



Rizzetta & Company

Connerton West Community Development District

Board of Supervisors' Budget Workshop Meeting June 6, 2022

**District Office:
5844 Old Pasco Road Suite 100
Wesley Chapel, Florida 33544
813.994.1001**

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	Daniel Novak	Chairman
	Chris Kawalec	Vice Chairman
	John Ngerem	Assistant Secretary
	Steven Daly	Assistant Secretary
	Tyson Krutsinger	Assistant Secretary
District Manager	Matthew Huber	Rizzetta & Company, Inc.
District Attorney	Meredith Hammock	KE Law, PLLC
District Engineer	Greg Woodcock	Cardno

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 · 5844 OLD PASCO RD SUITE 100, WESLEY CHAPEL, FL 33544
www.connertonwestcdd.org

Board of Supervisors
Connerton West Community
Development District

June 3, 2022

REVISED AGENDA

Dear Board Members:

The regular meeting of the Board of Supervisors of Connerton West Community Development District will be held on **Monday, June 6, 2022 at 6:00 p.m.**, at Club Connerton, located at 21100 Fountain Garden Way, Land O' Lakes, FL 34638. The following is the agenda for this meeting.

BOARD OF SUPERVISORS MEETING

- 1. CALL TO ORDER/ROLL CALL**
- 2. AUDIENCE COMMENTS**
- 3. BUSINESS ITEMS**
 - A.** Consideration of Resolution 2022-06, Declaring Special Assessments to Fund the Proposed Budget.....Tab 1
 - B.** Discussion of Security Cameras on CDD Property
- 4. STAFF REPORTS**
 - A.** District Counsel
 1. Update on Easement Agreements
 2. Update on Parking and Towing Policies
 - B.** District Engineer
 1. Review of Stormwater Needs Analysis Spreadsheet.....Tab 2
 - C.** Review of May Field Inspection Report.....Tab 3
 1. Discussion of Conservation Cutbacks and Planting Plan.....Tab 4
 - D.** Landscape Report
 1. Consideration of Brightview Landscape Proposals to Remove Failing Blue Daze and Install Blue My Mind.....Tab 5
 - E.** Irrigation Report.....Tab 6
 1. Update on Punch List Items for Lennar
 2. Update on Water Quality Test
 - F.** Review of May Aquatics Report.....Tab 7
 - G.** Review of May Property Maintenance Report.....Tab 8
 - H.** District Manager
 1. May District Manager Report.....Tab 9
 2. April Financial Statement.....Tab 10
 3. Review of FY 2020-2021 Final Audit.....Tab 11
 4. Discussion of Storage Container Proposals

- 5. **BUSINESS ADMINISTRATION**
 - A. Consideration of Minutes of the Board of Supervisors'
Regular Meeting held on May 2, 2022Tab 12
 - B. Consideration of Operation and Maintenance
Expenditures for April 2022.....Tab 13
- 6. **SUPERVISOR REQUESTS**
- 7. **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) 994-1001.

Sincerely,
Matthew Huber
Matthew Huber
District Manager

cc: Meredith Hammock, KE Law Group.

Tab 1

RESOLUTION 2022-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CONNERTON WEST COMMUNITY DEVELOPMENT DISTRICT DECLARING SPECIAL ASSESSMENTS TO FUND THE PROPOSED BUDGET PURSUANT TO CHAPTERS 170, 190 AND 197, FLORIDA STATUTES; SETTING PUBLIC HEARINGS; ADDRESSING PUBLICATION; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of Supervisors (“**Board**”) of the Connerton West Community Development District (“**District**”) has prior to June 15, 2022, approved a proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”); and

WHEREAS, after further consideration, it is in the best interest of the District to fund the administrative and operations services (together, “**Services**”) set forth in the Proposed Budget, a current copy of which is attached as **Exhibit A**, by levy of special assessments pursuant to Chapters 170, 190 and 197, Florida Statutes (“**Assessments**”), as set forth in the preliminary assessment roll included within the Proposed Budget; and

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

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

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

1. DECLARING ASSESSMENTS. The current form of the Proposed Budget, attached hereto as **Exhibit A**, is hereby approved for use in proceedings to levy and impose the Assessments. Pursuant to Chapters 170, 190 and 197, Florida Statutes, the Assessments shall defray the cost of the Services in the total estimated amounts set forth in the Proposed Budget. The nature of, and plans and specifications for, the Services to be funded by the Assessments are described in the Proposed Budget and in the reports (if any) of the District Engineer, all of which are on file and available for public inspection at the “**District’s Office**,” 5844 Old Pasco Road, Suite 100, Wesley Chapel, Florida 33755. The Assessments shall be levied within the District on all benefitted lots and lands, and shall be apportioned, all as described in the Proposed Budget and the preliminary assessment roll included therein. The preliminary assessment roll is also on file and available for public inspection at the District’s Office. The Assessments shall be paid in one more installments pursuant to a bill issued by the District in November of 2022, and pursuant to

Chapter 170, Florida Statutes, or, alternatively, pursuant to the *Uniform Method* as set forth in Chapter 197, Florida Statutes.

2. SETTING A PUBLIC HEARING. Pursuant to Chapters 170, 190, and 197, Florida Statutes, a public hearing on the Assessments are hereby declared and set for the following date, hour and location:

DATE: August 1, 2022
HOUR: 6:00 p.m.
LOCATION: Club Connerton
21100 Fountain Garden Way
Land O'Lakes, Florida 34638

3. PUBLICATION OF NOTICE. The District shall cause this Resolution to be published once a week for a period of two weeks in a newspaper of general circulation published in Pasco County. Additionally, notice of the public hearings shall be published in the manner prescribed in Florida law.

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

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

PASSED AND ADOPTED THIS 6th DAY OF JUNE, 2022.

ATTEST:

**CONNERTON WEST COMMUNITY
DEVELOPMENT DISTRICT**

Secretary

By: _____
Its: _____

Tab 2

Connerton West Community Development District

Stormwater Needs Analysis

May 31, 2022

Part 1.0 Detailed Description of stormwater management program (Section 403.9302(3)(a), F.S.

The Connerton West CDD stormwater program consists of the following;

1. Monthly pond review and maintenance and condition by Aquatics Company.
2. Weekly mowing of pond banks and debris removal
3. Semiannual inspections and related certifications as required by the Southwest Florida Water Management System for proper operation and maintenance of the stormwater management system.

Part 1.1 Narrative Description

The District owns and is responsible for the operation and maintenance of the stormwater facilities, wetland conservation areas and wetlands. Stormwater Management System Both Pasco County and the Southwest Florida Water Management District (SWFWMD) regulate the design criteria for the District's stormwater management system. The approved stormwater management system consists of numerous detention ponds, as well as floodplain and wetland mitigation ponds, which are integrated with existing wetland systems. Connerton West CDD utilizes its onsite staff to maintain and monitor the stormwater management system. The onsite staff consists of an aquatics company overseeing the maintenance and water quality of the existing stormwater management system. The onsite landscape company mows the existing pond banks. Connerton West CDD has hired an engineer to review existing stormwater management system as required by the governing agencies and to provide periodic inspections for erosion and for proper operation and maintenance of the existing system.

TEMPLATE FOR LOCAL GOVERNMENTS AND SPECIAL DISTRICTS FOR PERFORMING A STORMWATER NEEDS ANALYSIS PURSUANT TO SECTION 5 OF SECTION 403.9302, FLORIDA STATUTES

INTRODUCTION

As part of the 2021 regular session, the Legislature recognized the need for a long-term planning process for stormwater and wastewater. Section 403.9302, Florida Statutes, requires a 20-year needs analysis from the local governments providing stormwater services. Because this planning document is forward-looking, it will necessarily include a large number of assumptions about future actions. These assumptions should be based on any available information coupled with best professional judgment of the individuals completing the document.

Completing this template by June 30, 2022, will fulfill the statutory requirements for the first round of 20-year needs analyses for stormwater. The template was generated by EDR in cooperation with local governments, Special Districts, the Florida Department of Environmental Protection (DEP), the Water Management Districts, the Florida Stormwater Association, private consultants, and others. Use of this tool will help ensure that information is compiled consistently for the Office of Economic & Demographic Research's (EDR) report to the Legislature.

For the purposes of this document, a stormwater management program and a stormwater management system are as defined in statute (s. 403.031(15) and (16), F.S., respectively; language provided here: <https://www.flsenate.gov/Laws/Statutes/2021/403.031>). Plainly speaking, the "program" is the institutional framework whereby stormwater management activities (MS4 NPDES permit activities, and other regulatory activities, construction, operation and maintenance, etc.) are carried out by the public authority. The "system" comprises the physical infrastructure that is owned and/or operated by the local government or special district that specifically is intended to control, convey or store stormwater runoff for treatment and flood protection purposes.

For the purposes of this document, the following guiding principles have been adopted:

- Stormwater systems or facilities owned and operated by any of the following are excluded from reporting requirements for local governments and special districts:
 - o Private entities or citizens
 - o Federal government
 - o State government, including the Florida Department of Transportation (FDOT)
 - o Water Management Districts
 - o School districts
 - o State universities or Florida colleges
- Local government expenditures associated with routine operation and maintenance are fully funded prior to commencing new projects and initiatives.
- Local government submissions will include the activities of dependent special districts. Only independent special districts report separately. For a list of all special districts in the state and their type (*i.e.*, dependent or independent), please see the Department of Economic Opportunity's Official List of Special Districts at the following link: <http://specialdistrictreports.floridajobs.org/webreports/alphalist.aspx>.
- With respect to federal and state statutes and rulemaking, current law and current administration prevails throughout the 20-year period. In other words, the state's present legal framework (*i.e.*, the status quo) continues throughout the period.

GENERAL INSTRUCTIONS FOR USING THE TEMPLATE

Instructions for submitting the template are still under development. Additional information regarding submission and answers to frequently asked questions will be posted on EDR's website, along with other useful materials, here: <http://edr.state.fl.us/Content/natural-resources/stormwaterwastewater.cfm>

The statutory language forms the titles for each part. This template asks that you group your recent and projected expenditures in prescribed categories. A detailed list of the categories is provided in part 5.0.

The same project should not appear on multiple tables in the jurisdiction's response unless the project's expenditures are allocated between those tables. All expenditures should be reported in \$1,000s (*e.g.*, five hundred thousand dollars should be reported as \$500).

For any jurisdiction that is contracting with another jurisdiction where both could be reporting the same expenditure, please contact EDR for additional guidance. In situations where a reporting jurisdiction contracts with a non-reporting jurisdiction, (*i.e.*, FDOT, the water management districts, the state or federal government), the reporting jurisdiction should include the expenditures.

When reporting cost information, please only include the expenditures that have flowed, are flowing, or will likely flow through your jurisdiction's budget. While necessary to comply with the statute, the concept of "future expenditures" should be viewed as an expression of identified needs.

These projections are necessarily speculative and do not represent a firm commitment to future budget actions by the jurisdiction.

This Excel workbook contains three worksheets for data entry. (Along the bottom of the screen, the three tabs are highlighted green.) Empty cells with visible borders are unlocked for data entry. In the first tab, titled "Background through Part 4," the information requested is either text, a dropdown list (*e.g.*, Yes or No), or a checkbox. The next tab, "Part 5 through Part 8," contains tables for expenditure or revenue data as well as some follow-up questions that may have checkboxes, lists, or space for text.

In Part 5 and Part 6, the expenditure tables have space for up to 5 projects. More projects can be listed in the "Additional Projects" tab. This tab contains a table with space for up to 200 additional projects. In order for these additional projects and expenditures to be correctly classified and included in the final totals, each project must be assigned a Project Type and Funding Source Type from the dropdown lists in columns B and C.

Links to Template Parts:

[Background Information](#)

[Part 1](#)

[Part 2](#)

[Part 3](#)

[Part 4](#)

[Part 5](#)

[Part 6](#)

[Part 7](#)

[Part 8](#)

[Additional Projects - This table contains additional rows for projects that do not fit into the main tables in Parts 5 and 6](#)

Background Information

Please provide your contact and location information, then proceed to the template on the next sheet.

Name of Local Government:	Connerton West Community Development District
Name of stormwater utility, if applicable:	N/A
Contact Person	
Name:	Darryl Adams
Position/Title:	District Manager
Email Address:	darryla@rizzetta.com
Phone Number:	813.994.1001 Ext.: 7958

Indicate the Water Management District(s) in which your service area is located.

- | | |
|-------------------------------------|--|
| <input type="checkbox"/> | Northwest Florida Water Management District (NFWFMD) |
| <input type="checkbox"/> | Suwannee River Water Management District (SRWMD) |
| <input type="checkbox"/> | St. Johns River Water Management District (SJRWMD) |
| <input checked="" type="checkbox"/> | Southwest Florida Water Management District (SWFWMD) |
| <input type="checkbox"/> | South Florida Water Management District (SFWMD) |

Indicate the type of local government:

- | | |
|-------------------------------------|------------------------------|
| <input type="checkbox"/> | Municipality |
| <input type="checkbox"/> | County |
| <input checked="" type="checkbox"/> | Independent Special District |

Part 1.0 Detailed description of the stormwater management program (Section 403.9302(3)(a), F.S.)

The stormwater management program, as defined in the Introduction, includes those activities associated with the management, operation and maintenance, and control of stormwater and stormwater management systems, including activities required by state and federal law. The detailed program description is divided into multiple subparts consisting of narrative and data fields.

Part 1.1 Narrative Description:

Please provide a brief description of the current institutional strategy for managing stormwater in your jurisdiction. Please include any mission statement, divisions or departments dedicated solely or partly to managing stormwater, dedicated funding sources, and other information that best describes your approach to stormwater:

The CDD professional engineering staff has established BMPs for the stormwater ponds designed and constructed as part of its Master Drainage Plan. BMP's include routine pond inspections by maintenance staff and inspections are routinely completed for proper operation and maintenance of the stormwater system. Pond and landscape maintenance vendors have been informed of Illicit Discharges for reporting to District Management, if observed. As well, regular periodic pond observation and maintenance is

On a scale of 1 to 5, with 5 being the highest, please indicate the importance of each of the following goals for your program:

0	1	2	3	4	5	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Drainage & flood abatement (such as flooding events associated with rainfall and hurricanes)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Water quality improvement (TMDL Process/BMAPs/other)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Reduce vulnerability to adverse impacts from flooding related to increases in frequency and duration of rainfall events, storm surge and sea level rise
						Other:
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Part 1.2 Current Stormwater Program Activities:

Please provide answers to the following questions regarding your stormwater management program.

- Does your jurisdiction have an NPDES Municipal Separate Storm Sewer System (MS4) Permit?
If yes, is your jurisdiction regulated under Phase I or Phase II of the NPDES Program:
- Does your jurisdiction have a dedicated stormwater utility?
If no, do you have another funding mechanism?
If yes, please describe your funding mechanism.
The Special District budgets annually for funding stormwater management projects and maintaining the existing infrastructure. The District also has a reserve study that outlines funds for stormwater replacement.
- Does your jurisdiction have a Stormwater Master Plan or Plans?
If Yes:
How many years does the plan(s) cover?
Are there any unique features or limitations that are necessary to understand what the plan does or does not address?

Please provide a link to the most recently adopted version of the document (if it is published online):
- Does your jurisdiction have an asset management (AM) system for stormwater infrastructure?
If Yes, does it include 100% of your facilities?
If your AM includes less than 100% of your facilities, approximately what percent of your facilities are included?

- Does your stormwater management program implement the following (answer Yes/No):

A construction sediment and erosion control program for new construction (plans review and/or inspection)?	Yes
An illicit discharge inspection and elimination program?	Yes
A public education program?	No
A program to involve the public regarding stormwater issues?	No
A “housekeeping” program for managing stormwater associated with vehicle maintenance yards, chemical storage, fertilizer management, <i>etc.</i> ?	No
A stormwater ordinance compliance program (<i>i.e.</i> , for low phosphorus fertilizer)?	No
Water quality or stream gage monitoring?	No
A geospatial data or other mapping system to locate stormwater infrastructure (GIS, <i>etc.</i>)?	No
A system for managing stormwater complaints?	Yes
Other specific activities?	

Regular observations and reporting by both the pond and landscape maintenance vendors at Board of Supervisors' meetings. Periodic reviews by District Engineering staff.

Notes or Comments on any of the above:

Part 1.3 Current Stormwater Program Operation and Maintenance Activities

Please provide answers to the following questions regarding the operation and maintenance activities undertaken by your stormwater management program.

- Does your jurisdiction typically assume maintenance responsibility for stormwater systems associated with new private development (*i.e.*, systems that are dedicated to public ownership and/or operation upon completion)?

No

Notes or Comments on the above:

- Does your stormwater operation and maintenance program implement any of the following (answer Yes/No):

Routine mowing of turf associated with stormwater ponds, swales, canal/lake banks, <i>etc.</i> ?	Yes
Debris and trash removal from pond skimmers, inlet grates, ditches, <i>etc.</i> ?	Yes
Invasive plant management associated with stormwater infrastructure?	Yes
Ditch cleaning?	Yes
Sediment removal from the stormwater system (vacator trucks, other)?	No
Muck removal (dredging legacy pollutants from water bodies, canal, <i>etc.</i>)?	No
Street sweeping?	No
Pump and mechanical maintenance for trash pumps, flood pumps, alum injection, <i>etc.</i> ?	No
Non-structural programs like public outreach and education?	No
Other specific routine activities?	

Part 2. Detailed description of the stormwater management system and its facilities and projects (continued Section 403.9302(3)(a), F.S.)

A stormwater management system, as defined in the Introduction, includes the entire set of site design features and structural infrastructure for collection, conveyance, storage, infiltration, treatment, and disposal of stormwater. It may include drainage improvements and measures to prevent streambank channel erosion and habitat degradation. This section asks for a summary description of your stormwater management system. It is not necessary to provide geospatial asset data or a detailed inventory. For some, it may be possible to gather the required data from your Asset Management (AM) system. For others, data may be gathered from sources such as an MS4 permit application, aerial photos, past or ongoing budget investments, water quality projects, or any other system of data storage/management that is employed by the jurisdiction.

Please provide answers to the following questions regarding your stormwater system inventory. Enter zero (0) if your system does not include the component.

	Number	Unit of Measurement
Estimated feet or miles of buried culvert:	8.95	Miles
Estimated feet or miles of open ditches/conveyances (lined and unlined) that are maintained by the stormwater program:	0.01	
Estimated number of storage or treatment basins (<i>i.e.</i> , wet or dry ponds):	31	
Estimated number of gross pollutant separators including engineered sediment traps such as baffle boxes, hydrodynamic separators, <i>etc.</i> :	0	
Number of chemical treatment systems (<i>e.g.</i> , alum or polymer injection):	0	
Number of stormwater pump stations:	0	
Number of dynamic water level control structures (<i>e.g.</i> , operable gates and weirs that control canal water levels):	0	
Number of stormwater treatment wetland systems:	16	
Other:		
Number of Control Structures	31.00	
Notes or Comments on any of the above:		

Which of the following green infrastructure best management practices do you use to manage water flow and/or improve water quality (answer Yes/No):

Best Management Practice	Current	Planned
Tree boxes		No
Rain gardens		No
Green roofs		No
Pervious pavement/pavers		No
Littoral zone plantings		Yes
Living shorelines		Yes

Other Best Management Practices:

Please indicate which resources or documents you used when answering these questions (check all that apply).

- ☐ Asset management system
- ☐ GIS program
- ☐ MS4 permit application
- ☒ Aerial photos
- ☐ Past or ongoing budget investments
- ☐ Water quality projects

Other(s):

Construction Plans

Part 3. The number of current and projected residents served calculated in 5-year increments (Section 403.9302(3)(b), F.S.)

Counties and municipalities: Instead of requiring separate population projections, EDR will calculate the appropriate population estimates for each municipality or the unincorporated area of the county. If your service area is less than or more than your local government's population, please describe in the first text box provided below for part 4.0.

Independent Special Districts:

If an independent special district's boundaries are completely aligned with a county or a municipality, identify that jurisdiction here:

Pasco County

Any independent special district whose boundaries do not coincide with a county or municipality must submit a GIS shapefile with the current and projected service area. EDR will calculate the appropriate population estimates based on that map. Submission of this shapefile also serves to complete Part 4.0 of this template.

Part 4.0 The current and projected service area for the stormwater management program or stormwater management system (Section 403.9302(3)(c), F.S.)

Rather than providing detailed legal descriptions or maps, this part of the template is exception-based. In this regard, if the stormwater service area is less than or extends beyond the geographic limits of your jurisdiction, please explain.

