

Villages of Westport Community Development District

3501 Quadrangle Boulevard, Suite 270, Orlando, FL 32817

407-723-5900- FAX 407-723-5901

www.villagesofwestportcdd.com

The regular meeting of the Board of Supervisors of **Villages of Westport Community Development District** will be held **Monday, April 24, 2023**, at 5:30 pm at the **826 Dunn Avenue, Jacksonville, FL 32218**. The following is the agenda for this continued meeting.

Call in number: 1-844-621-3956

Passcode: 790 562 990 #

<https://pfmgroup.webex.com/meet/carvalhov>

*** Florida law requires Board discussions related to the district's security system, as well as any discussions that would reveal the operations of the security system, types of equipment, and/or locations, to be held in a closed session, per Section 119.07138 and Section 281.301 of the Florida Statutes. Only the Board and staff can be present for discussion of this agenda item. ***

AUDITOR SELECTION COMMITTEE AGENDA

- Call to Order
- Roll Call to Confirm Quorum
- Public Comment Period *[for any members of the public desiring to speak on any proposition before the Committee]*
- 1. Review of Auditing Services Proposal
- Adjournment

BOARD OF SUPERVISORS' MEETING & CLOSED SESSION AGENDA

Organizational Matters

- Call to Order
- Roll Call
- Public Comment Period *[for any members of the public desiring to speak on any proposition before the Board]*

Closed Session Discussion

1. Review of Off-Duty Sheriff Services for the Community
2. Discussion Pertaining to Security Patrolling Services for the Community
3. Consideration of Proposal to Install Security Cameras at Entrances



General Business Matters

4. Consideration of the Minutes of the January 23, 2023, Board of Supervisors' Meeting
5. Review & Consideration of Auditor Selection Committee Recommendation
6. Discussion Pertaining to Yellowstone Landscaping Services
7. Consideration of Proposal for Pool Enhancement
8. Discussion Pertaining to Pond Maintenance
9. Discussion Pertaining to Installation of Fountains in the Ponds
10. Discussion Pertaining to Amenity Policies
 - a. Suspension of Privileges
 - b. Age Restrictions
11. Discussion Pertaining to Adding Signage on the Empty Lots Owned by the District in Phase 3 and by the Ponds Throughout the Community
12. Discussion Pertaining to Installation of QR Codes Onsite
13. Discussion Pertaining to Purchasing Cost for Storage Shed
14. Consideration of Trash Company Services
15. Discussion Pertaining to Benches by the Basketball Court
16. Discussion Pertaining to Upgrading Internet Services in the Amenity Center
17. Consideration of CDD Meeting Frequency
18. Discussion Pertaining to Board Compensation
19. Discussion Pertaining to Board Expectations
20. Consideration of Resolution 2023-05, Setting Public Hearing on FY24 Budget (Declaring O&M)
[Suggested Date, July 24, 2023]
21. Update of Entrance Signs Installation
22. Update of Parking Lot Pothole
23. Ratification of Payment Authorizations #173 - 184
24. Review of District Financial Statements

Other Business

- Staff Reports
 - District Counsel
 - District Engineer
 - District Manager
- Audience Comments
- Supervisors Requests

Adjournment



**VILLAGES of WESTPORT
COMMUNITY DEVELOPMENT DISTRICT**

Review of Auditing Services Proposal

**VILLAGES OF WESTPORT
COMMUNITY DEVELOPMENT DISTRICT
PROPOSAL FOR AUDIT SERVICES**

PROPOSED BY:

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

600 Citrus Avenue, Suite 200
Fort Pierce, Florida 34950

(772) 461-6120

CONTACT PERSON:

J. W. Gaines, CPA, Director

DATE OF PROPOSAL:

April 10, 2023

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Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

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

April 10, 2023

Villages of Westport Community Development District
PFM Group Consulting
3501 Quadrangle Blvd, Suite 270
Orlando, Florida 32817

Dear District Manager:

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

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

Experience

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is a recognized leader in providing services to governmental and nonprofit agencies throughout Florida. We have been the independent auditors for a number of local governmental agencies and through our experience in performing their audits, we have been able to increase our audit efficiency and; therefore, reduce costs. We have continually passed this cost savings on to our clients and will continue to do so in the future. As a result of our experience and expertise, we have developed an effective and efficient audit approach designed to meet or exceed the performance specifications in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the standards for financial and compliance audits. We will conduct the audit in accordance with auditing standards generally accepted in the United States of America; "Government Auditing Standards" issued by the Comptroller General of the United States; the provisions of the Single Audit Act, Subpart F of Title 2 US Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, with minimal disruption to your operations. Our firm has frequent technical updates to keep our personnel informed and up-to-date on all changes that are occurring within the industry.



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

Villages of Westport Community Development District
April 10, 2023

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

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

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

Thank you again for the opportunity to submit this proposal to Villages of Westport Community Development District.

Very truly yours,

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

PROFILE OF THE PROPOSER

Description and History of Audit Firm

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

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

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

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

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

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

Professional Staff Resources

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has a total of 27 professional and administrative staff (including 12 professional staff with extensive experience servicing government entities). The work will be performed out of our Fort Pierce office with a proposed staff of one senior accountant and one or two staff accountants supervised by an audit manager and audit partner. With the exception of the directors of the firm's offices, the professional staff is not specifically assigned to any of our individual offices. The professional and administrative staff resources available to you through Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL are as follows:

	<u>Total</u>
Partners/Directors (CPA's)	5
Principals (CPA)	1
Managers (CPA)	1
Senior/Supervisor Accountants (2 CPA's)	3
Staff Accountants (1 CPA)	7
Computer Specialist	1
Paraprofessional	6
Administrative	<u>4</u>
Total – all personnel	28

Following is a brief description of each employee classification:

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

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

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

Principal – A principal is a partner/director in training. He has been a manager for several years and possesses the technical skills to act as the auditor-in-charge. A principal has no financial interest in the firm.

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

Professional Staff Resources (Continued)

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

AuSection 220 – Statements on Auditing Standards issued by the American Institute of Certified Public Accountants;

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

Chapter 21A-1, Florida Administrative Code;

Section 473.315, Florida Statutes; and,

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

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

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

Ability to Furnish the Required Services

As previously noted in the Profile of the Proposer section of this document, our firm has been in existence for over 69 years. We have provided audit services to some clients for over 30 years continually. Our firm is insured against physical loss through commercial insurance and we also carry liability insurance. The majority of our audit documentation is stored electronically, both on our office network and on each employee laptop or computer assigned to each specific job. Our office computer network is backed up on tape, so in the event of a total equipment loss, we can restore all data as soon as replacement equipment is acquired. In addition, our field laptop computers carry the same data and can be used in the event of emergency with virtually no delay in completing the required services.

ADDITIONAL SERVICES PROVIDED

Arbitrage Rebate Services

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL also provides arbitrage rebate compliance and related services to governmental issuers. The Tax Reform Act of 1986 requires issuers of most tax-exempt obligations to pay (i.e., “rebate”) to the United States government any arbitrage profits. Arbitrage profits are earnings on the investment of bond proceeds and certain other monies in excess of what would have been earned had such monies been invested at a yield equal to the yield on the bonds.

Federal tax law requires that interim rebate calculations and payments are due at the end of every fifth bond year. Final payment is required upon redemption of the bonds. More frequent calculations may be deemed advisable by an issuer’s auditor, trustee or bond counsel or to assure that accurate and current records are available. These more frequent requirements are usually contained in the Arbitrage or Rebate Certificate with respect to the bonds.

Our firm performs a comprehensive rebate analysis and includes the following:

- Verifying that the issue is subject to rebate;
- Calculating the bond yield;
- Identifying, and separately accounting for, all “Gross Proceeds” (as that term is defined in the Code) of the bond issue, including those requiring analysis due to “transferred proceeds” and/or “commingled funds” circumstances;
- Determining what general and/or elective options are available to Gross proceeds of the issue;
- Calculating the issue’s excess investment earning (rebate liability), if any;
- Delivering appropriate documentation to support all calculations;
- Providing an executive summary identifying the methodology employed, major assumptions, conclusions, and any other recommendations for changes in recordkeeping and investment policies;
- Assisting as necessary in the event of an Internal Revenue Service inquiry; and,
- Consulting with issue staff, as necessary, regarding arbitrage related matters.

GOVERNMENTAL AUDITING EXPERIENCE

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

The current members of our firm have performed audits of over 900 community development districts, and over 1,800 audits of municipalities, counties and other governmental entities such as the City of Fort Pierce and St. Lucie County.

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

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

Continuing Professional Education

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

GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)

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

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

Quality Control Program

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

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

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

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

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

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

GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)

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

Our firm has completed successive Peer Reviews. These reviews included a representative sample of our firm's local governmental auditing engagements. As a result of these reviews, our firm obtained an unqualified opinion on our quality control program and work procedures. On page 31 is a copy of our most recent Peer Review report. It should be noted that we received a pass rating.

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

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

Certificate of Achievement for Excellence in Financial Reporting (CAFR)

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

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

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

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

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

References

Terracina Community Development
District
Jeff Walker, Special District Services
(561) 630-4922

Gateway Community Development
District
Stephen Bloom, Severn Trent Management
(954) 753-5841

The Reserve Community Development District

Darrin Mossing, Governmental Management
Services LLC
(407) 841-5524

Port of the Islands Community Development
District
Cal Teague, Premier District Management

(239) 690-7100 ext 101

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

Community Development Districts

Aberdeen Community Development
District

Beacon Lakes Community
Development District

Alta Lakes Community Development
District

Beaumont Community Development
District

Amelia Concourse Community
Development District

Bella Collina Community Development
District

Amelia Walk Community
Development District

Bonnet Creek Community
Development District

Aqua One Community Development
District

Buckeye Park Community
Development District

Arborwood Community Development
District

Candler Hills East Community
Development District

Arlington Ridge Community
Development District

Cedar Hammock Community
Development District

Bartram Springs Community
Development District

Central Lake Community
Development District

Baytree Community Development
District

Channing Park Community
Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

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

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

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

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

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

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Triple Creek Community Development District	Vizcaya in Kendall Development District
TSR Community Development District	Waterset North Community Development District
Turnbull Creek Community Development District	Westside Community Development District
Twin Creeks North Community Development District	WildBlue Community Development District
Urban Orlando Community Development District	Willow Creek Community Development District
Verano #2 Community Development District	Willow Hammock Community Development District
Viera East Community Development District	Winston Trails Community Development District
VillaMar Community Development District	Zephyr Ridge Community Development District

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Other Governmental Organizations

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

Current or Recent Single Audits.

St. Lucie County, Florida
Early Learning Coalition, Inc.
Treasure Coast Food Bank, Inc.

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

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

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

Counties

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

Indian River
Martin
Okeechobee
Palm Beach

Municipalities

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

GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Special Districts

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

Schools and Colleges

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

State and County Agencies

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

FEE SCHEDULE

We propose the fee for our audit services described below to be \$4,400 for the year ended September 30, 2022 and \$4,625 for the years ended September 30, 2023 and 2024. The fee is contingent upon the financial records and accounting systems of Villages of Westport Community Development District being "audit ready" and the financial activity for the District is not materially increased. If we discover that additional preparation work or subsidiary schedules are needed, we will consult with your authorized representative. We can assist with this additional work at our standard rates should you desire.

SCOPE OF WORK TO BE PERFORMED

If selected as the District's auditors, we will perform a financial and compliance audit in accordance with Section 11.45, Florida Statutes, in order to express an opinion on an annual basis on the financial statements of Villages of Westport Community Development District as of September 30, 2022, 2023, and 2024. The audits will be performed to the extent necessary to express an opinion on the fairness in all material respects with which the financial statements present the financial position, results of operations and changes in financial position in conformity with generally accepted accounting principles and to determine whether, for selected transactions, operations are properly conducted in accordance with legal and regulatory requirements. Reportable conditions that are also material weaknesses shall be identified as such in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters. Other (non-reportable) conditions discovered during the course of the audit will be reported in a separate letter to management, which will be referred to in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters.

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

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

Commitment to Quality Service

Personnel Qualifications and Experience

J. W. Gaines, CPA, CITP

Director – 41 years

Education

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

Registrations

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy
- ◆ Certified Information Technology Professional (CITP) – American Institute of Certified Public Accountants

Professional Affiliations/Community Service

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Affiliate member Government Finance Officers Association
- ◆ Past President, Vice President-Campaign Chairman, Vice President and Board Member of United Way of St. Lucie County, 1989 - 1994
- ◆ Past President, President Elect, Secretary and Treasurer of the Treasure Coast Chapter of the Florida Institute of Certified Public Accountants, 1988 - 1991
- ◆ Past President of Ft. Pierce Kiwanis Club, 1994 - 95, Member/Board Member since 1982
- ◆ Past President, Vice President and Treasurer of St. Lucie County Chapter of the American Cancer Society, 1980 -1986
- ◆ Member of the St. Lucie County Chamber of Commerce, Member Board of Directors, Treasurer, September 2002 - 2006, Chairman Elect 2007, Chairman 2008, Past Chairman 2009
- ◆ Member Lawnwood Regional Medical Center Board of Trustees, 2000 – Present, Chairman 2013 - Present
- ◆ Member of St. Lucie County Citizens Budget Committee, 2001 – 2002
- ◆ Member of Ft. Pierce Citizens Budget Advisory Committee, 2010 – 2011
- ◆ Member of Ft. Pierce Civil Service Appeals Board, 2013 - Present

Professional Experience

- ◆ Miles Grant Development/Country Club – Stuart, Florida, July 1975 – October 1976
- ◆ State Auditor General's Office – Public Accounts Auditor – November 1976 through September 1979
- ◆ Director - Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants PL, responsible for numerous government and nonprofit audits.
- ◆ Over 40 years experience in all phases of public accounting and auditing experience, with a concentration in financial and compliance audits. Mr. Gaines has been involved in all phases of the audits listed on the preceding pages.

