2) Contractor is requested to submit a proposal to backfill soil into washout areas along a pond bank on the south side of Tierra Del Sol Boulevard across from the elementary school. In addition, install new Bahia sod once complete to prevent further soil erosion in these locations. See attached photo.

- 3) Contractor is requested to edge Dwarf Asian Jasmine plantings in a median island at the main entrance to the community, keeping them confined within ornamental bed spaces and away from hardscape surfaces and adjacent plant material, during their next detail rotation.
- 4) Contractor is requested to install additional small mini pine bark in a median island at the main entrance to the community ensuring a proper 2-inch depth, during their next detail rotation. See attached photo.
- 5) Contractor is requested to remove landscaping debris along the base of a concrete wall on the northern perimeter of the community, during their next detail rotation.
- 6) Contractor is requested to string-trim and brush-cut weed growth around storm drain inlets along the northern perimeter of the community, during their next mowing occurrence. See attached photo.
- 7) Contractor is requested to elevate the canopies of Live Oak trees on the north side of the main entrance to the community to provide clearance for pedestrian traffic, during their next detail rotation.
- 8) **Urgent:** Contractor is requested to remove recently installed pine bark from ornamental bed spaces on the north side of the main entrance to the community and replace it with new small mini pine bark at a proper 2-inch depth as soon as possible.



Item 2



Item 4



Item 6

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.

WESTRIDGE COMMUNITY DEVELOPMENT DISTRICT

The meeting of the Board of Supervisors of the Westridge Community Development District was held on Monday, February 26th, 2025, at 2:01 p.m. at **Waterstone Clubhouse** located at **2751 Bella Vista Drive, Davenport FL 33897.**

Present and constituting a quorum:

Irmaliz Osorio	Board Supervisor, Vice Chairman
Janice Stradley	Board Supervisor, Assistant Secretary
Fabian Beltran	Board Supervisor, Assistant Secretary
Engelbert Perez	Board Supervisor, Assistant Secretary

Also present were:

Brian Mendes	District Manager, Rizzetta & Company
Scott Clark	District Counsel, Clark & Albaugh, LLC
Richard Mills	District Engineer, Kimley-Horn
Casey Hallman	Account Manager, Floralawn

Audience members	Not Present
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FIRST ORDER OF BUSINESS **Call to Order**

Mr. Mendes confirmed quorum and called the meeting to order at 2:01 p.m.

SECOND ORDER OF BUSINESS **Audience Comments on the Agenda Items**

The Members of the Board and Audience Members conducted a discussion of asphalt in the community.

THIRD ORDER OF BUSINESS **Sunscape Updates**

1. February's Landscape Inspection Report
2. Scope of Landscape Services

Mr. Mendes inquired about the replacement plant inventory regarding the damage from the recent cold freeze.

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The Members of the Board and District Staff discussed the pending pine bark installation.

The Members of the District Staff discussed recent cold freeze and list of replacement plant inventory.

Mr. Hallman stated Floralawn will investigate the inventory and inform the Board of findings.

The members of the Board discussed and reviewed the scope of services for landscaping services.

The Members of the Board and District Staff reviewed the fee summaries.

On a motion by Ms. Stradley, seconded by Mr. Beltran, with a 3-0 vote, the Board of Supervisors approved the new set scope for landscape services and to begin solicitation for Westridge Community Development District.

FOURTH ORDER OF BUSINESS **Floralawn Updates**

The Members of the Board and District Staff reviewed and discussed the management change within Floralawn.

The Members of the Board reviewed the completion of estimate #19386.

Mr. Hallman with Floralawn reviewed updates on general landscape maintenance with the Members of the Board.

FIFTH ORDER OF BUSINESS **Bolton's Towing Updates**

The Members of the Board and District Staff reviewed the current towing updates.

Mr. Mendes stated he will plan a meeting with Mr. Beltran and Bolton's Towing for March/April.

SIXTH ORDER OF BUSINESS **Consideration of the Minutes of the Board of Supervisors' Meeting held on January 22, 2026**

Mr. Mendes reviewed the meeting minutes from the meeting held on January 22nd, 2026, with the Members of Board and asked if any revisions were requested. There were none.

On a motion by Ms. Stradley, seconded by Mr. Perez, with a 3-0 vote, the Board of Supervisors approved the minutes of the Board of Supervisors meeting held on January 22nd, 2026, for Westridge Community Development District.

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SEVENTH ORDER OF BUSINESS

Ratification of Operation & Maintenance Expenditures for December 2025

The Members of the Board reviewed the operation & maintenance expenditures for the month of December 2025.

The Board discussed the chain removal billing.

On a motion by Ms. Stradley seconded by Mr. Beltran, with a 4-0 vote, the Board of Supervisors ratified the operation and maintenance expenditures for December 2025 (\$23,711.04), for Westridge Community Development District.

EIGHTH ORDER OF BUSINESS

Discussion of Investment Funds

Mr. Mendes presented the examples of investments available for the Board consideration.

The Board and District Staff reviewed options for investment funds.

On a motion by Ms. Stradley seconded by Ms. Osorio, with a 4-0 vote, the Board of Supervisors directed District Staff to move \$114,500 to Valley Bank money market and \$114,500 to be moved into FL class, to be pulled from current invested reserves of \$229,894, for Westridge Community Development District.

NINTH ORDER OF BUSINESS

Consideration of Annual Arbitrage Report -Westridge CDD 2005

Mr. Clark reviewed the details of the annual arbitrage report with the Members of the Board.

On a motion by Ms. Stradley, seconded by Mr. Beltran, with a 4-0 vote, the Board of Supervisors approved the Annual Arbitrage Report -Westridge CDD 2005, for Westridge Community Development District.

TENTH ORDER OF BUSINESS

Consideration of Asphalt Agreement

The Members of the Board reviewed and discussed the Asphalt Agreement for consideration.

Mr. Mendes stated he will contact Kevin Waters for estimates.

The member of the Board tabled the consideration of the asphalt agreement until the next Board meeting scheduled for March 26th, 2026.

117 **ELEVENTH ORDER OF BUSINESS**

**Consideration of Paver Installation at
Community Entrance**

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The Members of the Board and District Staff reviewed the paver installation proposal.

The Board requested the proposal to include a ribbon curb.

Mr. Mills stated he will approve the final scope of work after further review.

On a motion by Ms. Stradley, seconded by Ms. Osorio, with a 4-0 vote, the Board of Supervisors approved the Paver Installation at Community Entrance proposal with the addition of ribbon curb, in substantial form, for Westridge Community Development District.

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127 **TWELFTH ORDER OF BUSINESS**

**Consideration of Sidewalk Repairs
(Under Separate Cover)**

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The Members of the Board and District Staff discussed tabling the item for consideration.

Mr. Mendes stated he will review proposals for Speedway Pavers Service LLC for Waterstone sidewalk repairs.

Mr. Mendes stated he will include Ms. Stradley on any scheduled onsite inspections and include Elizebeth on the communications with the vendor.

138 **THIRTEENTH ORDER OF BUSINESS**

Consideration of Bollard Project

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1. Delineator and Bases

The Members of the Board and District Staff reviewed the options for the bollard project.

On a motion by Ms. Osorio, seconded by Mr. Perez, with a 4-0 vote, the Board of Supervisors approved not to exceed \$19,500, for bollard installation, including labor, installed 5ft apart and 48in in height (Yellow), for Westridge Community Development District.

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145 **FOURTEENTH ORDER OF BUSINESS**

**Consideration of Resolution 2026-02,
General Elections**

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Mr. Mills reviewed Resolution 2026-02, General Elections with the Members of the Board.

Mr. Mills reviewed with the Board, that three Board of Supervisors seats are up for election this year.

153 The Members of the Board discussed the four-hour required ethics training.

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155 Mr. Mendes stated he will provide a link for the ethics training to the Board Members.

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On a motion by Ms. Stradley, seconded by Mr. Beltran, with a 4-0 vote, the Board of Supervisors adopted Resolution 2026-02, General Elections, for Westridge Community Development District.

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158 **FIFTEENTH ORDER OF BUSINESS**

Staff Reports

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160 A. District Counsel

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162 Mr. Clark commented on the recent inquiry regarding the Waterstone HOA bonds to the
163 Members of the Board.

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165 B. District Engineer

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167 Mr. Mills stated he is working on the additional parking project and will further update the Board.

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169 C. District Manager

- 170 1. Q4 Website Audit Review
171 2. Updates on Property Signage

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173 Mr. Mendes reviewed the 4th quarter website audit with the Members of the Board.

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175 Mr. Mendes stated he will send Ms. Osorio the revised signage for approval.

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177 **SIXTEENTH ORDER OF BUSINESS**

Supervisor Requests

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179 **AUDIENCE COMMENTS**

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181 A member of the audience inquired about the bollards.

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183 A member of the audience inquired about the asphalt project.

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185 **SUPERVISOR REQUESTS**

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187 Mr. Beltran commented on the new roadways in the community.

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189 Ms. Stradley inquired about the new light utility services.

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191 Mr. Mendes stated he will contact Duke Energy to get power back to the utility light.

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193 **SEVENTEENTH ORDER OF BUSINESS**

Adjournment

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On a motion by Ms. Osorio, seconded by Ms. Stradley, with a 4-0 vote, the Board of Supervisors adjourned the meeting at 3:23 p.m., for Westridge Community Development District.

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Assistant Secretary

Chairman/Vice Chairman

TAB 3

WESTRIDGE COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE · ORLANDO, FL 32819

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

WWW.WESTRIDGECDD.ORG

Operation and Maintenance Expenditures January 2026 For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from January 1, 2026 through January 31, 2026. This does not include expenditures previously approved by the Board.

The total items being presented: **\$50,307.83**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Westridge Community Development District

Paid Operation & Maintenance Expenses

January 1, 2026 Through January 31, 2026

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Christopher Brown	300145	CB012226	Board of Supervisors Meeting 01/22/2026	\$ 200.00
Clark & Albaugh, PLLC	300139	19331	Legal Service 11/25	\$ 4,148.00
Clark & Albaugh, PLLC	300139	19352	Legal Service 12/25	\$ 4,556.00
Duke Energy	20250105-1	910141986868 11/25 ACH	00 Tierra Del Sol Blvd 11/25	\$ 2,680.37
Engleburt Perez	300146	EG012226	Board of Supervisors Meeting 01/22/2026	\$ 200.00
Fabian Beltran	300147	FB012226	Board of Supervisors Meeting 01/22/2026	\$ 200.00
Fabian Beltran	300136	FB121825	Board of Supervisors Meeting 12/18/25	\$ 200.00
Floralawn, Inc.	300134	36166	Landscape Maintenance 12/25	\$ 5,990.15
Floralawn, Inc.	300134	36343	Irrigation Repair 12/25	\$ 57.36
Floralawn, Inc.	300134	36549	Landscape Maintenance 01/26	\$ 5,990.15
Floralawn, Inc.	300144	37106	Irrigation Repair 01/26	\$ 1,668.00
Floralawn, Inc.	300144	37132	Irrigation Repair 01/26	\$ 59.74
Irmaliz Osorio	300148	IO012226	Board of Supervisors Meeting 01/22/2026	\$ 200.00
Irmaliz Osorio	300137	IO121825	Board of Supervisors Meeting 12/18/25	\$ 200.00

Westridge Community Development District

Paid Operation & Maintenance Expenses

January 1, 2026 Through January 31, 2026

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
James C. Hall Company DBA Hall Comapany	300143	4267	Speed Bump Istall and Paint 12/25	\$ 5,625.00
James C. Hall Company DBA Hall Comapany	300143	4268	Speed Bumps and Paint and 1 Additional Striping and Concrete 12/25	\$ 9,025.00
Janice A Stradley	300149	JS012226	Board of Supervisors Meeting 01/22/2026	\$ 200.00
Janice A Stradley	300138	JS121825	Board of Supervisors Meeting 12/18/25	\$ 200.00
Kimley-Horn and Associates, Inc.	300135	049875001-1125	Engineering Services 11/25	\$ 1,931.76
Polk County BOCC	20260112-1	6788626	1 Reuse Paradiso Drive 12.25	\$ 1,517.50
Rizzetta & Company, Inc.	300140	INV0000106266	Accounting Services 01/26	\$ 4,224.42
Schhol Now DBA Innersync	300141	INV-SN-1205	School Now CDD ADA-PDF 01/26	\$ 384.38
SunScape Landscape Management Services, Inc.	300142	14478	Landscape Management Services 01/26	<u>\$ 850.00</u>
Report Total				<u>\$ 50,307.83</u>

WESTRIDGE COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE · ORLANDO, FL 32819

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

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Operation and Maintenance Expenditures February 2026 For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from February 1, 2026 through February 28, 2026. This does not include expenditures previously approved by the Board.

The total items being presented: **\$22,366.49**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Westridge Community Development District

Paid Operation & Maintenance Expenses

February 1, 2026 Through February 28, 2026

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Clark & Albaugh, PLLC	300151	19353	Legal Service 01/26	\$ 3,592.00
Duke Energy	20260209-1	910141986868-011526	00 Tierra Del Sol Blvd 12/25	\$ 2,690.19
Enviro Tree Service, LLC	300156	14404	Tree Pruning 02/26	\$ 5,260.00
Floralawn, Inc.	300153	37489	Irrigation Repair 02/26	\$ 141.38
LLS Tax Solutions, Inc.	300154	004041	Arbitrage Services 01/26	\$ 500.00
Polk County BOCC	300157	6862738	1 Reuse Paradiso Drive 02/26	\$ 711.62
Polk County Tax Collector	300152	200	Reimbursement of Postage Expense 01/26	\$ 140.75
Rizzetta & Company, Inc.	300150	INV0000106688	Accounting Services 02/26	\$ 4,224.42
SunScape Landscape Management Services, Inc.	300158	14574	Landscape Management Services 02/26	\$ 850.00
U.S. Bank	300155	8016876	Trustee Fees 12/01/25 - 11/30/26	\$ <u>4,256.13</u>
Report Total				\$ <u>22,366.49</u>

WESTRIDGE COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE · ORLANDO, FL 32819

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

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Operation and Maintenance Expenditures March 2026 For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from March 1, 2026 through March 31, 2026. This does not include expenditures previously approved by the Board.

The total items being presented: **\$46,098.54**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Westridge Community Development District

Paid Operation & Maintenance Expenses

March 1, 2026 Through March 31, 2026

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Clark & Albaugh, PLLC	300172	19378	Legal Service 02/26	\$ 5,138.00
Duke Energy	20260309-1	9101 4198 6868-021226	00 Tierra Del Sol Blvd 01/26	\$ 2,650.41
Engleburt Perez	300166	EG022626	Board of Supervisors Meeting 02/26/26	\$ 200.00
Fabian Beltran	300167	FB022626	Board of Supervisors Meeting 02/26/26	\$ 200.00
Floralawn, Inc.	300161	37402	Landscape Maintenance 02/26	\$ 5,990.15
Floralawn, Inc.	300159	37768	Landscape Maintenance 03/26	\$ 5,990.15
Irmaliz Osorio	300168	IO022626	Board of Supervisors Meeting 02/26/26	\$ 200.00
Janice A Stradley	300169	JS022626	Board of Supervisors Meeting 02/26/26	\$ 200.00
Jimmy Renta Ruiz DBA High Quality	300164	p-001	half pallet Bahia sod and Labor 01/26	\$ 300.00
Jimmy Renta Ruiz DBA High Quality	300170	p-016	Topsoil, Nyon Erosion Blanket 01/26	\$ 1,525.00
Joseph P. Greaves DBA Peick Painting And General Services	300171	032526-1	Deposit for Bollards WO 03/26	\$ 6,000.00
Kimley-Horn and Associates, Inc.	300163	049875001-0226	Engineering Services 02/26	\$ 3,284.00

Westridge Community Development District

Paid Operation & Maintenance Expenses

March 1, 2026 Through March 31, 2026

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Rizzetta & Company, Inc.	300160	INV0000107505	Accounting Services 03/26	\$ 4,224.42
Uline, Inc.	300162	205315856	FLEXIBLE DELINEATOR 03/26	\$ 8,574.48
Xpressmyself.com, LLC DBA Smart Signs	300165	967056	Signage 03/26	<u>\$ 1,621.93</u>
Report Total				<u>\$ 46,098.54</u>

TAB 4



SIDEWALK TRIP HAZARD REMOVAL

Price Proposal

Westridge Community Development District



PRECISION SIDEWALK SAFETY CORP • March 3rd, 2026

1812 SW 17th Street, Suite 201-122 • Ocala, FL 34471 • www.precisionsidewalksafety.com
Trent Kurkcu • (877) 799-6783 x 531

THE INFORMATION IN THIS PROPOSAL IS CONFIDENTIAL

It is to be used only by the intended recipient and Precision Sidewalk Safety Corp in evaluating the project.
Any copying or unauthorized disclosure of this information is prohibited.



PREPARED FOR:

Westridge Community Development District • Davenport, FL

- Mr. Brian Mendes, District Manager, Rizzetta & Company

Precision Sidewalk Safety Corp (PSSC) uses proprietary and patented cutting technology to repair trip hazards created by changes in level on sidewalk panels. Our horizontal saw cut equipment and technique allow us to reach both ends of the sidewalk without damaging the adjacent slabs, retaining walls, sprinkler heads, landscaping, or anything else surrounding the walkway, resulting in a very high-quality repair. This unique approach has afforded Florida and South Carolina communities the ability to minimize liability and improve safety and aesthetics in their neighborhoods at more reasonable rates than conventional alternatives.

Site Review Summary

As requested, PSSC visited Westridge Community Development District (CDD) to review sidewalks to identify hazards that create trip and fall liabilities that PSSC can repair. Prior to the review, PSSC exchanged emails with Mr. Mendes to discuss what is important to the District and to understand specifications and boundaries for this project. Mr. Mendes directed PSSC to identify and price all changes in level measuring 1/4" to 2" high that our company can repair on sidewalks within specified areas of the District and provided a map showing the boundaries of the sidewalks included. PSSC was directed to exclude sidewalks on specified sections of Bella Vista Drive and the sidewalks at and around the Clubhouses on Tierra Del Sol and Marbella Way.

A review of the specified sidewalks was subsequently completed to estimate the number of hazards present and their sizes (see map below for boundaries). Based upon the definitions provided by the Federal Americans with Disabilities Act Law (ADA), there are many other hazards present throughout the community in addition to those identified. The Americans with Disabilities Act (ADA) excerpts relevant to changes in level on walkways are included in Exhibit A.

Changes in level measuring 1/4" – 2" in height in the specified areas of Westridge CDD were inventoried and a total of 181 hazards meeting the specifications were observed.

During the course of our review, PSSC noticed locations where hazards have been created by concrete surrounding sunken utility panels directly in the sidewalk right-of-way (see Figure 4 in Photo Examples below). As directed by Mr. Mendes, these types of hazards are **included** in this proposal. Hazards will be repaired at the best possible slope if a 1:12 slope cannot be achieved due to the proximity of the hazard to the edge of the panel or utility cover.

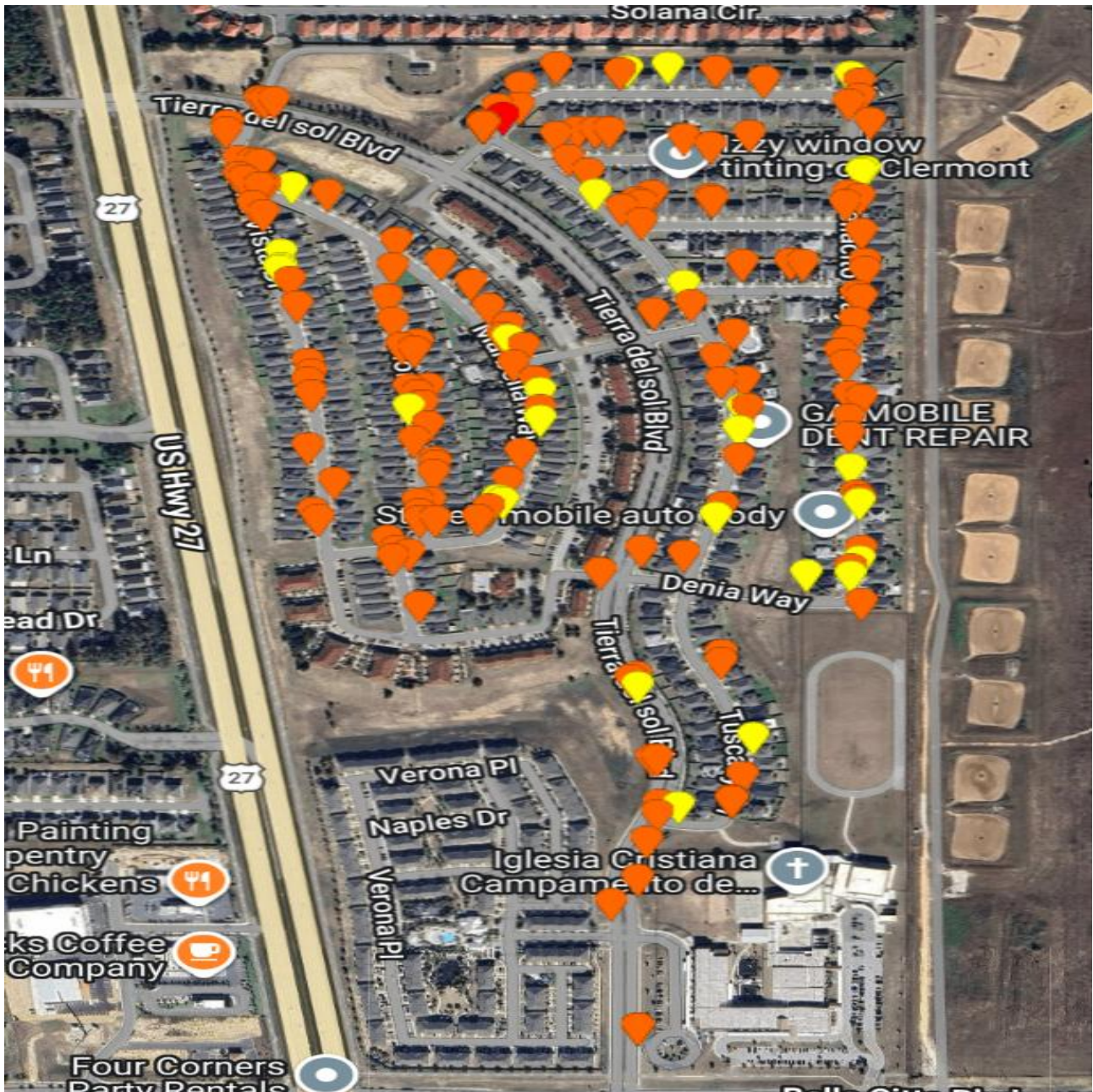
As directed by Mr. Mendes all hazards located on oversized driveway aprons where they meet the adjacent sidewalk panels and on oversized panels running through driveways that have the same width as the adjacent sidewalk are **excluded** from this proposal.

This location is an ideal application for our precision concrete cutting repair method. The service will allow Westridge CDD to mitigate risk and liability before an accident occurs, and to do it at a minimal cost. Our service includes a detailed, auditable report of every hazard repaired, so efforts to maintain safe sidewalks are well documented (see Repair Specifications section). This can be submitted to the insurance company, which will often provide lower rates or "credits" for properties with proactive programs in place to reduce liabilities.



When repair work is initiated, our experienced trip hazard removal specialists will precisely identify and record the exact quantity, measurement and location of each hazard PSSC can repair. This more precise evaluation may result in quantities and measurements that vary slightly from this estimate, however the price provided is a “not to exceed” estimate.

Hazards Identified in the Specified Areas of the Westridge CDD



The map in this proposal shows the approximate locations of trip hazards included in the scope of this proposal. The accuracy of these maps is dependent on the technology available on smart phones and should be relied upon as approximations only.



Methodology – Preparing This Estimate

1. PSSC conducts a census of hazards that we can repair on the property’s specified sidewalks; the hazards are then grouped into 3 categories:

<u>CATEGORY</u>	<u>SPECIFICATION</u>
 Least Severe	¼ inch
 Severe	⅜ inch to ⅞ inch
 Most Severe	1 inch to 2 inches

2. An estimate of the volume of concrete needing to be removed for each category was prepared based on our experience & process-specific database.
3. A “not to exceed” bid was prepared based on the estimated volume of repairs.

Hazards above 2 inches in height are normally not included in PSSC estimates. Since most sidewalks are a total of 3.5 to 4 inches deep, municipal engineers recommend repairs to not exceed 2 inches in height because removing more concrete than the amount associated with these measurement criteria may potentially jeopardize the structural integrity of the sidewalks should a vehicle of heavy mass or large equipment drive over it. Sidewalks with hazards greater than 2 inches in height are recommended for alternative remediation by the property owner. Severely broken panels and panels hollowed out underneath also need to be alternatively remedied by the property owners. **PSSC noticed at least one panel with cracks and missing pieces (see Figure 5). Since PSSC does not provide demolition and replacement, locations such as these are excluded from this estimate.**

Before work commences, our on-site trip hazard removal specialists will assess all panels identified in this proposal to ensure changes in level can be repaired using our technique. If it is determined that any locations should be remedied in an alternative way instead of repaired using our horizontal saw cut method, PSSC will exclude those repairs from our service.

Some sidewalk panels have holes, missing pieces, or hairline cracks which do not result in changes of level. These types of sidewalk imperfections cannot be repaired utilizing our precision concrete cutting method and are also **excluded** from this estimate. In some cases, where a crack exists on a stable panel, the concrete on one side will be raised higher, creating a trip hazard. PSSC will always repair this type of trip hazard unless directed otherwise, but the original crack in the panel will remain.





Our initial review identified **181 PSSC-repairable hazards measuring ¼” – 2” in height** on the sidewalks throughout the specified areas at Westridge CDD (shown in Table 1 below)

TABLE 1: WESTRIDGE CDD 181 TRIP HAZARDS BY HEIGHT CATEGORIES				
LOCATION	LEAST SEVERE	SEVERE	MOST SEVERE	TOTAL
Bella Vista Drive	3	17	0	20
Costa Blanca Way	0	3	0	3
Denia Lane	0	1	0	1
Marbella Way	5	21	0	26
Monaco Lane	1	23	0	24
Pucolo Way	1	4	0	5
Tierra Del Sol	1	8	0	9
Tranquila Lane	1	13	1	15
Tuscany Lane	7	24	0	31
Vellacito Way	9	38	0	47
	28	152	1	181
TOTAL				



Photo Examples

Figure 1



Example of a 1/4-inch high "Least Severe" hazard on Tuscany Lane.

