



Rizzetta & Company

Connerton West Community Development District

Board of Supervisors' Meeting July 8, 2019

**District Office:
12750 Citrus Park Lane, Suite 115
Tampa, Florida 32625
813.933.5571**

www.connertonwestcdd.org

CONNERTON WEST COMMUNITY DEVELOPMENT DISTRICT AGENDA

At Club Connerton located at 21100 Fountain Garden Way, Land O Lakes, FL 34638.

District Board of Supervisors	Richard Dombrowski	Chairman
	James Jackson	Vice Chairman
	Stewart Gibbons	Assistant Secretary
	Pamelyn Eichelberger	Assistant Secretary
	Roy Gilmore III	Assistant Secretary
District Manager	Greg Cox	Rizzetta & Company, Inc.
District Attorney	Roy Van Wyk	Hopping Green & Sams, P.A.
District Engineer	Jordan Schrader	Clearview Land Design, P.L..

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

The Audience Comment portion of the agenda is where individuals may make comments on matters that concern the District. Individuals are limited to a total of three (3) minutes to make comments during this time.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting/hearing/workshop is asked to advise the District Office at least forty-eight (48) hours before the meeting/hearing/workshop by contacting the District Manager at 813-933-5571. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) 1-800-955-8770 (Voice), who can aid you in contacting the District Office.

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

CONNERTON WEST COMMUNITY DEVELOPMENT DISTRICT
DISTRICT OFFICE · 12750 CITRUS PARK LANE, SUITE 115 TAMPA, FL 33625
www.connertonwestcdd.org

Board of Supervisors
Connerton West Community
Development District

July 1, 2019

AGENDA

Dear Board Members:

The Connerton West Community Development District regular meeting of the Board of Supervisors of will be held on **Monday, July 8, 2019 at 4:00 p.m.** at Club Connerton, located at 21100 Fountain Garden Way, Land O' Lakes, FL 34638. The following is the agenda for this meeting:

- 1. CALL TO ORDER/ROLL CALL**
- 2. AUDIENCE COMMENTS**
- 3. BUSINESS ADMINISTRATION**
 - A.** Consideration of Minutes of the Board of Supervisors' Meeting held on June 3, 2019 Tab 1
 - B.** Consideration of Operation and Maintenance Expenditures for May 2019 Tab 2
 - C.** Ratification of Requisitions Construction Services 8-14 Tab 3
 - D.** Ratification of Requisitions Capital Improvement 42-47 Tab 4
 - E.** Consideration of DEEB Change Order #28..... Tab 5
- 4. BUSINESS ITEMS**
 - A.** Field Inspection Report Tab 6
 - B.** Landscape Report
 - C.** Monthly Irrigation Report..... Tab 7
 - D.** Monthly Aquatic Service Update Tab 8
 - E.** Consideration of Depression Grouting Proposals Tab 9
 - F.** Discussion of Bond Re-Funding Projects
 - a. Funding Status Update
 - b. Playground Update
 - c. Nature Trail Update
 - G.** Consideration of ADA Accessibility Website Proposals Tab 10
 - H.** Discussion of Fishing Policies Tab 11
 - I.** Ratification of Fiscal Year 2017-2018 Audit Tab 12
- 5. STAFF REPORTS**
 - A.** District Counsel
 - B.** District Engineer
 - C.** District Manager
 1. Financial Status Update
 2. Action Item List Tab 13
- 6. AUDIENCE COMMENTS**
- 7. SUPERVISOR REQUESTS**
- 8. ADJOURNMENT**

I look forward to seeing you at the meeting. In the meantime, if you have any questions, please do not hesitate to call us at (813) 933-5571.

Sincerely,

Greg Cox

Greg Cox
District Manager

cc: Alyssa Willson, Hopping Green & Sams, P.A.

Tab 1

MINUTES OF MEETING

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

**CONNERTON WEST
COMMUNITY DEVELOPMENT DISTRICT**

The Regular Meeting of the Board of Supervisors of Connerton West Community Development District was held on **Monday, June 3, 2019 and called to order at 6:02 p.m.** at Club Connerton, 21100 Fountain Garden Way, Land O' Lakes, FL 34638.

Present and constituting a quorum:

Richard Dombrowski	Board Supervisor, Chairman
James Jackson	Board Supervisor, Vice Chairman
Roy Gilmore	Board Supervisor, Assistant Secretary
Pamelyn Eichelberger	Board Supervisor, Assistant Secretary

Also present were:

Greg Cox	District Manager, Rizzetta & Company
Alyssa Willson	District Counsel, Hopping Green & Sams, P.A.
Jordan Schrader	District Engineer, Clearview Land Design

Audience	Present
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FIRST ORDER OF BUSINESS

Call to Order

Mr. Cox called the meeting to order and read the roll call.

SECOND ORDER OF BUSINESS

Audience Comments on Agenda Items

Mr. Guy Kessler addressed the Board regarding landscaping issues

Mr. and Mrs. Tom and Jill Borroni addressed the Board regarding current fishing policies.

Ms. Liz Daly addressed the Board regarding the lack of traffic control lines in round-a-bouts and landscape plants blocking driver line of sight vision.

Mr. Fred Cornelius addressed the Board regarding pothole repairs.

Mr. Patrick Storer addressed the Board regarding fishing policies.

CONNERTON WEST COMMUNITY DEVELOPMENT DISTRICT
June 3, 2019 - Minutes of Meeting
Page 2

Ms. Brenda Blanchette addressed the Board regarding alligators; the need to audit the services of the FHP; marking of shared bike lanes; and people standing on pond banks in their back yards.

THIRD ORDER OF BUSINESS

**Consideration of Minutes of the Board
of Supervisors' Meeting held on May 6,
2019**

Mr. Cox presented the minutes of the Board of Supervisors' meeting held on May 6, 2019.

On a Motion by Mr. Jackson, seconded by Mr. Dombrowski, with all in favor, the Board of Supervisors unanimously approved the minutes of the Board of Supervisors' Meeting held on May 6, 2019, as presented, for the Connerton West Community Development District.

FOURTH ORDER OF BUSINESS

**Consideration of Operation and
Maintenance Expenditures for April
2019**

Mr. Cox presented the Operations and Maintenance expenditures report for April 2019.

On a Motion by Mr. Dombrowski, seconded by Ms. Eichelberger, with all in favor, the Board of Supervisors unanimously ratified the payment of the invoices in the April 2019 Operations and Maintenance expenditures report in the amount of \$113,847.80, for the Connerton West Community Development District.

FIFTH ORDER OF BUSINESS

**Presentation of Amended and Restated
Series 2006 A-2 Special Assessment
Allocation Report**

The Board agreed to continue the meeting until June 24, 2019 at 4:00 p.m. in order to consider an Amended and Restated Series 2006 A-2 Special Assessment Allocation Report; Resolution 2019-08 – Amended Series 2006 Supplemental Assessment Methodology; and Resolution 2019-09 – Setting Public Hearing Date for Series 2006 A-2 Assessment Reallocation.

SIXTH ORDER OF BUSINESS

**Consideration of Resolution 2019-08;
Amended Series 2006 Supplemental
Assessment Methodology**

This item was tabled.

SEVENTH ORDER OF BUSINESS

**Consideration of Resolution 2019-09;
Setting Public Hearing Date for 2006 A-
2 Assessment Reallocation**

This item was tabled.

EIGHTH ORDER OF BUSINESS

Field Inspection Report

The Board reviewed the Field Inspection Report prepared by Mr. John Toborg.

NINTH ORDER OF BUSINESS

Landscape Update

The Board received a landscape update from Jason Chambrot and George Woods, with CLM. Both explained that work was continuing around the District and that additional annuals were to be installed starting Wednesday, June 5, 2019 to complete the 5,000 annuals proposal.

On a Motion by Mr. Jackson, seconded by Ms. Eichelberger, with all in favor, the Board of Supervisors unanimously authorized the Chairman to approve a proposal from CLM and if necessary, Ballenger Irrigation, with a Not-to-Exceed amount of \$2,500.00 for annuals at the Gardens entrance median, for the Connerton West Community Development District.

TENTH ORDER OF BUSINESS

Irrigation Update

The Board received an irrigation update from Gail Huff, with Ballenger Irrigation. She explained how the current weather conditions, coupled with mandated irrigation restrictions, were negatively affecting the common area grasses. She also explained that they were working to raise irrigation heads throughout the community to get better results in some areas.

Mr. Jackson requested that Ms. Huff have drip tubing inspected in areas near the Clubhouse.

On a Motion by Mr. Jackson, seconded by Mr. Gilmore, with all in favor, the Board of Supervisors unanimously authorized the Chairman to approve a proposal from CLM and if necessary, Ballenger Irrigation, with a Not-to-Exceed amount of \$2,500 to renovate the Pleasant Plains Parkway entrance median (near Publix), for the Connerton West Community Development District.

Mr. Schrader explained the right-of-way (ROW) line of sight blocking issue that was mentioned during audience comments.

Mr. Jackson requested that Mr. Schrader contact the Ashley Becker, with Woods Capital, about the need to have conduit installed under recently installed roadway in order

that irrigation could be properly installed.

ELEVENTH ORDER OF BUSINESS

Monthly Aquatic Service Update

The Board discussed the current fishing policies and the need to do a full-scale review of the policies at the July meeting.

TWELFTH ORDER OF BUSINESS

Discussion of Bond Re-funding Projects

Mr. Cox provided an bond refunding projects update with specific information regarding the status of the playground installation progress and the installation of lighting at the Jasmine Abbey entrance monument. Ms. Eichelberger requested that consideration be given by the Board at some point to installing an overhead shade over some of the new playground structures. Mr. Schrader explained that a report and budget regarding the completion of the nature trails was expected to be presented at the July Board meeting.

THIRTEENTH ORDER OF BUSINESS

Consideration of ADA Website Accessibility Proposals

This item was tabled until the July meeting.

FOURTEENTH ORDER OF BUSINESS

Consideration of Soil Excavation Rights and Easement Agreement

Mr. Schrader explained the need for the presented Soil Excavation Rights and Easement Agreement and the Board approved, at Ms. Willson recommendation, a motion to approve the agreement in concept and form and to authorize the staff to finalize the agreement and to authorize the Chairman to execute it once in final form.

On a Motion by Mr. Jackson, seconded by Ms. Eichelberger, with all in favor, the Board of Supervisors unanimously approved the agreement in concept and form and to authorize the staff to finalize the agreement and to authorize the Chairman to execute it once in final form, for the Connerton West Community Development District.

FIFTEENTH ORDER OF BUSINESS

Staff Reports

A. District Counsel

No additional updates.

B. District Engineer

Mr. Schrader presented information to the Board regarding how the roadways in the community were in various stages of ownership and maintenance responsibility based on when constructed, by whom constructed and in what stage of

CONNERTON WEST COMMUNITY DEVELOPMENT DISTRICT
June 3, 2019 - Minutes of Meeting
Page 5

167 construction warranty. The Board discussed the issue and requested that
168 information be gathered by staff to help them better understand what the status
169 was for each of the segment of roadways throughout the community.
170

171 Mr. Schrader indicated he would be working with the developer to get some
172 immediate items repaired
173

174 **C. District Manager**
175

176 Mr. Cox reminded the Board the next regular meeting is scheduled for July 8, 2019
177 at 4:00 p.m. at Club Connerton, 21100 Fountain Garden Way, Land O' Lakes, FL
178 34638.
179

180 Mr. Cox reviewed the monthly financials and the action item list with the Board.
181

On a Motion by Mr. Dombrowski, seconded by Mr. Gilmore, with all in favor, the Board of Supervisors unanimously approved to renew the Florida Highway Patrol Service Agreement beginning July 1, 2019, for the Connerton West Community Development District.

182
183 **SIXTEENTH ORDER OF BUSINESS**

Audience Comments

184
185 The Board heard additional audience comments regarding landscaping
186 workshops; fishing policy issues; round a bout roadway striping; roadway repairs;
187 playground shade structure; FHP warnings versus tickets; use of fobs to identify resident
188 fishers; reports of shooting on a pond.
189

190 **SEVENTEENTH ORDER OF BUSINESS**

Supervisor Requests

191
192 No supervisor requests.
193

194 **EIGHTEENTH ORDER OF BUSINESS**

Continued

On a Motion by Mr. Dombrowski, seconded by Ms. Eichelberger, with all in favor, the Board continued the meeting to June 24, 2019 at 4:00 p.m. at Club Connerton, 21100 Fountain Garden Way, Land O' Lakes, FL 34638, for the Connerton West Community Development District.

195
196
197
198
199 _____
200 Assistant Secretary

Chairman / Vice-Chairman

Tab 2

CONNERTON WEST COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE · 5844 OLD PASCO ROAD · SUITE 100 · WESLEY CHAPEL, FLORIDA 33544

Operation and Maintenance Expenditures May 2019 For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from May 1, 2019 through May 31, 2019. This does not include expenditures previously approved by the Board.

The total items being presented: **\$118,321.43**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Connerton West Community Development District

Paid Operation & Maintenance Expenditures

May 1, 2019 Through May 31, 2019

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Ballenger & Company, Inc.	002458	19125	Irrigation Maintenance 04/19	\$ 7,210.00
Ballenger & Company, Inc.	002458	19134	SWFWMD Meter Reading/Irrigation Pump Station 04/19	\$ 1,300.00
Ballenger & Company, Inc.	002458	19140	Irrigation Repairs 04/19	\$ 675.00
Ballenger & Company, Inc.	002458	19162	Irrigation Repairs 04/19	\$ 3,465.00
Ballenger & Company, Inc.	002478	19160	Install Fuse Protection 05/19	\$ 375.00
Ballenger & Company, Inc.	002478	19168	Irrigation Repairs 05/19	\$ 460.00
Ballenger & Company, Inc.	002478	19205	Rotor Zone to Pleasant Plains 05/19	\$ 1,625.00
Capital Land Management Corporation	002459	205426	Bermuda, St. Augustine & Palms Fertilization 04/19	\$ 6,700.00
Capital Land Management Corporation	002479	205427	Landscape Maintenance 05/19	\$ 22,000.00
Capital Land Management Corporation	002479	205430	Tree Removal & Replacement 05/19	\$ 6,865.00
Cardno, Inc.	002460	272076	Monthly Lake Management 03/19	\$ 3,530.00
Clearview Land Design, P. L.	002454	19-00613	Engineering Services 04/19	\$ 1,590.00

Connerton West Community Development District

Paid Operation & Maintenance Expenditures

May 1, 2019 Through May 31, 2019

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Connerton Community Association, Inc.	002467	201908	Salary Reimbursement 04/19	\$ 2,390.00
Hopping Green & Sams	002464	106948	General Counsel/Monthly Meeting 03/19	\$ 9,136.69
James Jackson	002472	JJ050619	Board of Supervisors Meeting 05/06/19	\$ 200.00
Jeremy R. Cohen	002461	JC041519	Off Duty Patrols 04/15/19	\$ 350.00
Jeremy R. Cohen	002461	JC042319	Off Duty Patrols 04/23/19	\$ 200.00
Jerry Richardson	002481	1228	Monthly Hog Removal Service 05/19	\$ 800.00
K. Johnson's Lawn & Landscaping, Inc.	002480	16133	Mowing of Connerton Bike Trail 05/19	\$ 700.00
Kevin Eric Hamilton	002463	KH042619	Off Duty Patrols 04/26/19	\$ 200.00
Kevin Eric Hamilton	002463	KH043019	Off Duty Patrols 04/30/19	\$ 200.00
Land Assessment Services, Inc.	002474	01920-00951	Sampling/Chemical Testing Event No.20	\$ 5,760.00
Mobile Mini, Inc.	002475	9006287862	Acct# 10023746 Mobile Storage Rental 05/05/19-06/01/19	\$ 203.03
Mortensen	002476	408-3248	Professional Services 05/19	\$ 6,810.00