Commitment to Quality Service

Personnel Qualifications and Experience
--

J. W. Gaines, CPA, CITP (Continued)

Director

Continuing Professional Education

- ♦ Has participated in numerous continuing professional education courses provided by nationally recognized sponsors over the last two years to keep abreast of the latest developments in accounting and auditing such as:
 - Governmental Accounting Report and Audit Update
 - Analytical Procedures, FICPA
 - Annual Update for Accountants and Auditors
 - Single Audit Sampling and Other Considerations

Commitment to Quality Service

Personnel Qualifications and Experience

David S. McGuire, CPA, CITP

Accounting and Audit Principal – 18 years

Accounting and Audit Manager – 4 years

Staff Accountant – 11 years

Education

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

Registrations

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

Professional Affiliations/Community Service

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

Professional Experience

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

Commitment to Quality Service

Personnel Qualifications and Experience
--

David S. McGuire, CPA, CITP (Continued)

Accounting and Audit Principal

Continuing Professional Education

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

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

- Update: Government Accounting Reporting and Auditing

- Annual Update for Accountants and Auditors

Commitment to Quality Service

Personnel Qualifications and Experience

David F. Haughton, CPA

Accounting and Audit Manager – 30 years

Education

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

Registrations

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

Professional Affiliations/Community Service

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

Professional Experience

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

Counties:

St. Lucie County

Municipalities:

City of Fort Pierce

City of Stuart

Commitment to Quality Service

Personnel Qualifications and Experience

David F. Haughton, CPA (Continued)

Accounting and Audit Manager

Professional Experience (Continued)

Special Districts:

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

Non-Profits:

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

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

Matthew Gonano, CPA

Senior Staff Accountant – 10 years

Education

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

Professional Affiliations/Community Service

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience

Paul Daly

Staff Accountant – 9 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience
--

Melissa Marlin, CPA

Senior Staff Accountant – 9 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience
--

Bryan Snyder

Staff Accountant – 8 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience
--

Maritza Stonebraker, CPA

Senior Accountant – 7 years

Education

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

Professional Experience

- ♦ Staff Accountant beginning her professional auditing career with Berger, Toombs, Elam, Gaines, & Frank.

Continuing Professional Education

- ♦ Mrs. Stonebraker participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

Commitment to Quality Service

Personnel Qualifications and Experience

Jonathan Herman, CPA

Senior Staff Accountant – 9 years

Education

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

Professional Experience

- ◆ Accounting graduate with nine years experience with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience
--

Sean Stanton, CPA

Staff Accountant – 5 years

Education

- ◆ University of South Florida, B.S. – Accounting
- ◆ Florida Atlantic University, M.B.A. – Accounting

Professional Experience

- ◆ Staff accountant with Berger, Toombs, Elam, Gaines, & Frank auditing governmental and non-profit entities.

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience
--

Tifanee Terrell

Staff Accountant – 2 years

Education

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

Professional Experience

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

Continuing Professional Education

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

Commitment to Quality Service

Personnel Qualifications and Experience
--

Dylan Dixon

Staff Accountant – 1 year

Education

- ◆ Indian River State College, A.A. – Accounting

Professional Experience

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

Continuing Professional Education

- ◆ Mr. Dixon is currently pursuing a bachelor's degree in Accounting.
- ◆ Mr. Dixon participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Mr. Dixon is currently working towards completing an additional 30 hours of education to qualify to sit for CPA exam.

Commitment to Quality Service

Personnel Qualifications and Experience
--

Maurice Wally
Staff Accountant

Education

- ◆ Indian River State College, A.A. – Accounting

Professional Experience

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

Continuing Professional Education

- ◆ Mr. Wally is currently enrolled at Indian River State College and will complete his degree in December 2022.
- ◆ Mr. Wally participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Mr. Wally is currently working towards completing an additional 30 hours of education to qualify to sit for CPA exam.

Commitment to Quality Service

Personnel Qualifications and Experience
--

Brennen Moore

Staff Accountant

Education

- ◆ Indian River State College, A.A. – Accounting

Professional Experience

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

Continuing Professional Education

- ◆ Mr. Moore is currently enrolled at Indian River State College and will complete his bachelor's degree in spring of 2023.
- ◆ Mr. Moore participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Mr. Moore is currently working towards completing an additional 30 hours of education to qualify to sit for CPA exam.

Commitment to Quality Service

Personnel Qualifications and Experience
--

Jordan Wood

Staff Accountant

Education

- ◆ Indian River State College, A.A. – Accounting

Professional Experience

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

Continuing Professional Education

- ◆ Ms. Wood is currently enrolled at Indian River State College to complete her bachelor's degree.
- ◆ Ms. Wood participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Ms. Wood is currently working towards completing an additional 30 hours of education to qualify to sit for CPA exam.



6815 Dairy Road
Zephyrhills, FL 33542

813.788.2155
BodinePerry.com

Report on the Firm's System of Quality Control

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

November 30, 2022

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

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

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

Opinion

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

Bodine Perry

Bodine Perry

(BERGER_REPORT22)



**VILLAGES OF WESTPORT COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS**

District Auditing Services for Fiscal Year 2022
Duval County, Florida

INSTRUCTIONS TO PROPOSERS

SECTION 1. DUE DATE. Sealed proposals must be received no later than at April 10, 4:30 PM., at the offices of the District Manager, PFM Consulting Group, LLC, located at 3501 Quadrangle Boulevard, Suite 270, Orlando, Florida 32817.

SECTION 2. FAMILIARITY WITH THE LAW. By submitting a proposal, the Proposer is assumed to be familiar with all federal, state, and local laws, ordinances, rules and regulations that in any manner affect the work. Ignorance on the part of the Proposer will in no way relieve it from responsibility to perform the work covered by the proposal in compliance with all such laws, ordinances and regulations.

SECTION 3. QUALIFICATIONS OF PROPOSER. The contract, if awarded, will only be awarded to a responsible Proposer who is qualified by experience and licensing to do the work specified herein. The Proposer shall submit with its proposal satisfactory evidence of experience in similar work and show that it is fully prepared to complete the work to the satisfaction of the District.

SECTION 4. SUBMISSION OF ONLY ONE PROPOSAL. Proposers shall be disqualified and their proposals rejected if the District has reason to believe that collusion may exist among the Proposers, the Proposer has defaulted on any previous contract or is in arrears on any previous or existing contract, or for failure to demonstrate proper licensure and business organization.

SECTION 5. SUBMISSION OF PROPOSAL. Each Proposer shall submit three (3) hard copies and one (1) electronic copy of the Proposal Documents (defined below), and other requested attachments at the time and place indicated herein, which shall be enclosed in an opaque sealed envelope, marked with the title "Auditing Services – Village of Westport Community Development District" on the face of it.

SECTION 6. MODIFICATION AND WITHDRAWAL. Proposals may be modified or withdrawn by an appropriate document duly executed and delivered to the place where proposals are to be submitted at any time prior to the time and date the proposals are due. No proposal may be withdrawn after opening for a period of ninety (90) days.

SECTION 7. PROPOSAL DOCUMENTS. The proposal documents shall consist of the notice announcing the request for proposals, these instructions, the evaluation criteria and a proposal with all required documentation pursuant to Section 12 of these instructions (the "Proposal Documents").

SECTION 8. PROPOSAL. In making its proposal, each Proposer represents that it has read and understands the Proposal Documents and that the proposal is made in accordance therewith.

SECTION 9. BASIS OF AWARD/RIGHT TO REJECT. The District reserves the right to reject any and all proposals, make modifications to the work, and waive any informalities or irregularities in proposals as it is deemed in the best interests of the District.

SECTION 10. CONTRACT AWARD. Within fourteen (14) days of receipt of the Notice of Award from the District, the Proposer shall enter into and execute a contract or engagement letter with the District.

SECTION 11. LIMITATION OF LIABILITY. Nothing herein shall be construed as or constitute a waiver of District's limited waiver of liability contained in section 768.28, Florida Statutes, or any other statute or law.

SECTION 12. CONTENTS OF PROPOSALS. All proposals shall include the following information in addition to any other requirements of the Proposal Documents.

- A. List position or title of all personnel to perform work on the District audit. Include resumes for each person listed; list years of experience in present position for each party listed and years of related experience.
- B. Describe proposed staffing levels, including resumes with applicable certifications.
- C. Provide three (3) references from projects of similar size and scope. The Proposer should include information relating to the work it conducted for each reference as well as a name, address and phone number of a contact person. Identify any work previously conducted for other community development districts.
- D. The lump sum cost of the provision of the services under the proposal, plus the cost of two (2) annual renewals.

SECTION 13. PROTESTS. In accordance with the District's Rules of Procedure, any protest regarding the Proposal Documents, must be filed in writing, at the offices of the District Manager, within seventy-two (72) hours after the receipt of the proposed contract documents. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to aforesaid contract award.

SECTION 14. EVALUATION OF PROPOSALS. The criteria to be used in the evaluation of proposals are presented in the evaluation criteria, contained within the Proposal Documents.

**AUDITOR SELECTION
EVALUATION CRITERIA (WITH PRICE)**

1. Ability of Personnel. (20 Points)

This includes the geographic locations of the firm's headquarters or permanent office in relation to the project; capabilities and experience of key personnel; present ability to manage this project; evaluation of existing work load; proposed staffing levels, etc.

2. Proposer's Experience. (20 Points)

This includes past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other community development districts in other contracts; character, integrity, reputation, of respondent, etc.

3. Understanding of Scope of Work. (20 Points)

Extent to which the proposal demonstrates an understanding of the District's needs for the services requested.

4. Ability to Furnish the Required Services. (20 Points)

Extent to which the proposal demonstrates the adequacy of Proposer's financial resources and stability as a business entity necessary to complete the services required.

5. Price. (20 Points)

Points will be awarded based upon the lowest total bid for rendering the services and the reasonableness of the proposal.

**VILLAGES of WESTPORT
COMMUNITY DEVELOPMENT DISTRICT**

Review of Off-Duty Sheriff Services
for the Community

RE: JSO Applications and Guidelines

From: Martin, Jill R (jill.martin@jaxsheriff.org)
To: academyofdreams@yahoo.com
Date: Thursday, March 30, 2023 at 12:58 PM EDT

Good Afternoon,

Our current rate is \$50 per hour.

From: Martin, Jill R
Sent: Thursday, March 30, 2023 12:48 PM
To: 'academyofdreams@yahoo.com' <academyofdreams@yahoo.com>
Subject: JSO Applications and Guidelines

Good Afternoon,

Please complete attached application with all pertinent details of your event and email back to jso.secondary@jaxsheriff.org. After we review your application, we will contact via email stating the number of officers and costs. Also, we request the officers be paid at time of service. Additionally, the City of Jacksonville will bill you \$5.50 per hour for each officer to cover the use of equipment and for workers compensation insurance. Please If you have any questions, feel free to contact our office at (904) 630-1953.

Thank you,

Jill R. Martin #82963

Secondary Employment Specialist

Jacksonville Sheriff's Office | Secondary Employment Office

Office: 904.630.1953 | Fax: 904.630.5869

jill.martin@jaxsheriff.org

Connect with us: jaxsheriff.org or on social media

The Mission of the Jacksonville Sheriff's Office: "To Serve and Protect in Partnership with Our Community"



Jacksonville Sheriff's Office

T.K. WATERS, SHERIFF

Serve • Protect • Community

Secondary Employment Information and Guidelines

The mission of the Jacksonville Sheriff's Office (JSO) is *"To Serve and Protect in Partnership with Our Community."* One way we achieve our mission is by providing services such as secondary employment. This simply means that persons/businesses in the community may request to employ the law enforcement services of a JSO police officer/supervisor in an off-duty capacity, which is also known as secondary employment.

This privilege is extended to officers/supervisors in good standing who have received approval from the agency prior to any off-duty work. Additionally, officers/supervisors work in this capacity on a voluntary basis. Occasionally, the request for personnel to work exceeds the resources we have available or exceeds the number of volunteers who wish to work on holidays or during special events. Due to these challenges, the rate of pay may fluctuate to a higher rate based on demand.

Below is basic information and guidelines to help you get started with the process.

If you have any questions regarding hiring an off-duty police officer, JSO's Secondary Employment Office is open Monday – Friday, 7:30 a.m. – 4:30 p.m. and may be reached at (904) 630-1953.

SECONDARY EMPLOYMENT INFORMATION AND GUIDELINES

GETTING STARTED: Persons wishing to hire officers for secondary employment may start the process by calling (904) 630-1953; contacting the police officer; or by visiting the Police Memorial Building (501 E. Bay Street) or any of the six substations to obtain the necessary forms. **PLEASE NOTE: *Advance notice is appreciated and sometimes necessary. Not all requests can be filled at certain times due to availability and demand.***

MINIMUM COMPENSATION/RATE OF PAY SCHEDULE (3-hour minimum per officer):

*Rate of pay may fluctuate as explained above.

- **All law enforcement related secondary employment jobs require a minimum of three hours pay.**
- **POLICE OFFICER: \$33 per hour***
- **POLICE SUPERVISOR (Sergeant/Lieutenant): \$36 per hour***
- **ADMINISTRATIVE FEES:**
 - A \$5.50 administrative fee per hour worked, per officer.
 - A \$7.50 per hour administrative fee will be charged for any secondary employment work where the police vehicle is utilized with the engine running and emergency equipment is in use for the majority of the assignment for traffic control during road construction projects or lane closure.

PAYMENT PROCESS:

- The hourly rate must be paid directly to the police officers/supervisors via cash, check, or money order.
- The hourly administrative fee (*per officer/supervisor*) shall be paid to the City of Jacksonville (COJ) by separate check or money order, made payable to the COJ. **Do not pay the officer or supervisor the administrative fee. This fee is billed and paid by mail weeks after the job is completed.**

HOW MANY OFFICERS ARE NEEDED: Staffing levels will be determined by JSO's Secondary Employment Office based on the event requiring police services. If alcohol is served, a minimum of two officers is required.

CANCELLATIONS: May be made at any time, however, if the cancellation is made with less than 48 hour notice to the officer/supervisor or Secondary Employment Office, a minimum of three hours pay will be incurred by the requesting party.

GENERAL POLICIES: Off-duty officers remain employees of the JSO and are subject to all laws, all departmental policies, and procedures, and may be subject to emergency call-back to regular duty. The JSO reserves the right to refuse or discontinue off-duty police services that are deemed to conflict with the best interests of the COJ or the JSO. No officer shall follow any policy, procedure, or directive of a secondary employment employer, which is inconsistent, incompatible, or in conflict with the policies, procedures, or directives of the JSO.

LIABILITY: Florida State Statute 30.2905 states the Sheriff may operate or administer a program to contract for the employment of sheriff's deputies, during off-duty hours, for public or private security services. Any such public or private employer of a deputy sheriff shall be responsible for the acts or omissions of the deputy sheriff while performing services for that employer while off duty, including workers' compensation benefits. However, for the workers' compensation purposes of this section: A deputy sheriff so employed who sustains an injury while enforcing the criminal, traffic, or penal laws of this state shall be regarded as working on duty. The term "enforcing the criminal, traffic, or penal laws of this state" shall be interpreted to include, but is not limited to, providing security, patrol, or traffic direction for a private or public employer.

I have read and understand the conditions of this Secondary Employment guide and hereby agree to the policies and liability statements required to employ off-duty officers from the JSO.

_____	____/____/____
Authorized Signature for Employer	Date
_____	____/____/____
Printed Name	Date

Employer Name: _____

Employer Address: _____



Jacksonville Sheriff's Office

Secondary Employment Application

Please complete the below application. Fields marked * are required.

