

**ARLINGTON RIDGE
COMMUNITY DEVELOPMENT DISTRICT**

AGENDA PACKAGE

Thursday, December 21, 2023

Remote Participation:

Zoom: <https://us02web.zoom.us/j/3797970647>, Meeting ID: 3797970647

--or--

Call in (audio only) (415) 762-9988 or (646) 568-7788, 3797970647#



313 Campus Street
Celebration, Florida 34747
(407) 566-1935

Agenda

Arlington Ridge Community Development District

Board of Supervisors
 Robert Hoover, Chairman
 Ted Kostich, Vice Chairman
 Bill Middlemiss, Assistant Secretary
 Claire Murphy, Assistant Secretary
 James Piersall, Assistant Secretary

Staff:
 Angel Montagna, District Manager
 Jeanie Johnson, District Manager
 Jennifer Kilinski, District Counsel
 Meredith Hammock, District Counsel
 David Hamstra, District Engineer
 Lee Graffius, Community Director
 John Barnett, Facilities Manager
 Jason DeWildt, General Manager
 Dan Zimmer, VP Operations, Troon

Meeting Agenda Thursday, December 21, 2023 – 2:00 p.m.

Public Conduct Notice:

Members of the public are provided the opportunity for public comment at specific times during the meeting. Each member of the public is limited to three (3) minutes, at the discretion of the Presiding Officer, which may be shortened depending on the number of speakers.

Speakers shall refrain from disorderly conduct, including launching personal attacks.

The Presiding Officer and District Manager shall have the discretion to remove any speaker who disregards the District’s public decorum policies.

Public comments are not a Q&A session; Board Supervisors and District staff are not expected to respond to questions during the public comment period.

- 1. Call to Order and Roll Call**
- 2. Pledge of Allegiance**
- 3. Audience Comments on Agenda Items – Three- (3) Minute Time Limit 2:10 to 2:30**
- 4. Staff Reports**
 - A. District Counsel 2:30 to 2:35
 - B. District Engineer 2:35 to 2:45
 - C. District Manager
 - i. Acceptance of Audit for Fiscal Year 2022 Page 6 2:45 to 2:50
 - D. Floralawn
 - i. Proposal #8877 for Mulch and Pine Bark Page 49 2:50 to 3:00
 - ii. Proposal #9006 for Pine Bark Page 52 3:00 to 3:05
 - E. Community Director
 - i. Regular Report Page 58 3:05 to 3:15
 - F. General Manager: Golf, Food & Beverage
 - i. Monthly Report Page 61 3:15 to 3:30
- 5. BREAK..... 3:30 to 3:40**
- 6. Business Items**
 - A. Proposals for Cart Barn Electrical Panel Page 65 3:40 to 3:50
 - B. Garden Club Request for Mulch Page 75 3:50 to 4:00
 - C. Consideration to Cancel Unifirst Agreement for Rug Cleaning Page 85 4:00 to 4:10
 - D. Proposals for Tree Removals Page 92 4:10 to 4:20
 - E. Proposals for Pool Heater for the Beach Pool Page 100 4:20 to 4:25
 - F. Proposals for Flooring for Blue Ridge Activity Center Page 103 4:25 to 4:40
 - G. Consideration of Renovations to Blue Ridge Activity Center Page 108 4:40 to 5:00

District Office:
Inframark
 313 Campus Street, Celebration, FL 34747
 407-566-1935
www.ArlingtonRidgeCDD.org

Meeting Location:
Fairfax Hall
 4475 Arlington Ridge Blvd., Leesburg FL 34748
 Participate remotely: Zoom <https://zoom.us/j/3797970647>
 OR dial 415-762-9988 or 646 568-7788, ID 3797970647

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	H. Preventive Maintenance Agreement with Jurin Roofing	Page 114	5:00 to 5:05
	I. Change Order from Vermana for Pool Gutter	Page 132	5:05 to 5:10
7.	Consent Agenda		
	A. Minutes from the November 16, 2023, Meeting.....	Page 136	5:10 to 5:11
	B. Financial Statements (<i>September, October, November</i>).....	Page 147	5:11 to 5:13
	C. Invoices and Check Register (<i>November</i>).....	Page 225	5:13 to 5:15
8.	Other Business		5:15 to 5:25
9.	Supervisor Requests		5:25 to 5:40
10.	Audience Comments – Three- (3) Minute Time Limit		5:40 to 6:00
11.	Adjournment		

The next meeting is scheduled for Thursday, January 18, 2024.

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Section 4

Staff Reports

Subsection 4C

District Manager

Section 4C(i)

Fiscal Year 2022 Audit

**Arlington Ridge Community
Development District**

ANNUAL FINANCIAL REPORT

September 30, 2022

Arlington Ridge Community Development District

ANNUAL FINANCIAL REPORT

September 30, 2022

TABLE OF CONTENTS

	<u>Page Number</u>
REPORT OF INDEPENDENT AUDITORS	1-3
MANAGEMENT’S DISCUSSION AND ANALYSIS	4-9
BASIC FINANCIAL STATEMENTS:	
Government-wide Financial Statements:	
Statement of Net Position	10
Statement of Activities	11
Fund Financial Statements:	
Balance Sheet – Governmental Funds	12
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities	13
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	14
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	15
Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – General Fund	16
Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – Special Revenue Fund	17
Notes to Financial Statements	18-32
INDEPENDENT AUDITORS’ REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	33-34
MANAGEMENT LETTER	35-38
INDEPENDENT ACCOUNTANTS’ REPORT/COMPLIANCE WITH SECTION 218.415, FLORIDA STATUTES	39



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

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Suite 200
Fort Pierce, Florida 34950

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REPORT OF INDEPENDENT AUDITORS

To the Board of Supervisors
Arlington Ridge Community Development District
Leesburg, Florida

Report on Audit of the Financial Statements

Opinion

We have audited the financial statements of the governmental activities and each major fund of Arlington Ridge Community Development District (the "District"), as of and for the year ended September 30, 2022, and the related notes to financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Arlington Ridge Community Development District as of September 30, 2022, and the respective changes in financial position and the budgetary comparison for the General and Special Revenue Funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS), and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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



To the Board of Supervisors
Arlington Ridge Community Development District

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for one year beyond the financial statement date, including currently known information that may raise substantial doubt thereafter.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users made on the basis of these financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.



To the Board of Supervisors
Arlington Ridge Community Development District

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the *Governmental Accounting Standards Board* who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated November 28, 2023 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations and contracts.

The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Arlington Ridge Community Development District's internal control over financial reporting and compliance.

*Berger Toombs Elam
Gaines & Frank*

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

November 28, 2023

**Arlington Ridge Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2022**

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

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

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

**Arlington Ridge Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2022**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

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

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

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

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

Financial Highlights

The following are the highlights of financial activity for the year ended September 30, 2022.

- ◆ The District's total assets exceeded total liabilities by \$10,926,001 (net position). Net investment in capital assets for Governmental Activities was \$9,780,417. Unrestricted net position for Governmental Activities was \$775,797. Restricted net position for Governmental Activities was \$369,787.
- ◆ Governmental Activities revenues totaled \$5,336,943, while Governmental Activities expenses totaled \$5,365,836.

**Arlington Ridge Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2022**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District

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

Net Position

	Governmental Activities	
	2022	2021
Current assets	\$ 1,462,682	\$ 1,161,712
Restricted assets	573,387	721,292
Capital assets	12,696,100	13,266,840 *
Total Assets	14,732,169	15,149,844
Current liabilities	1,019,873	1,311,852
Non-current liabilities	2,786,295	2,883,098 *
Total Liabilities	3,806,168	4,194,950
Net Position - Net investment in capital assets	9,780,417	9,951,804 *
Net Position - Restricted	369,787	387,691
Net Position - Unrestricted	775,797	615,399
Total Net Position	\$ 10,926,001	\$ 10,954,894 *

*Restated

The increase in current assets is primarily due to the increase in cash in the current year.