N/A

Similarly, if your service area is expected to change within the 20-year horizon, please describe the changes (*e.g.*, the expiration of an interlocal agreement, introduction of an independent special district, *etc.*).

The Connerton West Community Development District is not completely built out. Additional phases of construction will be acquired by the District from the Developer. Although the overall development boundary is not expected to change. It is anticipated that Parcel's 208 and 209 will be transferred to the

[Proceed to Part 5](#)

Part 5.0 The current and projected cost of providing services calculated in 5-year increments (Section 403.9302(3)(d), F.S.)

Given the volume of services, jurisdictions should use the template's service groupings rather than reporting the current and projected cost of each individual service. Therefore, for the purposes of this document, "services" means:

1. Routine operation and maintenance (inclusive of the items listed in Part 1.3 of this document, ongoing administration, and non-structural programs)
2. Expansion (that is, improvement) of a stormwater management system.

Expansion means new work, new projects, retrofitting, and significant upgrades. Within the template, there are four categories of expansion projects.

1. Flood protection, addressed in parts 5.2 and 5.3... this includes capital projects intended for flood protection/flood abatement
2. Water quality, addressed in part 5.2 and 5.3... this includes stormwater projects related to water quality improvement, such as BMAPs; projects to benefit natural systems through restoration or enhancement; and stormwater initiatives that are part of aquifer recharge projects
3. Resiliency, addressed in part 5.4... this includes all major stormwater initiatives that are developed specifically to address the effects of climate change, such as sea level rise and increased flood events
4. End of useful life replacement projects, addressed in part 6.0... this includes major expenses associated with the replacement of aging infrastructure

While numbers 3 and 4 have components that would otherwise fit into the first two categories, they are separately treated given their overall importance to the Legislature and other policymakers.

Expansion projects are further characterized as currently having either a committed funding source or no identified funding source. Examples of a committed funding source include the capacity to absorb the project's capital cost within current budget levels or forecasted revenue growth; financing that is underway or anticipated (bond or loan); known state or federal funding (appropriation or grant); special assessment; or dedicated cash reserves for future expenditure.

All answers should be based on local fiscal years (LFY, beginning October 1 and running through September 30). Please use nominal dollars for each year, but include any expected cost increases for inflation or population growth. Please check the EDR website for optional growth rate schedules that may be helpful.

If you have more than 5 projects in a particular category, please use the "Additional Projects" tab. There, you can use dropdown lists to choose the project category and whether there is a committed funding source, then enter the project name and expenditure amounts.

Part 5.1 Routine Operation and Maintenance

Please complete the table below, indicating the cost of operation and maintenance activities for the current year and subsequent five-year increments throughout the 20-year horizon. Your response to this part should exclude future initiatives associated with resiliency or major expenses associated with the replacement of aging infrastructure; these activities are addressed in subparts 5.4 and 6.0. However, do include non-structural programs like public outreach and education in this category.

If specific cost data is not yet available for the current year, the most recent (2020-21) O&M value can be input into the optional growth rate schedules (available on EDR's website as an Excel workbook). The most recent O&M value can be grown using the provided options for inflation, population growth, or some other metric of your choosing. If the growth in your projected total O&M costs is more than 15% over any five-year increment, please provide a brief explanation of the major drivers.

Routine Operation and Maintenance

Expenditures (in \$thousands)

	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
Operation and Maintenance Costs	118	105	110	115	120
Brief description of growth greater than 15% over any 5-year period:					

Part 5.2 Future Expansion (Committed Funding Source)

Please list expansion projects and their associated costs for the current year and subsequent five-year increments throughout the 20-year planning horizon. In this section, include stormwater system expansion projects or portions of projects with a committed funding source. If you include a portion of a project that is not fully funded, the project's remaining cost must be included in part 5.3, Expansion Projects with No Identified Funding Source.

Though many, if not most, stormwater projects benefit both flood protection and water quality, please use your best judgment to either allocate costs or simply select the primary purpose from the two categories below.

5.2.1 Flood Protection (Committed Funding Source): Provide a list of all scheduled new work, retrofitting and upgrades related to flood protection/flood abatement. Include infrastructure such as storage basins, piping and other conveyances, land purchases for stormwater projects, *etc.* Also include major hardware purchases such as vactor/jet trucks.

5.2.2 Water Quality Projects (Committed Funding Source): Please provide a list of scheduled water quality projects in your jurisdiction, such as treatment basins, alum injection systems, green infrastructure, water quality retrofits, *etc.*, that have a direct stormwater component. The projected expenditures should reflect only those costs.

- If you are party to an adopted BMAP, please include the capital projects associated with stormwater in this table. Include BMAP project number, cost to your jurisdiction, and year(s) that capital improvement costs are to be incurred. For reference, DEP publishes a complete list of adopted BMAP projects as an appendix in their Annual STAR Report.

Expansion Projects with a Committed Funding Source

5.2.1 Flood Protection

Expenditures (in \$thousands)

Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

5.2.2 Water Quality

Expenditures (in \$thousands)

Project Name (or, if applicable, BMAP Project Number or ProjID)	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

Part 5.3 Future Expansion with No Identified Funding Source

Please provide a list of known expansion projects or anticipated need(s) without formal funding commitments(s), formal pledges, or obligations. If you included a portion of a project that was partially covered by a committed source in part 5.2 above, list the projects and their remaining costs below.

5.3.1 Future Flood Protection with No Identified Funding Source: Please provide a list of future flood protection/flood abatement projects, associated land purchases, or major hardware purchases that are needed in your jurisdiction over the next 20 years. Future needs may be based on Master Plans, Comprehensive Plan Elements, Water Control Plans, areas of frequent flooding, hydrologic and hydraulic modeling, public safety, increased frequency of maintenance, desired level of service, flooding complaints, *etc.*

5.3.2 Future Water Quality Projects with no Identified Funding Source: Please provide a list of future stormwater projects needed in your jurisdiction over the next 20 years that are primarily related to water quality issues. Future needs may be based on proximity to impaired waters or waters with total maximum daily loads (TMDLs), BMAPs, state adopted Restoration Plans, Alternative Restoration Plans, or other local water quality needs.

- If you are party to an adopted BMAP, please list capital projects associated with stormwater. Include BMAP project number, cost to your jurisdiction, and year(s) that capital improvement costs are to be incurred.
- List other future water quality projects, including those in support of local water quality goals as well as those identified in proposed (but not yet adopted) BMAPs.

Expansion Projects with No Identified Funding Source**5.3.1 Flood Protection**

Expenditures (in \$thousands)

Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

5.3.2 Water Quality

Expenditures (in \$thousands)

Project Name (or, if applicable, BMAP Project Number or ProjID)	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

Please indicate which resources or documents you used to complete table 5.3 (check all that apply).

<input type="checkbox"/>	Stormwater Master Plan
<input type="checkbox"/>	Basin Studies or Engineering Reports
<input type="checkbox"/>	Adopted BMAP
<input type="checkbox"/>	Adopted Total Maximum Daily Load
<input type="checkbox"/>	Regional or Basin-specific Water Quality Improvement Plan or Restoration Plan
	Specify:
<input type="checkbox"/>	Other(s):

Part 5.4 Stormwater projects that are part of resiliency initiatives related to climate change

Please list any stormwater infrastructure relocation or modification projects and new capital investments specifically needed due to sea level rise, increased flood events, or other adverse effects of climate change. When aggregating, include O&M costs for these future resiliency projects and investments in this table (not in part 5.1). If your jurisdiction participates in a Local Mitigation Strategy (LMS), also include the expenditures associated with your stormwater management system in this category (for example, costs identified on an LMS project list).

Resiliency Projects with a Committed Funding Source

Expenditures (in \$thousands)

Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

Resiliency Projects with No Identified Funding Source

Expenditures (in \$thousands)

Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

- Has a vulnerability assessment been completed for your jurisdiction's storm water system?
- If no, how many facilities have been assessed?
- Does your jurisdiction have a long-range resiliency plan of 20 years or more?
- If yes, please provide a link if available:
- If no, is a planning effort currently underway?

Part 6.0 The estimated remaining useful life of each facility or its major components (Section 403.9302(3)(e), F.S.)

Rather than reporting the exact number of useful years remaining for individual components, this section is constructed to focus on infrastructure components that are targeted for replacement and will be major expenses within the 20-year time horizon. Major replacements include culverts and pipe networks, control structures, pump stations, physical/biological filter media, etc. Further, the costs of retrofitting when used in lieu of replacement (such as slip lining) should be included in this part. Finally, for the purposes of this document, it is assumed that open storage and conveyance systems are maintained (as opposed to replaced) and have an unlimited service life.

In order to distinguish between routine maintenance projects and the replacement projects to be included in this part, only major expenses are included here. A major expense is defined as any single replacement project greater than 5% of the jurisdiction's total O&M expenditures over the most recent five-year period (such as a project in late 2021 costing more than 5% of the O&M expenditures for fiscal years 2016-2017 to 2020-2021).

If you have more than 5 projects in a particular category, please use the "Additional Projects" tab. There, you can use dropdown lists to choose the project category and whether there is a committed funding source, then enter the project name and expenditure amounts.

End of Useful Life Replacement Projects with a Committed Funding Source

Project Name	Expenditures (in \$thousands)				
	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
Pond Bank Erosion Control		122	138	157	178
Stormwater Drainage Repair		81	92	104	118

End of Useful Life Replacement Projects with No Identified Funding Source

Project Name	Expenditures (in \$thousands)				
	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

Part 7.0 The most recent 5-year history of annual contributions to, expenditures from, and balances of any capital account for maintenance or expansion of any facility or its major components. (Section 403.9302(3)(f), F.S.)

This part of the template also addresses a portion of s. 403.9302(3)(g), F.S., by including historical expenditures. Many local governments refer to these as “actual” expenditures.

Consistent with expenditure projections, the jurisdiction’s actual expenditures are categorized into routine O&M, expansion, resiliency projects, and replacement of aging infrastructure. Additionally, the table includes space for reserve accounts. EDR’s interpretation of subparagraph 403.9302(3)(f), F.S., is that “capital account” refers to any reserve account developed specifically to cover future expenditures.

Note that for this table:

- Expenditures for local fiscal year 2020-21 can be estimated based on the most current information if final data is not yet available.
- Current Year Revenues include tax and fee collections budgeted for that fiscal year as well as unexpended balances from the prior year (balance forward or carry-over) unless they are earmarked for the rainy day or a dedicated reserve as explained in the following bullets.
- Bond proceeds should reflect only the amount expended in the given year.
- A reserve is a dedicated account to accumulate funds for a specific future expenditure.
- An all-purpose rainy day fund is a type of working capital fund typically used to address costs associated with emergencies or unplanned events.

The sum of the values reported in the "Funding Sources for Actual Expenditures" columns should equal the total "Actual Expenditures" amount. The cells in the "Funding Sources for Actual Expenditures" section will be highlighted red if their sum does not equal the "Actual Expenditures" total.

If you do not have a formal reserve dedicated to your stormwater system, please enter zero for the final two reserve columns.

Routine O&M

	Total	Funding Sources for Actual Expenditures					
	Actual Expenditures	Amount Drawn from Current Year Revenues	Amount Drawn from Bond Proceeds	Amount Drawn from Dedicated Reserve	Amount Drawn from All-Purpose Rainy Day Fund	Contributions to Reserve Account	Balance of Reserve Account
2016-17	70,125	70,125	0	0	0	0	319,349
2017-18	76,215	76,215	0	0	0	20,000	319,349
2018-19	89,660	89,660	0	0	0	42,300	339,349
2019-20	93,680	93,680	0	0	0	136,500	381,649
2020-21	81,700	81,700	0	0	0	136,500	518,149

Expansion

	Total	Funding Sources for Actual Expenditures					
	Actual Expenditures	Amount Drawn from Current Year Revenues	Amount Drawn from Bond Proceeds	Amount Drawn from Dedicated Reserve	Amount Drawn from All-Purpose Rainy Day Fund	Contributions to Reserve Account	Balance of Reserve Account
2016-17							
2017-18							
2018-19							
2019-20							
2020-21							

Resiliency

	Total	Funding Sources for Actual Expenditures					
	Actual Expenditures	Amount Drawn from Current Year Revenues	Amount Drawn from Bond Proceeds	Amount Drawn from Dedicated Reserve	Amount Drawn from All-Purpose Rainy Day Fund	Contributions to Reserve Account	Balance of Reserve Account
2016-17							
2017-18							
2018-19							
2019-20							
2020-21							

Replacement of Aging Infrastructure

	Total	Funding Sources for Actual Expenditures					
	Actual Expenditures	Amount Drawn from Current Year Revenues	Amount Drawn from Bond Proceeds	Amount Drawn from Dedicated Reserve	Amount Drawn from All-Purpose Rainy Day Fund	Contributions to Reserve Account	Balance of Reserve Account
2016-17	0	0					
2017-18	0	0					
2018-19	0	0					
2019-20	0	0					
2020-21	0	0					

Part 8.0 The local government's plan to fund the maintenance or expansion of any facility or its major components. The plan must include historical and estimated future revenues and expenditures with an evaluation of how the local government expects to close any projected funding gap (Section 403.9302(3)(g), F.S.)

In this template, the historical data deemed necessary to comply with s. 403.9302(3)(g), F.S., was included in part 7.0. This part is forward looking and includes a funding gap calculation. The first two tables will be auto-filled from the data you reported in prior tables. To do this, EDR will rely on this template's working definition of projects with committed funding sources, *i.e.*, EDR assumes that all committed projects have committed revenues. Those projects with no identified funding source are considered to be unfunded. EDR has automated the calculation of projected funding gaps based on these assumptions.

Committed Funding Source	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
Maintenance	105	110	115	120
Expansion	0	0	0	0
Resiliency	0	0	0	0
Replacement/Aging Infrastructure	203	230	261	296
Total Committed Revenues (=Total Committed Projects)	308	340	376	416

No Identified Funding Source	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
Maintenance	0	0	0	0
Expansion	0	0	0	0
Resiliency	0	0	0	0
Replacement/Aging Infrastructure	0	0	0	0
Projected Funding Gap (=Total Non-Committed Needs)	0	0	0	0

For any specific strategies that will close or lessen a projected funding gap, please list them in the table below. For each strategy, also include the expected new revenue within the five-year increments.

Strategies for New Funding Sources	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
Total	0	0	0	0
Remaining Unfunded Needs	0	0	0	0

Additional Table Rows

Choose from the drop-down lists for Project Type and Funding Source Type, then fill in the project name and expenditure estimates.

Rows that are highlighted RED are either missing information in a "Project & Type Information" column or have zero expenditures.

[Link to aggregated table to crosscheck category totals and uncategorized projects.](#)

[illegible]

[illegible]

Project & Type Information			Expenditures (in \$thousands)				
Project Type (Choose from dropdown list)	Funding Source Type (Choose from dropdown list)	Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42

Project & Type Information			Expenditures				
Project Type	Funding Source Type		LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
Expansion Projects, Flood Protection	Committed Funding Source	Aggregated Total	0	0	0	0	0
Expansion Projects, Water Quality	Committed Funding Source	Aggregated Total	0	0	0	0	0
Resiliency Projects	Committed Funding Source	Aggregated Total	0	0	0	0	0
End of Useful Life Replacement Projects	Committed Funding Source	Aggregated Total	0	0	0	0	0
Expansion Projects, Flood Protection	No Identified Funding Source	Aggregated Total	0	0	0	0	0
Expansion Projects, Water Quality	No Identified Funding Source	Aggregated Total	0	0	0	0	0
Resiliency Projects	No Identified Funding Source	Aggregated Total	0	0	0	0	0
End of Useful Life Replacement Projects	No Identified Funding Source	Aggregated Total	0	0	0	0	0

Total of Projects without Project Type and/or Funding Source Type			0	0	0	0	0
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Tab 3

CONNERTON WEST

LANDSCAPE INSPECTION REPORT



May 17, 2022
Rizzetta & Company
Jason Liggett— Landscape Specialist



Rizzetta & Company
Professionals in Community Management

Summary & Entrance Connerton Boulevard

Summary, General Updates, Recent & Upcoming Maintenance Events

- ❖ Make sure annual bed are being detailed during every service visit.
- ❖ Improve weed and vine control in plant material throughout the district.

The following are action items for Brightview Landscaping 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. **Bold underlined is info. or questions for BOS or Developer.**

1. Remove the tall weeds in the juniper on the inbound side of the Connertons main entrance on connerton boulevard.
2. Diagnose and treat the decline in the azaleas on the inbound side of the connerton main entrance on connerton boulevard. These are located up in the raised planter. What can be done?(Pic 3)
5. Remove the tall weeds on the inbound side of connerton boulevard in the azaleas across from the maintenance annex.
6. We are starting to incur a lot of hog damage on the outbound side of connerton boulevard before the maintenance annex. Does the district have trappers? **Juniper to provide a price to remedy these areas of saint Augustine where damage has happened.(Pic 6)**



3. Remove the tall weeds from the parsoni juniper beds on connerton boulevard on the exit side right before you get to the main entrance.
4. Remove the tall weeds on connerton boulevard in the juniper in the center island before the maintenance annex area.
7. Diagnose the decline in the red cedar on the inbound side of connerton boulevard just pass the arbors entrance in the field area. Treat and make recommendations.
8. Provide the district a price to have the dead sycamore tree on the Northside side of connerton boulevard. Just past the first round

Connerton Boulevard, Wonderment Way & Pleasant Plain Parkway

round about.(Pic 8)



9. Diagnose and treat the decline in the red cedar tree at the second round about on connerton boulevard. The tree is located on the gardenia glen fence line.
10. Improve the fertility and color in the saint augustine from the second round about back towards the willow walk entrance.
11. Improve the vigor in the saint Augustine in the entrance saint augustine to willow walk on connerton boulevard.
12. Diagnose and treat the fakahacthee grass on blue mist parkway on the gardenia glen fence line.
13. The saint augustine at the willow walk entrance on blue mist parkway is still not doing much. BrightView to make more recommendations.
14. Treat the bed weeds throughout the willow walk park area.
15. The turf in the willow walk park is still not doing much. Turf weeds have improved but there is no color in the turf and no growth habits.

16. Remove the tall weeds in the plant material in the willow vista entrance on blue mist parkway.

17. Treat the bed weeds in the round-about on blue mist parkway and pleasant plains roundabout.

18. Provide the district a price to remove the poor looking Hollie trees in the common area on Indian summer drive. Install sod in the tree ring.(Pic 18)



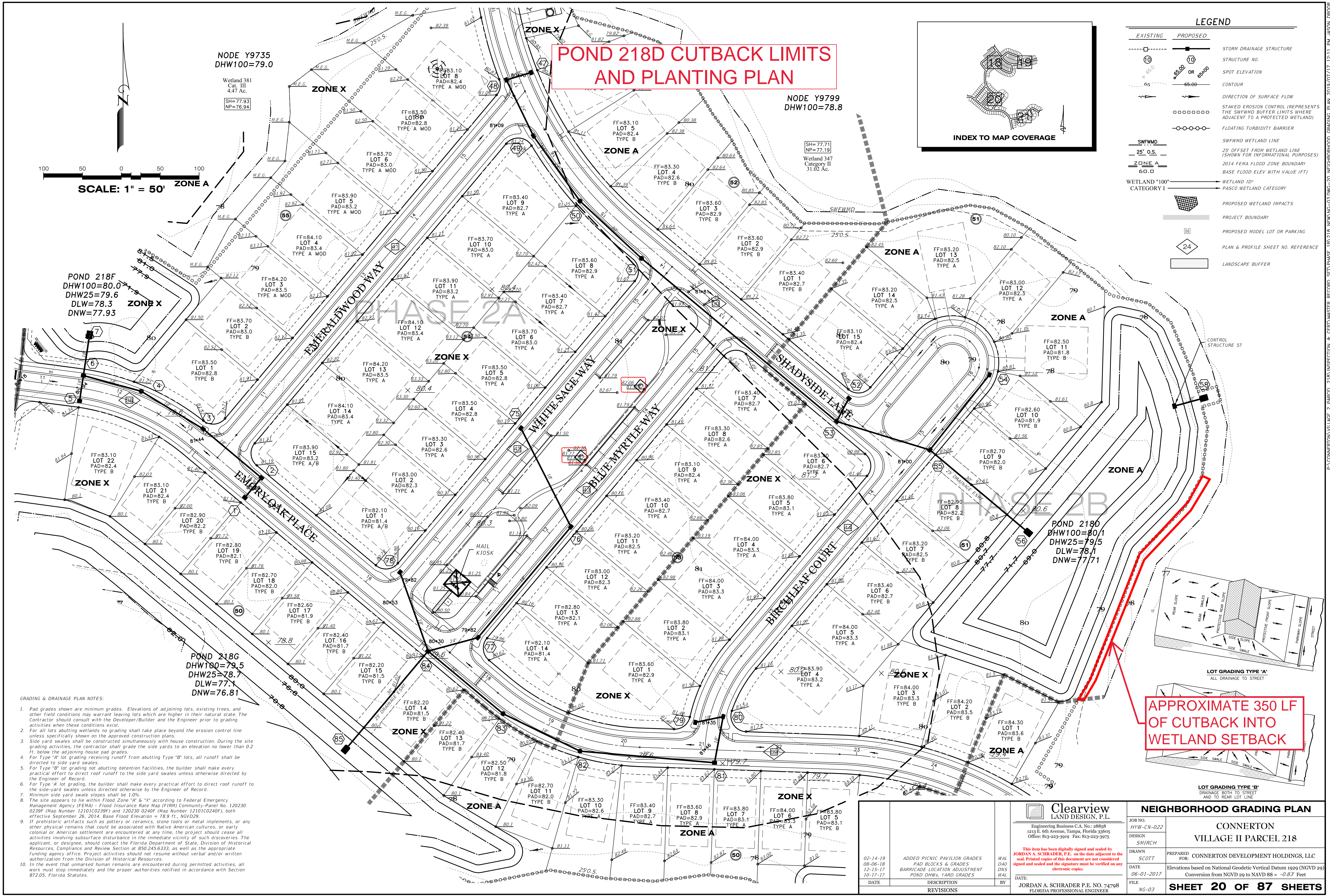
19. Treat the turf weeds throughout the saint Augustine common area on Indian summer drive.
20. Remove the tree straps from the trees in the butterfly kiss park. Remove any dead plant material from the plant beds in this park.
21. Remove the low hanging moss in the trees on the island common area at the dead end of butterfly kiss Dr.
22. Improve the vigor in the saint augustine at the butterfly kiss common area park.
23. Improve the color in the saint augustine at the wistful yearn common area park both park 1 and 2. Treat the turf weeds throughout these parks.