Connerton West Community Development District

Paid Operation & Maintenance Expenditures

May 1, 2019 Through May 31, 2019

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Pamelyn Eichelberger	002469	PE050619	Board of Supervisors Meeting 05/06/19	\$ 200.00
Pasco County	002465	Pasco Water Summary 0/19	Water Summary 02/28/19-03/29/19	\$ 107.90
Pasco County	002477	Pasco Water Summary 04/19 A	Water Summary 04/19 A	\$ 53.31
Pasco County Property Appraiser	002466	Annual Fee 19/20	Non-Ad Valorem Assessment Annual Fee 19/20	\$ 150.00
Patrick J. Elmore	002462	PE041919	Off Duty Patrols 04/19/19	\$ 200.00
Patrick J. Elmore	002462	PE043019	Off Duty Patrols 04/30/19	\$ 200.00
Richard A. Dombrowski	002468	RD050619	Board of Supervisors Meeting 05/06/19	\$ 200.00
Rizzetta & Company, Inc	002455	INV0000040316	District Management Fees 05/19	\$ 6,283.33
Rizzetta Technology Services, LLC	002456	INV0000004362	Email & Website Hosting Services 05/19	\$ 175.00
Roy Gilmore III	002471	RG050619	Board of Supervisors Meeting 05/06/19	\$ 200.00
Site Masters of Florida, LLC	002457	050219-3	Final Payment Rose Cottage Playground Drainage 05/19	\$ 3,750.00
Stewart Gibbons	002470	SG050619	Board of Supervisors Meeting 05/06/19	\$ 200.00

Connerton West Community Development District

Paid Operation & Maintenance Expenditures

May 1, 2019 Through May 31, 2019

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Suncoast Pool Service	002482	5260	Fountain Service 05/19	\$ 250.00
Withlacoochee River Electric Cooperative Inc.	002473	Electric Summary Bill- 04/19	Electric Summary Bill-04/19	\$ 22,877.17
Withlacoochee River Electric Cooperative Inc.	002483	050819 - Connerton Blvd	Deposit for Connection at 21832 Connerton Blvd	\$ 365.00
Withlacoochee River Electric Cooperative Inc.	002484	050819 - Emory Oak	Deposit for Connection at 216 Emory Oak Pl	<u>\$ 365.00</u>
Report Total				<u>\$ 118,321.43</u>

Tab 3

**CONNERTON WEST COMMUNITY DEVELOPMENT DISTRICT
SERIES 2018-A-1 & 2018-A-2 PLAYGROUND & TRAILS CONSTRUCTION
ACCOUNT
REQUISITION RECAP FOR BOARD APPROVAL
ON JULY 8, 2019**

REQUISITION NO.	PAYEE	AMOUNT
8	Clearview Land Design PL	\$2,354.06
9	Connerton West CDD	\$39,500.00
10	Hopping Green & Sams	\$662.50
11	Advanced Recreational Concepts	\$73,269.50
12	Cardno	\$3,638.00
13	Clearview Land Design PL	\$2,202.89
14	MC Building Services LLC	\$4,623.23

CONNERTON WEST COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE · 12750 CITRUS PARK LANE, SUITE 115 · TAMPA, FLORIDA 33625

May 28, 2019

U.S. BANK NATIONAL ASSOCIATION

Connerton West Capital Improvement Revenue and Refunding Bonds, Series 2018A-1 & 2018A-2

Corporate Trust Services

Attention: Barry Knack

60 Livingston Avenue, 3rd Floor

EP-MN-WS3T

St. Paul, MN 55107

RE: Capital Improvement Revenue and Refunding Bonds, Series 2018A-1 & 2018A-2
Requisitions for Payment

Dear Trustee:

Below please find a table detailing the enclosed requisition(s) ready for payment from the District's Construction Trust Account.

PLEASE EXPEDITE PAYMENT TO PAYEE(S) AS FOLLOWS:

A) VIA USPS

REQUISITION NO.	PAYEE	AMOUNT
8	Clearview Land Design, P. L	\$2,354.06
9	Connerton West CDD	\$39,500.00
10	Hopping Green & Sams	\$662.50

If you have any questions regarding this request, please do not hesitate to call me at (813) 933-5571. Thank you for your prompt attention to this matter.

Sincerely,
CONNERTON WEST
COMMUNITY DEVELOPMENT DISTRICT

Greg Cox
District Manager

CONNERTON WEST COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE · 12750 CITRUS PARK LANE · SUITE 115 · TAMPA, FLORIDA 33625

MEMORANDUM

TO: Jordan Schrader, **Clearview Land Design, P.L.**
Richard Dombrowski, **Vice-Chairman**

FROM: Daniel Metz/Leslie Spock
Connerton West Community Development District

DATE: May 10, 2019

RE: Series 2018A Construction Requisition(s) Approval - # CR8-10

Enclosed is (are) construction requisition(s) for the above referenced District.
Please review the requisition(s) and upon your approval, sign the designated area(s)
and forward the requisition(s) to Richard Dombrowski.

Richard, upon your review and approval, sign the designated area(s) and forward the
requisition(s) back to the District Office at the following email address for final processing:

Dmetz@rizzetta.com

If you have any questions, please do not hesitate to call me at (813) 933-5571.

Thank You.

Clearview Land Design, P.L	\$2,354.06
Connerton West CDD	\$39,500.00
Hopping Green & Sams	\$662.50

CONNERTON WEST COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE · 12750 CITRUS PARK LANE, SUITE 115 · TAMPA, FLORIDA 33625

May 21, 2019

U.S. BANK NATIONAL ASSOCIATION

Connerton West Capital Improvement Revenue and Refunding Bonds, Series 2018A-1 & 2018A-2

Corporate Trust Services

Attention: Barry Knack

60 Livingston Avenue, 3rd Floor

EP-MN-WS3T

St. Paul, MN 55107

RE: Capital Improvement Revenue and Refunding Bonds, Series 2018A-1 & 2018A-2
Requisitions for Payment

Dear Trustee:

Below please find a table detailing the enclosed requisition(s) ready for payment from the District's Construction Trust Account.

PLEASE EXPEDITE PAYMENT TO PAYEE(S) AS FOLLOWS:

A) VIA UPS GROUND

REQUISITION NO.	PAYEE	AMOUNT
11	Advanced Recreational Concepts, LLC	\$73,269.50

If you have any questions regarding this request, please do not hesitate to call me at (813) 933-5571. Thank you for your prompt attention to this matter.

Sincerely,
CONNERTON WEST
COMMUNITY DEVELOPMENT DISTRICT

Greg Cox
District Manager

CONNERTON WEST COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE · 12750 CITRUS PARK LANE · SUITE 115 · TAMPA, FLORIDA 33625

MEMORANDUM

TO: Jordan Schrader, **Clearview Land Design, P.L.**
Richard Dombrowski, **Vice-Chairman**

FROM: Daniel Metz/Leslie Spock
Connerton West Community Development District

DATE: May 16, 2019

RE: Series 2018A Construction Requisition(s) Approval - # CR11

Enclosed is (are) construction requisition(s) for the above referenced District.
Please review the requisition(s) and upon your approval, sign the designated area(s)
and forward the requisition(s) to Richard Dombrowski.

Richard, upon your review and approval, sign the designated area(s) and forward the
requisition(s) back to the District Office at the following email address for final processing:

Dmetz@rizzetta.com

If you have any questions, please do not hesitate to call me at (813) 933-5571.

Thank You.

Advanced Recreational Concepts, LLC \$73,269.50

CONNERTON WEST CDD
FORM OF REQUISITION FOR SERIES 2018

The undersigned, an Authorized Officer of Connerton West Community Development District (the "District") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Trust Indenture from the District to U.S. Bank National Association, as successor in trust to Wachovia Bank, National Association (the "Trustee"), dated as of November 1, 2004 (the "Master Indenture"), as amended and supplemented by the Fifth Supplemental Indenture from the District to the Trustee, dated as of April 1, 2018 (the Master Indenture as amended and supplemented is hereinafter referred to as the "Indenture") (all capitalized terms used herein shall have the meaning ascribed to such term in the Indenture):

May 16, 2019

(A) Requisition Number: **11**

(B) Name of Payee: **Advanced Recreational Concepts, LLC**
3125 Skywalk Circle
Melbourne, FL 32934

(C) Amount Payable: **\$73,269.50**

(D) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments, or, state Costs of Issuance, if applicable): **50% Deposit on Playcraft Installation Project for Playground Amenities Invoice #21552.**

(E) Fund or Account and subaccount, if any, from which disbursement to be made: **Series 2018A Construction Account**

The undersigned hereby certifies that obligations in the stated amount set forth above have been incurred by the District, that each disbursement set forth above is a proper charge against the Series 2018 Acquisition and Construction Account and the subaccount, if any, referenced above, that each disbursement set forth above was incurred in connection with the acquisition and construction of the 2018 Project and each represents a Cost of the 2018 Project, and has not previously been paid or this requisition is for Costs of Issuance payable from the Costs of Issuance Account that has not previously been paid.

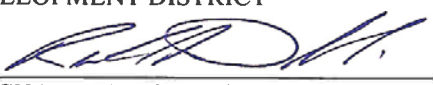
The undersigned hereby further certifies that there has not been filed with or served upon the District notice of any lien, right to lien, or attachment upon, or claim affecting the right to receive payment of, any of the moneys payable to the Payee set forth above, which has not been released or will not be released simultaneously with the payment hereof.

The undersigned hereby further certifies that such requisition contains no item representing payment on account of any retained percentage which the District is at the date of such certificate entitled to retain.

If this requisition is for a disbursement from other than the Costs of Issuance Account or for payment of capitalized interest, there shall be attached a resolution of the Governing Body of the District approving this requisition or approving the specific contract with respect to which disbursements pursuant to this requisition are due and payable.

Attached hereto are originals of the invoice(s) from the vendor of the property acquired or services rendered with respect to which disbursement is hereby requested.

CONNERTON WEST COMMUNITY
DEVELOPMENT DISTRICT

BY: 
CHAIRMAN OR VICE-CHAIRMAN

**CONSULTING ENGINEER'S APPROVAL FOR NON-COST OF ISSUANCE AND CAPITALIZED
INTEREST REQUESTS ONLY**

If this requisition is for a disbursement from other than Capitalized Interest or Costs of Issuance, the undersigned Consulting Engineer hereby certifies that this disbursement is for a Cost of the 2018 Project and is consistent with: (i) the applicable acquisition or construction contract; (ii) the plans and specifications for the portion of the 2018 Project with respect to which such disbursement is being made; and, (iii) the report of the Consulting Engineer attached as an Exhibit to the Fifth Supplemental Indenture, as such report shall have been amended or modified on the date hereof.

BY: 
DISTRICT ENGINEER

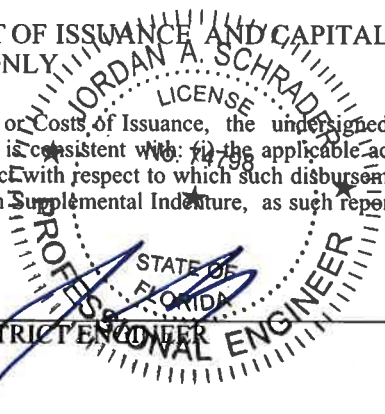


EXHIBIT A



Advanced Recreational Concepts, LLC
Melbourne, FL 32934

Phone: 321-775-0605 / Fax: 321-242-2216

Proposal

Organization Rizzetta & Company
5844 Old Pasco Rd
Wesley Chapel, FL 33544

Prepared For Gregory Cox
Ship To Connerton West CDD
21100 Fountain Garden Rd
Land O'Lakes, FL 34637

Date 5/8/2019
Quotation # 21552
Prepared By Matt Gagnon - EN
Payment Terms 50% on order/50% on Completion
Prices Valid Until 6/7/2019
Project Name Playground
Customer Phone (813) 388-6839
County Pasco

Product ID	Description	Qty	U/M	Price	Total
	PROPOSAL IS FOR SUPPLY AND DELIVERY ONLY WITH INSTALLATION PROPOSED SEPARATELY				
PR-R5	Playcraft Systems - R501ACEEA Custom Round-5 Play System	1		80,023.00	80,023.00T
PR-R5	Playcraft Systems - R5042C80A Custom Round-5 Play System	1		12,776.00	12,776.00T
A2-2472	Playcraft Systems - Spin Max, Orbit	1		17,500.00	17,500.00T
A2-2120-2B	Playcraft Systems - Arch Swing (2B)	1		2,619.00	2,619.00T
A2-2120-2FB-AB	Playcraft Systems - Arch Swing (Left, 2FB)	1		1,978.00	1,978.00T
A2-2120-ADAX2-AB	Playcraft Systems - Arch Swing (Left, 2INC)	1		2,830.00	2,830.00T
A2-2120-2B-AB	Playcraft Systems - Arch Swing (Right, 2B)	1		1,728.00	1,728.00T
	Project Discount			-1,728.00	-1,728.00
A3-4250-S6	Playcraft Systems - 6' Picnic Table	2		1,035.00	2,070.00T



Advanced Recreational Concepts, LLC

Melbourne, FL 32934

Phone: 321-775-0605 / Fax: 321-242-2216

Proposal

Organization Rizzetta & Company
5844 Old Pasco Rd
Wesley Chapel, FL 33544

Prepared For Gregory Cox
Ship To Connerton West CDD
21100 Fountain Garden Rd
Land O'Lakes, FL 34637

Date 5/8/2019
Quotation # 21552
Prepared By Matt Gagnon - EN
Payment Terms 50% on order/50% on Completion
Prices Valid Until 6/7/2019
Project Name Playground
Customer Phone (813) 388-6839
County Pasco

Product ID	Description	Qty	U/M	Price	Total
A3-4286-6G	Playcraft Systems - 6' Bench with Back - Inground Mount	2		536.00	1,072.00T
A2-2426	Playcraft Systems - Alligator Balance Beam	1		573.00	573.00T
A2-2425	Playcraft Systems - Horizontal Log	1		741.00	741.00T
1205-1	Playcraft Systems - Access Ramp (1-Section, Male Pivot)	1		507.00	507.00T
540407	Playcraft Systems - Border Timbers with Stakes	66		40.00	2,640.00T
Drawings	Florida Signed and Sealed Drawings (3 Sets) WITH CALCULATIONS provided.	2		1,000.00	2,000.00T
Shipiping	Freight - Playcraft Systems	1		10,395.00	10,395.00
ADA Mulch	Supply and Delivery of ADA Wood Mulch of Approx. 215 cu. yds. for coverage area with a Depth of 12"	215		41.00	8,815.00T

100% Financing Available – Flexible Terms
Ask Your ARC Sales Representative For More Information

Subtotal \$146,539.00
Sales Tax (0.0%) \$0.00
Total \$146,539.00

PURCHASE ORDER AGREEMENT FOR GOODS

District:	Connerton West Community Development District	Seller:	Advanced Recreational Concepts, LLC
Address:	5844 Old Pasco Road Wesley Chapel, Florida 33544	Address:	3125 Skywalk Circle Melbourne, Florida 32934
Phone:	(813) 933-5571	Phone:	(888) 653-7529
Fax:		Fax:	
	"District"		"Seller"

Project Name:	Connerton West Playground Amenities Furnishing	Contract Date:	May 8, 2019 (Proposal Date)
Project Address:	Connerton West CDD 21100 Fountain Garden Road Land O'Lakes, Florida 34637	And / Or	
	"Project"	Contract #:	Project #18530

DESCRIPTION OF GOODS: Purchase of Playground Equipment. See **Exhibit A.**

	DRAWINGS ATTACHED	<input checked="" type="checkbox"/> YES	No	N/A	If YES, DATED 05/08/19
	SPECIFICATIONS ATTACHED	<input checked="" type="checkbox"/> YES	No	N/A	If YES, DATED 05/08/19
	SITE RULES ATTACHED	<input checked="" type="checkbox"/> YES	No	N/A	If YES, TITLED AS
	SCHEDULE	*DELIVERY DUE BY: _____			

TERM:

☒ Single Purchase of Goods

***Delivery Date:** The Delivery Date shall be as determined by District in its sole discretion and transmitted to Seller in writing.