The decrease in current liabilities is related to the decrease in accounts payable and accrued expenses payable.

The decrease in non-current liabilities is related to current year principal payments.

The decrease in capital assets is primarily the result of depreciation in excess of capital additions in the current year.

**Arlington Ridge Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2022**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District (Continued)

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

Change in Net Position

	Governmental Activities	
	2022	2021
<u>Program Revenues</u>		
Charges for services	\$ 5,098,336	\$ 4,741,155
<u>General Revenues</u>		
Miscellaneous revenues	236,567	36,349
Gain on sale of assets	-	767
Investment earnings	2,040	1,187
Total Revenues	<u>5,336,943</u>	<u>4,779,458</u>
<u>Expenses</u>		
General government	294,775	191,683
Physical environment	1,241,269	1,920,870
Culture/recreation	3,674,029	2,605,884 *
Interest and other charges	155,763	199,445 *
Total Expenses	<u>5,365,836</u>	<u>4,917,882</u>
Change in Net Position	(28,893)	(138,424)
Net Position - Beginning of Year	<u>10,954,894</u>	<u>11,093,318 *</u>
Net Position - End of Year	<u><u>\$ 10,926,001</u></u>	<u><u>\$ 10,954,894 *</u></u>

* Restated

The increase in charges for services in the current year is due to the increase in golf course and restaurant sales in the current year.

The increase in culture/recreation is related to a full year of golf course operations in the current year.

The decrease in physical environment is related to certain major repair and maintenance projects in the prior year.

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

**Arlington Ridge Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2022**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Capital Assets Activity

The following schedule provides a summary of the District's capital assets activity as of September 30, 2022 and 2021.

<u>Description</u>	<u>Governmental Activities</u>	
	<u>2022</u>	<u>2021</u>
Land and improvements	\$ 4,135,000	\$ 4,135,000
Buildings and improvements	10,684,800	10,684,800
Infrastructure	7,710,720	7,410,755
Equipment	907,296	907,296
Right-to-use asset	24,765	61,912 *
Accumulated depreciation	<u>(10,766,481)</u>	<u>(9,932,923)</u>
 Total Capital Assets (Net)	 <u>\$ 12,696,100</u>	 <u>\$ 13,266,840 *</u>

*Restated

During the year, the District added \$299,965 in infrastructure, and depreciation was \$833,558.

General Fund Budgetary Highlights

Budgeted expenditures exceeded actual expenditures primarily due to less capital outlay expenditures than were anticipated.

The September 30, 2022 budget was amended for greater legal and bank service charge expenditures than were originally anticipated.

Debt Management

Governmental Activities debt includes the following:

- ◆ In March 2006, the District issued \$15,965,000 Series 2006A Special Assessment Bonds with a fixed interest rate of 5.50%. These bonds were issued to finance the acquisition and construction of certain improvements for the benefit of certain property within the District. As of September 30, 2022, \$2,015,000 of Series 2006A Bonds were still outstanding.
- ◆ In July 2019, the District issued \$1,765,000 Series 2019 Special Assessment Bonds with varying interest rates from 3.60% to 4.00%. These bonds were issued to finance the acquisition of the Arlington Ridge Golf Club and the construction or reconstruction of related improvements. As of September 30, 2022, \$575,000 of Series 2019 Bonds were still outstanding.

**Arlington Ridge Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2022**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Debt Management (Continued)

- ◆ In November 2019, the District entered into a financed purchase agreement for equipment valued at \$512,412. As of September 30, 2022, a balance of \$203,906 was still outstanding.

- ◆ In May 2022, the District entered into a funding agreement with Arlington Ridge Community Association (the "Association") to provide funding to the District associated with the acquisition of the Sales Center. The Association agreed to provide funding of \$235,000 in the form of a loan to be forgiven if certain conditions are met. As of September 30, 2022, the outstanding balance was \$235,000.

Economic Factors and Next Year's Budget

The District does not anticipate any economic factors to have a significant effect on the financial position or the results of operations in fiscal year 2023.

Request for Information

This financial report is designed to provide a general overview of the District's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed Inframark Infrastructure Management, 210 North University Drive, Suite 702, Coral Springs, Florida 33071.

**Arlington Ridge Community Development District
STATEMENT OF NET POSITION
September 30, 2022**

	Governmental Activities
ASSETS	
Current Assets	
Cash and equivalents	\$ 1,290,941
Investments	23
Accounts receivable	14,058
Due from other governments	9,338
Inventory	100,371
Prepaid expenses	15,579
Deposits	18,495
Cash restricted for deposits	13,877
Total Current Assets	1,462,682
Non-current Assets	
Restricted assets	
Cash and investments	573,387
Capital assets:	
Assets not being depreciated	
Land and improvements	4,135,000
Assets being depreciated	
Buildings and improvements	10,684,800
Infrastructure	7,710,720
Equipment	907,296
Right-to-use assets, net	24,765
Less: accumulated depreciation	(10,766,481)
Total Non-current Assets	13,269,487
Total Assets	14,732,169
 LIABILITIES	
Current Liabilities	
Accounts payable and accrued expenses	312,474
Unearned revenues	369,400
Deposits payable from restricted cash	13,877
Accrued interest payable	55,344
Leases payable	26,166
Financed purchase	112,612
Bonds payable	130,000
Total Current Liabilities	1,019,873
Non-current Liabilities	
Notes payable	235,000
Financed purchase	91,295
Bonds payable	2,460,000
Total Non-current Liabilities	2,786,295
Total Liabilities	3,806,168
 NET POSITION	
Net investment in capital assets	9,780,417
Restricted for debt service	369,787
Unrestricted	775,797
Total Net Position	\$ 10,926,001

See accompanying notes to financial statements.

**Arlington Ridge Community Development District
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2022**

Functions/Programs	Expenses	Program Revenues Charges for Services	Net (Expense) Revenues and Changes in Net Position Governmental Activities
Governmental Activities			
General government	\$ (294,775)	\$ 298,128	\$ 3,353
Physical environment	(1,241,269)	845,521	(395,748)
Culture/recreation	(3,674,029)	3,264,787	(409,242)
Interest and other charges	(155,763)	689,900	534,137
Total Governmental Activities	\$ (5,365,836)	\$ 5,098,336	(267,500)
	General Revenues		
	Investment earnings		2,040
	Other revenues		236,567
	Total General Revenues		238,607
	Change in Net Position		(28,893)
	Net Position - October 1, 2021, restated		10,954,894
	Net Position - September 30, 2022		\$ 10,926,001

See accompanying notes to financial statements.

**Arlington Ridge Community Development District
BALANCE SHEET -
GOVERNMENTAL FUNDS
September 30, 2022**

	General	Special Revenue	Debt Service	Capital Projects	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 1,005,913	\$ 298,905	\$ -	\$ -	\$ 1,304,818
Investments	23	-	-	-	23
Accounts receivable	-	14,058	-	-	14,058
Due from other funds	67,592	136,629	26,222	-	230,443
Due from other governments	8,001	-	1,337	-	9,338
Inventory	-	100,371	-	-	100,371
Prepaid expenses	5,388	10,191	-	-	15,579
Deposits	-	18,495	-	-	18,495
Restricted assets					
Investments, at fair value	-	-	529,691	43,696	573,387
Total Assets	<u>\$ 1,086,917</u>	<u>\$ 578,649</u>	<u>\$ 557,250</u>	<u>\$ 43,696</u>	<u>\$ 2,266,512</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable and accrued expenses	\$ 221,864	\$ 90,610	\$ -	\$ -	\$ 312,474
Due to other funds	162,851	31,167	-	36,425	230,443
Deposits	780	13,097	-	-	13,877
Unearned revenues	-	369,400	-	-	369,400
Total Liabilities	<u>385,495</u>	<u>504,274</u>	<u>-</u>	<u>36,425</u>	<u>926,194</u>
Fund Balances:					
Nonspendable:					
Inventory	-	100,371	-	-	100,371
Prepaid expenses and deposits	5,388	28,686	-	-	34,074
Assigned:					
Capital reserve	348,055	-	-	-	348,055
Restricted:					
Debt service	-	-	557,250	-	557,250
Capital projects	-	-	-	7,271	7,271
Unassigned:					
Total Fund Balances	<u>347,979</u>	<u>(54,682)</u>	<u>-</u>	<u>-</u>	<u>293,297</u>
Total Fund Balances	<u>701,422</u>	<u>74,375</u>	<u>557,250</u>	<u>7,271</u>	<u>1,340,318</u>
Total Liabilities and Fund Balances	<u>\$ 1,086,917</u>	<u>\$ 578,649</u>	<u>\$ 557,250</u>	<u>\$ 43,696</u>	<u>\$ 2,266,512</u>

See accompanying notes to financial statements.