Figure 2



Example of a 5/8-inch high "Severe" hazard located on Vellacito Way.

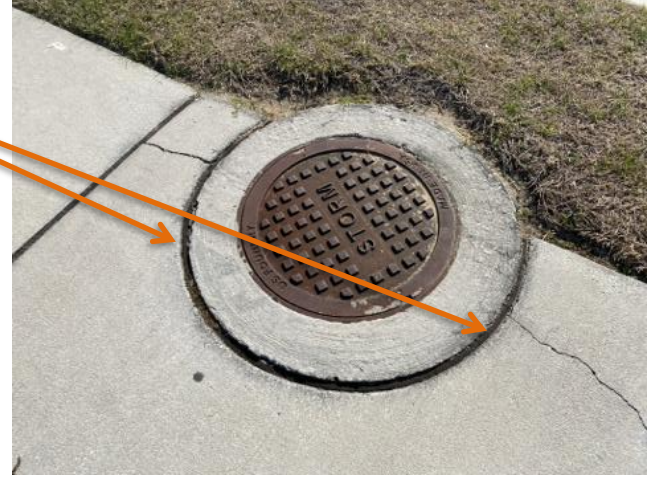
Figure 3



Example of a 1-inch high "Most Severe" hazard located on Tranquilla Lane.



Figure 4



Example of a location on Vellacito Way where a $\frac{3}{8}$ -inch "Severe" hazard is caused by concrete surrounding a sunken utility panel intruding into the sidewalk right-of-way. As directed by Mr. Mendes, locations like this are **included** in this proposal. Locations like these will be repaired at the best slope possible is a 1:12 cannot be achieved due to the proximity of the hazard to the edge of the panel or utility cover.

Figure 5



Example of a panel on Tierra Del Sol with multiple cracks and fractures. All locations like this are **excluded** from this proposal.



Pricing Summary

Table 2 below provides an estimated price range to repair the 181 hazards measuring 1/4” – 2” high that PSSC can repair throughout the specified areas of Westridge CDD, as identified in Table 1. Repairs will be made at the ADA-compliant, 1:12 slope. Our technicians take exact measurements of every hazard when we perform our work, so the final price will be determined by the actual volume of concrete removed to achieve the 1:12 slope; however, **the high end of the range estimated is a “not to exceed” price.**

PSSC proposals are valid for 90 days, but if the signed authorization to repair all hazards is returned to PSSC within 45 days of the proposal date, PSSC will extend a discounted rate. If the District chooses to do only a portion of the work, no discount will be applied. If the signed authorization is received after the 45 days but before the 90-day expiration, the standard price range will apply.

TABLE 2: PRICING FOR 181 HAZARDS 1/4” - 2” HIGH IN THE SPECIFIED AREAS AT WESTRIDGE CDD	
1:12 REPAIR SLOPE	PRICE RANGE
Price if signed authorization is returned to PSSC by April 17, 2026	\$14,040 - \$14,742
Price if signed authorization is returned to PSSC by June 1, 2026	\$14,779 - \$15,518

Precision Sidewalk Safety estimates that the work to repair all hazards identified can be completed in 2 - 3 days with the note that wet weather will delay our operations. We will re-route pedestrian traffic on small sections of sidewalk (10’-15’) for periods that range from 3 minutes to 20 minutes while those sections are being repaired. We request that the District make arrangements for all vehicles to be moved away from the driveways and sidewalks in order for our crew to make the repairs. **We also require that a representative of the property review and accept the work (or request adjustments) prior to the crew’s estimated departure.**

While the sidewalk restoration project is underway, we will:

- keep the sidewalks in service
- require no heavy equipment or traffic control
- remove all debris and recycle the concrete waste materials
- leave the proposed areas clean and trip hazard-free

Figure 6: Precision Sidewalk Safety Work Example



Savings Summary

Precision Sidewalk Safety provides a professional service to hundreds of municipalities, private communities and schools throughout Florida and South Carolina. Based on data shared by many of these customers, the comparative analysis in Table 3 shows the differences between available methods for sidewalk trip hazard repair.

TABLE 3: REPAIR METHOD COMPARISON FOR WESTRIDGE CDD			
METHOD	ADA COMPLIANT	TIME REQUIREMENT	POSSIBLE INCIDENTAL DAMAGES
Precision	Yes	2 - 3 Days	None
Grinding	No	8 - 10 Days	Adjacent sidewalk panels, landscaping, and sprinkler heads
Replacement	Yes	1 Month	Broken sidewalk panels from weight of trucks, damage to landscaping, and possible tree damage if root pruning

Grinding

Although grinding is sometimes used for the removal of trip hazards at private properties, it is not an ideal method for sidewalk repair as the equipment is not specifically designed for this use. Grinding often leaves unpleasant pitting and grooves on the surface of the concrete. Because it is very inflexible equipment, these markings occur not only on the panels with hazards, but also on the sidewalk panels adjacent to those panels. In addition, a grinder often leaves a hazard in place where someone could still trip and fall, because operators are forced to choose from either damaging something adjacent to the affected panel (landscaping, sprinkler heads, etc.) or leaving the repair with upturned edges. This repair method literally scrapes and pulverizes the concrete surface to take off some of the height differential, but it cannot meet the specified ADA requirements for proper slope.

In addition, grinding causes considerable dust and mess. If the dust is managed with water, the property risks slurry and runoff into storm drains or local water. In most cases, grinding cannot be compared to the Precision method, since grinding cannot achieve like results. Still, in a comparison of the same number and size hazards, Precision Sidewalk Safety is comparable in cost. Figure 7 shows results from a typical grind.

Figure 7: Typical Results from a Grinder



THE INFORMATION IN THIS PROPOSAL IS CONFIDENTIAL



Demolition and Replacement

The conventional approach to fully eliminating trip hazard liability is to demolish and replace hazardous panels. Done correctly to ensure a zero point of differential between existing and new sections, this method meets ADA specifications and is the most comparable alternative to the PSSC method. However, the number of hazards that can be repaired on a fixed budget is very limited. Demolition and replacement can also be very obtrusive to a property. Sidewalks are often closed for days, and cars sometimes need to be moved. Incidental damages to landscaping can occur.

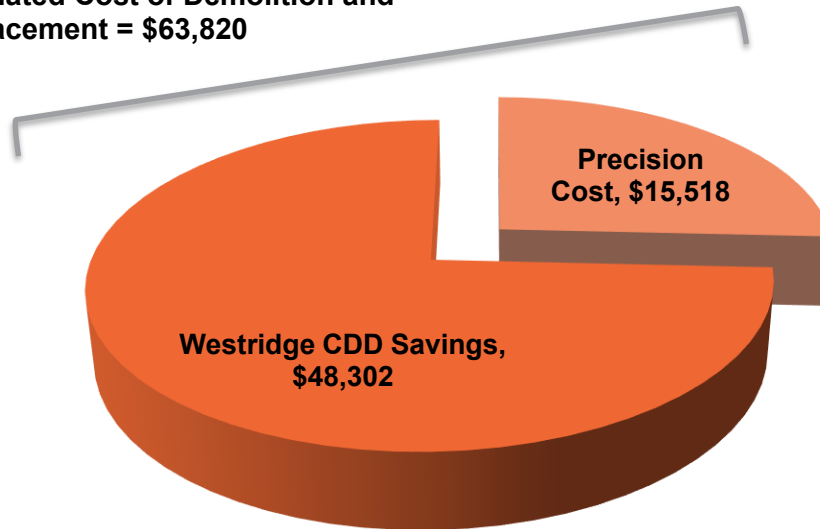
Based upon various panel sizes totaling approximately 3,191 square feet and an estimated replacement cost of roughly \$20.00 per square foot, we estimate the cost to demolish and replace 181 panels is **\$63,820**. This takes into account:

- Cost of concrete
- Labor to break up and remove existing concrete
- Labor to pour, form, level, finish, float & cut control joints
- Fuel for multiple site visits to repair or break-up, remove, pour, remove forms, and restore adjacent items
- Equipment such as a backhoe, vehicle to transport backhoe, utility vehicle, and dump truck to remove debris
- Miscellaneous materials to prepare concrete

Based upon the “not to exceed price to repair all PSSC-repairable hazards measuring 1/4” – 2” in the specified areas of Westridge CDD, the maximum cost for PSSC repairs is \$15,518 which is an **estimated savings of \$48,302 or 76%**. This comparison assumes that only one panel would be demolished and replaced, which is usually not the case since replacing slabs often requires a “run” of two to five slabs. The *actual* cost for demolition and replacement would likely be two to three times this amount.

COST SAVINGS COMPARED TO DEMOLITION AND REPLACEMENT

Estimated Cost of Demolition and Replacement = \$63,820



Environment Savings:

As a member of several “green” building associations, Precision Sidewalk Safety tracks savings from the use of our service, which is a green building practice. We utilize a dust containment system to minimize dust and portable equipment that consumes minimal energy. The small sections of concrete we remove are recycled. By using Precision Sidewalk Safety instead of demolition and replacement, Westridge CDD would achieve the following environmental savings:

Natural Resources Saved:

- approximately **72 tons** of waste concrete from removal and placement in landfills (est. **1,063 cubic feet** of concrete at an average weight of 132 lbs. per cubic foot)
- approximately same amount of materials and resources to replace the concrete that was removed

Fossil fuels saved: estimated **153 gallons**

- hauling equipment to and from the site to remove sidewalks
- operating backhoe equipment to break up and remove concrete
- round trip transportation of estimated **72 tons** of debris to the landfill
- round trip transportation of new materials to replace the removed sidewalks

Prevented release of Carbon Dioxide gas: estimated **1.38 Metric Tons**

Repair Specifications

Precision Sidewalk Safety will submit a summary itemizing each trip hazard repaired. This report will include the following, which serves as a detailed, auditable invoice for each repair:

- a. The physical location (address, light pole #, etc.) of each repair
- b. The specific hazard height - high side and low side measurement – in 8ths of an inch
- c. The total width of actual repair in inches
- d. The square footage of repaired panel

Debris from repaired areas will be collected and removed and a dust abatement system will be used during all repair operations. All resulting repairs will be flat and uniform with a coefficient of friction exceeding OSHA requirements for public walkways.

This proposal is based upon a repair slope of 1:12, removing all hazards measuring $\frac{1}{4}$ " – 2" in height that PSSC can repair on the sidewalks in the specified areas for the Westridge CDD.

The following special conditions **are** included in this proposal for the hazards identified in Table 1:

- Only the hazards within the specified areas of the community
- Panels which are intact, stable, and not cracked, fractured, or settled
- Panels with hairline, spider, or multiple cracks(s) which are otherwise “stable” and “intact”
- Panels with surface imperfections or missing/sunken partial sections that are 90% useable
- Access ramps that transition from sidewalk to crosswalk
- Hazards caused by concrete surrounding sunken utility panels in the right-of-way of pedestrian foot traffic. Repairs will be made at the best slope possible if a 1:12 slope cannot be achieved due to the proximity of the hazard to the edge of the panel or utility cover.





The following special conditions **are not** currently included in this proposal:

- Hazards greater than 2" or on panels that are too broken for repair or are hollow underneath
- Hazards located on oversized driveway aprons where they meet the adjacent sidewalk panels and oversized driveway panels having the same width as the adjacent sidewalks

Safety:

Precision Sidewalk Safety Corp has a perfect safety record; we use OSHA approved equipment, certify all employees who work directly in trip hazard repair, and have outstanding safety practices for both employees and the public who may be using the walkways we are repairing. We have worked in dense urban, high pedestrian traffic areas, as well as residential neighborhoods and historic Districts to complete projects without incident. Our clients often receive unsolicited compliments for the work we have performed.

Insurance and Incorporation:

Precision Sidewalk Safety Corp is a corporation registered in the state of Florida. Proof of liability, worker's compensation, and auto insurance will be provided as requested.

Protection Under U.S. Patent and Trademark Laws:

The work provided by Precision Sidewalk Safety reveals equipment and processes, which are protected under United States patent laws. It is the use of these patents that enables us to provide the best available trip hazard removal service to our clients. Due to the nature of our business and in lieu of the ability to receive competitive bids for like services, our company provides documentation and reference to the patents that have been issued to our corporate office. Precision Concrete Cutting of Utah and its affiliates, along with The United States Patent and Trademark Office, takes an active and exacting role to protect and enforce intellectual property rights.

U.S. Pat. No. 6,896,604	U.S. Pat. No. 6,827,074
U.S. Pat. No. 7,143,760	U.S. Pat. No. 7,402,095
U.S. Pat. No. 7,000,606	U.S. Pat. No. 7,201,644

About Precision Sidewalk Safety Corporation:

Wendy and Alan MacMurray, the founders of Precision Sidewalk Safety Corp, have over 70 years combined experience in customer management, service delivery and project implementation and have been respected executives for global Fortune 500 companies as well as start-up companies. They introduced the Precision technology to Florida in late 2006 and South Carolina in 2007 and they now support hundreds of customers. The company has used its unique, patented technique to make over 700,000 repairs on sidewalks in the two states, saving communities an estimated \$141 million on sidewalk repairs.



EXHIBIT A: Excerpts from ADA Guidelines

Federal Register / Vol. 56, No. 144 / Friday, July 26, 1991 / Rules and Regulations

Federal Regulations on Trip Hazard Removal

Part III

Department of Justice

Office of the Attorney General

28 CFR Part 36
Nondiscrimination on the Basis of
Disability Public Accommodations and in
Commercial Facilities; Final rule

4.5 Ground and Floor Surfaces Excerpts from Federal Register

4.5.2 Changes in Level. Changes in level up to 1/4 in (6 mm) may be vertical and without edge treatment. Changes in level between 1/4 in and 1/2 in (6mm and 13mm) shall be beveled with a slope no greater than 1:2. Changes in level greater than 1/2 in (13 mm) shall be accomplished by means of a ramp that complies with 4.7 or 4.8.

4.7.2 Slope. Slopes of curb ramps shall comply with 4.8.2. Transitions from ramps to walks, gutters, or streets shall be flush and free of abrupt changes. Maximum slopes of adjoining gutters, road surface immediately adjacent to the curb ramp, or accessible route shall not exceed 1:20.

4.8.2 Slope and Rise. The least possible slope shall be used for any ramp. The maximum slope of a ramp in new construction shall be 1:12. The maximum rise for any run shall be 30 in (760 mm). Curb ramps and ramps to be constructed on existing sites or in existing building or facilities may have slopes and rises as allowed in 4.1.6(3)(a) if space limitations prohibit the use of a 1:12 slope or less.

3 – a – 1. A slope between 1:10 and 1:12 is allowed for a maximum rise of 6 inches.

3 – a – 1. A slope between 1:8 and 1:10 is allowed for a maximum rise of 3 inches. A slope steeper than 1:8 is not allowed.





AUTHORIZATION TO PROCEED • FAX TO 866-669-1175

>>ESTIMATE IS VALID FOR 90 DAYS FROM DATE OF ISSUE<<

SCOPE OF PROJECT	Repair at a 1:12 slope trip hazards measuring 1/4" - 2" that PSSC's method can repair in the specified areas of the District as identified in Proposal FLP-301. Please circle the option selected and fill in the authorization date, then complete invoice information in the approved by / billing info table below.		
CUSTOMER	WESTRIDGE COMMUNITY DEVELOPMENT DISTRICT		
COST	PRICE IF AUTHORIZATION IS RECEIVED BY APRIL 17, 2026 \$14,040 - \$14,742	PRICE IF AUTHORIZATION IS RECEIVED BY JUNE 1, 2026 \$14,779 - \$15,518	DATE

This proposal provides a price which will not be exceeded given the scope of work specified and is based on: 1) an estimated number of hazards we anticipate our technician(s) can repair and 2) the resulting amount of concrete material our technician(s) will remove to render repairs compliant with approved customer specifications. Your final inventory of repairs may vary from this estimate. PSSC repairs only those uneven sidewalks specifically requested by you, our customer, and therefore makes no guarantee that the property is free of uneven sidewalk hazards or other trip hazards. PSSC may not complete a repair(s) because; 1. a hazard's actual measurement at the time of repair exceeds approved customer specifications, and/or 2. in the crew leader's judgment, our repair attempt would cause further damage to the concrete slab or be insufficient to satisfactorily remove the existing hazard and/or mitigate its potential liability. Such excluded hazards, if any, will be left "as found" and will require customer's alternative remedy. After the project is completed, new trip hazards will occur or reoccur due to tree roots, water, settling, and other natural and man-made causes outside of PSSC's control. Upon completion of the project, PSSC is not liable for any related claims, losses, or damages. At least 30 minutes prior to the crew's scheduled departure, customer (or designee) agrees to have inspected and either accepted all repairs as completed, or determined suitable adjustment(s) (if any) as may be required, such that the crew's departure will not be delayed. PSSC will not be held responsible for cracks or other defects in poured concrete that may exist due to materials or methods used by original installer.

The undersigned acknowledges the above explanation of our estimate of work as well as the exclusions set forth in this Proposal, that he/she is legally authorized to engage Precision Sidewalk Safety Corp to deliver designated work, has seen a sample – photo or actual – of the resulting repair, and agrees to notify or mediate affected property owners.

Initial below in the space provided if you authorize PSSC to INCLUDE the following repair types:

 Repairs to hazards on sidewalk panels caused by concrete surrounding sunken utility panels when directly in the flow of pedestrian foot traffic.

APPROVED BY	NAME	
	SIGNATURE	
	TITLE	
	PHONE	ALT. PHONE
BILLING INFO (All invoices sent electronically)	INVOICE TO NAME	
	ADDRESS	
	INVOICE TO EMAIL ADDRESS	

Upon receipt of this signed acceptance of the details provided throughout this proposal, PSSC will schedule the requested repairs. Every effort will be made to accommodate the requested start date.

THE INFORMATION IN THIS PROPOSAL IS CONFIDENTIAL



TAB 5



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

WESTRIDGE
COMMUNITY DEVELOPMENT DISTRICT

Proposal Due: February 9, 2026
4:00PM

Submitted to:

Westridge
Community Development District
c/o District Manager
8529 South Park Circle, Suite 330
Orlando, FL 33819

Submitted by:

Antonio J. Grau, Partner
Grau & Associates
1001 Yamato Road, Suite 301
Boca Raton, Florida 33431

Tel (561) 994-9299

Fax (561) 994-5823

tgrau@graucpa.com

www.graucpa.com



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Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

February 9, 2026

Westridge Community Development District
c/o District Manager
8529 South Park Circle, Suite 330
Orlando, FL 33819

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2026, with an option for four (4) additional optional annual renewals.

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

Government audits are at the core of our practice: **95% of our work is performing audits for local governments and of that 98% are for special districts.** With our significant experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to your operations.

Why Grau & Associates:

Knowledgeable Audit Team

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

Servicing your Individual Needs

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

Developing Relationships

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

Maintaining an Impeccable Reputation

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

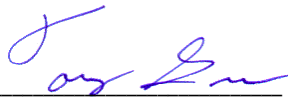
Complying With Standards

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

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

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

Very truly yours,
Grau & Associates



Antonio J. Grau

Firm Qualifications



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team



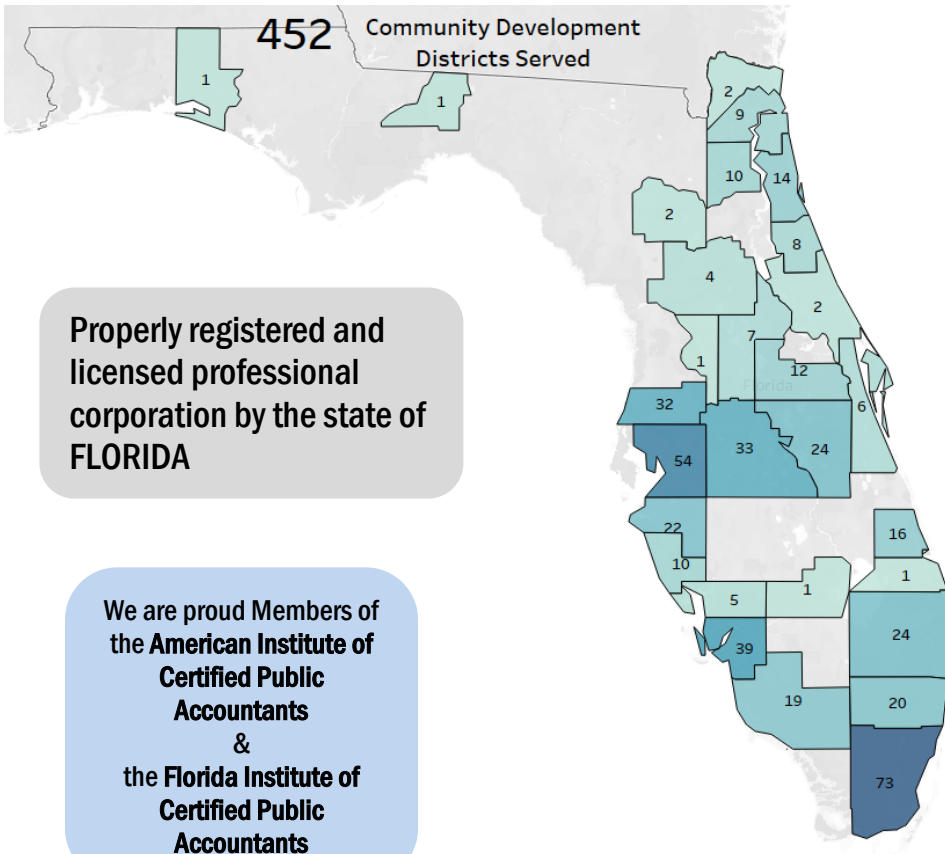
3 Partners
13 Professional Staff
2 Administrative Professionals



2005

Year founded

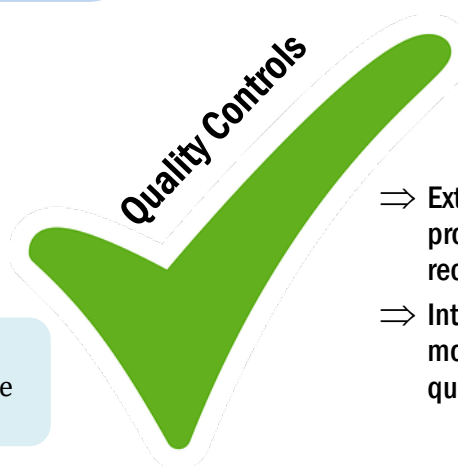
Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

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

Quality Controls



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



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate

Report on the Firm's System of Quality Control

November 18, 2025

Antonio Grau
Grau & Associates
1001 W. Yamato Road, Suite 301
Boca Raton, FL 33431-4403

Dear Antonio Grau:

It is my pleasure to notify you that on November 18, 2025, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2028. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee
paul@ficpa.org
850.224.2727, x5957

cc: Daniel Hevia, David Caplivski

Firm Number: 900004390114

Review Number: 616829

October 3, 2025

To the Partners of Grau & Associates
And the Peer Review Committee of the
Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Grau & Associates (the firm), in effect for the year ended June 30, 2025. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

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

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Grau & Associates in effect for the year ended June 30, 2025, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Grau & Associates has received a peer review rating of *pass*.



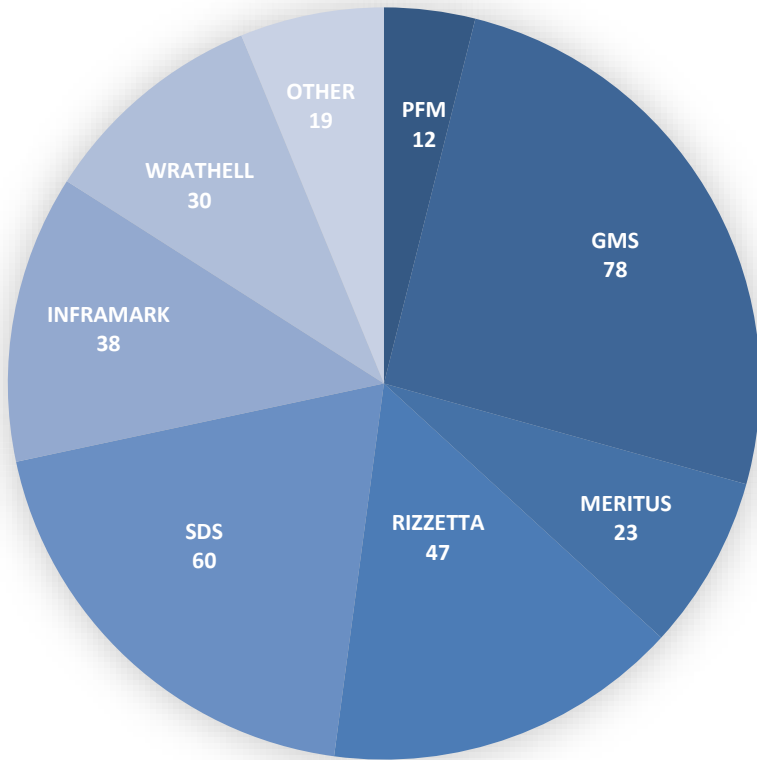
Prida Guida & Perez, P.A.

Firm & Staff Experience



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



Profile Briefs:

Antonio J GRAU, CPA (Partner)

*Years Performing Audits: 35+
CPE (last 2 years): Government Accounting, Auditing: 24 hours; Accounting, Auditing and Other: 56 hours
Professional Memberships: AICPA, FICPA, FGFOA, GFOA*

Ben Steets, CPA (Partner)

*Years Performing Audits: 9+
CPE (last 2 years): Government Accounting, Auditing: 28 hours; Accounting, Auditing and Other: 88 hours
Professional Memberships: AICPA, FICPA, FGFOA, FASD*

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

- Tony Grau

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

- Ben Steets

YOUR ENGAGEMENT TEAM

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team. The Certified Information Technology Professional (CITP) Partner will bring a unique blend of IT expertise and understanding of accounting principles to the financial statement audit of the District.