PRICE:

☒ Fixed Price

Price: \$146,539.00

Commercial General Liability Insurance each occurrence combined single limit: \$1,000,000

IN WITNESS HEREOF, the parties have executed this Purchase Order Agreement for Goods ("Order") effective as of the date executed below. By executing this document below, Seller acknowledges that it has read all of the terms and provisions of this Order and agrees to perform the services or deliver the goods as described herein and will comply fully with the terms and conditions hereof.

CONNERTON WEST COMMUNITY DEVELOPMENT DISTRICT

District

By: 

Name: Richard Dombrowski

Title: Chairman

Date Executed: 5/10/19

ADVANCED RECREATIONAL CONCEPTS, LLC

Seller

By: *Paul Bickham*

Name: Paul Bickham

Title: Manager

Date Executed: 05.13.19

TERMS AND CONDITIONS

DEFINITIONS

As used throughout this Order, the following definitions apply unless otherwise specifically stated:

- a. "Goods" means those part numbers, model numbers and/or descriptions set forth in Exhibit A.
- b. "Indemnified Parties" means (i) District, its Board of Supervisors, agents, officers, and employees, the Engineer, District Manager, and such other parties as District may reasonably request. Any one of the foregoing is an "Indemnified Party."
- c. [Reserved.]
- d. "Project" means the delivery and related start-up and testing related to installation of the Goods.

GENERAL PROVISIONS

1. PRICE. The Price set forth above includes all applicable taxes, recognizing the tax exempt status of the District, and all tools, equipment, supplies, insurance and other materials or services (including without limitation all packing, loading or freight) necessary to deliver and install the Goods.

2. TERMS OF PAYMENT. Seller's Invoice ("Invoice") must be submitted before payment will be made by District pursuant to this Order.

- a. PAYMENT OF FIXED PRICE CONTRACTS. Seller shall submit its Invoice following acceptance of the Goods or completion of the Services. Seller's Invoice will be paid by District not later than thirty (30) days following receipt to District.

3. SCHEDULE. Seller shall deliver the Goods per the schedule ("Schedule") and/or term ("Term") shown on Page 1 of this Order. Time is of the essence with respect to this Order, and Seller shall not deviate from the Schedule without District's prior written consent. District may cancel this Order or any part thereof or reject delivery of Goods if such delivery or performance is not in material accordance with the specifications of this Order, including the Schedule.

4. TERMS APPLICABLE TO THE PURCHASE OF GOODS.

- a. DELIVERY. On all deliveries of Goods, freight shall be prepaid by Seller, which amount is included in the lump sum not to exceed price, and risk of loss shall pass at the time such Goods are installed at the Project and the Project is substantially complete and accepted by District. The Delivery Date shall be the date provided by District to Seller in writing, recognizing that the Delivery Date is largely contingent upon the installation of generator pad and electrical.
- b. WARRANTY. In addition to the specific warranties provided in the attached Exhibit A and any additional manufacturer warranties, Seller warrants that the title to Goods conveyed shall be good and that the transfer of the Goods shall be rightful. The Goods shall be free from any security interest or lien, and the Goods shall conform to the description herein stated and any specifications provided by District. Seller agrees to assist in administering all warranty claims with manufacturer. All Goods are subject to inspection by District before, upon, and within a reasonable time after delivery. Goods shall not be replaced without District's prior written instructions. Any acceptance by District shall not prevent District from later rejecting non-conforming Goods. The warranty provided herein shall survive the completion or termination of this Order and is in addition to any warranties provided by law.

5. [RESERVED.]

6. COMPLIANCE WITH LAW. Seller agrees that at all times it will comply with all applicable federal, state, municipal and local laws, orders and regulations.

7. INDEMNITY. TO THE MAXIMUM EXTENT PERMITTED BY APPLICABLE LAW, SELLER (ON BEHALF OF ITSELF AND ANY SUBCONTRACTORS) AGREES TO FULLY INDEMNIFY, HOLD HARMLESS AND DEFEND THE INDEMNIFIED PARTIES FROM AND AGAINST ANY AND ALL CLAIMS, LOSSES, DAMAGES, FINES, CAUSES OF ACTION, SUITS AND LIABILITY OF EVERY KIND INCLUDING COURT

COSTS AND ATTORNEYS' FEES FOR INJURY TO OR DEATH OF ANY PERSON, FOR DAMAGE TO ANY PROPERTY AND ALL OTHER DAMAGES (COLLECTIVELY, "DAMAGES") TO THE EXTENT CAUSED BY THE NEGLIGENT ACTS AND/OR OMISSIONS OF SELLER (EXPRESSLY EXCLUDING, HOWEVER, DAMAGES CAUSED BY DISTRICT'S OWN NEGLIGENCE). THE PROVISIONS OF THIS SECTION 7 SHALL SURVIVE THE COMPLETION OR EARLIER TERMINATION OF THIS ORDER.

8. INSURANCE. At all times during the term of this Order agreement, Seller, at its sole cost and expense, shall maintain insurance coverages of the types and amounts set forth below:

- a. Commercial general liability insurance with minimum limits of liability not less than the amount shown on Page 1 of this Order. Such insurance shall include coverage for contractual liability, and products and completed operations.
- b. Workers' Compensation Insurance covering all employees of Seller in statutory amounts, and employer's liability insurance with limits of not less than \$100,000 each accident.
- c. Comprehensive automobile liability insurance covering all automobiles used by Seller, with limits of liability of not less than \$1,000,000 each occurrence combined single limit bodily injury and property damage.

The policies required in subparagraphs (a) and (c) above shall name District, its Board of Supervisors, agents, officers, and employees, the Engineer, District Manager, and such other parties as District may reasonably request as additional insured. The District understands and accepts that Seller employs a risk management and insurance program that is substantially self-insured for General Liability and Automobile Liability on primary layers of liability up to the first \$3,000,000 of each claim, and for Worker's Compensation on primary layers of liability up to the first \$1,000,000 of each claim. Upon execution of this Order and 15 days prior to the renewal of any of the required insurance, Seller shall furnish District with certificates of insurance evidencing that all insurance required hereunder is in full force and effect, if requested by District. Seller shall provide 30 days advance written notice to District of any cancellation or reduction in coverage of all required insurance. Seller can agree to provide such notice in the agreement, but the Certificate of Insurance will not reflect the 30-day notice.

9. DEFAULT. Upon any material default by Seller hereunder, District may, in addition to any other remedies available to District at law or in equity, cancel this Order without penalty or liability by written notice to Seller. Seller shall be liable to District for all expenses incurred by District due to such termination. Seller's obligations under this Section 9 shall survive any termination of this Order.

10. LIMITATION OF LIABILITY. Nothing herein shall be construed to be a waiver of the District's limit of liability contained in Section 768.28, *Florida Statutes*.

11. WAIVER. Any failure of District to enforce at any time, or for any period of time, any of the provisions of this Order shall not constitute a waiver of such provisions or a waiver of District's right to enforce each and every provision.

12. MODIFICATIONS. This Order supersedes all prior discussions, agreements and understandings between the parties and constitutes the entire agreement between the parties with respect to the transaction herein contemplated. Changes, modifications, waivers, additions or amendments to the terms and conditions of this Order shall be binding on District only if such changes, modifications, waivers, additions or amendments are in writing and signed by a duly authorized representative of District. If such changes result in a decrease or increase in Seller's cost or in performance time, an adjustment to the Price and Schedule must be made and agreed upon in writing by both District and Seller.

13. ATTACHMENTS. Any document referenced on Page 1 of this Order, including but not limited to Exhibit A attached hereto shall be for the sole purpose of providing a description of the Goods. Any quote attached as Exhibit A hereto shall be for the purpose of indicating the maximum price of the Goods, delivery and installation totals. The terms of this Order shall be deemed to control over the terms of Exhibit A attached hereto.

14. APPLICABLE LAW. The validity, interpretation, and performance of this Order shall be governed by the laws of the State of Florida, in force at the date of this Order. Where not modified by the terms herein, the provisions of Florida's enactment of Article 2 of the Uniform Commercial Code shall apply to this transaction.

15. MECHANIC'S LIENS. Notwithstanding that District is a local unit of special purpose government and not subject

to the lien provisions of Chapter 713, *Florida Statutes*, Seller agrees to keep the Project free of all liens, including equitable liens, claims or encumbrances (collectively, "Liens") arising out of the delivery of any Goods by Seller, and shall furnish District with appropriate lien waivers from all potential claimants upon request of District. If any Liens are filed, District may without waiving its rights based on such breach by Seller or releasing Seller from any obligations hereunder, pay or satisfy the same and in such event the sums so paid by District shall be due and payable by Seller immediately and without notice or demand. Seller shall indemnify and hold District harmless for all expenses incurred by District as a result of the failure of Seller to fulfill its obligations under this Section 15.

16. [RESERVED.]

17. PARTIAL INVALIDITY. If in any instance any provision of this Order shall be determined to be invalid or unenforceable under any applicable law, such provision shall not apply in such instance, but the remaining provisions shall be given effect in accordance with their terms.

18. ASSIGNMENT AND SUBCONTRACTING. This Order shall not be assigned or transferred by Seller without prior written approval by District, and any attempted assignment or transfer without such consent shall be void. Seller shall not subcontract this Order without the prior written consent of District. District may assign this Order to any transferee of the Project with Seller's written approval.

19. RELATIONSHIP. The relationship between District and Seller shall be that of independent contractor, and Seller, its agents and employees, shall under no circumstances be deemed employees, agents or representatives of District. Seller agrees that District shall not be responsible for job-site safety or safety of Seller's agents or employees in connection with delivery of the Goods and related start-up, testing, or other related services.

20. NOTICES. Any notice, approval or other communication required hereunder must be in writing and shall be deemed given if delivered by hand or mailed by registered mail or certified mail addressed to the parties hereto as indicated on Page 1.

21. TERMINATION OPTION. Notwithstanding anything herein to the contrary, District shall have the right, at its sole election, to terminate this Order for any cause whatsoever upon the delivery of written notice to Seller.

22. RELEASE OF INFORMATION. Seller acknowledges that this Agreement and all the documents pertaining thereto are public records and subject to the provisions of Chapter 119, *Florida Statutes*.

CONNERTON WEST COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE · 12750 CITRUS PARK LANE, SUITE 115 · TAMPA, FLORIDA 33625

June 24, 2019

U.S. BANK NATIONAL ASSOCIATION

Connerton West Capital Improvement Revenue and Refunding Bonds, Series 2018A-1 & 2018A-2

Corporate Trust Services

Attention: Barry Knack

60 Livingston Avenue, 3rd Floor

EP-MN-WS3T

St. Paul, MN 55107

RE: Capital Improvement Revenue and Refunding Bonds, Series 2018A-1 & 2018A-2
Requisitions for Payment

Dear Trustee:

Below please find a table detailing the enclosed requisition(s) ready for payment from the District's Construction Trust Account.

PLEASE EXPEDITE PAYMENT TO PAYEE(S) AS FOLLOWS:

A) SEND ALL VIA USPS

REQUISITION NO.	PAYEE	AMOUNT
12	Cardno, Inc	\$3,638.00
13	Clearview Land Design, P. L	\$2,202.89
14	M.C Building Services LLC	\$4,623.23

If you have any questions regarding this request, please do not hesitate to call me at (813) 933-5571. Thank you for your prompt attention to this matter.

Sincerely,
CONNERTON WEST
COMMUNITY DEVELOPMENT DISTRICT

Greg Cox
District Manager

CONNERTON WEST COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE · 12750 CITRUS PARK LANE · SUITE 115 · TAMPA, FLORIDA 33625

MEMORANDUM

TO: Jordan Schrader, **Clearview Land Design, P.L.**
Richard Dombrowski, **Vice-Chairman**

FROM: Daniel Metz/Leslie Spock
Connerton West Community Development District

DATE: June 10, 2019

RE: Series 2018A Construction Requisition(s) Approval - # CR12-14

Enclosed is (are) construction requisition(s) for the above referenced District.
Please review the requisition(s) and upon your approval, sign the designated area(s)
and forward the requisition(s) to Richard Dombrowski.

Richard, upon your review and approval, sign the designated area(s) and forward the
requisition(s) back to the District Office at the following email address for final processing:

Dmetz@rizzetta.com

If you have any questions, please do not hesitate to call me at (813) 933-5571.

Thank You.

Cardno, Inc.	\$3,638.00
Clearview Land Design, P. L	\$2,202.89
M.C. Building Services LLC	\$4,623.23

Tab 4

**CONNERTON WEST COMMUNITY DEVELOPMENT DISTRICT
SERIES 2018-1 & 2018-2 CONSTRUCTION ACCOUNT
REQUISITION RECAP FOR BOARD APPROVAL
ON JULY 8, 2019**

REQUISITION NO.	PAYEE	AMOUNT
42	Clearview Land Design PL	\$240.00
43	Deeb Construction & Dev.	\$241,159.97
44	Hopping Green & Sams	\$530.00
45	Clearview Land Design PL	\$240.00
46	Deeb Construction & Development	\$118,359.22
47	Connerton West CDD	\$730.00

CONNERTON WEST COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE · 12750 CITRUS PARK LANE, SUITE 115 · TAMPA, FLORIDA 33625

May 28, 2019

U.S. BANK NATIONAL ASSOCIATION

Connerton West Capital Improvement Revenue and Refunding Bonds, Series 2018-1 & 2018-2

Corporate Trust Services

Attention: Barry Knack

60 Livingston Avenue, 3rd Floor

EP-MN-WS3T

St. Paul, MN 55107

RE: Capital Improvement Revenue and Refunding Bonds, Series 2018-1 & 2018-2
Requisitions for Payment

Dear Trustee:

Below please find a table detailing the enclosed requisition(s) ready for payment from the District's Construction Trust Account.

PLEASE EXPEDITE PAYMENT TO PAYEE(S) AS FOLLOWS:

A) DEEB CONSTRUCTION VIA UPS GROUND

B) ALL OTHERS VIA USPS

REQUISITION NO.	PAYEE	AMOUNT
42	Clearview Land Design, P.L.	\$240.00
43	Deeb Construction & Development	\$241,159.97
44	Hopping Green & Sams	\$530.00

If you have any questions regarding this request, please do not hesitate to call me at (813) 933-5571. Thank you for your prompt attention to this matter.

