

**MAPLE RIDGE
COMMUNITY DEVELOPMENT DISTRICT**

OCTOBER 7, 2019

AGENDA PACKAGE

Maple Ridge Community Development District

Inframark, Infrastructure Management Services

210 North University Drive • Suite 702 • Coral Springs, Florida 33071

Telephone: (954) 603-0033 • Fax: (954) 345-1292

September 30, 2019

Board of Supervisors
Maple Ridge
Community Development District

Dear Board Members:

The regular meeting of the Board of Supervisors of the Maple Ridge Community Development District will be held **Monday, October 7, 2019 at 12:30 p.m.** at the Minyan Building, 2974 Griffin Road, Dania Beach, Florida. The following is the advance agenda for the meeting:

1. Call to Order and Roll Call
2. Public Comments
3. Approval of the Minutes of August 12, 2019 Meeting
4. District Manager's Report
 - A. Aquatic Report
 - B. FY2019 Audit Engagement Letter
 - C. Consideration of Quotes to Repair the Fence at the FPL Easement
5. Attorney's Report
6. Supervisor Requests
7. Approval of Financial Statements and Check Registers
8. Adjournment

Any supporting documents not included in the agenda will be distributed at the meeting. If you have any questions prior to the meeting, please contact me.

Sincerely,

George Miller

George Z. Miller/ab
District Manager

cc: Gerald Knight
Dennis Lyles
Ginger Wald

Third Order of Business

**MINUTES OF MEETING
MAPLE RIDGE COMMUNITY DEVELOPMENT DISTRICT**

A meeting of the Board of Supervisors of the Maple Ridge Community Development District was held on Monday August 12, 2019 at 12:30 at the Minyan Building, 2974 Griffin Road, Dania Beach, Florida 33312

Present and constituting a quorum were:

Meyer Minyan	Chairman
David Botton	Vice Chairperson
Carla Minyan	Assistant Secretary
Aviva Sela	Assistant Secretary

Also present were:

George Miller	District Manager
Ginger Wald	District Counsel

The following is a summary of the minutes and actions taken during the August 12, 2019 meeting of the Maple Ridge Community Development District Board of Supervisors.

FIRST ORDER OF BUSINESS

Roll Call

- Mr. Miller called the meeting to order at 12:30 pm. The roll was called and a quorum established.

SECOND ORDER OF BUSINESS

Audience Comments

- There being none, the next item followed.

THIRD ORDER OF BUSINESS

Approval of Minutes of the July 15, 2019 Meeting

- Mr. Miller asked if there were any changes, corrections or deletions to the minutes. There being none,

On MOTION by Ms. Minyan, seconded by Ms. Sela with all in favor the minutes of the July 15, 2019 meeting were approved as presented. 4-0
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UNAPPROVED

FOURTH ORDER OF BUSINESS**District Manager's Report****A. Aquatic Report**

- Mr. Miller discussed the observed problem with some plants that have been placed directly in line with the southernmost gate to the wetland preserve area. He has been in touch with Ravi of the HOA and some information has been put together and a letter has been written to be given to the owner of the property.
- On Mr. Miller's inspection on Friday to ensure that his signs were up, he noticed the fence was broken. He provided two pictures, one which shows where the fence has been pulled down and broken. The second picture is reflective of the fact that the fence post has been pulled in and broken down. The fence needs to be repaired and he is getting a quote on the repair. Since they are not going to have another meeting for another 60 days, he would like the Board to authorize him a spending limit for items that occur between meetings.

On MOTION by Mr. Botton seconded by Mr. Minyan with all in favor authorizing the District Manager to send in the amount not to exceed \$1,500 at his discretion for maintenance and repairs and report the expenditures at the next meeting for ratification was approved. 4-0

B. FY2020 Meeting Schedule

- Mr. Miller reviewed the FY2020 meeting schedule and checked with Mr. Botton to see if there were any questions as it relates to this schedule.
- Upon review of the schedule the Board cancelled the April 13, 2020 meeting. Since there is no June meeting, the schedule will be March, May, July which is the summer schedule and after July then they will meet in August and there is no September meeting. They are currently scheduling nine meetings for the fiscal year 2020.