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

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



Antonio 'Tony' J. Grau, CPA Partner

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

Experience

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

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

Education

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

Clients Served (partial list)

(>300) Various Special Districts, including:

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

Professional Associations/Memberships

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

Professional Education (over the last two years)

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



Ben Steets, CPA, Partner

Contact : bsteets@graucpa.com / (561) 939-6669

Experience

Grau & Associates	Partner	2023-Present
Grau & Associates	Manager	2021-2023
Grau & Associates	Senior Auditor	2018-2021
Grau & Associates	Staff Auditor	2016-2018
PCAOB Registered Firm	Staff Auditor	2015-2016

Education

Florida Atlantic University (2015)

Clients Served (partial list)

(>300) Various Special Districts	San Carlos Park Fire and Rescue Service District
Careersource Polk	Sanibel Fire and Rescue District
Central Broward Water Control District	South Broward Drainage District
Dunes Community Development District	South Trail Fire and Rescue District
Greater Naples Fire Rescue District	Town of Highland Beach
Key Marco Community Development District	Town of Lauderdale-By-The-Sea
Lake Worth Drainage District	Verano Walk Community Development District
Mae Volen Senior Center	West Villages Improvement District
Port of the Islands Community Improvement District	Winding Cypress Community Development District

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	28
Accounting, Auditing and Other	88
Total Hours	<u>116</u> (includes 4 hours of Ethics CPE)

Professional Associations/Memberships

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

References



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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

Dunes Community Development District

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

Two Creeks Community Development District

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

Journey's End Community Development District

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

Specific Audit Approach



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

AUDIT APPROACH

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

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

Proposed segmentation of the engagement

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



Phase I - Preliminary Planning

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

During this phase we will perform the following activities:

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

Phase II – Execution of Audit Plan

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

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

Phase III - Completion and Delivery

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

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

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

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

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

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

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

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

Is the recommendation cost effective?

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

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

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

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

Communications

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

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

Cost of Services



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2026-2030 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2026	\$3,400
2027	\$3,500
2028	\$3,600
2029	\$3,700
2030	<u>\$3,800</u>
TOTAL (2026-2030)	<u>\$18,000</u>

The above fees are based on the assumption that the District maintains its current level of operations. Should conditions change or Bonds are issued the fees would be adjusted accordingly upon approval from all parties concerned. If Bonds are issued the fee would increase by \$1,500. The fee for subsequent annual renewals would be agreed upon separately.

Supplemental Information



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Utility Audit	Current Client	Year End
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Farms Water Control District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Asbury Municipal Service Benefit District	✓			✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Lealman Special Fire Control District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Water Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Port of The Islands Community Improvement District	✓		✓	✓	9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓				9/30
South Central Regional Wastewater Treatment and Disposal Board	✓				9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunrise Lakes Phase IV Recreation District	✓			✓	9/30
Sunshine Water Control District	✓			✓	9/30
Sunny Hills Units 12-15 Dependent District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (452)	✓			✓	9/30
TOTAL	491	5	4	484	

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

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

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

ARBITRAGE

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

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Current
Arbitrage
Calculations

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

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

TAB 6

Proposal to Provide Auditing Services
Westridge
Community Development District

For the Fiscal Year Ending
September 30, 2026
With an Option for Four Additional Annual Renewals

Submitted by:



1800 Pembroke Drive
Suite 170
Orlando, Florida 32810
(407) 843-5406

CONTACT: Tamara Campbell, C.P.A.

tcampbell@mcdermittdavis.com
www.mcdermittdavis.com

Proposal for Audit Services to
Westridge Community Development District
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Letter of Interest



1800 Pembroke Drive, Suite 170
Orlando, Florida 32810
407-843-5406
www.mcdermittdavis.com

February 9, 2026

District Manager
8529 South Park Circle, Suite 330
Orlando, FL 33819
Westridge Community Development District

Thank you for the opportunity to submit our qualifications and experience to serve as independent auditors of *Westridge Community Development District*. The accompanying proposal will provide you detailed information regarding the scope of services to be provided, as well as a profile of the firm, the individuals who will serve you, our qualifications and experience, and representative clients, including specific references.

It is our understanding that we will provide the following services:

1. Financial audit of the basic financial statements of *Westridge Community Development District* for the fiscal year ending September 30, 2026, with an option for four additional annual renewals.
2. We will commit to maintain staff required to conclude the audits within the time constraints indicated in the RFP.
3. The audit will be performed in accordance with generally accepted auditing standards, *Governmental Auditing Standards* and the Rules of the Auditor General of the State of Florida.

We believe we are the best-qualified firm to perform the engagement for the following reasons:

- o We presently audit **over forty Community Development Districts**, fourteen municipalities and one special water district and have an excellent working knowledge of generally accepted accounting principles related to governmental entities.
- o We assist in the preparation of the financial statements for most of these governmental entities.
- o We have assisted nine municipalities in receiving the GFOA "Certificate of Achievement for Excellence in Financial Reporting". Most of these municipalities have been receiving the "Certificate of Achievement" for ten to twenty years. Tamara Campbell is active as a national review team member of the GFOA's "Certificate of Achievement for Excellence in Financial Reporting" program. As a review team member, Ms. Campbell reviews and evaluates financial reports submitted by cities and counties to determine whether the financial reports meet the stringent requirements to receive the GFOA's prestigious award. Participating as a review team member, Ms. Campbell has demonstrated her expertise in governmental accounting and auditing.
- o We have strong information technology ability and will input the District's general ledger balances into our ProSystem fx Engagement software and perform a virtually "paperless" audit. The District's Financial Statements are linked to the general ledger; therefore, the likelihood of errors on the financial statements is reduced.
- o We have recent and continuous experience and have devoted a great deal of our continuing education to the governmental auditing and accounting field. Our firm meets the independence and education requirements of the Government Auditing Standards issued by the Comptroller General of the United States. Our firm is independent of *Westridge Community Development District* as defined by Government Auditing Standards.

- We are members of the American and Florida Institutes of Certified Public Accountants and an Associate member of the Governmental Finance Officers Association. Our firm is active in governmental organizations throughout Central Florida and has served on governmental committees of the Florida Institute of CPAs.
- We are a local firm with personnel committed to quality and professional performance, accustomed to providing a high level of client satisfaction. We believe that our firm is part of a team effort to assist the District in developing the best financial reporting possible.
- We have a history of continuity of personnel assigned to the engagement. Our single office firm and low personnel turnover assures uninterrupted services from our partners and staff. We have a staff of 28 people and 8 of those are governmental audit staff.

McDirmit Davis, LLC has not colluded with any of the proposers, and we have not defaulted on any previous contract, and are not in arrears on any previous or existing contract and are properly licensed.

Because of our unique qualifications and a philosophy based on complete dedication to client service, we feel confident that we can provide you with responsiveness and a range of experience that will best serve your needs.

Ms. Tamara Campbell, partner, is authorized to represent the firm and may be contacted at 1800 Pembroke Drive, Suite 170, Orlando, Florida 32810, or phone (407) 843-5406.

We would consider it a privilege to continue to serve as independent auditors for *Westridge Community Development District*.

Sincerely,

McDirmit Davis, LLC



Tamara Campbell, CPA

Company Background



About Us:

McDimit Davis, LLC was incorporated in the State of Florida in August 1984 and serves Central Florida from its centrally located office in Orlando, Florida. The partners and managers have over 100 years of combined experience in public accounting, and our firm has grown to be ranked as one of the top 10 accounting firms in Central Florida by the Orlando Business Journal.



When considering whether to hire our firm, you will find that McDimit Davis can be differentiated from our competitors in several areas, such as:

- **Local, Experienced and Involved Partners:** Our partners and managers have over 100 years of combined experience in public accounting. Tammy has over twenty years of governmental accounting and auditing experience, including municipalities, airport authorities and over **40 community development districts**.
- **Commitment to Quality:** McDimit Davis has received a "pass" audit opinion by our peer reviewers regarding our firm's Quality Control Standards.
- **Timely Audits:** Our commitment is to meet all audit deadlines; all of our audits have been performed according to agreed audit schedules.

Our firm has a wide range of clients providing both goods and services in the Central Florida area. Our practice encompasses auditing, accounting, management advisory and tax services. A list of all governmental clients audited by us for the fiscal years 2020-2024 is as follows:

- **Over Forty Community Development Districts**
- City of Belle Isle, Florida^{^*}
- City of Clermont, Florida^{*}
- City of Fruitland Park, Florida
- City of Inverness, Florida
- City of Lake Helen, Florida
- City of Lake Mary, Florida^{^*}
- City of Longwood, Florida^{^*}
- City of Mascotte, Florida[^]
- City of Minneola, Florida[^]
- City of Orange City, Florida^{^*}
- City of Tavares, Florida^{^*}
- City of Umatilla, Florida^{^*}
- Homosassa Special Water District[^]
- Sun 'n Lake of Sebring Improvement District[^]
- Town of Montverde, Florida[^]
- Town of Palm Shores, Florida[^]
- Town of Windermere, Florida[^]

[^]These entities are presently clients of McDimit Davis, LLC.

^{*}These entities participate in the Certificate of Achievement for Excellence in Financial Reporting program.

General Information about McDimit Davis

License to Practice in Florida

Our Firm and all key professional staff are properly licensed to practice in the state of Florida. In addition, our Firm and all assigned key personnel are in good standing with the Florida Board of Accountancy. We can provide a copy of actual license, if requested.

Independence

McDimit Davis, LLC is independent of the District as defined by auditing standards contained in *Government Auditing Standards*.



Governmental Audit Quality Center

McDimit Davis, LLC is a member of the AICPA's Governmental Audit Quality Center which is dedicated to establishing the highest standards of audit quality in the governmental accounting and audit sector.

External Quality Control Review

Our Firm understands the importance of developing a formal quality control program, and therefore have been a member of the Private Companies Practice Section of the American Institute of Certified Public Accountants **since 1985**. Member firms are required to adhere to quality control standards established by the AICPA Quality Control Standards Committee and to submit to peer reviews of the firm's accounting and audit practice. Peer reviews are intensive reviews of a firm's quality control system by an independent CPA firm. Our firm has had seven peer reviews performed by the American Institute of Certified Public Accountants. Each peer review has included a review of a local governmental entity.

On our most recent peer review performed in 2023, we received a peer review rating of "pass", which is the highest rating that a firm can receive under the revised peer review standards. We have **never** been subject to any litigation or disciplinary actions by a client, the State or any professional organization for substandard field work. A copy of our firm's most recent peer review report follows this section. These peer reviews included a review of at least two governmental engagements, and it should be noted that there were no findings as a result of this review. We have never withdrawn from an engagement prior to the agreed expiration date.

Size and Organization

McDimit Davis LLC has 28 employees, the total number of governmental audit staff is 8; the professional staff of our firm has been conducting governmental audits in the Central Florida area for the past thirty years. We are experienced auditors in a variety of industries and offer experience in auditing federal grants under the Single Audit Act and performing compliance audits of state grants.

Our experience in governmental auditing has led to the development of efficient procedures that provide various client benefits. Our services provide our clients with a wide range of knowledge, confidence, and helpful management advice.

Memberships



American Institute of Certified Public Accountants



Florida Institute of Certified Public Accountants



Florida Government Finance Officers Association



Government Audit Quality Center



Below is a listing of the type of other services that we have provided to governmental clients:

1. Assistance in preparation of Comprehensive Annual Financial Reports for recognition by the Government Finance Officers Certificate of Achievement Program.
2. Issuance of Comfort Letters and Consent Letters in conjunction with the issuance of tax-exempt bonds.
3. Assistance on early implementation of new GASB Statements.
4. Assistance in compiling historical financial data for first-time submissions for GFOA Certificate of Achievement for Excellence in Financial Reporting.
5. Detailed internal control studies and evaluations of accounting systems.

Engagement Team

The following table lists the names of firm accounting personnel assigned to the audit:

<u>Name</u>	<u>Audit Role</u>
Tamara Campbell, CPA	Engagement Partner
Carlos Vidal, CPA	Engagement Manager
Anthony Zelaya	Engagement Senior

All of the above people have considerable experience on governmental audit engagements. All supervisory personnel assigned to the audit, are Certified Public Accountants. The engagement partner and audit senior will be assigned to the audit on a full-time basis. In addition to the partner and managers, McDermitt Davis will utilize various audit senior and staff members for audit fieldwork.

Continuing Education

McDermitt Davis, LLC is committed to the personal and professional growth of its staff. Our firm requires an annual minimum of 40 hours of continuing professional education for each staff member.

Our governmental audit staff complies with the continuing education requirements of the State of Florida, the Governmental Accountability Office (GAO), and *Governmental Auditing Standards (Yellow Book)*. Therefore at least 24 hours during a 2-year period must be in subjects directly related to the government environment and to governmental auditing. Our governmental audit staff always exceed this requirement since they attend each year the Florida Governmental Financial Officer's Association Annual Conference which provides approximately 20 hours of training in governmental accounting and auditing.

As a result of our governmental experience, our staff has taught classes or lectured on various topics. We offer "in-house" education courses for our staff, which at times, our clients have attended. In addition, we are available to teach seminars for the benefit of the District's accounting staff.



Information Technology

Our firm has one dedicated Information Technology specialist who has several years' experience in setting up and administering computer systems and networks of all sizes. In addition, all governmental audit personnel are experienced with various governmental software programs. We utilize automated, paperless auditing software which stores all trial balances and audit workpapers electronically. We also use Data Analysis Software, which enables us to make random, and targeted sample selections.

We also have several methods for the District to transmit audit information securely. A client portal option, a secure email upload system, and a tailored engagement organizer system.

Records Retention

Our firm maintains records in accordance with local, state, and Federal Public Records Retention Requirements.

Federal or State Reviews

Any Federal or State desk review has resulted in no findings, and we have never undergone a Federal or State field audit.

Peer Review Letter



PRIDA, GUIDA & PEREZ, P.A.
CERTIFIED PUBLIC ACCOUNTANTS
2504 W. KATHLEEN STREET
TAMPA, FLORIDA 33607
TELEPHONE: (813) 226-6091
FAX: (813) 229-7754

Report on the Firm's System of Quality Control

December 7, 2023

To the partners of McDirmit Davis, LLC
And the Peer Review Committee of the
Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of McDirmit Davis, LLC (the firm) in effect for the year ended June 30, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards* including a compliance audit under the Single Audit Act, and an audit of an employee benefit plan.

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

MEMBER AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
MEMBER FLORIDA INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of McDirmit Davis, LLC in effect for the year ended June 30, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. McDirmit Davis, LLC has received a peer review rating of *pass*.



Prida Guida & Perez, P.A.

PRIDA, GUIDA & PEREZ, P.A.

Audit Personnel Experience



Tammy Campbell, CPA
Partner

Education, Certifications, and Licenses

- B.S. Degree in Accounting, University of Central Florida
- Masters in Taxation, University of Central Florida
- CPA, Certified Public Accountant - Florida

Affiliations and Community Involvement

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Florida Government Finance Officers Association (FGFOA)
- Reviewer for GFOA's "Certificate of Achievement for Excellence in Financial Reporting" program
- Chair of the Orange County School Board Audit Advisory Committee

Continuing Professional Education

Tammy has completed over 120 hours of Continuing Professional Education (CPE) in the area of governmental accounting and auditing within the past three years and meets the requirements of *Governmental Auditing Standards (the "Yellow Book")*. CPE included classes on Single Audits, the *Yellow Book*, and changes in governmental accounting principles, such as GASBS 87 on leases.

Experience

- Tammy has 20 years of governmental accounting and auditing experience, including municipalities and special districts.
- Her experience has included planning, fieldwork, and preparation of comprehensive annual financial reports for several governmental audit engagements.
- Tammy has worked with all municipalities in the ACFR preparation process, including assisting most cities with obtaining the GFOA Certificate of Achievement.

Governmental Audit Experience (Past 5 years)

- | | |
|--|--|
| <ul style="list-style-type: none"> • Over 50 Community Development Districts • City of Belle Isle • City of Clermont • City of Fruitland Park • City of Inverness • City of Lake Helen • City of Lake Mary • City of Longwood • City of Mascotte | <ul style="list-style-type: none"> • City of Minneola • City of Orange City • City of Tavares • City of Umatilla • Town of Montverde • Town of Palm Shores • Town of Windermere • Homosassa Special Water District • Sun 'N Lake Improvement District |
|--|--|



Carlos Vidal, CPA
Audit Manager

Education, Certifications, and Licenses

- Bachelor of Science in Accounting, University of Central Florida
- Bachelor of Science in Finance, University of Central Florida
- Master of Science in Accounting, University of Central Florida
- CPA, Certified Public Accountant - Florida

Affiliations and Community Involvement

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Florida Government Finance Officers Association (FGFOA)
- Affordable Housing Association of Certified Public Accountants (AHACPA)

Continuing Professional Education

Carlos has completed over 120 hours of Continuing Professional Education (CPE) in the area of governmental accounting and auditing within the past three years and meets the requirements of *Governmental Auditing Standards*.

Experience

- Carlos has 8 years of governmental accounting and auditing experience.
- He has significant experience in the audits of governmental and not-for-profit entities, and HUD property entities.

Governmental Audit Experience (Past 5 years)

- **Various Community Development Districts**
- City of Belle Isle
- City of Inverness
- City of Lake Helen
- City of Longwood
- City of Minneola
- City of Orange City
- City of Tavares
- City of Umatilla
- Town of Windermere



Anthony Zelaya
Audit Senior

Education, Certifications, and Licenses

- Bachelor of Science in Accounting, University of Central Florida
- Associate of Arts in General Studies, Valencia College
- Associate of Science in Restaurant Management, Valencia College

Affiliations and Community Involvement

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Florida Government Finance Officers Association (FGFOA)

Continuing Professional Education

Anthony has completed over 40 hours of Continuing Professional Education (CPE) in the area of governmental accounting and auditing within the past two years and meets the requirements of *Governmental Auditing Standards*.

Experience

- Anthony has 4 years of governmental accounting and auditing experience.
- He has significant experience in the audits of governmental and not-for-profit entities.
- Anthony is one of the firm's single audit specialists and is knowledgeable on various compliance requirements.
- Anthony has worked with all municipalities in the ACFR preparation process, including assisting most cities with obtaining the GFOA Certificate of Achievement.

Governmental Audit Experience (Past 5 years)

- **Various Community Development Districts**
- City of Belle Isle
- City of Clermont
- City of Fruitland Park
- City of Inverness
- City of Lake Helen
- City of Lake Mary
- City of Longwood
- City of Mascotte
- City of Minneola
- City of Orange City
- City of Tavares
- City of Umatilla
- Town of Montverde
- Town of Palm Shores
- Homosassa Special Water District



References of Governmental Accounting Experience

<i>Principal Client Contact</i>	<i>Scope of Work</i>	<i>Years</i>
<i>Sun 'n Lake of Sebring Improvement District</i>		
<p>Ms. Coral Benka, Finance Director</p> <p>5306 Sun'n Lake Blvd. Sebring, FL 33872 cbenka@snldistrict.org</p>	<ul style="list-style-type: none"> Annual Financial & Compliance Audit and preparation of Financials 	2011 to Present
<i>Trevesta Community Development District</i>		
<p>Ms. Venessa Smith Rizzetta and Company Senior Accountant</p> <p>3434 Colwell Ave. Suite 200 Tampa, Florida 33614 vsmith@rizzetta.com</p>	<ul style="list-style-type: none"> Annual Financial & Compliance Audit and preparation of Financials 	2021 to Present
<i>Meadow Pointe II Community Development District</i>		
<p>Ms. Helena Schneider Inframark Accounting Supervisor</p> <p>2005 Pan Am Circle Suite 300 Tampa, Florida 33607 helena.schneider@inframark.com</p>	<ul style="list-style-type: none"> Annual Financial & Compliance Audit and preparation of Financials 	2012 to Present
<i>Toscana Isles Community Development District</i>		
<p>Mr. Jeffrey Pinder Wrathell Hunt and Associates Controller</p> <p>2300 Glades Road Suite 410W Boca Raton, Florida 33431 pinderj@whhassociates.com</p>	<ul style="list-style-type: none"> Annual Financial & Compliance Audit and preparation of Financials 	2015 to Present
<i>Homosassa Special Water District</i>		
<p>Ms. Jenn Roberts, Manager</p> <p>7922 W. Grover Cleveland Blvd. Homosassa, FL 34448 jroberts@homosassawater.com</p>	<ul style="list-style-type: none"> Annual Financial & Compliance Audit and preparation of Financials 	2007 to Present



List of 2022-2024 Community Development District Audits:

Community Development District	County
Beach Road Golf Estates Community Development District	Lee
Beacon Lakes Community Development District	Miami-Dade
Bexley Community Development District	Pasco
Celebration Community Development District	Osceola
Chapel Crossings Community Development District	Pasco
Concord Station Community Development District	Pasco
Concorde Estates Community Development District	Osceola
Dovera Community Development District	Seminole
Enterprise Community Development District	Osceola
Fiddler's Creek Community Development District #1	Collier
Heritage Isle at Viera Community Development District	Brevard
Hidden Creek North Community Development District	Hillsborough
Hills of Minneola Community Development District	Lake
Holly Hill Road East Community Development District	Polk
Long Lake Reserve Community Development District	Pasco
Meadow Pointe II Community Development District	Pasco
Mediterra Community Development District	Collier
Mirabella Community Development District	Hillsborough
Osceola Village Center Community Development District	Osceola
Panther Trails Community Development District	Hillsborough
Scenic Highway Community Development District	Polk
Southaven Community Development District	St. Johns
Southern Hills Plantation II Community Development District	Hernando
Spring Ridge Community Development District	Hernando
Summer Woods Community Development District	Manatee
Summerstone Community Development District	Pasco
Suncoast Community Development District	Pasco
Sweetwater Creek Community Development District	St. Johns
The Crossings at Fleming Island Community Development District	Clay
The Woodlands Community Development District	North Port
Toscana Isles Community Development District	Sarasota
Town of Kindred Community Development District	Osceola
Towne Park Community Development District	Polk
Trevesta Community Development District	Manatee
Trout Creek Community Development District	St. Johns
University Square Community Development District	Lee
University Village Community Development District	Lee
Valencia Water Control District	Orange
Watergrass II Community Development District	Pasco
Westridge Community Development District	Polk
Westside Haines City Community Development District	Polk
Willow Walk Community Development District	Manatee

Service Approach

Service Approach

Our audit will be segmented as follows:

- Phase 1: Audit Planning
- Phase 2: Evaluation and Testing of Internal Controls
- Phase 3: Substantive Testing
- Phase 4: Reporting

Phase 1: Audit Planning

Preliminary planning includes deciding on an overall strategy for the audit, obtaining an understanding of the entity and its environment, including its internal control, making an initial assessment of audit risk and materiality, and deciding on the overall timing of the engagement. We will also begin to assemble our "permanent file," which consists of copies of organizational charts, District manuals, documents, and financial and other management systems.



We will meet with staff of the District to obtain an understanding of the flow of transactions through your accounting system. This includes understanding your computer environment in order to comply with the requirements of AU-C 300, *Planning an Audit*. We will also gather information to identify fraud risks as required by AU-C 240 *Consideration of Fraud in a Financial Statement Audit*.

We will also perform preliminary analytical procedures and compare trends for the current and at least the two previous years for unusual fluctuations. This will include review of both budget and actual amounts.

During this planning phase, we will ask management and staff at the District to identify areas of higher risk as well as other areas that they want us to focus on during our audit. We will also provide the District with a list of all schedules to be prepared by the District.

Phase 2: Evaluation and Testing of Internal Controls and Compliance

During Phase 2, we will evaluate your control policies and procedures to determine if they are functioning properly in significant transaction classes. To gain an understanding of the procedures in place, and current internal control structure, we typically conduct interviews with staff and management involved in the specific transaction class to be tested. We then perform tests of these controls to determine with reasonable assurance that control procedures are functioning as planned and whether further testing will be needed.

As part of our tests of controls, we will include tests of compliance with applicable ordinances, and state and federal laws and regulations. In order to determine which ordinances, laws and regulations to test for compliance, we start by reviewing the FICPA Practice Aid *Compliance Auditing in Florida*. We then evaluate which ordinances, laws and regulations have a direct and material effect on the determination of financial statement amounts. Sample sizes are determined based upon our assessment of control risk and may be judgmental, random, or stratified, depending on the attributes of the population being tested. We will select samples from the significant transaction classes and trace from original documents through the computer system to the general ledger through the use of Data Analysis Software.



Service Approach - Continued

Phase 2: Evaluation and Testing of Internal Controls and Compliance - Continued

Our control testing includes obtaining an understanding of the computer software used by the District, and tracing sample selections through the system to determine the desired outcomes are being achieved. Our testing of Information Technology includes inquiries of appropriate personnel regarding data backups and access to District files.

After controls have been documented, evaluated and tested, we will finalize the District's audit plan. Audit programs will be tailored to fit the specifics of the District's accounting systems.

Phase 3: Substantive Testing

Our year-end fieldwork will focus on verifying balances in accounts. For example, we will confirm cash balances, as well as debt balances with financial institutions. In addition to obtaining audit confirmations, representation letters and attorney letters, we will perform tests on account balances using analytical procedures, recalculation and verification.

Our firm uses ProSystem fx Engagement electronic audit software which may allow us to interface with your accounting system and reduce the time required to transfer your accounting data to a separate software package. We believe it is important to use analytical review procedures in this substantive phase of the audit. We compare analytical results to our expectation of what the results should be in order to determine if additional audit procedures are required. Typical analytical procedures include expense variances with previous years and budget amounts, revenue variances with previous years and budgeted amounts.

We will keep the District's management up to date on the progress of the audit and will discuss preliminary findings and potential problems or opportunities as we encounter them. Our approach to resolving problems encountered is to discuss with the District Manager to make sure our understanding is correct. Our process to produce a meaningful "management letter" is to review results of testing of internal controls, as well as year-end field work and draft recommendations for improvements to be discussed with management.

Phase 4: Reporting

The audit work is reviewed by the engagement partner throughout the engagement. Once the engagement partner review is complete, a second review of the financial statements is performed by the independent reviewer. This second review is required as part of McDermitt Davis's internal system of quality control and ensures the District receives the best service possible.

We will prepare a draft of the financial statements and then issue the following:

- Auditor's report on financial statements
- 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*.
- Management Letter

We will provide technical assistance to the District to meet changes in required disclosures. Once reports have been reviewed by management and approved in final form, we will issue final reports and supply in electronic format.

Cost Proposal



Cost Proposal

We understand the requested services include audits of the District's financial statements for the year ended September 30, 2026, with the option of four additional annual renewals. The audit will be made in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

McDermitt Davis, LLC is duly licensed under Chapter 473, Florida Statutes and is qualified to conduct audits in the State of Florida and audits in accordance with *Government Auditing Standards*.

We believe in continuing client contact throughout the year, not just during the audit. We encourage on-going client contact by not charging any fee for phone calls.

Fees include all services, including but not limited to, meals and lodging, transportation, printing and binding, telephone, fax and copies. Out of pocket expense (if any) related to charges for confirmations will be in addition to the audit fee. Invoices will be submitted as work progresses on each phase of the audit.

