Ridge at Apopka
Community Development District

Agenda

December 17, 2024

AGENDA

Ridge at Apopka
Community Development District

219 E. Livingston Street, Orlando, Florida 32801
Phone: 407-841-5524 – Fax: 407-839-1526

December 10, 2024

Board of Supervisors
Ridge at Apopka Community
Development District

Dear Board Members:

The meeting of the Board of Supervisors of the **Ridge at Apopka Community Development District** will be held **Tuesday, December 17, 2024 at 11:00 a.m. at the Offices of GMS-CF, 219 E. Livingston Street, Orlando, Florida.** Following is the advance agenda for the regular meeting:

1. Roll Call
2. Public Comment Period
3. Organizational Matters
    A. Administration of Oaths of Office to Newly Elected Board Members
    B. Consideration of Resolution 2025-01 Canvassing and Certifying the Results of the Landowner's Election
    C. Election of Officers
    D. Consideration of Resolution 2025-02 Electing Officers
4. Approval of Minutes of the August 27, 2024 Board of Supervisors Meeting and Acceptance of Minutes of the November 5, 2024 Landowners' Meeting
5. Ratification of Agreement with Grau & Associates to Provide Auditing Services for the Fiscal Year 2024
6. Ratification of Non-Ad Valorem Assessment Administration Agreement with Orange County Property Appraiser
7. Consideration of Amendment to Agreement for Aquatic Management Services
8. Staff Reports
    A. Attorney
    B. Engineer
    C. District Manager's Report
        i. Approval of Check Register
        ii. Balance Sheet and Income Statement
    D. Field Manager's Report
9. Other Business
10. Supervisor's Requests
11. Adjournment

The balance of the agenda will be discussed at the meeting. In the meantime, if you should have any questions, please contact me.

Sincerely,

George S. Flint

George S. Flint
District Manager

Cc: Jere Earlywine, District Counsel
John Prowell, District Engineer

Enclosures

SECTION III

SECTION B

RESOLUTION 2025-01

A RESOLUTION CANVASSING AND CERTIFYING THE RESULTS OF THE LANDOWNERS' ELECTION OF THE RIDGE AT APOPKA COMMUNITY DEVELOPMENT DISTRICT HELD PURSUANT TO SECTION 190.006(2), FLORIDA STATUTES

WHEREAS, pursuant to Section 190.006(2), Florida Statute, a landowners' meeting is required to be held within 90 days of the District's creation and every two years following the creation of a Community Development District for the purpose of electing three (3) supervisors for the District; and

WHEREAS, following proper notice of once a week for 2 consecutive weeks in a newspaper of general circulation in the area of the District, the last day of such publication to be not fewer than 14 days or more than 28 days before the date of the election, such landowners meeting was held on **November 5, 2024**, at which the below-recited persons were duly elected by virtue of the votes cast in their respective favor; and

WHEREAS, the Board of Supervisors by means of this Resolution desire to canvas the votes and declare and certify the results of said election;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE RIDGE AT APOPKA COMMUNITY DEVELOPMENT DISTRICT:

1. The following persons are found, certified, and declared to have been duly elected as Supervisors of and for the District, having been elected by the votes cast in their favor as follows:

Supervisor	# of Votes	Terms
Ernesto Mitsumasu	110	4 Year Term
Dean Perry	110	4 Year Term
Andrew Hall	109	2 Year Term

2. The terms of office shall commence immediately upon the adoption of this Resolution:

Adopted this 17th day of December, 2024.

_____	_____
Secretary/Assistant Secretary	Chairman/Vice Chairman

SECTION D

RESOLUTION 2025-02

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE RIDGE AT APOPKA COMMUNITY DEVELOPMENT DISTRICT ELECTING THE OFFICERS OF THE DISTRICT AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the Ridge at Apopka Community Development District (the "District") is a local unit of special purpose government created and existing pursuant to Chapter 190, Florida Statutes; and

WHEREAS, the Board of Supervisors of the District ("Board") desires to elect the Officers of the District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE RIDGE AT APOPKA COMMUNITY DEVELOPMENT DISTRICT:

Section 1. _____ is elected Chairperson.

Section 2. _____ is elected Vice-Chairperson.

Section 3. _____ is elected Secretary.

Section 4. _____ is elected Assistant Secretary.
_____ is elected Assistant Secretary.
_____ is elected Assistant Secretary.
_____ is elected Assistant Secretary.

Section 5. _____ is elected Treasurer.

Section 6. _____ is elected Assistant Treasurer.
_____ is elected Assistant Treasurer.

Section 7. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 17th day of December, 2024.

ATTEST:

RIDGE AT APOPKA COMMUNITY DEVELOPMENT DISTRICT

_____
Secretary/Assistant Secretary

_____
Chairperson/Vice-Chairperson

MINUTES

MINUTES OF MEETING
RIDGE AT APOPKA
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Ridge at Apopka Community Development District was held on Tuesday, August 27, 2024 at 3:00 p.m. at the Offices of GMS – CF, LLC at 219 E. Livingston Street, Orlando, Florida.

Present and constituting a quorum were:

Ernesto Mitsumasu	Chairman
Craig Perry *by phone*	Vice Chairman
Dean Perry	Assistant Secretary
Andrew Hall *by phone*	Assistant Secretary
Kevin Walsh	Assistant Secretary

Also present were:

Jason Showe	District Manager
Jere Earlywine *by phone*	District Counsel
John Prowell	District Engineer

FIRST ORDER OF BUSINESS **Roll Call**

Mr. Showe called the meeting to order and called the roll. There were three Board members present constituting a quorum and 2 participated by phone.

SECOND ORDER OF BUSINESS **Public Comment Period**

Mr. Showe stated there were only Board members and staff present.

THIRD ORDER OF BUSINESS **Approval of Minutes of the June 12, 2024 Meeting**

Mr. Showe presented the June 12, 2024 meeting minutes. He stated if there were no corrections, they would be looking for a motion to approve those.

On MOTION by Mr. Dean Perry, seconded by Mr. Mitsumasu, with all in favor, the Minutes of the June 12, 2024 Meeting, were approved as presented.

FOURTH ORDER OF BUSINESS Public Hearing

Mr. Showe stated this hearing was for adopting the Fiscal Year 2025 budget. Mr. Showe asked for a motion to open the public hearing.

> On MOTION by Mr. Dean Perry, seconded by Mr. Mitsumasu, with all in favor, Opening the Public Hearing, was approved.

A. Consideration of Resolution 2024-05 Adopting the Fiscal Year 2025 Budget and Relating to the Annual Appropriations

Mr. Showe stated this resolution is the proposed budget for 2025 and changes can be made. He noted conversations with the developer has some updates on parcels. Mr. Earlywine stated there were some changes in two parcel's identification. He noted the budget can be adopted and it does not reflect bottom line.

Mr. Showe stated there were no members of the public present. He asked the Board for any comments. Mr. Showe asked for a motion to approve the budget.

> On MOTION by Mr. Mitsumasu, seconded by Mr. Dean Perry, with all in favor, Resolution 2024-05 Adopting the Fiscal Year 2025 Budget and Relating to the Annual Appropriations, was approved subject to change the units on MF Properties.

B. Consideration of Resolution 2024-06 Imposing Special Assessments and Certifying an Assessment Roll

Mr. Showe stated the resolution allows the District to levy the assessments for taxes. He noted they would make the changes from discussions on the budget that may change some line items.