Sincerely,
CONNERTON WEST
COMMUNITY DEVELOPMENT DISTRICT

Greg Cox
District Manager

CONNERTON WEST COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE · 12750 CITRUS PARK LANE · SUITE 115 · TAMPA, FLORIDA 33625

MEMORANDUM

TO: Jordan Schrader, **Clearview Land Design, P.L.**
Richard Dombrowski, **Vice-Chairman**

FROM: Daniel Metz/Leslie Spock
Connerton West Community Development District

DATE: May 10, 2019

RE: Series 2018 Construction Requisition(s) Approval - # CR42-44

Enclosed is (are) construction requisition(s) for the above referenced District. Please review the requisition(s) and upon your approval, sign the designated area(s) and forward the requisition(s) to Richard Dombrowski.

Richard, upon your review and approval, sign the designated area(s) and forward the requisition(s) back to the District Office at the following email address for final processing:

dmetz@rizzetta.com

If you have any questions, please do not hesitate to call me at (813) 933-5571.

Thank You.

Clearview Land Design, P.L.	\$240.00
Deeb Construction	\$241,159.97
Hopping Green & Sams	\$530.00

CONNERTON WEST COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE · 12750 CITRUS PARK LANE, SUITE 115 · TAMPA, FLORIDA 33625

June 24, 2019

U.S. BANK NATIONAL ASSOCIATION

Connerton West Capital Improvement Revenue and Refunding Bonds, Series 2018-1 & 2018-2

Corporate Trust Services

Attention: Barry Knack

60 Livingston Avenue, 3rd Floor

EP-MN-WS3T

St. Paul, MN 55107

RE: Capital Improvement Revenue and Refunding Bonds, Series 2018-1 & 2018-2
Requisitions for Payment

Dear Trustee:

Below please find a table detailing the enclosed requisition(s) ready for payment from the District's Construction Trust Account.

PLEASE EXPEDITE PAYMENT TO PAYEE(S) AS FOLLOWS:

A) DEEB CONSTRUCTION VIA UPS GROUND

B) ALL OTHERS VIA USPS

REQUISITION NO.	PAYEE	AMOUNT
45	Clearview Land Design, P.L.	\$240.00
46	Deeb Construction & Development	\$118,359.22
47	Connerton West CDD	\$730.00

If you have any questions regarding this request, please do not hesitate to call me at (813) 933-5571. Thank you for your prompt attention to this matter.

Sincerely,
CONNERTON WEST
COMMUNITY DEVELOPMENT DISTRICT

Greg Cox
District Manager

CONNERTON WEST COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE · 12750 CITRUS PARK LANE · SUITE 115 · TAMPA, FLORIDA 33625

MEMORANDUM

TO: Jordan Schrader, **Clearview Land Design, P.L.**
Richard Dombrowski, **Vice-Chairman**

FROM: Daniel Metz/Leslie Spock
Connerton West Community Development District

DATE: June 10, 2019

RE: Series 2018 Construction Requisition(s) Approval - # CR45-47

Enclosed is (are) construction requisition(s) for the above referenced District.
Please review the requisition(s) and upon your approval, sign the designated area(s)
and forward the requisition(s) to Richard Dombrowski.

Richard, upon your review and approval, sign the designated area(s) and
forward the requisition(s) back to the District Office at the following email address for
final processing:

dmetz@rizzetta.com

If you have any questions, please do not hesitate to call me at (813) 933-5571.

Thank You.

Clearview Land Design, P.L.	\$240.00
Deeb Construction	\$118,359.22
Connerton West CDD	\$730.00

Tab 5

CHANGE
ORDER

Distribution:

Contractor

Project: Connerton Ph IA,IIA,& Mass Grading
1B,2B, & 1C

Change order number: 28
Initiation Date: 6/26/2019
Contract for: Site Development

To: (Contractor)

Deeb Construction & Development Co.
9400 River Crossing Blvd Suite 102
New Port Richey, Florida 34655

DESCRIPTION	TOTAL
Credit for Portions of Ponds 218A and 218B	(\$94,658.87)

See attached for source documents

TOTAL FOR THIS CHANGE ORDER (\$94,658.87)

Not valid until signed by the Contractor

Signature of the Subcontractor indicates his agreement herewith, including any adjustment in the
Contract Sum or Contract Time

The Original Contract Sum	\$4,824,688.33
Net change by previously authorized Change Orders	\$196,572.53
The Contract Sum prior to this Change Order was	\$5,021,260.86
The Contract Sum by this Change Order	(\$94,658.87)
The new Contract Sum including this Change Order will be	\$4,926,601.99

Engineer
Clearview Land Design, P.L.
1213 E. 6th Avenue
Tampa, FL 33605

Contractor:
Deeb Construction & Development Co.
9400 River Crossing Blvd Suite 102
New Port Richey, Florida 34655

Owner:
Connerton West Community
Development District
3434 Colwell Ave, Suite 200
Tampa, FL 33614

Signature
Date: 6/26/2019

Signature
Date: 6/26/19

Signature
Date:

Tab 6

CONNERTON WEST

FIELD INSPECTION REPORT



June 18, 2019

Rizzetta & Company

John R Toborg – Sr. Field Services Manager



Rizzetta & Company
Professionals in Community Management

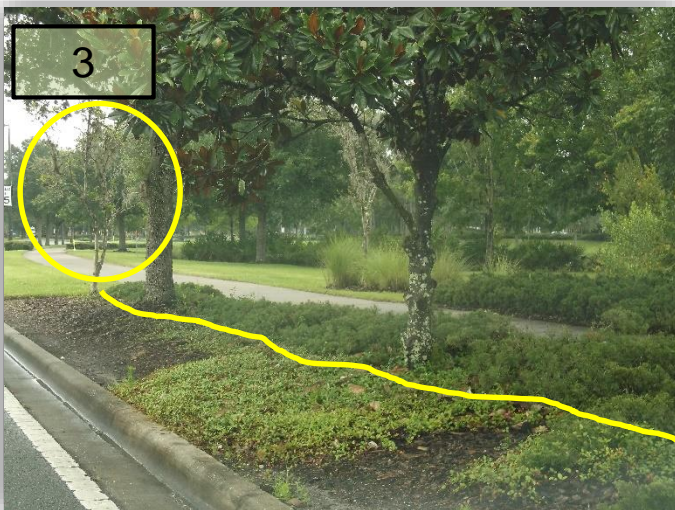
Summary, General Comments, Connerton Blvd.

Summary, General Updates, Recent & Upcoming Maintenance Events

- ❑ During the month of July, all St. Augustine turf shall receive an application of 24-0-11 fertilizer with Iron, Manganese and Magnesium. Additionally, all Celebration Bermudagrass shall receive an application of 21-0-0 also with Iron, Manganese, Magnesium and Indemnify, a pesticide.
- ❑ There are several Fakahatchee Grass beds throughout the community that have been on several past reports, yet still remain brown and uncut. These were to have been inspected, diagnosed (Spider Mites?) and treated accordingly and then cut to a low mound. If these do not recover, CLM will need to replace at their expense.

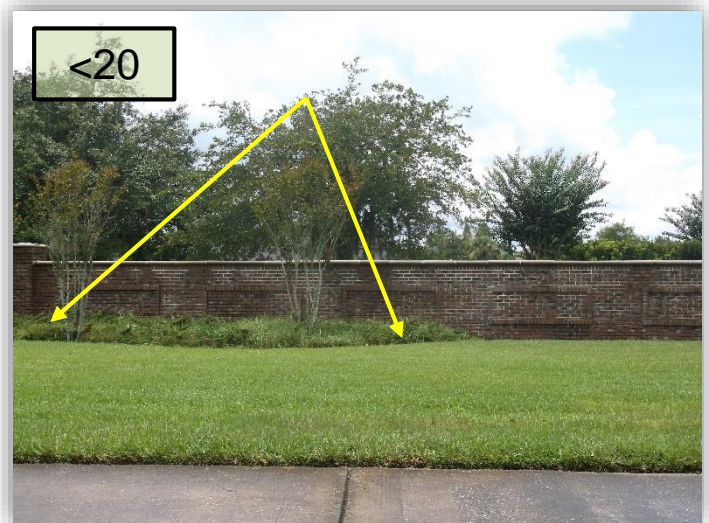
The following are action items for Capital Land Management (CLM) or Ballenger & Co., (B&C) to complete. Please refer to the item # in your response listing action already taken or anticipated time of completion. **Red text** indicates deficient from previous report. **Bold Red text** indicates deficient for more than a month. **Green text** indicates a proposal has been requested. **Blue** indicates irrigation. **Orange** is for staff.

1. Were any of the Vinca pulled to see if a bad batch was received from the nursery? If so, what was the outcome?
2. I encourage CLM crews to get an upper hand over the Bitter Melon vine as it is beginning to spread over a lot of shrubs throughout the community.
3. In the same area as Proposal No. 1, CLM to maintain a clear cut between the Dw. Asian Jasmine and all surrounding plant material. Remove weeds from DAJ as well as the Juniper. There is also a scraggly East Palatka Holly toward the eastern end of this same bed that needs to be removed. (Pic 3)
4. Remove Torpedograss from the Juniper on the median east of Symphony.
5. In the open beds leading up to the playground under renovation, eradicate all weeds. We will work at enhancing these beds once the renovation has concluded.
6. The Junipers on the north side of Connerton Blvd. across from the Arbors entrance need to be weeded.
7. Remove Spanish Needle from the Walter's Viburnum on the back side of the sidewalk on the north side of Connerton Blvd.
8. Can B&C ensure there is not a slow leak in the turf approximately 200'-300' east of Symphony on the north side? I've never noticed as much rutting and tracking in this turf. It could be from the most recent rains, but I think we should check on the next irrigation inspection.
9. There are still a couple East Palatka Hollies that need to be removed from east of Symphony on the north side of Connerton Blvd.



Arbors North, Garden Party Park, Magnolia Park, Arbors South

10. CLM to apply a good organic fertilizer to all Roses, (Knockout, Drift, etc.) throughout the community.
11. Top all Podocarpus on the median at the Arbors north entrance. Also, has the cause of the leaf distortion on the Sunshine Ligustrum been diagnosed and treated? I'm not seeing any change in this plant.
12. Remove a broken limb hanging over the roadway at Rose Cottage Way cul-de-sac.
13. Torpedograss is also gaining ground in the plants on the Rose Cottage Way cul-de-sac.
14. Inspect the browning Juniper on either side of the Arbors north entrance and treat accordingly. Trim out all brown. Also all mulch needs to be placed back into plant beds during each maintenance event.
15. Eradicate all sidewalk expansion joint weeds at the Arbors north entrance as well as in Garden Party Park (GPP).
16. Hand remove all weeds from the African Iris near the playground on the SE side of GPP.
17. Remove tree limbs from the structures at the Playground area in GPP and lift one Oak over the mulched area.
18. Remove suckers from Crape Myrtles north of the GPP Playground.
19. Edge the bed on Wild Plum Way cul-de-sac and hand remove large weeds from the interior of the bed.
20. As a reminder, the entire run on the west side of Westerland leading to the Rose Pointe entrance from the north is under CDD maintenance. This area has been lacking for a few weeks. (Pic 20>)
21. The Jack Frost Ligustrum at the west end of Magnolia Park need to be trimmed. Also in this same location, remove the Torpedograss from the Juniper under the Magnolias.
22. Remove weeds from the Winsome Way cul-de-sac.
23. Lift trees in Magnolia Park.
24. Gold Mound on the south side of Lagerfeld still have not been tipped back.
25. Not sure of the cause, but there is a muddy mess in the curb and gutter on the inbound side of the Arbors south entrance. This needs to be cleaned up.
26. Keep Dw. Asian Jasmine form coming over the curb and gutter of the median at the Arbors south entrance but also make sure there is a clean delineation between it and all other plants.
27. As mentioned in the summary, many Fakahatchee Grasses are brown and need to be drenched and cut to a low mound. An example are those on the west side of the Arbors south entrance in the open field. (Pic 27>)

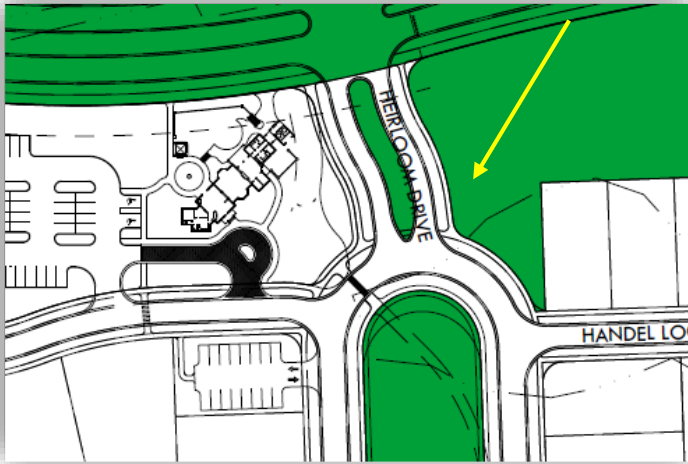


Cressida Ct., Connerton Blvd. Roundabout, Blue Mist

28. Remove all vines from the Sandankwa Viburnum along the brick walls at Cressida Ct. as well as approaching Lagerfeld/PPP form the east.

29. Remove Stink Vine from the African Iris on Cressida Ct. But also CLM needs to inspect the Sandankwa Hedge along the back side of the wall here. **Also make sure this thinning is not irrigation related.**

30. The bed on the east side of the Arbors north entrance needs to be detailed. (see below)



31. Trim the Loropetalum (Hard Prune) on either side of the trails (both sides of Connerton Blvd.) leading back to the people tunnel. These would probably also benefit from a drench of Copper, Lime & Sulphur.

32. Lift trees leading to the top of the people tunnel from the roundabout. Also detail the tree rings.

33. Detail the beds at the north entrance of Shady Pavilion.

34. **There are more brown grasses along the PVC fencing from Shady Pavilion north to the Gardenia Glen (GG) north entrance.**

35. Along the north wall of GG, there are a couple large weedy beds that need detailed. **Also on one of the beds, remove a nearly dead Cedar.** Trim Jasmine nearing the intersection of Connerton Blvd. and Blue Mist. Tip the Gold Mound at the tip of the Connerton Blvd. median at Blue Mist. Flush cut two scraggly East Palatka Hollies at the NE corner of GG.

36. Inspect turf on the back side of the sidewalk near the fire hydrant southbound on Blue Mist from the roundabout.at Connerton Blvd. & Blue Mist. Damage resembles Chinch Bug.

37. Remove all mosses from the Crape Myrtles along the west side of Blue Mist.

38. **Some new turf on the Blue Mist median tip and west side of Blue Mist needs to be replaced again. Is irrigation finalized here? (Pic 38)**



PPP/Blue Mist, Pearl Crescent, Storybrook Park, Gardens East

39. PPP roundabout at Blue Mist needs detailed and Gold Mound tipped.

40. CLM to diagnose some problem turf on PPP as you enter Wonderment Way. Diagnose and prescribe a treatment program. (Pic 40)



41. More brown Fakahatchee Grasses on the Wonderment Way median.

42. I think the Oak on Pearl Crescent cul-de-sac would benefit from root drenching(s). CLM to prescribe such drenching. Perhaps this tree can be added to the program for the struggling Magnolias on the property.

43. Keep wetland materials cut back from the CDD turf area on the north side of Southern Charm west of Wonderment Way.

44. Spot treat the various weeds in the pocket parks on the south side of Wistful Yearn.

45. Spot treat weeds in the lawn(s) in Storybrook Park, including the soccer field. Trim Star Jasmine around the driveway through the center of the park.