<u>Year Ended</u>	<u>Audit Fee</u>
September 30, 2026	\$4,000
September 30, 2027	\$4,100
September 30, 2028	\$4,300
September 30, 2029	\$4,300
September 30, 2030	\$4,500

TAB 7

Westridge Community Development District

Proposer

**DiBartolomeo, McBee, Hartley & Barnes, P.A.
Certified Public Accountants**

**2222 Colonial Road, Suite 200
Fort Pierce, Florida 34950
(772) 461-8833**

**591 SE Port St. Lucie Boulevard
Port Saint Lucie, Florida 34984
(772) 878-1952**

Contact:

**Jim Hartley, CPA
Principal**

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Westridge
Community Development District
Audit Selection Committee

Dear Committee Members:

We are pleased to have this opportunity to present the qualifications of DiBartolomeo, McBee, Hartley & Barnes, P.A. (DMHB) to serve as Westridge Community Development District's independent auditors. The audit is a significant engagement demanding various professional resources, governmental knowledge and expertise, and, most importantly, experience serving Florida local governments. DMHB understands the services required and is committed to performing these services within the required time frame. We have the staff available to complete this engagement in a timely fashion. We audit several entities across the State making it feasible to schedule and provide services at the required locations.

Proven Track Record— Our clients know our people and the quality of our work. We have always been responsive, met deadlines, and been willing to go the extra mile with the objective of providing significant value to mitigate the cost of the audit. This proven track record of successfully working together to serve governmental clients will enhance the quality of services we provide.

Experience—DMHB has a history of providing quality professional services to an impressive list of public sector clients in Florida. We currently serve a large number of public sector entities in Florida, including cities, villages, special districts, as well as a large number of community development districts. Our firm has performed in excess of 100 community development district audits. In addition, our senior management team members have between 25 and 35 years experience in serving Florida governments. DMHB is a recognized leader in providing services to governmental and non-profit agencies within the State of Florida. Through our experience in performing audits, we have been able to increase our audit efficiency and therefore reduce cost. We have continually passed this cost saving on to our clients and will continue to do so in the future. As a result of our experience and expertise, we have developed an effective and efficient audit approach designed to meet or exceed the performance specifications in accordance with audit 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 with minimal disruption to your operations. Our firm has frequent technical updates to keep our personnel informed and up to date on all changes that are occurring within the industry.

Timeliness – In order to meet the Districts needs, we will perform interim internal control testing by January 31st from unaudited preliminary general ledgers provided. The remaining testing will be completed no later than May 1st. We will also review all minutes and subsequent needs related to the review of the minutes by January 31st. Follow up review will be completed as necessary.

Communication and Knowledge Sharing— Another driving force behind our service approach is frequent, candid and open communication with management with no surprises. During the course of the audit, we will communicate with management on a regular basis to provide you with a status report on the audit and to discuss any issues that arise, potential management letter comments, or potential audit differences.

In the accompanying proposal, you will find additional information upon which you can evaluate DMHB's qualifications. Our full team is in place and waiting to serve you. Please contact us at 2222 Colonial Road, Suite 200 Fort Pierce, FL 34950. Our phone number is (772) 461-8833. We look forward to further discussion on how our team can work together with you.

Very truly yours,

A handwritten signature in cursive script that reads "DiBartolomeo, McBee, Hartley & Barnes".

DiBartolomeo, McBee, Hartley & Barnes, P.A.

PROFESSIONAL QUALIFICATIONS

DiBartolomeo, McBee, Hartley & Barnes, P.A. is a local public accounting firm with offices in the cities of Fort Pierce and Port St. Lucie. The firm was formed in 1982.

➤ *Professional Staff Resources*

Our services will be delivered through personnel in both our Port St. Lucie and Ft. Pierce offices, located at 591 S.E. Port St. Lucie Blvd., Port St. Lucie, FL 34984 and 2222 Colonial Road, Suite 200, Fort Pierce, Florida 34950, respectively. DMHB has a total of 19 professional staff including 9 with extensive experience serving governmental entities.

Professional Staff Classification	Number of Professionals
Partner	4
Managers	2
Senior	2
Staff	11
	19

DiBartolomeo, McBee, Hartley & Barnes provides a variety of accounting, auditing, tax litigation support, estate planning, and consulting services. Some of the governmental, non-profit accounting, auditing and advisory services currently provided to clients include:

- Annual financial and compliance audits including Single Audits of State and Federal financial assistance programs under the OMB A-133 audit criteria
- Issuance of Comfort Letters, consent letters, and parity certificates in conjunction with the issuance of tax-exempt debt obligations, including compiling financial data and interim period financial statement reviews
- Assisting in compiling historical financial data for first-time and subsequent submissions for the GFOA Certificate of Achievement for Excellence in Financial Reporting

PROFESSIONAL QUALIFICATIONS (CONTINUED)

➤ *Professional Staff Resources (Continued)*

- Audits of franchise fees received from outside franchisees
- Preparation of annual reports to the State Department of Banking and Finance
- Audits of Internal Controls – Governmental Special Project
- Assistance with Implementation of current GASB pronouncements

➤ *Current and Near Future Workload*

In order to better serve and provide timely and informative financial data, we have comprised an experienced audit team. Our present and future workloads will permit the proposed audit team to perform these audits within the time schedule required and meet all deadlines.

➤ *Identification of Audit Team*

The team is composed of people who are experienced, professional, and creative. They fully understand your business and will provide you with reliable opinions. In addition, they will make a point to maintain ongoing dialogue with each other and management about the status of our services.

The auditing firm you select is only as good as the people who serve you. We are extremely proud of the outstanding team we have assembled for your engagement. Our team brings many years of relevant experience coupled with the technical skill, knowledge, authority, dedication, and most of all, the commitment you need to meet your government reporting obligations and the challenges that will result from the changing accounting standards.

A flow chart of the audit team and brief resumes detailing individual team members' experience in each of the relevant areas follow.

Jim Hartley, CPA – Engagement Partner (resume attached)
Will assist in the field as main contact

Jay McBee, CPA – Technical Reviewer (resume attached)

Christine Kenny, CPA – Senior (resume attached)

Jim Hartley

Partner – DiBartolomeo, McBee, Hartley & Barnes

Experience and Training

Jim has over 35 years of public accounting experience and would serve as the engagement partner. His experience and training include:

- 35 years of non-profit and governmental experience.
- Specializing in serving entities ranging from Government to Associations and Special District audits.
- Has performed audits and advisory services for a variety of public sector entities.
- Has extensive experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines.
- Experienced in maintaining the GFOA Certificate of Achievement.
- 120 hours of CPE credits over the past 3 years.

Recent Engagements

Has provided audit services on governmental entities including towns, villages, cities, counties, special districts and community development districts. Jim has assisted with financial statement preparation, system implementation, and a variety of services to a wide range of non-profit and governmental entities. Jim currently provides internal audit and consulting services to governmental entities and non-profit agencies to assist in implementing and maintaining “best practice” accounting policies and procedures. Jim provides auditing services to the Fort Pierce Utilities Authority, St. Lucie County Fire District, City of Port St. Lucie, Tradition CDD #1 – 10, Southern Groves CDD #1-6, Multiple CDD audits, Town of St. Lucie Village, Town of Sewall’s Point, Town of Jupiter Island along with several other entities, including Condo and Homeowner Associations.

Education and Registrations

- Bachelor of Science in Accounting – Sterling College.
- Certified Public Accountant

Professional Affiliations

- Member of the American Institute of Certified Public Accountants
- Member of the Florida Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

Volunteer Service

- Treasurer & Executive Board - St. Lucie County Chamber of Commerce
- Budget Advisory Board - St. Lucie County School District
- Past Treasurer - Exchange Club for Prevention of Child Abuse & Exchange Foundation Board
- Board of Directors – State Division of Juvenile Justice

Jay L. McBee

Partner – DiBartolomeo, McBee, Hartley & Barnes

Experience and Training

Jay has over 45 years of public accounting experience and would serve as the technical reviewer on the audit. His experience and training include:

- 45 years of government experience.
- Specializing in serving local government entities.
- Has performed audits and advisory services for a variety of public sector entities including counties, cities, special districts, and school districts.
- Has experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines, including Circular A-133 and the Rules of the Auditor General.
- Has extensive experience in performing pension audits.
- Experienced in developing and maintaining the GFOA Certificate of Achievement.
- 120 Hours of relevant government CPE credits over the past 3 years.
- Experience in municipal bond and other governmental-financing options and offerings.

Recent Engagements

Has provided auditing services on local governmental entities including towns, villages, cities, counties, special district and community development districts. Jay has assisted with financial preparation, system implementation, and a variety of government services to a wide range of governmental entities. Jay currently provides auditing services to the City of Port St. Lucie, City of Okeechobee Pension Trust Funds, St. Lucie County Fire District Pension funds, along with several other non-profit and governmental entities.

Education and Registrations

- Bachelor of Science in Accounting and Quantitative Business Management – West Virginia University.
- Certified Public Accountant

Professional Affiliations

- Member of the American Institute of Certified Public Accountants
- Member of the Florida Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

Volunteer Service

- Member of the St. Lucie County Citizens Budget Committee
- Finance committee for the First United Methodist Church
- Treasurer of Boys & Girls Club of St. Lucie County

Christine M. Kenny, CPA

Senior Staff – DiBartolomeo, McBee, Hartley & Barnes

Experience and training

Christine has over 18 years of public accounting experience and would serve as a senior staff for the Constitutional Officers. Her experience and training include:

- 18 years of manager and audit experience.
- Has performed audits and advisory services for a variety of public sector entities including counties, cities, towns and special districts.
- Has experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines, including Circular A-133 and the Rules of the Auditor General.
- 100 hours of relevant government CPE credits over the past 3 years.

Recent Engagements

Has provided audit services on governmental entities including towns, villages, cities and special districts. Christine has assisted with financial statement preparation, system implementation, and a variety of services to a wide range of non-profit and governmental entities. Christine currently provides services to multiple agencies to assist in implementing and maintaining “best practice” accounting policies and procedures.

Engagements include St. Lucie County Fire District, City of Fort Pierce, Town of Sewall’s Point, and Town of St. Lucie Village.

Education and Registrations

- Bachelor of Science in Accounting – Florida State University
- Professional Affiliations
- Active Member of the Florida Institute of Certified Public Accountants
- Active Member of the American Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

PROFESSIONAL QUALIFICATIONS (CONTINUED)

➤ *Governmental Audit Experience*

DiBartolomeo, McBee, Hartley & Barnes, P.A., through its principals and members, has provided continuous in-depth professional accounting, auditing, and consulting services to local government units, nonprofit organizations, and commercial clients. Our professionals have developed considerable expertise in performing governmental audits and single audits and in preparing governmental financial statements in conformance with continually evolving GASB pronouncements, statements, and interpretations. All of the public sector entities we serve annually are required to be in accordance with GASB pronouncements and government auditing standards. We currently perform several Federal and State single audits in compliance with OMB Circular A-133 and under the Florida Single Audit Act. Our professionals are also experienced in assisting their clients with preparing Comprehensive Annual Financial Reports (GFOA).

All work performed by our firm is closely supervised by experienced certified public accountants. Only our most seasoned CPA's perform consulting services. Some of the professional accounting, auditing, and management consulting services currently provided to our local governmental clients include:

- Annual financial and compliance audits including Single Audits of State and Federal financial assistance programs under OMB A-133 audit criteria and the Florida Single Audit Act
- Assisting in compiling historical financial data for first-time and supplemental submissions for GFOA Certificate of Achievement of Excellence in Financial Reporting
- Audits of franchise fees received from outside franchisees
- Assistance with Implementation of GASB-34
- Internal audit functions
- Fixed assets review and updating cost/depreciation allocations and methods

ADDITIONAL DATA

➤ *Procedures for Ensuring Quality Control & Confidentiality*

Quality control in any CPA firm can never be taken for granted. It requires a continuing commitment to professional excellence. DiBartolomeo, McBee, Hartley & Barnes is formally dedicated to that commitment.

In an effort to continue to maintain the standards of working excellence required by our firm, DiBartolomeo, McBee, Hartley & Barnes, P.A. joined the Quality Review Program of the American Institute of Certified Public Accountants. To be a participating member firm, a firm must obtain an independent compliance review of its quality control policies and procedures to ascertain the firm's compliance with existing auditing standards on the applicable engagements. The scope of peer review is comprehensive in that it specifically reviews the following quality control policies and procedures of the participating firm:

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

➤ *Independence*

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

Our firm has provided continuous certified public accounting services in the government sector for 31 years, and we are independent of the Community Development Districts as defined by the following rules, regulations, and standards:

ADDITIONAL DATA (CONTINUED)

➤ *Independence (Continued)*

- Au Section 220 – Statements on Auditing Standards issued by the American Institute of Certified Public Accountants
- ET Sections 101 and 102 – Code of Professional Conduct of the American Institute of Certified Public Accountants
- Chapter 21A-21, Florida Administrative Code
- Section 473.315, Florida Statutes
- Government Auditing Standards, issued by the Comptroller General of the United States

➤ *Computer Auditing Capabilities*

DiBartolomeo, McBee, Hartley & Barnes' strong computer capabilities as demonstrated by our progressive approach to computer auditing and extensive use of microcomputers. Jay McBee is the MIS partner for DMHB. Jay has extensive experience in auditing and evaluating various computer systems and would provide these services in this engagement.

We view the computer operation as an integral part of its accounting systems. We would evaluate the computer control environment to:

- Understand the computer control environment's effect on internal controls
- Conclude on whether aspects of the environment require special audit attention
- Make preliminary determination of comments for inclusion in our management letter

This evaluation includes:

- System hardware and software
- Organization and administration
- Access

Contracts of Similar Nature within References

Client	Years	Annual Audit In Accordance With GAAS	Engagement Partner	Incl. Utility Audit/ Consulting	GFOA Cert.	GASB 34 Implementation & Assistance	Total Hours
St. Lucie County Fire District Karen Russell, Clerk-Treasurer (772)462-2300	1984 - Current	√	Jim Hartley			√	250-300
City of Fort Pierce Johnna Morris, Finance Director (772)-460-2200	2005-current	√	Mark Barnes		√	√	800
Fort Pierce Utilities Authority Nina Hurtubise, Finance Director (772)-466-1600	2005-current	√	Jim Hartley	√	√	√	600
Town of St. Lucie Village Diane Robertson, Town Clerk (772) 595-0663	1999 – current	√	Jim Hartley			√	100
City of Okeechobee Pension Trust Funds Marita Rice, Supervisor of Finance (863)763-9460	1998 – current	√	Jay McBee				60
St. Lucie County Fire District 175 Pension Trust Fund Chris Bushman , Captain (772) 462-2300	1990 – current	√	Jay McBee				60
Tradition Community Development District 1-10 Alan Mishlove, District Finance Manager (407)382-3256	2002 - current	√	Jim Hartley			√	350
Legends Bay Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50
Union Park Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50
Deer Island Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50
Park Creek Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50
Waterleaf Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50

TECHNICAL APPROACH

a. *An Express Agreement to Meet or Exceed the Performance Specifications.*

1. The audit will be conducted in compliance with the following requirements:
 - a. Rules of the Auditor General for form and content of governmental audits
 - b. Regulations of the State Department of Banking and Finance
 - c. Audits of State and Local Governmental Units-American Institute of Certified Public Accountants.
2. The audit report shall contain the opinion of the auditor in reference to all financial statements, and an opinion reflecting compliance with applicable legal provisions.
3. We will also provide the required copies of the audit report, the management letter, any related reports on internal control weaknesses and one copy of the adjusting journal entries and financial work papers.
4. The auditor shall, at no additional charge, make all related work papers available to any Federal or State agency upon request in accordance with Federal and State Laws and Regulations.
5. We will work in cooperation with the District, its underwriters and bond council in regard to any bond issues that may occur during the term of the contract.
6. The financial statements shall be prepared in conformity with Governmental Accounting Standards Board Statement Number 34, 63 and 65.

We will commit to issuing the audit for each Fiscal year by June 1st of the following year. In order to ensure this we will perform interim internal control testing as required by January 31st from unaudited preliminary general ledgers provided. The remaining testing will be completed no later than May 1st. We will also review all minutes and subsequent needs related to the review of the minutes by January 30th. Follow up review will be completed as necessary.

b. A Tentative Schedule for Performing the Key phases of the Audit

Audit Phase and Tasks	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.
<i>I. Planning Phase:</i>							
Meetings and discussions with Westridge Community Development District personnel regarding operating, accounting and reporting matters			██				
Discuss management expectations, strategies and objectives			██				
Review operations			██				
Develop engagement plan			██				
Study and evaluate internal controls			██				
Conduct preliminary analytical review			██				
<i>II. Detailed Audit Phase:</i>							
Conduct final risk assessment			██				
Finalize audit approach plan			██				
Perform substantive tests of account balances			██				
Perform single audit procedures (if applicable)			██				
Perform statutory compliance testing		██					
<i>III. Closing Phase:</i>							
Review subsequent events, contingencies and commitments			██				
Complete audit work and obtain management representations			██				
Review proposed audit adjustments with client			██				
<i>IV. Reporting Phase:</i>							
Review or assist in preparation of financial statement for Westridge Community Development District			██				
Prepare management letter and other special reports			██				
Exit conference with Westridge Community Development District officials and management			██				
Delivery of final reports			██				

b. SPECIFIC AUDIT APPROACH

Our partners are not strangers who show up for an entrance conference and an exit conference. We have developed an audit plan that allows the partners to directly supervise our staff in the field. By assigning two partners to the audit, we will have a partner on-site for a significant portion of the fieldwork. This also gives the District an additional contact individual for questions or problems that may arise during the audit.

The scope of our services will include a financial, as well as, a compliance audit of the District's financial statements. Our audit will be conducted in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Additionally, our audit will be conducted in accordance with the provisions of Chapter 10.550, Rules of the Auditor General, which govern the conduct of local government entity audits performed in the State of Florida.

Our audit approach places emphasis on the accounting information system and how the data is recorded, rather than solely on the verification of numbers on a financial statement. This approach enables us to:

- Maximize our understanding of the District's operating environment
- Minimize time required conducting the audit since we start with broad considerations and narrow to specific audit objectives in critical areas

Our audit approach consists of four phases encompassing our audit process:

- Planning Phase
- Detailed Audit Phase
- Closing Phase
- Reporting

Planning Phase

Meetings and Expectations:

Our first step in this phase will be to set up a planning meeting with the financial and operating management of Westridge Community Development District. Our goal here is to eliminate "surprises." By meeting with responsible officials early on we can discuss significant accounting policies, closing procedures and timetables, planned timing of our audit procedures and expectations of our work. This will also be the starting point for our discussions with management related to *SAS No. 99-Consideration of Fraud in a Financial Statement Audit*. Inquiries will be made regarding managements knowledge of fraud and on management's views regarding the risk of fraud.

Review Operations and Develop Engagement Plan

It is critical that we understand the District's operating environment. To do this we will obtain and review such items as, organizational charts, recent financial statements, budget information, major contracts and lease agreements. We will also gather other information necessary to increase our understanding of the District's operations, organization, and internal control.

Study and Evaluate Internal Control

As part of general planning, we will obtain an understanding and assessment of the District's control environment. This assessment involves a review of management's operating style, written internal control procedures, and the District's accounting system. The assessment is necessary to determine if we can rely on control procedures and thus reduce the extent of substantive testing.

We then test compliance with established control procedures by ascertaining that the significant strengths within the system are functioning as described to us. Generally, transactions are selected and reviewed in sufficient detail to permit us to formulate conclusions regarding compliance with control procedures and the extent of operation compliance with pertinent laws and regulations. This involves gaining an understanding of the District's procedures, laws and regulations, and testing systems for compliance by examining contracts, invoices, bid procedures, and other documents. After testing controls, we then evaluate the results of those tests and decide whether we can rely on controls and thus reduce other audit procedures.

Conduct Preliminary Analytical Review

Also during the planning stage, we undertake analytical procedures that aid us in focusing our energies in the right direction. We call these analytical reviews.

A properly designed analytical review can be a very effective audit procedure in audits of governmental units. Analytical reviews consist of more than just a comparison of current-year actual results to prior-year actual results. Very effective analytical review techniques include trend analysis covering a number of years and comparisons of information not maintained totally within the financial accounting system, such as per capita information, prevailing market interest rates, housing statistics, etc.

Some examples of effective analytical reviews performed together and/or individually include:

- Comparison of current-year actual results with current-year budget for the current and past years with investigation of significant differences and/or trends
- Trend analysis of the percentage of current-year revenues to current-year rates for the current and previous years with investigation of significant changes in the collection percentage
- Trend analysis of the percentage of expenditures by function for the current and previous years with investigation of significant changes in percentages by department
- Monthly analysis of receipts compared to prior years to detect trends that may have audit implications

Conclusions reached enable us to determine the nature, timing and extent of other substantive procedures.

Detailed Audit Phase

Conduct Final Risk Assessment and Prepare Audit Programs

Risk assessment requires evaluating the likelihood of errors occurring that could have a material affect on the financial statements being audited. The conclusions we reach are based on many evaluations of internal control, systems, accounts, and transactions that occur throughout the audit. After evaluating the results of our tests of control and our final risk assessment we can develop detailed audit programs.

Perform Substantive Tests of Account Balances

These tests are designed to provide reasonable assurance as to the validity of the information produced by the accounting system. Substantive tests involve such things as examining invoices supporting payments, confirmation of balances with independent parties, analytical review procedures, and physical inspection of assets. All significant accounts will be subjected to substantive procedures. Substantive tests provide direct evidence of the completeness, accuracy, and validity of data.

Perform Single Audit Procedures (if applicable)

During the planning phase of the audit we will request and review schedules of expenditures of federal awards and state financial assistance. These schedules will be the basis for our determination of the specific programs we will test.

In documenting our understanding of the internal control system for the financial statement audit, we will identify control activities that impact major federal and state programs as well. This will allow us to test certain controls for the financial audit and the single audit concurrently. We will then perform additional tests of controls for each federal and state program selected for testing. We will then evaluate the results of the test of controls to determine the nature, timing and extent of substantive testing necessary to determine compliance with major program requirements.

Perform Statutory Compliance Testing

We have developed audit programs for Westridge Community Development District designed to test Florida Statutes as required by the Auditor General. These programs include test procedures such as general inquiries, confirmation from third parties, and examination of specific documents.

Closing Phase

During the closing phase we perform detail work paper reviews, request legal letters, review subsequent events and proposed audit adjustments. Communication with the client is critical in this phase to ensure that the information necessary to prepare financial statements in conformity with accounting principles generally accepted in the United States has been obtained.

Reporting Phase

Financial Statement Preparation

As a local firm, we spend a considerable amount of time on financial statement preparation and support. With this in mind, we can assist in certain portions of the preparation of financial statements or simply review a draft of financials prepared by your staff. We let you determine our level of involvement.

Management Letters

We want to help you solve problems before they become major.

Our management letters go beyond citing possible deficiencies in the District's internal control structures. They identify opportunities for increasing revenues, decreasing costs, improving management information, protecting assets and improving operational efficiency.

The diversity of experience of our personnel and their independent and objective viewpoints make the comments, observations, and conclusions presented in our management letters a valuable source of information. We have provided positive solution-oriented objective recommendations to our governmental clients regarding investments, accounting accuracy, data processing, revenue bonds, payroll, utility billing, purchasing, budgeting, risk management, and internal auditing.

This review ensures the integrity of the factual data in the management letter but does not influence or impair our independence.

Exit Conferences and Delivery of Reports

We anticipate meeting with appropriate District personnel in February and issuing the final required reports by the May meeting of each year.

PROPOSED AUDIT FEE

DiBartolomeo, McBee, Hartley & Barnes P.A. will perform the annual audit of Westridge Community Development District as follows:

September 2026	\$ 3,500
September 2027	\$ 3,650
September 2028	\$ 3,850
September 2029	\$ 4,000
September 2030	\$ 4,250

In years of new debt issuance fees will be adjusted in the range of \$750-\$1,250 depending on the complexity of the issuance.

TAB 8

**WESTRIDGE
COMMUNITY DEVELOPMENT DISTRICT
PROPOSAL FOR AUDIT SERVICES**

PROPOSED BY:

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

600 Citrus Avenue, Suite 200
Fort Pierce, Florida 34950

(772) 461-6120

CONTACT PERSON:

Maritza Stonebraker, CPA, Director

DATE OF PROPOSAL:

February 1, 2026

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Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

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

February 1, 2026

Westridge Community Development District
Rizzetta & Company, Inc.
8529 South Park Circle
Suite 330
Orlando, FL 33819

Dear District Manager:

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

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

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is a recognized leader in providing services to governmental and nonprofit agencies throughout Florida. We have been the independent auditors for a number of local governmental agencies and through our experience in performing their audits, we have been able to increase our audit efficiency and; therefore, reduce costs. We have continually passed this cost savings on to our clients and will continue to do so in the future. As a result of our experience and expertise, we have developed an effective and efficient audit approach designed to meet or exceed the performance specifications in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the standards for financial and compliance audits.

We will conduct the audit in accordance with auditing standards generally accepted in the United States of America with minimal disruption to your operations. Our firm has frequent technical updates to keep our personnel informed and up-to-date on all changes that are occurring within the industry.

Westridge Community Development District
February 1, 2026

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

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

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

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

Very truly yours,



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

PROFILE OF THE PROPOSER

Description and History of Audit Firm

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is a Treasure Coast public accounting firm, which qualifies as a small business firm, as established by the Small Business Administration (13 CFR 121.38), with offices in Fort Pierce and Stuart. We are a member of the Florida Institute of Certified Public Accountants and the American Institute of Certified Public Accountants. The firm was formed from the merger of Edwards, Berger, Harris & Company (originated in 1972) and McAlpin, Curtis & Associates (originated in 1949). J. W. Gaines and Associates (originated in 1979) merged with the firm in 2004. Our tremendous growth rate experienced over the last 69 years is directly attributable to the firm's unrelenting dedication to providing the highest quality, responsive professional services attainable to its clients.

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

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

We have been extensively involved in serving local government entities with professional accounting, auditing and consulting services throughout the entire 69 year history of our firm. Our substantial experience over the years makes us uniquely qualified to provide accounting, auditing, and consulting services to these clients. We are a recognized leader in providing services to governmental and nonprofit agencies on the Treasure Coast and in Central and South Florida, with extensive experience in auditing community development districts and water control districts. We were the independent auditors of the City of Fort Pierce for over 37 years and currently, we are the independent auditors for St. Lucie County since 2002, and for 34 of the 38 years that the county has been audited by CPA firms. Additionally, we have performed audits of the City of Stuart, the City of Vero Beach, Indian River County and Martin County. We also presently audit over 75 Community Development Districts throughout Florida.