On MOTION by Mr. Botton seconded by Ms. Minyan with all in favor having nine scheduled meetings for the year by removing April 13, 2020 from the FY2020 schedule was approved. 4-0

FIFTH ORDER OF BUSINESS**Attorney's Report**

- Ms. Wald reported on the legislative session which just ended. There are only two items she felt would be important to the CDD:
 - Filing the Form 1 online will become mandatory in the next three years. Currently you can fill out the form 1 and email to the Broward Supervisor of Elections.
 - The other item is, if the homeowner has a tree deemed dead or hazardous by a landscape architect or arborist which needs to be removed, the homeowner can no longer be blocked by the city to remove that tree. The homeowner is provided a letter from the arborist which he/she would present to the City allowing them to remove the tree. From a CDD perspective, any trees the CDD has will be able to utilize this method.
 - The question was asked if a permit was still required. Ms. Wald stated yes and all that is required is the presentation of the letter received from the arborist; as well you cannot be charged for removing the tree.

SIXTH ORDER OF BUSINESS**Supervisor's Request**

- The District has been very proactive in terms of the iguana problem. However, a lot of the iguanas have been living in the preserve area which is a CDD problem. Mr. Miller will be speaking with the All Broward Animal Removal, a trapper company who is contracted with the HOA. He discussed the situation with them and since the Board has given Mr. Miller the authorization to spend money for maintenance and repairs he will discuss this issue with them regarding their fees to go into the preserves to remove the iguanas.
- His recommendation is to hire this company on retainer. He believes the bulk of the iguanas would be removed due to the HOA involvement and they would like to be a good neighbor and see if the District can help reduce their nesting as best they can.

SEVENTH ORDER OF BUSINESS

**Financial Statement and Check Register and
Invoices**

On MOTION by Mr. Botton seconded by Mr. Minyan with all in favor the financial statements check register and invoices were approved. 4-0

EIGHTH ORDER OF BUSINESS

Adjournment

There being no further business,

On MOTION by Mr. Minyan seconded by Mr. Botton with all in favor the meeting was adjourned at 12:44 p.m. 4-0

George Miller
Secretary

Meyer Minyan
Chairman

Fourth Order of Business

4A.



"Let Us Find The Gem In Your Lake"

**Headquarters
Ft. Lauderdale, FL 33309
Telephone (954) 776-8212**

SERVICE REPORT

Customer Maple Ridge CDD **Date** 9/26/19
Biologist Keith **Time In** 9:05 **Time Out** 11:35

TREATMENT:

Aquatic Vegetation Treated

Location	Algae	Grasses	Underwater	Floating	Terrestrial	Irrigation Restrictions
Lakes		X				None
Preserve		X			X	None

ADDITIONAL SERVICES:

Location	Fish Stocking	Aquascaping	Water Sample	Fountain Services

COMMENTS:

We treated for shoreline grasses today. Water levels are staying stable. Also, resprayed preserve along fences and areas of regrowth.

Thank you
Keith

CUSTOMER SIGNATURE

4B



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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September 13, 2019

To Board of Supervisors
 Maple Ridge Community Development District
 210 N. University Drive, Suite 702
 Coral Springs, FL 33071

We are pleased to confirm our understanding of the services we are to provide Maple Ridge Community Development District, Broward County, Florida ("the District") for the fiscal year ended September 30, 2019. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Maple Ridge Community Development District as of and for the fiscal year ended September 30, 2019. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2019 audit.

Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary comparison schedule

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Examination Objective

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

Other Services

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for designing, implementing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

Our fee for these services will not exceed \$4,500 for the September 30, 2019 audit. The fee for each annual renewal will be agreed upon separately.

We will complete the audit within prescribed statutory deadlines, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

This agreement is automatically renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

The District has the option to terminate this agreement with or without cause by providing thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the effective termination of this agreement, subject to whatever claims or off-sets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2016 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Maple Ridge Community Development District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates



(Antonio J. Grau)

RESPONSE:

This letter correctly sets forth the understanding of Maple Ridge Community Development District.

By: _____

Title: _____

Date: _____



PEER REVIEW PROGRAM

is proud to present this

Certificate of Recognition

to

Grau & Associates

For having a system of quality control for its accounting and auditing practice in effect for the year ended June 30, 2016 which has been designed to meet the requirements of the quality control standards for an accounting and auditing practice established by the AICPA and which was complied with during the year then ended to provide the firm with reasonable assurance of conforming with professional standards.

Anita Ford, Chair
AICPA Peer Review Board
2016

4C.