Mr. Showe noted there were no members of the public present. He asked for any comments from the Board. Mr. Showe asked for a motion to approve the resolution.

> On MOTION by Mr. Mitsumasu, seconded by Mr. Dean Perry, with all in favor, Resolution 2024-06 Imposing Special Assessments and Certifying an Assessment Roll, was approved.

Mr. Showe ask for a motion to close the public hearing.

> On MOTION by Mr. Dean Perry, seconded by Mr. Mitsumasu, with all in favor, Closing the Public Hearing, was approved.

FIFTH ORDER OF BUSINESS Staff Reports

A. Attorney

i. Memorandum Regarding Recently Enacted Legislation

Mr. Earlywine updated the Board on the new legislation that requires Districts to develop goals and objectives that must be measurable. He added they would be measured annually.

B. Engineer

Mr. Prowell noted that he had nothing further to report. Comments were made on the District maintaining pond areas that are under construction. Discussion ensued on amending the contract to include maintenance of these areas and mowing cost. It was noted that currently they are paying up to $3,000/month.

The Board asked to amend the contract to add this with a not to exceed $1,500/month for the additional pond maintenance.

> On MOTION by Mr. Craig Perry, seconded by Mr. Dean Perry, with all in favor, the Additional Pond Maintenance for a Not to Exceed Amount of $1,500, was approved.

C. District Manager's Report

i. Adoption of District Goals & Objectives

Mr. Showe presented the GMS draft of the goals and objectives for the Board to review. He noted this is a result of recently enacted legislation and must be approved by October 1, 2024. He recommended approval of these goals and objectives.

> On MOTION by Mr. Craig Perry, seconded by Mr. Mitsumasu, with all in favor, the District Goals and Objectives, were approved.

ii. Approval of Check Register

Mr. Showe presented the check register for checks 10093 through 10108 for $39,026.60.

> On MOTION by Mr. Mitsumasu, seconded by Mr. Dean Perry, with all in favor, the Check Register totaling $39,026.60, was approved.

iii. Balance Sheet and Income Statement

Mr. Showe stated you have the unaudited financials, and no action is required by the Board.

iv. Approval of Fiscal Year 2025 Meeting Schedule

Mr. Showe presented the Fiscal Year 2025 meeting schedule and recommended the removal of the December 24, 2024 meeting. He asked for Board approval.

> On MOTION by Mr. Mitsumasu , seconded by Mr. Dean Perry, with all in favor, the, Fiscal Year 2025 Meeting Schedule Removing December 24, 2024, was approved.

D. Field Manager

The Field Manager's report was presented to include updates on base maintenance items that are on-going, clearing of areas, and pricing for additional ponds for next meeting. There was a question on treatment of two ponds. It was noted they will report back on exact treatments that have occurred and who is treating them. This will be reported back to the Board at the next meeting.

SIXTH ORDER OF BUSINESS Other Business

Mr. Showe asked for other business topics. Hearing no comments, the next item followed.

SEVENTH ORDER OF BUSINESS Supervisor's Requests

There being no comments, the next item followed.

EIGHTH ORDER OF BUSINESS Adjournment

Mr. Showe stated asked for a motion to adjourn.

> On MOTION by Mr. Dean Perry, seconded by Mr. Mitsumasu, with all in favor, the meeting was adjourned.

_____
Secretary / Assistant Secretary

_____
Chairman / Vice Chairman

MINUTES OF MEETING
RIDGE AT APOPKA
COMMUNITY DEVELOPMENT DISTRICT

The Landowners' meeting of the Board of Supervisors of the Ridge at Apopka Community Development District was held on Tuesday, **November 5, 2024** at 3:02 p.m. at the Offices of GMS – CF, LLC at 219 E. Livingston Street, Orlando, Florida.

Present were:

George Flint

FIRST ORDER OF BUSINESS **Determination of Number of Voting Units Represented**

Mr. Flint stated he has been provided proxies for KS Apopka Centerline Development, LLC representing 40.54 acres or 41 votes naming himself, George Flint, as the proxy holder, a proxy from Apopka Centerline Development, LLC representing 72.59 acres or 75 votes naming himself as the proxy holder, a proxy from Apopka Development Opportunity, LLC representing 15.66 acres or 16 votes naming himself as the proxy holder. He stated the total is 132 votes represented.

SECOND ORDER OF BUSINESS **Call to Order**

Mr. Flint called the meeting to order.

THIRD ORDER OF BUSNESS **Election of Chairman for the Purpose of Conducting the Landowners' Meeting**

Mr. Flint stated he was the only person represented and he is the proxy holder for KS Apopka Centerline Development, LLC, Apopka Centerline Development, LLC and Apopka Development Opportunity, LLC. He elected himself as the Chair for purposes of conducting the meeting.

FOURTH ORDER OF BUSNESS **Nominations for the Positions of Supervisors (3)**

Mr. Flint nominated Ernesto Mitsumasu, Dean Perry, and Andrew Hall.

FIFTH ORDER OF BUSNESS **Casting of Ballots**

Mr. Flint stated on behalf of KS Apopka Centerline Development, LLC he cast 30 votes for Mr. Mitsumasu, 30 votes for Mr. Perry, and 30 votes for Mr. Hall. He stated on behalf of Apopka Centerline Development, LLC he cast 70 votes for Mr. Mitsumasu, 70 votes for Mr. Perry and 70 votes for Mr. Hall. He stated on behalf of Apopka Development Opportuniy, LLC he cast 10 votes for Mr. Mitsumasu, 10 votes for Mr. Perry and 9 votes for Mr. Hall.

SIXTH ORDER OF BUSNESS **Tabulation of Ballots and Announcement of Results**

Mr. Flint stated Mr. Mitsumasu receives 110 votes, Mr. Perry receives 110 votes, and Mr. Hall receives 109 votes.

SEVENTH ORDER OF BUSNESS **Landowners' Questions and Comments**

There being no comments, the next item followed.

EIGHTH ORDER OF BUSINESS **Adjournment**

Mr. Flint adjourned the meeting.

SECTION V

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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

September 9, 2024

Board of Supervisors
Ridge at Apopka Community Development District
219 East Livingston Street
Orlando, FL 32801

We are pleased to confirm our understanding of the services we are to provide Ridge at Apopka Community Development District, Orange County, Florida ("the District") for the fiscal year ended September 30, 2024. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Ridge at Apopka Community Development District as of and for the fiscal year ended September 30, 2024. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2024 audit.

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

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

1) Management's Discussion and Analysis

2) Budgetary comparison schedule

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that information:

1) Compliance with FL Statute 218.39 (3) (c)

Audit Objectives

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

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

Examination Objective

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

Other Services

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

Management Responsibilities

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

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

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

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

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

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

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

Audit Procedures—General

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

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

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

Audit Procedures—Internal Control

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

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

Audit Procedures—Compliance

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

Engagement Administration, Fees, and Other

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

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

Furthermore, Grau & Associates agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, Florida Statutes. Auditor acknowledges that the designated public records custodian for the District is the District Manager ("Public Records Custodian"). Among other requirements and to the extent applicable by law, Grau & Associates shall 1) keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the contract term and following the contract term if Auditor does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Grau & Associate's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by Grau & Associates, Grau & Associates shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

IF GRAU & ASSOCIATES HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE PUBLIC RECORDS CUSTODIAN AT: C/O GOVERNMENTAL MANAGEMENT SERVICES – CENTRAL FLORIDA LLC, 219 EAST LIVINGSTON STREET ORLANDO, FLORIDA 32801, OR RECORDREQUEST@GMSCFL.COM, PH: (407) 841-5524.