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

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

Professional Staff Resources

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has a total of 32 professional and administrative staff (including 12 professional staff with extensive experience servicing government entities). The work will be performed out of our Fort Pierce office with a proposed staff of one senior accountant and one or two staff accountants supervised by an audit manager and audit partner. With the exception of the directors of the firm's offices, the professional staff is not specifically assigned to any of our individual offices. The professional and administrative staff resources available to you through Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL are as follows:

	<u>Total</u>
Partners/Directors (CPA's)	7
Managers (1 CPA)	2
Senior/Supervisor Accountants (1 CPA)	3
Staff Accountants	8
Paraprofessional	6
Administrative	<u>6</u>
Total – all personnel	32

Following is a brief description of each employee classification:

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

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

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

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

Professional Staff Resources (Continued)

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

Au-C Section 220 – Statements on Auditing Standards issued by the American Institute of Certified Public Accountants;

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

Chapter 21A-1, Florida Administrative Code;

Section 473.315, Florida Statutes; and,

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

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

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

Ability to Furnish the Required Services

As previously noted in the Profile of the Proposer section of this document, our firm has been in existence for over 74 years. We have provided audit services to some clients for over 30 years continually. Our firm is insured against physical loss through commercial insurance and we also carry liability insurance. The majority of our audit documentation is stored electronically, both on our office network and on each employee laptop or computer assigned to each specific job. Our office computer network is backed up on tape, so in the event of a total equipment loss, we can restore all data as soon as replacement equipment is acquired. In addition, our field laptop computers carry the same data and can be used in the event of emergency with virtually no delay in completing the required services.

GOVERNMENTAL AUDITING EXPERIENCE

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

The current members of our firm have performed audits of over 1,100 community development districts, and over 2,100 audits of municipalities, counties and other governmental entities such as the City of Fort Pierce and St. Lucie County.

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

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

Continuing Professional Education

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

GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)

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

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

Quality Control Program

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

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

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

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

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

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

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

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

Our firm has completed successive Peer Reviews. These reviews included a representative sample of our firm's local governmental auditing engagements. As a result of these reviews, our firm obtained an unqualified opinion on our quality control program and work procedures. On page 33 is a copy of our most recent Peer Review report. It should be noted that we received a pass rating.

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

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

Certificate of Achievement for Excellence in Financial Reporting (CAFR)

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

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

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

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

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

References

Florida Green Finance Authority
Jeff Walker, Special District Services
(561) 630-4922

Gateway Services Community
Development District
Stephen Bloom, Inframark LLC
(954) 753-5841

South Village Community Development District
Darrin Mossing, Governmental Management
Services LLC
(407) 841-5524

Clearwater Cay Community
Development District
Cal Teague, Premier District Management
(239) 690-7100 ext 101

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

Community Development Districts

Aberdeen Community Development
District

Beacon Lakes Community
Development District

Alta Lakes Community Development
District

Beaumont Community Development
District

Amelia Concourse Community
Development District

Bella Collina Community Development
District

Amelia Walk Community
Development District

Bonnet Creek Community
Development District

Aqua One Community Development
District

Buckeye Park Community
Development District

Arborwood Community Development
District

Candler Hills East Community
Development District

Arlington Ridge Community
Development District

Cedar Hammock Community
Development District

Bartram Springs Community
Development District

Central Lake Community
Development District

Baytree Community Development
District

Channing Park Community
Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Cheval West Community Development District	Evergreen Community Development District
Coconut Cay Community Development District	Forest Brooke Community Development District
Colonial Country Club Community Development District	Gateway Services Community Development District
Connerton West Community Development District	Gramercy Farms Community Development District
Copperstone Community Development District	Greenway Improvement District
Creekside @ Twin Creeks Community Development District	Greyhawk Landing Community Development District
Deer Run Community Development District	Griffin Lakes Community Development District
Dowden West Community Development District	Habitat Community Development District
DP1 Community Development District	Harbor Bay Community Development District
Eagle Point Community Development District	Harbourage at Braden River Community Development District
East Nassau Stewardship District	Harmony Community Development District
Eastlake Oaks Community Development District	Harmony West Community Development District
Easton Park Community Development District	Harrison Ranch Community Development District
Estancia @ Wiregrass Community Development District	Hawkstone Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Heritage Harbor Community Development District	Madeira Community Development District
Heritage Isles Community Development District	Marhsall Creek Community Development District
Heritage Lake Park Community Development District	Meadow Pointe IV Community Development District
Heritage Landing Community Development District	Meadow View at Twin Creek Community Development District
Heritage Palms Community Development District	Mediterra North Community Development District
Heron Isles Community Development District	Midtown Miami Community Development District
Heron Isles Community Development District	Mira Lago West Community Development District
Highland Meadows II Community Development District	Montecito Community Development District
Julington Creek Community Development District	Narcoossee Community Development District
Laguna Lakes Community Development District	Naturewalk Community Development District
Lake Bernadette Community Development District	New Port Tampa Bay Community Development District
Lakeside Plantation Community Development District	Overoaks Community Development District
Landings at Miami Community Development District	Panther Trace II Community Development District
Legends Bay Community Development District	Paseo Community Development District
Lexington Oaks Community Development District	Pine Ridge Plantation Community Development District
Live Oak No. 2 Community Development District	Piney Z Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Poinciana Community Development District	Sampson Creek Community Development District
Poinciana West Community Development District	San Simeon Community Development District
Port of the Islands Community Development District	Six Mile Creek Community Development District
Portofino Isles Community Development District	South Village Community Development District
Quarry Community Development District	Southern Hills Plantation I Community Development District
Renaissance Commons Community Development District	Southern Hills Plantation III Community Development District
Reserve Community Development District	South Fork Community Development District
Reserve #2 Community Development District	St. John's Forest Community Development District
River Glen Community Development District	Stoneybrook South Community Development District
River Hall Community Development District	Stoneybrook South at ChampionsGate Community Development District
River Place on the St. Lucie Community Development District	Stoneybrook West Community Development District
Rivers Edge Community Development District	Tern Bay Community Development District
Riverwood Community Development District	Terracina Community Development District
Riverwood Estates Community Development District	Tison's Landing Community Development District
Rolling Hills Community Development District	TPOST Community Development District
Rolling Oaks Community Development District	

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Triple Creek Community
Development District

Vizcaya in Kendall
Development District

TSR Community Development
District

Waterset North Community
Development District

Turnbull Creek Community
Development District

Westside Community Development
District

Twin Creeks North Community
Development District

WildBlue Community Development
District

Urban Orlando Community
Development District

Willow Creek Community
Development District

Verano #2 Community
Development District

Willow Hammock Community
Development District

Viera East Community
Development District

Winston Trails Community
Development District

VillaMar Community
Development District

Zephyr Ridge Community
Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Other Governmental Organizations

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

Current or Recent Single Audits

St. Lucie County, Florida
Early Learning Coalition, Inc.
Gateway Services Community Development District
Healthy Start Coalition

Members of our audit team have acquired extensive experience from performing or participating in over 1,800 audits of governments, independent special taxing districts, school boards, and other agencies that receive public money and utilize fund accounting.

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

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

Counties

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

Indian River
Martin
Okeechobee
Palm Beach

Municipalities

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

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Special Districts

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

Schools and Colleges

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

State and County Agencies

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

FEE SCHEDULE

We propose the fee for our audit services described below to be \$4,100 for the years ended September 30, 2026 and 2027, \$4,225 for the year ended September 30, 2028, and \$4,450 for the years ended September 30, 2029 and 2030. In addition, if a bond issuance occurs there will be an additional fee for each additional bond. The fee is contingent upon the financial records and accounting systems of Westridge Community Development District being "audit ready" and the financial activity for the District is not materially increased. If we discover that additional preparation work or subsidiary schedules are needed, we will consult with your authorized representative. We can assist with this additional work at our standard rates should you desire.

SCOPE OF WORK TO BE PERFORMED

If selected as the District's auditors, we will perform a financial and compliance audit in accordance with Section 11.45, Florida Statutes, in order to express an opinion on an annual basis on the financial statements of Westridge Community Development District as of September 30, 2026, 2027, 2028, 2029 and 2030. The audits will be performed to the extent necessary to express an opinion on the fairness in all material respects with which the financial statements present the financial position, results of operations and changes in financial position in conformity with generally accepted accounting principles and to determine whether, for selected transactions, operations are properly conducted in accordance with legal and regulatory requirements. Reportable conditions that are also material weaknesses shall be identified as such in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters. Other (non-reportable) conditions discovered during the course of the audit will be reported in a separate letter to management, which will be referred to in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters.

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

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

Commitment to Quality Service

Personnel Qualifications and Experience

David S. McGuire, CPA, CITP

Director – 31 years experience

Education

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

Registrations

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

Professional Affiliations/Community Service

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

Professional Experience

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

Commitment to Quality Service

Personnel Qualifications and Experience

David S. McGuire, CPA, CITP (Continued)

Director

Continuing Professional Education

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

- Not-for-Profit Auditing Financial Results and Compliance Requirements

- Update: Government Accounting Reporting and Auditing

- Annual Update for Accountants and Auditors

Commitment to Quality Service

Personnel Qualifications and Experience

Matthew Gonano, CPA

Director – 14 years total experience

Education

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

Professional Affiliations/Community Service

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

Melissa Marlin, CPA

Director – 12 years

Education

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

Registrations

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

Professional Affiliations/Community Service

- ◆ Member of the American Institute of Certified Public Accountants
- ◆ Member of the Florida Institute of Certified Public Accountants
- ◆ Affiliate member of the Government Finance Officers Association

Professional Experience

- ◆ Accountant with over 10 years of experience providing professional services to nonprofit and governmental entities.
- ◆ Performed over 300 audits of nonprofit and governmental organizations in accordance with Governmental Accounting Auditing Standards (GAAS)
- ◆ Performed Single Audits of nonprofit organizations in accordance with 2 CFR Part 200 Subpart F, Uniform Guidance, Audits of State, Local Governments, and Non-Profit Organizations.

Continuing Professional Education

- ◆ Mrs. Marlin participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments in accounting and auditing such as:
 - Governmental Accounting Report and Audit Update
 - Analytical Procedures, FICPA
 - Annual Update for Accountants and Auditors
 - Single Audit Sampling and Other Considerations

Commitment to Quality Service

Personnel Qualifications and Experience

Maritza Stonebraker, CPA

Director – 10 years

Education

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

Registrations

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

Professional Affiliations/Community Service

- ◆ Member of the American Institute of Certified Public Accountants
- ◆ Member of the Florida Institute of Certified Public Accountants
- ◆ Affiliate of the Government Finance Officers Association

Professional Experience

- ◆ Maritza launched her professional auditing career at Berger, Toombs, Elam, Gaines, & Frank, accumulating over 9 years of expertise in the field
- ◆ Performed over 300 audits of nonprofit and governmental organizations in accordance with Governmental Accounting Auditing Standards (GAAS)
- ◆ Performed Single Audits of nonprofit organizations in accordance with 2 CFR Part 200 Subpart F, Uniform Guidance, Audits of State, Local Governments, and Non-Profit Organizations.

Continuing Professional Education

- ◆ Mrs. Stonebraker participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments in accounting and auditing such as:
 - Governmental Accounting Report and Audit Update
 - Analytical Procedures, FICPA
 - Annual Update for Accountants and Auditors
 - Single Audit Sampling and Other Considerations

Commitment to Quality Service

Personnel Qualifications and Experience

Jonathan Herman, CPA

Director – 12 years

Education

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

Registrations

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

Professional Affiliations/Community Service

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Affiliate member Government Finance Officers Association

Professional Experience

- ◆ Over 10 years experience in all phases of public accounting and auditing experience, with a concentration in financial and compliance audits. Mr. Herman has been involved in all phases of the audits listed on the preceding pages.

Continuing Professional Education

- ◆ Has participated in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments. He has attended courses in those areas over the last two years such as:
 - Governmental Accounting Report and Audit Update
 - Annual Update: Government Accounting Reporting and Auditing
 - Annual Update for Accountants and Auditors

Commitment to Quality Service

Personnel Qualifications and Experience

David F. Haughton, CPA

Accounting and Audit Manager – 34 years

Education

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

Registrations

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

Professional Affiliations/Community Service

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

Professional Experience

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

Counties:

St. Lucie County

Municipalities:

City of Fort Pierce

City of Stuart

Commitment to Quality Service

Personnel Qualifications and Experience
--

David F. Haughton, CPA (Continued)
Accounting and Audit Manager

Professional Experience (Continued)

Special Districts:

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

Non-Profits:

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

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

Paul Daly

Senior Accountant – 14 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

Bryan Snyder

Manager – 11 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

Tifanee Terrell, CPA

Senior Accountant – 5 years

Education

- ◆ Florida Atlantic University, M.A.C.C. – Accounting

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience
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Dylan Dixon

Senior Accountant – 4 years

Education

- ◆ Indian River State College, B.S. – Accounting
- ◆ Florida Gulf Coast University, M.S. – Accounting

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience
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Brennen Moore

Staff Accountant – 3 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

Katie Gifford

Staff Accountant – 2 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience
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Rayna Zicari

Staff Accountant – 2 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience
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Deandre McFadden

Staff Accountant – 1 year

Education

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

Professional Experience

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

Continuing Professional Education

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



6815 Dairy Road
Zephyrhills, FL 33542

813.788.2155
BodinePerry.com

Report on the Firm's System of Quality Control

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

November 30, 2022

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL (the firm), in effect for the year ended May 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control, and the firm's compliance therewith based on our review.

Required Selections and Considerations

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

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

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Berger, Toombs, Elam, Gaines & Frank, CPAs, PLC, has received a peer review rating of *pass*.

Bodine Perry

Bodine Perry

(BERGER_REPORT22)



TAB 9



WEST RIDGE CDD MAINTENANCE PROPOSAL

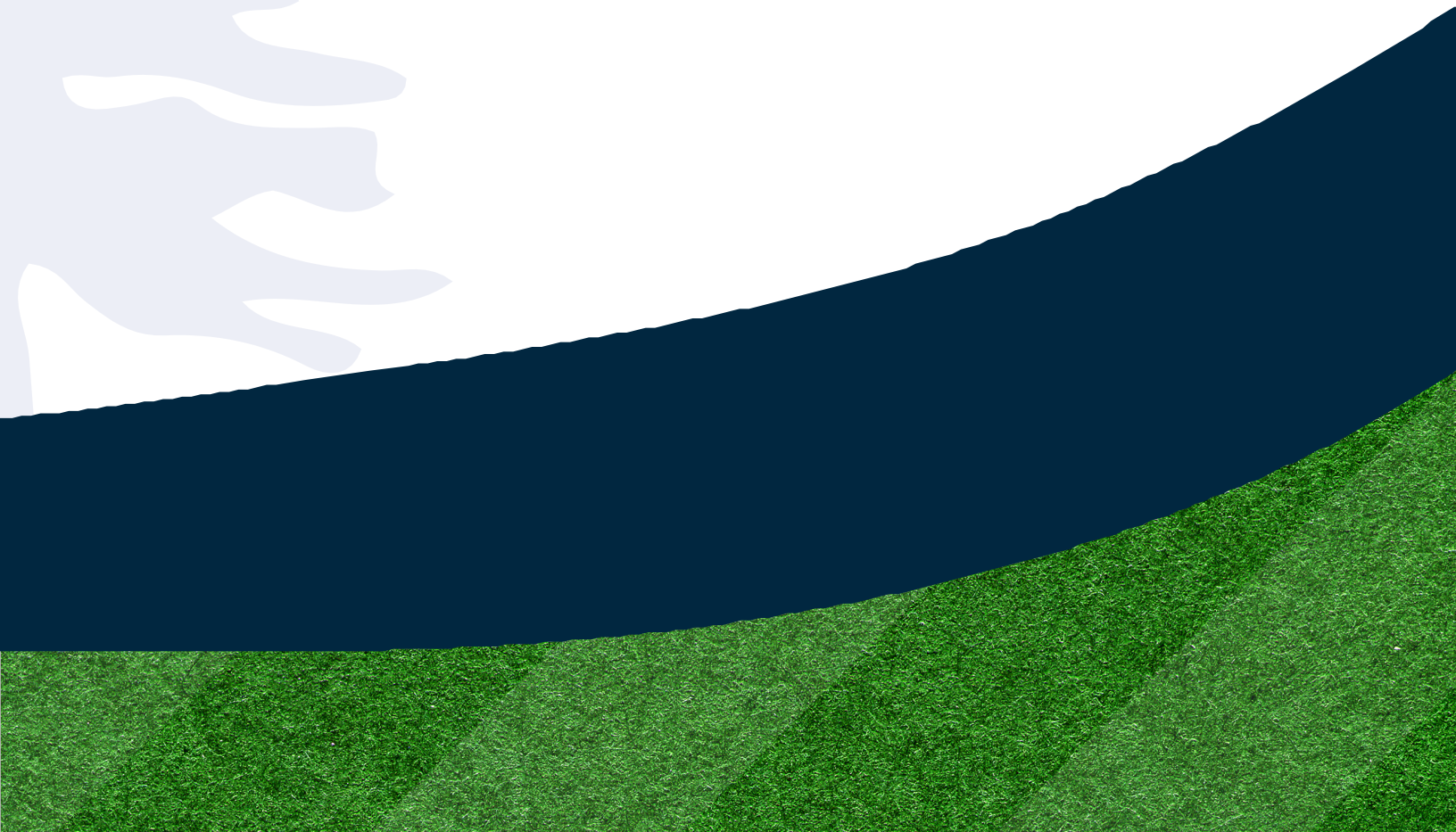
QUALITY IS OUR CORNERSTONE



**LARGE ENOUGH FOR THE JOB,
FAMILY-OWNED AT HEART.**



OVERVIEW



OUR STORY

With a family business backed by three generations, the Princes are no stranger to the construction industry. Since a young age, current Owner/President, Ian Prince, was surrounded by the trade, working alongside his father as the Prince family built their name in landscape and construction in Central Florida. Formerly known as Prince Land Services, Ian later renamed the company to Prince and Sons, Inc., to better capture the future family generations, namely Ian's sons, Stetson and Jagger.

As a family-oriented business, Prince and Sons is run on true southern hospitality and manners. We realize that creating loyal customers not only requires quality service but also thoughtful and intentional relationships. It's what sets us apart from being average, and we are grateful for our unwavering clients.





IAN PRINCE
Owner / President

Ian was Born in Winter Haven and has lived in Central Florida his whole life. He grew up working under his parents in the green industry and hopes to pass that down to his two boys one day. Starting out at such a young age, he has a lot of hands-on knowledge and that has helped him to grow his company to what it is today!



LUCAS DEAN MARTIN
Vice President of Landscape Maintenance

For 20 years Lucas has been in the green industry. After graduating with a Horticulture/ Plant Sciences degree from the University of Missouri he began in golf course maintenance before transitioning into commercial and community maintenance. Lucas' experience with contractors and developers makes him an asset in every aspect of the job.



JAMES SMITH
Landscape Maintenance Operations Manager

After retiring from a 22-year career in the Marine Corp, James has been in the green industry as an Account and Operations Manager for the last 15 years. James and his 3 kids have called Central Florida home ever since relocating from Texas.



ANTHONY SANDRETTO
Fertilization & Pest Control Manager

Anthony has been in the landscape industry since moving to Central Florida in 2001 from Wisconsin. Anthony has many certifications like being a Florida Certified Horticultural Professional, Florida Water Star Certified, and Certified Pest Control Operator, among others.



JERRY ROBERSON
Irrigation Manager

Since relocating from Georgia in 2001, Jerry and his wife of over 40 years have called Central Florida home. He has extensive irrigation education, certifications, and knowledge. Some of his expertise and certifications are in 2-wire system maintenance and design, Water Star irrigation, pump installation, and much more.



BRIAN HUSEMAN
Irrigation Maintenance Manager

Brian moved to Florida from Indiana with his wife and 2 sons in 1983. He has 10 years' experience in irrigation maintenance for commercial and residential properties with expert knowledge in various operating systems, especially 2-wire systems. Dedication and pride in accurate and timely work define Brian's character.



HAROLD SIMMONS
Branch Manager

Harold, a Central Florida native, has worked in the landscape maintenance industry for more than 20 years. Throughout his career, he has developed extensive expertise in creating and maintaining outdoor environments. His background includes building elite golf courses alongside world-renowned designers such as Jack Nicklaus and Tom Watson, giving him a deep understanding of craftsmanship, precision, and exceptional design standards.



SANTOS PANTOJA
Branch Manager

Santos brings more than 10 years of experience in the lawn maintenance and landscaping industry. Throughout his career, he has developed strong expertise in team leadership, operations management, and client relations. He is committed to ensuring that every project is completed with the highest level of quality, efficiency, and customer satisfaction, consistently demonstrating professionalism and a strong dedication to excellence in all he does.



BRIAN BUBENDORF
Arborist Enhancement Manager

Brian has been in the green industry for over 30 years and brings a tremendous wealth of hands-on knowledge. Originally from Vernon, NJ, he discovered his passion for landscaping thanks to a friend who gave him his first opportunity in the field. He enjoys watching each project grow from the ground up, transforming into a finished result that is both meaningful and gratifying.

OUR CORE VALUES

Respect is not something we take lightly, and we make it a core value in how we treat both our clients and our employees. As a staff member, we never miss a chance to incentivize performance and show appreciation for hard work.

We are proud to have several employees who have been with the company for more than 20 years, as a result.

SAFETY

Managing safety in a fast-paced workplace environment should not be a one-person-job. But it can feel that way, especially if you're being asked to do more with less because of recent global events.

OUR SAFETY MANAGEMENT SOLUTION BRINGS TOGETHER:

- ï Incident, Near Miss and Hazard Reporting & Management
- ï Action Management & Analytics
- ï Inspections
- ï Meetings
- ï A full training program at "Prince and Sons University"



SERVICES PROVIDED



LANDSCAPE MAINTENANCE

We have been a leading commercial lawn maintenance company for 26 years and boast the ability to tackle every aspect of lawn care for a wide range of clients.

Whether it's leading property management and homeowner associations, college campuses or golf courses, we understand the importance and value of a well-maintained, beautiful landscape.



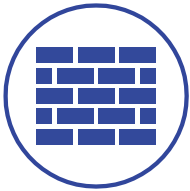
IRRIGATION SERVICES

Commercial irrigation systems are sophisticated technology that requires special certifications to install and operate. The key is to choose irrigation installation and maintenance experts who have comprehensive knowledge and expertise. From older systems that are frequently in need of repairs and updates to the installation of the latest technology, you want a company that can handle it all.



EXPERT FERTILIZATION & PEST CONTROL SERVICES

Prince and Sons offers comprehensive fertilization and pest control services tailored to meet the needs of both residential and commercial properties in Central Florida. Our licensed and insured team ensures that your landscape remains healthy and vibrant all year round. We provide a full range of services, including turf fertilization, shrub fertilization, pest control, and tree and palm injection.



ENHANCEMENTS & BEAUTIFICATION

We are one of Polk County's premier brick paver contractors. Over our 15 years of installing brick pavers, we've secured hundreds of satisfied customers. We understand outdoor living is fundamental aspect to living in Florida, which is why we offer a wide selection of tools to enhance your time outside, including pool decks, patios, fire pits, outdoor kitchens and more!



ARBOR CARE SERVICES

Proper care of your trees is an investment that will lead to substantial returns, such as reducing air conditioning costs, controlling erosion, and shielding your property from damaging winds. Our experts help protect your trees throughout their lifespan including damage due to storms and lightning.



LIGHT CONSTRUCTION

Prince and Sons can provide and assist in your residential home building with clearing, backfilling, final grades and driveway cut-outs. We currently work with many of Central Florida's leading residential contractors, and also provide hauling and clearing for residential customers.

PROPERTY NEEDS

Maintaining a property is not just “mowing and blowing” at Prince and Sons. Our team integrates a full **BMP (Best Management Practices) Program** to make the property look its best. This program addresses the most important aspects of plant health.

THESE PLANT HEALTH PRACTICES INCLUDE:

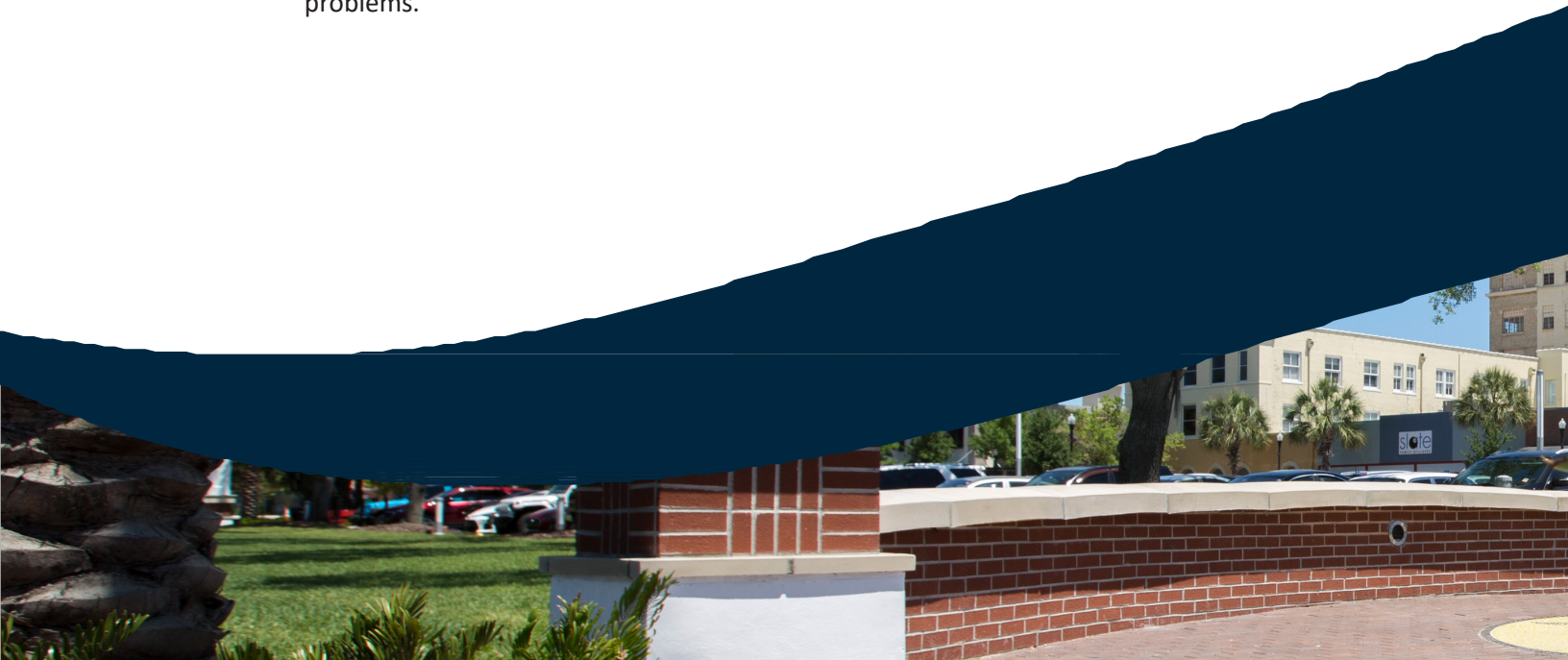
1

The Plant Enhancement Team makes sure that all aspects of the environment are included to make recommendations to the client to get the right plant in the right place while still providing the aesthetics that the client prefers. The long-term value of a landscape depends on how well it performs for its objectives.