Applicant Information

Business/Organization Name _____

* Applicant's Name _____
First Name Middle Name Last Name

* Address _____
Street # Street Name Zip Code

City State Zip Code

* Phone _____ Phone (Fax) _____
Area Code + Number Area Code + Number

E-Mail Address _____

Contact Person / Location of Job / Event

* Contact Person _____
First Name Middle Name Last Name Date of Birth

* Phone _____ Cell _____ Pager _____
Area Code + Number Area Code + Number Area Code + Number

* Job / Event Location _____
Street # Street Name Zip Code

Venue Name _____
Name of Venue if there is a known or published name.

Billing & Accounts Payable

* Contact Person's Name _____
First Name Middle Name Last Name

* Federal ID # _____ * SSN _____
Business/Organization Applicants Non-Business Applicants
Billing Purposes Billing Purposes

* Billing Address _____
Street # Street Name

City State Zip Code

* Phone Number _____ Fax _____
Area Code + Phone Number Area Code + Phone Number

E-Mail Address _____

Job / Event Information

* Select Reason for Police Service

Reason	Selection	Briefly describe need for Police Service
Security		
Road Construction		
Crowd Control		
Traffic Control		
Other		

* Will Alcohol be Served ? _____ Predicted Attendance ? _____ Building Capacity ? _____

Requested Services Dates & Time

Short Term Job (Less than 30 Days) ☐

Number of Days Police Service Needed? _____ Number of Hours Per Day Police Service Needed? _____

Starting Date & Time

Date

Time

Ending Date & Time

Date

Time

Long Term Job (30 Days or Longer) ☐

A Job Scheduler will be assigned to all Long Term Jobs

Starting Date & Time

Date

Time

Additional Information

Note: The Secondary Employment Unit will determine the number of Officers to be assigned to each Job request.

Authorization

I have read and understand the conditions of this permit, and I agree to all terms and conditions of this permit.

*

Signature of Person making Application

Date

Secondary Employment Office
Jacksonville Sheriff's Office, 501 E. Bay St. Jacksonville, Florida 32202
Office (904) 630-1953 Fax (904) 630-5869
email:jso.secondary@jaxsheriff.org

**VILLAGES of WESTPORT
COMMUNITY DEVELOPMENT DISTRICT**

Discussion Pertaining to Security Patrolling
Services for the Community

**VILLAGES of WESTPORT
COMMUNITY DEVELOPMENT DISTRICT**

Consideration of Proposal to Install Security
Cameras at Entrances

**VILLAGES of WESTPORT
COMMUNITY DEVELOPMENT DISTRICT**

Consideration of the Minutes of the
January 23, 2023,
Board of Supervisors' Meeting

MINUTES OF MEETING

**VILLAGES OF WESTPORT
COMMUNITY DEVELOPMENT DISTRICT
SPECIAL BOARD OF SUPERVISORS' MEETING MINUTES
Monday, January 23, 2023, 5:30 p.m.
1826 Dunn Avenue, Jacksonville, FL 32218**

Present and constituting a quorum in person or via speakerphone:

Yashekia Scarlett	Chair
Samuel Smith	Vice Chair
Melissa Ritter	Assistant Secretary
Alice Sanford	Assistant Secretary
Jolanda Dexter	Assistant Secretary

Also present were:

Vivian Carvalho	District Manager – PFM Group Consulting LLC	
Venessa Ripoll	District Manager – PFM Group Consulting LLC	(via phone)
Amy Champagne	District Accountant – PFM Group Consulting LLC	(via phone)
Jennifer Kilinski	KE Law Group – District Counsel	
Tim Harden	Vesta Properties	
Jim Card	Advanced Security	

Various Audience Members present

FIRST ORDER OF BUSINESS

Organizational Matters

Call to Order and Roll Call

The meeting was called to order by Ms. Carvalho at 5:31 p.m. and roll call was initiated. Present are the following Board Members: Melissa Ritter, Samuel Smith, Jolanda Dexter, Yashekia Scarlett, and Alice Sanford. Others in attendance are listed above.

Public Comment Period

There were no public comments at this time.

SECOND ORDER OF BUSINESS

General Business Matters

**Consideration of the
Minutes of the October 24,
2022, Board of Supervisors'
Meeting**

The Board reviewed the minutes.

On MOTION by Mr. Smith, seconded Ms. Scarlett, with all those in favor, the Board approved the Minutes of the October 24, 2022, Board of Supervisors' Meeting.

**Public Hearing on the
Adopting Revised Rules of
Procedure**
**a. Public Comments and
Testimony**
b. Board Comments
**c. Consideration of
Resolution 2023-04,
Adopting Revised Rules of
Procedure**

On MOTION by Ms. Scarlett, seconded Ms. Dexter, with all those in favor, the Board opened the floor for the public hearing.

Ms. Kilinski provided an update to the revision of the Rules of Procedure. She stated that 2012 was the last time these rules were updated. She went over the prompt payment act, agenda items, and the website. There was a lengthy discussion concerning the amenity center and privileges being suspended when rules are broken. Ms. Kilinski wanted to apply this rule before the spring.

On MOTION by Ms. Scarlett, seconded Mr. Smith, with all those in favor, the Board closed the floor for the public hearing.

On MOTION by Ms. Scarlett, seconded Ms. Dexter, with all those in favor, the Board approved Resolution 2023-04, Adopting Revised Rules of Procedure.

Update on the Entryway Bulletin Boards

Ms. Sanford provided an update concerning the bulletin boards. She suggested ordering signs of the last phase of the district in anticipation of completion. Signarama was stated to have the best price at \$1,267 with installation and \$745 without. Ms. Carvalho proposed the not to exceed amount of \$3,000 and having Vesta install the signs and message boards once they are completed by Signarama and Fast Signs respectively.

On MOTION by Mr. Smith, seconded Ms. Scarlett, with all those in favor, the Board approved the not to exceed amount of \$3,000 for ordering deed restricted community entrance signs from Signarama and Fast Signs with installation done by Vesta.

Discussion & Review of Security Systems and Services Proposals

- a. Advanced Security Specialist and Consulting**
- b. Envera Systems**
- c. Vector Security**
- d. Phinnessee Guard Services**

There was some discussion concerning Jake Card's security services for the district. The meeting went into a closed session at 6:18 p.m. for discussion pertaining to the services proposals from the security companies in attendance. The meeting was reopened at 7:52 p.m.

Ms. Kilinski suggested a motion to approve Vector Security services for camera monitoring at the initial cost of \$13,895 and \$510/month monitoring for the top-down cameras and \$45/month for service and monitoring.

On MOTION by Ms. Ritter, seconded Ms. Sanford, with all those in favor, the Board approved Vector Security services for camera monitoring at the initial cost of \$13,895 and \$510/month monitoring for the top-down cameras and \$45/month for service and monitoring.

Ms. Kilinski suggested a motion to renew Advanced Security Services based on the same terms and conditions on an annual basis with the same 30-day termination clause and price with the not to exceed amount of \$8,000.

On MOTION by Mr. Smith, seconded Ms. Scarlett, with all those in favor, the Board approved renewing Advanced Security Services based on the same terms and conditions on an annual basis with the same 30-day termination clause and price with the not to exceed amount of \$8,000.

Discussion Pertaining Rerouting Bus Pickup Area

Ms. Ritter presented a PowerPoint detailing the update for re-rerouting for the bus rider. She provided two different options for the new route for the bus to take, the Board decided to go with Option A.

On MOTION by Mr. Smith, seconded Ms. Scarlett, with all those in favor, the Board approved the Minutes of the October 24, 2022, Board of Supervisors' Meeting.

Ratification of Payment Authorizations 162-172

There was some minor discussion concerning the services provided by Solitude Lake Management.

On MOTION by Ms. Scarlett, seconded Ms. Dexter, with all those in favor, the Board ratified payment authorizations 162-172.

Review of District Financial Statements

The Board reviewed the District financials as of December 31, 2022.

THIRD ORDER OF BUSINESS

Other Business

Staff Reports

District Counsel – No report

District Engineer – Not present

District Manager – Ms. Carvalho stated that the next meeting is scheduled for April 24 at 5:30 p.m.

Fields Operation Report – No report.

Audience Comments and Supervisor Requests

The Board had questions regarding the landscaping, they want to consider Yellowstone Lush Landscape proposal which Mr. Harden will follow up on. There was also some discussion concerning the open space where there used to be soccer fields. Venessa will look into getting the invoices from the October Board meeting.

FOURTH ORDER OF BUSINESS

Adjournment

There was no additional business to be discussed. Ms. Carvalho requested a motion to adjourn.

On MOTION by Mr. Smith, seconded Ms. Ritter, with all those in favor, the January 23, 2023, Board of Supervisors Meeting of the Villages of Westport CDD was adjourned at 8:22 p.m.