ORLANDO MOBILE SERVICES LLC
 526 SW 14 CT.
 FORT LAUDERDALE,
 FL. 33315
 954 404 4324 Cell.
 954 463 8274 Fax
 954 549 6679 Office
 orlandomobileservices@yahoo.com

Estimate

Number E1312

Date 9/24/2019

Bill To

George Miller
 Griffin Road
 Hollywood, FL

Ship To

George Miller
 Griffin Road
 Hollywood, FL

PO Number	Terms	Project
	60	Post installation and welding.

Description	Quantit	Rate	Amount
Installation and on site welding of 80 steel posts of 2"x2"x1/8" in the middle of each fence section to add strenght to the fence.	80.00	\$75.00	\$6,000.00

Amount Paid \$0.00

Amount Due \$6,000.00

Discount \$0.00

Shipping Cost \$0.00

Sub Total \$6,000.00

Sales Tax 6.00% on \$0.00 \$0.00

Total \$6,000.00

ORLANDO MOBILE SERVICES LLC
 526 SW 14 CT.
 FORT LAUDERDALE,
 FL. 33315
 954 404 4324 Cell.
 954 463 8274 Fax
 954 549 6679 Office
 orlandomobileservices@yahoo.com

Estimate

Number E1311

Date 9/24/2019

Bill To

George Miller
 Griffin Road
 Hollywood, FL

Ship To

George Miller
 Griffin Road
 Hollywood, FL

PO Number	Terms	Project
	60	Welding/Repair.

Description	Quantit	Rate	Amount
On site weld 80 sections of galvanized steel fence onto the existing post, remove the existing cast aluminum brackets and weld directly to the post. Includes touch up paint of welded areas.	80.00	\$50.00	\$4,000.00

Amount Paid \$0.00

Amount Due \$4,000.00

Discount \$0.00

Shipping Cost \$0.00

Sub Total \$4,000.00

Sales Tax 6.00% on \$0.00 \$0.00

Total \$4,000.00

Seventh Order of Business

MEMORANDUM

TO: Board of Supervisors, Maple Ridge CDD
FROM: Keisha Young, District Accountant
CC: George Miller, District Manager
DATE: September 20, 2019
SUBJECT: August Financial Report

Please find enclosed the August 2019 financials for Maple Ridge CDD. Below is some information on the District's current financial position. Should you have any other questions or require additional information, please do not hesitate to contact me at Keisha.Young@Inframark.com.

General Fund

- Total revenues through August are approximately 105% of the annual budget.
- Total expenditures through August are approximately 59% of the annual budget.
 - R&M – General. Cutters Edge Lawn, landscape clean up, \$7,300.

Debt Service Fund

- Promissory note is with Bank of America.

**Maple Ridge
Community Development District**

Financial Report

August 31, 2019

Prepared by



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**Maple Ridge
Community Development District**

Financial Statements

(Unaudited)

August 31, 2019

Balance Sheet
August 31, 2019

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2010 DEBT SERVICE FUND	TOTAL
<u>ASSETS</u>			
Cash - Checking Account	\$ 147,321	\$ -	\$ 147,321
Due From Other Funds	-	104,678	104,678
Investments:			
Money Market Account	573,431	-	573,431
Reserve Fund	-	63,681	63,681
Prepaid Items	4,944	-	4,944
TOTAL ASSETS	\$ 725,696	\$ 168,359	\$ 894,055
<u>LIABILITIES</u>			
Accounts Payable	\$ 884	\$ -	\$ 884
Due To Other Funds	104,678	-	104,678
TOTAL LIABILITIES	105,562	-	105,562
<u>FUND BALANCES</u>			
Nonspendable:			
Prepaid Items	4,944	-	4,944
Restricted for:			
Debt Service	-	168,359	168,359
Assigned to:			
Operating Reserves	33,147	-	33,147
Reserves - Streetlights	18,000	-	18,000
Unassigned:	564,043	-	564,043
TOTAL FUND BALANCES	\$ 620,134	\$ 168,359	\$ 788,493
TOTAL LIABILITIES & FUND BALANCES	\$ 725,696	\$ 168,359	\$ 894,055

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending August 31, 2019

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
REVENUES					
Interest - Investments	\$ 3,000	\$ 2,750	\$ 9,609	\$ 6,859	320.30%
Interest - Tax Collector	-	-	232	232	0.00%
Special Assmnts- Tax Collector	143,999	143,999	144,000	1	100.00%
Special Assmnts- Discounts	(5,760)	(5,760)	(4,926)	834	85.52%
TOTAL REVENUES	141,239	140,989	148,915	7,926	105.43%