Our fee for these services will not exceed $6,600 for the September 30, 2024 audit, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued. This agreement is automatically renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

We will complete the audit within prescribed statutory deadlines, which requires the District to submit its annual audit to the Auditor General no later than nine (9) months after the end of the audited fiscal year, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

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

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

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

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2022 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Ridge at Apopka Community Development District and believe this letter accurately summarizes the terms of our engagement and, with any addendum, if applicable, is the complete and exclusive statement of the agreement between Grau & Associates and the District with respect to the terms of the engagement between the parties. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates

Antonio J. Grau

RESPONSE:

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

By: _____

Title: Secretary / District Manager

Date: 9/10/24

FICPA
Florida Institute of Certified Public Accountants

FICPA Peer Review Program
Administered in Florida
by The Florida Institute of CPAs

AICPA
Peer Review Program

AICPA Peer Review Program
Administered in Florida
by the Florida Institute of CPAs

March 17, 2023

Antonio Grau
Grau & Associates
951 Yamato Rd Ste 280
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on March 16, 2023, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2025. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114 Review Number: 594791

SECTION VI

NON-AD VALOREM ASSESSMENT ADMINISTRATION AGREEMENT

An AGREEMENT made this 1st day of October 2024 between AMY MERCADO as Orange County Property Appraiser (Property Appraiser) and, Ridge at Apopka (Taxing Authority), and is effective upon acceptance by both parties and through, September 30, 2025.

1. The Taxing Authority desires to use the services of the Property Appraiser to maintain non-ad valorem assessments on the tax roll and the Property Appraiser is prepared to do so, on behalf of the Taxing Authority. Each party represents that it has satisfied all conditions precedent to enter into this agreement.

2. The Property Appraiser agrees to perform the following service for the Taxing Authority:

   A. Create a Non-Ad Valorem Assessment Roll for the Taxing Authority for the 2025 tax roll year using data provided annually to the Property Appraiser's Office by the Taxing Authority per attached Calendar for Implementation of Non- Ad Valorem Assessment Roll.

   B. Provide the Taxing Authority with a data file in a compatible format on or before April 1, containing all parcels within the boundaries of the Taxing Authority to be used for the Taxing Authority's planning purposes in establishing its non-ad valorem assessments.

   C. Receive from the Taxing Authority its proposed or adopted non-ad valorem assessment levy for each type of property and apply that amount to each parcel of real property as stipulated by Taxing Authority.

   D. Include the Taxing Authority's non-ad valorem assessments on the Notice of Proposed Property Taxes and Proposed or Adopted Non-Ad Valorem Assessments mailed to all property owners in August of each year.

   E. Receive from the Taxing Authority, corrections or changes to the roll and update the Non-Ad Valorem Assessment Roll for tax bills on or before September 15 of each year, the statutory deadline for certification of non-ad valorem assessments.

   F. Deliver the Taxing Authority's Non-Ad Valorem Assessment Roll to the Orange County Tax Collector's Office so that tax bills mailed on or about November 1 will include the Taxing Authority's non-ad valorem assessment levies.

3. Taxing Authority agrees to perform the following acts in connection with this agreement:

A. Advise the property owners within the Taxing Authority in an appropriate and lawful manner of the Taxing Authority's intention to utilize the Uniform non- ad valorem assessment method described in Sections 197.3631 through 197.3635, Florida Statutes, and any other applicable Florida statute, and carry out its responsibilities under said sections.

B. Timely provide the Property Appraiser with information required to prepare the Uniform Non-Ad Valorem Assessment Roll per the Calendar for Implementation of Non-Ad Valorem Assessment Roll.

C. Advise the property owners within the Taxing Authority as appropriate that the Property Appraiser's office is acting in a ministerial capacity for the Taxing Authority in connection with the non-ad valorem assessments.

D. Preparation and delivery of certificate of corrections directly to Tax Collector, with copy to Property Appraiser, for any corrections to a certified final tax roll.

4. The Taxing Authority shall use its best efforts in furnishing the Property Appraiser with up-to-date and accurate data concerning its boundaries, proposed assessments, and other information as requested from time to time by the Property Appraiser and necessary to facilitate his making the assessment in question. The Property Appraiser shall, using the information provided by the Taxing Authority, place the district's non-ad valorem assessments, as made from time to time and certified to him, on properties within the district.

5. The Property Appraiser shall be compensated by the Taxing Authority for the administrative costs incurred in carrying out this Agreement. These costs include, but are not limited to labor, printing, forms, office supplies, computer equipment usage, postage, programming, or any other associated costs.

6. On 1st day of October of each applicable year, the administrative fee will be invoiced to the Taxing Authority equivalent to $0 per parcel assessed with a non-ad valorem tax. Parcel counts supporting the invoiced fee will be determined based upon the most current certified non-ad valorem assessment roll. Any new assessments added to the tax roll that were not previously certified and invoiced an administrative fee, will be separately invoiced on or around July 15 and prior to mailing of the Notice of Proposed Property Taxes in August.

7. The specific duties to be performed under this agreement and their respective timeframes are contained in the Calendar for Implementation of Non-Ad Valorem Assessment Roll, which is incorporated herein by reference.

8. This agreement constitutes the entire agreement between the parties and can only be modified in writing and signed by both parties.

9. All parts of this Agreement not held unenforceable for any reason shall be given full force and effect.

10. All communications required by this agreement shall be in writing and sent by first class mail, email, or facsimile to the other party.

Notices to the Taxing Authority shall be addressed to:

Ridge at Apopka

George Flint
Governmental Management Services Central Florida, LLC
219 E. Livingston Street
Orlando, FL 32801
gflint@gmscfl.com
(407) 841-5524

Notices to the Property Appraiser shall be addressed to:

Carmen Crespo, Director, Accounting and Finance
Orange County Property Appraiser
200 S. Orange Ave., Suite 1700
Orlando, FL 32801
ccrespo@ocpafl.org
(321) 379-4707

11. TERMINATION. This Agreement may be terminated by either party upon written notice. Property Appraiser will perform no further work after the written termination notice is received.

12. TERM. This Agreement shall continue until such time as either party terminates the Agreement pursuant to Paragraph 11, above.

13. GOVERNING LAW; VENUE. This Agreement shall be governed by the laws of the State of Florida. Any action to interpret or enforce any provision of this Agreement shall be brought in the State and Federal courts for Orange County, Florida.

ORANGE COUNTY PROPERTY APPRAISER

Signed _____
AMY MERCADO

Date _____

RIDGE AT APOPKA

Name George S. Flint

Signed _____

Date 11/11/24

CALENDAR FOR IMPLEMENTATION OF NON-AD VALOREM ASSESSMENTS

On or about April 1st, Property Appraiser to provide the Taxing Authority with an electronic file that includes parcel ID and any other information applicable or requested. Taxing Authority may request this file at any time after January 1st, but must understand that many splits/ combos, annexations, etc., may not be reflected early in the tax year and subsequent files may be necessary. If any additional information is required at any time by Taxing Authority, it should be requested of the Property Appraiser by Taxing Authority, allowing for a reasonable turnaround time. The file shall be in an ascii file, text or excel file, unless another format is requested and agreed upon between parties.