Secretary/Assistant Secretary

Chairperson/Vice Chairperson

**VILLAGES of WESTPORT
COMMUNITY DEVELOPMENT DISTRICT**

Review & Consideration of Auditor Selection
Committee Recommendation

**VILLAGES of WESTPORT
COMMUNITY DEVELOPMENT DISTRICT**

Discussion Pertaining to
Yellowstone Landscaping Services

MARCH 14, 2023



MARCH 14, 2023



MARCH 14, 2023



MARCH 14, 2023



MARCH 14, 2023



MARCH 14, 2023



MARCH 14, 2023



MARCH 14, 2023



MARCH 14, 2023



MARCH 14, 2023



MARCH 14, 2023



MARCH 14, 2023



MARCH 14, 2023



MARCH 14, 2023





MARCH 24, 2023



MARCH 24, 2023



MARCH 24, 2023



MARCH 24, 2023



MARCH 24, 2023



MARCH 24, 2023



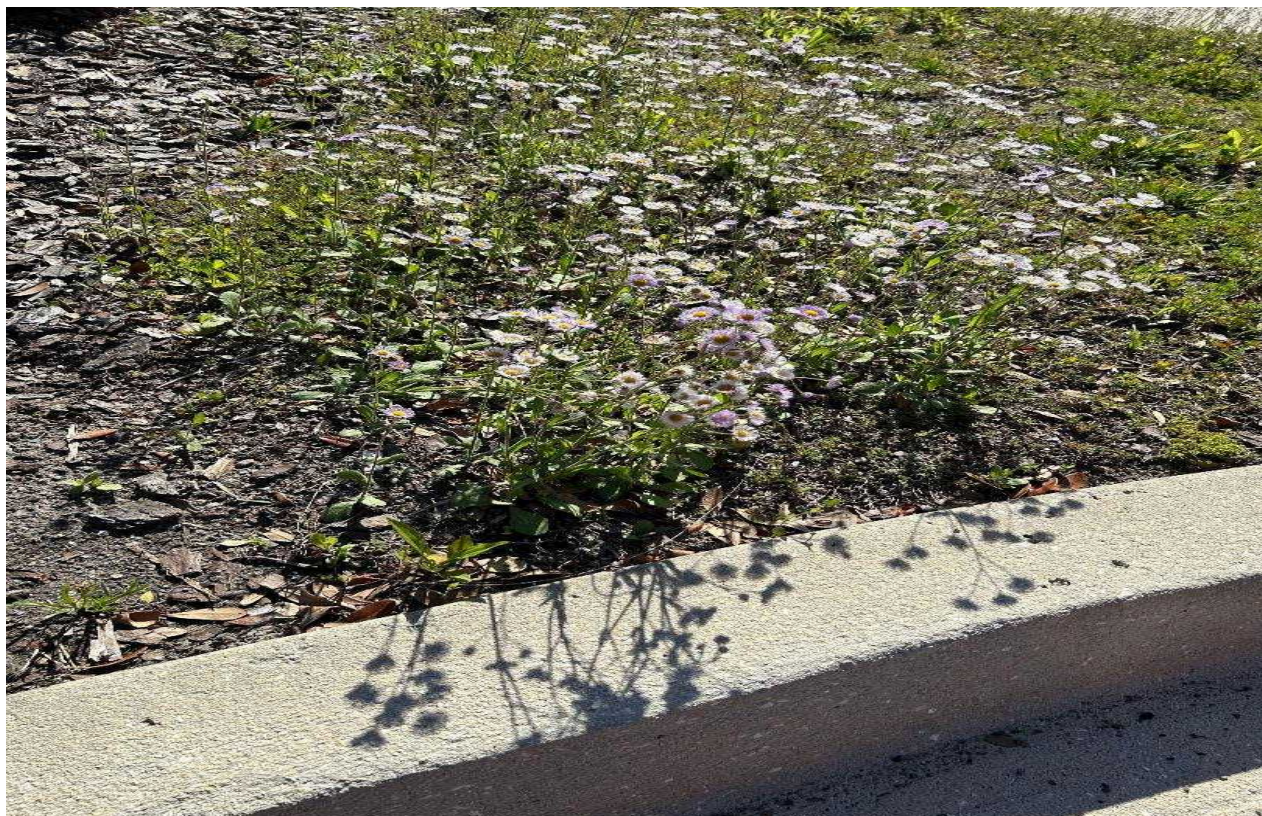
MARCH 24, 2023



MARCH 24, 2023



MARCH 24, 2023



MARCH 24, 2023



MARCH 24, 2023



MARCH 24, 2023



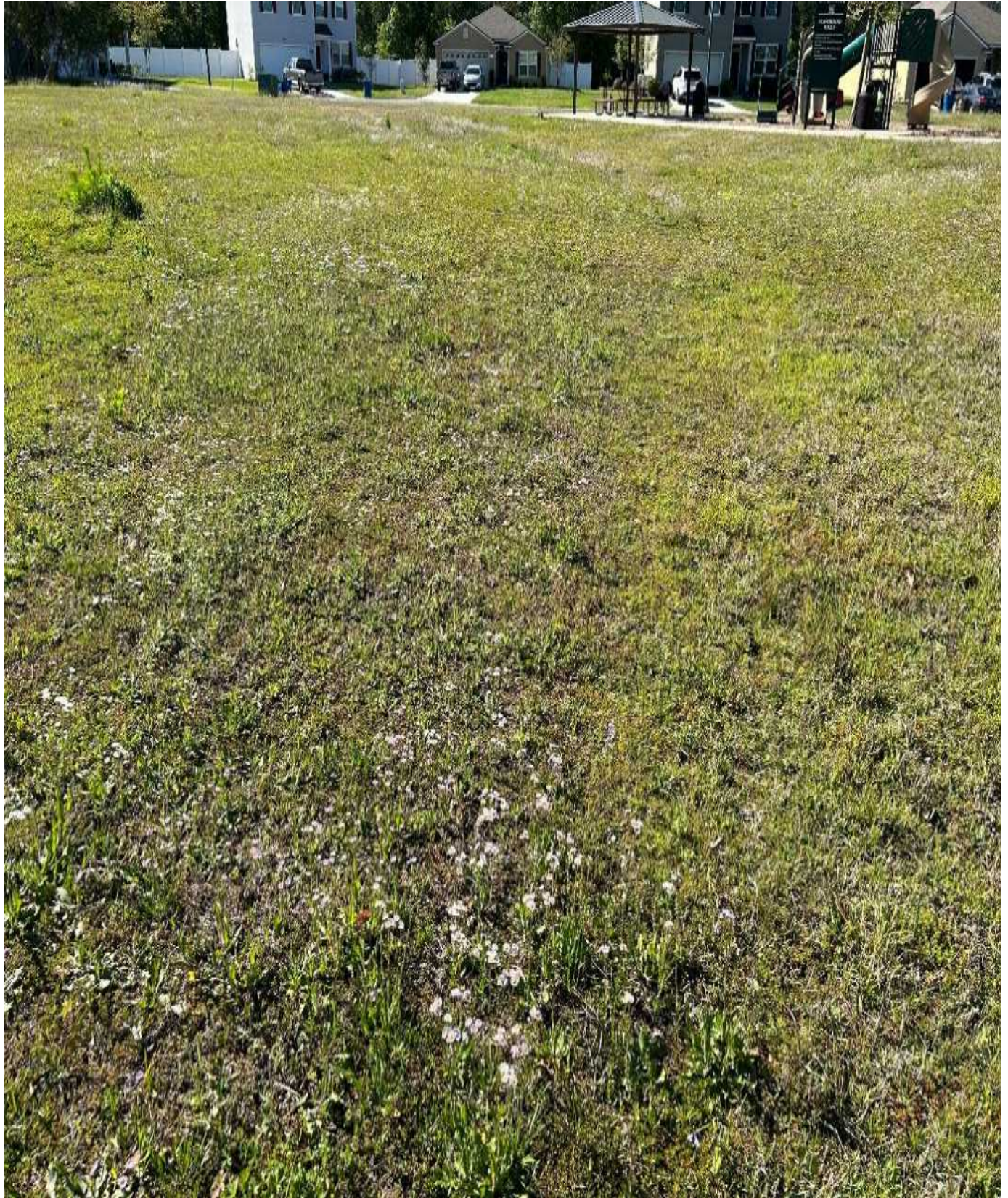
MARCH 24, 2023



MARCH 24, 2023



MARCH 24, 2023



MARCH 24, 2023



APRIL 17, 2023



APRIL 11, 2023



April 11, 2023



April 11, 2023



INVOICE

INVOICE #	INVOICE DATE
JAX 336633	2/28/2022
TERMS	PO NUMBER
Net 30	

Bill To:

Villages of Westport CDD
c/o ICI Homes
12051 Corporate Blvd
Orlando, FL 32817

Property Name: Villages of Westport CDD

RECEIVED

By Amy Champagne at 9:15 am, Mar 03, 2022

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Invoice Due Date: March 30, 2022

Invoice Amount: \$3,615.75

Description	Current Amount
Monthly Landscape Maintenance February 2022	\$3,615.75

Invoice Total **\$3,615.75**

Excellence

IN COMMERCIAL LANDSCAPING

Should you have any questions or inquiries please call (386) 437-6211.

RECEIVED*By Amy Champagne at 9:27 am, Mar 29, 2022***YELLOWSTONE**
LANDSCAPE**INVOICE**

INVOICE #	INVOICE DATE
JAX 342608	3/31/2022
TERMS	PO NUMBER
Net 30	

Bill To:

Villages of Westport CDD
c/o ICI Homes
12051 Corporate Blvd
Orlando, FL 32817

Property Name: Villages of Westport CDD**Remit To:**

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Invoice Due Date: April 30, 2022**Invoice Amount:** \$3,615.75

Description	Current Amount
Monthly Landscape Maintenance March 2022	\$3,615.75

Invoice Total**\$3,615.75***Excellence*

IN COMMERCIAL LANDSCAPING

Should you have any questions or inquiries please call (386) 437-6211.

RECEIVED

By Amy Champagne at 12:09 pm, May 06, 2022



YELLOWSTONE
LANDSCAPE

INVOICE

INVOICE #	INVOICE DATE
JAX 364941	4/30/2022
TERMS	PO NUMBER
Net 30	

Bill To:

Villages of Westport CDD
c/o ICI Homes
12051 Corporate Blvd
Orlando, FL 32817

Property Name: Villages of Westport CDD

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Invoice Due Date: May 30, 2022

Invoice Amount: \$3,615.75

Description	Current Amount
Monthly Landscape Maintenance April 2022	\$3,615.75

Invoice Total **\$3,615.75**

Excellence

IN COMMERCIAL LANDSCAPING

Should you have any questions or inquiries please call (386) 437-6211.

Yellowstone Landscape | Post Office Box 849 | Bunnell FL 32110 | Tel 386.437.6211 | Fax 386.437.1286



INVOICE

INVOICE #	INVOICE DATE
JAX 371146	5/31/2022
TERMS	PO NUMBER
Net 30	

Bill To:

Villages of Westport CDD
c/o ICI Homes
12051 Corporate Blvd
Orlando, FL 32817

Property Name: Villages of Westport CDD

RECEIVED

By Amy Champagne at 8:27 am, May 24, 2022

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Invoice Due Date: June 30, 2022

Invoice Amount: \$3,615.75

Description	Current Amount
Monthly Landscape Maintenance May 2022	\$3,615.75

Invoice Total **\$3,615.75**

Excellence

IN COMMERCIAL LANDSCAPING

Should you have any questions or inquiries please call (386) 437-6211.

RECEIVED

By Amy Champagne at 12:09 pm, May 06, 2022



YELLOWSTONE
LANDSCAPE

INVOICE

INVOICE #	INVOICE DATE
JAX 364941	4/30/2022
TERMS	PO NUMBER
Net 30	

Bill To:

Villages of Westport CDD
c/o ICI Homes
12051 Corporate Blvd
Orlando, FL 32817

Property Name: Villages of Westport CDD

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Invoice Due Date: May 30, 2022

Invoice Amount: \$3,615.75

Description	Current Amount
Monthly Landscape Maintenance April 2022	\$3,615.75

Invoice Total **\$3,615.75**

Excellence

IN COMMERCIAL LANDSCAPING

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INVOICE

INVOICE #	INVOICE DATE
JAX 389349	6/30/2022
TERMS	PO NUMBER
Net 30	

Bill To:

Villages of Westport CDD
c/o ICI Homes
12051 Corporate Blvd
Orlando, FL 32817

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Property Name: Villages of Westport CDD

RECEIVED

By Amy Champagne at 11:44 am, Jun 28, 2022

Invoice Due Date: July 30, 2022

Invoice Amount: \$3,615.75

Description	Current Amount
Monthly Landscape Maintenance June 2022	\$3,615.75

Invoice Total **\$3,615.75**

Excellence

IN COMMERCIAL LANDSCAPING

Should you have any questions or inquiries please call (386) 437-6211.



INVOICE

INVOICE #	INVOICE DATE
JAX 398214	7/7/2022
TERMS	PO NUMBER
Net 30	

Bill To:

Villages of Westport CDD
c/o ICI Homes
12051 Corporate Blvd
Orlando, FL 32817

Property Name: Villages of Westport CDD

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Invoice Due Date: August 6, 2022

Invoice Amount: \$3,615.75

Description	Current Amount
Monthly Landscape Maintenance July 2022	\$3,615.75

Invoice Total **\$3,615.75**

Excellence

IN COMMERCIAL LANDSCAPING

RECEIVED

By M. Magar at 1:01 pm, Jul 07, 2022

Should you have any questions or inquiries please call (386) 437-6211.



INVOICE

INVOICE #	INVOICE DATE
JAX 425669	8/31/2022
TERMS	PO NUMBER
Net 30	

Bill To:

Villages of Westport CDD
c/o ICI Homes
12051 Corporate Blvd
Orlando, FL 32817

Property Name: Villages of Westport CDD

RECEIVED

By Amy Champagne at 10:42 am, Sep 08, 2022

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Invoice Due Date: September 30, 2022

Invoice Amount: \$3,615.75

Description	Current Amount
Monthly Landscape Maintenance August 2022	\$3,615.75

Invoice Total **\$3,615.75**

Excellence

IN COMMERCIAL LANDSCAPING

Should you have any questions or inquiries please call (386) 437-6211.



INVOICE

INVOICE #	INVOICE DATE
JAX 434812	10/3/2022
TERMS	PO NUMBER
Net 30	

Bill To:

Villages of Westport CDD
c/o ICI Homes
12051 Corporate Blvd
Orlando, FL 32817

Property Name: Villages of Westport CDD

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Invoice Due Date: November 2, 2022

Invoice Amount: \$4,011.00

Description	Current Amount
Irrigation repairs from August inspection	
Irrigation Repairs	\$4,011.00

RECEIVED

By Amy Champagne at 9:41 am, Oct 04, 2022

Invoice Total **\$4,011.00**

Excellence

IN COMMERCIAL LANDSCAPING

Should you have any questions or inquiries please call (386) 437-6211.

CLIENT

CLIENT



INVOICE

INVOICE #	INVOICE DATE
JAX 440169	9/30/2022
TERMS	PO NUMBER
Net 30	

Bill To:

Villages of Westport CDD
c/o Vesta Property Services
12546 Dewhurst Circle
Jacksonville, FL 32218

Property Name: Villages of Westport CDD

RECEIVED

By Amy Champagne at 12:20 pm, Oct 11, 2022

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Invoice Due Date: October 30, 2022

Invoice Amount: \$3,615.75

Description	Current Amount
Monthly Landscape Maintenance September 2022	\$3,615.75

Invoice Total **\$3,615.75**

Excellence

IN COMMERCIAL LANDSCAPING

Should you have any questions or inquiries please call (386) 437-6211.

RECEIVED

By Amy Champagne at 8:01 am, Nov 03, 2022



YELLOWSTONE
LANDSCAPE

INVOICE

INVOICE #	INVOICE DATE
JAX 450808	10/30/2022
TERMS	PO NUMBER
Net 30	

Bill To:

Villages of Westport CDD
c/o Vesta Property Services
12546 Dewhurst Circle
Jacksonville, FL 32218

Property Name: Villages of Westport CDD

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Invoice Due Date: November 29, 2022

Invoice Amount: \$900.00

Description	Current Amount
-------------	----------------

Palm Pruning

Trim palms located at amenity center and pool. remove all debris and dispose of off site.

Arbor

\$900.00

Invoice Total

\$900.00

EXCELLENCE
IN COMMERCIAL LANDSCAPING

Should you have any questions or inquiries please call (386) 437-6211.

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RECEIVED

By Amy Champagne at 8:26 am, Nov 11, 2022



YELLOWSTONE
LANDSCAPE

INVOICE

INVOICE #	INVOICE DATE
JAX 456021	10/31/2022
TERMS	PO NUMBER
Net 30	

Bill To:

Villages of Westport CDD
c/o Vesta Property Services
12546 Dewhurst Circle
Jacksonville, FL 32218

Property Name: Villages of Westport CDD

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Invoice Due Date: November 30, 2022

Invoice Amount: \$3,615.75

Description	Current Amount
Monthly Landscape Maintenance October 2022	\$3,615.75

Invoice Total **\$3,615.75**

Excellence

IN COMMERCIAL LANDSCAPING

Should you have any questions or inquiries please call (386) 437-6211.

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INVOICE

INVOICE #	INVOICE DATE
JAX 468298	11/30/2022
TERMS	PO NUMBER
Net 30	

Bill To:

Villages of Westport CDD
c/o Vesta Property Services
12546 Dewhurst Circle
Jacksonville, FL 32218

Property Name: Villages of Westport CDD

RECEIVED

By Amy Champagne at 10:13 am, Dec 08, 2022

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Invoice Due Date: December 30, 2022

Invoice Amount: \$3,615.75

Description	Current Amount
Monthly Landscape Maintenance November 2022	\$3,615.75

Invoice Total **\$3,615.75**

Excellence

IN COMMERCIAL LANDSCAPING

Should you have any questions or inquiries please call (386) 437-6211.

RECEIVED

By Amy Champagne at 11:03 am, Jan 12, 2023



YELLOWSTONE
LANDSCAPE

INVOICE

INVOICE #	INVOICE DATE
JAX 479323	12/31/2022
TERMS	PO NUMBER
Net 30	

Bill To:

Villages of Westport CDD
c/o Vesta Property Services
12546 Dewhurst Circle
Jacksonville, FL 32218

Property Name: Villages of Westport CDD

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Invoice Due Date: January 30, 2023

Invoice Amount: \$3,615.75

Description	Current Amount
Monthly Landscape Maintenance December 2022	\$3,615.75

Invoice Total

\$3,615.75

Excellence

IN COMMERCIAL LANDSCAPING

Approved by Tim Harden on 1/11/2023

Should you have any questions or inquiries please call (386) 437-6211.

Yellowstone Landscape | Post Office Box 849 | Bunnell FL 32110 | Tel 386.437.6211 | Fax 386.437.1286



INVOICE

INVOICE #	INVOICE DATE
JAX 482104	1/27/2023
TERMS	PO NUMBER
Net 30	

Bill To:

Villages of Westport CDD
c/o Vesta Property Services
12546 Dewhurst Circle
Jacksonville, FL 32218

Property Name: Villages of Westport CDD

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Invoice Due Date: February 26, 2023

Invoice Amount: \$5,452.50

Description	Current Amount
Irrigation repairs approved 12-20-2022	
Irrigation Repairs	\$5,452.50

RECEIVED

By Amy Champagne at 11:39 am, Jan 23, 2023

Invoice Total

\$5,452.50

EXCELLENCE
IN COMMERCIAL LANDSCAPING

Should you have any questions or inquiries please call (386) 437-6211.

RECEIVED

By Amy Champagne at 9:01 am, Feb 03, 2023



YELLOWSTONE
LANDSCAPE

INVOICE

INVOICE #	INVOICE DATE
JAX 488064	1/31/2023
TERMS	PO NUMBER
Net 30	

Bill To:

Villages of Westport CDD
c/o Vesta Property Services
12546 Dewhurst Circle
Jacksonville, FL 32218

Property Name: Villages of Westport CDD

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Invoice Due Date: March 2, 2023

Invoice Amount: \$3,724.22

Description	Current Amount
Monthly Landscape Maintenance January 2023	\$3,724.22

Invoice Total **\$3,724.22**

Excellence

IN COMMERCIAL LANDSCAPING

Should you have any questions or inquiries please call (386) 437-6211.

Yellowstone Landscape | Post Office Box 849 | Bunnell FL 32110 | Tel 386.437.6211 | Fax 386.437.1286



INVOICE

INVOICE #	INVOICE DATE
JAX 494692	2/28/2023
TERMS	PO NUMBER
Net 30	

Bill To:

Villages of Westport CDD
c/o Vesta Property Services
12546 Dewhurst Circle
Jacksonville, FL 32218

Property Name: Villages of Westport CDD

RECEIVED

By Amy Champagne at 9:44 am, Feb 28, 2023

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Invoice Due Date: March 30, 2023

Invoice Amount: \$3,724.22

Description	Current Amount
Monthly Landscape Maintenance February 2023	\$3,724.22

Invoice Total **\$3,724.22**

Excellence

IN COMMERCIAL LANDSCAPING

Approved by Tim Harden on Feb 27th

Should you have any questions or inquiries please call (386) 437-6211.