EXPENDITURES
Administration

P/R-Board of Supervisors	8,000	7,000	6,200	800	77.50%
FICA Taxes	612	536	474	62	77.45%
ProfServ-Engineering	4,950	-	-	-	0.00%
ProfServ-Legal Services	8,000	7,000	5,040	1,960	63.00%
ProfServ-Mgmt Consulting Serv	18,414	16,880	16,880	-	91.67%
ProfServ-Property Appraiser	750	-	750	(750)	100.00%
ProfServ-Special Assessment	960	960	960	-	100.00%
Auditing Services	4,500	4,500	4,500	-	100.00%
Postage and Freight	500	458	674	(216)	134.80%
Insurance - General Liability	4,981	4,981	4,691	290	94.18%
Printing and Binding	500	458	505	(47)	101.00%
Legal Advertising	880	-	356	(356)	40.45%
Misc-Assessmnt Collection Cost	2,880	2,880	2,707	173	93.99%
Misc-Contingency	441	-	1	(1)	0.23%
Misc-Web Hosting	1,400	1,283	1,287	(4)	91.93%
Office Supplies	200	183	193	(10)	96.50%
Annual District Filing Fee	175	175	175	-	100.00%
Total Administration	58,143	47,294	45,393	1,901	78.07%

Field

ProfServ-Field Management	8,103	7,428	7,428	-	91.67%
ProfServ-Police	13,535	-	-	-	0.00%
Contracts-Landscape	6,300	5,775	5,775	-	91.67%
Contracts-Lakes	4,092	3,751	3,751	-	91.67%
Electricity - General	600	550	434	116	72.33%
R&M-General	3,955	3,955	7,425	(3,470)	187.74%
R&M-Fence	4,000	-	-	-	0.00%
R&M-Lake	3,950	-	-	-	0.00%
R&M-Rights of Way	4,000	-	-	-	0.00%
R&M-Streetlights	16,850	-	-	-	0.00%

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending August 31, 2019

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
R&M-Wetland	8,000	-	-	-	0.00%
Misc-Internet Services	1,270	1,164	1,204	(40)	94.80%
Capital Outlay	8,441	-	12,011	(12,011)	142.29%
Total Field	83,096	22,623	38,028	(15,405)	45.76%
TOTAL EXPENDITURES	141,239	69,917	83,421	(13,504)	59.06%
Excess (deficiency) of revenues Over (under) expenditures	-	71,072	65,494	(5,578)	0.00%
Net change in fund balance	\$ -	\$ 71,072	\$ 65,494	\$ (5,578)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2018)	554,640	554,640	554,640		
FUND BALANCE, ENDING	\$ 554,640	\$ 625,712	\$ 620,134		

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending August 31, 2019

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
REVENUES					
Interest - Investments	\$ -	\$ -	\$ 8	\$ 8	0.00%
Special Assmnts- Tax Collector	135,086	135,086	135,087	1	100.00%
Special Assmnts- Discounts	(5,403)	(5,403)	(4,621)	782	85.53%
TOTAL REVENUES	129,683	129,683	130,474	791	100.61%
EXPENDITURES					
Administration					
Misc-Assessmnt Collection Cost	2,702	2,702	2,540	162	94.00%
Total Administration	2,702	2,702	2,540	162	94.00%
Debt Service					
Principal Debt Retirement	65,000	65,000	65,000	-	100.00%
Interest Expense	59,262	59,262	59,262	-	100.00%
Total Debt Service	124,262	124,262	124,262	-	100.00%
TOTAL EXPENDITURES	126,964	126,964	126,802	162	99.87%
Excess (deficiency) of revenues Over (under) expenditures	2,719	2,719	3,672	953	135.05%
OTHER FINANCING SOURCES (USES)					
Contribution to (Use of) Fund Balance	2,719	-	-	-	0.00%
TOTAL FINANCING SOURCES (USES)	2,719	-	-	-	0.00%
Net change in fund balance	\$ 2,719	\$ 2,719	\$ 3,672	\$ 953	135.05%
FUND BALANCE, BEGINNING (OCT 1, 2018)	164,687	164,687	164,687		
FUND BALANCE, ENDING	\$ 167,406	\$ 167,406	\$ 168,359		