**Arlington Ridge Community Development District
 RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
 TO NET POSITION OF GOVERNMENTAL ACTIVITIES
 September 30, 2022**

Total Governmental Fund Balances	\$ 1,340,318
<p>Amounts reported for governmental activities in the Statement of Net Position are different because:</p>	
<p>Capital assets not being depreciated, land and improvements, used in governmental activities are not current financial resources, and, therefore, are not reported at the fund level.</p>	4,135,000
<p>Capital assets being depreciated, infrastructure, \$7,710,720, buildings and improvements, \$10,684,800, and equipment, \$907,296, net of accumulated depreciation, \$(10,766,481), right-to-use asset, net, \$24,765, used in governmental activities are not current financial resources; and therefore are not reported at the fund level.</p>	8,561,100
<p>Long-term liabilities, including leases payable, \$(26,166), and financed purchase payable, \$(203,907), are not due and payable in the current period and therefore, are not reported at the fund level.</p>	(230,073)
<p>Long-term liabilities, including bonds payable, \$(2,590,000), and note payable, \$(235,000), are not due and payable in the current period and therefore are not reported at the fund level.</p>	(2,825,000)
<p>Accrued interest expense for long-term debt is not a current financial use and therefore, is not reported at the fund level.</p>	<u>(55,344)</u>
Net Position of Governmental Activities	<u><u>\$ 10,926,001</u></u>

See accompanying notes to financial statements.

Arlington Ridge Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
For the Year Ended September 30, 2022

	General	Special Revenue	Debt Service	Capital Projects	Total Governmental Funds
Revenues					
Special assessments	\$ 1,866,731	\$ -	\$ 689,900	\$ -	\$ 2,556,631
Charges for services	-	2,541,705	-	-	2,541,705
Investment earnings	262	-	1,637	141	2,040
Other revenues	32,552	-	-	-	32,552
Total Revenues	<u>1,899,545</u>	<u>2,541,705</u>	<u>691,537</u>	<u>141</u>	<u>5,132,928</u>
Expenditures					
Current					
General government	294,775	-	-	-	294,775
Physical environment	836,013	-	-	76,883	912,896
Culture/recreation	714,950	2,398,782	-	-	3,113,732
Capital outlay	299,965	-	-	-	299,965
Debt service					
Principal	-	146,827	660,000	-	806,827
Interest	-	10,590	159,258	-	169,848
Total Expenditures	<u>2,145,703</u>	<u>2,556,199</u>	<u>819,258</u>	<u>76,883</u>	<u>5,598,043</u>
Excess/deficiency of revenues over/(under) expenditures	(246,158)	(14,494)	(127,721)	(76,742)	(465,115)
Other Financing Sources/(Uses)					
Insurance proceeds	186,050	-	-	-	186,050
Issuance of long-term debt	235,000	-	-	-	235,000
Transfers in	-	136,629	141	93	136,863
Transfers out	(136,629)	-	(93)	(141)	(136,863)
Total Other Financing Sources/(Uses)	<u>284,421</u>	<u>136,629</u>	<u>48</u>	<u>(48)</u>	<u>421,050</u>
Net change in fund balances	38,263	122,135	(127,673)	(76,790)	(44,065)
Fund Balances - October 1, 2021	<u>663,159</u>	<u>(47,760)</u>	<u>684,923</u>	<u>84,061</u>	<u>1,384,383</u>
Fund Balances - September 30, 2022	<u>\$ 701,422</u>	<u>\$ 74,375</u>	<u>\$ 557,250</u>	<u>\$ 7,271</u>	<u>\$ 1,340,318</u>

See accompanying notes to financial statements.

**Arlington Ridge Community Development District
 RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
 TO THE STATEMENT OF ACTIVITIES
 For the Year Ended September 30, 2022**

Net Change in Fund Balances - Total Governmental Funds \$ (44,065)

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

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount depreciation, \$(833,558), and right-to-use amortization, \$(37,147), exceeded capital outlay, \$299,965, in the current period. (570,740)

The issuance of long-term debt is reflected as an other financing source at the fund level, however, it increases liabilities at the government-wide level. (235,000)

Repayment of long-term liabilities are reported as expenditures in the governmental fund statements but such repayments reduce liabilities in the Statement of Net Position and are eliminated in the Statement of Activities. 806,827

Accrued interest expense is reported in the Statement of Activities but in governmental funds interest expenditures are reported when due. This is the net amount between current year and prior year accruals. 14,085

Change in Net Position of Governmental Activities \$ (28,893)

See accompanying notes to financial statements.

Arlington Ridge Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL - GENERAL FUND
For the Year Ended September 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues				
Special assessments	\$1,853,122	\$ 1,858,730	\$ 1,866,731	\$ 8,001
Investment earnings	5,000	234	262	28
Other revenues	79,500	267,625	32,552	(235,073)
Total Revenues	<u>1,937,622</u>	<u>2,126,589</u>	<u>1,899,545</u>	<u>(227,044)</u>
Expenditures				
Current				
General government	200,684	302,008	294,775	7,233
Physical environment	670,221	717,666	836,013	(118,347)
Culture/recreation	756,070	729,742	714,950	14,792
Capital outlay	-	423,905	299,965	123,940
Total Expenditures	<u>1,626,975</u>	<u>2,173,321</u>	<u>2,145,703</u>	<u>27,618</u>
Excess/deficiency of revenues over/(under) expenditures	310,647	(46,732)	(246,158)	(199,426)
Other Financing Sources/(Uses)				
Insurance proceeds	-	186,050	186,050	-
Issuance of long-term debt	-	-	235,000	235,000
Transfers out	(136,629)	(136,629)	(136,629)	-
Total Other Financing Sources/(Uses)	<u>(136,629)</u>	<u>49,421</u>	<u>284,421</u>	<u>235,000</u>
Net change in fund balances	174,018	2,689	38,263	35,574
Fund Balances - October 1, 2021	<u>670,389</u>	<u>663,162</u>	<u>663,159</u>	<u>(3)</u>
Fund Balances - September 30, 2022	<u>\$ 844,407</u>	<u>\$ 665,851</u>	<u>\$ 701,422</u>	<u>\$ 35,571</u>

See accompanying notes to financial statements.

Arlington Ridge Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL - SPECIAL REVENUE FUND
For the Year Ended September 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues				
Charges for services	\$ 2,060,227	\$ 2,060,227	\$ 2,541,705	\$ 481,478
Expenditures				
Current				
Culture/recreation	2,079,430	2,079,430	2,398,782	(319,352)
Debt service				
Principal	108,803	108,803	146,827	(38,024)
Interest	8,623	8,623	10,590	(1,967)
Total Expenditures	<u>2,196,856</u>	<u>2,196,856</u>	<u>2,556,199</u>	<u>(359,343)</u>
Excess/deficiency of revenues over/(under) expenditures	(136,629)	(136,629)	(14,494)	122,135
Other Financing Sources/(Uses)				
Transfers in	<u>-</u>	<u>-</u>	<u>136,629</u>	<u>136,629</u>
Net Change in Fund Balances	(136,629)	(136,629)	122,135	258,764
Fund Balances - October 1, 2021	<u>136,629</u>	<u>136,629</u>	<u>(47,760)</u>	<u>(184,389)</u>
Fund Balances - September 30, 2022	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 74,375</u>	<u>\$ 74,375</u>

See accompanying notes to financial statements.