Connerton Boulevard, Wonderment Way & Pleasant Plain Parkway

24. Remove the vines from the parsoni juniper on pleasant plains parkway between the 1st and 2nd roundabout in the center island.
25. Remove the weeds from the annual beds at the entrance to Portola gardens.
26. Remove the weeds from the annual beds at the arbor entrance center island on pleasant plains parkway.
27. Detail out the vines and weeds in the plant material throughout the arbors entrance on pleasant plains parkway. This includes the berm areas to the west.
28. Remove the dead azaleas on pleasant plains parkway at the inbound side about 300 yards from the main entrance.
29. Remove the weeds in the beds at the main connerton west sign entrance on pleasant plains parkway. The annuals need to be detailed out as well.
30. Make sure that the wild plum court dead end circle is added for routine maintenance going forward. This area has been missed in the past.
31. Continue to treat the awabuki at the butterscotch terrace park. We will need to do another application to this plant material .
32. Treat the turf weeds throughout the butterscotch terrace park with a selective herbicide.
33. Remove the weeds from the annual beds at the entrance to the arbors on connerton boulevard.



Tab 4



LEGEND

EXISTING	PROPOSED	
		STORM DRAINAGE STRUCTURE
		STRUCTURE NO.
		SPOT ELEVATION
		CONTOUR
		DIRECTION OF SURFACE FLOW
		STAKED EROSION CONTROL (REPRESENTS THE SWFWMD BUFFER LIMITS WHERE ADJACENT TO A PROTECTED WETLAND)
		FLOATING TURBIDITY BARRIER
		SWFWMD WETLAND LINE
		25' OFFSET FROM WETLAND LINE (SHOWN FOR INFORMATIONAL PURPOSES)
		2014 FEMA FLOOD ZONE BOUNDARY
		BASE FLOOD ELEV WITH VALUE (FT)
		WETLAND 10' CATEGORY I
		PROPOSED WETLAND IMPACTS
		PROJECT BOUNDARY
		PROPOSED MODEL LOT OR PARKING
		PLAN & PROFILE SHEET NO. REFERENCE
		LANDSCAPE BUFFER

- GRADING & DRAINAGE PLAN NOTES:
1. Pad grades shown are minimum grades. Elevations of adjoining lots, existing trees, and other field conditions may warrant leaving lots which are higher in their natural state. The Contractor should consult with the Developer/Builder and the Engineer prior to grading activities when these conditions exist.
 2. For all lots abutting wetlands no grading shall take place beyond the erosion control line unless specifically shown on the approved construction plans.
 3. Side yard swales shall be constructed simultaneously with house construction. During the site grading activities, the contractor shall grade the side yards to an elevation no lower than 0.2 ft. below the adjoining house pad grades.
 4. For Type "A" lot grading receiving runoff from abutting Type "B" lots, all runoff shall be directed to side yard swales.
 5. For Type "B" lot grading not abutting detention facilities, the builder shall make every practical effort to direct roof runoff to the side yard swales unless otherwise directed by the Engineer of Record.
 6. For Type "A" lot grading, the builder shall make every practical effort to direct roof runoff to the side yard swales unless directed otherwise by the Engineer of Record.
 7. Minimum side yard swale slopes shall be 1.0%.
 8. The site appears to lie within Flood Zone "A" and "X" according to Federal Emergency Management Agency (FEMA) - Flood Insurance Rate Map (FIRM) Community Panel No. 120230 0239F (Map Number 12101C0239F) and 120230 0240F (Map Number 12101C0240F), both effective September 26, 2014. Base Flood Elevation = 78.9 ft., NGVD29.
 9. If prehistoric artifacts such as pottery or ceramics, stone tools or metal implements, or any other physical remains that could be associated with Native American cultures, or early colonial or American settlement are encountered at any time, the project should cease all activities involving subsurface disturbance in the immediate vicinity of such discoveries. The applicant, or designee, should contact the Florida Department of State, Division of Historical Resources, Compliance and Review Section at 850.245.6333, as well as the appropriate funding agency office. Project activities should not resume without verbal and/or written authorization from the Division of Historical Resources.
 10. In the event that unmarked human remains are encountered during permitted activities, all work must stop immediately and the proper authorities notified in accordance with Section 872.05, Florida Statutes.

Clearview LAND DESIGN, P.L.L.C. Engineering Business C.A. No.: 28858 1213 E. 6th Avenue, Tampa, Florida 33605 Office: 813-223-3919 Fax: 813-223-3975		NEIGHBORHOOD GRADING PLAN	
This item has been digitally signed and sealed by JORDAN A. SCHRADER, P.E., on the date adjacent to the seal. Printed copies of this document are not considered signed and sealed and the signature must be verified on any electronic copies.		CONNERTON VILLAGE II PARCEL 218	
DATE: 02-14-19 08-06-18 12-15-17 10-17-17		PREPARED FOR: CONNERTON DEVELOPMENT HOLDINGS, LLC	
DESCRIPTION: ADDED PICNIC PAVILION GRADES PAD BLOCKS & GRADES BARRICADE LOCATION ADJUSTMENT POND DHWS, YARD GRADES		Elevations based on National Geodetic Vertical Datum 1929 (NGVD 29) Conversion from NGVD 29 to NAVD 88 = -0.87 Feet	
BY: JORDAN A. SCHRADER P.E. NO. 74798 FLORIDA PROFESSIONAL ENGINEER		SHEET 20 OF 87 SHEETS	

P:\CONNERTON\VILLAGE 2 PARCEL 218\INSPECTION & CERT\WATER RECORD SET\PHASE 1B\218 NEW\NG-03.DWG-20 NEIGHBORHOOD GRADING PLAN 2019/07/17 12:11 PM JASON DROFF





Connerton Pond 2180 Wetland Buffer Impacts

Estimated Approximately 0.07 Acre or 3,150 sq. ft. (based on 350-feet long by 9-feet wide)

Common Name	Scientific Name	Size	Spacing	Quantity	Unit Cost
Fakahatchee grass	<i>Tripsacum dactyloides</i>	1-gallon	3-feet	125	\$5.00
Sand cordgrass	<i>Spartina bakerii</i>	1-gallon	3-feet	125	\$5.00
Wax myrtle	<i>Morella cerifera</i>	1-gallon	3-feet	100	\$5.00
Red maple	<i>Acer rubrum</i>	3-gallon	10-feet	15	\$15.00
Sweetgum	<i>Liquidambar styraciflua</i>	3-gallon	10-feet	15	\$15.00
Total Cost for Plants, Delivery, and Installation					\$2,200.00

Cardno proposes to deliver and install the following plant material based on the estimated area provided by others. All material is based on availability at time of planting.

Proposal Assumptions

General

- The Client will make provision for Cardno to enter upon public and private property as required to perform services under this agreement.
- This Scope of Services does not include permit modifications, including negotiations with regulatory agencies or necessary corrective actions.
- Any work or items not specifically included are excluded.
- These notes become part of any contract or agreement entered into, unless specific exceptions are made in writing stating otherwise, adding to or deleting from the scope of work.

Planting

- The planting areas will be readily accessible to vehicular traffic during the initial planting activities. Should vehicular access be restricted, the additional time required to deliver the plant material to the planting area will be billed as additional services.
- Clean up of site is limited to debris and waste generated by our operations.
- Please note, these costs do not include seed/sod/grassing, straw/mulch, irrigation system installation, construction, long term watering, long term maintenance, de-watering, surveys, agency negotiations, soil sampling, or any items specifically not included above.

Fakahatchee Grass



Sand Cordgrass



Wax Myrtle



Red Maple



Sweet Gum



Tab 5

Proposal for Extra Work at Connerton West CDD

Property Name	Connerton West CDD	Contact	Darryl Adams
Property Address	21100 Fountain Garden Way Land O' Lakes, FL 34628	To	Connerton West CDD c/o Rizzetta & Co. Inc
		Billing Address	c/o Rizzetta & Co Inc 5844 Old Pasco Rd Ste 100 Wesley Chapel, FL 33544

Project Name Connerton Blvd and Heirloom intersection
Project Description Remove failing Blue Daze and install new Blue My Mind

Scope of Work

QTY	UoM/Size	Material/Description	Unit Price	Total
2.00	HOUR	Removal/Disposal & Bed Prep of old plant material.	\$147.62	\$295.25
385.00	EACH	Install Blue Daze 'Blue My Mind' (Perennial) - 1 gallon to all entrance beds.	\$17.46	\$6,723.29

Images

IMG_2987



For internal use only

SO# 7814896
JOB# 342200227
Service Line 130

Total Price \$7,018.54

THIS IS NOT AN INVOICE

This proposal is valid for 60 days unless otherwise approved by BrightView Landscape Services, Inc.
26642 Wild Fern Circle, Lutz, FL 33559 ph. (813) 994-2309 fax (813) 973-3293

TERMS & CONDITIONS

1. The Contractor shall recognize and perform in accordance with written terms, written specifications and drawings only, contained or referred to herein. All materials shall conform to bid specifications.
2. **Work Force:** Contractor shall designate a qualified representative with experience in landscape maintenance/construction upgrades or when applicable in tree management. The workforce shall be competent and qualified, and shall be legally authorized to work in the U.S.
3. **License and Permits:** Contractor shall maintain a Landscape Contractor's license, if required by State or local law; and will comply with all other license and permit requirements of the City, State and Federal Governments, as well as all other requirements of law.
4. **Taxes:** Contractor agrees to pay all applicable taxes, including sales tax where applicable on material supplied.
5. **Insurance:** Contractor agrees to provide General Liability Insurance, Automotive Liability Insurance, Worker's Compensation Insurance, and any other insurance required by law or Client/Owner, as specified in writing prior to commencement of work. If not specified, Contractor will furnish insurance with \$1,000,000 limit of liability.
6. **Liability:** Contractor shall indemnify the Client/Owner and its agents and employees from and against any third party liabilities that arise out of Contractor's work to the extent such liabilities are adjudicated to have been caused by Contractor's negligence or willful misconduct. Contractor shall not be liable for any damage that occurs from Acts of God are defined as those caused by windstorm, hail, fire, flood, earthquake, hurricane and freezing, etc. Under these circumstances, Contractor shall have the right to renegotiate the terms and prices of this agreement within sixty (60) days. Any illegal trespass, claims and/or damages resulting from work requested that is not on property owned by Client/Owner or not under Client/Owner management and control shall be the sole responsibility of the Client/Owner.
7. **Subcontractors:** Contractor reserves the right to hire qualified subcontractors to perform specialized functions or work requiring specialized equipment.
8. **Additional Services:** Any additional work not shown in the above specifications involving extra costs will be executed only upon signed written orders, and will become an extra charge over and above the estimate.
9. **Access to Jobsite:** Client/Owner shall provide all utilities to perform the work. Client/Owner shall furnish access to all parts of jobsite where Contractor is to perform work as required by the Contract or other functions related thereto, during normal business hours and other reasonable periods of time. Contractor will perform the work as reasonably practical after the owner makes the site available for performance of the work.
10. **Invoicing:** Client/Owner shall make payment to Contractor within fifteen (15) days upon receipt of invoice. In the event the schedule for the completion of the work shall require more than thirty (30) days, a progress bill will be presented by month end and shall be paid within fifteen (15) days upon receipt of invoice.
11. **Termination:** This Work Order may be terminated by the either party with or without cause, upon seven (7) work days advance written notice. Client/Owner will be required to pay for all materials purchased and work completed to the date of termination and reasonable charges incurred in demobilizing.
12. **Assignment:** The Owner/Client and the Contractor respectively, bind themselves, their partners, successors, assignees and legal representative to the other party with respect to all covenants of this Agreement. Neither the Owner/Client nor the Contractor shall assign or transfer any interest in this Agreement without the written consent of the other provided, however, that consent shall not be required to assign this Agreement to any company which controls, is controlled by, or is under common control with Contractor or in connection with assignment to an affiliate or pursuant to a merger, sale of all or substantially all of its assets or equity securities, consolidation, change of control or corporate reorganization.
13. **Disclaimer:** This proposal was estimated and priced based upon a site visit and visual inspection from ground level using ordinary means, at or about the time this proposal was prepared. The price quoted in this proposal for the work described, is the result of that ground level visual inspection and therefore our company will not be liable for any additional costs or damages for additional work not described herein, or liable for any incidents/accidents resulting from conditions, that were not ascertainable by said ground level visual inspection by ordinary means at the time said inspection was performed. Contractor cannot be held responsible for unknown or otherwise hidden defects. Any corrective work proposed herein cannot guarantee exact results. Professional engineering, architectural, and/or landscape design services ("Design Services") are not included in this Agreement and shall not be provided by the Contractor. Any design defects in the Contract Documents are the sole responsibility of the Owner. If the Client/Owner must engage a licensed engineer, architect and/or landscape design professional, any costs concerning these Design Services are to be paid by the Client/Owner directly to the designer involved.

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

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

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

Acceptance of this Contract

Contractor is authorized to perform the work stated on the face of this Contract. Payment will be 100% due at time of billing. If payment has not been received by BrightView within fifteen (15) days after billing, BrightView shall be entitled to all costs of collection, including reasonable attorneys' fees and it shall be relieved of any obligation to continue performance under this or any other Contract with Client/Owner. Interest at a per annum rate of 1.5% per month (18% per year), or the highest rate permitted by law, may be charged on unpaid balance 30 days after billing.

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

Customer

District Manager	
Signature _____	Title _____
Darryl Adams	May 12, 2022
Printed Name _____	Date _____
BrightView Landscape Services, Inc. "BrightView"	
Acct Mgr Exterior	
Signature _____	Title _____
Jeffrey Myers	May 12, 2022
Printed Name _____	Date _____

Job #:	342200227	Proposed Price:	\$7,018.54
SO #:	7814896		

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Proposal for Extra Work at Connerton West CDD

Property Name	Connerton West CDD	Contact	Darryl Adams
Property Address	21100 Fountain Garden Way Land O' Lakes, FL 34628	To	Connerton West CDD c/o Rizzetta & Co. Inc
		Billing Address	c/o Rizzetta & Co Inc 5844 Old Pasco Rd Ste 100 Wesley Chapel, FL 33544
Project Name	Connerton Blvd round about in front of clubhouse		
Project Description	Remove failing Blue Daze and install new Blue My Mind		

Scope of Work

QTY	UoM/Size	Material/Description	Unit Price	Total
3.00	HOUR	Removal/Disposal & Bed Prep of old plant material.	\$147.62	\$442.87
300.00	EACH	Install Blue Daze 'Blue My Mind' (Perennial) - 1 gallon to all entrance beds.	\$17.46	\$5,238.93

Images

IMG_2985



IMG_2986



For internal use only

SO# 7814887
JOB# 342200227
Service Line 130

Total Price \$5,681.80

THIS IS NOT AN INVOICE

This proposal is valid for 60 days unless otherwise approved by BrightView Landscape Services, Inc.
26642 Wild Fern Circle, Lutz, FL 33559 ph. (813) 994-2309 fax (813) 973-3293

TERMS & CONDITIONS

1. The Contractor shall recognize and perform in accordance with written terms, written specifications and drawings only, contained or referred to herein. All materials shall conform to bid specifications.
2. **Work Force:** Contractor shall designate a qualified representative with experience in landscape maintenance/construction upgrades or when applicable in tree management. The workforce shall be competent and qualified, and shall be legally authorized to work in the U.S.
3. **License and Permits:** Contractor shall maintain a Landscape Contractor's license, if required by State or local law; and will comply with all other license and permit requirements of the City, State and Federal Governments, as well as all other requirements of law.
4. **Taxes:** Contractor agrees to pay all applicable taxes, including sales tax where applicable on material supplied.
5. **Insurance:** Contractor agrees to provide General Liability Insurance, Automotive Liability Insurance, Worker's Compensation Insurance, and any other insurance required by law or Client/Owner, as specified in writing prior to commencement of work. If not specified, Contractor will furnish insurance with \$1,000,000 limit of liability.
6. **Liability:** Contractor shall indemnify the Client/Owner and its agents and employees from and against any third party liabilities that arise out of Contractor's work to the extent such liabilities are adjudicated to have been caused by Contractor's negligence or willful misconduct. Contractor shall not be liable for any damage that occurs from Acts of God are defined as those caused by windstorm, hail, fire, flood, earthquake, hurricane and freezing, etc. Under these circumstances, Contractor shall have the right to renegotiate the terms and prices of this agreement within sixty (60) days. Any illegal trespass, claims and/or damages resulting from work requested that is not on property owned by Client/Owner or not under Client/Owner management and control shall be the sole responsibility of the Client/Owner.
7. **Subcontractors:** Contractor reserves the right to hire qualified subcontractors to perform specialized functions or work requiring specialized equipment.
8. **Additional Services:** Any additional work not shown in the above specifications involving extra costs will be executed only upon signed written orders, and will become an extra charge over and above the estimate.
9. **Access to Jobsite:** Client/Owner shall provide all utilities to perform the work. Client/Owner shall furnish access to all parts of jobsite where Contractor is to perform work as required by the Contract or other functions related thereto, during normal business hours and other reasonable periods of time. Contractor will perform the work as reasonably practical after the owner makes the site available for performance of the work.
10. **Invoicing:** Client/Owner shall make payment to Contractor within fifteen (15) days upon receipt of invoice. In the event the schedule for the completion of the work shall require more than thirty (30) days, a progress bill will be presented by month end and shall be paid within fifteen (15) days upon receipt of invoice.
11. **Termination:** This Work Order may be terminated by the either party with or without cause, upon seven (7) work days advance written notice. Client/Owner will be required to pay for all materials purchased and work completed to the date of termination and reasonable charges incurred in demobilizing.
12. **Assignment:** The Owner/Client and the Contractor respectively, bind themselves, their partners, successors, assignees and legal representative to the other party with respect to all covenants of this Agreement. Neither the Owner/Client nor the Contractor shall assign or transfer any interest in this Agreement without the written consent of the other provided, however, that consent shall not be required to assign this Agreement to any company which controls, is controlled by, or is under common control with Contractor or in connection with assignment to an affiliate or pursuant to a merger, sale of all or substantially all of its assets or equity securities, consolidation, change of control or corporate reorganization.
13. **Disclaimer:** This proposal was estimated and priced based upon a site visit and visual inspection from ground level using ordinary means, at or about the time this proposal was prepared. The price quoted in this proposal for the work described, is the result of that ground level visual inspection and therefore our company will not be liable for any additional costs or damages for additional work not described herein, or liable for any incidents/accidents resulting from conditions, that were not ascertainable by said ground level visual inspection by ordinary means at the time said inspection was performed. Contractor cannot be held responsible for unknown or otherwise hidden defects. Any corrective work proposed herein cannot guarantee exact results. Professional engineering, architectural, and/or landscape design services ("Design Services") are not included in this Agreement and shall not be provided by the Contractor. Any design defects in the Contract Documents are the sole responsibility of the Owner. If the Client/Owner must engage a licensed engineer, architect and/or landscape design professional, any costs concerning these Design Services are to be paid by the Client/Owner directly to the designer involved.