Yellowstone Landscape | Post Office Box 849 | Bunnell FL 32110 | Tel 386.437.6211 | Fax 386.437.1286

**VILLAGES of WESTPORT
COMMUNITY DEVELOPMENT DISTRICT**

Consideration of Proposal for
Pool Enhancement



Proposal #280131
Date: 01/31/2023
From: Michael Hunter

Proposal For

Villages of Westport CDD
c/o Vesta Property Services
12546 Dewhurst Circle
Jacksonville, FL 32218

main:
mobile:

Location

12282 Dewhurst Cir,
Jacksonville, FL 32218

Property Name: Villages of Westport CDD

Podocarpus Test Additions to Front Pool Fence

Terms: Net 30

DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT
Podocarpus, 3 GAL	18.00	\$21.43	\$385.71
General Labor	5.00	\$70.00	\$350.00

Client Notes

Add 18 (9 each side) of front pool fence on inside of fence. labor price includes pick up and delivery of plant materials.

Signature

x

SUBTOTAL \$735.71

SALES TAX \$0.00

TOTAL \$735.71

Signature above authorizes Yellowstone Landscape to perform work as described above and verifies that the prices and specifications are hereby accepted. All overdue balances will be charge a 1.5% a month, 18% annual percentage rate.
Limited Warranty: All plant material is under a limited warranty for one year. Transplanted plant material and/or plant material that dies due to conditions out of Yellowstone Landscape's control (i.e. Acts of God, vandalism, inadequate irrigation due to water restrictions, etc.) shall not be included in the warranty.

Contact

Print Name: _____

Title: _____

Date: _____

Assigned To

Michael Hunter

Office:

mhunter@yellowstonelandscape.com

**VILLAGES of WESTPORT
COMMUNITY DEVELOPMENT DISTRICT**

Discussion Pertaining to Pond Maintenance

SOLITUDE

LAKE MANAGEMENT

INVOICE

Voice: (888) 480-LAKE • Fax: (888) 358-0088

Invoice Number: PI-A00772489

Invoice Date: 03/01/22

PROPERTY: Villages of
Westport CDD

SOLD TO: Villages of Westport CDD
C/O PFM Group Consulting LLC
12051 Corporate Blvd
Orlando, FL 32817

Customer ID		Customer PO		Payment Terms	
8794				Net 30	
Sales Rep ID		Shipping Method		Ship Date	
Katie Cabanillas				Due Date	
				03/31/22	
Qty	Item Description	Unit Price		Extension	
1	Lake & Pond Management Services SVR48906 03/01/22 - 03/31/22 Lake & Pond Management Services	1,086.09		1,086.09	

RECEIVED

VIA: ☐ Download ☐ eMail ☒ US Mail
BY: M. Magar
DATE: MAR 14 2022

PLEASE REMIT PAYMENT TO:

SOLitude Lake Management, LLC
1320 Brookwood Drive, Suite H
Little Rock, AR 72202

Subtotal	1,086.09
Sales Tax	0.00
Total Invoice	1,086.09
Payment Received	0.00
TOTAL	1,086.09



INVOICE

Invoice Number: PI-A00809063
Invoice Date: 05/01/22
PROPERTY: Villages of
Westport CDD

Voice: (888) 480-5253 Fax: (888) 358-0088

SOLD TO: Villages of Westport CDD
C/O PFM Group Consulting LLC
12051 Corporate Blvd
Orlando, FL 32817

RECEIVED

By Amy Champagne at 8:41 am, May 11, 2022

CUSTOMER ID	CUSTOMER PO	Payment Terms	
8794		Net 30	
Sales Rep ID	Shipment Method	Ship Date	Due Date
Katie Cabanillas			05/31/22

Qty	Item / Description	UOM	Unit Price	Extension
1	Lake & Pond Management Services SVR48906 05/01/22 - 05/31/22 Lake & Pond Management Services		1,086.09	1,086.09

PLEASE REMIT PAYMENT TO:

1320 Brookwood Drive, Suite H
Little Rock, AR 72202

Subtotal	1,086.09
Sales Tax	0.00
Total Invoice	1,086.09
Payment Received	0.00
TOTAL	1,086.09



INVOICE

Invoice Number: PI-A00789558
Invoice Date: 04/01/22
PROPERTY: Villages of
Westport CDD

Voice: (888) 480-5253 Fax: (888) 358-0088

SOLD TO: Villages of Westport CDD
C/O PFM Group Consulting LLC
12051 Corporate Blvd
Orlando, FL 32817

RECEIVED

By Amy Champagne at 9:54 am, Jun 10, 2022

CUSTOMER ID	CUSTOMER PO	Payment Terms	
8794		Net 30	
Sales Rep ID	Shipment Method	Ship Date	Due Date
Katie Cabanillas			05/01/22

Qty	Item / Description	UOM	Unit Price	Extension
1	Lake & Pond Management Services SVR48906 04/01/22 - 04/30/22 Lake & Pond Management Services		1,086.09	1,086.09

PLEASE REMIT PAYMENT TO:

1320 Brookwood Drive, Suite H
Little Rock, AR 72202

Subtotal	1,086.09
Sales Tax	0.00
Total Invoice	1,086.09
Payment Received	0.00
TOTAL	1,086.09



INVOICE

Invoice Number: PI-A00827786
Invoice Date: 06/01/22
PROPERTY: Villages of
Westport CDD

Voice: (888) 480-5253 Fax: (888) 358-0088

SOLD TO: Villages of Westport CDD
C/O PFM Group Consulting LLC
12051 Corporate Blvd
Orlando, FL 32817

RECEIVED

By Amy Champagne at 9:53 am, Jun 10, 2022

CUSTOMER ID	CUSTOMER PO	Payment Terms	
8794		Net 30	
Sales Rep ID	Shipment Method	Ship Date	Due Date
Katie Cabanillas			07/01/22

Qty	Item / Description	UOM	Unit Price	Extension
1	Lake & Pond Management Services SVR48906 06/01/22 - 06/30/22 Lake & Pond Management Services		1,086.09	1,086.09

PLEASE REMIT PAYMENT TO:

1320 Brookwood Drive, Suite H
Little Rock, AR 72202

Subtotal	1,086.09
Sales Tax	0.00
Total Invoice	1,086.09
Payment Received	0.00
TOTAL	1,086.09



INVOICE

Invoice Number: PI-A00850442
Invoice Date: 07/01/22
PROPERTY: Villages of
Westport CDD

Voice: (888) 480-5253 Fax: (888) 358-0088

SOLD TO: Villages of Westport CDD
C/O PFM Group Consulting LLC
12051 Corporate Blvd
Orlando, FL 32817

RECEIVED
By M. Magar at 9:49 am, Jul 15, 2022

CUSTOMER ID	CUSTOMER PO	Payment Terms	
8794		Net 30	
Sales Rep ID	Shipment Method	Ship Date	Due Date
Katie Cabanillas			07/31/22

Qty	Item / Description	UOM	Unit Price	Extension
1	Lake & Pond Management Services SVR48906 07/01/22 - 07/31/22 Lake & Pond Management Services		1,118.78	1,118.78

PLEASE REMIT PAYMENT TO:

1320 Brookwood Drive, Suite H
Little Rock, AR 72202

Subtotal	1,118.78
Sales Tax	0.00
Total Invoice	1,118.78
Payment Received	0.00
TOTAL	1,118.78



INVOICE

Invoice Number: PI-A00867482
Invoice Date: 08/01/22
PROPERTY: Villages of Westport CDD

Voice: (888) 480-5253 Fax: (888) 358-0088

SOLD TO: Villages of Westport CDD
C/O PFM Group Consulting LLC
12051 Corporate Blvd
Orlando, FL 32817

RECEIVED

By Amy Champagne at 7:48 am, Aug 04, 2022

CUSTOMER ID	CUSTOMER PO	Payment Terms	
8794		Net 30	
Sales Rep ID	Shipment Method	Ship Date	Due Date
Katie Cabanillas			08/31/22

Qty	Item / Description	UOM	Unit Price	Extension
1	Lake & Pond Management Services SVR48906 08/01/22 - 08/31/22 Lake & Pond Management Services		1,118.67	1,118.67

PLEASE REMIT PAYMENT TO:

1320 Brookwood Drive, Suite H
Little Rock, AR 72202

Subtotal	1,118.67
Sales Tax	0.00
Total Invoice	1,118.67
Payment Received	0.00
TOTAL	1,118.67



Solitude Lake Management
1320 Brookwood Drive
Suite H
Little Rock, AR 72202

INVOICE

Page: 1

Invoice Number: PSI-13168
Invoice Date: 9/27/2022

RECEIVED

By Amy Champagne at 10:24 am, Oct 03, 2022

Bill
To: Villages of Westport CDD
C/O PFM Group Consulting LLC
12051 Corporate Blvd
Orlando, FL 32817

Ship
To: Villages of Westport CDD
C/O PFM Group Consulting LLC
12051 Corporate Blvd
Orlando, FL 32817

Tax Ident. Type Legal Entity

Customer ID 8794

Ship Via

P.O. Number

Ship Date 9/27/2022

P.O. Date 9/27/2022

Due Date 10/27/2022

Our Order No.

Terms Net 30

SalesPerson

Item/Description	Unit	Order Qty	Quantity	Unit Price	Total Price
Annual Maintenance Every Month from 7/1/2022 to 6/30/2023 Villages/Westport-Cdd-Lake-ALL		1	1	1,118.67	1,118.67

Amount Subject to Sales Tax 0.00
Amount Exempt from Sales Tax 1,118.67

Subtotal: 1,118.67
Invoice Discount: 0.00
Total Sales Tax: 0.00
Payment Amount: 0.00
Total: 1,118.67

INVOICE

Page: 1

Invoice Number: PSI-19890
Invoice Date: 10/6/2022

RECEIVED

By Amy Champagne at 8:06 am, Oct 07, 2022

Bill
To: Villages of Westport CDD
C/O PFM Group Consulting LLC
12051 Corporate Blvd
Orlando, FL 32817

Ship
To: Villages of Westport CDD
C/O PFM Group Consulting LLC
12051 Corporate Blvd
Orlando, FL 32817

Tax Ident. Type Legal Entity

Customer ID 8794

Ship Via

P.O. Number

Ship Date 10/6/2022

P.O. Date 10/6/2022

Due Date 11/5/2022

Our Order No.

Terms Net 30

SalesPerson

Item/Description	Unit	Order Qty	Quantity	Unit Price	Total Price
Annual Maintenance Every Month from 7/1/2022 to 6/30/2023 Villages/Westport-Cdd-Lake-ALL		1	1	1,118.67	1,118.67

Amount Subject to Sales Tax 0.00
Amount Exempt from Sales Tax 1,118.67

Subtotal: 1,118.67
Invoice Discount: 0.00
Total Sales Tax: 0.00
Payment Amount: 0.00
Total: 1,118.67

INVOICE

Page: 1

RECEIVED

By Amy Champagne at 8:17 am, Nov 04, 2022

Invoice Number: PSI-27419
Invoice Date: 11/3/2022

Bill
To: Villages of Westport CDD
C/O PFM Group Consulting LLC
12051 Corporate Blvd
Orlando, FL 32817

Ship
To: Villages of Westport CDD
C/O PFM Group Consulting LLC
12051 Corporate Blvd
Orlando, FL 32817

Tax Ident. Type Legal Entity

Customer ID 8794

Ship Via

P.O. Number

Ship Date 11/3/2022

P.O. Date 11/3/2022

Due Date 12/3/2022

Our Order No.

Terms Net 30

SalesPerson

Item/Description	Unit	Order Qty	Quantity	Unit Price	Total Price
Annual Maintenance		1	1	1,118.67	1,118.67
November Billing					
11/1/2022 - 11/30/2022					
Villages/Westport-Cdd-Lake-ALL					

Amount Subject to Sales Tax 0.00
Amount Exempt from Sales Tax 1,118.67

Subtotal: 1,118.67
Invoice Discount: 0.00
Total Sales Tax: 0.00
Payment Amount: 0.00
Total: 1,118.67



Please Remit Payment to:

Solitude Lake Management, LLC
1320 Brookwood Drive
Suite H
Little Rock, AR 72202
Phone #: (888) 480-5253
Fax #: (888) 358-0088

INVOICE

Page: 1

Invoice Number: PSI-34987
Invoice Date: 12/8/2022

Bill
To: Villages of Westport CDD
C/O PFM Group Consulting LLC
12051 Corporate Blvd
Orlando, FL 32817

Ship
To: Villages of Westport CDD
C/O PFM Group Consulting LLC
12051 Corporate Blvd
Orlando, FL 32817

RECEIVED

By Amy Champagne at 1:34 pm, Dec 11, 2022

Ship Via
Ship Date 12/8/2022
Due Date 1/7/2023
Terms Net 30

Customer ID 8794
P.O. Number
P.O. Date 12/8/2022
Our Order No.

Item/Description	Unit	Order Qty	Quantity	Unit Price	Total Price
Annual Maintenance December Billing 12/1/2022 - 12/31/2022 Villages/Westport-Cdd-Lake-ALL		1	1	1,118.67	1,118.67

Amount Subject to Sales Tax 0.00
Amount Exempt from Sales Tax 1,118.67

Subtotal: 1,118.67
Invoice Discount: 0.00
Total Sales Tax: 0.00
Payment Amount: 0.00
Total: 1,118.67



Please Remit Payment to:

Solitude Lake Management, LLC
1320 Brookwood Drive
Suite H
Little Rock, AR 72202
Phone #: (888) 480-5253
Fax #: (888) 358-0088

RECEIVED

By Amy Champagne at 7:20 am, Jan 06, 2023

INVOICE

Page: 1

Invoice Number: PSI-40027
Invoice Date: 1/5/2023

Bill

To: Villages of Westport CDD
C/O PFM Group Consulting LLC
12051 Corporate Blvd
Orlando, FL 32817

Ship

To: Villages of Westport CDD
C/O PFM Group Consulting LLC
12051 Corporate Blvd
Orlando, FL 32817

Ship Via
Ship Date 1/5/2023
Due Date 2/4/2023
Terms Net 30

Customer ID 8794
P.O. Number
P.O. Date 1/5/2023
Our Order No.