June 1

- Property Appraiser distributes Best Estimate of Taxable Value to all Taxing Authorities.

July 1

- Property Appraiser certifies Preliminary tax roll to all taxing authorities.

- Property Appraiser certifies Preliminary tax roll to all taxing authorities.
- Taxing Authority reviews all assessments and provides final approval for Notice of Proposed Property Taxes (TRIM)

July 15

- Property Appraiser to invoice Administrative Fee for new parcels, if any, assessed and in excess of prior year certified non-ad valorem assessment roll parcel count.

August 4

- The Taxing Authority adopts its proposed millage rate and submits to the Property Appraiser for TRIM.

August 24

- Last day Property Appraiser can mail TRIM notices to all property owners on the tax roll.

September 3 – October 3

- Taxing Authority holds initial and final public budget hearing.

September 15

- Taxing Authority certifies final non-ad valorem assessment roll to Property Appraiser on or before September 15 with any changes, additions, or deletions to the non-ad valorem assessment roll since the TRIM notices.

October

- Property Appraiser to mail Non-Ad Valorem Assessment Administration Agreement and invoice for non-ad valorem assessment processing for subsequent tax roll, based upon most recent certified non-ad valorem assessment roll parcel count.
- Property Appraiser delivers the Taxing Authority non-ad valorem assessment roll to the Tax Collector for collection of taxes on November 1 tax bills.

SECTION VII

AMENDMENT TO AGREEMENT FOR AQUATIC MANAGEMENT SERVICES

THIS AMENDMENT TO AGREEMENT FOR AQUATIC MANAGEMENT SERVICES ("**Amendment**") is made and entered into, by and between:

RIDGE AT APOPKA COMMUNITY DEVELOPMENT DISTRICT, a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes, and located at c/o 219 E. Livingston Street, Orlando, Florida 32801 ("**District**"); and

AQUATIC WEED MANAGEMENT, INC., a Florida corporation, whose mailing address is P.O. Box 1259, Haines City, Florida 33845 ("**Contractor**").

RECITALS

WHEREAS, the District was established pursuant to the Uniform Community Development District Act of 1980, Chapter 190, *Florida Statutes*, as amended ("**Act**"), and is validly existing under the Constitution and laws of the State of Florida; and

WHEREAS, the District and the Contractor previously entered into that certain *Agreement for Aquatic Management Services*, dated March 11, 2024, as amended ("**Agreement**"); and

WHEREAS, the District has a need to retain an independent contractor to provide aquatic maintenance within and around the District, and the Contractor represents that it is qualified to provide such services to the District; and

WHEREAS, the District and the Contractor now desire to amend the Agreement to add an additional scope of services.

NOW, THEREFORE, based upon good and valuable consideration and the mutual covenants of the parties, the receipt of which and sufficiency of which are hereby acknowledged, the District and the Contractor agrees as follows:

1. **INCORPORATION OF RECITALS.** The recitals stated above are true and correct and by this reference are incorporated as a material part of this Amendment.

2. **ADDITIONAL SCOPE OF SERVICES AND COMPENSATION.** The parties agree that the Agreement is hereby amended to include the maintenance of an additional pond and floating fountain, as identified in **Exhibit A** ("**Scope of Services**"). As compensation for the Scope of Services described in this Amendment in addition to the maintenance outlined in the Agreement, the District agrees to pay the Contractor the amounts set forth in **Exhibit A.**

3. **AFFIRMATION OF THE AGREEMENT; CONFLICTS.** The District and the Contractor agree that nothing contained herein shall alter or amend the parties' rights and responsibilities under the Agreement, except to the extent set forth herein. The Agreement is hereby affirmed and continues to constitute a valid and binding agreement between the parties.

4. **AUTHORIZATION.** The execution of this Amendment has been duly authorized by the appropriate body or official of the District and the Contractor, both the District and the Contractor have complied with all the requirements of law, and both the District and the Contractor have full power and authority to comply with the terms and provisions of this instrument.

5. **EFFECTIVE DATE.** This Amendment shall be effective after execution by both the District and the Contractor.

WHEREFORE, the parties below execute the *First Amendment to Aquatic Management Services Agreement* to be effective as of _____, 2024.

RIDGE AT APOPKA COMMUNITY DEVELOPMENT DISTRICT

_____
By: _____
Its: _____

AQUATIC WEED MANAGEMENT, INC.

_____
By: _____
Its: _____

EXHIBIT A: Additional Scope of Services

EXHIBIT A

ESTIMATE

Aquatic Weed Management, Inc.
PO Box 1259
Haines City, FL 33845

WATERWEED1@AOL.COM
+1 (863) 412-1919

Bill to
The Ridge at Apopka CDD
c/o GMS
219 E Livingston St
Orlando, FL 32801

Estimate details
Estimate no.: 1513
Estimate date: 10/23/2024

#	Date	Product or service	Description	Qty	Rate	Amount
1.		**Scope of Work**	Monthly pond herbicide maintenance on 5 ponds. Services include treatments for ALL vegetation (emerged, submerged and floating) within the ordinary high water level. Priced as $/treatment.	1	$325.00	$325.00
2.		**Scope of Work**	These are the ponds highlighted in orange on the pond map we received on Oct. 18, 2024.	1	$0.00	$0.00

Total **$325.00**

Note to customer

Thank you for your business!

Accepted date **Accepted by**

ESTIMATE

Aquatic Weed Management, Inc.
PO Box 1259
Haines City, FL 33845

WATERWEED1@AOL.COM
+1 (863) 412-1919

Bill to
The Ridge at Apopka CDD
c/o GMS
219 E Livingston St
Orlando, FL 32801

Estimate details
Estimate no.: 1514
Estimate date: 10/23/2024

#	Date	Product or service	Description	Qty	Rate	Amount
1.		**Scope of Work**	Monthly pond herbicide maintenance on 2 ponds. Services include treatments for ALL vegetation (emerged, submerged and floating) within the ordinary high water level. Priced as $/treatment.	1	$250.00	$250.00
2.		**Scope of Work**	These are the ponds highlighted in purple on the pond map we received on Oct. 18, 2024.	1	$0.00	$0.00

Total **$250.00**

Note to customer

Thank you for your business!

Accepted date **Accepted by**

SECTION VIII

SECTION C

SECTION 1

Ridge at Apopka

COMMUNITY DEVELOPMENT DISTRICT

Fiscal Year 2025

Check Register

Date	*check #'s*	*Amount*
9/1-9/30	*10110-10112*	$10,642.32
10/1-10/31	*10113-10121*	$29,557.10
11/1-11/30	*10122*	$5,253.00
	TOTAL	**$45,452.42**