**Maple Ridge
Community Development District**

Supporting Schedules

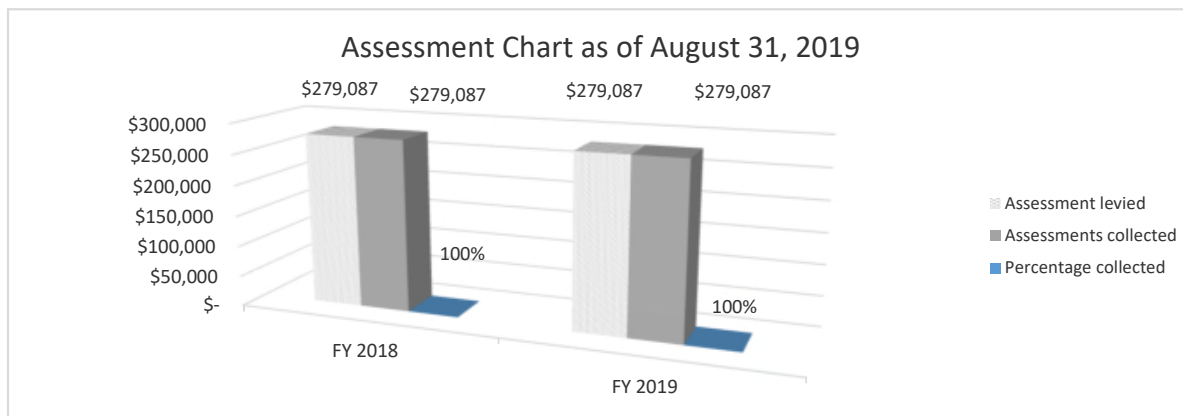
August 31, 2019

**Non-Ad Valorem Special Assessments
(Broward County Tax Collector - Monthly Collection Distributions)
For the Fiscal Year Ending September 30, 2019**

						ALLOCATION BY FUND	
Date Received	Net Amount Received	Discounts / (Penalties) Amount	Property Appraiser Costs (1)	Collection Costs	Gross Amount Received	General Fund	Debt Service Fund
Assessments Levied					\$ 279,087	\$ 144,000	\$ 135,087
Allocation %					100%	51.60%	48.40%
11/21/18	\$ 49,040	\$ 2,114	\$ -	\$ 1,001	\$ 52,155	\$ 26,910	\$ 25,245
12/07/18	\$ 164,408	\$ 6,985	\$ -	\$ 3,355	\$ 174,749	\$ 90,165	\$ 84,584
12/12/18	\$ 2,102	\$ 82	\$ -	\$ 43	\$ 2,226	\$ 1,149	\$ 1,078
12/28/18	\$ 6,692	\$ 219	\$ -	\$ 137	\$ 7,047	\$ 3,636	\$ 3,411
01/15/19	\$ 6,689	\$ 211	\$ -	\$ 137	\$ 7,037	\$ 3,631	\$ 3,406
02/15/19	\$ 3,049	\$ 66	\$ -	\$ 62	\$ 3,177	\$ 1,639	\$ 1,538
03/15/19	\$ 5,663	\$ 58	\$ -	\$ 116	\$ 5,837	\$ 3,012	\$ 2,825
04/15/19	\$ 11,703	\$ -	\$ -	\$ 239	\$ 11,942	\$ 6,161	\$ 5,780
05/15/19	\$ 5,104	\$ (43)	\$ -	\$ 104	\$ 5,165	\$ 2,665	\$ 2,500
06/14/19	\$ 1,441	\$ (43)	\$ -	\$ 29	\$ 1,427	\$ 736	\$ 691
07/15/19	\$ 8,402	\$ (103)	\$ -	\$ 25	\$ 8,324	\$ 4,295	\$ 4,029
TOTAL	\$ 264,294	\$ 9,546	\$ -	\$ 5,247	\$ 279,087	\$ 144,000	\$ 135,087
% COLLECTED						100%	100%
TOTAL OUTSTANDING						\$ -	\$ -

Notes

(1) Broward County Property Appraiser, annual fixed fee for 375 lots @ \$2/lot.