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

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

15. **Tree & Stump Removal:** Trees removed will be cut as close to the ground as possible based on conditions to or next to the bottom of the tree trunk. Additional charges will be levied for unseen hazards such as, but not limited to concrete brick filled trunks, metal rods, etc. If requested mechanical grinding of visible tree stump will be done to a defined width and depth below ground level at an additional charge to the Client/Owner. Defined backfill and landscape material may be specified. Client/Owner shall be responsible for contacting Underground Service Alert to locate underground utility lines prior to start of work. Contractor is not responsible damage done to underground utilities such as but not limited to, cables, wires, pipes, and irrigation parts. Contractor will repair damaged irrigation lines at the Client/Owner's expense.
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Acceptance of this Contract

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Customer

		District Manager	
Signature		Title	
Darryl Adams		May 12, 2022	
Printed Name		Date	
BrightView Landscape Services, Inc. "BrightView"			
		Acct Mgr Exterior	
Signature		Title	
Jeffrey Myers		May 12, 2022	
Printed Name		Date	

Job #:	342200227	Proposed Price:	\$5,681.80
SO #:	7814887		

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Proposal for Extra Work at Connerton West CDD

Property Name	Connerton West CDD	Contact	Darryl Adams
Property Address	21100 Fountain Garden Way Land O' Lakes, FL 34628	To	Connerton West CDD c/o Rizzetta & Co.Inc
		Billing Address	c/o Rizzetta & Co Inc 5844 Old Pasco Rd Ste 100 Wesley Chapel, FL 33544

Project Name Willow Vista entrance at Connerton and Florish
Project Description Remove failing Blue Daze and install new Blue My Mind

Scope of Work

QTY	UoM/Size	Material/Description	Unit Price	Total
2.00	HOUR	Removal/Disposal & Bed Prep of old plant material.	\$147.62	\$295.25
200.00	EACH	Install Blue Daze 'Blue My Mind' (Perennial) - 1 gallon to all entrance beds.	\$17.46	\$3,492.62

Images

IMG_2984



For internal use only

SO# 7814866
JOB# 342200227
Service Line 130

Total Price \$3,787.87

THIS IS NOT AN INVOICE

This proposal is valid for 60 days unless otherwise approved by BrightView Landscape Services, Inc.
26642 Wild Fern Circle, Lutz, FL 33559 ph. (813) 994-2309 fax (813) 973-3293

TERMS & CONDITIONS

1. The Contractor shall recognize and perform in accordance with written terms, written specifications and drawings only, contained or referred to herein. All materials shall conform to bid specifications.
2. **Work Force:** Contractor shall designate a qualified representative with experience in landscape maintenance/construction upgrades or when applicable in tree management. The workforce shall be competent and qualified, and shall be legally authorized to work in the U.S.
3. **License and Permits:** Contractor shall maintain a Landscape Contractor's license, if required by State or local law; and will comply with all other license and permit requirements of the City, State and Federal Governments, as well as all other requirements of law.
4. **Taxes:** Contractor agrees to pay all applicable taxes, including sales tax where applicable on material supplied.
5. **Insurance:** Contractor agrees to provide General Liability Insurance, Automotive Liability Insurance, Worker's Compensation Insurance, and any other insurance required by law or Client/Owner, as specified in writing prior to commencement of work. If not specified, Contractor will furnish insurance with \$1,000,000 limit of liability.
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Customer

District Manager

Signature	Title
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Darryl Adams	May 12, 2022
--------------	--------------

Printed Name	Date
--------------	------

BrightView Landscape Services, Inc. "BrightView"

Acct Mgr Exterior

Signature	Title
-----------	-------

Jeffrey Myers	May 12, 2022
---------------	--------------

Printed Name	Date
--------------	------

Job #: 342200227 Proposed Price: \$3,787.87

SO #: 7814866

Tab 6



IRRIGATION REPORT

DATE: May 31, 2022

PROJECT: Connerton West – Land O'Lakes

Routine maintenance was conducted throughout the month and any alarms detected by the Hunter IMMS software were addressed as quickly as possible. Between April 25th and May 28th, five decoders and two solenoids were replaced. Three of the decoders were still under the manufacturer's warranty.

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

- Replaced two valves in the western Wistful Yearn Park.
- Located and repaired a failed wire splice that was taking down a third of the E-Controller.
- Located and replaced a cracked wire that was taking down the entire A-controller.
- Monitored irrigation in park inside Willow Vista after it was discovered that the water to every valve had been turned off.
- Flagged all sprinklers that could be impacted by the playground renovations in Garden Party Park and made any necessary repairs.

The ET sensor located on the Hunter ACC controller at the EP2 pump station recorded 3.36" of ET and 2.13" of rain between April 25th and May 28th. There were two significant rainfall events of 0.25" or more during this same period, the greatest occurring on April 29th, when 0.74" was recorded. The site was shut down for a total of 4 days to take advantage of what nature provided.

According to the Water Management District, the 12-month rolling water usage for the month of April was 95,059 gpd. 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



Water Quality Tests

EP1

pH	Salinity (ppm)	TDS (ppm)	Conductivity (uS)
8.4	360	530	711
8.85	340	490	710
8.8	330	490	719

Acceptable pH for St. Augustine turf is 6.5-8.4

Acceptable TDS for St. Augustine turf is less than 450 ppm.

EP2

pH	Salinity (ppm)	TDS (ppm)	Conductivity (uS)
7.69	90	140	204
8.2	190	210	413
8.14	100	160	228

Tab 7

Beneficial Vegetation Notes:



Tab 8

Accomplishments

5/2/22 (CDD) Check site, checked fountain & fill, checked playgrounds, empty trash, check for fire ants, re level mulch, empty & fill dogipot stations, picked up roadway trash, checked bike trail, empty trash, checked lawn maintenance, tried to pressure wash graffiti x2, went to lowes for graffiti remover, attended CDD meeting(9.5hrs)

5/2/22 (HOA) Checked CC, checked parking lots, picked up trash, checked Rose Point, checked gate electric (1.5hrs.)

5/3/22 (CDD) Check site, check fountain, check bike trail, checked playgrounds, checked lawn maint., picked up roadway trash, blow off GPP gazebo area, picked up pond trash(6.0hrs)

5/3/22 (HOA) Checked CC, picked up parking lot(2.0hrs)

4/27/22 (CDD) Check site, checked fountain & fill, checked playgrounds, empty trash, re level mulch, treat fire ants, empty & fill dogipot stations, checked bike trail, replace 6 boards on bridges, picked up roadway trash, checked lawn maintenance, re installed street sign Connerton Blvd, checked vehicle parked on bike trail (6.0hrs)

4/27/22 (HOA) Checked Rose point, picked up parking lot trash, showed Ballanger Irrig., cut pipe areas, checked electricians, checked plumbers, tore down tables in meeting room (2.0hrs)

4/28/22 (CDD) Check site, checked bike trail, checked playgrounds, picked up roadway trash, checked lawn maintenance, checked outlying areas, blow off dog park, blow off GPP gazebo area, straighten fishing sign @ Connerton Blvd, checked outlying areas, remove concrete from sidewalk @ Willow Vista Park (6.0hrs)

4/28/22 (HOA) Checked CC, picked up parking lot trash, removed lounge chairs from boxes (2.0hrs)

4/29/22 (CDD) Check site, check fountain & fill, checked bike trail, empty trash, empty & fill dogipot stations, picked up roadway trash, checked playgrounds, remove wasp, empty trash, re level mulch, checked lawn maint., blow off bike trail, checked fences (6.0hrs)

4/29/22 (ETO) (2.0hrs)

Plans For Next Week



Rizzetta & Company

Work on boardwalks

Current/Future Projects



Rizzetta & Company

Blank Tab

Accomplishments

5/9/22 (CDD) Check site, checked fountain & worked on bubble removal, checked playgrounds, empty trash, check for fire ants, re level mulch, empty & fill dogipot stations, picked up roadway trash, checked bike trail, empty trash, checked lawn maintenance, trash removal from ponds (7.0hrs)

5/9/22 (HOA) Checked CC, checked parking lots, picked up trash, checked Rose Point, picked up trash, cleaned tunnel cameras (1.0hrs.)

5/10/22 (CDD) Check site, check fountain & fill, check bike trail & blow off, checked playgrounds, checked lawn maint., picked up roadway trash, blow off GPP gazebo area, checked GPP work, checked outlying areas (6.5hrs)

5/10/22 (HOA) Checked CC, picked up parking lot, checked RP, checked RP gate, checked pool area(1.5hrs)

5/11/22 (CDD) Check site, checked fountain, checked playgrounds, empty trash, re level mulch, treat fire ants, empty & fill dogipot stations, checked bike trail, picked up roadway trash, checked lawn maintenance, checked GPP (6.0hrs)

5/11/22 (HOA) Checked Rose point, picked up parking lot trash, checked tree install RP, contacted Ballenger for watering (2.0hrs)

5/12/22 (CDD) Check site, checked bike trail, checked playgrounds, picked up roadway trash, checked lawn maintenance, checked outlying areas, blow off dog park, blow off GPP gazebo area, went to Lowes (muriatic acid), re cleaned graffiti on sidewalk (6.0hrs)

5/12/22 (HOA) Checked CC, picked up parking lot trash, reported broken irrigation behind RP wall, set up shelves in CC (2.0hrs)

5/13/22 (CDD) Check site, check fountain & fill, checked bike trail, empty trash, blow off, empty & fill dogipot stations, cleaned up dog park, picked up roadway trash, checked playgrounds, empty trash, re level mulch, checked fire ants, checked lawn maint., checked GPP (5.0hrs)

5/13/22 (HOA) Checked RP, picked up CC parking lots (1.0hrs)

5/13/22 (ETO) (2.0hrs)

Plans For Next Week

Work on boardwalks



Rizzetta & Company

Blank Tab

Accomplishments

5/16/22 (CDD) Check site, checked fountain, checked playgrounds, empty trash, check for fire ants, re level mulch, empty & fill dogipot stations, picked up roadway trash, checked bike trail, empty trash, checked lawn maintenance, checked GPP, repair No solicit sign PPP (6.0hrs)

5/16/22 (HOA) Checked CC, checked parking lots, picked up trash, checked Rose Point, picked up trash, cleaned tunnel cameras, turned water off to urinal (bad flush valve) (2.0hrs.)

5/17/22 (CDD) Check site, check fountain, check bike trail, checked playgrounds, checked lawn maint., picked up roadway trash, blow off GPP gazebo area, checked GPP work, removed 4 flag poles, straighten requested signs (7.0hrs)

5/17/22 (HOA) Checked CC, picked up parking lot, checked RP, checked pool area(1.0hrs)

5/18/22 (CDD) Check site, checked fountain & fill, checked playgrounds, empty trash, re level mulch, treat fire ants, empty & fill dogipot stations, checked bike trail, picked up roadway trash, checked lawn maintenance, checked GPP, straighten several more signs (6.0hrs)

5/18/22 (HOA) Checked Rose point, picked up parking lot trash, met Brandon Elec on repair of pedestrian gate at RP, CC breaker replace (oven still inop), unclog vacuum at CC (2.0hrs)

5/19/22 (CDD) Check site, checked bike trail & blow off, replaced 1 board checked playgrounds, picked up roadway trash, checked lawn maintenance, checked outlying areas, blow off dog park, blow off GPP gazebo area, straightened 2 signs (6.0hrs)

5/19/22 (HOA) Checked CC, picked up parking lot trash, met w/ access controls at RP gate, talked w/ Yellowstone re: Boundaries in RP @ wall (2.0hrs)

5/20/22 (CDD) Check site, check fountain, checked bike trail, empty trash, blow off, empty & fill dogipot stations, cleaned up dog park, picked up roadway trash, checked playgrounds, empty trash, re level mulch, checked fire ants, checked lawn maint., checked GPP (5.0hrs)

5/20/22 (HOA) Checked RP, picked up CC parking lots (1.0hrs)

5/20/22 (ETO) (2.0hrs)

Plans For Next Week

Work on boardwalks



Rizzetta & Company

Tab 9



Rizzetta & Company

UPCOMING DATES TO REMEMBER

- **Next Meeting:** July 11, 2022, at 4:00pm
- **FY 2020-2021 Audit Completion Deadline:** June 30, 2022
- **Next Election (Seats):** Term 11/18 – 11/22 (Seat 3-Chris); Term 11/18-11/22 (Seat 4-John); Term 11/18-11/22 (Seat 5-Daniel)

District Manager's Report

June 6

2022

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FINANCIAL SUMMARY

4/30/2022 -

General Fund Cash &

\$752,765

Reserve Fund Cash &
Investment Balance:

\$707,885

Debt Service Fund
Investment Balance:

\$1,950,049

**Total Cash and Investment
Balances:**

\$3,410,699

**General Fund Expense
Variance: \$26,313**

**Over
Budget**



Supervisor Request Updates

Budget- The General Fund is over budget by \$26,313. Conservation cutback will be transferred over to the reserves. Once completed it will show the MTD General Fund as a positive. The District is overall under budget for the fiscal year.

Supervisor Requests –

- Stan's Laptop- Laptop was purchased online from Bestbuy and the delivery date is June 1st, 2022.
- Brandon Electric-Brandon Electric has provided pictures of what they are planning to replace but I'm waiting pictures of what they're going to install.
- Reserve Study- Steve and Greg are working together for the revised version of the Reserve Study.
- Christmas Light Proposal- I'm waiting on proposals from the vendors.
- Budget-I sent off the Connerton West's approved Proposed Budget to the County.
- Conservation Cutback-We will a discussion at the meeting.
- Storage Unit-Accounting cannot process payment for the Storage Unit vendor that was selected by the Board since they don't take checks or wire transfers.
- Communication between CDD & HOA-I sent HOA updates on the Shade Project so they could send an email blast to the residents.
- Lennar Updates-I will discuss at the Board meeting.

Tab 10



Rizzetta & Company

Connerton West Community Development District

**Financial Statements
(Unaudited)**

April 30, 2022

Prepared by: Rizzetta & Company, Inc.

connertonwestcdd.org
rizzetta.com

Connerton West Community Development District

Balance Sheet

As of 4/30/2022

(In Whole Numbers)

	General Fund	Reserve Fund	Debt Service Fund	Capital Projects Fund	Total Governmental Funds	General Fixed Assets Account Group	General Long-Term Debt Account Group
Assets							
Cash In Bank	5,249	0	0	0	5,249	0	0
Investments	747,516	0	1,950,049	429,823	3,127,388	0	0
Investments--Reserves	0	707,885	0	0	707,885	0	0
Accounts Receivable	64,293	0	46,184	0	110,478	0	0
Accounts Receivable Other	0	0	0	0	0	0	0
Prepaid Expenses	1,376	0	0	0	1,376	0	0
Deposits	25,811	0	0	0	25,811	0	0
Due From Other Funds	0	0	0	0	0	0	0
Fixed Assets	0	0	0	0	0	46,758,877	0
Amount Available in Debt Service	0	0	0	0	0	0	1,996,233
Amount To Be Provided Debt Service	0	0	0	0	0	0	13,888,767
Total Assets	844,246	707,885	1,996,233	429,823	3,978,187	46,758,877	15,885,000
Liabilities							
Accounts Payable	76,633	0	0	0	76,633	0	0
Retainage Payable	0	0	0	0	0	0	0
Accrued Expenses Payable	15,526	0	0	0	15,526	0	0
Other Current Liabilities	0	0	0	0	0	0	0
Due To Other Funds	0	0	0	0	0	0	0
Revenue Bonds Payable--Long Term	0	0	0	0	0	0	15,885,000
Total Liabilities	92,159	0	0	0	92,159	0	15,885,000
Fund Equity & Other Credits							
Beginning Fund Balance	129,795	518,136	1,082,767	465,305	2,196,004	46,758,877	0
Net Change in Fund Balance	622,292	189,748	913,466	(35,482)	1,690,024	0	0
Total Fund Equity & Other Credits	752,087	707,885	1,996,233	429,823	3,886,028	46,758,877	0
Total Liabilities & Fund Equity	844,246	707,885	1,996,233	429,823	3,978,187	46,758,877	15,885,000

See Notes To Unaudited Financial Statements

Connerton West Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2021 Through 4/30/2022

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD variance	Percent Annual Budget Remaining
Revenues					
Interest Earnings					
Interest Earnings	0	0	26	26	0.00%
Special Assessments					
Tax Roll	1,514,256	1,514,256	1,519,244	4,988	0.32%
Off Roll	64,320	64,320	64,321	1	0.00%
Other Miscellaneous Revenues					
Miscellaneous	0	0	88	88	0.00%
Total Revenues	1,578,576	1,578,576	1,583,679	5,103	0.32%
Expenditures					
Legislative					
Supervisor Fees	13,000	7,583	7,600	(17)	41.53%
Financial & Administrative					
Administrative Services	5,916	3,451	3,451	0	41.66%
District Management	36,429	21,250	21,060	190	42.18%
District Engineer	30,000	17,500	37,322	(19,822)	(24.40)%
Disclosure Report	8,000	8,000	8,000	0	0.00%
Trustee Fees	13,000	9,698	13,402	(3,704)	(3.09)%
Tax Collector/Property Appraiser Fees	0	0	150	(150)	0.00%
Assessment Roll	5,355	5,355	5,355	0	0.00%
Financial & Revenue Collections	5,355	3,124	3,124	0	41.66%
Accounting Services	22,440	13,090	13,090	0	41.66%
Auditing Services	4,475	4,475	0	4,475	100.00%
Arbitrage Rebate Calculation	1,000	500	500	0	50.00%
Public Officials Liability Insurance	3,177	3,177	3,032	145	4.56%
Legal Advertising	2,000	1,167	636	530	68.18%
Miscellaneous Mailings	500	292	0	292	100.00%
Dues, Licenses & Fees	500	500	425	75	15.00%
Website Hosting, Maintenance, Backup (and Email)	3,650	2,129	2,378	(249)	34.84%
Legal Counsel					
District Counsel	60,000	35,000	51,198	(16,198)	14.66%
Law Enforcement					
Deputy	9,500	5,542	4,675	867	50.78%
Electric Utility Services					
Utility Services	39,000	22,750	23,074	(324)	40.83%

Connerton West Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2021 Through 4/30/2022

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD variance	Percent Annual Budget Remaining
Street Lights-Collector Roads	70,000	40,833	44,930	(4,096)	35.81%
Street Lights-Neighborhood Roads	190,000	110,833	115,432	(4,598)	39.24%
Water-Sewer Combination Services					
Utility Services	2,500	1,458	10,400	(8,942)	(316.00)%
Stormwater Control					
Stormwater System Maintenance	10,000	5,833	10,110	(4,277)	(1.10)%
Stormwater Assessment	100	100	0	100	100.00%
Aquatic Maintenance	59,700	34,825	36,360	(1,535)	39.09%
Ground Water Testing	12,520	7,303	0	7,303	100.00%
Wetland Monitoring & Maintenance	4,000	2,333	0	2,333	100.00%
Other Physical Environment					
Street Light Deposit Bond	7,400	7,400	6,521	879	11.87%
General Liability Insurance	3,754	3,754	3,584	170	4.52%
Property Insurance	8,075	8,075	7,705	370	4.58%
Entry & Walls Maintenance	4,000	2,333	528	1,805	86.80%
Landscape Maintenance	420,000	245,000	244,691	309	41.74%
Irrigation Maintenance	120,000	70,000	86,195	(16,195)	28.17%
Irrigation Repairs	40,000	23,333	23,913	(580)	40.21%
Irrigation Filters	4,000	2,333	0	2,333	100.00%
Landscape - Mulch	35,000	20,417	0	20,417	100.00%
Landscape Replacement Plants, Shrubs, Trees, Annuals	62,400	36,400	22,977	13,423	63.17%
Field Operations - Landscape Inspections	8,400	4,900	4,900	0	41.66%
Conservation Cutbacks	7,500	4,375	56,635	(52,260)	(655.13)%
Holiday Decorations	16,000	16,000	0	16,000	100.00%
Road & Street Facilities					
Street Light/Decorative Light Maintenance	1,500	875	0	875	100.00%
Sidewalk Repair & Maintenance	10,000	5,833	9,750	(3,917)	2.50%
Street Sign Repairs	5,000	2,917	2,348	569	53.04%
Pressure Washing Sidewalks	12,000	7,000	0	7,000	100.00%
Roadway Repair & Maintenance	10,000	5,833	7,858	(2,024)	21.42%
Parks & Recreation					