*** CHECK DATES 09/01/2024 - 09/30/2024 *** RIDGE @ APOPKA - GENERAL FUND
BANK A RIDGE AT APOPKA GF

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	...EXPENSED TO... YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
9/13/24	00017	9/11/24	4059552	202409	320-53800-46200		*	1,500.00		
			BUSH HOGGING PONDS							
		9/11/24	4059553	202409	320-53800-46200		*	2,000.00		
			SEP 24 - MAINT RET PONDS							
		9/11/24	4059554	202409	320-53800-46200		*	1,500.00		
			SEP 24-MAINT #3 RET PONDS							
						BLADE RUNNERS COMMERCIAL			5,000.00	010110
9/13/24	00001	9/01/24	18	202409	310-51300-34000		*	3,125.00		
			SEP 24 - MGMT FEES							
		9/01/24	18	202409	310-51300-49500		*	100.00		
			SEP 24 - WEBSITE ADMIN							
		9/01/24	18	202409	310-51300-35100		*	150.00		
			SEP 24 - IT							
		9/01/24	18	202409	310-51300-31300		*	416.67		
			SEP 24 - DISSEMINATION							
		9/01/24	18	202409	310-51300-42500		*	28.65		
			SEP 24 - COPIES							
		9/01/24	19	202409	320-53800-34000		*	1,250.00		
			SEP 24 - FIELD MANAGEMENT							
						GMS-CENTRAL FLORIDA, LLC			5,070.32	010111
9/13/24	00008	8/31/24	99326709	202408	310-51300-48000		*	572.00		
			NOT PH ADOPT FY24/25 BUDG							
						ORLANDO SENTINEL			572.00	010112

TOTAL FOR BANK A 10,642.32

TOTAL FOR REGISTER 10,642.32

*** CHECK DATES 10/01/2024 - 10/31/2024 *** RIDGE @ APOPKA - GENERAL FUND
BANK A RIDGE AT APOPKA GF

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	...EXPENSED TO... YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
10/14/24	00018	9/30/24	18428	202409	320-53800-46800		*	650.00		
			SEP 24 - POND MAINT							
		9/30/24	18468	202408	320-53800-46800		*	650.00		
			AUG 24 - POND MAINT							
						AQUATIC WEED MANAGEMENT, INC.			1,300.00	010113
10/14/24	00017	9/01/24	4059533	202409	320-53800-46200		*	3,000.00		
			SEP 24 - LANDSCAPE MAINT							
		10/01/24	4059606	202410	320-53800-46200		*	6,500.00		
			OCT 24 - LANDSCAPE MAINT							
						BLADE RUNNERS COMMERCIAL			9,500.00	010114
10/14/24	00003	9/19/24	3452785	202408	310-51300-31500		*	488.50		
			AUG 24 - GENERAL COUNSEL							
						KUTAK ROCK LLP			488.50	010115
10/31/24	00018	10/30/24	18607	202410	320-53800-46800		*	650.00		
			OCT 24 - POND MAINT							
						AQUATIC WEED MANAGEMENT, INC.			650.00	010116
10/31/24	00017	11/01/24	4059678	202411	320-53800-46200		*	6,500.00		
			NOV 24 - LANDSCAPE MAINT							
						BLADE RUNNERS COMMERCIAL			6,500.00	010117
10/31/24	00006	8/19/24	24491	202410	310-51300-45000		*	5,408.00		
			INSURANCE FY2025							
						EGIS INSURANCE ADVISORS			5,408.00	010118
10/31/24	00002	10/01/24	91482	202410	310-51300-54000		*	175.00		
			FY25 SPECIAL DISTRICT FEE							
						FLORIDACOMMERCE			175.00	010119
10/31/24	00001	10/01/24	20	202410	310-51300-34000		*	3,333.33		
			OCT 24 - MGMT FEES							
		10/01/24	20	202410	310-51300-49500		*	100.00		
			OCT 24 - WEBSITE ADMIN							
		10/01/24	20	202410	310-51300-35100		*	150.00		
			OCT 24 - IT							
		10/01/24	20	202410	310-51300-31300		*	416.67		
			OCT 24 - DISSEMINATION							
		10/01/24	20	202410	310-51300-51000		*	.06		
			OCT 24 - OFFICE SUPPLIES							
		10/01/24	20	202410	310-51300-42000		*	1.39		
			OCT 24 - POSTAGE							
		10/01/24	20	202410	310-51300-42500		*	4.65		
			OCT 24 - COPIES							

*** CHECK DATES 10/01/2024 - 10/31/2024 ***
RIDGE @ APOPKA - GENERAL FUND
BANK A RIDGE AT APOPKA GF

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	...EXPENSED TO... YRMO	DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
		10/01/24	21	202410	320-53800-34000			*	1,250.00		
			OCT 24 - FIELD MANAGEMENT								
							GMS-CENTRAL FLORIDA, LLC			5,256.10	010120
10/31/24	00008	9/30/24	10122301	202409	310-51300-48000			*	279.50		
			NOTICE OF MEETING								
							ORLANDO SENTINEL			279.50	010121

TOTAL FOR BANK A 29,557.10

TOTAL FOR REGISTER 29,557.10

*** CHECK DATES 11/01/2024 - 11/30/2024 *** RIDGE @ APOPKA - GENERAL FUND
BANK A RIDGE AT APOPKA GF

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	...EXPENSED TO... YRMO	DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
11/12/24	00001	11/01/24	22	202411	310-51300-34000			*	3,333.33		
			NOV 24 - MGMT FEES								
		11/01/24	22	202411	310-51300-49500			*	100.00		
			NOV 24 - WEBSITE ADMIN								
		11/01/24	22	202411	310-51300-35100			*	150.00		
			NOV 24 - IT								
		11/01/24	22	202411	310-51300-31300			*	416.67		
			NOV 24 - DISSEMINATION								
		11/01/24	22	202411	310-51300-42500			*	3.00		
			NOV 24 - COPIES								
		11/01/24	23	202411	320-53800-34000			*	1,250.00		
			NOV 24 - FIELD SERVICES								
							GMS-CENTRAL FLORIDA, LLC			5,253.00	010122

TOTAL FOR BANK A 5,253.00

TOTAL FOR REGISTER 5,253.00

SECTION 2

Ridge at Apopka

Community Development District

Unaudited Financial Reporting

November 30, 2024

Table of Contents

Ridge at Apopka

Community Development District

Combined Balance Sheet

November 30, 2024

	General Fund	*Debt Service Fund*	*Capital Project Fund*	*Totals Governmental Funds*
Assets:				
Cash:				
Operating Account	$ 93,196	$ -	$ -	$ 93,196
Due from General Fund	-	-	-	-
Due from Construction	3,014	-	-	3,014
Investments:				
Series 2022				
Reserve	-	875,484	-	875,484
Interest	-	0	-	0
Revenue	-	465,176	-	465,176
Prepayment	-	0	-	0
Cost of Issuance	-	-	-	-
Sinking	-	-	-	-
Construction	-	-	2,436	2,436
Series 2023				
Reserve	-	116,864	-	116,864
Interest	-	2	-	2
Revenue	-	108,077	-	108,077
Prepayment	-	-	-	-
Construction			-	-
Cost of Issuance			-	-
Total Assets	**$ 96,210**	**$ 1,565,604**	**$ 2,436**	**$ 1,664,249**
Liabilities:				
Accounts Payable	$ 1,924	$ -	$ -	$ 1,924
Due to General	-	-	3,014	3,014
Due to Other	-	-	-	-
Due to Debt Service	-	-	-	-
Due to Landowner	-	5,008	393,496	398,504
Landowner Advance	10,000	-	-	10,000
Total Liabilites	**$ 11,924**	**$ 5,008**	**$ 396,510**	**$ 413,441**
Fund Balance:				
Restricted for:				
Debt Service - Series	$ -	$ 1,560,596	$ -	$ 1,560,596
Capital Project - Series			(394,074)	(394,074)
Assigned for:				
Capital Reserve Fund	-	-	-	-
Unassigned	84,286	-	-	84,286
Total Fund Balances	**$ 84,286**	**$ 1,560,596**	**$ (394,074)**	**$ 1,250,808**
Total Liabilities & Fund Balance	$ 96,210	$ 1,565,604	$ 2,436	$ 1,664,249