Item/Description	Unit	Order Qty	Quantity	Unit Price	Total Price
Annual Maintenance January Billing 1/1/2023 - 1/31/2023 Villages/Westport-Cdd-Lake-ALL		1	1	1,118.67	1,118.67

Amount Subject to Sales Tax 0.00
Amount Exempt from Sales Tax 1,118.67

Subtotal: 1,118.67
Invoice Discount: 0.00
Total Sales Tax: 0.00
Payment Amount: 0.00
Total: 1,118.67



Please Remit Payment to:

Solitude Lake Management, LLC
1320 Brookwood Drive
Suite H
Little Rock, AR 72202
Phone #: (888) 480-5253
Fax #: (888) 358-0088

INVOICE

Page: 1

Invoice Number: PSI-50182
Invoice Date: 2/1/2023

RECEIVED

By Amy Champagne at 12:03 pm, Feb 02, 2023

Bill

To: Villages of Westport CDD
C/O Vesta Property Services
409 E. College Avenue
Ruskin, FL 33570

Ship

To: Villages of Westport CDD
C/O Vesta Property Services
409 E. College Avenue
Ruskin, FL 33570

Ship Via

Ship Date 2/1/2023
Due Date 3/3/2023
Terms Net 30

Customer ID 8794
P.O. Number
P.O. Date 2/1/2023
Our Order No.

Item/Description	Unit	Order Qty	Quantity	Unit Price	Total Price
Annual Maintenance February Billing 2/1/2023 - 2/28/2023 Villages/Westport-Cdd-Lake-ALL		1	1	1,118.67	1,118.67

Amount Subject to Sales Tax 0.00
Amount Exempt from Sales Tax 1,118.67

Subtotal: 1,118.67
Invoice Discount: 0.00
Total Sales Tax: 0.00
Payment Amount: 0.00
Total: 1,118.67



INVOICE

Page: 1

Please Remit Payment to:

Solitude Lake Management, LLC
1320 Brookwood Drive
Suite H
Little Rock, AR 72202
Phone #: (888) 480-5253
Fax #: (888) 358-0088

Invoice Number: PSI-55048
Invoice Date: 3/1/2023

RECEIVED

By Amy Champagne at 9:13 am, Mar 02, 2023

Bill

To: Villages of Westport CDD
C/O Vesta Property Services
409 E. College Avenue
Ruskin, FL 33570

Ship

To: Villages of Westport CDD
C/O Vesta Property Services
409 E. College Avenue
Ruskin, FL 33570

Ship Via

Ship Date 3/1/2023
Due Date 3/31/2023
Terms Net 30

Customer ID 8794
P.O. Number
P.O. Date 3/1/2023
Our Order No.

Item/Description	Unit	Order Qty	Quantity	Unit Price	Total Price
Annual Maintenance March Billing 3/1/2023 - 3/31/2023 Villages/Westport-Cdd-Lake-ALL		1	1	1,118.67	1,118.67

Amount Subject to Sales Tax 0.00
Amount Exempt from Sales Tax 1,118.67

Subtotal: 1,118.67
Invoice Discount: 0.00
Total Sales Tax 0.00
Payment Amount: 0.00
Total: 1,118.67



Please Remit Payment to:

Solitude Lake Management, LLC
1320 Brookwood Drive
Suite H
Little Rock, AR 72202
Phone #: (888) 480-5253
Fax #: (888) 358-0088

INVOICE

Page: 1

Invoice Number: PSI-63082
Invoice Date: 4/1/2023

RECEIVED

By Amy Champagne at 12:26 pm, Apr 04, 2023

Bill
To: Villages of Westport CDD
C/O Vesta Property Services
409 E. College Avenue
Ruskin, FL 33570

Ship
To: Villages of Westport CDD
C/O Vesta Property Services
409 E. College Avenue
Ruskin, FL 33570

Ship Via
Ship Date 4/1/2023
Due Date 5/1/2023
Terms Net 30

Customer ID 8794
P.O. Number
P.O. Date 4/1/2023
Our Order No.

Item/Description	Unit	Order Qty	Quantity	Unit Price	Total Price
Annual Maintenance		1	1	1,118.67	1,118.67
April Billing					
4/1/2023 - 4/30/2023					
Villages/Westport-Cdd-Lake-ALL					

Amount Subject to Sales Tax 0.00
Amount Exempt from Sales Tax 1,118.67

Subtotal: 1,118.67
Invoice Discount: 0.00
Total Sales Tax: 0.00
Payment Amount: 0.00
Total: 1,118.67

**VILLAGES of WESTPORT
COMMUNITY DEVELOPMENT DISTRICT**

Discussion Pertaining to Installation of
Fountains in the Ponds

VILLAGES of WESTPORT COMMUNITY DEVELOPMENT DISTRICT

Discussion Pertaining to Amenity Policies

- a. Suspension of Privileges
- b. Age Restrictions

VILLAGES of WESTPORT COMMUNITY DEVELOPMENT DISTRICT

Discussion Pertaining to Adding Signage on the
Empty Lots Owned by the District in Phase 3
and by the Ponds Throughout the Community

**VILLAGES of WESTPORT
COMMUNITY DEVELOPMENT DISTRICT**

Discussion Pertaining to Installation of
QR Codes Onsite

**VILLAGES of WESTPORT
COMMUNITY DEVELOPMENT DISTRICT**

Discussion Pertaining to Purchasing Cost
for Storage Shed

**VILLAGES of WESTPORT
COMMUNITY DEVELOPMENT DISTRICT**

Consideration of Trash Company Services



Make Your Selections

📍 [6702 Sandle Ct, Jacksonville, FL 32219, USA](#)



One-Year Service Agreement

Work with our expert advisors after your first year of service to make the right long-term adjustments for your business.



Right Size Guarantee

Should you need a different size container within your first 3 months of service, you can notify us via your My WM profile to swap your container, free of charge, for the size that meets your needs.

STEP 1 OF 3

Select Services



Trash



Recycle

STEP 2 OF 3

Configure Services

TRASH

Dumpster Size



2 Yard Trash Dumpster

5' 10" W 3' 10" H 2' 10" D (~12 trash bags)



3 Yard Trash Dumpster

5' 10" W 4' 5" H 3' 6" D (~18 trash bags)

+\$8.22

Questions? We're online now. [Chat with us](#)

\$110.52/mo*

[Add to Cart](#)



Service Address: 6702 Sandle Dr



[View Larger](#)

2 Yard Dumpster

\$ 228⁵²

[Due Today](#)
(first month, includes one-time delivery fee)

\$ 83⁶⁶

[Estimated Monthly Charges](#)
(after first month)

Quantity

1

Frequency

1x 2 weekly

Start Date

[Service & Delivery Details](#)

Requested Pick Up

Days:

☐ M ☐ T ☐ W ☐ Th ☐ F

Please select 1 day(s)

Dumpster Size [Compare Products](#)

2 Yard

4 Yard

6 Yard

8 Yard

Dumpster Add Ons

☒ Add Lock Bar

At Republic Services, we know that every business is unique, both in the type of waste it produces and the amount. That's why our solid waste services are both reliable and made to fit.

Delivery Details

Please describe where you would like your container placed, or if there are any physical obstacles around your service address.

360 Characters Left

[Add to Cart](#)

Your total due today is fully refundable if you cancel your order before services commence.

**VILLAGES of WESTPORT
COMMUNITY DEVELOPMENT DISTRICT**

Discussion Pertaining to
Benches by the Basketball
Court

**VILLAGES of WESTPORT
COMMUNITY DEVELOPMENT DISTRICT**

Discussion Pertaining to Upgrading Internet
Services in the Amenity Center

**VILLAGES of WESTPORT
COMMUNITY DEVELOPMENT DISTRICT**

Consideration of CDD Meeting Frequency

**VILLAGES of WESTPORT
COMMUNITY DEVELOPMENT DISTRICT**

Discussion Pertaining to Board Compensation

**VILLAGES of WESTPORT
COMMUNITY DEVELOPMENT DISTRICT**

Discussion Pertaining to Board Expectations

**VILLAGES of WESTPORT
COMMUNITY DEVELOPMENT DISTRICT**

Consideration of Resolution 2023-05,
Setting Public Hearing on FY24 Budget
(Declaring O&M)
[Suggested Date, July 24, 2023]

RESOLUTION 2023-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE VILLAGES OF WESTPORT COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2023/2024; DECLARING SPECIAL ASSESSMENTS TO FUND THE PROPOSED BUDGET PURSUANT TO CHAPTERS 190, 170, AND/OR 197, FLORIDA STATUTES; SETTING PUBLIC HEARINGS; ADDRESSING PUBLICATION; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors (“**Board**”) of the Villages of Westport Community Development District (“**District**”) prior to June 15, 2023, proposed budget(s) (“**Proposed Budget**”) for the fiscal year beginning October 1, 2023, and ending September 30, 2024 (“**Fiscal Year 2023/2024**”); and

WHEREAS, it is in the best interest of the District to fund the administrative and operations services (together, “**Services**”) set forth in the Proposed Budget by levy of special assessments pursuant to Chapters 190, 170, and/or 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 Budget, including the Assessments, and desires to set the required public hearings thereon;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE VILLAGES OF WESTPORT COMMUNITY DEVELOPMENT DISTRICT:

1. PROPOSED BUDGET APPROVED. The Proposed Budget prepared by the District Manager for Fiscal Year 2023/2024 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

2. DECLARING ASSESSMENTS. Pursuant to Chapters 190, 170, and/or 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**,” PFM Group Consulting, LLC, 3501 Quadrangle Boulevard, Suite 270, Orlando, Florida 32817. 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. If levied pursuant to Chapter 170, Florida Statutes, the Assessments shall be paid in one or more installments pursuant to a bill

issued by the District in November of 2023, or, if levied pursuant to the *Uniform Method* as set forth in Chapter 197, Florida Statutes, the Assessments shall be collected on the tax roll of Duval County, Florida, and paid as directed therein.

3. SETTING PUBLIC HEARINGS. Pursuant to Chapters 170, 190, and 197, Florida Statutes, public hearings on the approved Proposed Budget and the Assessments are hereby declared and set for the following date, hour and location:

DATE: July 24, 2023
HOUR: 5:30 p.m.
LOCATION: 826 Dunn Avenue
Jacksonville, Florida 32218

4. TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL-PURPOSE GOVERNMENT. The District Manager is hereby directed to submit a copy of the Proposed Budget to Duval County at least 60 days prior to the hearing set above.

5. POSTING OF PROPOSED BUDGET. In accordance with Section 189.016, *Florida Statutes*, the District's Secretary is further directed to post the approved Proposed Budget on the District's website at least two days before the budget hearing date as set forth in Section 3, and to ensure the Proposed Budget remains on the website for at least 45 days.

6. PUBLICATION OF NOTICE. Notice of the public hearings shall be published in the manner prescribed in Florida law.

7. MAILING OF NOTICE. Notice of the public hearings shall be mailed to property owners in the manner prescribed in Florida law.

8. 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.

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

PASSED AND ADOPTED this 24th day of April 2023.

ATTEST:

**VILLAGES OF WESTPORT
COMMUNITY DEVELOPMENT
DISTRICT**

Secretary

By: _____
Its: _____

EXHIBIT A: Proposed Budget

Exhibit A
Villages of Westport Community Development District
Proposed Fiscal Year 2024 Annual Operational & Maintenance Budget

	Actual Through 2/28/23	Anticipated March - Sept.	Anticipated FY 2023 Total	Approved FY 2023 Budget	Proposed FY 2024 Budget
Revenues					
Assessments	\$219,185.20	\$71,239.80	\$290,425.00	\$290,425.00	\$412,650.00
Carry Forward Surplus	0.00	0.00	0.00	55,859.00	0.00
Interest Income	130.00	0.00	130.00	0.00	0.00
Net Revenues	\$219,315.20	\$71,239.80	\$290,555.00	\$346,284.00	\$412,650.00
Expenditures					
Public Official Insurance	\$3,460.00	\$0.00	\$3,460.00	\$3,863.00	\$3,863.00
Trustee Fees	3,717.38	0.00	3,717.38	3,720.00	3,720.00
Supervisor Fees	2,000.00	2,333.33	4,333.33	4,000.00	4,800.00
District Management Fees	10,416.65	14,583.35	25,000.00	27,500.00	27,500.00
Field Management	6,400.00	12,800.00	19,200.00	19,200.00	19,200.00
Dissemination Agent	1,250.00	3,750.00	5,000.00	5,000.00	5,000.00
Reamortization Schedule	0.00	125.00	125.00	500.00	250.00
District Counsel	19,026.66	26,637.32	45,663.98	5,000.00	40,000.00
Assessment Administration	5,000.00	0.00	5,000.00	5,000.00	5,000.00
Audit Fees	0.00	4,700.00	4,700.00	4,800.00	5,000.00
Arbitrage	0.00	0.00	0.00	1,000.00	1,000.00
Postage	26.72	145.83	172.55	250.00	250.00
Legal Advertising	377.26	875.00	1,252.26	1,500.00	1,500.00
Miscellaneous Charges	573.79	583.33	1,157.12	1,000.00	1,000.00
Community Events	235.40	1,764.60	2,000.00	2,000.00	2,000.00
Website	440.00	2,080.00	2,520.00	2,520.00	2,520.00
Dues, Licenses & Fees	175.00	0.00	175.00	175.00	175.00
Amenity - Water/Electric	5,961.81	22,050.00	28,011.81	45,000.00	45,000.00
Amenity - Telephone	617.00	875.00	1,492.00	1,500.00	1,500.00
Amenity - Insurance	4,819.00	0.00	4,819.00	5,129.00	5,300.00
Amenity - Dues & License	0.00	400.00	400.00	400.00	400.00
Amenity - Irrigation Repair	0.00	1,750.00	1,750.00	3,000.00	3,000.00
Amenity - Pool Maintenance	6,871.29	9,450.00	16,321.29	18,000.00	18,000.00
Amenity - Access Control	317.13	991.67	1,308.80	1,700.00	1,700.00
Amenity - Janitorial	3,640.00	6,370.00	10,010.00	10,000.00	11,000.00
Amenity - Pest Control	156.00	273.00	429.00	1,200.00	500.00
Amenity - R&M Building	0.00	5,907.42	5,907.42	10,127.00	10,127.00
Amenity - R&M Grounds	3,133.95	2,916.67	6,050.62	5,000.00	5,000.00
Amenity - Security Patrolling	36,589.00	54,838.00	91,427.00	70,000.00	94,025.00
Amenity - Security camera system/monitoring	0.00	3,570.00	3,570.00	0.00	6,120.00
General Insurance	4,211.00	0.00	4,211.00	4,700.00	4,700.00
General Repairs & Maintenance	9,847.49	2,916.67	12,764.16	5,000.00	5,000.00
Irrigation Repairs & Maintenance	0.00	1,458.33	1,458.33	2,500.00	2,500.00
Lake Maintenance	5,593.35	7,830.69	13,424.04	14,000.00	14,000.00
Landscape Maintenance	20,023.97	26,069.54	46,093.51	46,000.00	46,000.00
Landscape Improvements	900.00	4,100.00	5,000.00	5,000.00	5,000.00
Right of Way, Lake Bank Mowing	0.00	3,500.00	3,500.00	6,000.00	6,000.00
Contingency-Hurricane Repairs	7,227.00	2,916.67	10,143.67	5,000.00	5,000.00
Operating & Maintenance Expenditures	\$163,006.85	\$228,561.42	\$391,568.27	\$346,284.00	\$412,650.00

Units	767	
Current Year Proposed		\$538.01
		\$581.63
Prior Year Adopted	\$378.65	
	\$409.35	

Villages of Westport CDD
Proposed Debt Service Fund Budget
Series 2005A Special Assessment Bonds FY 2023
"Exhibit B"

<u>Description</u>	<u>Proposed FY 2024 Budget</u>
<u>Revenues:</u>	
Special Assessments	\$996,128
Total Revenues	<u><u>\$996,128</u></u>
<u>Expenditures:</u>	
Series 2005A -Interest 11/1/23	\$195,938
Series 2005A - Interest 5/1/24	\$195,938
Series 2005A - Principal 5/1/24	\$410,000
Total Expenditures	<u><u>\$801,875</u></u>
Excess Revenues / (Expenditures)	<u><u>\$194,253</u></u>
11/1/24 Interest Series 2005A	\$194,253

Budget Item Description

Revenues:

On-Roll Assessments

The District can levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the Fiscal Year. Assessments collected via the tax collector are referred to as “On-Roll Assessments.”