Arlington Ridge Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

1. Reporting Entity

The District was established on October 13, 2003 by Ordinance No. 03-94 of the City of Leesburg, Florida, under the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, as amended (the "Act"), as a Community Development District. The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of the infrastructure necessary for community development within its jurisdiction. The District is governed by a five-member Board of Supervisors, who are elected for terms of four years. The District operates within the criteria established by Chapter 190, Florida Statutes. The Board has the responsibility for assessing and levying assessments, approving budgets, exercising control over facilities and properties, controlling the use of funds generated by the District, approving the hiring and firing of key personnel, and financing improvements.

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

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

2. Measurement Focus and Basis of Accounting

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

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

Arlington Ridge Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

a. Government-wide Financial Statements

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

Governmental activities are supported by special assessments, miscellaneous revenues and interest. Program revenues include charges for services, and payments made by parties outside of the reporting government's citizenry if that money is restricted to a particular program. Program revenues are netted with program expenses in the statement of activities to present the net cost of each program.

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

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

b. Fund Financial Statements

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

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

Arlington Ridge Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds

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

The District has various policies governing the fund balance classifications.

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

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

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

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

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

**Arlington Ridge Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds (Continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are considered to be available when they are collected within the current period or soon thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Interest associated with the current fiscal period is considered to be an accrual item and so has been recognized as revenue of the current fiscal period.

Under the current financial resources measurement focus, only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered to be a measure of “available spendable resources”. Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of “available spendable resources” during a period.

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

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

Debt service expenditures are recorded only when payment is due.

3. Basis of Presentation

a. Governmental Major Funds

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

Special Revenue Fund – The Special Revenue Fund accounts for the operation of the golf course.

Arlington Ridge Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Basis of Presentation (Continued)

a. Governmental Major Funds (Continued)

Debt Service Fund – Accounts for debt service requirements to retire certain special assessment refunding bonds which were used to finance the construction of District infrastructure improvements and finance certain additional improvements. The bond series is secured by a pledge of debt service special assessment revenues in any fiscal year related to the improvements. A lien is placed on all benefited land in relationship to the debt outstanding.

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

b. Non-current Governmental Assets/Liabilities

GASB Statement 34 requires that non-current governmental assets, such as land and buildings, and non-current governmental liabilities, such as special assessment bonds, be reported in the governmental activities column in the government-wide statement of net position.

4. Assets, Liabilities and Net Position or Equity

a. Cash and Investments

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

**Arlington Ridge Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

a. Cash and Investments (Continued)

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

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

Cash equivalents include time deposits and certificates of deposit with original maturities of three months or less and held in a qualified public depository as defined by Florida Statute 280.02.

b. Restricted Net Position

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

c. Capital Assets

Capital assets, which include land, buildings, equipment and infrastructure, are reported in the applicable governmental activities column.

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

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

**Arlington Ridge Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

c. Capital Assets (Continued)

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

Depreciation of capital assets is computed and recorded by utilizing the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows:

Buildings and Improvements:	5-30 years
Infrastructure:	20-30 years
Equipment	5-15 years

d. Budgets

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

NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

1. Explanation of Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position

“Total fund balances” of the District’s governmental funds, \$1,340,318, differs from “net position” of governmental activities, \$10,926,001, reported in the Statement of Net Position. This difference primarily results from the long-term economic focus of the statement of net position versus the current financial resources focus of the governmental fund balance sheet. The effect of the differences is illustrated below.

Capital related items

When capital assets (property, plant and equipment that are to be used in governmental activities) are purchased or constructed, the cost of those assets is reported as expenditures in governmental funds. However, the Statement of Net Position included those capital assets among the assets of the District as a whole.

Land and improvements	\$ 4,135,000
Buildings and improvements	10,684,800
Infrastructure	7,710,720
Equipment	907,296
Right-to-use asset, net	24,765
Accumulated depreciation	(10,766,481)
Total	<u>\$ 12,696,100</u>

**Arlington Ridge Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022**

NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)

1. Explanation of Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position (Continued)

Long-term debt transactions

Long-term liabilities applicable to the District’s governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities (both current and long-term) are reported in the Statement of Net Position. Balances at September 30, 2022 were:

Bonds payable	<u>\$ (2,590,000)</u>
Note payable	<u>\$ (235,000)</u>
Financed purchase payable	<u>\$ (203,907)</u>
Lease payable	<u>\$ (26,166)</u>

Accrued interest

Accrued liabilities in the Statement of Net Position differ from the amount reported in governmental funds due to accrued interest on bonds.

Accrued interest on bonds payable	<u>\$ (55,344)</u>
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2. Explanation of Differences Between the Governmental Fund Operating Statements and the Statement of Activities

The “net change in fund balances” for government funds, \$(44,065), differs from the “change in net position” for governmental activities, \$(28,893), reported in the Statement of Activities. The differences arise primarily from the long-term economic focus of the Statement of Activities versus the current financial resources focus of the governmental funds. The effect of the differences is illustrated below.

Capital related items

When capital assets that are to be used in governmental activities are purchased or constructed, the resources expended for those assets are reported as expenditures in governmental funds. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation. As a result, fund balances decrease by the amount of financial resources expended, whereas net position decrease by the amount of depreciation charged for the year.

Depreciation	\$ (833,558)
Amortization of right-to-use assets	(37,147)
Capital outlay	<u>299,965</u>
Total	<u>\$ (570,740)</u>

**Arlington Ridge Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022**

NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)

2. Explanation of Differences Between the Governmental Fund Operating Statements and the Statement of Activities (Continued)

Long-term debt transactions

Repayments of bond principal are reported as an expenditure in the governmental funds and, thus, have the effect of reducing fund balance because current financial resources have been used.

Debt principal payments	\$ <u>806,827</u>
Issuance of long-term debt	\$ <u>(235,000)</u>

Some expenses reported in the Statement of Activities do not require the use of current financial resources, therefore, are not reported as expenditures in governmental funds.

Net change in accrued interest payable	\$ <u>14,085</u>
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NOTE C – CASH AND INVESTMENTS

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

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a formal deposit policy for custodial credit risk; however, they follow the provisions of Chapter 280, Florida Statutes regarding deposits and investments. As of September 30, 2022, the District's bank balance was \$1,331,703 and the carrying value was \$1,304,818. The District maintains all deposits in a qualified public depository in accordance with the provisions of Chapter 280, Florida Statutes, which means that all deposits are fully insured by Federal Depositors Insurance or collateralized under Chapter 280, Florida Statutes.

As of September 30, 2022, the District had the following investments and maturities:

Investment	Maturities	Fair Value
Florida PRIME	18 Days*	\$ 23
First American Govt. Obligation	21 Days*	573,387
		\$ 573,410

*Weighted Average Maturity

**Arlington Ridge Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022**

NOTE C – CASH AND INVESTMENTS (CONTINUED)

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

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

The investment in First American Government Obligation is a level 1 asset.

Investments

The District's investment policy allows management to invest funds in investments permitted under Section 218.415, Florida Statutes. The investment in Florida PRIME is measured at amortized cost. Florida PRIME has established policies and guidelines regarding participant transactions and the authority to limit or restrict withdrawals or impose a penalty for an early withdrawal. As of September 30, 2022, there were no redemption fees, maximum transaction amounts, or any other requirement that would limit daily access to 100 percent of the account value.

Interest Rate Risk

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

Credit Risk

The District's investments are limited by state statutory requirements and bond compliance. The District has no investment policy that would further limit its investment choices. As of September 30, 2022, the District's investment in First American Government Obligation and Florida PRIME were rated AAAM by Standards & Poors.