Ridge at Apopka

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending November 30, 2024

	Adopted Budget	Prorated Budget Thru 11/30/24	Actual Thru 11/30/24	Variance
Revenues:				
Special Assessments - Tax Roll	$ 130,087	$ -	$ -	$ -
Special Assessments - Direct	84,005	-	-	-
Other Income	-	-	-	-
Total Revenues	**$ 214,092**	**$ -**	**$ -**	**$ -**
Expenditures:				
General & Administrative:				
Engineering	$ 2,000	$ 333	$ -	$ 333
Attorney	22,500	3,750	264	3,486
Annual Audit	6,600	6,600	-	6,600
Arbitrage Rebate	500	-	-	-
Dissemination Agent	5,000	833	833	(0)
Trustee Fees	9,956	-	-	-
Management Fees	40,000	6,667	6,667	0
Information Technology	1,800	300	300	-
Website Maintenance/Development	1,200	200	200	-
Telephone	200	33	-	33
Postage & Delivery	500	83	1	82
Insurance General Liability	5,720	5,720	5,408	312
Printing & Binding	250	42	8	34
Legal Advertising	2,500	417	685	(268)
Other Current Charges	2,654	442	76	366
Dues, Licenses & Subscriptions	175	175	175	-
Total General & Administrative	**$ 101,555**	**$ 25,596**	**$ 14,617**	**$ 10,979**
Operations & Maintenance				
Field Expenditures				
Field Management	$ 15,000	$ 2,500	$ 2,500	$ -
Internet	400	67	-	67
Electric	1,200	200	-	200
Reclaimed Water	4,037	673	-	673
Pressure Washing	4,000	667	-	667
Landscape Maintenance	60,000	10,000	13,000	(3,000)
Fertilization	10,000	1,667	-	1,667
Irrigation Repairs	3,000	500	-	500
Janitorial Services	4,000	667	-	667
Pest Control	2,400	400	-	400
Aquatic Maintenance	8,500	1,417	1,625	(208)
Subtotal Field Expenditures	**$ 112,537**	**$ 18,756**	**$ 17,125**	**$ 1,631**
Total Expenditures	**$ 214,092**	**$ 44,352**	**$ 31,742**	**$ 12,610**
Net Change in Fund Balance	**$ -**	**$ (44,352)**	**$ (31,742)**	**$ 12,610**
Fund Balance - Beginning	$ -		$ 116,028	
Fund Balance - Ending	$ -		$ 84,286	

Ridge at Apopka

Community Development District

Debt Service Fund Series 2022

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending November 30, 2024

	Adopted Budget	Prorated Budget Thru 11/30/24	Actual Thru 11/30/24	Variance
Revenues:				
Special Assessments - Tax Roll	$ 875,484	$ -	$ -	$ -
Special Assessments - Direct	-	$ -	-	-
Interest Income	20,000	3,333	4,847	1,514
Total Revenues	**$ 895,484**	**$ 3,333**	**$ 4,847**	**$ 1,514**
Expenditures:				
Interest - 11/1	$ 337,159	$ -	$ -	$ -
Interest - 5/1	337,159	$ -	-	-
Principal - 5/1	205,000	$ -	-	-
Total Expenditures	**$ 879,319**	**$ -**	**$ -**	**$ -**
Excess (Deficiency) of Revenues over Expenditures	$ 16,165	$ 3,333	$ 4,847	$ 1,514
Other Financing Sources/(Uses):				
Transfer In/(Out)	$ -	$ -	$ -	$ -
Total Other Financing Sources/(Uses)	$ -	$ -	$ -	$ -
Net Change in Fund Balance	**$ 16,165**	**$ 3,333**	**$ 4,847**	**$ 1,514**
Fund Balance - Beginning	$ 444,613		$ 1,330,805	
Fund Balance - Ending	$ 460,778		$ 1,335,652	

Ridge at Apopka

Community Development District

Debt Service Fund Series 2023

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending November 30, 2024

	Adopted Budget	Prorated Budget Thru 11/30/24	Actual Thru 11/30/24	Variance
Revenues:				
Special Assessments - Tax Roll	$ 227,113	$ -	$ -	$ -
Special Assessments - Direct	-	-	-	-
Interest Income	-	-	873	873
Total Revenues	**$ 227,113**	**$ -**	**$ 873**	**$ 873**
Expenditures:				
Interest - 11/1	$ 89,238	$ -	$ -	$ -
Interest - 5/1	89,238	-	-	-
Principal - 5/1	45,000	-	-	-
Total Expenditures	**$ 223,475**	**$ -**	**$ -**	**$ -**
Excess (Deficiency) of Revenues over Expenditures	$ 3,638	$ -	$ 873	$ 873
Net Change in Fund Balance	**$ 3,638**	**$ -**	**$ 873**	**$ 873**
Fund Balance - Beginning	$ 137,804		$ 224,071	
Fund Balance - Ending	$ 141,442		$ 224,944	

Ridge at Apopka

Community Development District

Capital Projects Fund Series 2022

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending November 30, 2024

	Adopted Budget	Prorated Budget Thru 11/30/24	Actual Thru 11/30/24	Variance
Revenues				
Developer Contributions	$ -	$ -	$ -	$ -
Gain/(Loss) on Investments	-	-	-	-
Interest Income	-	-	9	9
Total Revenues	**$ -**	**$ -**	**$ 9**	**$ 9**
Expenditures:				
Improvements	$ -	$ -	-	$ -
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
Excess (Deficiency) of Revenues over Expenditures	**$ -**	**$ -**	**$ 9**	**$ 9**
Other Financing Sources/(Uses)				
Transfer In/(Out)	$ -	$ -	$ -	$ -
Total Other Financing Sources (Uses)	**$ -**	**$ -**	**$ -**	**$ -**
Net Change in Fund Balance	**$ -**		**$ 9**	
Fund Balance - Beginning	$ -		$ (391,070)	
Fund Balance - Ending	$ -		$ (391,060)	

Ridge at Apopka

Community Development District

Capital Projects Fund Series 2023

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending November 30, 2024

	Adopted Budget	Prorated Budget Thru 11/30/24	Actual Thru 11/30/24	Variance
Revenues				
Developer Contributions	$ -	$ -	$ -	$ -
Interest Income	-	-	-	-
Total Revenues	**$ -**	**$ -**	**$ -**	**$ -**
Expenditures:				
Improvements	$ -	$ -	$ 3,014	$ (3,014)
Total Expenditures	**$ -**	**$ -**	**$ 3,014**	**$ (3,014)**
Excess (Deficiency) of Revenues over Expenditures	**$ -**	**$ -**	**$ (3,014)**	**$ (3,014)**
Other Financing Sources/(Uses)				
Interfund Transfer In/(Out)	$ -	$ -	$ -	$ -
Total Other Financing Sources (Uses)	**$ -**	**$ -**	**$ -**	**$ -**
Net Change in Fund Balance	**$ -**		**$ (3,014)**	
Fund Balance - Beginning	$ -		$ -	
Fund Balance - Ending	$ -		$ (3,014)	