Performance is often directly related to matching a site’s characteristics and a client’s desires with plant requirements. Therefore, the first step in selecting plants for a landscape is to conduct a site evaluation, which may consist of studying planting site characteristics such as the amount of sun or shade, soil type, pH, soil compaction, slope, and water drainage. These characteristics will most likely differ between areas on the same property.

2

The Irrigation/ Water Management Team knows that the most important thing to keeping plants healthy is providing proper irrigation practices. Using proper irrigation system design, installation, management, and maintenance practices provides a multitude of benefits. These benefits include saving money, using irrigation efficiently, a healthy and more drought and pest-resistant landscape, and protecting the state’s water resources. By understanding the irrigation system, Prince and Sons can save the client money and help protect ground water supplies and water quality. Proper maintenance extends the life of an irrigation system and helps it to perform optimally. Maintenance begins with a visual observation of the system and the plants. Brown spots, unnaturally green grass, certain types of weeds, and soggy spots are indicators of problems.



3

The Fertilization/ Pest Control Team is one of the key management practices in establishing and maintaining healthy, actively growing turf grass. The desires and budget of the individual owner/ HOA often dictate the level of fertility management. Integrated Pest Management (IPM) is part of each property for Prince and Sons. This method will include reducing pest management expenses, conserving energy, and reducing the risk of exposure to people, animals, and the environment. Its main goal, however, is to reduce pesticide use by using a combination of tactics to control pests, including cultural, biological, genetic, and chemical controls.

4

The Maintenance Team will continuously serve your property with the same crew leaders and team to provide a clean, professional, and healthy appearance to the property that will improve the enjoyment of the residences and property values.

Mowing is an important maintenance operation. Mowing at the correct height increases turf density and root health and suppresses weeds. A dense turf impedes storm water runoff. A healthy root system ensures that water and nutrients are absorbed and not wasted. Fewer weeds mean less need for herbicides. Clean, well-kept, weed-free mulch beds and properly manicured landscape plants/ trees will be part of any maintenance plan. Seasonal color is always a nice touch.



REFERENCES

Winter Garden Village

Prince and Sons is a professional, consistent, and reliable landscape maintenance company. They always leave the jobs clean and complete. The health of our plants has consistently improved as P&S has properly maintained, fertilized and irrigated. What may separate them more than anything is their customer service. They are accommodating, respectful, and responsive to our needs.

We highly recommend Prince and Sons for all of your landscaping, irrigation, and maintenance needs.

Kerri A. Ryan, LEED GA Director of Property Management SITE Centers Corp.



Bonnet Springs Park

I am pleased to recommend Prince & Sons for their exceptional landscape maintenance and installation services. Ian, Lucas, and the entire team consistently deliver high-quality work and keep Bonnet Springs Park looking great year-round. They are very reliable, open to dialog/feedback, and strive to keep us satisfied as clients. We greatly value the relationship that we have with Prince & Sons.

Josh Henderson
CEO, Bonnet Springs Park



Festival





Riverstone



Windward CDD



EverBe





MAINTENANCE PROPOSAL

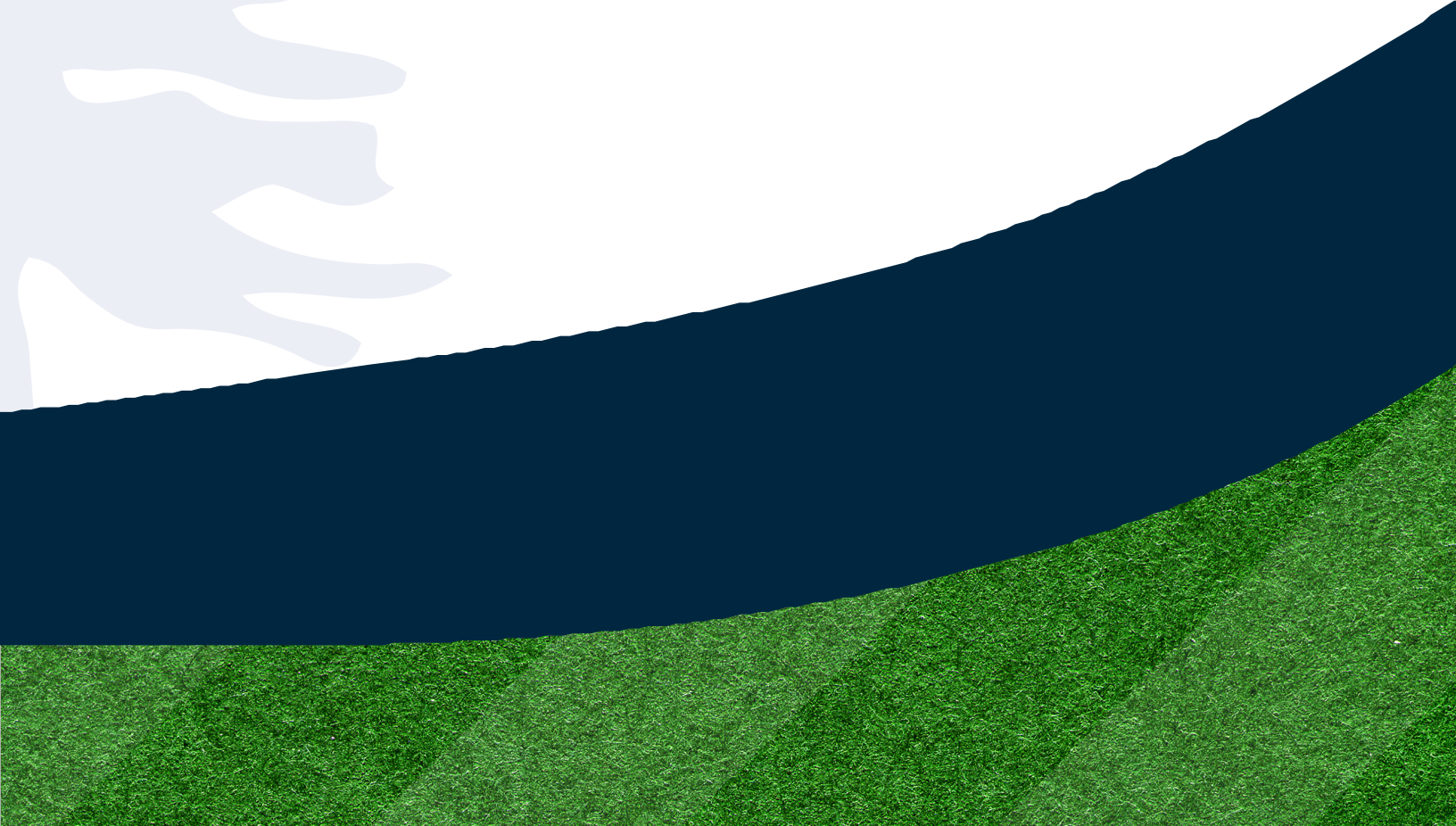


EXHIBIT 3 – EXTRA SERVICES PRICING SUMMARY
Project: Westridge CDD
Contractor:

<u>Material</u>	<u>Description</u>	<u>Price</u>
Mulch	Price/yard installed for quantities <u>over</u> 100 cubic yards	\$ 60
	Price/yard installed for quantities <u>under</u> 100 cubic yards	\$ 62
	Price per 3 cubic foot bag of Mulch	\$ 5
	Price per bale of Pine Straw	\$ 7
Hard Materials	Price per bag for Seminole Chips	\$4
	Price per ton for Seminole Chips	\$400
	Price per ton for 3"-5" River Jack	\$400
Seasonal Color	<i>Annual flower installed prices include bed preparation by removing and disposing of old flowers, hand or mechanically turning the beds and amending soil as necessary.</i>	
	Bed preparation and installation per 4.5" pot	\$2.50
	Bed preparation and installation per 1 gallon pot	\$ 10
	Supply and install 8" to 10" hanging basket	\$ 40
	Assemble 20" to 36" diameter floral pot with centerpiece plant	\$240
Sod (St. Augustine)	<i>Turf reparation includes removal and disposal of old material and re-grading affected area prior to installation of new sod.</i>	
	Square foot price for quantities less than 1,000 square feet	\$2
	Square foot price for quantities between 1,000 and 3,000 square feet	\$2
	Square foot price for quantities between 3,000 and 10,000 square feet	\$1.90
	Square foot price quantities greater than 10,000 square feet	\$1.80
Irrigation	<i>Irrigation services, which fall outside of the contract, will be provided on a per hour basis. Parts will be provided at list, less a discount. Contractor may be required to provide a copy of purchase invoice.</i>	
	Irrigation Technician per hour	\$ 65
	Irrigation Laborer per hour	\$ 40
	PVC parts	List less <u>15</u> %
	Non PVC parts	List less <u>15</u> %
	Valves, Clocks and any part over \$300.00	List less <u>15</u> %
General Labor	Foreman per hour	\$ 40
	Labor per hour	\$ 40

Miscellaneous Bush hogging per acre @ \$ 90

The per unit cost for installation of various sizes and quantities of plant material is listed below:

4 inch Groundcover:	< 50 plants	<u>\$ 2.50</u>
	50 - 100 plants	<u>\$ 2.50</u>
	100 - 250 plants	<u>\$ 2.50</u>
	> 250 plants	<u>\$ 2.50</u>
1-gallon Plant Material:	< 50 plants	<u>\$ 10</u>
	50 - 100 plants	<u>\$ 10</u>
	100 - 250 plants	<u>\$ 10</u>
	> 250 plants	<u>\$ 10</u>
3-gallon Plant Material:	< 50 plants	<u>\$ 20</u>
	50 - 100 plants	<u>\$ 20</u>
	100 - 250 plants	<u>\$ 20</u>
	> 250 plants	<u>\$ 20</u>
7-gallon Plant Material:	< 50 plants	<u>\$ 60</u>
	50 - 100 plants	<u>\$ 60</u>
	100 - 250 plants	<u>\$ 60</u>
	> 250 plants	<u>\$ 60</u>
15-gallon Plant Material:	< 25 plants	<u>\$178</u>
	25 - 50 plants	<u>\$178</u>
	50 - 100 plants	<u>\$178</u>
	> 100 plants	<u>\$178</u>
30-gallon Plant Material:	< 25 plants	<u>\$ 357</u>
	25 - 50 plants	<u>\$ 357</u>
	> 50 plants	<u>\$ 357</u>
45-gallon Plant Material:	< 25 plants	<u>\$ 812</u>
	25 - 50 plants	<u>\$ 812</u>
	> 50 plants	<u>\$ 812</u>
65-gallon Plant Material:	< 25 plants	<u>\$1,137</u>
	25 - 50 plants	<u>\$1,137</u>
	> 50 plants	<u>\$ 1 137</u>

**EXHIBIT 1
WESTRIDGE CDD
SCOPE OF WORK**

The work for exterior landscape maintenance is to include the furnishing of all labor, materials, equipment, accessories and services necessary or incidental to sustain all turf and plant materials in a healthy, vigorous growing condition, free from weeds, diseases, insects, and nutritional deficiencies as well as a completely operational irrigation system. All associated planted areas are to be kept in a continuous healthy, neat, clean and debris free condition for the entire life of the contract. The contractor will be expected to provide service for the property fifty-two (52) weeks per year.

SCHEDULE "A" – GENERAL SERVICES

A. Turf Maintenance

Turf maintenance is defined as all mowing, edging, trimming and cleanup of lawn areas. Turf maintenance operations are to be completed the same day they begin. High traffic and high-profile areas such as front doors and amenity areas will be completely mowed, edged, trimmed and cleaned up prior to normal business hours of operation. In the event it becomes necessary to make a change in the mowing schedule for any reason, management must be notified prior to adjustment of schedule. Mowing during inclement weather will not alleviate the contractor of responsibility for damage caused by the mowing of wet areas.

1. Mowing

- a. Prior to mowing, remove and dispose of normal litter and debris from all landscape areas.
- b. Turf shall be mowed weekly during the growing season from March 15th through October 15th and bi-weekly during the non-growing season from October 15th through March 15th. Based on this schedule, it is estimated that the contractor will perform a minimum of 40 and a maximum of 42 mowing cycles per 12-month period in the performance of this contract.
- c. Turf shall be cut with rotary mowers to maintain a uniform height. Mowing blades shall be kept sufficiently sharp and properly adjusted to provide a cleanly cut grass blade. Mowing patterns shall be varied where feasible to prevent rutting and minimize compaction.

Mowing height for St. Augustine and Bahia turf will be set at 3½" to 4". At no time will mowing height be reduced so that more than 1/3 of the grass blade is removed at any cutting.

Visible clippings that may be left following mowing operations shall be removed from the turf each visit. Discharging grass clippings into beds, tree rings or maintenance strips is unacceptable, and any visible clippings discharged into these areas shall be removed prior to the end of each service day.

- f. Contractor will take special care to prevent damage to plant material as a result of the mowing operations. Any damage caused by mowing equipment may result in the replacement of damaged material at the contractor's cost. Determination as to replacement will be at the sole discretion of management. Replacement material will be similar size to the material being replaced.

2. Edging

Sidewalks, curbs, concrete slabs and other paved surfaces will be edged in conjunction with mowing operations. Edging is defined as removal of unwanted turf from the above-mentioned borders by use of a mechanical edger. String trimmers will not be used for this function.

3. String Trimming

- a. String Trimming shall be performed around road signs, guard posts, trees, shrubs, utility poles, and other obstacles where mowers cannot reach. Grass shall be trimmed to the same desired height as determined by the mowing operation. Trimming shall be completed with each mowing operation.
- b. Under no circumstance will it be acceptable practice to string trim bed edges or small turf areas that may be cut utilizing a small walk behind mower.
- c. Maintaining grass-free areas by use of chemicals may be the preferred method in certain applications. Such use will only be made with prior approval of management.
- d. Turf around the edge of all waterways shall be mowed or string trimmed to the natural water's edge during each mowing cycle.

4. Blowing

When using forced air machinery to clean curbs, sidewalks and other paved surfaces, care must be taken to prevent blowing grass clippings into beds, onto vehicles or onto other hard-scape surfaces.

5. Damage Prevention/Repair

Special care shall be taken to protect building foundations, light poles, signposts and other hardscape elements from mowing, edging or string trimming equipment damage. Contractor will agree to have repairs made by specialized contractors or reimburse the association or homeowners within 30 days for any damage to property caused by their crew members or equipment.

B. Detail

Detailing of planted areas will be performed weekly in a sectional method, each section representing one-third of the entire property. Based on three sections, the contractor will completely detail the entire property once every three weeks. The exception will be amenity or high-profile areas. These are high traffic and focal areas and as such will be included in each detail section to provide weekly attention. The detailing process will include trimming, pruning and shaping of all shrubbery, ornamental trees and groundcover, removal of tree suckers, structural pruning or cutbacks of select varieties of plant material and ornamental grasses as directed, as well as the defining of bed lines, tree saucers and the removal of all unwanted vegetation.

1. Pruning

- a. Prune trees, shrubs and groundcovers to encourage healthy growth and create a natural appearance. Prune to control the new plant growth, maintain the desired plant shape and remove dead, damaged, or diseased portions of the plant. Provide remedial attention and repair to plant material as appropriate to season or in response to incidental damage.
- b. Only Contractor's staff that have been trained and demonstrate competence in proper pruning techniques shall perform pruning. Use only hand pruners or loppers on trees and shrubs, particularly groundcover varieties. Hand shears or Topiary shears will be the preferred method of trimming most formal shrubs. Only use power shears on formal hedges where previous practice was to shear, or as directed by management.
- c. Pruning trees up to a height of 12 feet is included in the scope of the work. If pruning is required above the height of 12 feet contractor shall propose an extra service to management and acquire approval prior to performing the work. The branching height of trees shall be raised only for the following reasons:

- Provide clearance for pedestrians, vehicles, mowers and buildings.
- Maintain clearance from shrubs in bed areas.
- Improve visibility in parking lots and around entries.

- d. Prune trees to remove weak branching patterns and provide corrective pruning for proper development. Cut back to branch collar without leaving stubs. Provide clean and flush cut with no tearing of the tree bark.
- e. Prune all shrubbery in accordance with the architectural intent as it relates to adjacent plantings and intended function.

Prune to contain perimeter growth within intended bed areas. Established groundcover shall be maintained 4" to 6" away from adjacent hardscape and turf. Bevel or roll leading edges to avoid creating a harsh boxed look. Mature groundcover shall be maintained at a consistent, level height to provide a smooth and even appearance and separation from adjacent plant material.

Structural pruning will be required for several varieties of plants bi-annually, annually or semi-annually to maintain their scale and performance within the landscape. The methodology employed is to structurally prune one plant group throughout the entire property during the sectional detail rotation. Following this schedule, all structural pruning should be completed within a six-week cycle each time it is performed. Ornamental Grasses are to be haystack cut one time per year.

Crape Myrtles are to be trimmed once per year in the winter months. Trimming should include removal of old blooms, sucker growth and any cross branching. Trimming should be done in such a way that cuts are no less than 12" away from previous year's cuts. "Hat Racking" will not be permitted unless directed otherwise by management.

Pruning of all palms less than 12' CT in height will be included in the sectional rotation. Pruning consists of removal of all dead fronds, seedpods and any loose boots.

2. Edging

- a. Edging is defined as removal of unwanted vegetation along beds and tree saucers. Edges are to be perpendicular to the ground.
- b. Only mechanical edgers will be used for this function. Use of string trimmers or nonselective herbicides will not be allowed.
- c. Care will be taken to maintain bed edges as designed in either straight or curvilinear lines.

3. Weed Control

- a. Bed areas are to be left in a weed-free condition after each detail service. While pre- and post-emergent chemicals are acceptable means of control, weeds in bed areas larger than 3" shall be pulled by hand.
- b. Hardscape cracks and expansion joints are to be sprayed in conjunction with the detail cycle to control weeds. Chemical practices shall not be a substitute for hand weeding where the latter is required for complete removal.

C. General

1. Policing

- a. Contractor will police the grounds daily or on each service visit to remove trash, debris and fallen tree litter less than 2" in diameter. Contractor is not responsible for removal of excessive storm debris which would be performed with prior approval at the labor rates specified in "Exhibit – 3 Extra Services Pricing Summary".

- b. Contractor will dedicate supplemental personnel and specialized equipment to the removal of seasonal leaf drop from all landscape and hardscape areas during the months of November through April.
- c. All litter shall be removed from the property and disposed of off site.

2. Communication

- a. Daily, the contractor will communicate with management for any landscape issues requiring immediate attention.
- b. Communication is of the utmost importance. Contractor will provide a weekly written report in a form approved by management which details all aspects of the previous week's maintenance activities.
- c. Contractor will provide a Monthly Service Calendar for the upcoming period and a copy of the preceding month's Irrigation Maintenance report and Lawn and Ornamental report. A copy of these documents should be submitted to management by the 5th of each month electronically or via U.S. mail.
- d. Contractor agrees to take part in monthly inspections of the property to ensure their performance of this agreement meets the standards required herein and protects the overall well being of the property's landscape. Contractor also agrees to complete any work that appears on punch lists resulting from inspections or reviews within three weeks of receiving them. Contractor will have their Account Manager participate on their behalf and have their Lawn and Ornamental and Irrigation Managers or Technicians available for a minimum of the pre inspection meeting.

3. Staffing

- a. Contractor is expected to staff the property with trained personnel experienced in commercial landscape maintenance. All personnel applying fertilizers, insecticides, herbicides and fungicides must be certified by the FL Department of Agriculture and Consumer Services. These individuals should be Best Management Practices Certified and hold a Limited Certification for Urban Landscape Commercial Fertilizer or a Certified Pest Control Operator or an employee with an ID card working under the supervision of a CPCO.
- b. Contractor shall provide consistent service on set day(s) each week of the year (52 weeks) except for scheduling adjustments for the following holidays: New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day and Christmas Day. Normal working hours are from 8:00 AM until 6:00 PM, with no power equipment operating around resident buildings or homes before 9:00 AM.

CHEDULE "B" – TURF CARE PROGRAM - ST. AUGUSTINE (If included, see Exhibit 2 Fee Summary)

A. Application Schedule

<u>Month</u>	<u>Application</u>
January:	Winter fertilization, broadleaf weed control and disease control
March:	Spring granular fertilization, broadleaf weed control, insect and disease control
May:	Late spring heavy granular fertilization, 100% slow-release Nitrogen fertilization with Arena and weed control
July	Liquid fertilization with minors and weed control
October:	Heavy fall granular fertilization and broadleaf weed/disease control

B. Application Requirements

1. Fertilization

- a. Contractor will submit a schedule of materials to be used under this program along with application rates. Annual program will include a maximum of 4 lbs of N/1000 square feet with a minimum of 50% slow release and a high Potassium blend in the fall fertilization to promote root development unless soil samples indicate the presence of sufficient Potassium. The winter liquid fertilization should contain a maximum of .5lbs of N/1000 square feet.
- b. All fertilizers utilized under this program are to be custom blended with a balanced nutrient package. A complete minor and trace element package will be included with each application to ensure that all the requirements of grasses are met. If soil samples indicate a high pH, all fertilizers utilized will be Sulphur coated products.
- c. All hardscape surfaces are to be blown off immediately following a fertilizer application to prevent staining.
- d. The irrigation system will be fully operational prior to any fertilizer application.
- e. Soils shall be tested at a reliable testing facility once per year to monitor pH, Nematodes, Take All Root Rot and chemical make up. The results will be provided to management along with the contractor's recommendation as to any changes in the turf care program based on these results.

2. Insect/Disease Control

- a. The reduction of irrigation water during the winter season will dramatically reduce the potential for fungus/disease problems. Contractor will be responsible for managing the settings of irrigation timers.
- b. Supplemental insecticide applications will be provided in addition to the normal preventive program as needed to provide control.

3. Weed Control

- a. Weed control will be limited to the broadleaf variety and sedge type grasses under this program.
- b. Contractor shall alert management of outbreaks of Crabgrass, Bermuda, Alexander and Dove grasses. Failure to do so will make the contractor liable for resulting turf loss.

4. Warranty

If the grass covered under this turf care program dies due to insect infestation, disease or improper fertilizer application, the affected grass will be replaced at no charge. Contractor will not be held responsible for turf loss due to conditions beyond their control. This includes nematodes, diseases such as Take-All Root Rot and weeds such as Crabgrass which are untreatable with currently available chemicals, high traffic areas, drainage problems, or acts of God. In the event these conditions exist, the contractor is responsible for employing whatever cultural practices can be reasonably performed to extend the life of the affected material.

CHEDULE "B" – TURF CARE PROGRAM - BAHIA (If included, see Exhibit 2 Fee Summary)

A. Application Schedule

<u>Month</u>	<u>Application</u>
March:	Complete liquid 18-0-8 N-P-K fertilizer and broadleaf weed control to include blanket pre-emergent herbicide application.
June:	Chelated Iron application and Mole Cricket control.
October:	Complete liquid 18-0-8 N-P-K fertilizer and broadleaf weed control to include blanket pre-emergent herbicide application.

B. Application Requirements

1. Fertilization

- a. Contractor will submit a schedule of materials to be used under this program along with application rates. Annual program will include a minimum of 2 lbs. of N/1000 square feet with a minimum of 30% slow release and a high Potassium blend in the late summer fertilization to promote root development unless soil samples indicate the presence of sufficient potassium.
- b. All fertilizers utilized under this program are to be custom blended with a balanced nutrient package. A complete minor and trace element package will be included with each application to ensure that all the requirements of grasses are met. If soil samples indicate a high pH, all fertilizers utilized will be Sulphur coated products.
- c. All hardscape surfaces are to be blown off immediately following a fertilizer application to prevent staining.
- d. The irrigation system will be fully operational prior to any fertilizer application.
- e. Soils shall be tested at a reliable testing facility twice per year to monitor PH and chemical makeup. The results will be provided to management along with the contractor's recommendation as to any changes in the turf care program based on these results.

2. Insect/Disease Control

- a. The reduction of irrigation water during the winter season will dramatically reduce the potential for fungus/disease problems. Contractor will be responsible for managing the settings of irrigation timers.
- b. Supplemental insecticide applications will be provided in addition to the normal preventive program as needed to provide control.

3. Weed Control

- a. Weed control will be limited to the broadleaf variety under this program.
- b. Contractor shall alert management of outbreaks of Sedge, invasive Bermuda, or Crabgrass. Failure to do so will make the contractor liable for resulting turf loss.

4. Warranty

No warranty is provided for Bahia turf.

CHEDULE "C" – TREE/SHRUB CARE PROGRAM (If included, see Exhibit 2 Fee Summary)

A. Application Schedule

<u>Month</u>	<u>Application</u>
February:	Spring granular fertilization and insect/disease control as needed
March/April:	Insect/disease control/fertilization as needed
May/June:	Insect/disease control.
July/August:	Minor nutrient blend with insect/disease control
October:	Fall granular fertilization and insect/disease control as needed
December:	Insect/disease control/fertilization as needed

B. Application Requirements

1. Fertilization

- a. Contractor will submit a schedule of materials to be used under this program along with application rates. The selected fertilizers must be appropriate for the plant material to be fertilized, such as an acid forming fertilizer for Azaleas which require a lower soil pH.
- b. Contractor will submit a schedule of materials to be used under this program along with application rates. Annual program will include a minimum of 50% slow-release Nitrogen and a high Potassium blend in the fall fertilization to promote root development unless soil sample results indicate the presence of sufficient Potassium.
- c. All fertilizers utilized under this program are to be custom blended with a balanced nutrient package. A complete minor and trace element package will be included with each application to ensure that all the requirements of plant material are met. If soil samples indicate a high pH, all fertilizers utilized will be Sulphur coated products.
- d. This program covers all fertility requirements on all existing shrubs and palms, as well as all newly installed shrubs, trees, and palms up to 35'. All native trees or transplanted trees over 35' in overall height will require special consideration and are therefore excluded from this program.
- e. There will be deep root feeding on an as needed basis to establish newly planted trees.
- f. Fertilizer will be distributed evenly under the drip zone of each plant. Special care will be taken not to "clump" fertilizer neither at the base nor in the crown of plants.