Concentration of Credit Risk

The District places no limit on the amount it may invest in any one investment. The investment in the First American Government Obligation is 99% and the Florida PRIME is 1% of the District's total investments.

The types of deposits and investments and their level of risk exposure as of September 30, 2022 were typical of these items during the fiscal year then ended. The District considers any decline in fair value for certain investments to be temporary.

**Arlington Ridge Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022**

NOTE D – SPECIAL ASSESSMENT REVENUES

Assessments are non-ad valorem assessments on benefitted property within the District. Operating and Maintenance Assessments are based upon adopted budget and levied annually. Debt Service Assessments are levied when bonds are issued and collected annually. The District may collect assessments directly or utilize the uniform method of collection (Chapter 197.3632, Florida Statutes). Direct collected assessments are due as determined by annual assessment resolution adopted by the Board of Supervisors. Assessments collected under the uniform method are mailed by County Tax Collector on November 1 and due on or before March 31 of each year. Property owners may prepay a portion or all of the Debt Service Assessments on their property subject to various provisions in the bond documents.

Assessments and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

NOTE E – INTERFUND ACTIVITY

Interfund balances at September 30, 2022, consisted of the following:

Receivable Fund	Payable Fund			Total
	General Fund	Special Revenue Fund	Capital Projects Fund	
General Fund	\$ -	\$ 31,167	\$ 36,425	\$ 67,592
Special Revenue Fund	136,629	-	-	136,629
Debt Service Fund	26,222	-	-	26,222
Total	\$ 162,851	\$ 31,167	\$ 36,425	\$ 230,443

Amounts due to the General Fund are for expenditures paid out of the General Fund on behalf of the Special Revenue Fund and Capital Projects Fund. Amount due to the Special Revenue Fund are associated with budgeted transfers from the General Fund. Amounts due to the Debt Service Fund from the General Fund relate to assessments collected in the General Fund that are due to the Debt Service Fund.

Interfund transfers for the year-ended September 30, 2022, consisted of the following:

Transfers Out	Transfers In			Total
	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	
General Fund	\$ 136,629	\$ -	\$ -	\$ 136,629
Debt Service Fund	-	-	93	93
Capital Projects Fund	-	141	-	141
Total	\$ 136,629	\$ 141	\$ 93	\$ 136,863

Transfers to the Special Revenue Fund are in accordance with the General Fund budget.

**Arlington Ridge Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022**

NOTE F – CAPITAL ASSETS

Capital Asset activity for the year ended September 30, 2022 was as follows:

	Balance October 1, 2021	Additions	Disposals	Balance September 30, 2022
<u>Governmental activities:</u>				
Capital assets, not being depreciated				
Land	\$ 4,135,000	\$ -	\$ -	\$ 4,135,000
Capital assets, being depreciated:				
Buildings	10,684,800	-	-	10,684,800
Infrastructure	7,410,755	299,965	-	7,710,720
Right of use asset, net	61,912	-	(37,147)	24,765
Equipment	907,296	-	-	907,296
Total Capital Assets, Being Depreciated	<u>19,064,763</u>	<u>299,965</u>	<u>(37,147)</u>	<u>19,327,581</u>
Less accumulated depreciation	<u>(9,932,923)</u>	<u>(833,558)</u>	<u>-</u>	<u>(10,766,481)</u>
Total Capital Assets Depreciated, Net	<u>9,131,840</u>	<u>(533,593)</u>	<u>(37,147)</u>	<u>8,561,100</u>
Governmental Activities Capital Assets, Net	<u>\$ 13,266,840</u>	<u>\$ (533,593)</u>	<u>\$ (37,147)</u>	<u>\$ 12,696,100</u>

Depreciation of \$328,373, was charged to physical environment and \$505,185 was charged to culture/recreation. Amortization of the right-to-use asset, \$37,147 was charged to culture/recreation.

NOTE G – LONG-TERM DEBT

The following is a summary of activity for long-term debt of the District for the year ended September 30, 2022:

Long-term debt at October 1, 2021	\$ 3,250,000
Issuance of long-term debt	235,000
Principal payments	<u>(660,000)</u>
Long-term debt at September 30, 2022	<u>\$ 2,825,000</u>

Special Assessment Revenue Bonds

\$15,965,000 Series 2006A Special Assessment Bonds are due in annual principal installments beginning May 2007 maturing May 2036. Interest at a fixed rate of 5.5% is due May and November beginning November 2006. Current portion is \$100,000.

\$ 2,015,000

\$1,765,000 Series 2019 Special Assessment Bonds are due in annual principal installments beginning May 2020 maturing May 2036. Interest at varying rates between 3.6% and 4.0% is due May and November beginning November 2019. Current portion is \$30,000.

\$ 575,000

**Arlington Ridge Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022**

NOTE G – LONG-TERM DEBT (CONTINUED)

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2022 are as follows:

Year Ending September 30,	Principal	Interest	Total
2023	\$ 130,000	\$ 132,825	\$ 262,825
2024	140,000	126,245	266,245
2025	145,000	119,210	264,210
2026	150,000	111,900	261,900
2027	160,000	104,315	264,315
2028-2032	935,000	390,470	1,325,470
2033-2036	930,000	123,200	1,053,200
Totals	<u>\$ 2,590,000</u>	<u>\$ 1,108,165</u>	<u>\$ 3,698,165</u>

Summary of Significant Bonds Resolution Terms and Covenants

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

1. Reserve Fund – The 2006A Reserve Account is funded from the proceeds of the Bonds in an amount equal to the reserve percentage, 6.82%, times the deemed outstanding amount. Monies held in the reserve accounts will be used only for the purposes established in the Trust Indenture.
2. Reserve Fund – The 2019 Reserve Account is funded from the proceeds of the Bonds in an amount equal to 50% of the maximum annual debt service requirement for the Series 2019 Bonds. Monies held in the reserve accounts will be used only for the purposes established in the Trust Indenture.

	Reserve Balance	Reserve Requirement
Series 2006A Special Assessment Bonds	\$ 137,423	\$ 104,369
Series 2019 Special Assessment Bonds	\$ 27,750	\$ 27,750

Note Payable

In May 2022, the District entered into a funding agreement with Arlington Ridge Community Association (the "Association") to provide funding to the District associated with the acquisition of the Sales Center. The Association agreed to provide funding of \$235,000 in the form of a loan to be forgiven if certain conditions are met. If the conditions are not met within a two-year period following the closing of the Sales Center, the District will begin making payments on the loan. As of September 30, 2022, the outstanding balance was \$235,000.

**Arlington Ridge Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022**

NOTE H – FINANCED PURCHASE PAYABLE

The District entered into two financed purchase agreements for certain equipment ranging from 48 to 60 months. The agreements qualified as financed purchases for accounting purposes; and therefore, have been recorded at the present value of the future minimum payments. The property acquired through the financed purchases total \$512,412 and have a carrying value of \$409,929.

The future minimum obligations and the net present value of these minimum payments at September 30, 2022 were as follows:

Year Ending September 30,	Lease Payment
2023	\$ 117,426
2024	85,790
2025	7,017
Total minimum lease payments	210,233
Less: amount representing interest	(6,327)
Present value of minimum lease payments	\$ 203,906

NOTE I – LEASES

Governmental Activities

In December 2019, the District entered into an agreement to lease certain golf carts and requires 42 monthly payments of \$3,322.50. The lease liability was measured at a discount rate of 4.2%. The agreement qualifies as a lease under GASB 87 and, therefore, has been recorded at the present value of future minimum lease payments as of the date of their inception. In addition, in accordance with the implementation of GASB 87, the District has recorded right-to-use assets for leased equipment. As a result of the lease, the District report a right-to-use asset with a net book value of \$24,765 at September 30, 2022.