See Notes To Unaudited Financial Statements

Connerton West Community Development District

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2021 Through 4/30/2022

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD variance	Percent Annual Budget Remaining
Management Contract	98,330	57,359	56,765	594	42.27%
Fountain Service Contract	3,000	1,750	1,750	0	41.66%
Fountain Repairs	500	292	0	292	100.00%
Vehicle Maintenance	2,500	1,458	1,880	(422)	24.79%
Playground Equipment and Maintenance	500	292	0	292	100.00%
Boardwalk and Bridge Maintenance	5,000	2,917	0	2,917	100.00%
Wildlife Management Services	9,600	5,600	5,600	0	41.66%
Miscellaneous Expenses	13,000	7,583	11,847	(4,264)	8.87%
Contingency					
Miscellaneous Contingency	59,000	34,417	1,711	32,705	97.09%
Total Expenditures	<u>1,578,576</u>	<u>946,549</u>	<u>972,862</u>	<u>(26,313)</u>	<u>38.37%</u>
Excess of Revenue Over (Under) Expenditures	<u>0</u>	<u>632,027</u>	<u>610,817</u>	<u>(21,210)</u>	<u>0.00%</u>
Other Financing Sources (Uses)					
Interfund Transfer	0	0	21	21	0.00%
Prior Year A/P Credits	0	0	11,454	11,454	0.00%
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>11,476</u>	<u>11,476</u>	<u>0.00%</u>
Exc. Of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>632,027</u>	<u>622,292</u>	<u>(9,735)</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	0	129,795	129,795	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>632,027</u></u>	<u><u>752,087</u></u>	<u><u>120,060</u></u>	<u><u>0.00%</u></u>

Connerton West Community Development District

Statement of Revenues and Expenditures

005 - Reserve Fund

From 10/1/2021 Through 4/30/2022

(In Whole Numbers)

	<u>Annual Budget</u>	<u>Current Period Actual</u>	<u>Budget To Actual Variance</u>	<u>Budget Percent Remaining</u>
Revenues				
Interest Earnings				
Interest Earnings	0	35	35	0.00%
Special Assessments				
Tax Roll	204,100	204,100	0	0.00%
Total Revenues	<u>204,100</u>	<u>204,135</u>	<u>35</u>	<u>0.02%</u>
Expenditures				
Contingency				
Capital Reserve	204,100	14,387	189,713	92.95%
Total Expenditures	<u>204,100</u>	<u>14,387</u>	<u>189,713</u>	<u>92.95%</u>
Excess of Revenue Over (Under) Expenditures	<u>0</u>	<u>189,748</u>	<u>189,748</u>	<u>0.00%</u>
Exc. Of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>189,748</u>	<u>189,748</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	518,136	518,136	0.00%
Fund Balance, End of Period	<u>0</u>	<u>707,885</u>	<u>707,885</u>	<u>0.00%</u>

Connerton West Community Development District

Statement of Revenues and Expenditures

200 - Debt Service Fund Series 2018A

From 10/1/2021 Through 4/30/2022

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	19	19	0.00%
Special Assessments				
Tax Roll	628,029	629,850	1,821	0.28%
Total Revenues	628,029	629,869	1,840	0.29%
Expenditures				
Debt Service				
Interest	253,029	124,208	128,821	50.91%
Principal	375,000	70,000	305,000	81.33%
Total Expenditures	628,029	194,208	433,821	69.08%
Excess of Revenue Over (Under) Expenditures	0	435,661	435,661	0.00%
Exc. Of Rev./Other Sources Over (Under) Expend./Other Uses	0	435,661	435,661	0.00%
Fund Balance, Beginning of Period	0	404,283	404,283	0.00%
Fund Balance, End of Period	0	839,944	839,944	0.00%

Connerton West Community Development District

Statement of Revenues and Expenditures

201 - Debt Service Fund Series 2006/2018

From 10/1/2021 Through 4/30/2022

(In Whole Numbers)

	<u>Annual Budget</u>	<u>Current Period Actual</u>	<u>Budget To Actual Variance</u>	<u>Budget Percent Remaining</u>
Revenues				
Interest Earnings				
Interest Earnings	0	24	24	0.00%
Special Assessments				
Tax Roll	547,532	549,120	1,588	0.28%
Off Roll	17,382	17,382	(0)	0.00%
Total Revenues	<u>564,914</u>	<u>566,526</u>	<u>1,611</u>	<u>0.29%</u>
Expenditures				
Debt Service				
Interest	384,914	189,410	195,504	50.79%
Principal	<u>180,000</u>	<u>0</u>	<u>180,000</u>	<u>100.00%</u>
Total Expenditures	<u>564,914</u>	<u>189,410</u>	<u>375,504</u>	<u>66.47%</u>
Excess of Revenue Over (Under) Expenditures	<u>0</u>	<u>377,116</u>	<u>377,116</u>	<u>0.00%</u>
Other Financing Sources (Uses)				
Interfund Transfer	0	(21)	(21)	0.00%
Expense Reimbursement	<u>0</u>	<u>4</u>	<u>4</u>	<u>0.00%</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>(17)</u>	<u>(17)</u>	<u>0.00%</u>
Exc. Of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>377,098</u>	<u>377,098</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	505,208	505,208	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>882,306</u></u>	<u><u>882,306</u></u>	<u><u>0.00%</u></u>

Connerton West Community Development District

Statement of Revenues and Expenditures

203 - Debt Service Fund Series 2015

From 10/1/2021 Through 4/30/2022

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	6	6	0.00%
Special Assessments				
Tax Roll	160,736	161,202	466	0.28%
Total Revenues	160,736	161,208	472	0.29%
Expenditures				
Debt Service				
Interest	120,736	60,501	60,234	49.88%
Principal	40,000	0	40,000	100.00%
Total Expenditures	160,736	60,501	100,234	62.36%
Excess of Revenue Over (Under) Expenditures	0	100,706	100,706	0.00%
Exc. Of Rev./Other Sources Over (Under) Expend./Other Uses	0	100,706	100,706	0.00%
Fund Balance, Beginning of Period	0	173,276	173,276	0.00%
Fund Balance, End of Period	0	273,983	273,983	0.00%

Connerton West Community Development District

Statement of Revenues and Expenditures

300 - Capital Projects Fund Series 2018A

From 10/1/2021 Through 4/30/2022

(In Whole Numbers)

	<u>Annual Budget</u>	<u>Current Period Actual</u>	<u>Budget To Actual Variance</u>	<u>Budget Percent Remaining</u>
Revenues				
Interest Earnings				
Interest Earnings	<u>0</u>	<u>16</u>	<u>16</u>	<u>0.00%</u>
Total Revenues	<u>0</u>	<u>16</u>	<u>16</u>	<u>0.00%</u>
Expenditures				
Other Physical Environment				
Improvements Other Than Buildings	<u>0</u>	<u>35,098</u>	<u>(35,098)</u>	<u>0.00%</u>
Total Expenditures	<u>0</u>	<u>35,098</u>	<u>(35,098)</u>	<u>0.00%</u>
Excess of Revenue Over (Under) Expenditures	<u>0</u>	<u>(35,082)</u>	<u>(35,082)</u>	<u>0.00%</u>
Exc. Of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>(35,082)</u>	<u>(35,082)</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	<u>0</u>	<u>464,353</u>	<u>464,353</u>	<u>0.00%</u>
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>429,271</u></u>	<u><u>429,271</u></u>	<u><u>0.00%</u></u>

Connerton West Community Development District

Statement of Revenues and Expenditures

301 - Capital Projects Fund Series 2006/2018

From 10/1/2021 Through 4/30/2022

(In Whole Numbers)

	<u>Annual Budget</u>	<u>Current Period Actual</u>	<u>Budget To Actual Variance</u>	<u>Budget Percent Remaining</u>
Expenditures				
Other Physical Environment				
Improvements Other Than Buildings	0	400	(400)	0.00%
Total Expenditures	<u>0</u>	<u>400</u>	<u>(400)</u>	<u>0.00%</u>
Excess of Revenue Over (Under) Expenditures	<u>0</u>	<u>(400)</u>	<u>(400)</u>	<u>0.00%</u>
Exc. Of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>(400)</u>	<u>(400)</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	924	924	0.00%
Fund Balance, End of Period	<u>0</u>	<u>524</u>	<u>524</u>	<u>0.00%</u>

Connerton West Community Development District

Statement of Revenues and Expenditures

303 - Capital Projects Fund Series 2015

From 10/1/2021 Through 4/30/2022

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget To Actual Variance	Budget Percent Remaining
Excess of Revenue Over (Under) Expenditures	0	0	0	0.00%
Exc. Of Rev./Other Sources Over (Under) Expend./Other Uses	0	0	0	0.00%
Fund Balance, Beginning of Period	0	29	29	0.00%
Fund Balance, End of Period	0	29	29	0.00%

4/30/2022

**Connerton West CDD
Investment Summary
April 30, 2022**

<u>Account</u>	<u>Investment</u>		Balance as of <u>April 30, 2022</u>
The Bank of Tampa	Money Market	\$	244,188
The Bank of Tampa ICS:			
CrossFirst Bank	Money Market		248,352
The Huntington National Bank	Money Market		248,352
Customers Bank	Money Market		6,624
Total General Fund Investments		\$	<u>747,516</u>
The Bank of Tampa ICS Reserve:			
BOKF, National Association	Money Market	\$	248,352
Customers Bank	Money Market		211,181
Western Alliance Bank	Money Market		248,352
Total Reserve Fund Investments		\$	<u>707,885</u>
US Bank Series 2006A-2 Reserve	First American Treasury Obligation Fund Class Y	\$	42,232
US Bank Series 2006A Revenue	First American Treasury Obligation Fund Class Y		273,182
US Bank Series 2015A-1 Reserve	US Bank Money Market 5		79,778
US Bank Series 2015A-2 Reserve	US Bank Money Market 5		17,825
US Bank Series 2015A Revenue	US Bank Money Market 5		169,044
US Bank Series 2015A-1 Prepayment	US Bank Money Market 5		969
US Bank Series 2015A-2 Prepayment	US Bank Money Market 5		1,857
US Bank Series 2018A-1 Revenue	First American Treasury Obligation Fund Class Y		627,802
US Bank Series 2018A-1 Excess Revenue	First American Treasury Obligation Fund Class Y		5,374
US Bank Series 2018A-1 Reserve	First American Treasury Obligation Fund Class Y		123,153
US Bank Series 2018A-2 Reserve	First American Treasury Obligation Fund Class Y		65,994
US Bank Series 2018-1 Revenue	First American Treasury Obligation Fund Class Y		396,806
US Bank Series 2018-1 Reserve	First American Treasury Obligation Fund Class Y		146,033
Total Debt Service Fund Investments		\$	<u>1,950,049</u>
US Bank Series 2015 Construction	US Bank Money Market 5	\$	28
US Bank Series 2018A Construction	First American Treasury Obligation Fund Class Y		429,271
US Bank Series 2018-1 Construction	First American Treasury Obligation Fund Class Y		524
Total Capital Projects Fund Investments		\$	<u>429,823</u>

Connerton West Community Development District

Summary A/R Ledger

001 - General Fund

From 4/1/2022 Through 4/30/2022

Invoice Date	Customer Name	Invoice Number	Current Balance
10/1/2021	Pasco County Tax Collector	FY21-22	48,213.24
10/20/2021	Lennar Homes LLC	415-22-01	16,080.18
		Total 001 - General Fund	64,293.42

Connerton West Community Development District

Summary A/R Ledger

200 - Debt Service Fund Series 2018A

From 4/1/2022 Through 4/30/2022

<u>Invoice Date</u>	<u>Customer Name</u>	<u>Invoice Number</u>	<u>Current Balance</u>
10/1/2021	Pasco County Tax Collector	FY21-22	<u>17,621.08</u>
		Total 200 - Debt Service Fund Series 2018A	17,621.08

Connerton West Community Development District

Summary A/R Ledger

201 - Debt Service Fund Series 2006/2018

From 4/1/2022 Through 4/30/2022

Invoice Date	Customer Name	Invoice Number	Current Balance
10/1/2021	Pasco County Tax Collector	FY21-22	15,362.51
10/20/2021	Lennar Homes LLC	415-22-01	8,690.83
		Total 201 - Debt Service Fund Series 2006/2018	24,053.34

Connerton West Community Development District

Summary A/R Ledger

203 - Debt Service Fund Series 2015

From 4/1/2022 Through 4/30/2022

Invoice Date	Customer Name	Invoice Number	Current Balance
10/1/2021	Pasco County Tax Collector	FY21-22	4,509.87
		Total 203 - Debt Service Fund Series 2015	4,509.87
Report Balance			110,477.71

Connerton West Community Development District

Aged Payables by Invoice Date

Aging Date - 4/1/2022

001 - General Fund

From 4/1/2022 Through 4/30/2022

Vendor Name	Invoice Date	Invoice Number	Invoice Description	Current Balance
Kevin Eric Hamilton	4/7/2022	KH040722	Off Duty Patrols 04/22	200.00
Jeremy R. Cohen	4/25/2022	JC042522	Off Duty Patrols/Scheduler's Fee 04/22	350.00
Jeremy R. Cohen	4/26/2022	JC042622	Off Duty Patrols 04/22	200.00
BrightView Landscape Services, Inc.	4/28/2022	7882640	Additional Maintenance Bahia/St Augustine 04/22	18,766.00
Pasco County Property Appraiser	4/29/2022	042922	Non-Ad Valorem Assessment Fees 22/23	150.00
Rizzetta & Company, Inc	4/29/2022	INV0000068094	Personnel Reimbursement 04/29/22	2,945.26
Rizzetta & Company, Inc	4/30/2022	INV0000068143	Out of Pocket Expense 04/22	99.56
BCI Entities, LLC	4/30/2022	221161	Irrigation Maintenance 04/22	8,170.00
BCI Entities, LLC	4/30/2022	221162	Irrigation Repair 03/22	1,491.78
Pasco County	5/4/2022	Pasco Water Summary 04/22	Water Summary 04/22	381.88
Withlacoochee River Electric Cooperative Inc.	5/5/2022	Electric Summary Bill 04/22	Electric Summary Bill 04/22	28,080.15
BCI Entities, LLC	5/11/2022	221199	EP2 Sustain Pump Repair 04/22	8,347.00
Cardno, Inc.	5/11/2022	531913	District Engineer 04/22	7,451.46
Total 001 - General Fund				76,633.09
Report Total				76,633.09

**CONNERTON WEST
COMMUNITY DEVELOPMENT DISTRICT
Capital Improvement Revenue Bonds Series 2018**

Construction Account Activity Through April 30, 2022

Inflows:	Debt Proceeds	\$ 5,869,520.19
	Underwriter's Discount	169,600.00
	Total Debt Proceeds:	6,039,120.19
	Interest Earnings	59,188.47
	Transfer from Interest to Construction	202.04
	Total Inflows:	\$ 6,098,510.70

Outflows: Requisitions

Requisition Date	Requisition Number	Contractor	Amount	Status with Trustee as of 04/30/22
8/8/18	COI	Underwriter's Discount	\$ (169,600.00)	Cleared
8/8/18	COI	Nabors, Giblin, Nickerson PA	(50,000.00)	Cleared
8/8/18	COI	Bryant Miller Oliver	(37,500.00)	Cleared
8/8/18	COI	Rizzetta & Co., Inc.	(26,000.00)	Cleared
8/8/18	COI	Greenberg Traurig	(13,000.00)	Cleared
8/8/18	COI	US Bank - Trustee Fees	(4,755.15)	Cleared
8/8/18	COI	Image Master	(1,750.00)	Cleared
8/8/18	COI	Hopping, Green and Sams, PA	(50,000.00)	Cleared
		Total COI :	(352,605.15)	
8/31/18	CR1	Clearview Land Design, PL	(3,837.50)	Cleared
8/31/18	CR2	Stahl & Associates	(5,035.00)	Cleared
8/31/18	CR3	Deeb Construction & Development Co	(243,808.32)	Cleared
8/31/18	CR4	Ferguson Enterprises, Inc.	(3,533.41)	Cleared
8/31/18	CR5	Hopping, Green and Sams, PA	(1,453.70)	Cleared
8/31/18	CR6	Mack Concrete Industries, Inc.	(25,907.00)	Cleared
8/31/18	CR7	M.C Building Services, LLC	Void	Void
9/30/18	CR8	Deeb Construction & Development Co	(273,786.14)	Cleared
9/30/18	CR9	Ferguson Enterprises, Inc.	(4,693.04)	Cleared
9/30/18	CR10	Hopping, Green and Sams, PA	(1,641.50)	Cleared
9/30/18	CR11	Mack Concrete Industries, Inc.	(1,749.00)	Cleared
10/31/18	CR12	Clearview Land Design, PL	(1,817.50)	Cleared
10/31/18	CR13	Deeb Construction & Development Co	(357,360.97)	Cleared
10/31/18	CR14	Ferguson Enterprises, Inc.	(30,078.72)	Cleared
10/31/18	CR15	Hopping, Green and Sams, PA	(1,550.60)	Cleared
11/30/18	CR16	Clearview Land Design, PL	(425.00)	Cleared
11/30/18	CR17	Deeb Construction & Development Co	(428,747.81)	Cleared
11/30/18	CR18	Ferguson Enterprises, Inc.	(66,294.32)	Cleared
11/30/18	CR19	Hopping, Green and Sams, PA	(1,097.50)	Cleared

**CONNERTON WEST
COMMUNITY DEVELOPMENT DISTRICT
Capital Improvement Revenue Bonds Series 2018**

Construction Account Activity Through April 30, 2022

11/30/18	CR20	Mack Concrete Industries, Inc.	(21,472.00)	Cleared
11/30/18	CR21	Southern Precast Concrete Corp.	(16,532.00)	Cleared
12/31/18	CR22	Clearview Land Design, PL	(1,137.50)	Cleared
12/31/18	CR23	Deeb Construction & Development Co	(559,715.19)	Cleared
12/31/18	CR24	Ferguson Enterprises, Inc.	(60,104.42)	Cleared
12/31/18	CR25	Hopping, Green and Sams, PA	(664.00)	Cleared
12/31/18	CR26	Pasco Development Land 218, LLC	(725,620.21)	Cleared
1/31/19	CR27	Clearview Land Design, PL	(837.50)	Cleared
1/31/19	CR28	Deeb Construction & Development Co	(328,688.89)	Cleared
1/31/19	CR29	Ferguson Enterprises, Inc.	(24,191.31)	Cleared
1/31/19	CR30	Mack Concrete Industries, Inc.	Void	Void
1/31/19	CR31	Stahl & Associates	(10,000.00)	Cleared
2/15/19	CR32	Clearview Land Design, P.L	(200.00)	Cleared
2/15/19	CR33	Deeb Construction & Development Co.	(287,585.73)	Cleared
2/15/19	CR34	Hopping Green and Sams	(1,936.40)	Cleared
3/31/19	CR35	Clearview Land Design, PL	(1,910.00)	Cleared
3/31/19	CR36	Deeb Construction & Development Co	(551,809.60)	Cleared
3/31/19	CR37	Ferguson Enterprises, Inc.	(93,433.64)	Cleared
3/31/19	CR38	GeoPoint Surveying, Inc.	(3,500.00)	Cleared
3/31/19	CR39	Hopping, Green and Sams, PA	(212.00)	Cleared
4/30/19	CR40	Clearview Land Design, PL	(600.00)	Cleared
4/30/19	CR41	Deeb Construction & Development Co	(387,048.78)	Cleared
5/31/19	CR42	Clearview Land Design, PL	(240.00)	Cleared
5/31/19	CR43	Deeb Construction & Development Co	(241,159.97)	Cleared
5/31/19	CR44	Hopping Green and Sams	(530.00)	Cleared
6/30/19	CR45	Clearview Land Design, PL	(240.00)	Cleared
6/30/19	CR46	Deeb Construction & Development Co	(118,359.22)	Cleared
6/30/19	CR47	Connerton West CDD	(730.00)	Cleared
7/31/19	CR48	Deeb Construction & Development Co	(216,489.93)	Cleared
7/31/19	CR49	Clearview Land Design, PL	(209.00)	Cleared
9/30/19	CR50	Clearview Land Design, PL	(180.00)	Cleared
9/30/19	CR51	Deeb Construction & Development Co	(89,484.97)	Cleared
9/30/19	CR52	Hopping Green and Sams	(636.00)	Cleared
11/30/19	CR53	Clearview Land Design, PL	(150.00)	Cleared
12/31/19	CR54	Clearview Land Design, PL	(180.00)	Cleared
1/31/20	CR55	Deeb Construction & Development Co	(9,325.00)	Cleared
1/31/20	CR56	Hopping Green and Sams	(530.00)	Cleared
3/31/20	CR57	Hopping Green and Sams	(381.21)	Cleared
4/30/20	CR58	Hopping Green and Sams	(381.21)	Cleared
4/30/20	CR59	Pasco Development Land 218, LLC	(536,682.71)	Cleared
9/30/20	Refund	Ferguson Enterprises, Inc.	923.68	Cleared
3/1/22	CR60	West Pasco Government Center	VOID	VOID
3/31/22	CR61	Pasco County BOCC	(400.00)	Cleared