46. CLM to inspect the turf adjacent to the sidewalk on the west side of Storybrook Park. Being that it's along the sidewalk, I would surmise the cause to be chinch bug. Diagnose and treat accordingly. (Pic 46>)

47. Trim Star Jasmine surrounding picnic tables in the lawn north of the soccer field.

48. Inspect rough patches of turf on the oblong cul-de-sac on Butterfly Kiss. Diagnose and treat accordingly. Detail the plant beds at each end of Butterfly Kiss Park.

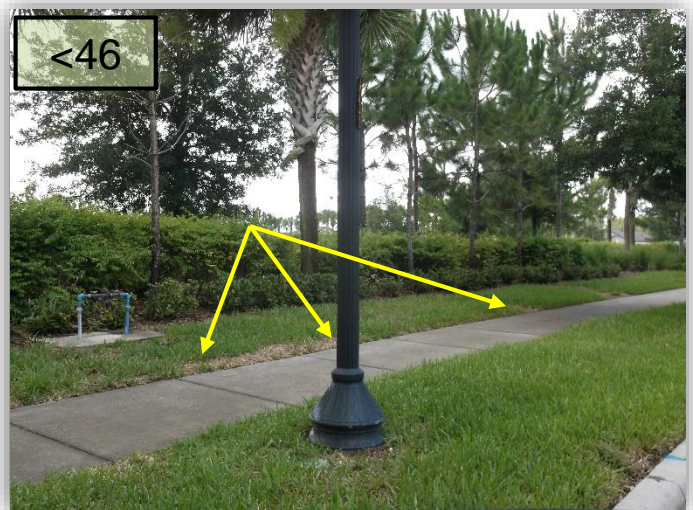
49. Remove (hand pull) weeds from the Storybrook Park playground mulch area. Also line trim around the outer border.

50. Top the Anise hedge along the PVC fence on the outbound lanes of Wonderment Way approaching PPP.

51. Remove vines from all over the top of a Magnolia about half way up the PPP median from Wonderment to Blue Mist.

52. Remove a large amount of weeds from the annual bed in front of the Jasmine Abbey sign walls. These are actually weeds in a bed that was omitted from the latest install. These plants need to be planted after the weeds are eradicated.

53. Inspect and alter the fertilizers for the Azaleas planted in the Swiss Chard Circle median at the Jasmine Abbey entrance. There is probably a lot of lime in this soil making it alkaline. Azaleas prefer slightly acidic.



54. Remove a hanging branch from an Oak tree at the Jasmine Abbey entrance and trim the tops of the Tree Ligustrum.

55. Lift trees in Jasmine Abbey Park. Eradicate weeds in mulch beds. **Turf weeds have not been reduced in this Bermuda lawn.**

56. Tip the Gold Mound on the triangular islands at the PPP/Forget-Me-Not roundabout.

57. I also think the Loropetalum here at the Forget-Me-Not roundabout could benefit from a hard prune to the ground and a drenching once foliage re-grows.

58. **There is a cut drip-line on the Forget-Me-Not side of the PPP roundabout. (Pic 58)**



59. Tip Jack Frost Ligustrum on the west side of Jasmine Abbey entrance. **This side does not get an installation of annuals either.**

60. The Gardens sign panel at the F-M-N entrance cannot be seen now due to the overgrown Star Jasmine. (Pic 60>)

61. **Is irrigation working properly at Shady Pavilion south cul-de-sac. Although this turf got off to a shaky start, it has not improved much over the past year. Make sure irrigation is working properly,** but also ensure this turf is receiving regular fertilization and pesticide, herbicide inspections.

62. **Lantana never did get cut back in Scrolled Gate Court Park on the southwest side.**

63. Inspect turf on the interior portion of Scrolled Gate Ct. Park for chinch bug. Treat accordingly. (Pic 63)



64. Remove lodge poles from trees on the south side of Scrolled Gate Ct. Park.

65. Is CLM fertilizing the turf in the lot between the model centers on Savory Walk. Turf is off-color.



Proposals

1. CLM to provide a proposal to fill in the bare areas on the south side of Connerton Blvd. east of Symphony with 1 Gal. Dw. Asian Jasmine. (Pic 1)



2. CLM to provide a proposal to flush cut a dead Pine tree on the Connerton Blvd. median east of the roundabout. (Pic 2)



3. CLM to provide a proposal to perform a two-step maintenance program to the Soccer Field starting in the fall once temperatures begin to cool. First, over-seed with a Winter Rye Fairway mix and apply appropriate fertilizers. Then in the spring, core aerate the turf and apply appropriate fertilizers and soil amendments for that time of year.
4. CLM to provide a proposal to flush cut a dead pine tree on the outbound lanes of Wonderment Way. (Pic 4>)

5. CLM to provide a proposal to flush cut another dead Pine tree on the back side of the PPP lift station past the F-M-N roundabout. (Pic 5)



6. CLM to provide a proposal to fill in the bare areas of Lilyturf near the SE corner of Scrolled Gate Ct. Park with 1 Gal. material, existing spacing. Eradicate remaining Lantana on the perimeters of Scrolled Gate Ct. Park and replace with 3 Gal., FULL African Bush Daisy, 18" o.c.



Tab 7



Ballenger & Company, Inc. - 2335 64th Pl. N. St. Petersburg, FL 33702

Irrigation Management Specialists

Telephone 727-520-1082

Fax 727-330-3698

gail@ballengerirrigation.com

IRRIGATION REPORT

DATE: July 1, 2019

PROJECT: Connerton – Land O'Lakes

RE: Irrigation System

Routine maintenance was conducted throughout the month and any alarms detected by the Hunter IMMS software were addressed as quickly as possible. Between May 24th and June 30th, three decoders and one solenoid were replaced. Two of the three decoders were still under warranty, but the solenoid was well past the manufacturer's warranty.

In addition to routine maintenance, the following issues were addressed throughout the month:

- Repaired broken zone pipe on Wonderment Way zone 44.
- Replaced broken ball valve on zone E50.
- Visited the site on Friday evening and Saturday morning to address irrigation concerns from the company installing new annuals. Replaced one broken 12" pop-up and made minor adjustments to improve coverage.
- Replaced master module on A-controller that was still under warranty.
- Replaced Hunter ET sensor on A-controller that was still under warranty.
- Installed new drip tube and Maxi-Jets in center island on Pleasant Plains, across from McDonalds.
- Shut down controller at Club Connerton for Fourth of July festivities.

The ET sensor located on the Hunter ACC controller in Wonderment Way recorded 4.1" of ET and 5.44" of rain between May 24th and June 30th. There were four significant rainfall events of over 0.25" during this same period, the greatest occurring on June 8th when 0.97" was recorded. The site was shut down for a total of 10 days to take advantage of what nature provided. As we enter the month of July, it looks like things are once again starting to dry out, with decreased chances for rain and no tropical activity in the Gulf of Mexico.

As of July 1st, the leaks in the EPI pump station were still sealed. We are monitoring the pump station daily to make sure there isn't a sudden increase in pump activity that would indicate a sudden change in this status. Please keep in mind that this is only a band-aid and the leaks could re-appear at any time. The good news is that so far EP2 has been able to keep up with the spring demand. The Board should continue to keep funding in place to replace the EP1 pump manifold.

The only outstanding proposal is for the new install between the sidewalk and curb at the eastern McDonald's entrance.

According to the Water Management District, the site pumped 3,555 gpd in the month of May. This is well below the permitted quantity of 419,000 gpd.

If you have any questions or concerns, please feel free to contact us at your earliest convenience.

Sincerely,

Gail Huff

Gail Huff – C.L.I.A., Florida Water Star Certified



Tab 8

Project #:	R191031100	Lake Management	✓
Project Name:	Connerton LM	Mitigation Maintenance	
Phase:	58*19	Technician:	FTN
		Other	

TREATMENT DATE	AREAS TREATED / METHOD OF TREATMENT / RESTRICTIONS
05/07/19	Treated ponds for algae and perimeters
05/20/19	Algae / Vegetation
05/31/19	Algae / Vegetation
06/14/19	Treated ponds for algae and spike rush
06/20/19	Follow up Observations

SPECIES TREATED:					
algae	✗	paragrass	-	Additional Services:	
alligator weed	✗	pennywort	-	dead fish clean up	-
azola	✗	primrose willow	✗	midge treatments	-
bacopa	-	punk tree	-	trash pick-up	-
bahiagrass	-	ragweed	-		
barnyard grass	-	salt bush	✗		
Bermuda grass	-	sedges	-		
Brazilian pepper	-	sesbania	-		
caeserweed	-	soda apple	-		
Carolina willow	✗	southern niaid	-		
castorbean	-	Spanish needles	-		
cattail	✗	spike rush	✗		
Chinese tallow	-	thistle	-		
climbing hempvine	✗	torpedograss	✗		
cogongrass	✗	vetch	-		
dayflower	-	vines	✗		
dog fennel	✗	water fern	✗		
dollarweed	✗	water hyacinth	-		
duckweed	✗	water-lettuce	-		
elderberry	-	water-lily	-		
grasses	✗	watermeal	-		
hairy-pod cowpea	-	widgit grass	-		
hydrilla	-	wild taro	-		
hydrocotyle	-				
indigo	-				

Comments:

Connerton West CDD May 20 – June 20, 2019 Storm water Pond System and Reservoir, Observations and Notes.



- During the period of May 20th- June 20th 2019, Cardno was on site on 4 occasions to make observations, treatment or follow up on previous treatments of storm water ponds, reservoirs and discharge areas.
- The Connerton West CDD- community experienced slightly above average rainfall, during this period.
- In addition to storm water ponds, critical discharge areas were inspected, to ensure function as engineered.
- The vast majority of Connerton West CDD- community ponds are at, or slightly below sod level and properly functioning.
- Pond (#47) resident had a concern with the permitted littoral planting, encroachment. It was determined the vegetation is not encroaching, although Cardno will perform selective treatment to slightly reduce material, while not coming out of compliance or effecting the integrity of the community design.
- Please note attached service report(s).

Thank you for this opportunity to communicate this review of activity with the Connerton West CDD.

Leonard Morrow
Mitigation Coordinator
Leonard.Morrow@cardno.com
Cell # (813)267-4436

Tab 9



Geotech Proposal



6/13/2019

Connerton West CDD c/o Rizzetta & Company

Project Address:

Lake Cascade Road, Land O' Lakes, FL,

Connerton West CDD c/o Rizzetta & Company,

Helicon Foundation Repair Systems, Inc. dba Helicon, (herein to be known as HELICON) is pleased to present the following proposal to Connerton West CDD c/o Rizzetta & Company (herein to be known as "OWNER(s)/OWNER'S REPRESENTATIVE(s) "). All work by Helicon will be performed in accordance with this proposal and the engineer's specifications. We are licensed and insured in the State of Florida - CBC1255310. We appreciate the opportunity to give you this proposal and look forward to working with you on this project. If you need any further assistance, or additional information, please feel free to contact us at (813) 567-1065. Thank you for your time.

Respectfully Submitted,

Jay Silver, President

Helicon

Objectives

COMPACTION GROUTING

Compaction Grouting procedure is being recommended in order to stabilize subsurface soils and voids. Grouting accomplishes the filling of voids in the limestone, creates a cap or seal on the limestone's surface and strengthens soils weakened by sinkhole activity. Grout injection pipes are drilled on an angle or vertically, in various locations with specially designed compact equipment. Locations, angles and depths are determined by the engineer. After the injection pipes are installed, a low to moderate slump grout mixture consisting of sand, cement and fly ash is injected under high pressure. Grout pressures are monitored at each point of injection with inline gauges. This grout mixture doesn't mix with the ground soils. Instead, it pushes into the loose soils compacting and strengthening them. As the grout is pumped, the injection pipes are incrementally raised and removed.

Structural movements are monitored at all times throughout the pumping process. Grout material will be injected into each soil zone until one of the following occurs: a rapid pressure increase is observed at the injection point, ground heave or structure movement is observed, or a target quantity of grout material has been injected into the target zone (target quantities to be established in the field). Once we have achieved one of these criteria, the injection pipe will be raised to the next zone and the process repeated until we get to within 10-20 ft from the surface.



Estimated Schedule of Values *Please Note: Due to unforeseen subsurface conditions, it is nearly impossible to give an exact estimate on actual final quantities. **Final billing will be based on actual quantities used.

Product	Estimated Quantity	Unit Price	Unit of Measure	Estimated Total Price
D. Injection Pipe Installation	270.00	\$15.00	LF	\$4,050.00
E. Grout Injection. *Final billing will be based on actual quantities used. (Please note: Grout delivered and not used will be billed at 135.00 per cy).	150.00	\$162.00	CY	\$24,300.00

Estimated Total					\$28,350.00
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Rich Kay
Project Director
rich.kay@heliconusa.com
+1 8136246778

_____ OWNER(s) / OWNER'S REPRESENTATIVE(s)
Initials

_____ OWNER(s) / OWNER'S REPRESENTATIVE(s)
Initials

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June 24, 2019

TO: Connerton West CDD
c/o Rizzetta & Company
12750 Citrus Park Lane, Suite 115
Tampa, Florida 33625

Attention: Mr. Greg Cox

SUBJECT: *Scope of Geotechnical Services and Cost Estimate*
Subsurface Compaction Grouting Monitoring/Reporting
Connerton – Village 1
Ground Depression Area – Magnolia Park
Lake Cascade Rd. and Westerland Dr., Land O' Lakes, Pasco County, Florida

Mortensen Engineering, Inc. (MEI) is providing the following scope of services and cost estimate to provide the necessary geotechnical observation, monitoring, and testing services associated with the above referenced project, see attached Site Plan (Plate A), as specifically detailed in MEI's *Ground Subsidence Study* report to Connerton West CDD, dated 5/8/19. The services (and quantities/costs) outlined herein are *estimated* and are based on the findings and recommendations in our geotechnical report dated 5/8/19, and our past experience with these matters. Our estimated total cost to provide the above specific services is included on Attachment A. No other testing services or costs are included herein. No surveying costs are included herein.

We appreciate this opportunity to submit this proposal, and we look forward to continuing to work with you on this project. If this proposal and attached Standard General Conditions are acceptable, please sign below and return. If you have any questions about this proposal, please do not hesitate to contact us.

Sincerely,
MORTENSEN ENGINEERING, INC.

Patrick W. Vincent
Project Manager

Michael T. Gagne, P.E.
President

Mainfile/Proposals/3686.pro
Site Plan
Attachment A
Standard General Conditions
AUTHORIZED BY:

NAME: _____

TITLE: _____

DATE: _____

ATTACHMENT A

SCOPE OF WORK AND COST ESTIMATE **SUBSURFACE COMPACTION GROUTING MONITORING/REPORTING**

Connerton – Village 1 **Ground Depression Area – Magnolia Park**

Fieldwork

Geotechnical Technician

(one man on-site full time, coordinate and help set up grout point locations in the field, observe/monitor full-time grouting contractor daily operations, slump testing am/pm, form and take daily grout cylinders am/pm for testing in laboratory)

5 days @ \$600.00/day \$ 3,000.00

Laboratory Testing

Transport, break and report grout cylinder compressive strength results

(2 sets of 3 cyl. per day for 4 days, 2-day and 7-day breaks, and hold cyl.)