The future minimum payments under these lease agreements and the present value of the minimum payments as of September 30, 2022, were as follows:

Year Ending September 30,	Principal	Interest	Total
2023	\$ 26,166	\$ 414	\$ 26,580

**Arlington Ridge Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022**

NOTE I – LEASES (CONTINUED)

The District has recorded right-to-use leased assets for leased equipment. Right-to-use asset activity for the year ended September 30, 2022, was as follows:

	<u>Balance October 1, 2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance September 30, 2022</u>
Right-to-use assets				
Leased equipment	\$ 130,016	\$ -	\$ -	\$ 130,016
Less accumulated amortization for:				
Leased equipment	(68,104)	(37,147)	-	(105,251)
Right-to-use assets, net	<u>\$ 61,912</u>	<u>\$ (37,147)</u>	<u>\$ -</u>	<u>\$ 24,765</u>

NOTE J – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the cost of these risks, coverage may not extend to all situations. Claims filed have not exceeded commercial coverage during the last three years.

NOTE K – RESTATEMENT OF NET POSITION

Governmental Activities

Net position for Governmental activities was restated at October 1, 2021, to properly reflect the implementation of a new accounting standard.

Net Positon October 1, 2021, as previously reported	\$ 10,957,051
Increase in right-to-use assets, net	61,912
Increase in lease liability	(64,069)
Net Position October 1, 2021, Restated	<u>\$ 10,954,894</u>

NOTE L – SUBSEQUENT EVENT

Subsequent to year end, the District made prepayments totaling \$200,000 for the Series 2006A Special Assessment Bonds and \$20,000 for the Series 2019 Special Assessment Bonds.



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

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

To the Board of Supervisors
Arlington Ridge Community Development District
Leesburg, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements, as listed in the table of contents, of Arlington Ridge Community Development District, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the basic financial statements and have issued our report thereon dated November 28, 2023.

Report on Internal Control Over Financial Reporting

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

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

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



To the Board of Supervisors
Arlington Ridge Community Development District

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Arlington Ridge Community Development District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

A handwritten signature in black ink that reads "Berger Toombs Elam Gaines + Frank".

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

November 28, 2023



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

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FAX: 772/468-9278

MANAGEMENT LETTER

To the Board of Supervisors
Arlington Ridge Community Development District
Leesburg, Florida

Report on the Financial Statements

We have audited the financial statements of the Arlington Ridge Community Development District as of and for the year ended September 30, 2022, and have issued our report thereon dated November 28, 2023.

Auditor's Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and our Independent Auditor's Report on an examination conducted in accordance with *AICPA Professionals Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated November 28, 2023, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding financial audit report. The following finding was in the preceding audit.

2020-01

Finding: The actual expenditures and transfers in the General and Special Revenue Fund exceeded the budget which is a violation of Section 189.016, Florida Statutes.

Response: Management will review spending to ensure that expenditures do not exceed appropriations in the future.

Status: The Special Revenue Fund actual expenditures exceeded Budgeted amounts again this fiscal year.



To the Board of Supervisors
Arlington Ridge Community Development District

Financial Condition and Management

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

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for Arlington Ridge Community Development District. It is management's responsibility to monitor the Arlington Ridge Community Development District's financial condition; our financial condition assessment was based in part on the representations made by management and the review of the financial information provided by the same as of September 30, 2022.

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

Specific Information

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

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

- 1) The total number of district employees compensated in the last pay period of the District's fiscal year: 5
- 2) The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year: 7
- 3) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency: \$5,800.
- 4) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: \$70,912.
- 5) Each construction project with a total cost of at least \$65,000 approved by the District that is scheduled to begin on or after October 1, 2021, together with the total expenditures for such project: N/A.
- 6) A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the District amends a final adopted budget under Section 189.016(6), Florida Statutes: The budget was amended, see the following page.



To the Board of Supervisors
Arlington Ridge Community Development District

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

- 1) The rate or rates of non-ad valorem special assessments imposed by the District: The total assessments were \$1,551.05 - \$25,517.00.
- 2) The amount of special assessments collected by or on behalf of the District: Total special assessments collected was \$2,556,631.
- 3) The total amount of outstanding bonds issued by the District and the terms of such bonds: \$2,015,000 Series 2006 Bonds maturing May 1, 2036 and \$575,000 of Series 2019 Bonds maturing May 1, 2036.

	<u>Original Budget</u>	<u>Actual</u>	<u>Variance with Original Budget Positive (Negative)</u>
Revenues			
Special assessments	\$ 1,853,122	\$ 1,866,731	\$ 13,609
Interest earnings	5,000	262	(4,738)
Other revenues	79,500	32,552	(46,948)
Total Revenues	<u>1,937,622</u>	<u>1,899,545</u>	<u>(38,077)</u>
Expenditures			
Current			
General government	200,684	294,775	(94,091)
Physical environment	670,221	836,013	(165,792)
Culture/recreation	756,070	714,950	41,120
Capital outlay	-	299,965	(299,965)
Total Expenditures	<u>1,626,975</u>	<u>2,145,703</u>	<u>(518,728)</u>
Revenues over/(under) expenditures	310,647	(246,158)	(556,805)
Other Financing Sources/(Uses)			
Insurance proceeds	-	186,050	(186,050)
Issuance of long-term debt	-	235,000	(235,000)
Transfers out	(136,629)	(136,629)	-
Total Other Financing Sources/(Uses)	<u>(136,629)</u>	<u>284,421</u>	<u>(421,050)</u>
Net changes in fund balance	174,018	38,263	(977,855)
Fund Balances - October 1, 2021	<u>670,389</u>	<u>663,159</u>	<u>(7,230)</u>
Fund Balances - September 30, 2022	<u>\$ 844,407</u>	<u>\$ 701,422</u>	<u>\$ (985,085)</u>



To the Board of Supervisors
Arlington Ridge Community Development District

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we noted no such findings.

Purpose of this Letter

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

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

November 28, 2023



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

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INDEPENDENT ACCOUNTANTS' REPORT/COMPLIANCE WITH SECTION 218.415, FLORIDA STATUTES

To the Board of Supervisors
Arlington Ridge Community Development District
Leesburg, Florida

We have examined Arlington Ridge Community Development District's compliance with Section 218.415, Florida Statutes during the year ended September 30, 2022. Management is responsible for Arlington Ridge Community Development District's compliance with those requirements. Our responsibility is to express an opinion on Arlington Ridge Community Development District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about Arlington Ridge Community Development District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Arlington Ridge Community Development District's compliance with the specified requirements.

In our opinion, Arlington Ridge Community Development District complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2022.

*Berger Toombs Elam
Gaines + Frank*

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

November 28, 2023

Subsection 4D

Floralawn

Subsection 4D(i)

Proposal #8877



Proposal

Date: 11/21/2023

Work Order #8877

PO #

Customer:

Arlington Ridge CDD
Arlington Ridge CDD
Angel Montagna
313 Campus Street
Celebration, FL 34747

Property:

Arlington Ridge CDD
Angel Montagna
4463 Arlington Ridge Blvd
Leesburg, FL 34748

Arlington Mulch

Arlington CDD Mulch

- 500 yards of Pine bark and 275 bails of pine straw
- Blvd, Club house and entrance
- pine straw Heritage Trail corner areas only

Mulch Install

Mulch Install

PROJECT TOTAL: \$35,000.00

Terms & Conditions

Special Instructions/Remarks: Floralawn, Inc. is not responsible for any damage to driveways or walk that are in poor condition prior to start of work. Floralawn will also not be responsible for any damage to septic tanks or underground utilities that are not previously identified by the Owner or marking service.

We hereby propose to furnish labor and materials, complete in accordance with the above specifications for the sum of: ----- (\$35,000.00), with payments to be made as follows:

50% Deposit with the Remaining Balance Due Upon Completion with a signed proposal.

Material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from above specifications involving extra cost will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements are contingent upon strikes, accidents, or delays beyond our control. Floralawn offers a one year warranty on live plant material outside of acts of God and damage caused from wildlife. This proposal is subject to acceptance within 30 days and is void thereafter at the option of the undersigned.