Total Requisitions : (5,745,381.74)

**CONNERTON WEST
COMMUNITY DEVELOPMENT DISTRICT
Capital Improvement Revenue Bonds Series 2018**

Construction Account Activity Through April 30, 2022

<hr/>	
<hr/>	
Total Requisitions & COI:	(6,097,986.89)
<hr/>	
Total Outflows:	(6,097,986.89)
<hr/>	
Series 2018 Construction Account Balance at April 30, 2022	\$ 523.81
<hr/>	

**CONNERTON WEST
COMMUNITY DEVELOPMENT DISTRICT
Capital Improvement Revenue Bonds Series 2018A**

Construction Account Activity Through April 30, 2022

Inflows:	Debt Proceeds	\$ 957,207.74
	Underwriter's Discount	120,600.00
	Total Debt Proceeds:	1,077,807.74
	Interest Earnings	23,011.59
	Total Inflows:	\$ 1,100,819.33

Outflows: Requisitions

Requisition Date	Requisition Number	Contractor	Amount	Status with Trustee as of 04/30/22
4/3/18	COI	Underwriter's Discount	\$ (120,600.00)	Cleared
4/3/18	COI	Nabors, Giblin, Nickerson PA	(50,000.00)	Cleared
4/3/18	COI	Bryant Miller Oliver	(37,500.00)	Cleared
4/3/18	COI	Rizzetta & Co., Inc.	(20,000.00)	Cleared
4/3/18	COI	Greenberg Traurig	(2,750.00)	Cleared
4/3/18	COI	Causey Demgen & Moore P.C	(2,000.00)	Cleared
4/3/18	COI	US Bank - Trustee Fees	(5,500.05)	Cleared
4/3/18	COI	MBS Capital Markets	(10,000.00)	Cleared
4/3/18	COI	Image Master	(1,250.00)	Cleared
4/3/18	COI	Hopping, Green and Sams, PA	(42,175.89)	Cleared
8/31/18	COI	Standards & Poor's Financial Services, LLC	(6,500.00)	Cleared
Total COI :			(298,275.94)	
2/28/19	CR1	Clearview Land Design, PL	(6,706.95)	Cleared
2/28/19	CR2	Hopping, Green and Sams, PA	(1,055.50)	Cleared
3/31/19	CR3	Clearview Land Design, PL	(53.74)	Cleared
3/31/19	CR4	Hopping, Green and Sams, PA	(344.50)	Cleared
3/31/19	CR5	Connerton West 2018-1 Bond	(4,925.00)	Cleared
4/30/19	CR6	Cardno, Inc	(5,105.00)	Cleared
4/30/19	CR7	Hopping, Green and Sams, PA	(595.50)	Cleared
5/31/19	CR8	Clearview Land Design, PL	(2,354.06)	Cleared
5/31/19	CR9	Connerton West CDD	(39,500.00)	Cleared
5/31/19	CR10	Hopping, Green and Sams, PA	(662.50)	Cleared
5/31/19	CR11	Advanced Recreational Concepts, LLC	(73,269.50)	Cleared
6/30/19	CR12	Cardno, Inc	(3,638.00)	Cleared
6/30/19	CR13	Clearview Land Design, PL	(2,202.89)	Cleared
6/30/19	CR14	M.C Building Services LLC	(4,623.23)	Cleared
7/31/19	CR15	Clearview Land Design, PL	(1,102.00)	Cleared
7/31/19	CR16	Hopping, Green and Sams, PA	(503.50)	Cleared
7/31/19	CR17	M.C Building Services LLC	VOID	VOID

**CONNERTON WEST
COMMUNITY DEVELOPMENT DISTRICT
Capital Improvement Revenue Bonds Series 2018A**

Construction Account Activity Through April 30, 2022

9/30/19	CR18	Clearview Land Design, PL	(1,112.02)	Cleared
9/30/19	CR19	Hopping, Green and Sams, PA	(1,374.00)	Cleared
11/30/19	CR20	Advanced Recreational Concepts, LLC	(73,269.50)	Cleared
11/30/19	CR21	Clearview Land Design, PL	(18.13)	Cleared
11/30/19	CR22	Connerton West CDD	(5,600.00)	Cleared
11/30/19	CR23	Hopping, Green and Sams, PA	(212.00)	Cleared
11/30/19	CR24	Mortensen Engineering, Inc	(1,066.00)	Cleared
11/30/19	CR25	Play Space Services, Inc.	(28,573.20)	Cleared
12/31/19	CR26	Cardno, Inc	(8,025.27)	Cleared
12/31/19	CR27	Clearview Land Design, PL	(1,778.20)	Cleared
12/31/19	CR28	Play Space Services, Inc.	(3,174.80)	Cleared
1/31/20	CR29	Cardno, Inc	(1,010.06)	Cleared
1/31/20	CR30	Hopping, Green and Sams, PA	(265.00)	Cleared
3/31/20	CR31	Cardno, Inc	(1,780.48)	Cleared
3/31/20	CR32	Clearview Land Design, PL	(25.11)	Cleared
3/31/20	CR33	Connerton West CDD	(390.00)	Cleared
3/31/20	CR34	Hopping, Green and Sams, PA	(577.50)	Cleared
9/9/20	CR35	Hopping, Green and Sams, PA	(834.00)	Cleared
1/31/21	CR36	Cardno, Inc	(12,116.70)	Cleared
1/31/21	CR37	Connerton West CDD	(15,462.50)	Cleared
7/12/21	CR38	Blue Wave Lighting	(895.00)	Cleared
7/12/21	CR39	Cardno, Inc	(32,573.19)	Cleared
7/12/21	CR40	Site Master	(1,400.00)	Cleared
11/30/21	CR41	Cardno, Inc	(7,032.50)	Cleared
11/30/21	CR42	Connerton West CDD	(11,454.20)	Cleared
4/6/22	CR43	Cardno, Inc	(11,873.02)	Cleared
4/25/22	CR44	Turf Pro Synthetics	(4,738.05)	Cleared
Total Requisitions :			(373,272.30)	

Total Requisitions & COI: (671,548.24)

Total Outflows: (671,548.24)

Series 2018A Construction Account Balance at April 30, 2022 \$ 429,271.09

Connerton West Community Development District
Notes to Unaudited Financial Statements
April 30, 2022

Balance Sheet

1. Trust statement activity has been recorded through 04/30/22.
2. See EMMA (Electronic Municipal Market Access) at <https://emma.msrb.org> for Municipal Disclosures and Market Data.
3. For presentation purposes, the Reserves are shown in a separate fund titled Reserve Fund.

Summary A/R Ledger – Payment Terms

4. Payment terms for landowner assessments are (a) defined in the FY21-22 Assessment Resolution adopted by the Board of Supervisors, (b) pursuant to Florida Statutes, Chapter 197 for assessments levied via the county tax roll.

Summary A/R Ledger-Subsequent Collections

5. General Fund - Payment for Invoice FY21-22 in the amount of \$47,112.55 was received in May 2022.
6. Debt Service Fund 200 – Payment for Invoice FY21-22 in the amount of \$17,218.78 was received in May 2022.
7. Debt Service Fund 201 – Payment for Invoice FY21-22 in the amount of \$15,011.77 was received in May 2022.
8. Debt Service Fund 203 – Payment for Invoice FY21-22 in the amount of \$4,406.91 was received in May 2022.

Tab 11



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

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To the Board of Supervisors
Connerton West Community Development District
Pasco County, Florida

We are pleased to provide the following information related to our audit of the Connerton West Community Development District for the year ended September 30, 2021 to assist you in your oversight responsibility of the financial reporting process of the District.

Our responsibility under the auditing standards has been described to you in our engagement letter dated October 13, 2021.

Management is responsible for the appropriateness of the accounting policies used by the District. During the year, no significant new accounting policies were adopted nor were there any changes in the existing accounting policies.

We did not discuss with Management, any significant or unusual transactions nor did we discuss any alternative treatments available under generally accepted accounting policies during the current audit period.

Any audit adjustments provided by Management or communicated to Management have been reported to and agreed upon by Management. If you would like a detailed listing of all audit adjustments for the current period, please contact us.

We encountered immaterial uncorrected misstatements during the course of our audit which were discussed with management and not adjusted. (see attached)

There are no disagreements with Management over the application of significant accounting principles, the basis for judgments made by Management on any significant matters, the scope of the audit or significant disclosures to be included in the financial statements.

We are not aware of any consultations Management had with other accountants about accounting or auditing matters.



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

Board of Supervisors
Connerton West Community Development District
Page 2

There were no significant issues that were discussed during the course of the audit.

We did not encounter any difficulties in dealing with Management during the audit process.

Management has made certain written representations to us as part of the audit process. Please contact us if you would like a copy of those representations.

This letter is intended solely for the information and use of the Board of Supervisors and Management and is not intended to be and should not be used by anyone other than the intended parties. Please contact J. W. Gaines should you have any questions concerning this letter. We greatly appreciate the opportunity to be of service to the Connerton West Community Development District.

*Berger Toombs Elam
Gaines & Frank*

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

April 18, 2022

Prepared by MCS 3/28/2022	In-Chrg Review	Manager Review
Partner Review	EQCR Review	Other Review

Number	Date	Name	Account No	Reference	Debit	Credit	Proposed Net Income (Loss)	Proposed Amount Chg	Recurrence	Misstatement
Net Income (Loss)							(95,710.00)			
PASSED GF0	9/30/2021	Deposits	15601.0000 GF01	5510-07	3,492.00					
PASSED GF0	9/30/2021	Miscellaneous Contingency	57900.4799 GF01	5510-07		3,492.00				
		passed aje to reclassify deposit on services			3,492.00	3,492.00	(92,218.00)	3,492.00		
PASSED GF0	9/30/2021	Deposits	15601.0000 GF01A	5510-07	15,424.00					
PASSED GF0	9/30/2021	Contingency-Capital Outlay	57900.6401 GF01A	5510-07		15,424.00				
		passed aje to reclassify deposit for services			15,424.00	15,424.00	(76,794.00)	15,424.00		
					18,916.00	18,916.00	(76,794.00)	18,916.00		

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**Connerton West Community
Development District**

ANNUAL FINANCIAL REPORT

September 30, 2021

Connerton West Community Development District

ANNUAL FINANCIAL REPORT

September 30, 2021

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REPORT OF INDEPENDENT AUDITORS

To the Board of Supervisors
Connerton West Community Development District
Pasco County, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of Connerton West Community Development District as of and for the year ended September 30, 2021, 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

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.

Auditor's Responsibility

Our responsibility is to express an opinion 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from 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 opinion.

Fort Pierce / Stuart



To the Board of Supervisors
Connerton West Community Development District

Opinion

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, and each major fund of Connerton West Community Development District as of September 30, 2021, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Governmental Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis 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 basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. 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 a report dated April 18, 2022 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 and contracts.

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 Connerton West Community Development District's internal control over financial reporting and compliance.

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

April 18, 2022

Connerton West Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021

Management's discussion and analysis of Connerton West Community Development District (the "District") financial performance provides an objective and easily readable analysis of the District's financial activities. The analysis provides summary financial information for the District and should be read in conjunction with the District's financial statements.

OVERVIEW OF THE FINANCIAL STATEMENTS

The District's basic financial statements comprise three components; 1) *Government-wide financial statements*, 2) *Fund financial statements*, and 3) *Notes to financial statements*. The *Government-wide financial statements* present an overall picture of the District's financial position and results of operations. The *Fund financial statements* present financial information for the District's major funds. The *Notes to financial statements* provide additional information concerning the District's finances.

The *Government-wide financial statements* are the **statement of net position** and the **statement of activities**. These statements use accounting methods similar to those used by private-sector companies. Emphasis is placed on the net position of governmental activities and the change in net position. Governmental activities are primarily supported by special assessments.

The **statement of net position** presents information on all assets and liabilities of the District, with the difference between assets and liabilities reported as net position. Net position is reported in three categories; 1) net investment in capital assets, 2) restricted, and 3) unrestricted. Assets, liabilities, and net position are reported for all Governmental activities.

The **statement of activities** presents information on all revenues and expenses of the District and the change in net position. Expenses are reported by major function and program revenues relating to those functions are reported, providing the net cost of all functions provided by the District. To assist in understanding the District's operations, expenses have been reported as governmental activities. Governmental activities financed by the District include general government, public safety, physical environment, transportation, culture/recreation and debt service.

Fund financial statements present financial information for governmental funds. These statements provide financial information for the major funds of the District. Governmental fund financial statements provide information on the current assets and liabilities of the funds, changes in current financial resources (revenues and expenditures), and current available resources.

Connerton West Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Fund financial statements include a **balance sheet** and a **statement of revenues, expenditures and changes in fund balances** for all governmental funds. A **statement of revenues, expenditures, and changes in fund balances – budget and actual** is provided for the District's General Fund. *Fund financial statements* provide more detailed information about the District's activities. Individual funds are established by the District to track revenues that are restricted to certain uses or to comply with legal requirements.

The *government-wide financial statements* and the *fund financial statements* provide different pictures of the District. The *government-wide financial statements* provide an overall picture of the District's financial standing. These statements are comparable to private-sector companies and give a good understanding of the District's overall financial health and how the District paid for the various activities, or functions, provided by the District. All assets of the District, including capital assets are reported in the **statement of net position**. All liabilities, including principal outstanding on bonds are included. The **statement of activities** includes depreciation on all long-lived assets of the District, but transactions between the different functions of the District have been eliminated in order to avoid "doubling up" the revenues and expenses. The *fund financial statements* provide a picture of the major funds of the District. In the case of governmental activities, outlays for long lived assets are reported as expenditures and long-term liabilities, such as general obligation bonds, are not included in the fund financial statements. To provide a link from the *fund financial statements* to the *government-wide financial statements*, reconciliations are provided from the *fund financial statements* to the *government-wide financial statements*.

Notes to financial statements provide additional detail concerning the financial activities and financial balances of the District. Additional information about the accounting practices of the District, investments of the District, capital assets and long-term debt are some of the items included in the *notes to financial statements*.

Financial Highlights

The following are the highlights of financial activity for the year ended September 30, 2021.

- ◆ The District's total assets exceeded total liabilities by \$24,018,698 (net position). Net investment in capital assets for the District was \$26,190,268. Restricted net position was \$271,745. Unrestricted net position was \$(2,443,315).
- ◆ Governmental activities revenues totaled \$3,982,144 while governmental activities expenses totaled \$4,077,854.

**Connerton West Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District

The following schedule provides a summary of the assets, liabilities and net position of the District and is presented by category for comparison purposes.

Net Position

	Governmental Activities	
	2021	2020
Current assets	\$ 719,630	\$ 702,066
Restricted assets	1,548,073	2,283,980
Capital assets	37,961,699	39,600,142
Total Assets	<u>40,229,402</u>	<u>42,586,188</u>
Current liabilities	978,466	2,017,486
Non-current liabilities	15,232,238	16,454,294
Total Liabilities	<u>16,210,704</u>	<u>18,471,780</u>
Net Position		
Net investment in capital assets	26,190,268	26,122,024
Restricted for debt service	271,745	899,782
Unrestricted	(2,443,315)	(2,907,398)
Total Net Position	<u>\$ 24,018,698</u>	<u>\$ 24,114,408</u>

The decrease in restricted assets is related to the additions to construction in progress and principal payments in the current year.

The decrease in capital assets is related to depreciation exceeding capital assets additions in the current year.

The decrease in non-current liabilities is primarily due to the principal payments on long-term debt in the current year.

**Connerton West Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District (Continued)

The following schedule provides a summary of the changes in net position of the District and is presented by category for comparison purposes.

Change In Net Position

	Governmental Activities	
	2021	2020
Program Revenues		
Charges for services	\$ 3,981,667	\$ 4,717,617
Capital grants and contributions	-	149,488
General Revenues		
Miscellaneous revenues	230	-
Investment earnings	247	22,933
Total Revenues	<u>3,982,144</u>	<u>4,890,038</u>
Expenses		
General government	265,016	210,356
Public safety	7,875	9,175
Physical environment	2,256,822	2,183,512
Transportation	700,079	638,679
Culture/recreation	43,626	37,027
Interest and other charges	804,436	916,074
Total Expenses	<u>4,077,854</u>	<u>3,994,823</u>
Change in Net Position	(95,710)	895,215
Net Position - Beginning of Year	<u>24,114,408</u>	<u>23,219,193</u>
Net Position - End of Year	<u>\$ 24,018,698</u>	<u>\$ 24,114,408</u>

The decrease in charges for services is related to the decrease in prepayments in the current year.

The decrease in capital contributions is related to the developer contribution of land in the prior year.

The increase in general government is related to the increase in legal expenses and engineering expenses in the current year.

The increase in physical environment is related to the increase in landscape and aquatic maintenance and streetlight expenses in the current year.

The decrease in interest and other charges is related the reduction in debt outstanding in the current year.

**Connerton West Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Capital Assets Activity

The following schedule provides a summary of the District's capital assets as of September 30, 2021 and 2020:

	Governmental Activities	
	2021	2020
Land and improvements	\$ 1,649,488	\$ 1,649,488
Construction in progress	7,675,521	7,613,074
Buildings and improvements	406,472	406,472
Infrastructure	30,295,902	30,295,902
Improvements other than buildings	6,695,996	6,695,996
Accumulated depreciation	(8,761,680)	(7,060,790)
Total Capital Assets, net	<u>\$37,961,699</u>	<u>\$39,600,142</u>

The capital asset activity in the current year included additions to construction in progress of \$62,477 and depreciation of \$1,700,890.

General Fund Budgetary Highlights

The final budget exceeded actual expenditures in the current year because capital reserve expenditures were less than anticipated.

The September 30, 2021 budget was not amended.

Debt Management

Governmental Activities debt includes the following:

- ◆ In September 2006, the District issued \$4,370,000 Series 2006A-2 Capital Improvement Revenue Bonds. These bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property owners within the District. As of September 30, 2021, the balance outstanding was \$2,935,000.

**Connerton West Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Debt Management (Continued)

- ◆ In June 2015, the District issued \$2,275,000 Series 2015A-1 Capital Improvement Revenue and Refunding Bonds. These bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property owners within the District and to refund and redeem a portion of the Series 2006A-1 Capital Improvement Revenue Bonds. As of September 30, 2021, the balance outstanding was \$1,955,000.
- ◆ In April 2018, the District issued \$6,520,000 Series 2018A-1 Capital Improvement Revenue and Refunding Bonds. These bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property owners within the District and to refund and redeem a portion of the Series 2004 Capital Improvement Revenue Bonds. As of September 30, 2021, the balance outstanding was \$5,630,000.
- ◆ In April 2018, the District issued \$1,520,000 Series 2018A-2 Capital Improvement Revenue and Refunding Bonds. These bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property owners within the District and to refund and redeem a portion of the Series 2004 Capital Improvement Revenue Bonds. As of September 30, 2021, the balance outstanding was \$1,340,000.
- ◆ In August 2018, the District issued \$4,290,000 Series 2018-1 Capital Improvement Revenue Bonds. These bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property owners within the District. As of September 30, 2021, the balance outstanding was \$4,095,000.
- ◆ In August 2018, the District issued \$4,190,000 Series 2018-2 Capital Improvement Revenue and Refunding Bonds. These bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property owners within the District and to refund and redeem the remaining Series 2006A-1 Capital Improvement Revenue Bonds and a portion of the Series 2006A-2 Capital Improvement Revenue Bonds. The bonds were fully redeemed in the current year.