8 sets @ \$75.00/set 600.00

Professional Services

Project direction, coordination, data reduction and report preparation

Project Manager

(mark grout point locations, daily communication with field, review/breakdown daily reports, update totals/summary table, provide updates to client)

8 hours @ \$100.00/hour 800.00

Senior Project Engineer

4 hours @ \$ 150.00/hour 600.00

Drafting and secretarial services

Lump Sum 300.00

Total Cost Estimate: \$ 5,300.00*

* If additional grouting work is necessary, because of subsurface issues or anomalies that might develop during grouting, additional charges may apply at the above unit rates. No test boring work is included herein.

Tab 10

Connerton West CDD

Website ADA Accessibility Proposals CWebsite ADA Accessibility Proposals Cost Summary

ADA SC (Option 1)		ADA SC (Option 2)		VGLOBAL		CAMPUS SUITES	
Year 1		Year 1		Year 1		Year 1	
Auditing & remediation to existing website	\$5,900	Auditing & remediation to existing website	\$3,900	Remediation to existing website and quarterly	\$4,750	Remediation to current site	\$2,325
Annual Maintenance	\$1,500	Annual Maintenance	\$900	Annual Maintenance	\$1,440	Maintenance pdf	\$937.50
PDF-2.90/page	\$1,720	PDF-2.90/page	\$1,720	Quarterly Tech and Human Audit	\$1,600	Auditing included	
Hosting	0 ?	Hosting	0 ?	Hosting	\$600	Hosting	\$615
Year 1 total	\$9,120	Year 1 total	\$6,520	Year 1 total	\$8,390		\$3,877.50
Annual On-going		Annual On-going		Annual On-going		Annual On-going	
Annual Maintenance	\$1,500	Annual Maintenance	\$900	Annual Maintenance	\$1,440	Maintenance pdf	\$937.50
PDF-2.90/page	\$1,720	PDF-2.90/page	\$1,720	Quarterly Tech and Human Audit	\$1,600	Audit Included	
Hosting	0 ?	Hosting	0 ?	Hosting	\$600	Hosting	Included Above
Annual On-going	\$3,220	Annual On-going	\$2,620	Annual On-going	\$3,640	Annual On-going	\$937.50
Rizzetta Annual Websites Services	\$1,200		\$1,200		\$1,200		\$1,200
Rizzetta Annual Email Services	\$900		\$900		\$900		\$900
Total	\$2,100		\$2,100		\$2,100		\$2,100

Tab 12

To the Board of Supervisors
Connerton West Community Development District

We have audited the financial statements of Connerton West Community Development District (the "District") as of and for the year ended September 30, 2018, and have issued our report thereon dated June 28, 2019. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated November 30, 2016, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our findings regarding significant control deficiencies over financial reporting and material noncompliance, and other matters noted during our audit in a separate letter to you dated June 28, 2019.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note 1 to the financial statements. There have been no initial selections of accounting policies and no changes in significant accounting policies or their application during 2018. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive estimates affecting the District's financial statements were:

Management's estimate of depreciation is based on the estimated useful lives of the capital assets. We evaluated the key factors and assumptions used to develop the depreciation estimate and determined that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were.

The disclosure of reserve deficiencies in Note 6.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The following material misstatements that we identified as a result of our audit procedures were brought to the attention of and corrected by, management: The accrual of \$430,515 in capital outlay that were incurred before year end and paid after year end.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated June 28, 2019.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

This report is intended solely for the information and use of the Board of Supervisors and management of Connerton West Community Development District and is not intended to be and should not be used by anyone other than these specified parties.

McDiarmid Davis & Company, LLC

Orlando, Florida
June 28, 2019

CONNERTON WEST COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE · 5844 OLD PASCO ROAD · SUITE 100 · WESLEY CHAPEL, FLORIDA 33544

June 28, 2019

McDermitt Davis & Company, LLC
934 North Magnolia Ave., Suite 100
Orlando, FL 32803

This representation letter is provided in connection with your audit of the governmental activities and each major fund of Connerton West Community Development District as of September 30, 2016 and for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, and results of operations of the various opinion units of Connerton West Community Development District in conformity with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of June 28, 2019.

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated November 30, 2016 for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
- We have reviewed, approved, and taken responsibility for the financial statements and related notes.
- We have a process to track the status of audit findings and recommendations.
- We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
- There is no summary of unrecorded misstatements since all adjustments proposed by the auditor, material and immaterial, have been recorded.
- All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
- All funds and activities are properly classified.
- All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, and GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus* as amended, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
- All components of net position, nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
- Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
- All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
- All interfund and intra-entity transactions and balances have been properly classified and reported.
- Special items and extraordinary items have been properly classified and reported.
- Deposit and investment risks have been properly and fully disclosed.
- Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
- We have reviewed capital assets and infrastructure for impairment whenever events or changes in circumstances have indicated that the carrying amount of the assets might not be recoverable and have appropriately recorded the adjustment, if necessary.
- All required supplementary information is measured and presented within the prescribed guidelines.

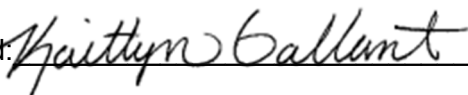
- With regard to investments and other instruments reported at fair value:
 - The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.
 - The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
 - The disclosures related to fair values are complete, adequate, and in conformity with U.S. GAAP.
 - There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.

Information Provided

- We have provided you with:
 - Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
 - Additional information that you have requested from us for the purpose of the audit; and
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - Management;
 - Employees who have significant roles in internal control; or
 - Others where the fraud could have a material effect on the financial statements.
- We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, vendors, regulators, or others.
- We are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statements.
- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
- There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
- Connerton West Community Development District has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- We have disclosed to you all guarantees, whether written or oral, under which Connerton West Community Development District is contingently liable.
- We have disclosed to you all nonexchange financial guarantees, under which we are obligated and have declared liabilities and disclosed properly in accordance with GASB Statement No. 70. *Accounting and Financial Reporting for Nonexchange Financial Guarantees*, for those guarantees where it is more likely than not that the District will make a payment on any guarantee.
- For nonexchange financial guarantees where we have declared liabilities, the amount of the liability recognized is the discounted present value of the best estimate of the future

outflows expected to be incurred as a result of the guarantee. Where there was no best estimate but a range of estimated future outflows has been established, we have recognized the minimum amount within the range.

- We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
- We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
- There are no:
 - Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
 - Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
 - Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62.
 - Continuing disclosure consent decree agreements or filings with the Securities and Exchange Commission and we have filed updates on a timely basis in accordance with the agreements (Rule 240, 15c2-12).
- Connerton West Community Development District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
- We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- With regard to nonaudit services performed by you (financial statement preparation), we acknowledge and accept our responsibility to:
 - Assume all management responsibilities;
 - Assign a competent individual to oversee the services;
 - Evaluate the adequacy and results of the services performed; and
 - Accept responsibility for the result of the services

Signed: 

Title: Manager, District Accounting Services

Financial Report

September 30, 2018

Connerton West Community Development District

CONNERTON WEST COMMUNITY DEVELOPMENT DISTRICT

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Connerton West Community Development District

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, and each major fund of the Connerton West Community Development District (the "District") as of and for the year ended September 30, 2018, and the related notes to financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, and each major fund of the District, as of September 30, 2018, and the respective changes in financial position thereof and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis starting on page 3, be presented to supplement the 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 financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2019, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

McDiarmid Davis & Company, LLC

Orlando, Florida
June 28, 2019

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of the *Connerton West Community Development District*, (the "District") financial accomplishments provide an overview of the District's financial activities for the year ended September 30, 2018. Please read it in conjunction with the District's Independent Auditor's Report, financial statements and accompanying notes.

This information is being presented to provide additional information regarding the activities of the District and to meet the disclosure requirements of Government Accounting Standards Board Statement (GASB) No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments* issued June 1999.

Financial Highlights

- The assets of the District exceeded its liabilities at September 30, 2018 by \$22,468,038 an increase of \$5,084 in comparison with the prior year.
- At September 30, 2018, the District's governmental funds reported a combined fund balance of \$6,916,642, an increase of \$4,920,827 in comparison with the prior year.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the *Connerton West Community Development District's* financial statements. The District's financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to financial statements.

Government-Wide Financial Statements

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

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

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

The government-wide financial statements include all governmental activities that are principally supported by special assessment revenues. The District does not have any business-type activities. The governmental activities of the District include general government, physical environment, public safety, culture and recreation, and roads and streets related functions.

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

Fund Financial Statements

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

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

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

The District maintains three individual governmental funds. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund and capital projects fund, all of which are considered to be major funds.

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

Notes to Financial Statements

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

Government-Wide Financial Analysis

Statement of Net Position - The District's net position was \$22,468,038 at September 30, 2018. The following analysis focuses on the net position of the District's governmental activities.

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

Government-Wide Financial Analysis (Continued):

Connerton West Community Development District Statement of Net Position

	September 30, 2018	September 30, 2017
Assets, excluding capital assets	\$ 7,557,600	\$ 2,094,841
Capital Assets, net of depreciation	37,983,738	36,940,250
Total assets	45,541,338	39,035,091
Liabilities, excluding long-term liabilities	1,144,894	485,817
Long-term Liabilities	21,928,406	16,086,320
Total liabilities	23,073,300	16,572,137
Net Position:		
Net investment in capital assets	21,493,615	24,925,177
Restricted for debt service	106,362	997,977
Restricted for capital projects	5,324,334	-
Unrestricted	(4,456,273)	(3,460,200)
Total	\$ 22,468,038	\$ 22,462,954

The following is a summary of the District's governmental activities for the fiscal years ended September 30, 2018 and 2017.

Changes in Net Position Year ended September 30,

	2018	2017
Revenues:		
Program revenues	\$ 5,053,173	\$ 4,025,019
General revenues	4,277	1,551
Total revenues	5,057,450	4,026,570
Expenses:		
General government	1,229,379	209,994
Physical environment	2,681,460	2,654,300
Public safety	8,320	7,960
Culture and recreation	34,625	32,119
Roads and streets	14,663	-
Interest on long-term debt	1,083,919	987,981
Total expenses	5,052,366	3,892,354
Change in net position	5,084	134,216
Net position - beginning	22,462,954	22,328,738
Net position - ending	\$ 22,468,038	\$ 22,462,954

Total revenues increased due to bondholder contributions. As noted above and in the statement of activities, the cost of all governmental activities during the year ended September 30, 2018 was \$5,052,366. The majority of these costs relate to physical environment, general government, and interest on long-term debt.

MANAGEMENT'S DISCUSSION AND ANALYSIS (CONTINUED)

Financial Analysis of the Government's Funds

The District uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. At September 30, 2018, the District's governmental funds reported combined ending fund balances of \$6,916,642. Of this total, \$27,609 is nonspendable, \$6,487,020 is restricted, and the remainder is unassigned fund balance of \$402,013.

The fund balance of the debt service fund decreased by \$472,207, primarily due to repayments of debt. The fund balance of the capital projects fund increased by \$5,315,854 due to proceeds from bond issuance. The fund balance of the general fund increased by \$77,180 due to increased assessments received.

General Fund Budgetary Highlights

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. There were no amendments to the September 30, 2018 general fund budget. The legal level of budgetary control is at the fund level.

Capital Asset and Debt Administration

Capital Assets - At September 30, 2018, the District had \$37,983,738 invested in capital assets, net of accumulated depreciation. More detailed information about the District's capital assets is presented in the notes to financial statements.

Capital Debt - At September 30, 2018, the District had \$22,080,000 in bonds outstanding. More detailed information about the District's capital debt is presented in the notes to financial statements.

Requests for Information

If you have questions about this report or need additional financial information, contact the *Connerton West Community Development District's* Finance Department at 12750 Citrus Park Lane, Suite 115, Tampa, Florida 33625.

FINANCIAL STATEMENTS

CONNERTON WEST COMMUNITY DEVELOPMENT DISTRICT

STATEMENT OF NET POSITION

September 30, 2018

	Governmental Activities
Assets:	
Cash	\$ 331,454
Assessments receivable	341,929
Prepaid costs	8,844
Deposits	18,765
Restricted assets:	
Temporarily restricted investments	6,856,608
Capital assets not being depreciated	4,244,378
Capital assets being depreciated, net	<u>33,739,360</u>
Total assets	<u>45,541,338</u>
Liabilities:	
Accounts payable and accrued expenses	450,123
Retainage payable	190,835
Accrued interest payable	503,936
Noncurrent liabilities:	
Due within one year	540,000
Due in more than one year	<u>21,388,406</u>
Total liabilities	<u>23,073,300</u>
Net Position:	
Net investment in capital assets	21,493,615
Restricted for debt service	106,362
Restricted for capital projects	5,324,334
Unrestricted	<u>(4,456,273)</u>
Total net position	<u><u>\$ 22,468,038</u></u>

The accompanying Notes to Financial Statements are an integral part of this statement.

CONNERTON WEST COMMUNITY DEVELOPMENT DISTRICT

STATEMENT OF ACTIVITIES

Year Ended September 30, 2018

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Charges for Services</u>	<u>Program Revenue</u>		<u>Net (Expense) Revenue and Changes in Net Position</u>
			<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
Governmental activities:					
General government	\$ 1,229,379	\$ 413,648	\$ -	\$ -	\$ (815,731)
Physical environment	2,681,460	902,230	-	1,592,365	(186,865)
Public safety	8,320	2,799	-	-	(5,521)
Culture and recreation	34,625	11,650	-	-	(22,975)
Roads and streets	14,663	4,934	-	-	(9,729)
Interest on long-term debt	1,083,919	2,106,505	8,725	10,317	1,041,628
Total governmental activities	<u>\$ 5,052,366</u>	<u>\$ 3,441,766</u>	<u>\$ 8,725</u>	<u>\$ 1,602,682</u>	<u>\$ 807</u>
General Revenues:					
Investment income					<u>4,277</u>
Change in net position					5,084
Net Position - beginning					<u>22,462,954</u>
Net Position - ending					<u>\$ 22,468,038</u>

The accompanying Notes to Financial Statements are an integral part of this statement.

CONNERTON WEST COMMUNITY DEVELOPMENT DISTRICT

BALANCE SHEET
GOVERNMENTAL FUNDS

September 30, 2018

	General	Debt Service	Capital Projects	Total Governmental Funds
Assets:				
Cash	\$ 331,454	\$ -	\$ -	\$ 331,454
Investments	-	950,631	5,905,977	6,856,608
Assessments receivable	129,874	212,055	-	341,929
Prepaid costs	8,844	-	-	8,844
Deposits	18,765	-	-	18,765
Total assets	<u>\$ 488,937</u>	<u>\$ 1,162,686</u>	<u>\$ 5,905,977</u>	<u>\$ 7,557,600</u>
Liabilities and Fund Balances:				
Liabilities:				
Accounts payable and accrued expenses	\$ 59,315	\$ -	\$ 390,808	\$ 450,123
Retainage payable	-	-	190,835	190,835
Total liabilities	<u>59,315</u>	<u>-</u>	<u>581,643</u>	<u>640,958</u>
Fund Balances:				
Nonspendable	27,609	-	-	27,609
Restricted for debt service	-	1,162,686	-	1,162,686
Restricted for capital projects	-	-	5,324,334	5,324,334
Unassigned	402,013	-	-	402,013
Total fund balances	<u>429,622</u>	<u>1,162,686</u>	<u>5,324,334</u>	<u>6,916,642</u>
Total liabilities and fund balances	<u>\$ 488,937</u>	<u>\$ 1,162,686</u>	<u>\$ 5,905,977</u>	

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. 37,983,738

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

Accrued interest payable	(503,936)	
Bonds payable	<u>(21,928,406)</u>	<u>(22,432,342)</u>

Net Position of Governmental Activities (page 7) \$ 22,468,038

The accompanying Notes to Financial Statements are an integral part of this statement.