- g. The irrigation system will be fully operational prior to any fertilizer application.
- h. Soils shall be tested at a reliable testing facility once per year to monitor for pH, Nematodes, Take All Root Rot and chemical make up. The results will be provided to management along with the contractor's recommendation as to any changes in the Tree/Shrub care program based on these results.

2. Insect/Disease Control

- a. Insect and disease control is intended to mean a thorough inspection of all plantings for the presence of insect or disease activity and the appropriate treatment applied. All insect and disease infestations require follow-up applications for control and are included in this program.
- b. Contractor is responsible for continuous monitoring for the presence of damaging insects or disease. Any problems noted between regularly scheduled visits will be treated as a service call and responded to within 48 hours. Service calls due to active infestations are included in this program.
- c. This program covers all disease and Insect activity on all existing shrubs and palms, as well as all newly installed shrubs, trees, and palms up to 35'. All native trees or transplanted trees over 35' in overall height will require special consideration and are therefore excluded from this program.
- d. Terrapin Scale has proven to be a difficult pest to control using foliar sprays or drenches. Should an infestation develop that is not able to be controlled through the methods, the contractor may be required to utilize Maujet injections or other similar methods to deploy appropriate insecticides.
- e. Contractor will be required to apply all pesticides in accordance with labeled directions including the use of any Personal Protective Equipment.
- f. Contractor will provide a copy of the license for the Certified Operator in charge of chemical applications for this property.

3. Specialty Palms

- a. Considering the investment in Specialty Palms such as Phoenix varieties (i.e., Dachtylifera, Sylvester, Canary Island Date etc.), contractor will include in their proposed Tree/Shrub program, comprehensive quarterly fertilization and root/bud drench for potential disease and infestation along with OTC injections three (3) times per year.
- b. When applicable, the contractor will monitor site tubes that have been installed to monitor ground water build up around the root ball of specimen palms to de-water them as necessary.

4. Warranty

If a plant or tree dies from insect or disease damage while under this Tree/Shrub Care Program, it will be replaced with one that is reasonably available. Exclusions to this warranty would be pre-existing conditions, nematodes, borers, locusts, Wax Myrtle trees and Wax Myrtle shrubs, Photinia, insects such as Asian Cycad Scale and diseases such as Verticillium Wilt that are untreatable with currently available chemicals, soil contamination, drainage problems and acts of God. In the event these conditions exist, the contractor is responsible for employing whatever cultural practices can be reasonably performed to extend the life of the affected material.

SCHEDULE “D” – SPECIAL SERVICES (If included, see Exhibit 2 Fee Summary)

Note: All Special Services work is to be performed by supplemental crews

Bedding Plants

The nature and purpose of “Flower Beds” is to draw attention to the display. The highest level of attention should be placed on their on-going care.

1. Schedule

- a. All flower beds on the property will be changed four (4) times per year during the months of January, April, July and October.
- b. Contractor recognizes that flower beds are intended to highlight and beautify high profile areas and should be selected for color, profusion and display.
- c. All newly planted beds will have a minimum of 50% of the plants in bloom at the time of installation and they shall be 4 ½” individual pots.
- d. Contractor will obtain prior approval of plant selection from management before installation.

2. Installation

- a. Plants are to be installed utilizing a triangular spacing of 9” O.C. between plants.
- b. Annually, prior to the Spring change out, existing soil will be removed to a depth of 6” in all annual beds and replaced with clean growing medium composed of 60% peat and 40% fine aged Pine Bark.
- c. All beds will be cleaned, and hand or machine cultivated to a depth of 6” prior to the installation of new plants.
- d. Create a 2” trench where the edge of the bed is adjacent to turf or hardscape.
- e. A granular time-release fertilizer containing no Phosphorous and a granular systemic fungicide will be incorporated into the bedding soil at the time of installation. For the July rotation only a micronutrient fertilizer may be used.
- f. All beds should be covered with 1” layer of Pine Fines after planting.
- g. Follow-up applications of fertilizer, fungicide and insecticide are provided as needed.
- h. Flowers that require replacement due to over-irrigation or under-irrigation will be replaced immediately by contractor without charge to the property.

3. Maintenance

- a. Flower beds will be reviewed daily or at each service visit for the following:
 - Removal of all litter and debris.
 - Beds are to always remain weed – free.
 - All declining blooms are to be removed immediately.
 - Inspect for the presence of insect or disease activity and treat immediately.

- b. Seed heads are to be removed from Coleus plants as soon as they appear. "Pinching" of Coleus plants weekly is to be a part of the on-going maintenance as well. Frequent "pinching" will result in healthier, more compact plants.
- c. Prolific bloomers such as Salvia require that 10% to 20% of healthy blooms are to be removed weekly.
- d. Pre-emergent herbicides are not to be used in flower beds.
- e. Contractor guarantees the survivability and performance of all flower beds for a period of 90 days. Any plant that fails to perform during this period will be immediately replaced at the contractor's expense.

4. Warranty

Any bedding plant that dies due to insect damage or disease will be replaced under warranty. Exclusions to this warranty would be freeze, theft, or vandalism.

Bed Dressing

1. Schedule

- a. Bed Dressing will be replenished in all planted and unplanted areas according to the month indicated on the Exhibit 2 Fee Summary.
- b. Installation will be completed within a three-week period.

2. Installation

- a. Prior to application, areas will be prepared by removing all foreign debris and accumulated mulch material and establishing a defined, uniform edge to all bed and tree rings as well as a 1" to 2" deep trench along all hardscape surfaces to include equipment pads, in order to hold the mulch in place.
- b. Bed dressing should be installed in weed-free beds that have been properly edged and prepared.
- c. Bed Dressing should be installed to maintain a 2" thickness in all bed areas, including tree rings in lawn areas and maintenance strips unless otherwise directed by management.
- d. A summary of shipping tickets or invoices for products or subcontract services will be submitted prior to requesting payment for this work.

C. Palm Trimming

- 1. Specimen Date Palms such as Phoenix varieties (i.e., Dactylifera, Sylvester, Canary Island Date, etc.) more than 12' CT will be trimmed two times per year in May and November. All vegetation will be removed from their trunk and nut and loose or excessive boots will be removed and/or crosscut during this process. After trimming, the lowest fronds should be left parallel to the ground.
- 2. All palms less than 12' CT will be trimmed as needed by the detail crew during the regular detail rotation as outlined in General Services.
- 3. Washington Palms more than 12' CT will be trimmed two times per year in the months of February/March and July/August.
- 4. All palms other than Washington, more than 12' CT, will be trimmed once per year in the months of July/August.

5. Trimming shall include removal of all dead fronds, loose boots and seed stalks.
6. Trim Sabal, Washington, Chinese, Fan and Ribbon Palms so that the lowest remaining fronds are left at a ten and two o'clock profile. "Hurricane" cuts are only to be in the direction of management.
7. When trimming, cut the frond close to the trunk without leaving "stubs".
8. Contractor shall sterilize pruning tools or saws between trees to prevent the spreading of Fusarium Wilt and other palm diseases.

SCHEDULE "E" – IRRIGATION MAINTENANCE (If included, see Exhibit 2 Fee Summary)

A. Frequency of Service

1. Contractor will perform the following itemized services under "Specifications" on a monthly basis. The irrigation inspection will be performed during the same week(s) each month.

B. Specifications

1. Activate each zone of the system.
2. Visually check for any damaged heads or heads needing repair.
3. Clean, straighten or adjust any heads that are not functioning properly.
4. Straighten, re-attach to bracing and touch up paint on riser heads as needed.
5. Report any valve or valve box that may be damaged in any way.
6. Leave areas in which repairs or adjustments are made free of debris.
7. Adjust controller to the watering needs as dictated by weather conditions and seasonal requirements including adjusting of rain sensor.
8. Contractor will provide a written report of the findings by zone.

C. Qualifying Statements

1. Repairs

- a. Repairs that become necessary and that are over and above the routine maintenance contract will be done on a time and material basis at the rates as outlined in "Exhibit 3 – Extra Services Pricing Summary".
- b. Request for authorization must be submitted to management for approval. A description of the problem, its location and estimated cost should be included. All repairs must be approved by the management prior to initiating any work.

2. Service Calls

- a. Service Calls required between scheduled visits will be billed on a time and material basis at the rates as outlined in "Exhibit 3 – Extra Services Pricing Summary".
 - b. When there is not an emergency, request for authorization must be submitted in written form to management for approval. A description of the problem, its location and estimated cost should be included. All repairs must be approved by management prior to initiating any work.
3. Contractor will pay special attention during irrigation maintenance inspections (IMC) to ensure that sprinkler heads are positioned so that water does not spray directly onto buildings, windows or parking areas.
 - a. Contractor will be held responsible for any accident that arises from the overspray of water on hard surfaces if it is determined that the contractor was negligent in performing monthly irrigation maintenance.
4. Damage resulting from contractor's crew working on the property (i.e., mower and edger cuts) will be repaired at no charge to the property within 24 hours of being detected.
5. Contractor shall not be held responsible for any system failure caused by lightning, construction work, pre-existing conditions, freeze or other acts of God.
6. Contractor shall not be held responsible for damage to the landscape caused by mandatory water restrictions placed on the property by the governing water management district.
7. Contractor will visually inspect irrigation system weekly while performing routine maintenance.
8. Contractor will provide a 24 hour "Emergency" number for irrigation repairs.



Contact Us

863-422-5207

info@princeandsonsinc.com

Corporate (Orlando/Polk County)

200 South F Street
Haines City, FL 33844

Tampa Division

9513 US 92 East
Tampa, FL 33610

Orlando Division

14645 Boggy Creek Rd.
Orlando, FL 32824

TAB 10

floralawn



**COMPREHENSIVE
LANDSCAPING
SIMPLIFIED**

WESTRIDGE CDD
March, 2026



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ABOUT US



DESIGN. MAINTAIN. ENHANCE.

At Floralawn, we bring together the expertise of irrigation specialists, horticultural maintenance professionals, and landscape designers to provide an integrated approach to outdoor care. By offering all these services under one roof, we streamline the process for our clients, ensuring seamless communication, efficient project management, and consistent quality across every aspect of your landscape.



MAINTENANCE

Our lawn maintenance division specializes in providing comprehensive maintenance solutions designed for residential communities, homeowners' associations, and shared outdoor spaces. We understand the importance of creating a welcoming, well-maintained environment that reflects the pride and values of the community.



FERTILIZATION

Using the latest techniques and high-quality products, we tailor our approach to the unique needs of each property, considering factors such as soil composition and seasonal requirements. Our team's expertise ensures balanced nutrition for healthy, sustainable landscapes that thrive year-round.

OUR DIFFERENCES



IRRIGATION

Our certified Irrigation professionals specialize in troubleshooting, retrofitting outdated systems, and ensuring compliance with water conservation regulations. Whether maintaining existing systems or implementing new designs, we prioritize efficiency, reliability, and long-term savings for our clients. With a high level of expertise and a commitment to innovation, our irrigation team helps property owners and managers achieve healthier landscapes while conserving valuable resources.



COMMUNICATION

Whether it's through regular updates, meetings, or responsive feedback, we ensure that board members and community members have the information they need to make well-informed choices. Our team is always available to address concerns, offer solutions, and collaborate on initiatives, ensuring that every voice is heard.



MORE THAN A VENDOR—WE'RE A TRUSTED COMMUNITY PARTNER.

We take pride in being more than just a service provider—we actively engage with communities to support local events and fundraising efforts. Whether it's sponsoring neighborhood gatherings, providing landscaping for community events, or partnering on initiatives that benefit local causes, we're committed to contributing to the vibrancy of the communities we serve.

FLORALAWN UNIVERSITY

FloraLawn University is designed to provide consistent, recurring training that ensures our team remains highly skilled and adaptable. This program isn't a one-time event; it's an ongoing process that allows our employees to stay updated on the latest techniques, tools, and industry advancements.

Through regular hands-on sessions, team members continually refine their skills in landscaping, irrigation, fertilization, and customer care. To ensure the training is effectively implemented in the field, we conduct internal follow-ups and evaluations, holding our team accountable for maintaining the highest standards.

This ongoing approach ensures consistent service quality across all

aspects of our work, creating a foundation of excellence that clients can rely on. By fostering a culture of continuous learning and improvement, we empower our team to not only meet but consistently exceed client expectations. Our commitment to growth and accountability drives us to deliver exceptional results, reinforcing our dedication to excellence in every service we provide





“HOLDING OUR TEAM
ACCOUNTABLE. MAINTAINING
THE HIGHEST STANDARDS.”

MAINTENANCE DEPARTMENT

Our in-house maintenance crew is equipped with the latest, state-of-the-art tools and machinery to deliver top-tier service. From precision mowing to detailed trimming and expert pruning, our team brings unmatched skill and attention to detail to every project.

With years of experience and a vast knowledge of industry best practices, our crew understands the intricacies of maintaining a healthy, beautiful landscape. Whether it's ensuring the perfect cut, shaping plants to enhance their beauty, or preserving the health of your greenery, our team consistently exceeds expectations with

their expertise and commitment to excellence.

By combining the latest equipment with unparalleled knowledge, we ensure your landscape is always in the best hands, providing results that set us apart as industry leaders.



YOUR PROPERTY.
OUR PRIORITY.
EVERYTIME.



CORE SERVICES

MOWING & TURF CARE

- Precision lawn mowing
- Edging along sidewalks and driveways
- String trimming for hard-to-reach areas
- Blowing off debris for a clean finish
- Sod installation and repair

SEASONAL & STORM CLEANUPS

- Leaf and debris removal
- Post-storm cleanup and fallen branch removal
- Seasonal flower bed cleanouts
- Mulching and ground cover refresh

TREE & SHRUB CARE

- Tree trimming and pruning
- Shrub and hedge maintenance
- Removal of dead or hazardous branches
- Shaping for aesthetics and healthy growth
- Seasonal trimming for optimal plant health

LANDSCAPE ENHANCEMENTS

- Mulch and rock installation
- Seasonal flower planting
- Lawn renovation and regrading

FERTILIZATION DEPARTMENT

GREENER.
HEALTHIER.
HAPPIER.



Our fertilization department is the best in the business, delivering unmatched service with an in-house team of experts. We provide precise, high-quality care for every landscape.

By keeping our services in-house, we maintain complete control over quality, consistency, and responsiveness. Our team takes a scientific approach, utilizing water and soil samples to develop tailored solutions that meet the specific needs of your community. This ensures optimal plant health, effective pest management, and superior landscape care.

This combination of in-house expertise, certified specialists, and customized strategies allows us to provide industry-leading results, setting us apart as the trusted partner for exceptional landscape management.

OUR EXPERTISE

TAILORED FERTILIZATION PROGRAMS

- Nutrient plans for each property
- Seasonal fertilization schedules
- Organic and synthetic fertilizer options
- Soil enrichment and health optimization
- Slow-release and liquid application methods

SOIL & TURF HEALTH MANAGEMENT

- Soil testing and analysis
- pH balancing and soil amendments
- Core aeration to improve nutrient absorption
- Overseeding for thicker, healthier turf
- Compost topdressing for natural enrichment

TREE & SHRUB FERTILIZATION

- Deep root fertilization for trees and shrubs
- Micronutrient applications for plant health
- Seasonal feeding for optimal growth
- Protection against disease and environmental stress

WEED CONTROL & PREVENTION

- Pre-emergent herbicide applications
- Post-emergent weed treatments
- Targeted solutions for broadleaf and grassy weeds
- Organic and eco-friendly weed management options
- Integrated weed control with fertilization plans

PEST & DISEASE MANAGEMENT

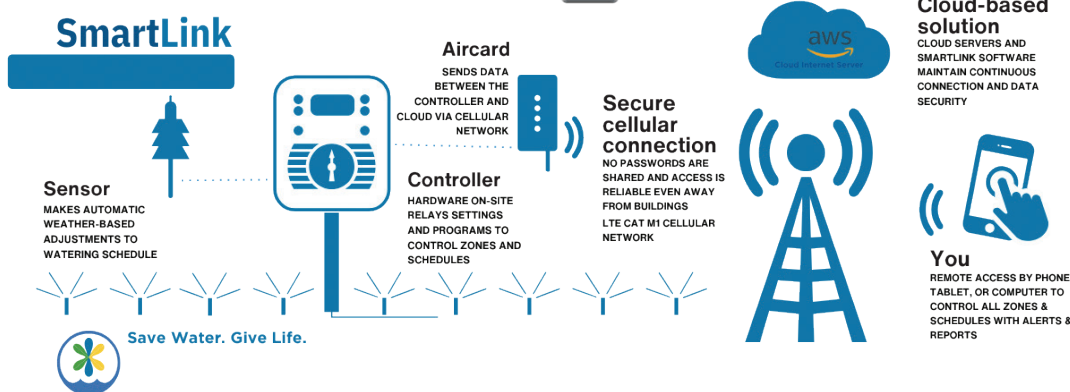
- Lawn pest identification and treatment
- Fungicide applications for disease prevention
- Grub and insect control treatments
- Nematode suppression for root protection
- Preventative and curative treatment plans



IRRIGATION DEPARTMENT



SMART.
WATERING.
SOLUTIONS.



Our in-house irrigation team is a recognized leader in the industry, known for its expertise, precision, and commitment to excellence. As a preferred vendor and installer for Baseline systems and Weathermatic Smart Link. We offer advanced, water-efficient irrigation solutions that are tailored to the specific needs of each property.

By managing all irrigation services internally, we maintain complete control over every step—design, installation, and maintenance—ensuring the highest quality results. Our deep knowledge of the irrigation industry enables us to provide efficient, sustainable solutions that maximize water conservation and promote healthy, thriving landscapes.

With our combination of advanced technology, skilled professionals, and attention to detail, we're the trusted choice for reliable irrigation solutions that provide long-term benefits.

PROFESSIONAL SOLUTIONS

HAVE AN OUTDATED IRRIGATION SYSTEM?

We modernize outdated irrigation systems with advanced solutions, improving water efficiency, performance, and reliability. Our updates reduce waste, lower costs, and support healthier landscapes. Trust FloraLawn for smarter, sustainable irrigation.

■ PUMP, WATER SYSTEMS, & ACCESSORIES

Jet pumps, centrifugal pumps, submersible pumps, motors, control boxes, VFD instillation and programming

■ FILTERS, VALVES, & BACK FLOW PREVENTION

Check valves, foot valves, dual check valves, brass gate valves, brass ball valves, filtration systems, pressure vacuum breakers, filters, chemical feed pumps

■ IRRIGATION SYSTEM, PARTS, & ACCESSORIES

All irrigation products from every major manufacturer

■ PIPE, FITTINGS, LANDSCAPE ACCESSORIES

Pipe & fittings, poly tubing, water features, fountains

■ CULVERT, YARD DRAINAGE SYSTEMS

All sizes of culverts, drainage pipe & accessories

■ TANKS, POLYETHYLENE, BULK, STORAGE

Vertical, cone bottom, free standing

■ WELLS

Residential, commercial, agricultural, & industrial

GENERAL HOUSEHOLD PEST



At FloraLawn, we offer comprehensive household pest control services designed to protect your home from a variety of common pests, including ants, spiders, rodents, and termites. Our team is trained to identify potential problem areas and apply safe, effective treatments to eliminate pests while preventing future infestations.

Using eco-friendly products and cutting-edge techniques, we ensure that your home remains a safe, pest-free

environment for you and your family. Whether it's a one-time treatment or ongoing maintenance, our tailored pest control plans are designed to meet the specific needs of your home and provide long-lasting results.

Trust FloraLawn to handle your pest problems with professionalism, care, and an unwavering commitment to your home's well-being.

TREE MAINTENANCE



At FloraLawn, our in-house tree maintenance division is dedicated to maintaining the health, safety, and beauty of your trees. Our experienced arborists use the latest tools and techniques to provide precise trimming and pruning that promotes healthy growth and enhances the overall aesthetics of your landscape.

We handle everything from shaping trees for aesthetic appeal to removing dead or dangerous branches that could

pose a hazard to your property. Our team understands the unique needs of various tree species and customizes each service to ensure long-term tree health and safety.

By keeping tree trimming in-house, we ensure consistency, high-quality results, and attention to detail, making FloraLawn the trusted choice for all your tree care needs.

EXHIBIT 2 - FEE SUMMARY

Contractor: Floralawn Inc
Address: 734 S Combee Road
 Lakeland Florida 33801
Phone: 863-668-0494
Email: hello@floralawn.com
Contact: Casey Hallman

Property: Westridge CDD
Address: 3434 Colwell Avenue, Suite 200
 Tampa, FL 33614
Phone: 407-472-2471
Email: bmendes@rizzetta.com
Contact: Brian Mendes

Dates: 2026 through 2029

	1906 JAN	1906 FEB	1906 MAR	1906 APRIL	1906 MAY	1906 JUN	1905 JUL	1905 AUG	1905 SEP	1905 OCT	1905 NOV	1905 DEC	TOTAL
GENERAL SERVICES (Schedule A)	\$5,702.67	\$5,702.67	\$5,702.67	\$5,702.67	\$5,702.67	\$5,702.67	\$5,702.67	\$5,702.67	\$5,702.67	\$5,702.67	\$5,702.67	\$5,702.67	\$68,432.04
TURF CARE (Schedule B)	\$203.35	\$203.35	\$203.35	\$203.35	\$203.35	\$203.35	\$203.35	\$203.35	\$203.35	\$203.35	\$203.35	\$203.35	\$2,440.20
TREE/SHRUB CARE (Schedule C)	\$36.83	\$36.83	\$36.83	\$36.83	\$36.83	\$36.83	\$36.83	\$36.83	\$36.83	\$36.83	\$36.83	\$36.83	\$441.96
BEDDING PLANTS (Schedule D)													\$0.00
<i>0 Units Per Rotation 2.50 Per Plant</i>	<i>2.50 Per Plant</i>	<i>2.50 Per Plant</i>	<i>2.50 Per Plant</i>	<i>2.50 Per Plant</i>	<i>2.50 Per Plant</i>	<i>2.50 Per Plant</i>	<i>2.50 Per Plant</i>	<i>2.50 Per Plant</i>	<i>2.50 Per Plant</i>	<i>2.50 Per Plant</i>	<i>2.50 Per Plant</i>	<i>2.50 Per Plant</i>	
BED DRESSING (Schedule D) (1x Per Year)	\$1,083.34	\$1,083.34	\$1,083.34	\$1,083.34	\$1,083.34	\$1,083.34	\$1,083.34	\$1,083.34	\$1,083.34	\$1,083.34	\$1,083.34	\$1,083.34	\$13,000.08
<i>200 Yards of Bed Dressing</i>													
PALM TRIMMING (Schedule D)	\$333.75	\$333.75	\$333.75	\$333.75	\$333.75	\$333.75	\$333.75	\$333.75	\$333.75	\$333.75	\$333.75	\$333.75	\$4,005.00
<i>(1x Per Year) 89 Washington</i>													
IRRIGATION MAINT. (Schedule E)	\$224.00	\$224.00	\$224.00	\$224.00	\$224.00	\$224.00	\$224.00	\$224.00	\$224.00	\$224.00	\$224.00	\$224.00	\$2,688.00
<i>32 Number of Zones</i>	<i>32</i>	<i>32</i>	<i>32</i>	<i>32</i>	<i>32</i>	<i>32</i>	<i>32</i>	<i>32</i>	<i>32</i>	<i>32</i>	<i>32</i>	<i>32</i>	
TOTAL FEE PER MONTH:	7,583.94	7,583.94	7,583.94	7,583.94	7,583.94	7,583.94	7,583.94	7,583.94	7,583.94	7,583.94	7,583.94	7,583.94	91,007.28
Flat Fee Schedule	7,583.94	7,583.94	7,583.94	7,583.94	7,583.94	7,583.94	7,583.94	7,583.94	7,583.94	7,583.94	7,583.94	7,583.94	91,007.28

Initials _____



734 South Combee Road
Lakeland, FL 33801

863-668-0494 – Phone
863-668-0495 – Fax

www.floralawn.com

Westridge CDD

% Rizzetta & Company
3434 Colwell Avenue Suite 200
Tampa, FL 33614

March, 31st 2026

Proposal valid for 60 days

We sincerely appreciate the opportunity to propose how Floralawn can help enhance the quality of your landscape. Our proposal includes integrating a custom maintenance plan to meet the needs and demands of your property while considering service expectations and community budget.

We hereby propose the following for your review:

Landscape Management

Service	Monthly	Yearly
Landscape Maintenance (52 Visits)	\$5,702.67	\$68,432.04
St Augustine Fertilization Program (6x Per Year)	\$203.35	\$2,440.20
Shrub Fertilization Program (4x Per Year)	\$36.83	\$441.96
Monthly Irrigation Inspection	\$224.00	\$2,688.00
Total	\$6,166.85	\$74,002.20

Additional Services

Enhancements and additional services are available on an a la carte basis. These include mulching options, seasonal plant selections, turf upgrades, and special treatments.

Service	Qty	Price	Total
Pine Bark Mulch	Per Yard	\$65.00	\$65.00
Palm Pruning	Per Palm	\$45.00	\$45.00
Annuals	Per 4" plants	\$2.50	\$2.50

Scope of Services

Turf Care

Mowing

Rotary lawn mowers will be used with sufficient power to leave a neat, clean, and uncluttered appearance **42 times** per calendar year (Floritam) and **42 times** per calendar year (Bahia) depending on growing season and conditions. It is anticipated that mowing services shall be provided weekly during the growing season **April through October** and every other week during the non-growing season or as needed **November through March**.

Bahia lake and pond banks will be mowed **30 times per year** consistent with **3 times per month May through October** and **2 times per month or as needed November through April**.

Trimming

Turf areas inaccessible to mowers, areas adjacent to buildings, trees, fences, etc. will be controlled by a string trimmer. When string trimming, a continuous cutting height will be maintained to prevent scalping.

Edging

All turf edges of walks, curbs, and driveways shall be performed every mowing (**42 times** per year). A soft edge of all bed areas will be performed every other mowing (**21 times** per year). A power edger will be used for this purpose. A string trimmer may be used only in areas not accessible to a power edger.

Fertilization

St. Augustine/Floritam areas shall be fertilized with a commercial grade fertilizer **6 times per year**. Timing of applications will be adjusted to meet horticultural conditions.