Cash & Investment Report
August 31, 2019

<u>ACCOUNT NAME</u>	<u>BANK NAME</u>	<u>YIELD</u>	<u>BALANCE</u>
OPERATING FUND			
Public Funds Business Checking	CenterState Bank	0.00%	\$ 147,321
Money Market Account	BankUnited	1.50%	573,431
		Subtotal	<u>\$ 720,752</u>
INVESTMENT FUND			
Reserve Fund Account	Bank of America	0.02%	\$ 63,681
		Subtotal	<u>\$ 63,681</u>
		Total	<u><u>\$ 784,433</u></u>

Maple Ridge CDD

Bank Reconciliation

Bank Account No. 9606 CenterState Bank Checking - GF
Statement No. 08-19
Statement Date 8/31/2019

G/L Balance (LCY)	147,320.56	Statement Balance	154,941.41
G/L Balance	147,320.56	Outstanding Deposits	0.00
Positive Adjustments	0.00		
		Subtotal	154,941.41
Subtotal	147,320.56	Outstanding Checks	7,620.85
Negative Adjustments	0.00	Differences	0.00
Ending G/L Balance	147,320.56	Ending Balance	147,320.56
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Outstanding Checks						
8/21/2019	Payment	01220	SHERI C. AZRAN	184.70	0.00	184.70
8/29/2019	Payment	01222	FEDEX	75.68	0.00	75.68
8/29/2019	Payment	01223	FLORIDA MUNICIPAL INSURANCE TR	4,944.00	0.00	4,944.00
8/29/2019	Payment	01224	INFRAMARK, LLC	2,416.47	0.00	2,416.47
Total Outstanding Checks.....				7,620.85		7,620.85

MAPLE RIDGE
Community Development District

Payment Register by Fund
For the Period from 08/1/2019 to 08/31/2019
(Sorted by Check / ACH No.)

Fund No.	Check / ACH No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
GENERAL FUND - 001								
001	01213	08/06/19	COMCAST	072119-5696	7/25-8/24/19 SERVICE	8495752710265696	549031-53901	\$118.09
001	01214	08/13/19	CUTTERS EDGE LAWN	38149	AUG 2019 LANDSCAPE MAINT	Contracts-Landscape	534050-53901	\$525.00
001	01215	08/13/19	DIAMOND DOLPHIN AQUATIC	7682	AUG AQUATIC MAINT	Contracts-Lakes	534084-53901	\$341.00
001	01221	08/20/19	FOUNTAIN DESIGN GRP, INC.	18444A	INSTALL OF NEW LAKE FOUNTAIN	Capital Outlay	564043-53901	\$12,011.00
001	01222	08/29/19	FEDEX	6-704-43660	AUG POSTAGE	Postage and Freight	541006-51301	\$75.68
001	01223	08/29/19	FLORIDA MUNICIPAL INSURANCE TR	081519-0936	GEN LIABILITY INSURANCE	Prepaid Items	155000	\$4,944.00
001	01224	08/29/19	INFRAMARK, LLC	43708	Management Fees- August 2019	ProfServ-Mgmt Consulting Serv	531027-51201	\$1,534.50
001	01224	08/29/19	INFRAMARK, LLC	43708	Management Fees- August 2019	ProfServ-Field Management	531016-53901	\$675.25
001	01224	08/29/19	INFRAMARK, LLC	43708	Management Fees- August 2019	Postage and Freight	541006-51301	\$5.65
001	01224	08/29/19	INFRAMARK, LLC	43708	Management Fees- August 2019	Misc-Web Hosting	549915-51301	\$116.67
001	01224	08/29/19	INFRAMARK, LLC	43708	Management Fees- August 2019	Printing and Binding	547001-51301	\$56.90
001	01224	08/29/19	INFRAMARK, LLC	43708	Management Fees- August 2019	Office Supplies	551002-51301	\$27.50
001	DD128	08/21/19	FPL-ACH	080119-46177 ACH	JULY ELEC ACH	08529-46177	543006-53901	\$48.63
001	01216	08/14/19	MEYER MINYAN	PAYROLL	August 14, 2019 Payroll Posting			\$184.70
001	01217	08/14/19	CARLA L. MINYAN	PAYROLL	August 14, 2019 Payroll Posting			\$184.70
001	01218	08/14/19	DAVID L. BOTTON	PAYROLL	August 14, 2019 Payroll Posting			\$184.70
001	01219	08/14/19	AVIVA SELA	PAYROLL	August 14, 2019 Payroll Posting			\$184.70
001	01220	08/21/19	SHERI C. AZRAN	PAYROLL	August 21, 2019 Payroll Posting			\$184.70
Fund Total								\$21,403.37

Total Checks Paid	\$21,403.37
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