CONNERTON WEST COMMUNITY DEVELOPMENT DISTRICT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS

Year Ended September 30, 2018

	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total Governmental Funds</u>
Revenues:				
Special assessments	\$ 1,335,261	\$ 1,339,166	\$ -	\$ 2,674,427
Assessments - prepayments	-	767,339	-	767,339
Developer contributions	-	-	1,592,365	1,592,365
Investment income	4,277	8,725	10,317	23,319
Total revenues	<u>1,339,538</u>	<u>2,115,230</u>	<u>1,602,682</u>	<u>5,057,450</u>
Expenditures:				
Current:				
General government	224,180	87,187	918,012	1,229,379
Physical environment	994,119	-	-	994,119
Public safety	8,320	-	-	8,320
Roads and Streets	14,663	-	-	14,663
Culture and recreation	21,076	-	-	21,076
Debt service:				
Interest	-	958,446	-	958,446
Principal	-	10,555,000	-	10,555,000
Capital outlay	-	-	2,744,378	2,744,378
Total expenditures	<u>1,262,358</u>	<u>11,600,633</u>	<u>3,662,390</u>	<u>16,525,381</u>
Excess (Deficit) of Revenues Over Expenditures	<u>77,180</u>	<u>(9,485,403)</u>	<u>(2,059,708)</u>	<u>(11,467,931)</u>
Other Financing Sources (Uses):				
Bond issuance	-	9,403,072	7,116,928	16,520,000
Bond discount	-	(131,242)	-	(131,242)
Transfers in	-	-	258,634	258,634
Transfers out	-	(258,634)	-	(258,634)
Total other financing sources (uses)	<u>-</u>	<u>9,013,196</u>	<u>7,375,562</u>	<u>16,388,758</u>
Net change in fund balances	<u>77,180</u>	<u>(472,207)</u>	<u>5,315,854</u>	<u>4,920,827</u>
Fund Balances - beginning of year	<u>352,442</u>	<u>1,634,893</u>	<u>8,480</u>	<u>1,995,815</u>
Fund Balances - end of year	<u>\$ 429,622</u>	<u>\$ 1,162,686</u>	<u>\$ 5,324,334</u>	<u>\$ 6,916,642</u>

The accompanying Notes to Financial Statements are an integral part of this statement.

CONNERTON WEST COMMUNITY DEVELOPMENT DISTRICT

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF ACTIVITIES**

Year Ended September 30, 2018

Amounts reported for Governmental Activities in the Statement of Activities are different because:

Net Change in Fund Balances - total governmental funds (page 10)	\$	4,920,827
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Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources; however, in the statement of net position the cost is recorded as capital assets. Depreciation on capital assets is not recognized in the governmental fund statement; however it is reported as an expense in the statement of activities.

Capital outlay	2,744,378	
Depreciation expense	<u>(1,700,890)</u>	1,043,488

The issuance of bonds provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds.

Issuance of bonds	(16,520,000)	
Bond discount	<u>131,242</u>	(16,388,758)

Repayments of long-term liabilities are reported as expenditures in governmental funds, while repayments reduce long-term liabilities in the statement of net position.

Repayment of bonds payable		10,555,000
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Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:

Change in accrued interest	(117,145)	
Amortization of bond discount	<u>(8,328)</u>	<u>(125,473)</u>

Change in Net Position of Governmental Activities (page 8)	<u>\$</u>	<u>5,084</u>
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The accompanying Notes to Financial Statements are an integral part of this statement.

CONNERTON WEST COMMUNITY DEVELOPMENT DISTRICT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND

Year Ended September 30, 2018

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Special Assessments	\$ 1,324,795	\$ 1,324,795	\$ 1,335,261	\$ 10,466
Investment Income	-	-	4,277	4,277
Total revenues	1,324,795	1,324,795	1,339,538	14,743
Expenditures:				
Current:				
General government	213,981	213,981	224,180	(10,199)
Physical environment	1,068,314	1,068,314	994,119	74,195
Public safety	10,000	10,000	8,320	1,680
Culture and recreation	27,000	27,000	21,076	5,924
Roads and streets	5,500	5,500	14,663	(9,163)
Total expenditures	1,324,795	1,324,795	1,262,358	62,437
Net change in fund balance	-	-	77,180	77,180
Fund Balance - beginning of year	352,442	352,442	352,442	-
Fund Balance - end of year	\$ 352,442	\$ 352,442	\$ 429,622	\$ 77,180

The accompanying Notes to Financial Statements are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS

CONNERTON WEST COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

Year Ended September 30, 2018

Note 1 - Summary of Significant Accounting Policies:

Reporting Entity

The *Connerton West Community Development District*, (the "District") was established on June 14, 2004 by Rule 42-PP-1 of the Florida Land and Water Adjudicatory Commission pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides, among other things, the power to manage basic services for community development, the power to borrow money and issue bonds, and the power to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure. The District was established for the purpose of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors (the "Board"), which is composed of five members. The Supervisors are elected on an at large basis by landowners of the District. Three are elected on an at large basis by qualified electors that reside within the District. The Board of Supervisors of the District exercises all powers granted to the District pursuant to Chapter 190, Florida Statutes. As of September 30, 2018, the District developer is Hayman Woods, LLC (the "Developer"). In 2014 Glick Family Investments became owners of the entire Series 2006 and Series 2007 debt issuance for the District. Hayman Woods, LLC and Glick Family Investments formed a joint venture as equal partners in all of the undeveloped land in the District as well as the commercial land.

The Board has the final responsibility for:

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

The financial statements were prepared in accordance with GASB Statements 14, 39, and 61. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District Board of Supervisors is considered to be financially accountable, and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. Management has determined that there are no entities considered to be component units of the District.

CONNERTON WEST COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Year Ended September 30, 2018

Note 1 - Summary of Significant Accounting Policies (Continued):

Government-Wide and Fund Financial Statements

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

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

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants, contributions and investment income that are restricted to meeting the operational or capital requirements of a particular function or segment and 3) operating-type special assessments that are treated as charges for services (including assessments for maintenance and debt service). Other items not included among program revenues are reported instead as *general revenues*.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

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

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

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Year Ended September 30, 2018

Note 1 - Summary of Significant Accounting Policies (Continued):

Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued):

Assessments and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the District.

The District reports the following governmental funds. The general fund, debt service, and capital projects fund are considered to be major funds.

General Fund - is the District's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Debt Service Fund - accounts for the accumulation of resources for the annual payment of principal and interest on long-term debt.

Capital Projects Fund - accounts for the financial resources to be used for the acquisition or construction of major infrastructure within the District.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position/Fund Balance:

Restricted Assets - These assets represent cash and investments set aside pursuant to bond covenants.

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

Investments of the District are reported at fair value and are categorized within the fair value hierarchy established in accordance with GASB Statement No. 72, Fair Value Measurement and Application. The District's investments consist of investments authorized in accordance with Section 218.415, Florida Statutes.

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

CONNERTON WEST COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Year Ended September 30, 2018

Note 1 - Summary of Significant Accounting Policies (Continued):

Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position/Fund Balance (Continued):

Capital Assets - Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, sidewalks and similar items), are reported in the applicable governmental activities column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

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

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

Assets	Years
Surface Water Management System	25
Roadways	20
Water Management Control	25
Subdivision Infrastructure	30
Recreational Facilities	30
Landscaping	15

Long Term Obligations - In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bond issuance costs are reported as expenses. Bonds payable are reported net of premiums or discounts.

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

Deferred Outflows/Inflows of Resources - In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District does not have any item that qualifies for reporting in this category for the year ended September 30, 2018.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Year Ended September 30, 2018

Note 1 - Summary of Significant Accounting Policies (Continued):

Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position/Fund Balance (Continued):

Deferred Outflows/Inflows of Resources (Continued) - In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District does not have any item that qualifies for reporting in this category for the year ended September 30, 2018.

Net Position Flow Assumption - Sometimes the District will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

Fund Balance Flow Assumptions - Sometimes the District will fund outlays for a particular purpose from both restricted and unrestricted resources (total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund Balance Policies - Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The District itself can establish limitations on the use of resources through either commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes fund balance amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The Board of Supervisors is the highest level of decision-making authority for the government that can, by adoption of an ordinance or resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance or resolution remains in place until a similar action is taken to remove or revise the limitation.

CONNERTON WEST COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Year Ended September 30, 2018

Note 1 - Summary of Significant Accounting Policies (Continued):

Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance (Continued):

Fund Balance Policies (Continued) - Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The Board of Supervisors has authorized the District Manager to assign amounts for specific purposes. The Board of Supervisors may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above an additional action is essential to either remove or revise a commitment.

Other Disclosures

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

Note 2 - Stewardship, Compliance and Accountability:

Budgetary Information

The District is required to establish a budgetary system and an approved annual budget for the General Fund. Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. All annual appropriations lapse at the fiscal year end. The legal level of budgetary control is at the fund level. Any budget amendments that increase the aggregate budgeted appropriations, at the fund level, must be approved by the Board of Supervisors.

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

1. Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
2. A public hearing is conducted to obtain comments.
3. Prior to October 1, the budget is legally adopted by the District Board.
4. All budget changes must be approved by the District Board.
5. The budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Year Ended September 30, 2018

Note 3 - Deposits and Investments:

Deposits

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

Investments

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The fair value is the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The District uses a market approach in measuring fair value that uses prices and other relevant information generated by market transactions involving identical or similar assets, liabilities, or groups of assets and liabilities.

Assets or liabilities are classified into one of three levels. Level 1 is the most reliable and is based on quoted prices for identical assets, or liabilities, in an active market. Level 2 uses significant other observable inputs when obtaining quoted prices for identical or similar assets, or liabilities, in markets that are not active. Level 3 is the least reliable, and uses significant unobservable inputs that use the best information available under the circumstances, which includes the District's own data in measuring unobservable inputs.

The District has the following recurring fair value measurements as of September 30, 2018:

- Fidelity Government Portfolio, CL III of \$6,609,432 are valued using Level 2 inputs.

The District's investment policies are governed by State Statutes and the District Trust Indentures. The District investment policy allows investments in any financial institution that is a qualified public depository of the State of Florida as identified by the State Treasurer, in accordance with Chapter 280 of the Florida Statutes. Authorized District investments include, but are not limited to:

1. The Local Government Surplus Funds Trust Fund (SBA);
2. Securities and Exchange Commission Registered Money Market Funds with the highest credit quality rating from a nationally recognized rating agency;
3. Interest-bearing time deposits or savings accounts in qualified public depositories;
4. Direct obligations of the U.S. Treasury.

CONNERTON WEST COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Year Ended September 30, 2018

Note 3 - Deposits and Investments (Continued):

Investments (Continued):

Investments made by the District at September 30, 2018 are summarized below. In accordance with GASB 31, investments are reported at fair value.

<u>Investment Type</u>	<u>Fair Value</u>	<u>Credit Rating</u>	<u>Weighted Average Maturity</u>
US Bank Managed Money Market	\$ 247,176	AAA	NA
Fidelity Government Portfolio, CL III	6,609,432	AAAm	36 days
	<u>\$ 6,856,608</u>		

Credit Risk:

The District's investment policy limits credit risk by restricting authorized investments to those described. Investments in U.S. Government securities and agencies must be backed by the full faith and credit of the United States Government. Short-term bond funds shall be rated by a nationally recognized ratings agency and shall maintain the highest credit quality rating.

Custodial Credit Risk:

In the case of deposits, this is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District's investment policy requires that bank deposits be secured as provided by Chapter 280, Florida Statutes. This law requires local governments to deposit funds only in financial institutions designated as qualified public depositories by the Chief Financial Officer of the State of Florida, and creates the Public Deposits Trust Fund, a multiple financial institution pool with the ability to assess its member financial institutions for collateral shortfalls if a default or insolvency has occurred. At September 30, 2018, all of the District's bank deposits were in qualified public depositories.

For an investment, this is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. At September 30, 2018, none of the investments listed are exposed to custodial credit risk because their existence is not evidenced by securities that exist in physical or book entry form.

Concentration of Credit Risk:

The District's investment policy does not specify limits on the amount the District may invest in any one issuer.

CONNERTON WEST COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Year Ended September 30, 2018

Note 3 - Deposits and Investments (Continued):

Investments (Continued):

Interest Rate Risk:

The District's investment policy does not specifically address interest rate risk; however, the general investment policy is to apply the prudent-person rule: Investments are made as a prudent person would be expected to act, with discretion and intelligence, to seek reasonable income, preserve capital, and in general, avoid speculative investments. The District manages its exposure to declines in fair values by investing primarily in pooled investments that have a weighted average maturity of less than three months.

Note 4 - Interfund Transfers:

During the year, the District transferred funds between the debt service and capital projects funds as allowed by the trust indenture.

Note 5 - Capital Assets:

Capital asset activity for the year ended September 30, 2018 was as follows:

	Beginning Balance	Additions	Disposals	Ending Balance
Governmental Activities:				
Capital Assets Not Being Depreciated:				
Land	\$ 1,500,000	\$ -	\$ -	\$ 1,500,000
Infrastructure under construction	-	2,744,378	-	2,744,378
Total capital assets, not being depreciated	1,500,000	2,744,378	-	4,244,378
Capital Assets Being Depreciated:				
Roadways	12,708,832	-	-	12,708,832
Water Management Control	2,246,511	-	-	2,246,511
Landscaping	6,695,996	-	-	6,695,996
Recreational Facilities	406,472	-	-	406,472
Subdivision Infrastructure	14,697,485	-	-	14,697,485
Surface Water Management System	643,074	-	-	643,074
Total capital assets being depreciated	37,398,370	-	-	37,398,370
Less Accumulated Depreciation for:				
Roadways	(635,442)	(635,442)	-	(1,270,884)
Water Management Control	(89,860)	(89,860)	-	(179,720)
Landscaping	(446,400)	(446,400)	-	(892,800)
Recreational Facilities	(13,549)	(13,549)	-	(27,098)
Subdivision Infrastructure	(489,916)	(489,916)	-	(979,832)
Surface Water Management System	(282,953)	(25,723)	-	(308,676)
Total accumulated depreciation	(1,958,120)	(1,700,890)	-	(3,659,010)
Total capital assets being depreciated, net	35,440,250	(1,700,890)	-	33,739,360
Governmental activities capital assets, net	\$ 36,940,250	\$ 1,043,488	\$ -	\$ 37,983,738

CONNERTON WEST COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Year Ended September 30, 2018

Note 5 - Capital Assets (Continued):

Depreciation expense of \$1,687,341 was charged to physical environment expense, and \$13,549 was charged to culture and recreation.

Remaining costs to complete the improvements for the District are estimated at \$78,030,000. Any additional infrastructure costs in excess of the amounts available from the Bonds issued as well as future bond proceeds are the responsibility of the Developer. The District has conveyed certain infrastructure improvements to other governmental entities in prior years and may convey additional infrastructure improvements to other governmental entities upon completion of the project.

Note 6 - Long-Term Liabilities:

Series 2004 Capital Improvement Revenue Bonds:

On November 1, 2004, the District issued \$8,895,000 of Capital Improvement Revenue Bonds, Series 2004 consisting of \$3,015,000 Series 2004A-1 due on May 1, 2035 with a fixed interest rate of 5.95%; \$2,290,000 Series 2004A-2 due on May 1, 2024 with a fixed interest rate of 5.85%; and \$3,590,000 Series 2004A-2b due on May 1, 2036 with a fixed interest rate of 5.95%. Principal on these bonds is payable annually commencing May 1, 2006, May 1, 2007 and May 1, 2025 respectively. Interest is paid semiannually on each May 1 and November 1, commencing May 1, 2005. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property within the District. On May 1, 2010 the Series 2004A-2 Bonds and Series 2004A-2b Bonds were restructured and combined. The terms of the bonds are unchanged.