By _____
Luis Islas
Date 11/21/2023

Floralawn

By _____
Date _____
Arlington Ridge CDD

Subsection 4D(ii)

Proposal #9006



Proposal #9006

Date: 11/29/2023

PO #

Customer:

Arlington Ridge CDD
 Arlington Ridge CDD
 Angel Montagna
 313 Campus Street
 Celebration, FL 34747

Property:

Arlington Ridge CDD
 Angel Montagna
 4463 Arlington Ridge Blvd
 Leesburg, FL 34748

Mulch Proposal

Arlington Ridge Mulch

- Pine Bark for Blvd. and Entrance and Club House Village Green

Services Billed Upon Completion

Description of Services	Frequency	Cost per Occ.	Annual Cost
Mulch Install		\$22,500.00	\$22,500.00

By _____

Bryan Clyborne

Date 11/29/2023

Floralawn

By _____

Date

Arlington Ridge CDD

Services

Mulch Install

Terms & Conditions



Special Instructions/Remarks: *Floralawn, Inc. is not responsible for any damage to driveways or walk that are in poor condition prior to start of work. Floralawn will also not be responsible for any damage to septic tanks or underground utilities that are not previously identified by the Owner or marking service.*

We hereby propose to furnish labor and materials, complete in accordance with the above specifications for the sum of: ----- (\$22,500.00), with payments to be made as follows:

50% Deposit with the Remaining Balance Due Upon Completion with a signed proposal.

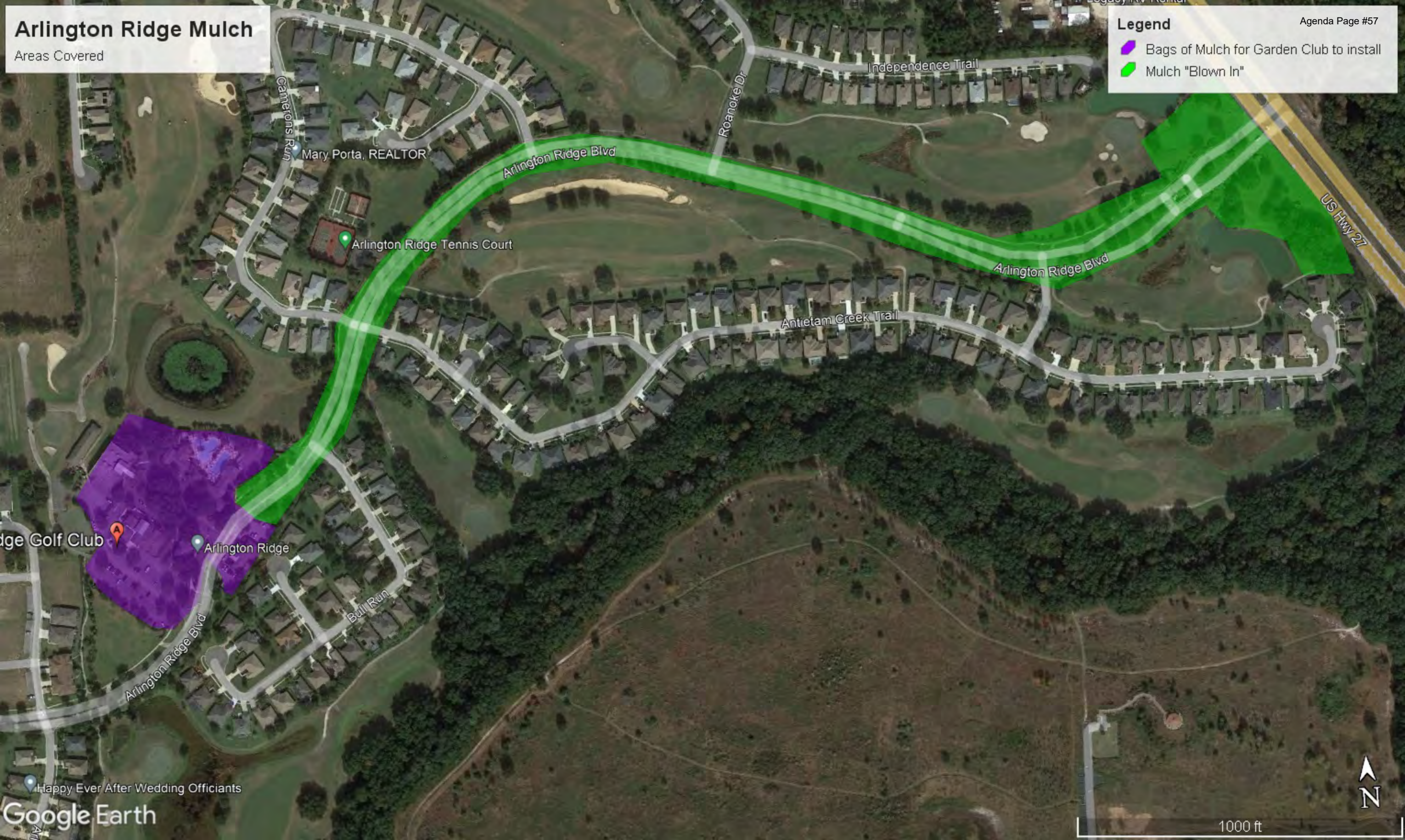
Material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from above specifications involving extra cost will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements are contingent upon strikes, accidents, or delays beyond our control. Floralawn offers a one year warranty on live plant material outside of acts of God and damage caused from wildlife. This proposal is subject to acceptance within 30 days and is void thereafter at the option of the undersigned.

Legend

-  Bags of Mulch for Garden Club to install
-  Mulch "Blown In"

Arlington Ridge Mulch

Areas Covered



Cameron's Run

Mary Porta, REALTOR

Arlington Ridge Tennis Court

Arlington Ridge Blvd

Roanoke Dr

Independence Trail

US Hwy 27

Arlington Ridge Blvd

Antietam Creek Trail

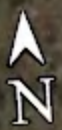
Arlington Ridge Golf Club

Arlington Ridge

Arlington Ridge Blvd

Bull Run

Happy Ever After Wedding Officiants



Subsection 4E

Community Director

Subsection 4E(i)

Regular Report



Arlington Ridge Community Development District

c/o Inframark Management Services | 313 Campus Street | Celebration, FL 34747

Community Directors Report December 2023

RV Lot

Lots Lines replaced. Pedestrian Gate working.

Fairfax Hall Leak

Response from Del Air. Asked new company for quote for AC quote and talking with another contractor that can tie the AC and repair into one.

Pickleball

Quote Update

Pool Update

Pool update for resurfacing, warranty work. Pool Heaters. Spa Sign and pump update.

Maintenance

Projects identified by Pegasus Engineering and approved by Inframark. Village area repairs.

Activities

Upcoming events.

Subsection 4F

General Manager: Golf, Food & Beverage

Subsection 4F(i)

Monthly Report

12.13.23**Arlington Ridge Board Members:****Monthly Update for November 2023**

November was a great month at Arlington Ridge Golf Club as we continue to grow as a TEAM and continue to make significant changes to our operations. Overall, it wasn't the best month financially, but you can see better changes happening daily. We will continue to look at our business and make the correct changes to move into the right direction for the future. We had a big change the past few weeks and the TEAM has been on board. We will continue to learn the new path we will be taking to get us where we need to get to. I am very pleased with the support from the Troon team, the accounting team, the HR team, and the payroll team. They have been there daily to support me and the team. We have more work to do, but we are up to the challenge to have a successful December while continuing to grow.