Bahia turf areas may be fertilized and treated with insect/disease control at an additional cost that is outside of the scope of work for this contract.

Weed, Insect, & Disease Control

Post-Emergent weed applications will be performed up to **4 times** per year between April 1st and October 30th. Pre-Emergent herbicides will be used **2 times** per year specifically targeting difficult to control weeds. Weed control applications are conducive to soil and air temperatures. Floritalawn will not be held responsible for the post emergent control of common grassy weeds like Crabgrass, Tropical Signal & Bermuda grass. Due to the absence of legal and selective post emergent herbicides for this use.

Insect & disease control measures are incorporated into each fertilization application. Infestations will be treated on an as needed basis throughout the year and the customer will be made aware of the actions taken as well as the chemicals used. Ant mounds can be treated as they appear, at an additional cost, using products like Bayer's Top Choice that offer extended control..

Tree, Shrub, and Groundcover Care

Pruning

All shrubs and trees (up to 10 feet) shall be pruned and shaped a maximum of **10 times** per year to ensure the following:

1. Maintain all sidewalks to eliminate any overhanging branches or foliage which obstructs and/or hinders pedestrian or motor traffic.
2. Retain the individual plant's natural form and prune to eliminate branches which are rubbing against walls and roofs.
3. The removal of dead, diseased, or injured branches and palm fronds will be performed as needed up to 12 feet in height.
4. Ground covers and vines can maintain a neat and uniform appearance.

Weeding

Weeds will be removed from all plant, tree, and flower beds **18 times** per year. This incorporates **2 times** per month during the growing season and **1 time** per month during the non-growing season on an as-needed basis. Mechanical or chemical herbicides will be used as control methods. Mechanical weed removal **will only** be used when chemical applications are not applicable.

Fertilization

Palms and hardwood trees will be fertilized **2 times** per year. Shrubs and groundcovers will be fertilized **4 times** per year. All fertilizations of tree, shrub, and groundcovers will be designed to address site specific nutritional needs. Timing of applications will be adjusted to meet horticultural conditions.

Insect, & Disease Control

All landscape beds shall be monitored and treated with appropriate pesticides as needed throughout the contract period. Plants will be monitored and issues addressed as necessary to effectively control insect infestation and disease as environmental, horticultural, and weather conditions permit. FloraLawn does not guarantee the complete absence of any insect or disease. We will, however, notify the customer and provide professional options at an additional cost outside the scope of this contract.

Irrigation

Overview

At the commencement of the contract, we will perform a complete irrigation evaluation and furnish the customer with a summary of each clock and zone operation. FloraLawn will submit recommendations for all necessary repairs and improvements to the system with an itemized cost for completing the proposed work. FloraLawn is not responsible for turf or plant loss due to water restrictions set by city, county, and/or water management district ordinances.

Inspections

All irrigation zones shall be inspected **1 time** per month to insure proper operation. All zones will be turned on to check for proper coverage and any broken irrigation components. Management shall receive a monitoring report after each monthly irrigation inspection.

Repairs

Any repairs that have been caused by FloraLawn will be repaired at no cost. All repairs to the irrigation system other than those caused by FloraLawn will be performed on a time and materials basis with the hourly labor rate being **\$80.00 per hour**. Faults and failures of the irrigation system communicated to FloraLawn will be addressed in a fair and responsible time period, but FloraLawn cannot guarantee a specific time response.

Miscellaneous

Clean-Up

All non-turf areas will be cleaned with a backpack or street blower to remove debris created by the landscaping process. All trash shall be picked up throughout the common areas before each mowing 42 times per year. Construction debris or similar trash is not included. Trash shall be disposed of offsite.

Optional Items & Additional Services

1. Landscape design & installation
2. Sodding and/or Seeding
3. Annual flower bed design & installation
4. Mulching
5. Thin & prune trees over 10' in height
6. Prune Palms over 15' of clear trunk
7. New plant installation
8. Leaf clean-up
9. Pump Maintenance
10. Pump repair & installation

CERTIFICATIONS



DESIGN

- Landscape Design & Planning
- Tree and Shrub Placement for Aesthetic and Health
- Soil & Drainage Solutions
- Native Plant Design & Xeriscaping
- Landscape Renovations &
- Reimagining Existing Spaces
- Lighting Design



PEST CONTROL

- General Household Pest Control
- Rodent Control & Exclusion
- Termite Control & Prevention
- Mosquito Control
- Flea & Tick Treatment
- Lawn & Garden Pest Control
- Organic & Non-Toxic Pest Treatments
- Emergency Pest Control Services



MAINTENANCE

- Lawn Mowing & Edging
- Tree Trimming & Pruning
- Shrub & Plant Care
- Weeding & Mulching
- Leaf Removal & Debris Management
- Sod Installation & Lawn Repair
- Seasonal Color



WATER MANAGEMENT

- Florida Waterstar Certified
- Baseline Preferred Vendor/Installer
- Maxicom Software
- Certified Irrigation Designer
- Certified Irrigation Contractor
- Certified Landscape Irrigation Auditor
- Landscape Irrigation Design
- Stormwater Management Practices

CERTIFICATIONS

REFERENCE

QUALIFIER

Stormwater Management Inspector Maxicom Software	#16795	FL Dept of Environmental Protection Rain Bird
Best Management Practices Irrigation Contractor License	#13188, 9797, 8588 #CSIR0123	FL Dept of Environmental Protection Polk County Building Division
Certified Specialty Contractor Landscape Irrigation Design	#SCC 131153009	FL Dept of Business & Pro Reg College of Irrigation Knowledge
Certified Irrigation Designer - Residential	#004041	The Irrigation Association
Certified Irrigation Designer - Commercial	#004041	The Irrigation Association
Certified Irrigation Contractor	#004041	The Irrigation Association
Certified Landscape Irrigation Auditor	#40183	The Irrigation Association
Certified Landscape Water Manager	#004041	The Irrigation Association

INSURANCE



LEASED/RENTED EQUIPMENT

- AGCS Marine Insurance Co
- Policy: #MZ193091427
- Limit: \$100,000



UMBRELLA LIABILITY

- Hartford Casualty Ins Co
- Policy: #21HHUSR2G4R
- Each Occurrence \$2,000,000
- Aggregate \$2,000,000



COMMERICAL GENERAL LIABILITY

- Twin City Fire Insurance
- Policy: #21UENSR2G35
- Each Occurrence \$1,000,000
- Damage to Rented Premises \$300,000
- Med Exp \$5,000
- Personal & Adv Injury \$1,000,000
- General Aggregate \$2,000,000
- Product-Comp/Op AGG \$2,000,000



AUTOMOBILE LIABILITY

- Hartford Insurance Company #916
- Policy: #21UENOL4791
- Combined Single Limit: \$1,000,000
- PIP: \$10,000



GENERAL LICENSURE

- Commercial General Liability
- Automobile Liability
- Umbrella Liability
- Best Management Practices
- Business Tax Receipt
- Polk County
- License: #118675
- Agriculture Product Dealer #699156
- State of Florida Dept of Agriculture
- License: #699156
- Pest Control Operator
- State of Florida Dept of Agriculture
- License: #JB192451



WORKERS COMPENSATION

- Bridgefield Casualty Insurance Company
- Policy: #0196-62488
- Each Accident \$1,000,000
- Disease - EA Employee \$1,000,000
- Disease - Policy Limit \$1,000,000

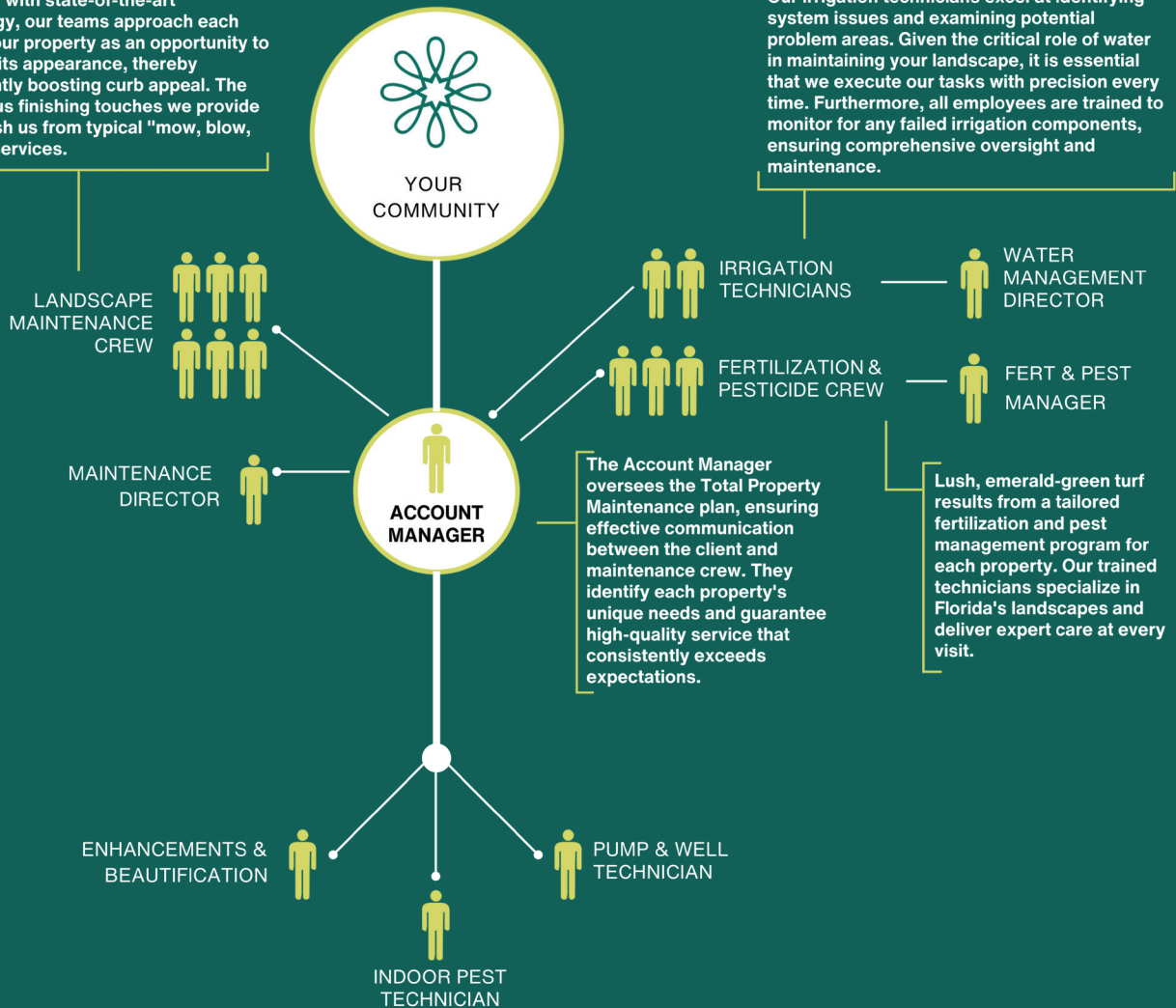


floralawn

COMMUNICATION

Equipped with state-of-the-art technology, our teams approach each visit to your property as an opportunity to enhance its appearance, thereby significantly boosting curb appeal. The meticulous finishing touches we provide distinguish us from typical "mow, blow, and go" services.

Our irrigation technicians excel at identifying system issues and examining potential problem areas. Given the critical role of water in maintaining your landscape, it is essential that we execute our tasks with precision every time. Furthermore, all employees are trained to monitor for any failed irrigation components, ensuring comprehensive oversight and maintenance.

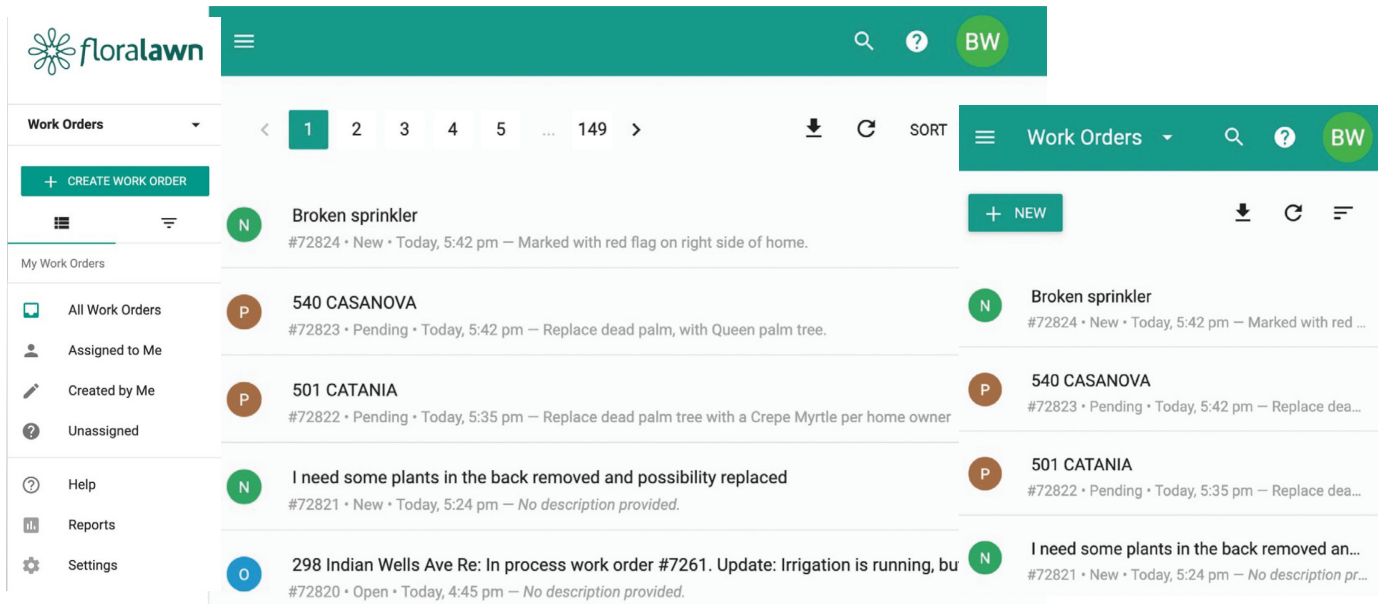


Clear internal communication is essential for promptly addressing concerns, sharing important updates, and ensuring that all members are aligned with community goals and initiatives. It fosters trust, promotes collaboration, and cultivates a sense of unity among all participants.

Total Property Maintenance encompasses numerous components,

with your Account Manager acting as the pivotal element in this system, dedicated to ensuring your complete satisfaction. The Account Manager conducts thorough quality assurance checks, guaranteeing that your property is consistently monitored with care. Should you have any questions or concerns, a single phone call is all that is needed to receive assistance.

WORK ORDER SYSTEM



We emphasize the importance of open and responsive communication among our team, community residents, and board members. Our customized work order system is designed to facilitate effective service delivery while ensuring that feedback and requests from residents and board members are clearly communicated and promptly addressed.

RESIDENT ACCOUNTS

Residents have the ability to create an account and manage their work orders from initiation to completion, depending on various factors.

TRACKABLE RESULTS

Our portal-based work-order system offers residents a streamlined method to report issues requiring attention from Floralawn. This system ensures trackable progress and delivers comprehensive reporting.

COMMUNICATION

Our team members maintain continuous communication through work order status updates and direct messaging.

RESIDENT TRAINING

We conduct regular training sessions for residents on the effective use of the work order system.



“YOUR COMMUNITY’S
WELL-BEING AND SUCCESS
ARE MY TOP PRIORITIES”

MY PROMISE



ROB AVERITT
PRESIDENT

I promise to care for your community with the same dedication and attention I would give to my own home. Every detail, from maintenance to enhancements, will be handled with pride and respect, ensuring your property remains a place of beauty and comfort. Your community's well-being and success are my top priorities, and I am committed to delivering the highest level of service and care every step of the way.



floralawn

P.O. BOX 91597
LAKELAND, FL 33804

863-668-0494
WWW.FLORALAWN.COM

DESIGNED BY: LUXE ART CREATIVE

TAB 11

EXHIBIT 2 - FEE SUMMARY

Contractor: High Quality Lndscape
 Address: 513 Harvard pl Apopka fl 32703

Phone: 689-309-9013
 Email: jrenta.hql@gmail.com
 Contact: Jimmy Renta

Property: Westridge CDD
 Address: 3434 Colwell Avenue, Suite 200
 Tampa, FL 33614
 Phone: 407-472-2471
 Email: bmendes@rizzetta.com
 Contact: Brian Mendes

Dates: 4/1/2026 through 3/31/2027

	2027 JAN	2027 FEB	2027 MAR	2026 APRIL	2026 MAY	2026 JUN	2026 JUL	2026 AUG	2026 SEP	2026 OCT	2026 NOV	2026 DEC	TOTAL
GENERAL SERVICES (Schedule A)	150	150	150	150	150	150	150	150	150	150	150	150	\$1,800
TURF CARE (Schedule B)	200			200			200			200			\$800
TREE/SHRUB CARE (Schedule C)	25	25	25	25	25	25	25	25	25	25	25	25	\$300
BEDDING PLANTS (Schedule D) <i>0 Units Per Rotation</i>	30	30	30	30	30	30	30	30	30	30	30	30	\$360
BED DRESSING (Schedule D) <i>200 Yards of Bed Dressing</i>	35	35	35	35	35	35	35	35	35	35	35	35	\$420
PALM TRIMMING (Schedule D) <i>89 Washington</i>	35	35	35	35	35	35	35	35	35	35	35	35	\$420
IRRIGATION MAINT. (Schedule E) <i>32 Number of Zones</i>	200 <i>32</i>	200 <i>32</i>	200 <i>32</i>	200 <i>32</i>	200 <i>32</i>	200 <i>32</i>	200 <i>32</i>	200 <i>32</i>	200 <i>32</i>	200 <i>32</i>	200 <i>32</i>	200 <i>32</i>	\$2,400
TOTAL FEE PER MONTH:	\$675	\$475	\$475	\$675	\$475	\$475	\$675	\$475	\$475	\$675	\$475	\$475	\$6,500
Flat Fee Schedule	\$542	\$542	\$542	\$542	\$542	\$542	\$542	\$542	\$542	\$542	\$542	\$542	\$6,500

TAB 12



Date: Tuesday, March 24, 2026

Project # O26-4465

Submitted To:
 Brian Mendes
 Westridge CDD
 3434 Colwell Ave #200
 Tampa, FL 33614
Contact Information:
 Phone: (407) 472-2471
 Mobile:
 BMendes@rizzetta.com

Site Description: # S159884
 Waterstone HOA
 2751 Bella Vista Dr
 Davenport, FL 33897

 Site Contact:
 Site Phone:

Prepared By:
 Kevin Waters
Contact Information:
 Mobile: 407-446-1525
 Office: (305) 836-8678
 E-mail: kwaters@driveway.net
Project Manager:
 Mobile:
 Email:

Items not expressly included in the below scope of work are not included and will be an additional cost via change order should additional work be required or requested

Qty	Proposed Service(s) & Description(s)	Depth
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9280 SY	Asphalt Mill and Overlay	1.25" \$145,875.00
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1. Lift and stockpile existing concrete car stops as applicable.
2. Mill existing asphalt surfaces to a depth of up to 1.25".
3. Clean entire milled surface with power street brooms.
4. Apply SS-1h tack coat to prepared surface areas.
5. Install up to 1.25" average overlay with Type S-III or SP 9.5 hot mix asphalt surface mix.
6. Roll and compact using a 4-6 ton steel drum roller and a rubber tire traffic roller.
7. Inaccessible areas will be mechanically or hand compacted.
8. Remove and haul away any remaining debris from site.

****MILLING & PAVING TO COMPLETED IN (2) PHASES.**
****THIS CONTRACTOR CANNOT GUARANTEE AGAINST FUTURE SETTLING OR STANDING WATER.**
****THIS CONTRACTOR WILL NOT BE RESPONSIBLE FOR POWER STEERING MARKS AND OTHER SURFACE ABRASIONS CAUSED BY VEHICLES ON THE NEWLY RESURFACED ASPHALT.**
****THIS CONTRACTOR WILL NOT BE RESPONSIBLE FOR EXISTING CAR STOPS BROKEN DURING HANDLING. ANY CAR STOPS BROKEN WILL BE REPLACED AT \$65/PER CAR STOP.**
****SURFACE MAY BE PARTIALLY OR FULLY SCRATCH MILLED SO AS NOT TO EXPOSE BASE MATERIAL.**

	Parking Lot Striping - Layout	\$5,000.00
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1. Clear away loose dirt and debris.
2. Layout and paint new pavement markings per existing using DOT approved latex traffic paints to include: Stall lines, handicaps, & arrows.
3. Layout the existing car stops with new 12" steel pins.
4. Deliver and install new blue reflective pavement markers to identify all fire hydrants.
5. Clean up job site and demobilize.

www.driveway.net

MIAMI | 1100 NW 73rd St. Miami, FL | FORT LAUDERDALE | 1829 NW 29th St. A Oakland Park, FL 33311
 WEST PALM BEACH | 155 E. Blue Heron Blvd Suite 405, FL 33404
 FORT MYERS | 4262 Edison Ave. Fort Myers, FL 33916 | ORLANDO | 677 Fairvilla Rd. Orlando, FL 32808
 TAMPA | 3710 Corporex Park Dr. Suite 212, Tampa, FL 33619





Project# O26-4465

PAYMENT TERMS 45% Down, Balance Net 30

Project Total **\$150,875.00**

SERVICE TERMS Acceptance of this proposal implies agreement to the Terms and Conditions included on the last page.

Final Price Subject to Change based on material costs at time of permit issuance. Project will be scheduled with client ahead of commencement. Customer must ensure all irrigation systems are shut off ahead of scheduled work. DMI will not be responsible for damage to existing irrigation systems or any utilities in areas of construction. Landscape restoration is not included.

This proposal may be withdrawn at our option if not accepted within 30 days of Mar 24, 2026

Certified Pavement Professional Kevin Waters

Accepted Authorized Signature

Print Name

Signature

www.driveway.net

MIAMI | 1100 NW 73rd St. Miami, FL | FORT LAUDERDALE | 1829 NW 29th St. A Oakland Park, FL 33311
WEST PALM BEACH | 155 E. Blue Heron Blvd Suite 405, FL 33404
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TAMPA | 3710 Corporex Park Dr. Suite 212, Tampa, FL 33619





TERMS, CONDITIONS & GUARANTEE

Driveway Maintenance Inc.. hereafter referred to as "DMI"

TERMS: Terms are as stated above. If payment is not made in accordance with the above terms, the customer agrees to pay any collection, legal fees and additional costs accrued due to unpaid balances.

Price is based on specifications and estimates as shown on the "Proposal & Agreement" from date of issuance. The cost estimates for this project are based upon current material or supply pricing. Since the market for materials is currently considered volatile, and sudden price increases could occur, DMI reserves the right to increase pricing for the work in the event that DMI directly incurs additional expenses arising out of or related to purchasing, shipping, or otherwise obtaining materials. Pricing is subject to change based on actual costs of materials at time of permit issuance. Pricing adjustments will be agreed upon by customer prior to the commencement of work.

Unless expressly noted within the proposal agreement, DMI makes no claim to the local, state, or federal compliance of any or all ADA elements present within the property boundary.

Additional charges may become necessary if extra materials or extra labor would become necessary to perform or complete this job or if extra services and/or materials are requested in writing by the owner or general contractor by their respective authorized supervisory employees. "DMI" shall not be held liable for damage to surrounding areas of driveway or parking lot due to poor subgrade, moisture, or other unforeseen circumstance. Additional charges will be in accordance with the agreed upon change order which is made part and parcel of these conditions and "Proposal & Agreement". "DMI" reserves the right to refuse additional equipment time, extra materials or extra labor if it would interfere with advanced scheduling with other customers with whom previous commitments had already been extended.

CONDITIONS: The above prices, specifications and conditions are satisfactory and are hereby accepted. You are contracted to do the work as specified and the stated payment terms are acceptable. All material is guaranteed to be as specified. All work is to be completed in a workmanlike manner in accordance to standard construction practices. Any deviation from this proposal or extra work will be executed only upon owner or owners agent orders and may become an extra charge over and above this agreement. All agreements are contingent upon delays beyond our control. Property owner to carry all necessary insurance. We do not guarantee against pavement cracking from weather cycles, reflective cracking, power steering marks or gauges in new asphalt pavement/patches, and water ponding or retention due to preexisting grade conditions. We cannot guarantee drainage or against water ponding on new asphalt. "DMI" shall not be liable for damage to adjoining asphalt, concrete flat work, or curbing, damages to underground utilities in the areas of construction, damages to irrigation within or adjacent to repair areas, damages/modifications to newly completed work due to removal of barricades or trespassing on job site during or after construction activities. Customer shall be responsible for costs of permits, procurement of permit by Contractor, and any additional work required by the permit or site inspections resultant of the permit.

EXCLUSIONS: The following items are excluded unless otherwise stated in the proposal: Engineering, Record Retrieval, Additional Excavation, Staking, Material Testing, Sod or Landscape Restoration, Irrigation Repairs, Manhole/Catch Basin/Gate Valve Adjustments or Repairs unless specified, Vegetation Removal, SAC/WAC Charges, Dewatering.

NOTICE OF LIEN: Any person or company supplying labor or materials for this improvement to your property may file a lien against your property if that person or company is not paid for the contributions.

Customer Initial _____ Date _____

TAB 13

RESOLUTION 2026-04

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF WESTRIDGE
COMMUNITY DEVELOPMENT DISTRICT REAPPOINTING AN
ASSISTANT TREASURER OF THE DISTRICT, AND PROVIDING FOR
AN EFFECTIVE DATE**

WHEREAS, Westridge Community Development District (hereinafter the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes, being situated entirely within Polk County, Florida; and

WHEREAS, the Board of Supervisors (hereinafter the “Board”) previously appointed **Scott Brizendine** as an Assistant Treasurer pursuant to Resolution 2023-08; and

WHEREAS, the Board now desires to remove Scott Brizendine as Assistant Treasurer and appoint Susan Garcia to the position.

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

- Section 1.** Scott Brizendine is removed as Assistant Treasurer.
- Section 2.** **Susan Garcia** is appointed as Assistant Treasurer.
- Section 3.** This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED THIS 23rd DAY OF APRIL, 2026.

**WESTRIDGE COMMUNITY
DEVELOPMENT DISTRICT**

CHAIRMAN/VICE CHAIRMAN

ATTEST:

SECRETARY/ASSISTANT SECRETARY

TAB 14