The Series 2004 Bonds are subject to redemption at the option of the District, in whole or in part at any time on or after May 1, 2012 at a redemption price set forth in the Bond Indenture. The Series 2004 Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Indenture.

The Bond Indenture requires that the District maintain adequate funds in a reserve account to meet the debt service reserve requirement as defined in the Indenture. The requirement was met at September 30, 2018.

The Bond Indenture has certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agreed to levy special assessments in annual amounts adequate to provide payment of debt service. Payment of principal and interest on the 2004 Bonds is secured by a pledge and a first lien upon the pledged special assessment revenue. The District is in compliance with the requirements of the Bond Indenture as of September 30, 2018.

CONNERTON WEST COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Year Ended September 30, 2018

Note 6 - Long-Term Liabilities (Continued):

Series 2004 Capital Improvement Revenue Bonds (Continued):

On May 3, 2018, the Series 2004 Bonds were refunded with the issuance of the Series 2018A Bonds. Total principal and interest remaining on the Series 2004 Bonds at September 30, 2018 is \$0. For the year ended September 30, 2018, principal and interest paid was \$7,385,803 and total special assessment revenue pledged was \$651,108.

Series 2006A Capital Improvement Revenue Bonds:

On September 1, 2006, the District issued \$10,635,000 of Capital Improvement Revenue Bonds Series 2006A consisting of \$6,265,000 Series 2006A-1 due on May 1, 2037 with a fixed interest rate of 5.375% and \$4,370,000 Series 2006A-2 due on May 1, 2038 with a fixed interest rate of 5.4%. Principal is payable annually commencing on May 1, 2008 and May 1, 2009, respectively. Interest is paid semiannually on each May 1 and November 1, commencing November 1, 2006. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property within the District.

The Series 2006A Bonds are subject to redemption at the option of the District, in whole or in part at any time on or after May 1, 2015 at a redemption price set forth in the Bond Indenture. The Series 2006A Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Indenture.

The Bond Indenture requires that the District maintain adequate funds in a reserve account to meet the debt service reserve requirement as defined in the Indenture. The requirement was not met at September 30, 2018. The District entered into a forbearance agreement in November 2013. The forbearance agreement states that the District shall not continue collection and enforcement of the debt assessments, including the commencement of foreclosure proceedings until the expiration of the forbearance period. The forbearance period expired on June 30, 2015.

The District and Developer have entered into an agreement to delay any foreclosure action on the Developer. In 2016, the District entered into an agreement with the Bondholders and Delinquent Landowners to repay the delinquent balances and bring the debt balances current.

The Bond Indenture has certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agreed to levy special assessments in annual amounts adequate to provide payment of debt service. Payment of principal and interest on the 2006A Bonds is secured by a pledge and a first lien upon the pledged special assessment revenue. The District is not in compliance with certain requirements of the Bond indenture.

CONNERTON WEST COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Year Ended September 30, 2018

Note 6 - Long-Term Liabilities (Continued):

Series 2006A Capital Improvement Revenue Bonds (Continued):

On August 8, 2018, the Series 2006A Bonds were partially refunded with the issuance of the Series 2018 Bonds. Total principal and interest remaining on the Series 2006A Bonds at September 30, 2018 is \$5,370,160. In the current year, principal and interest of \$2,693,685 was paid. Total special assessment revenue pledged was \$506,897.

Series 2015 Capital Improvement Revenue and Refunding Bonds:

In June 2015, the District issued \$5,385,000 of Capital Improvement Revenue and Refunding Bonds, Series 2015 consisting of \$2,275,000 Series 2015A-1 due on May 1, 2045 with fixed interest rates of 6.1% to 6.25%; \$3,110,000 Series 2015A-2 due on May 1, 2022 with a fixed interest rate of 6.2%. Principal payments on the Series 2015A-1 Bonds are payable annually commencing May 1, 2016. There are no principal payments on the Series 2015A-2 Bonds until the final maturity date of May 1, 2022. Interest is paid semiannually on each May 1 and November 1, commencing May 1, 2016. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property within the District, and to redeem a portion of the Series 2006 Bonds.

The Series 2015 Bonds are subject to redemption at the option of the District, in whole or in part at a redemption price set forth in the Bond Indenture. The Series 2015 Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Indenture.

The Bond Indenture requires that the District maintain adequate funds in a reserve account to meet the debt service reserve requirement as defined in the Indenture. The requirement was met at September 30, 2018.

The Bond Indenture has certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agreed to levy special assessments in annual amounts adequate to provide payment of debt service. Payment of principal and interest on the 2015 Bonds is secured by a pledge and a first lien upon the pledged special assessment revenue.

The District is in compliance with the requirements of the Bond Indenture as of September 30, 2018.

Total principal and interest remaining on the Series 2015 Bonds at September 30, 2018 is \$4,556,560. For the year ended September 30, 2018, \$1,433,991 of principal and interest was paid and total special assessment revenue pledged was \$948,500.

CONNERTON WEST COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Year Ended September 30, 2018

Note 6 - Long-Term Liabilities (Continued):

Series 2018A Capital Improvement Revenue and Refunding Bonds:

In April 2018, the District issued \$8,040,000 of Capital Improvement Revenue and Refunding Bonds, Series 2018A consisting of \$3,250,000 Serial Series 2018A-1 Bonds due serially on May 1, 2019 through May 1, 2028 with interest rates from 2.0% to 3.25%; \$610,000 Term Series Bonds due on May 1, 2032 with a fixed interest rate of 3.5%; \$510,000 Term Series Bonds due on May 1, 2035 with a fixed interest rate of 3.625%; \$1,000,000 Term Series Bonds due on May 1, 2032 with a fixed interest rate of 3.5% and \$1,150,000 Term Series Bonds due on May 1, 2036 with a fixed interest rate of 3.625%; and \$1,520,000 Series 2018A-2 due on May 1, 2036 with a fixed interest rates of 4.625 to 5.0%. Principal payments on the Series 2018A Bonds are payable annually commencing May 1, 2019. Interest is paid semiannually on each May 1 and November 1, commencing November 1, 2018. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property within the District, and to redeem the Series 2004 Bonds.

The Series 2004 Bonds were refunded to take advantage of lower interest rates and reduce future debt service requirements. The refunding transaction resulted in an economic gain of \$449,547 and a reduction of \$463,494 in future debt service payments.

The Series 2018A Bonds are subject to redemption at the option of the District, in whole or in part at a redemption price set forth in the Bond Indenture. The Series 2018A Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Indenture.

The Bond Indenture requires that the District maintain adequate funds in a reserve account to meet the debt service reserve requirement as defined in the Indenture. The requirement was met at September 30, 2018.

The Bond Indenture has certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agreed to levy special assessments in annual amounts adequate to provide payment of debt service. Payment of principal and interest on the 2018A Bonds is secured by a pledge and a first lien upon the pledged special assessment revenue.

The District is in compliance with the requirements of the Bond Indenture as of September 30, 2018.

Total principal and interest remaining on the Series 2018A Bonds at September 30, 2018 is \$11,049,279. For the year ended September 30, 2018, no principal and interest was due to be paid and no revenues were pledged.

CONNERTON WEST COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Year Ended September 30, 2018

Note 6 - Long-Term Liabilities (Continued):

Series 2018 Capital Improvement Revenue and Refunding Bonds:

In August 2018, the District issued \$8,480,000 of Capital Improvement Revenue and Refunding Bonds, Series 2018 consisting of \$4,290,000 Series 2018-1 due on May 1, 2048 with fixed interest rates of 4.5% to 5.5%, and \$4,190,000 Series 2018-2 due on November 1, 2025 with a fixed interest rate of 5.5%. Principal payments on the Series 2018-1 Bonds are payable annually commencing May 1, 2019. Principal on the Series 2018-2 Bonds is payable in full on November 1, 2025. Interest is paid semiannually on each May 1 and November 1, commencing May 1, 2019. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property within the District, and to redeem \$2,210,000 of the Series 2006 Bonds.

The Series 2006 Bonds were refunded to restructure the debt repayment schedule and delay repayment of principal until 2025. The refunding transaction resulted in an economic gain of \$84,673 and a reduction of \$566,011 in future debt service payments.

The Series 2018 Bonds are subject to redemption at the option of the District, in whole or in part at a redemption price set forth in the Bond Indenture. The Series 2018 Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Indenture.

The Bond Indenture requires that the District maintain adequate funds in a reserve account to meet the debt service reserve requirement as defined in the Indenture. The requirement was met at September 30, 2018.

The Bond Indenture has certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agreed to levy special assessments in annual amounts adequate to provide payment of debt service. Payment of principal and interest on the 2018 Bonds is secured by a pledge and a first lien upon the pledged special assessment revenue.

CONNERTON WEST COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Year Ended September 30, 2018

Note 6 - Long-Term Liabilities (Continued):

Series 2018 Capital Improvement Revenue and Refunding Bonds (Continued):

The District is in compliance with the requirements of the Bond Indenture as of September 30, 2018.

Total principal and interest remaining on the Series 2018 Bonds at September 30, 2018 is \$14,157,950. For the year ended September 30, 2018, no principal and interest was due to be paid and no revenues were pledged.

Long-term debt activity for the year ended September 30, 2018 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Bonds Payable:					
Series 2004	\$ 6,970,000	\$ -	\$ (6,970,000)	\$ -	\$ -
Series 2006	5,595,000	-	(2,360,000)	3,235,000	95,000
Series 2015	3,550,000	-	(1,225,000)	2,325,000	35,000
Series 2018A	-	8,040,000	-	8,040,000	350,000
Series 2018	-	8,480,000	-	8,480,000	60,000
Less issuance discount	(28,680)	(131,242)	8,328	(151,594)	-
Governmental activity long-term liabilities	<u>\$ 16,086,320</u>	<u>\$ 16,388,758</u>	<u>\$ (10,546,672)</u>	<u>\$ 21,928,406</u>	<u>\$ 540,000</u>

At September 30, 2018, the scheduled debt service requirements on the bonds payable were as follows:

Year Ending September 30,	Governmental Activities	
	Principal	Interest
2019	\$ 540,000	\$ 947,988
2020	555,000	1,049,153
2021	575,000	1,025,830
2022	865,000	1,001,676
2023	615,000	735,978
2024-2028	7,665,000	3,804,982
2029-2033	4,320,000	2,399,069
2034-2038	3,905,000	1,382,923
2039-2043	1,595,000	693,225
2044-2048	1,445,000	229,275
	<u>\$ 22,080,000</u>	<u>\$ 13,270,099</u>

CONNERTON WEST COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Year Ended September 30, 2018

Note 7 - Related Party Transactions:

Developer Transactions:

In fiscal year 2018, the District recorded assessment revenue of \$1,029,704 from the Developer and major landholder, representing 30% of total special assessments revenue. Additionally, the Developer contributed \$1,592,365, representing 100% of developer contribution revenue.

In fiscal year 2014, Glick Family Investments partnered with the Developer in a joint venture to own the entire Series 2006 and Series 2007 debt issuance for the District.

Note 8 - Risk Management:

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. These risks are covered by commercial insurance from independent third parties. The District has not filed any claims under this commercial coverage during the last three years.

COMPLIANCE SECTION

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

To the Board of Supervisors
Connerton West Community Development District

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, and each major fund of the *Connerton West Community Development District* (the "District") as of and for the year ended September 30, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated June 28, 2019.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. See Appendix A.

The District's response to the findings identified in our audit is described in the accompanying letter to management. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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

McDiernit Davis & Company, LLC

Orlando, Florida
June 28, 2019

MANAGEMENT COMMENTS

Board of Supervisors
Connerton West Community Development District

Report on the Financial Statements

We have audited the financial statements of the *Connerton West Community Development District*, (the "District") as of and for the fiscal year ended September 30, 2018, and have issued our report thereon dated June 28, 2019.

Auditor's Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Accountant's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 28, 2019, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. Corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report, except as noted below.

Tabulation of Uncorrected Audit Findings		
Current Year Finding #	2016-17 FY Finding #	2015-16 FY Finding #
13-02	13-02	13-02

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. This information has been disclosed in the notes to the financial statements.

Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the District. It is management's responsibility to monitor the District's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

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

McDiernit Davis & Company, LLC

Orlando, Florida
June 28, 2019

CONNERTON WEST COMMUNITY DEVELOPMENT DISTRICT

**APPENDIX A - COMPLIANCE VIOLATIONS OF LAWS, REGULATIONS AND
CONTRACTUAL PROVISIONS**

Year Ended September 30, 2017

13-02 - Failure to Meet Debt Service Account Reserve Requirements

Criteria

The Trust Indentures require the District to maintain a minimum balance in the Debt Service Reserve Accounts.

Condition

At September 30, 2018, the Debt Service Reserve Accounts for the Series 2006A Bonds were deficient.

Cause

The balances in the Debt Service Reserve Accounts were used to pay prior year debt service.

Effect

The District is not in compliance with the requirements of the Series 2006A Trust Indenture.

Recommendation

We recommend the District utilize all legal remedies available to replenish the Debt Service Reserve accounts.

**INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH
THE REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES**

Board of Supervisors
Connerton West Community Development District

We have examined the Connerton West Community Development District's (the "District") compliance with the requirements of Section 218.415, Florida Statutes, during the fiscal year ended September 30, 2018. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in Government Auditing Standards issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2018.

McDirmit Davis & Company, LLC

Orlando, Florida
June 28, 2019

CONNERTON WEST COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE · 5844 OLD PASCO ROAD · SUITE 100 · WESLEY CHAPEL, FLORIDA 33544

June 28, 2019

Response to the Management Letter for the fiscal year ended September 30, 2018

13-02:

The auditor noted that the District was unable to maintain the Reserve account balance requirement for the Series 2006A Bonds.

District response to the finding:

The Bondholders for the Series 2006A Bonds has directed the Trustee to not replenish the Series 2006A-1 Reserve Account or the Series 2006A-2 Reserve Account to the levels required under the Indenture at this time, but only upon receipt of further direction from the majority of Bondholders to do so. Per Note 6 in the notes to financial statements, in August 2018 the District issued S2018 bonds to refund and defease the Series 2006A-1 bonds and a portion of the Series 2006A-2 bonds.



Scott Brizendine
Treasurer
Connerton West Community Development District

Tab 13

Date Entered	Category	Action Item	District Staff Responsible	Vendor Responsible	Target Date	Notes
1/23/2017	O&M	Replace Rose Cottage Area Playground	Greg	TBD	TBD	Bond Project list. Playground selected and ordered.
11/6/2017	O&M	Add Playground to Garden Party Park	Greg	TBD	TBD	Bond Project list. Waiting on Rose Cottage Playground
11/6/2017	O&M	Extend the Nature Trails per Refunding Agreement	District Engineer	Cardno	TBD	Cardno Working on Project - Update at Meeting.
3/5/2018	O&M	Repair Sidewalks	Rick Schappacher	TBD	TBD	Proposal approved to repair common area sidewalks
6/3/2019	Admin	Roadway / Sidewalk Responsibility Chart	District Engineer	TBD	TBD	Board requested status update
Completed						