Ridge at Apopka

Community Development District

Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Special Assessments - Tax Roll	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Special Assessments - Direct	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Expenditures:													
General & Administrative:													
Supervisor Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
PR-FICA	-	-	-	-	-	-	-	-	-	-	-	-	-
Engineering	-	-	-	-	-	-	-	-	-	-	-	-	-
Attorney	264	-	-	-	-	-	-	-	-	-	-	-	264
Boundary Amendment	-	-	-	-	-	-	-	-	-	-	-	-	-
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Assessment Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Arbitrage Rebate	-	-	-	-	-	-	-	-	-	-	-	-	-
Dissemination Agent	417	417	-	-	-	-	-	-	-	-	-	-	833
Trustee Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
Management Fees	3,333	3,333	-	-	-	-	-	-	-	-	-	-	6,667
Information Technology	150	150	-	-	-	-	-	-	-	-	-	-	300
Website Maintenance/Development	100	100	-	-	-	-	-	-	-	-	-	-	200
Telephone	-	-	-	-	-	-	-	-	-	-	-	-	-
Postage & Delivery	1	-	-	-	-	-	-	-	-	-	-	-	1
Insurance General Liability	5,408	-	-	-	-	-	-	-	-	-	-	-	5,408
Printing & Binding	5	3	-	-	-	-	-	-	-	-	-	-	8
Legal Advertising	685	-	-	-	-	-	-	-	-	-	-	-	685
Other Current Charges	38	38	-	-	-	-	-	-	-	-	-	-	76
Office Supplies	0	-	-	-	-	-	-	-	-	-	-	-	0
Dues, Licenses & Subscriptions	175	-	-	-	-	-	-	-	-	-	-	-	175
Total General & Administrative	**$ 10,576**	**$ 4,041**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 14,617**
Operations & Maintenance													
Field Expenditures													
Field Management	$ 1,250	$ 1,250	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,500
Internet	-	-	-	-	-	-	-	-	-	-	-	-	-
Electric	-	-	-	-	-	-	-	-	-	-	-	-	-
Reclaimed Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Pressure Washing	-	-	-	-	-	-	-	-	-	-	-	-	-
Porter Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Landscape Maintenance	6,500	6,500	-	-	-	-	-	-	-	-	-	-	13,000
Fertilization	-	-	-	-	-	-	-	-	-	-	-	-	-
Engineered Wood Chips	-	-	-	-	-	-	-	-	-	-	-	-	-
Mulch	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrigation Repairs	-	-	-	-	-	-	-	-	-	-	-	-	-
Janitorial Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Pest Control	-	-	-	-	-	-	-	-	-	-	-	-	-
Aquatic Maintenance	650	975	-	-	-	-	-	-	-	-	-	-	1,625
Sand	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal Field Expenditures	**$ 8,400**	**$ 8,725**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 17,125**
Total Operations & Maintenance	**$ 8,400**	**$ 8,725**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 17,125**
Total Expenditures	**$ 18,976**	**$ 12,766**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 31,742**
Excess (Deficiency) of Revenues over Expenditures	$ (18,976)	$ (12,766)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (31,742)
Net Change in Fund Balance	**$ (18,976)**	**$ (12,766)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ (31,742)**

Ridge at Apopka

Community Development District

Long Term Debt Report

Series 2022 Sppecial Assessment Bonds		
Interest Rate:	4.75%-5.50%	
Maturity Date:	5/1/2052	
Original Amount	$12,935,000	
Reserve Fund Definition	Maximum Annual Debt Service	
Reserve Fund Requirement	$875,484	
Reserve Fund Balance	$875,484	
Bonds Outstanding		$12,935,000
		(185,000.00)
Less: Principal Payment - 5/1/24		(195,000.00)
Current Bonds Outstanding		**$12,555,000**

Series 2023, Special Assessment Bonds		
Interest Rate:	4.75% - 5.750%	
Maturity Date:	5/1/2053	
Original Amount	$3,255,000	
Reserve Fund Definition	50% of Maximum Annual Debt Service	
Reserve Fund Requirement	$113,556	
Reserve Fund Balance	$116,864	
Bonds Outstanding		$3,255,000
Less: Principal Payment - 5/1/24		($45,000)
Current Bonds Outstanding		**$3,210,000**

Ridge at Apopka

COMMUNITY DEVELOPMENT DISTRICT

Special Assessment Receipts - Orange County

Fiscal Year 2025

Gross Assessments	$ 138,390.91	$ 578,328.51	$ 241,609.04	$ 958,328.46
Net Assessments	$ 130,087.46	$ 543,628.80	$ 227,112.50	$ 900,828.75
allocation in %	14.44%	60.35%	25.21%	100.00%

ON ROLL ASSESSMENTS

Date	*Distribution*	*Gross Amount*	*Discoumt/ Penalty*	*Commission*	*Interest*	*Net Receipts*	*O&M Portion*	*2022 Debt Service*	*2023 Debt Service*	*Total*
							$ -	$ -	$ -	$ -
							-	-	-	-
						-	-		-	-
	TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

0.00%	**Percent Collected**
$ 958,328.46	**Balance Remaining to Collect**

Ridge at Apopka

COMMUNITY DEVELOPMENT DISTRICT

Direct Assessment Receipts

Fiscal Year 2025

		Invoiced		Paid		
		O&M	2022 DS	O&M	2022 DS	Date/Ck
KS Apopka Centerline Dev	12/1/24	$ 3,633.13		$ -		
	2/1/25	$ 1,816.57		$ -		
	4/1/25		$ 19,935.83		$ -	
	5/1/25	$ 1,816.57		$ -		
	10/1/25		$ 12,218.74			
		$ 7,266.27	**$ 32,154.57**	**$ -**	**$ -**	
Apopka Development Opportunity	12/1/24	$ 10,456.53		$ -		
	2/1/25	$ 5,228.27		$ -		
	4/1/25		$ 79,323.64		$ -	
	5/1/25	$ 5,228.27		$ -		
	10/1/25		$ 48,617.71			
		$ 20,913.07	**$ 127,941.35**	**$ -**	**$ -**	
Apopka Centerline Development	12/1/24	$ 27,912.74		$ -		
	2/1/25	$ 13,956.37		$ -		
	4/1/25		$ 105,261.21		$ -	
	5/1/25	$ 13,956.37		$ -		
	10/1/25		$ 64,514.93			
		$ 55,825.48	**$ 169,776.14**	**$ -**	**$ -**	
	12/1/24	$ 42,002.40		$ -		
	2/1/25	$ 21,001.21		$ -		
	4/1/25		$ 204,520.68		$ -	
	5/1/25	$ 21,001.21		$ -		
	10/1/25		$ 125,351.38			
		$ 84,004.82	**$ 329,872.06**	$ -	$ -	
				0%	0%	