Off-Roll Assessments

The District can levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the Fiscal Year. Assessments collected through direct billing are referred to as “Off-Roll Assessments.”

Interest Income

Income from interest earnings.

Carryforward Revenue

Unused income from a prior year which is available as cash for the current year.

General & Administrative Expenditures:

Public Officials’ Liability (POL) Insurance

Supervisors’ and Officers’ liability insurance.

Trustee Fees

The Trustee submits invoices annually for services rendered on bond series. These fees are for maintaining the District trust accounts.

Supervisor Fees

Chapter 190 of the Florida Statutes allows for a member of the Board of Supervisors to be compensated for meeting attendance and to receive up to \$200.00 per meeting plus payroll taxes. The amount for the Fiscal Year is based upon all supervisors attending the meetings.

District Management Fees

The District receives Management and Administrative services as part of a Management Agreement with PFM Group Consulting, LLC. These services are further outlined in Exhibit “A” of the Management Agreement.

Field Management

Leland Management Fee.

Engineering Fees

The District's engineer provides general engineering services to the District. Among these services are attendance at and preparation for monthly board meetings, review of invoices, and all other engineering services as requested by the District throughout the year.

Dissemination Agent

When bonds are issued for the District, the Bond Indenture requires continuing disclosure, which the dissemination agent provides to the trustee and bond holders.

Re-amortization Schedules

When debt is paid on a bond series, a new amortization schedule must be recalculated. This can occur up to four times per year per bond issue.

District Counsel

The District's legal counsel provides general legal services to the District. Among these services are attendance at and preparation for monthly board meetings, review of operating and maintenance contracts, and all other legal services as requested by the District throughout the year.

Assessment Administration

The District can levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the Fiscal Year. It is typically collected via the Tax Collector. The District Manager submits an Assessment Roll to the Tax Collector annually by the deadline set by the Tax Collector or Property Appraiser.

Audit

Chapter 218 of the Florida Statutes requires a District to conduct an annual financial audit by an Independent Certified Public Accounting firm. Some exceptions apply.

Arbitrage Calculation

Annual computations are necessary to calculate arbitrage rebate liability to ensure the District's compliance with all tax regulations.

Postage & Shipping

Mail, overnight deliveries, correspondence, etc.

Legal Advertising

The District will incur expenditures related to legal advertising. The items for which the District will advertise include, but are not limited to monthly meetings, special meetings, and public hearings for the District.

Website Maintenance

Website maintenance fee for the district website.

Miscellaneous & Contingency

Other administrative and grounds expenses incurred throughout the year. Specifically, bank fees, checks, postage and printing.

Community Events

Events hosted by the district for the community.

Dues, Licenses & Fees

The District is required to pay an annual fee to the Department of Economic Opportunity.

Amenity-Water/ Electric

The clubhouse requires electricity and running water to operate effectively.

Amenity - Telephone

Telephone and fax machine services.

Amenity - Insurance

Insurance to protect property and cover casualty.

Amenity - Dues, Licenses & Fees

The District is required to pay an annual fee to operate the amenity center and pool.

Amenity Irrigation (Repair)

Inspection and repair of amenity irrigation system.

Amenity - Pool Maintenance

Swimming pool requires cleaning and maintenance.

Amenity Access Control

Cost to maintain the Gates.

Amenity Cleaning

Janitorial services and supplies for the clubhouse or amenity center.

Amenity - Pest Control

Pest control services.

Amenity – R&M Building

Repair and maintenance of amenity building.

Amenity – R&M Grounds

Repair and maintenance of amenity grounds

Amenity Security

Onsite security hired by District.

General Insurance

General liability insurance.

General Repairs & Maintenance

Repair & maintenance of District equipment, plant, or property.

Irrigation Inspection & Repair

Inspection and repair of irrigation system.

Lake Maintenance

Maintenance of lakes owned by District.

Landscape Maintenance

Contracted landscaping and Common Area Maintenance within the boundaries of the District.

Landscape Improvements

Improvements in landscape above and beyond what is already contracted for property owned by District.

Right of Way/Lake Mowing

Monthly mowing of natural areas.

Contingency – Hurricane Expenses

Funds set aside to assist with any cleanup needed from a hurricane or funds needed to pay a hurricane-related insurance deductible.

**VILLAGES of WESTPORT
COMMUNITY DEVELOPMENT DISTRICT**

Update of Parking Lot Pothole



1702 Lindsey Rd
Jacksonville, Fl. 32221
Ph (904) 781-7060 Fax (904) 619-5011

CGC1523954 CMC1250093 CFC1428601 CCC1329086

The Villages of Westport CDD

Attn:Tim -Vesta Property Services

4 4 23

Re:investigations -store #4314- 3700 Southside Blvd 32216

All Weather Contractors is proposing the following services for the below mentioned prices. Any item not specifically mentioned is subject to a written change order.

- >bring in equipment to do 2 storm sink areas investigations
- >saw cut and remove 35 sq ft of sinking asphalt at the storm drain box in the pool parking lot and 6762 Sandle Drive (in grass behind storm drain)
- >excavate down approx. 4ft to top of the concrete/pvc pipe
- >once the pipe is exposed we will determine the orgin of the sinkhole -once the investigation is done we will send pictures/ written bid to make any repairs needed to fix the issues found
- >the change order will include to make repairs to the asphalt and in the grass area
- >clean up job site

Projects under \$10,000.00 are due on completion. Projects over \$10,000.00 require a 20% mobilization draw followed by 50%, 20% and 10% upon completion (some exceptions apply)

This proposal may be withdrawn at any time.

Payments are considered late 30 days after invoice approval(s) and are subject to 2.0% per month interest plus fees.

Many projects require a Notice to Owner. If you receive such please understand this is not a lien on your property and is merely making the Owner aware of services per Florida Statute.

Total price \$3,720.00

Proposal Signed by_____ **Printed Name**_____

Thank you for your consideration

Scott Haines -C 904.402.6561

**VILLAGES of WESTPORT
COMMUNITY DEVELOPMENT DISTRICT**

Update of Entrance Signs Installation

**VILLAGES of WESTPORT
COMMUNITY DEVELOPMENT DISTRICT**

Ratification of Payment
Authorizations #173 - 184

VILLAGES OF WESTPORT COMMUNITY DEVELOPMENT DISTRICT

Payment Authorization 173

1/5/2023

Item No.	Payee	Invoice #	General Fund FY 2023
1	Advanced Security Specialist & Consulting		
	Security Services: December 2022 (On Site)	V0122022-OS	\$ 4,666.00
	Security Services: December 2022 (Roving Patrol)	V0122022-RP	\$ 4,410.00
2	Jacksonville Daily Record		
	Legal Advertising on 12/22/22	22-08083D	\$ 177.50
	Legal Advertising on 12/29/22	22-08227D	\$ 99.88
3	PFM Group Consulting, LLC		
	Billable Expenses: December 2022 (info only)	123533	\$ -
	District Management Fee: January 2023	DM-01-2023-51	\$ 2,083.33
4	Solitude Lake Management		
	Lake & Pond Management January 2023	PSI-40027	\$ 1,118.67
5	VGlobalTech		
	Monthly Website Fee: October	4382	\$ 110.00
	Monthly Website Fee: November 2022	4465	\$ 110.00
	Monthly Website Fee: December 2022	4588	\$ 110.00
TOTAL			\$ 12,885.38

V. Ripoll

Secretary/Assistant Secretary

Joshua Scott
Chairperson

VILLAGES OF WESTPORT COMMUNITY DEVELOPMENT DISTRICT

Payment Authorization 174
1/12/2023

Item No.	Payee	Invoice #	General Fund FY 2023
1	Comcast Business (paid online) 6713 SANDLE DR; 01/11/23-02/10/23	Acct: 2518167	\$ 123.40
2	JEA (paid online) 12060 Braddock Rd/12424 Cadley Cir; 11/29/22-12/30/22 6714/6794 Sandle Dr; 11/28/22-12/29/22	Acct: 0230853498 Acct: 8245040569	\$ 404.98 CREDIT
3	PFM Group Consulting, LLC FedEx: December 2022	OE-EXP-01-2023-30	\$ 26.72
4	Supervisor Fees - 01/09/2023 Meeting Samuel Cooper Smith Melissa Ritter Jalonda Shanice Dexter Alice Sanford	-- -- -- --	\$ 200.00 \$ 200.00 \$ 200.00 \$ 200.00
5	Yellowstone Landscape Landscape Maintenance: December 2022	JAX 479323	\$ 3,615.75
TOTAL			\$ 4,970.85

Vivian Carvalho

Secretary/Assistant Secretary

Yoshi Dea
Chairperson

Payment Authorization 175

1/26/2023

Item No.	Payee	Invoice #	General Fund FY 2023
1	Bug Out Pest Control Service: January 2023	17675208	\$ 39.00
2	Hendry Electrical Contractors Outdoor Lighting Repairs	1902	\$ 785.00
3	KE Law Group General Counsel Through 12/31/22	5386	\$ 1,116.50
4	Supervisor Fees - 10/24/2022 Meeting Alice Sanford Henry Simmons	-- --	\$ 200.00 \$ 200.00
5	Supervisor Fees - 01/23/2023 Meeting Samuel Cooper Smith Melissa Ritter Jalonda Shanice Dexter Alice Sanford	-- -- -- --	\$ 200.00 \$ 200.00 \$ 200.00 \$ 200.00
6	Vesta Property Services Billable Expenses Through November 2022	405488	\$ 476.39
7	Yellowstone Landscape Irrigation Repairs: December 2022	JAX 482104	\$ 5,452.50
TOTAL			\$ 9,069.39

Vivian Carvalho

Secretary/Assistant Secretary

Yashe Davis

Chairperson

**VILLAGES OF WESTPORT
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 176

2/2/2023

Item No.	Payee	Invoice #	General Fund FY 2023
1	Advanced Security Specialist & Consulting Security Services: January 2023 (On Site) Security Services: January 2023 (Roving Patrol)	V0012023-OS V0012023-RP	\$ 4,716.00 \$ 4,410.00
2	FastSigns Community Reader Board - 50% Deposit	2215-7694	\$ 644.73
3	Signarama ACM Sign w/Graphics - 50% Deposit	INV-3534	\$ 526.67
4	Solitude Lake Management Lake & Pond Management: February 2023	PSI-50182	\$ 1,118.67
5	VGlobalTech Monthly Website Fee: January 2023	4671	\$ 110.00
6	Yellowstone Landscape Landscape Maintenance: January 2023	JAX 488064	\$ 3,724.22
TOTAL			\$ 15,250.29

Venessa Ripoll

Secretary/Assistant Secretary

Jashe Dant
Chairperson

**VILLAGES OF WESTPORT
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 177

2/9/2023

Item No.	Payee	Invoice #	General Fund FY 2023	
1	Bug Out Pest Control Service: February 2023	17828247	\$	39.00
2	Comcast Business (paid online) 6713 SANDLE DR; 02/11/23-03/10/23	Acct: 2518167	\$	123.40
3	JEA (paid online) 12060 Braddock Rd/12424 Cadley Cir; 12/29/22-01/31/23 6714/6794 Sandle Dr; 12/28/22-01/30/23	Acct: 0230853498 Acct: 8245040569	\$	954.34 CREDIT
4	PFM Group Consulting, LLC Billable Expenses: January 2023 District Management Fee: February 2023	123813 DM-02-2023-51	\$	328.79 2,083.33
			TOTAL	\$ 3,528.86

Vivian Carvalho

Secretary/Assistant Secretary

Joshie Scott
Chairperson

**VILLAGES OF WESTPORT
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 178

2/16/2023

Item No.	Payee	Invoice #	General Fund FY 2023
1	Vesta Property Services Billable Expenses Through January 2023	407495	\$ 317.20
TOTAL			\$ 317.20

Vivian Carvalho

Secretary/Assistant Secretary

Yoshi Iwata
Chairperson

**VILLAGES OF WESTPORT
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 179
2/23/2023

Item No.	Payee	Invoice #	General Fund FY 2023
1	Deluxe Corporation (paid online) Check Order	566028	\$ 245.00
2	Kilinski Van Wyk General Counsel Through 01/31/23	5753	\$ 7,050.03
3	Vesta Property Services Billable Expenses Through October 2022	404353	\$ 738.99
	Field Services/Janitorial/Maintenance: January 2023	406217	\$ 4,626.00
TOTAL			\$ 12,660.02

Vivian Carvalho

Secretary/Assistant Secretary

Justin Scott
Chairperson

**VILLAGES OF WESTPORT
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 180

3/3/2023

Item No.	Payee	Invoice #	General Fund FY 2023
1	Advanced Security Specialist & Consulting		
	Security Services: February 2023 (On Site)	V0022023-OS	\$ 2,025.00
	Security Services: February 2023 (Roving Patrol)	V0022023-RP	\$ 3,920.00
2	PFM Group Consulting, LLC		
	Postage: January 2023	OE-EXP-02-2023-50	\$ 13.36
3	Solitude Lake Management		
	Lake & Pond Management: March 2023	PSI-55048	\$ 1,118.67
4	Vesta Property Services		
	Field Services/Janitorial/Maintenance: March 2023	407712	\$ 4,626.00
5	Yellowstone Landscape		
	Landscape Maintenance: February 2023	JAX 494692	\$ 3,724.22
TOTAL			\$ 15,427.25