**Connerton West Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Economic Factors and Next Year's Budget

Connerton West Community Development District does not expect any economic factors to have any significant effect on the financial position or results of operations of the District for the year ended September 30, 2022.

Request for Information

The financial report is designed to provide a general overview of Connerton West Community Development District's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Connerton West Community Development District's Accounting Department at 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614.

Connerton West Community Development District
STATEMENT OF NET POSITION
September 30, 2021

	Governmental Activities
ASSETS	
Current Assets	
Cash	\$ 675,056
Accounts receivable	675
Prepaid expenses	25,134
Deposits	18,765
Total Current Assets	<u>719,630</u>
Non-current Assets	
Restricted assets	
Investments	1,548,073
Capital assets, not being depreciated	
Land and improvements	1,649,488
Construction in progress	7,675,521
Capital assets being depreciated	
Buildings and improvements	406,472
Infrastructure	30,295,902
Improvements other than buildings	6,695,996
Less: accumulated depreciation	<u>(8,761,680)</u>
Total Non-current Assets	<u>39,509,772</u>
Total Assets	<u>40,229,402</u>
LIABILITIES	
Current Liabilities	
Accounts payable and accrued expenses	71,699
Accrued interest	311,767
Bonds payable	595,000
Total Current Liabilities	<u>978,466</u>
Non-current liabilities	
Bonds payable	<u>15,232,238</u>
Total Liabilities	<u>16,210,704</u>
NET POSITION	
Net investment in capital assets	26,190,268
Restricted for debt service	189,516
Restricted for capital projects	82,229
Unrestricted	<u>(2,443,315)</u>
Total Net Position	<u>\$ 24,018,698</u>

See accompanying notes to financial statements.

Connerton West Community Development District
STATEMENT OF ACTIVITIES
For The Year Ended September 30, 2021

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenue Charges for Services</u>	<u>Net (Expense) Revenues and Changes in Net Position Governmental Activities</u>
Governmental Activities			
General government	\$ (265,016)	\$ 266,838	\$ 1,822
Public safety	(7,875)	7,929	54
Physical environment	(2,256,822)	1,213,208	(1,043,614)
Transportation	(700,079)	65,081	(634,998)
Culture/recreation	(43,626)	30,284	(13,342)
Interest and other charges	(804,436)	2,398,327	1,593,891
Total Governmental Activities	<u>\$ (4,077,854)</u>	<u>\$ 3,981,667</u>	<u>(96,187)</u>
General revenues:			
Miscellaneous revenues			230
Investment earnings			247
Total General Revenues			<u>477</u>
Change in Net Position			(95,710)
Net Position - Beginning of Year			<u>24,114,408</u>
Net Position - End of Year			<u>\$ 24,018,698</u>

See accompanying notes to financial statements.

Connerton West Community Development District
BALANCE SHEET –
GOVERNMENTAL FUNDS
September 30, 2021

	General	Debt Service	Capital Projects	Total Governmental Funds
ASSETS				
Cash	\$ 675,056	\$ -	\$ -	\$ 675,056
Accounts receivable	675	-	-	675
Prepaid expenses	25,134	-	-	25,134
Deposits	18,765	-	-	18,765
Restricted assets:				
Investments, at fair value	-	1,082,767	465,306	1,548,073
Total Assets	<u>\$ 719,630</u>	<u>\$ 1,082,767</u>	<u>\$ 465,306</u>	<u>\$ 2,267,703</u>
 LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable and accrued expenses	<u>\$ 71,699</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 71,699</u>
 FUND BALANCES				
Nonspendable:				
Prepaid expenses and deposits	43,899	-	-	43,899
Restricted:				
Debt service	-	1,082,767	-	1,082,767
Capital projects	-	-	465,306	465,306
Assigned:				
Capital reserves	518,136	-	-	518,136
Unassigned:	85,896	-	-	85,896
Total Fund Balances	<u>647,931</u>	<u>1,082,767</u>	<u>465,306</u>	<u>2,196,004</u>
 Total Liabilities and Fund Balances	<u>\$ 719,630</u>	<u>\$ 1,082,767</u>	<u>\$ 465,306</u>	<u>\$ 2,267,703</u>

See accompanying notes to financial statements.

Connerton West Community Development District
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
September 30, 2021

Total Governmental Fund Balances	\$ 2,196,004
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets, land and improvements, \$1,649,488, construction in progress, \$7,675,521, buildings and improvements, \$406,472, infrastructure, \$30,295,902, and improvements other than buildings, \$6,695,996, net of accumulated depreciation, \$(8,761,680), are not current financial resources and therefore, are not reported at the fund level.	37,961,699
Long-term liabilities, including bonds payable, \$(15,955,000), net of bond discount, \$127,762, are not due and payable in the current period and therefore, are not reported at the fund level.	(15,827,238)
Accrued interest expense for long-term debt is not a current financial use and therefore, is not reported at the fund level.	<u>(311,767)</u>
Net Position of Governmental Activities	<u><u>\$ 24,018,698</u></u>

See accompanying notes to financial statements.

Connerton West Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES –
GOVERNMENTAL FUNDS
For The Year Ended September 30, 2021

	General	Debt Service	Capital Projects	Total Governmental Funds
Revenues				
Special assessments	\$ 1,583,340	\$ 2,398,327	\$ -	\$ 3,981,667
Miscellaneous revenues	230	-	-	230
Investment earnings	119	98	30	247
Total Revenues	<u>1,583,689</u>	<u>2,398,425</u>	<u>30</u>	<u>3,982,144</u>
Expenditures				
Current				
General government	265,016	-	-	265,016
Public safety	7,875	-	-	7,875
Physical environment	1,204,923	-	-	1,204,923
Transportation	64,637	-	-	64,637
Culture/recreation	30,077	-	-	30,077
Capital outlay	-	-	62,447	62,447
Debt service				
Principal	-	2,230,000	-	2,230,000
Interest	-	842,839	-	842,839
Total Expenditures	<u>1,572,528</u>	<u>3,072,839</u>	<u>62,447</u>	<u>4,707,814</u>
Net change in fund balances	11,161	(674,414)	(62,417)	(725,670)
Fund Balances - Beginning of Year	<u>636,770</u>	<u>1,757,181</u>	<u>527,723</u>	<u>2,921,674</u>
Fund Balances - End of Year	<u>\$ 647,931</u>	<u>\$ 1,082,767</u>	<u>\$ 465,306</u>	<u>\$ 2,196,004</u>

See accompanying notes to financial statements.

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
For The Year Ended September 30, 2021

Net Change in Fund Balances - Total Governmental Funds	\$ (725,670)
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Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays. However, in the Statement of Activities the costs of those assets is allocated over their estimated useful lives as depreciation. This is the amount that capital outlay, \$62,447, was exceeded by depreciation, \$(1,700,890), in the current period.	(1,638,443)
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Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.	2,230,000
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Amortization of bond discount does not require the use of current resources and therefore is not reported in the governmental funds. This is the amount of amortization in the current period.	(7,944)
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In the Statement of Activities, interest is accrued on outstanding bonds; whereas in governmental funds, interest expenditures are reported when due. This is the net amount between the prior year and the current year accruals.	<div style="border-top: 1px solid black;">46,347</div>
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Change in Net Position of Governmental Activities	<div style="border-top: 1px solid black; border-bottom: 3px double black;">\$ (95,710)</div>
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See accompanying notes to financial statements.

Connerton West Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES – BUDGET AND ACTUAL –
GENERAL FUND
For the Year Ended September 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Special assessments	\$ 1,570,233	\$ 1,570,233	\$ 1,583,340	\$ 13,107
Miscellaneous revenues	-	-	230	230
Investment earnings	-	-	119	119
Total Revenues	<u>1,570,233</u>	<u>1,570,233</u>	<u>1,583,689</u>	<u>13,456</u>
Expenditures				
Current				
General government	206,615	206,615	265,016	(58,401)
Public Safety	8,500	8,500	7,875	625
Physical environment	1,238,218	1,238,218	1,204,923	33,295
Transportation	140,300	140,300	64,637	75,663
Culture/recreation	26,600	26,600	30,077	(3,477)
Total Expenditures	<u>1,620,233</u>	<u>1,620,233</u>	<u>1,572,528</u>	<u>47,705</u>
Net change in fund balances	<u>(50,000)</u>	<u>(50,000)</u>	<u>11,161</u>	<u>61,161</u>
Fund Balances - Beginning of Year	<u>50,000</u>	<u>50,000</u>	<u>636,770</u>	<u>586,770</u>
Fund Balances - End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 647,931</u>	<u>\$ 647,931</u>

See accompanying notes to financial statements.

Connerton West Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District's more significant accounting policies are described below.

1. Reporting Entity

The District was established on June 14, 2004, pursuant to the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, as amended (the "Act"), by Rule 42-PP-1 of the Florida Land and Water Adjudicatory Commission. The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of the infrastructure necessary for community development within its jurisdiction. The District is authorized to issue bonds for the purpose, among others, of financing, funding, planning, establishing, acquiring, constructing district roads, landscaping, and other basic infrastructure projects within or outside the boundaries of the Connerton West Community Development District. The District is governed by a five-member Board of Supervisors. All members are elected on an at large basis by qualified electors that reside within the District. The District operates within the criteria established by Chapter 190, Florida Statutes.

As required by GAAP, these financial statements present the Connerton West Community Development District (the primary government) as a stand-alone government. The reporting entity for the District includes all functions of government in which the District's Board exercises oversight responsibility including, but not limited to, financial interdependency, selection of governing authority, designation of management, significant ability to influence operations and accountability for fiscal matters.

Based upon the application of the above-mentioned criteria as set forth by the Governmental Accounting Standards Board, the District has identified no component units.

2. Measurement Focus and Basis of Accounting

The basic financial statements of the District are composed of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to financial statements

Connerton West Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

a. Government-wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Government-wide financial statements report all non-fiduciary information about the reporting government as a whole. These statements include all the governmental activities of the primary government. The effect of interfund activity has been removed from these statements.

Governmental activities are supported by special assessments and interest. Program revenues are netted with program expenses in the statement of activities to present the net cost of each program.

Amounts paid to acquire capital assets are capitalized as assets, rather than reported as an expenditure. Proceeds of long-term debt are recorded as liabilities in the government-wide financial statements, rather than as an other financing source.

Amounts paid to reduce long-term indebtedness of the reporting government are reported as a reduction of the related liability, rather than as an expenditure.

b. Fund Financial Statements

The underlying accounting system of the District is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund financial statements for the primary government's governmental funds are presented after the government-wide financial statements. These statements display information about major funds individually.

Connerton West Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds

The District classifies fund balance according to Governmental Accounting Standards Board Statement 54 – Fund Balance Reporting and Governmental Fund Type Definitions. The Statement requires the fund balance for governmental funds to be reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

The District has various policies governing the fund balance classifications.

Nonspendable Fund Balance – This classification consists of amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact.

Restricted Fund Balance – This classification includes amounts that can be spent only for specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

Assigned Fund Balance – This classification consists of the Board of Supervisors' intent to be used for specific purposes, but are neither restricted nor committed. The assigned fund balances can also be assigned by the District's management company.

Unassigned Fund Balance – This classification is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications. Unassigned fund balance is considered to be utilized first when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

Fund Balance Spending Hierarchy – For all governmental funds except special revenue funds, when restricted, committed, assigned, and unassigned fund balances are combined in a fund, qualified expenditures are paid first from restricted or committed fund balance, as appropriate, then assigned and finally unassigned fund balances.

Connerton West Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds (Continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are considered to be available when they are collected within the current period or soon 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 generally are recorded when a liability is incurred, as under accrual accounting. Interest associated with the current fiscal period is considered to be an accrual item and so has been recognized as revenue of the current fiscal period.

Under the current financial resources measurement focus, only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered to be a measure of “available spendable resources”.

Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of “available spendable resources” during a period.

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

Amounts expended to acquire capital assets are recorded as expenditures in the year that resources are expended, rather than as fund assets. The proceeds of long-term debt are recorded as an other financing source rather than as a fund liability.

Debt service expenditures are recorded only when payment is due.

3. Basis of Presentation

a. Governmental Major Funds

General Fund – The 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.

Connerton West Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Basis of Presentation (Continued)

a. Governmental Major Funds (Continued)

Debt Service Fund – Accounts for debt service requirements to retire certain special assessment revenue bonds which were used to finance the construction of District infrastructure improvements. The bonds are secured by a first lien on and pledge of the special assessment revenues and pledged funds.

Capital Projects Fund – The Capital Projects Fund accounts for acquisition and construction of infrastructure improvements located within the boundaries of the District.

b. Non-current Governmental Assets/Liabilities

GASB Statement 34 requires that non-current governmental assets, such as land and improvements, and non-current governmental liabilities, such as general obligation bonds and due to developer be reported in the governmental activities column in the government-wide Statement of Net Position.

4. Assets, Liabilities, and Net Position or Equity

a. Cash and Investments

Florida Statutes require state and local governmental units to deposit monies with financial institutions classified as "Qualified Public Depositories," a multiple financial institution pool whereby groups of securities pledged by the various financial institutions provide common collateral from their deposits of public funds. This pool is provided as additional insurance to the federal depository insurance and allows for additional assessments against the member institutions, providing full insurance for public deposits.

The District is authorized to invest in those financial instruments as established by Section 218.415, Florida Statutes. The authorized investments consist of:

1. Direct obligations of the United States Treasury;
2. The Local Government Surplus Funds Trust or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperative Act of 1969;
3. Interest-bearing time deposits or savings accounts in authorized qualified public depositories;
4. Securities and Exchange Commission, registered money market funds with the highest credit quality rating from a nationally recognized rating agency.

Connerton West Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Assets, Liabilities, and Net Position or Equity (Continued)

b. Restricted Net Position

Certain net position of the District is classified as restricted on the Statement of Net Position because their use is limited either by law through constitutional provisions or enabling legislation; or by restrictions imposed externally by creditors. In a fund with both restricted and unrestricted net position, qualified expenses are considered to be paid first from restricted net position and then from unrestricted net position.

c. Capital Assets

Capital assets, which include land, construction in progress, buildings and improvements, infrastructure and improvements other than buildings are reported in the governmental activities column.

The District defines capital assets as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of two years. The valuation basis for all assets is historical cost.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend its useful life are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Depreciation is computed utilizing the straight-line method over the estimated useful lives of the assets. The estimated useful lives of the various classes of depreciable capital assets are as follows;

Buildings and improvements	30 years
Infrastructure	20-30 years
Improvements other than buildings	15 years

d. Bond Discounts

Bond discounts are amortized over the life of the bonds.

e. Budgets

Budgets are prepared and adopted after a public hearing for the governmental funds, pursuant to Chapter 190, Florida Statutes. The District utilizes the same basis of accounting for budgets as it does for revenues and expenditures in its various funds. The legal level of budgetary control is at the fund level. All budgeted appropriations lapse at year end. Formal budgets are adopted for the general and debt service funds. As a result, deficits in the budget columns of the accompanying financial statements may occur.

Connerton West Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE B – CASH AND INVESTMENTS

All deposits are held in qualified public depositories and are included on the accompanying balance sheet as cash and investments.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a formal deposit policy for custodial credit risk; however, they follow the provisions of Chapter 280, Florida Statutes regarding deposits and investments. As of September 30, 2021, the District's bank balance was \$716,707 and the carrying value was \$675,056. Exposure to custodial credit risk was as follows. The District maintains all deposits in a qualified public depository in accordance with the provisions of Chapter 280, Florida Statutes, which means that all deposits are fully insured by Federal Depositors Insurance or collateralized under Chapter 280, Florida Statutes.

As of September 30, 2021, the District had the following investments and maturities:

Investment	Maturities	Fair Value
First American Treasury Obligation Fund	46 days*	\$ 1,237,182
Fidelity Government Portfolio	30 days*	137,585
U S Bank Money Market	N/A	173,306
Total		<u>\$ 1,548,073</u>

*Weighted Average Maturity

The District categorizes its fair value measurements within the fair value hierarchy recently 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.

Connerton West Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE B – CASH AND INVESTMENTS (CONTINUED)

Custodial Credit Risk – Deposits (Continued)

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.

Based on the criteria in the preceding paragraph, the investments listed above are Level 1 assets.

Interest Rate Risk

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

Credit Risk

The District's investments are limited by state statutory requirements and bond compliance. The District has no investment policy that would further limit its investment choices. As of September 30, 2021, the District's investment in First American Treasury Obligation Fund and Fidelity Government Portfolio were rated AAAM by Standard and Poor's.

Concentration of Credit Risk

The District places no limit on the amount it may invest in any one fund. The investments in First American Treasury Obligation Fund represents 80%, the Fidelity Government Portfolio represents 9% and the U S Bank Money Market represents 11% of the District's total investments.

The types of deposits and investments and their level of risk exposure as of September 30, 2021 were typical of these items during the fiscal year then ended. The District considers any decline in fair value for certain investments to be temporary.

Connerton West Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE C – CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2021 was as follows:

	Balance October 1, 2020	Additions	Deletions	Balance September 30, 2021
<u>Governmental Activities:</u>				
Capital assets, not being depreciated:				
Land	\$ 1,649,488	\$ -	\$ -	\$ 1,649,488
Construction in progress	7,613,074	62,447	-	7,675,521
Total capital assets, not depreciated	<u>9,262,562</u>	<u>62,447</u>	<u>-</u>	<u>9,325,009</u>
Capital assets, being depreciated:				
Buildings and improvements	406,472	-	-	406,472
Infrastructure	30,295,902	-	-	30,295,902
Improvements other than buildings	6,695,996	-	-	6,695,996
Total capital assets, being depreciated	<u>37,398,370</u>	<u>-</u>	<u>-</u>	<u>37,398,370</u>
Less accumulated depreciation for:				
Buildings and improvements	(54,196)	(13,549)	-	(67,745)
Infrastructure	(5,220,994)	(1,240,941)	-	(6,461,935)
Improvements other than buildings	(1,785,600)	(446,400)	-	(2,232,000)
Total accumulated depreciation	<u>(7,060,790)</u>	<u>(1,700,890)</u>	<u>-</u>	<u>(8,761,680)</u>
Total capital assets depreciated, net	<u>30,337,580</u>	<u>(1,700,890)</u>	<u>-</u>	<u>28,636,690</u>
Governmental Activities Capital Assets	<u>\$ 39,600,142</u>	<u>\$ (1,638,443)</u>	<u>\$ -</u>	<u>\$ 37,961,699</u>

Depreciation was charged to physical environment, \$1,051,899, culture/recreation, \$13,549, and transportation, \$635,442.

NOTE D – LONG-TERM DEBT

The following is a summary of activity for long-term debt of the Governmental Activities for the year ended September 30, 2021:

Long-term debt at October 1, 2020	\$ 18,185,000
Principal payments	<u>(2,230,000)</u>
Long-term debt at September 30, 2021	\$ 15,955,000
Less: bond discount, net	<u>(127,762)</u>
Bonds payable, net at September 30, 2021	<u>\$ 15,827,238</u>

Connerton West Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE D – LONG-TERM DEBT (CONTINUED)

Long-term debt for Governmental Activities is comprised of the following:

Capital Improvement Revenue and Refunding Bonds

\$6,520,000 Series 2018A-1 Capital Improvement Revenue and Refunding Bonds are due in annual principal installments beginning May 2019 maturing May 2036. Interest at various rates between 2% and 3.625% is due May and November beginning November 2018. Current portion is \$310,000.	\$ 5,630,000
\$1,520,000 Series 2018A-2 Capital Improvement Revenue and Refunding Bonds are due in annual principal installments beginning May 2019 maturing May 2036. Interest at various rates between 4.625% and 5% is due May and November beginning November 2018. Current portion is \$65,000.	1,340,000
\$4,370,000 Series 2006A-2 Capital Improvement Revenue Bonds are due in annual principal installments beginning May 2008. Interest at a rate of 5.4% is due May and November beginning November 2006. Current portion is \$110,000.	2,935,000
\$4,290,000 Series 2018-1 Capital Improvement Revenue Bonds are due in annual principal installments beginning May 2019 maturing May 2048. Interest at various rates between 4.5% and 5.5% is due May and November beginning November 2018. Current portion is \$70,000.	4,095,000
\$2,275,000 Series 2015A-1 Capital Improvement Revenue and Refunding Bonds are due in annual principal installments beginning May 2016. Interest at various rates between 6.1% and 6.25% is due May and November beginning November 2015. Current portion is \$40,000.	<u>1,955,000</u>
Bond payable	15,955,000
Bond discount, net	<u>(127,762)</u>
Bonds Payable, Net	<u><u>\$ 15,827,238</u></u>

Connerton West Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE D – LONG-TERM DEBT (CONTINUED)

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2021 are as follows:

Year Ending September 30,	Principal	Interest	Total
2022	\$ 595,000	\$ 748,239	\$ 1,343,239
2023	615,000	726,340	1,341,340
2024	640,000	703,309	1,343,309
2025	665,000	678,315	1,343,315
2026	695,000	651,869	1,346,869
2027-2031	3,950,000	2,790,140	6,740,140
2032-2036	4,725,000	1,814,959	6,539,959
2037-2041	1,920,000	904,610	2,824,610
2042-2046	1,605,000	408,288	2,013,288
2047-2048	545,000	45,374	590,374
Totals	<u>\$ 15,955,000</u>	<u>\$ 9,471,443</u>	<u>\$ 25,426,443</u>

Summary of Significant Bond Resolution Terms and Covenants

Capital Improvement Revenue and Refunding Bonds

Significant Bond Provisions

The Series 2006A-2 Bonds are subject to redemption at the option of the District prior to their maturity, in whole or in part, at any time after May 1, 2015 at a redemption price equal to the principal amount of the Series 2006A-2 Bonds to be redeemed, together with accrued interest to the date of redemption. The Series 2006A-2 are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Trust Indenture.