	O&M	2022 DS
Balance Due:	**$ 84,004.82**	**$ 329,872.06**

SECTION D

The Ridge at Apopka CDD

Field Management Report

December 17th, 2024

Jarett Wright

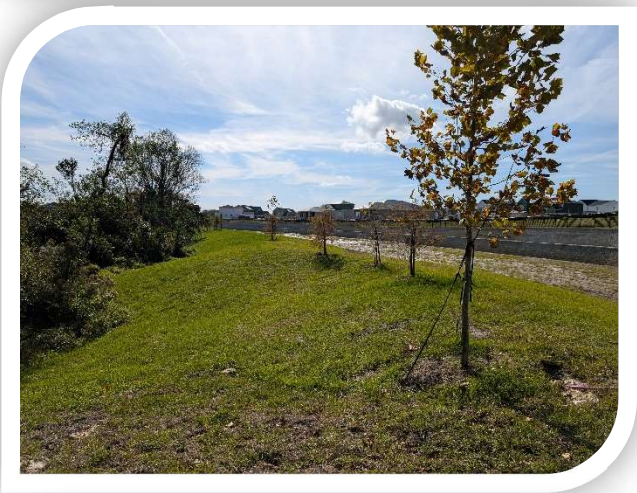
Field Manager

GMS

Contracted Services

Landscape and Aquatics Update

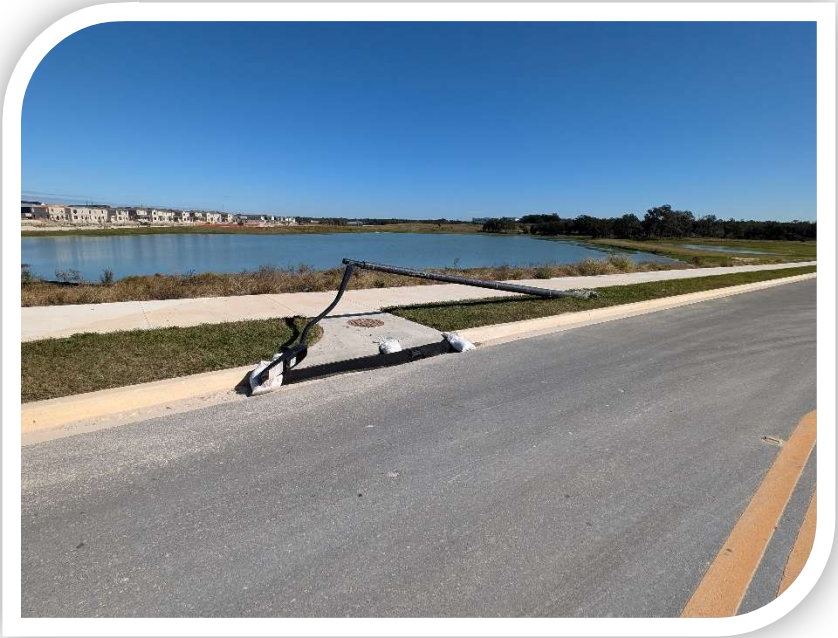
- Gathered updated pricing for landscape and aquatics maintenance for new areas of responsibility.
- Interim maintenance of these areas is currently ongoing.
- Gathering proposal to remove fallen oak trees.



Contracted Services

Landscape and Aquatics Update

- Fallen light pole along Jack Jct Way, was reported to Duke Energy and the anticipated repair date is 12/10/2024.



Conclusion

For any questions or comments regarding the above information, please contact me by phone at 407-750-3599, or by email at JWright@gmscfl.com. Thank you.

Respectfully,

Jarett Wright

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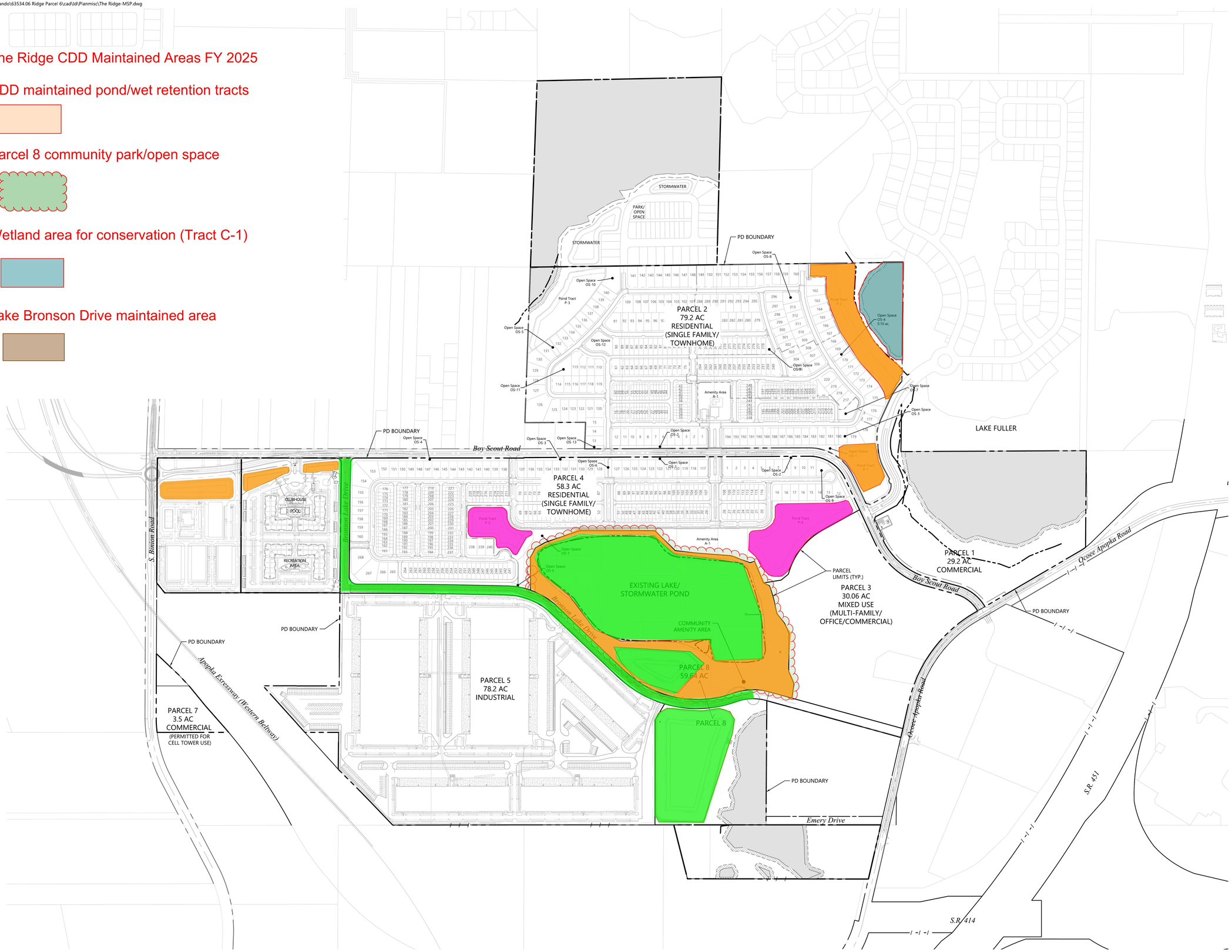
The Ridge CDD Maintained Areas FY 2025

CDD maintained pond/wet retention tracts

Parcel 8 community park/open space

Wetland area for conservation (Tract C-1)

Lake Bronson Drive maintained area



vhb.com

225 E. Robinson Street
Suite 300
Orlando, FL 32801
407.839.4006
Certificate of Authorization
Number FL #3932

0 150 300 600 Feet

The Ridge PD

Apopka, Florida

No.	Revision	Date	Appvd.

Designed by GEG

Checked by JBP

Issued for

Date Mar. 6, 2023

Drawing Title

Master Site Plan

Vertical Datum NAVD 1988

Drawing Number

C-2.0

Sheet of

Project Number 63534.00

DATE: Mar. 06, 2023

Saved Monday, March 6, 2023 2:25:18 PM CGIERLACH Plotted Monday, March 6, 2023 2:27:50 PM Catherine Gierlach