Vivian Carvalho

Secretary/Assistant Secretary

Yashe Scott
Chairperson

**VILLAGES OF WESTPORT
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 181

3/9/2023

Item No.	Payee	Invoice #	General Fund FY 2023
1	Comcast Business (paid online) 6713 SANDLE DR; 03/11/23-04/10/23	Acct: 2518167	\$ 123.40
2	The Flying Locksmiths of Jacksonville Access Control - Doorking System Repairs	003-1493213	\$ 1,386.32
TOTAL			\$ 1,509.72

Vivian Carvalho

Secretary/Assistant Secretary

Jashe Scott
Chairperson

**VILLAGES OF WESTPORT
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 182

3/16/2023

Item No.	Payee	Invoice #	General Fund FY 2023
1	Bug Out Pest Control Service: March 2023	17983529	\$ 39.00
2	Jacksonville Daily Record Legal Advertising on 03/16/23	23-01558D	\$ 477.88
3	JEA (paid online) 12060 Braddock Rd/12424 Cadley Cir; 01/30/23-03/01/23 6714/6794 Sandle Dr; 12/28/22-01/30/23	Acct: 0230853498 Acct: 8245040569	\$ 737.43 CREDIT
4	Kilinski Van Wyk General Counsel Through 02/28/23 Construction Counsel Through 02/28/23	6225 6226	\$ 1,164.50 \$ 578.50
5	PFM Group Consulting, LLC Billable Expenses: February 2023 District Management Fee: March 2023	124113 DM-03-2023-51	\$ 3,287.18 \$ 2,083.33
6	Signarama ACM Sign w/Graphics - 50% Balance Due	INV-3534-BAL	\$ 526.67
7	Sunbelt Gated Access Systems of Florida Doorlocking System Connectivity Repairs	00001732	\$ 540.00
8	Vector Security Open Eye Cameras - 50% Deposit SVR Cameras - 50% Deposit	-- --	\$ 4,834.82 \$ 2,835.32
9	Vesta Property Services Billable Expenses Through February 2023	408343	\$ 661.31

TOTAL	\$ 17,765.94
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Vivian Carvalho

Secretary/Assistant Secretary

Yasheer Isart
Chairperson

**VILLAGES OF WESTPORT
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 183

3/30/2023

Item No.	Payee	Invoice #	General Fund FY 2023
1	PFM Group Consulting, LLC Postage: February 2023	OE-EXP-03-2023-31	\$ 15.80
2	Vector Security CCTV SVR Cameras - Balance Due Security Monitoring Services 03/21/23 - 04/20/23	71827744 71831006	\$ 2,439.68 \$ 50.00
3	Vesta Property Services Field Services/Janitorial/Maintenance: February 2023	406742	\$ 4,626.00
TOTAL			\$ 7,131.48

Vivian Carvalho

Secretary/Assistant Secretary

Yeshi Deen
Chairperson

**VILLAGES OF WESTPORT
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 184

4/6/2023

Item No.	Payee	Invoice #	General Fund FY 2023
1	Advanced Security Specialist & Consulting		
	Security Services: March 2023 (On Site)	V0032023-OS	\$ 2,250.00
	Security Services: March 2023 (Roving Patrol)	V0032023-RP	\$ 4,200.00
2	Solitude Lake Management		
	Lake & Pond Management: April 2023	PSI-63082	\$ 1,118.67
3	Vector Security		
	CCTV Open Eye Cameras - Balance Due	71866594	\$ 4,160.18
4	Vesta Property Services		
	Field Services/Janitorial/Maintenance: April 2023	409056	\$ 4,626.00
TOTAL			\$ 16,354.85

Vivian Carvalho

Secretary/Assistant Secretary

Yashir Durr
Chairperson

4/12/2023

**VILLAGES of WESTPORT
COMMUNITY DEVELOPMENT DISTRICT**

Review of District Financial Statements

Villages of Westport CDD
Statement of Financial Position
As of 2/28/2023

	General Fund	Debt Service Fund	Construction Fund	Long Term Debt Group	Total
<u>Assets</u>					
<u>Current Assets</u>					
General Checking Account - CNB	\$194,078.62				\$194,078.62
State Board of Administration	5,172.83				5,172.83
Assessments Receivable	71,239.80				71,239.80
Assessments Receivable		\$260,667.60			260,667.60
Due From Other Funds		2,146.38			2,146.38
Debt Service Reserve 2005A		527,009.01			527,009.01
Revenue 2005A Bond		737,080.25			737,080.25
Interest 2005A		0.09			0.09
Prepayment 2005A		1,033.51			1,033.51
Sinking Fund 2005		0.15			0.15
Acquisition/Construction 2005A			\$69,412.82		69,412.82
Deferred Cost 2005A Bond			442,948.48		442,948.48
Total Current Assets	<u>\$270,491.25</u>	<u>\$1,527,936.99</u>	<u>\$512,361.30</u>	<u>\$0.00</u>	<u>\$2,310,789.54</u>
<u>Investments</u>					
Amount Available in Debt Service Funds				\$1,265,123.01	\$1,265,123.01
Amount To Be Provided				5,999,876.99	5,999,876.99
Total Investments		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$7,265,000.00</u>	<u>\$7,265,000.00</u>
Total Assets	<u><u>\$270,491.25</u></u>	<u><u>\$1,527,936.99</u></u>	<u><u>\$512,361.30</u></u>	<u><u>\$7,265,000.00</u></u>	<u><u>\$9,575,789.54</u></u>
<u>Liabilities and Net Assets</u>					
<u>Current Liabilities</u>					
Accounts Payable	\$12,732.22				\$12,732.22
Due To Other Funds	1,089.70				1,089.70
Deferred Revenue	71,239.80				71,239.80
Deferred Revenue		\$260,667.60			260,667.60
Total Current Liabilities	<u>\$85,061.72</u>	<u>\$260,667.60</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$345,729.32</u>

Villages of Westport CDD
Statement of Financial Position
As of 2/28/2023

	General Fund	Debt Service Fund	Construction Fund	Long Term Debt Group	Total
<u>Long Term Liabilities</u>					
Revenue Bonds Payable LongTerm				\$7,265,000.00	\$7,265,000.00
Total Long Term Liabilities		\$0.00	\$0.00	\$7,265,000.00	\$7,265,000.00
Total Liabilities	\$85,061.72	\$260,667.60	\$0.00	\$7,265,000.00	\$7,610,729.32
 <u>Net Assets</u>					
Fund Balance - Unreserved	(\$4,844.00)				(\$4,844.00)
Net Assets, Unrestricted	129,263.55				129,263.55
Net Assets - General Government	4,599.75				4,599.75
Current Year Net Assets - General Government	56,410.23				56,410.23
Net Assets, Unrestricted		\$939,602.90			939,602.90
Current Year Net Assets, Unrestricted		327,666.49			327,666.49
Net Assets, Unrestricted			(\$797,404.12)		(797,404.12)
Net Assets, Unrestricted			1,293,773.36		1,293,773.36
Current Year Net Assets, Unrestricted			15,992.06		15,992.06
Total Net Assets	\$185,429.53	\$1,267,269.39	\$512,361.30	\$0.00	\$1,965,060.22
Total Liabilities and Net Assets	\$270,491.25	\$1,527,936.99	\$512,361.30	\$7,265,000.00	\$9,575,789.54

Villages of Westport CDD

Statement of Activities

As of 2/28/2023

	General Fund	Debt Service Fund	Construction Fund	Long Term Debt Group	Total
<u>Revenues</u>					
On-Roll Assessments	\$197,696.88				\$197,696.88
Off-Roll Assessments	21,488.32				21,488.32
Other Income & Other Financing Sources	130.00				130.00
On-Roll Assessments		\$532,854.11			532,854.11
Inter-Fund Group Transfers In		(9,233.43)			(9,233.43)
Inter-Fund Transfers In			\$9,233.43		9,233.43
Total Revenues	<u>\$219,315.20</u>	<u>\$523,620.68</u>	<u>\$9,233.43</u>	<u>\$0.00</u>	<u>\$752,169.31</u>
<u>Expenses</u>					
Supervisor Fees	\$2,000.00				\$2,000.00
Public Official Insurance	3,460.00				3,460.00
Trustee Services	3,717.38				3,717.38
District Management	10,416.65				10,416.65
Field Management	6,400.00				6,400.00
Dissemination Agent	1,250.00				1,250.00
District Counsel	19,026.66				19,026.66
Assessment Administration	5,000.00				5,000.00
Postage & Shipping	26.72				26.72
Legal Advertising	377.26				377.26
Miscellaneous	573.79				245.00
Contingency	7,227.00				7,227.00
Web Site Maintenance	440.00				440.00
Dues, Licenses, and Fees	175.00				175.00
Amenity - Electric	5,961.81				5,961.81
Amenity - Telephone	617.00				617.00
Amenity - Insurance	4,819.00				4,819.00
Amenity - Pool Maintenance	6,871.29				6,871.29
Amenity - Access Control	317.13				317.13
Amenity - Janitorial	3,640.00				3,640.00
Amenity - Pest Control	156.00				156.00
Amenity - R&M Grounds	3,133.95				3,133.95
Amenity - Security	36,589.00				36,589.00
General Insurance	4,211.00				4,211.00
General Repair & Maintenance	9,847.49				9,847.49
Lake Maintenance	5,593.35				5,593.35
Landscaping Maintenance & Material	20,023.97				20,023.97
Landscape Improvements	900.00				900.00
Community Events	235.40				235.40
Interest Payments		\$207,052.50			207,052.50
Total Expenses	<u>\$163,006.85</u>	<u>\$207,052.50</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$370,059.35</u>

Villages of Westport CDD

Statement of Activities

As of 2/28/2023

	General Fund	Debt Service Fund	Construction Fund	Long Term Debt Group	Total
<u>Other Revenues (Expenses) & Gains (Losses)</u>					
Interest Income	\$101.88				\$101.88
Interest Income		\$11,098.31			11,098.31
Interest Income			\$6,758.63		6,758.63
Total Other Revenues (Expenses) & Gains (Losses)	<u>\$101.88</u>	<u>\$11,098.31</u>	<u>\$6,758.63</u>	<u>\$0.00</u>	<u>\$17,958.82</u>
Change In Net Assets	\$56,410.23	\$327,666.49	\$15,992.06	\$0.00	\$400,068.78
Net Assets At Beginning Of Year	<u>\$129,019.30</u>	<u>\$939,602.90</u>	<u>\$496,369.24</u>	<u>\$0.00</u>	<u>\$1,564,991.44</u>
Net Assets At End Of Year	<u><u>\$185,429.53</u></u>	<u><u>\$1,267,269.39</u></u>	<u><u>\$512,361.30</u></u>	<u><u>\$0.00</u></u>	<u><u>\$1,965,060.22</u></u>

Villages of Westport CDD
 Budget to Actual
 For the period through 2/28/2023

		Year To Date		
	Actual	Budget	Variance	Adopted FY 2023 Budget
<u>Revenues</u>				
Assessments	\$ 219,185.20	\$ 121,010.42	\$ 98,174.78	\$ 290,425.00
Carry Forward Surplus	-	23,274.58	(23,274.58)	55,859.00
Other Income & Other Financing Sources	130.00	-	130.00	-
Net Revenues	\$ 219,315.20	\$ 144,285.00	\$ 75,030.20	\$ 346,284.00
<u>General & Administrative Expenses</u>				
Public Official Insurance	\$ 3,460.00	\$ 1,609.58	\$ 1,850.42	\$ 3,863.00
Supervisor Fees	2,000.00	1,666.67	333.33	4,000.00
Trustee Services	3,717.38	1,550.00	2,167.38	3,720.00
District Management	10,416.65	11,458.33	(1,041.68)	27,500.00
Field Management	6,400.00	8,000.00	(1,600.00)	19,200.00
Dissemination Agent	1,250.00	2,083.33	(833.33)	5,000.00
Reamortization Schedule	-	208.33	(208.33)	500.00
District Counsel	19,026.66	2,083.33	16,943.33	5,000.00
Assessment Administration	5,000.00	2,083.33	2,916.67	5,000.00
Audit	-	2,000.00	(2,000.00)	4,800.00
Arbitrage Calculation	-	416.67	(416.67)	1,000.00
Postage & Shipping	26.72	104.17	(77.45)	250.00
Legal Advertising	377.26	625.00	(247.74)	1,500.00
Miscellaneous	573.79	416.67	157.12	1,000.00
Community Events	235.40	833.33	(597.93)	2,000.00
Web Site Maintenance	440.00	1,050.00	(610.00)	2,520.00
Dues, Licenses, and Fees	175.00	72.92	102.08	175.00
Amenity - Water/Electric	5,961.81	18,750.00	(12,788.19)	45,000.00
Amenity - Telephone	617.00	625.00	(8.00)	1,500.00
Amenity - Insurance	4,819.00	2,137.08	2,681.92	5,129.00
Amenity - Dues & License	-	166.67	(166.67)	400.00
Amenity - Irrigation Repairs	-	1,250.00	(1,250.00)	3,000.00
Amenity - Pool Maintenance	6,871.29	7,500.00	(628.71)	18,000.00
Amenity - Access Control	317.13	708.33	(391.20)	1,700.00
Amenity - Janitorial	3,640.00	4,166.67	(526.67)	10,000.00
Amenity - Pest Control	156.00	500.00	(344.00)	1,200.00
Amenity - R&M Building	-	4,219.58	(4,219.58)	10,127.00
Amenity - R&M Grounds	3,133.95	2,083.33	1,050.62	5,000.00
Amenity - Security	36,589.00	29,166.67	7,422.33	70,000.00
General Insurance	4,211.00	1,958.33	2,252.67	4,700.00
General Repair & Maintenance	9,847.49	2,083.33	7,764.16	5,000.00
Irrigation	-	1,041.67	(1,041.67)	2,500.00
Lake Maintenance	5,593.35	5,833.33	(239.98)	14,000.00
Landscaping Maintenance & Material	20,023.97	19,166.67	857.30	46,000.00
Landscape Improvements	900.00	2,083.33	(1,183.33)	5,000.00
Right of Way Mowing	-	2,500.00	(2,500.00)	6,000.00
Contingency-Hurricane Repairs	7,227.00	2,083.33	5,143.67	5,000.00
Total General & Administrative Expenses	\$ 163,006.85	\$ 144,285.00	\$ 18,721.85	\$ 346,284.00
Total Expenses	\$ 163,006.85	\$ 144,285.00	\$ 18,721.85	\$ 346,284.00
Income (Loss) from Operations	\$ 56,308.35	\$ -	\$ 56,308.35	\$ -
<u>Other Income (Expense)</u>				
Interest Income	\$ 101.88	\$ -	\$ 101.88	\$ -
Total Other Income (Expense)	\$ 101.88	\$ -	\$ 101.88	\$ -
Net Income (Loss)	\$ 56,410.23	\$ -	\$ 56,410.23	\$ -

**VILLAGES of WESTPORT
COMMUNITY DEVELOPMENT DISTRICT**

Staff Reports