The Series 2018A-1, Series 2018A-2, and Series 2018-1 Bonds are subject to redemption at the option of the District prior to their maturity, in whole or in part, at any time after May 1, 2028 at a redemption price equal to the principal amount of the Series 2018A-1 Bonds, Series 2018A-2, or Series 2018-1 Bonds to be redeemed, together with accrued interest to the date of redemption. The Series 2018A-1, Series 2018A-2 and Series 2018-1. Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Trust Indenture.

The Series 2015A-1 Bonds are subject to redemption at the option of the District prior to their maturity, in whole or in part, at any time after May 1, 2025 at a redemption price equal to the principal amount of the Series 2015A-1 Bonds to be redeemed, together with accrued interest to the date of redemption. The Series 2015A-2 Bonds are not subject to redemption prior to maturity at the option of the District. The Series 2015A-1 and Series 2015A-2 Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Trust Indenture.

Connerton West Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE D – LONG-TERM DEBT (CONTINUED)

Significant Bond Provisions (Continued)

The Trust Indenture established certain amounts be maintained in a reserve account. In addition, the Trust Indenture has certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements.

Depository Funds

The bond resolution establishes certain funds and determines the order in which revenues are to be deposited into these funds. A description of the significant funds, including their purposes, is as follows:

Reserve Fund – The Series 2006A-1 Reserve Account was funded from the proceeds of the Series 2006A-1 Bonds. The 2018A-1, 2018A-2, 2018-1, and 2015A-1 Reserve Accounts were funded from the proceeds of the 2018A-1, 2018A-2, 2018-1, and 2015A-1 Bonds in amounts equal to 50 percent of the maximum annual debt service outstanding for the Series 2018A-1, 2018A-2, 2018-1, and 2015A-1 Bonds, respectively. Monies held in the reserve accounts will be used only for the purposes established in the Trust Indenture.

The following is a schedule of required reserve deposits as of September 30, 2021:

	<u>Reserve Balance</u>	<u>Reserve Requirement</u>
Capital Improvement Revenue and Refunding Bonds, Series 2018A-2	\$ 65,994	\$ 65,241
Capital Improvement Revenue and Refunding Bonds, Series 2018A-1	\$ 246,306	\$ 246,306
Capital Improvement Revenue Bonds, Series 2006A-2	\$ 42,229	\$ 41,800
Capital Improvement Revenue Bonds, Series 2018-1	\$ 146,092	\$ 146,028
Capital Improvement Revenue and Refunding Bonds, Series 2015A-1	\$ 97,603	\$ 82,109

Connerton West Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE E – SPECIAL ASSESSMENT REVENUES

Assessments are non-ad valorem assessments on benefitted property within the District. Operation and Maintenance Assessments are based upon adopted budget and levied annually. Debt Service Assessments are levied when bonds are issued and collected annually. The District may collect assessments directly or utilize the uniform method of collections (Chapter 197.3632, Florida Statutes). Direct collected assessments are due as determined by an annual assessment resolution adopted by the Board of Supervisors. Per Section 197.162, Florida Statutes discounts are allowed for early payment at the rate of 4% in November, 3% in December, 2% in January, and 1% in February. Taxes paid in March are without discount.

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 government.

NOTE F – 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 for which the government carries commercial insurance. There were no claims or settled claims from these risks that exceeded commercial insurance coverage.

NOTE G – ECONOMIC DEPENDENCY

A substantial portion of the District's activity is dependent upon the continued involvement of the developer, the loss of which could have a materially adverse effect on the District. At September 30, 2021, the developer owned a large portion of the assessable property located within District boundaries.



**Berger, Toombs, Elam,
Gaines & Frank**

Certified Public Accountants PL

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**INDEPENDENT AUDITORS' 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
Pasco County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Connerton West Community Development District, as of and for the year ended September 30, 2021, and the related notes to the financial statements, and have issued our report thereon dated April 18, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Connerton West Community Development District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Connerton West Community Development District's internal control. Accordingly, we do not express an opinion on the effectiveness of Connerton West Community Development 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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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



Board of Supervisors
Connerton West Community Development District

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Connerton West Community Development District's financial statements are free of 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

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

April 18, 2022



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

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MANAGEMENT LETTER

To the Board of Supervisors
Connerton West Community Development District
Pasco County, Florida

Report on the Financial Statements

We have audited the financial statements of the Connerton West Community Development District as of and for the year ended September 30, 2021, and have issued our report thereon dated April 18, 2022.

Auditor's Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and our Independent Auditor's Report on an examination conducted in accordance with AICPA Professionals Standards, AT-C Section 315 regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in that report, which is dated April 18, 2022, 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 made to address findings and recommendations made in the preceding financial audit report. There were no findings or recommendations noted in the preceding financial audit report.

Financial Condition and Management

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



To the Board of Supervisors
Connerton West Community Development District

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial conditions assessment procedures as of September 30, 2021 for the Connerton West Community Development District. It is management's responsibility to monitor the Connerton West Community Development District's financial condition; our financial condition assessment was based in part on the representations made by management and the review of the financial information provided by the 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.

Specific Information

The information provided below was provided by management and has not been audited; therefore, we do not express an opinion or provide any assurance on the information.

As required by Section 218.39(3)(c) and Section 218.32(1)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the Connerton West Community Development District reported:

- 1) The total number of district employees compensated in the last pay period of the District's fiscal year: 0
- 2) The total number of independent contractors to whom nonemployee compensation, defined as individuals or entities that receive 1099s, was paid in the last month of the District's fiscal year: 10
- 3) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency: N/A
- 4) All compensation earned by or awarded to nonemployee independent contractors, defined as entities or individuals that receive 1099s, whether paid or accrued, regardless of contingency: \$159,157
- 5) Each construction project with a total cost of at least \$65,000 approved by the District that is scheduled to begin on or after October 1, 2020, together with the total expenditures for such project: The District had no construction projects during the year.
- 6) A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the District amends a final adopted budget under Section 189.016(6), Florida Statutes: There were no amendments to the FY 2021 budget.

As required by Section 218.39(3)(c) and Section 218.32(1)(c), Florida Statutes, and Section 10.554(1)(i)8, Rules of the Auditor General, the Connerton West Community Development District reported:

- 7) The rate or rates of non-ad valorem special assessments imposed by the District: General Fund \$103.96 - \$1,572.29 and Debt Service \$90.33 - \$203.25.
- 8) The amount of special assessments collected by or on behalf of the District: \$3,981,667.
- 9) The total amount of outstanding bonds issued by the District and the terms of such bonds: \$15,955,000 total for 5 bonds with interest rates ranging from 2% to 6.25% maturing through 2048.



To the Board of Supervisors
Connerton West Community Development District

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.

*Berger Toombs Elam
Gaines & Frank*

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

April 18, 2022



**Berger, Toombs, Elam,
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**INDEPENDENT ACCOUNTANTS' REPORT/COMPLIANCE WITH
SECTION 218.415, FLORIDA STATUTES**

To the Board of Supervisors
Connerton West Community Development District
Pasco County, Florida

We have examined Connerton West Community Development District's compliance with Section 218.415, Florida Statutes during the year ended September 30, 2021. Management is responsible for Connerton West Community Development District's compliance with those requirements. Our responsibility is to express an opinion on Connerton West Community Development 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, accordingly, included examining, on a test basis, evidence about Connerton West Community Development 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 Connerton West Community Development District's compliance with the specified requirements.

In our opinion, Connerton West Community Development District complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2021.

*Berger Toombs Elam
Gaines & Frank*

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

April 18, 2022

Tab 12

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, May 2, 2022 at 4:00 p.m.** at Club Connerton, located at 21100 Fountain Garden Way, Land O' Lakes, FL 34638

Present and constituting a quorum:

Daniel Novak	Board Supervisor, Chairman
Chris Kawalec	Board Supervisor, Vice-Chairman
Steven Daly	Board Supervisor, Assistant Secretary
John Ngerem	Board Supervisor, Assistant Secretary
Tyson Krutsinger	Board Supervisor, Assistant Secretary

Also present were:

Daryl Adams	District Manager, Rizzetta & Company
Jason Liggett	Field Services Manager, Rizzetta
Roy Van Wyk	District Counsel, KE Law Group
Greg Woodcock	District Engineer, Cardno (via conference call)
Stan Zuercher	Property Maintenance Manager
Terry McLean	Brightview

Audience	Not Present
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FIRST ORDER OF BUSINESS

Call to Order

Mr. Daryl Adams opened the regular CDD Meeting in person at 4:00 p.m.

SECOND ORDER OF BUSINESS

Audience Comments on Agenda Items

There were no audience members present.

THIRD ORDER OF BUSINESS

**Presentation of FY 2022-2023
Proposed Budget**

Mr. Adams presented the Fiscal Year 2022/2023 proposed budget to the board for their consideration and informed them that there would be an increase in assessments this year.

FOURTH ORDER OF BUSINESS

**Consideration of Resolution 2022-05,
Setting Public Hearing and
Approving FY 2022-2023 Proposed
Budget**

On a motion from Mr. Krutsinger, seconded by Mr. Ngerem, with all in favor, the Board adopted Resolution 2022-05, Setting Public Hearing and Approving FY 2022-2023 Proposed Budget for the Connerton West Community Development District.

FIFTH ORDER OF BUSINESS

Update on Reserve Study for 2022

Mr. Swartz has requested several items from the District in order to complete the Reserve Study for Connerton West CDD. Mr. Woodcock informed Mr. Swartz that he is working on this and will have everything to him as soon as possible.

SIXTH ORDER OF BUSINESS

**Consideration of Nebula Lighting
Proposal for Water Fountain**

On a motion from Mr. Daly, seconded by Mr. Kawalec, with all in favor, the Board approved the Nebula Lighting Proposal for the Water Fountain in the amount of \$6,300.00 for the Connerton West Community Development District.

SEVENTH ORDER OF BUSINESS

**Consideration of Brandon Electric
Proposal for Water Fountain**

The Board previously requested that Brandon Electric Provide pictures for this proposal, they are still waiting. This item has been tabled until pictures have been received.

EIGHTH ORDER OF BUSINESS

STAFF REPORTS

A. District Counsel

Mr. Van Wyk gave the District Counsel report and updated the Board on easement agreements and the Parking and Towing Policies.

A brief discussion was held regarding the damaged that was done on CDD property while a pool was being installed. It was noted that the pool is now finished, but the damage has not been taken care of yet. Mr. Van Wyk said that Ms. Hammock will reach out to the resident and get a time frame of when this will be done.

B. District Engineer Report

The Board received the District Engineer report from Mr. Woodcock.

CONNERTON WEST COMMUNITY DEVELOPMENT DISTRICT
May 2, 2022 - Minutes of Meeting
Page 3

Mr. Woodcock gave the Board an update on the Land Transfer to Lennar and the Conservation Cutbacks.

The Board reviewed several proposals for Sealing the Entrance Signs. They made a motion to approve the Patriot Amenity Services Group, LLC Proposal in the amount of \$9,000.00.

On a motion from Mr. Kawalec, seconded by Mr. Novak, with all in favor, the Board approved the Patriot Amenity Service Group Proposal to Seal the Entrance Signs in the amount of \$9,000.00 for the Connerton West Community Development District.

The Board requested Mr. Woodcock provide a break down of the funds left in the bond fund account.

C. Field Inspection Report

The Board reviewed the Field Inspection report from Mr. Liggett.

The Board requested to have "Discussion of Conservation Cutback/Planting Materials" on the next meeting agenda.

D. Landscape Report

Mr. Mclean presented two proposals, one for tree removal in the amount of \$9,125 and one for a fuel surcharge in the amount of \$150 per month.

After a brief discussion, the Board agreed to decline both proposals and made a motion specifically to not accept Bright View's fuel surcharge fee of \$150.00 a month.

On a motion from Mr. Novak, seconded by Mr. Daly, with all in favor, the Board agreed to not accept the Brightview Fuel Surcharge fee of \$150.00 a month for the Connerton West Community Development District.

E. April Irrigation Report

Ms. Huff presented her irrigation report and informed the Board that all the Irrigation Punch List items are now complete. The Board had no questions at this time.

F. April Aquatics Report

Mr. Marks reviewed his aquatics report with the Board, and they had no questions at this time.

G. April Property Maintenance Report

Mr. Zuercher presented his report to the Board, and they had no questions at this time. Mr. Adams will assist Mr. Zuercher with purchasing a laptop.

H. District Manager Report

The Board received and reviewed the District Manager report.

Mr. Adams reminded the Board that the next meeting will be held on June 6, 2022, at 6:00 p.m. at the Club Connerton, 21100 Fountain Garden Way, Land O Lakes, FL 34638.

Mr. Adams presented several proposals to the Board for Storage Containers. The Board discussed their options and chose to go with 40' One Door Storage Container & Mobile Offices for \$6,600 plus a \$199 delivery fee and a \$1,000 buffer.

On a motion from Mr. Krutsinger, seconded by Mr. Novak, with all in favor, the Board approved the Storage Container Proposal for 40' One Door Storage Container & Mobile Offices in the amount of \$6,600 plus a \$199 delivery fee and a \$1,000 buffer for the Connerton West Community Development District.

NINTH ORDER OF BUSINESS

Consideration of Minutes of the Board of Supervisors' Meeting held on April 4, 2022

Mr. Adams presented the minutes of the Board of Supervisors' meeting held on April 4, 2022.

On a motion from Mr. Novak, seconded by Mr. Ngerem, with all in favor, the Board approved the Minutes of the Boards' Supervisor meeting held on April 4, 2022, as presented, for the Connerton West Community Development District.

TENTH ORDER OF BUSINESS

Consideration of Operation and Maintenance Expenditures for March 2022

The Board was presented with the Operation & Maintenance Expenditures for March 2022 in the amount of \$174,061.17.

On a motion from Mr. Daly, seconded by Mr. Kawalec, with all in favor, the Board ratified the Operation & Maintenance Expenditures for March 2022 for \$174,061.17, for the Connerton West Community Development District.

ELEVENTH ORDER OF BUSINESS

Supervisor Requests

During Supervisor Requests, the Board requested that Mr. Adams send pictures to Suncoast Pool Services of the fountain, so they are aware of the issues Connerton West is experiencing.

TWELFTH ORDER OF BUSINESS

Adjournment

On a motion from Mr. Kawalec, seconded by Mr. Daly, the Board approved to adjourn the meeting at 7:19 p.m. for the Connerton West Community Development District.

Assistant Secretary

Chairman / Vice-Chairman

Tab 13

CONNERTON WEST COMMUNITY DEVELOPMENT DISTRICT

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

Operation and Maintenance Expenditures April 2022 For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from April 1, 2022 through April 30, 2022. This does not include expenditures previously approved by the Board.

The total items being presented: **\$126,572.72**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Connerton West Community Development District

Paid Operation & Maintenance Expenditures

April 1, 2022 Through April 30, 2022

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Aquatic Weed Control, Inc.	003509	67979	Pond/Lake Maintenance 02/22	\$ 3,950.00
Aquatic Weed Control, Inc.	003522	70034	Quarterly Pond/Lake Maintenance 03/22	\$ 4,100.00
Aquatic Weed Control, Inc.	003535	69448	Pond/Lake Maintenance 04/22	\$ 3,950.00
BCI Entities, LLC	003510	221148	Irrigation Repair 03/22	\$ 275.00
BCI Entities, LLC	003510	221149	Irrigation Repair-Leaking Pipes Zone A66 03/22	\$ 1,917.00
BrightView Landscape Services, Inc.	003511	7839895	Additional Maintenance Bahia/St Augustine 03/22	\$ 10,380.00
BrightView Landscape Services, Inc.	003536	7772861	Additional Maintenance Bahia/St Augustine 02/22	\$ 13,940.00
BrightView Landscape Services, Inc.	003536	7837778	Landscape Maintenance 04/22	\$ 25,942.50
BrightView Landscape Services, Inc.	003536	7853643	Plant Replacement 04/22	\$ 1,471.05
Christopher Kawalec	003518	CK040422	Board of Supervisors Meeting 04/04/22	\$ 200.00
Christopher Kawalec	003525	CK041222	Board of Supervisors Budget Workshop 04/12/22	\$ 200.00

Connerton West Community Development District

Paid Operation & Maintenance Expenditures

April 1, 2022 Through April 30, 2022

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Clear Cut	003512	147	Mulch Walking Trail Preserve Boundaries 03/22	\$ 8,976.00
Connerton West CDD	CD193	CD193	Replenish Debit Card	\$ 290.69
Daniel Novak	003520	DN040422	Board of Supervisors Meeting 04/04/22	\$ 200.00
Daniel Novak	003531	DN041222	Board of Supervisors Budget Workshop 04/12/22	\$ 200.00
Innersync Studio, Ltd DBA Campus Suite	003517	20263	Website & Compliance Services 04/22	\$ 384.38
Jeremy R. Cohen	003514	JC031122	Off Duty Patrols/Scheduler's Fee 03/22	\$ 350.00
Jerry Richardson	003538	1616	Monthly Hog Removal Service 04/22	\$ 800.00
John Ngerem	003519	JN040422	Board of Supervisors Meeting 04/04/22	\$ 200.00
John Ngerem	003530	JN041222	Board of Supervisors Budget Workshop 04/12/22	\$ 200.00
K. Johnson's Lawn & Landscaping, Inc.	003524	18378	Mow Bike Trail 02/22	\$ 700.00
KE Law Group, PLLC	003526	1929	General/Monthly Legal Services 03/22	\$ 4,352.83

Connerton West Community Development District

Paid Operation & Maintenance Expenditures

April 1, 2022 Through April 30, 2022

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Kevin Eric Hamilton	003516	KH032422	Off Duty Patrols 03/22	\$ 200.00
Mobile Mini, Inc.	003529	9013545193	Mobile Storage Rental Acct #10023746 04/22	\$ 244.47
Pasco County	003532	Pasco Water Summary 03/22	Water Summary 03/22	\$ 356.39
Rizzetta & Company, Inc	003513	INV0000067066	District Management Fees 04/22	\$ 6,720.00
Rizzetta & Company, Inc	003521	INV0000067162	General Management & Oversight 04/22	\$ 3,981.37
Rizzetta & Company, Inc	003533	INV0000067276	Out of Pocket Expense 03/22	\$ 74.19
Rizzetta & Company, Inc	003537	INV0000067685	Personnel Reimbursement 04/15/22	\$ 3,181.37
Steven Daly	003515	SD040422	Board of Supervisors Meeting 04/04/22	\$ 200.00
Steven Daly	003523	SD041222	Board of Supervisors Budget Workshop 04/12/22	\$ 200.00
Suncoast Pool Service	003539	8150	Fountain Service 04/22	\$ 250.00
Times Publishing Company	003528	0000219363 04/03/22	Acct #119853 Legal Advertising 04/22	\$ 137.00

Connerton West Community Development District

Paid Operation & Maintenance Expenditures

April 1, 2022 Through April 30, 2022

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Tyson Krutsinger	003527	TK041222	Board of Supervisors Budget Workshop 04/12/22	\$ 200.00
Withlacoochee River Electric Cooperative Inc.	003534	Electric Summary Bill	Electric Summary Bill 03/22	<u>\$ 27,848.48</u>
Report Total				<u>\$ 126,572.72</u>