Golf Course Updates:

- November was a great month in the Golf Department. We had a nice growth in Golf Revenue as we are charging a better rate, and having better conditions are helping as well. We've made significant changes in some areas of the Golf Department and will continue to grow each day to make Arlington Ridge Golf Club a destination for people to come play.
- We had a few events this past month and they all have rebooked for 2024.
- We continue to run an ad in the Village Sun and get between 15 to 25 rounds a week from this advertisement.
- We've started to get new merchandise into the Golf Shop and will start to increase sales as we are working on the team to upsell when we have guests in the Golf Shop.
- Total membership sales is behind budget, but many of those that did not rejoin the full membership have converted to social or continue to play at the resident rate. We feel confident the total of green fee and membership will be in line with, or ahead of budget.

Maintenance:

- We continue to make great strides with getting the golf course in the conditions we are looking for, and we continue to work on the areas that we need to focus on.
- We've started with filling in the potholes in the rough areas and have a focus of three (3) holes a week and will continue until we get them all fixed.
- We continue to spray for the Goose Grass as it seems to keep coming back, but the plan we have is working and over time we know it will go away.
- The waste bunkers on #1 and #6 look great and we continue to make sure we keep them clean and look proper daily

- We will start working on cutting the trees after the holidays and start making these areas look better as well.
- We also keep feeding the golf course with the correct fertilization, as the turf needs the food to continue to grow. We need to get through the cool season, then the golf course will take off with growth.
- We continue to put a focus on the greens as we weekly top dress and spike, so they get more oxygen into the greens to make them healthier.

Overall, golf is growing fast and we are very excited about the direction it keeps going in...

F&B Updates:

As we all know we have gone through some changes the past few weeks in the F&B Department and we very excited to make some great changes for the future. We can't dwell on the past and we have to "FOCUS" on today and tomorrow to make this department an enjoyable place for the residents. This will take some time, but we are convinced that we will make this work. We had an F&B Advisory meeting on December 11th and received some great feedback and information that will help us improve. We've also hired a new F&B Manager and she will be starting in the coming days, and she will help with training the staff, make the daily operation better, and improve financial performance.

November wasn't the best month, as we did lose \$16k. After spending a lot of time the past few weeks working with the staff and making adjustment to the operation, we're confident we can lower that number. We will be looking at every area from COGS to Labor, and making sure we have the correct items on our menu to get more residents and outsiders here to enjoy this beautiful facility.

December will be a better month as we have numerous parties and Christmas parties as well. We will continue to see this grow as well as we've received numerous requests for parties, and we have a new process for all events. We will focus on getting a better menu out and making sure we can make a better product and get more people in the doors.

Overall, we know we can see growth in the F&B Department, and are focused on getting better daily. We will start having wonderful specials daily and weekly. We will get individuals in the building and make wonderful changes to this department.

Just remember "Rome wasn't built in a day" please have some patience.

Thanks,

Jason R. DeWildt

Section 6

Business Items

Subsection 6A

Cart Barn Electrical Panel

Cart Barn Electrical Panel

Scope: We are seeking proposals to remove and replace the existing exterior electrical panels on the left rear of the Arlington Ridge Golf Course Cart Barn located at 4964 Arlington Ridge Blvd. Leesburg FL 34748, provide proposals for installing on the exterior and the interior of the cart barn. All work shall be coordinated with Golf Course Administration as to time and date so as not to interfere with course operation.

Exterior:

1. Demo old panels, Disconnect, Meter Socket & Sub Panel.
2. Disposal of Demo Material
3. Patch any holes not to be reused
4. Install (1) Single Meter Socket, 3 phase, 4 wire, 400Amp 600Volt.
(2) 200amp, 3 phase - 4 wire 42 circuit with a main breaker panel
The above to be Exterior Type GE AQF3422ABX or equivalent.
5. Relocate the circuits located within the sub-panel box into one of the 200amp Panels, remove redundant 200 amp disconnect (as this function is controlled by 200 amp breaker within each panel).
6. Replace all Branch Circuit Breakers list the following:
Number of Breakers
Amperage of each Breaker
Number of poles for each breaker.
7. Reconnect all Branch circuits
8. Check that all lights, receptacles, and equipment are working
9. New directories for both panels, identifying each receptacle labelling according to panel and circuit number.

Interior Installation:

Relocate the two electrical panels inside and mount on a 4' X 8' x3/4" sheet of plywood as follows:

1. Demo old panels, Disconnect, Meter Socket & Sub Panel.
2. Disposal of Demo Material
3. Patch any holes not to be reused
4. Install (1) Single Meter Socket, 3 phase, 4 wire, 400Amp 600Volt. (shall remain on the exterior)
(2) 200amp, 3 phase - 4 wire 42 circuit with a main breaker panel
The above to be Interior type.
5. Relocate the circuits located within the sub-panel box into one of the 200amp Panels, remove redundant 200 amp disconnect (as this function is controlled by 200 amp breaker within each panel).
6. Relocate all branch circuit conduits from exterior to interior
7. Replace all Branch Circuit Breakers list the following:
Number of Breakers

Amperage of each Breaker

Number of poles for each breaker.

8. Reconnect all Branch circuits
9. Check that all lights, receptacles, and equipment are working
10. New directories for both panels

Notes:

Additional work required:

Exterior, Construct a weather tight structure to protect the fixtures from elements:

Concrete base, walls, access door and rain gutter.

Interior, Install protective bollards, and restrictive striping around the panels and reduce 1-2 cart parking spaces.

Jason expressed a preference to keeping the panels on the exterior.



Berg Electric Inc.
 P.O. Box 647
 Tavares, Fl. 32778

 (cell) 352-267-4583
 (office) 352-343-1472

Estimate

Number E1201

Date 12/4/2023

BILL TO
 Arlington Ridge
 4463 Arlington Ridge Blvd.
 Leesburg, Fl., 34748

SHIP TO

PO Number	Terms	Project
		Main Service Panel Upgrades/ Change

Date	Description	Hours	Amount
	Remove existng 3-phase, 400a meterbase, (2) 200a loadcenters and 200a fused disconnect at back side of cart barn.		
	Install new 400a meterbase.		
	Install (2) 200a, 3-phase Siemens outdoor main service panels with 42 circuit bus each.		
	Re-feed both new service panels with proper conductors (250 mcm ALx 4)		
	Re-attach all existng conduits and replace any that are damaged if necessary.		
	Install all existng cirucity on new Siemens breakers with proper overcurrent protection to wire size/ equipment specs.		
	Type out new panel schedule to properly label all breakers and laminate.		
	Inspect all existng outlets, lightng and equipment to assure working properly.		
	Total estimated labor, material and permitting fees at today's current material pricing:		\$7,680.00
	.		
	Notes:		
	This job will require y to be scheduleshut power off at transformer the morning of the day the work is performed.		
	B.E. will schedule for an afternoon inspection and power will be reatored after inspector comes and applies green tag to meterbase.		
	Duke Energy will then come back out to re-enegize. (Basically, power will be out all day to the cart barn so make sure you guys are prepared if there are any freezers and such to worry about).		



Berg Electric Inc.
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 Tavares, Fl. 32778

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Estimate

Number E1201
 Date 12/4/2023

BILL TO
 Arlington Ridge
 4463 Arlington Ridge Blvd.
 Leesburg, Fl., 34748

SHIP TO

PO Number	Terms	Project
		Main Service Panel Upgrades/ Change

Date	Description	Hours	Amount
AMOUNT PAID	\$0.00		
AMOUNT DUE	\$7,680.00		
	DISCOUNT		\$0.00
	SHPPING COST		\$0.00
	SUB TOTAL		\$7,680.00
	TOTAL		\$7,680.00

Released by Shae Arce on Nov 30, 2023

Released



Blueprint Electric

33419 County Road 468 • Leesburg, FL 34748-9346 • Phone: 352-933-2732

Arlington Ridge
Phone: 3527282186

4463 Arlington Ridge blvd
leesburg, fl 34748

Print Date: 12-7-2023

Proposal for Arlington Ridge Golfcart Barn service rebuild

Items	Description	Unit Price	Price
Permit Fee	Permit cost	\$350.00	\$350.00
Electrical Material		\$2,855.48	\$2,855.48
Electrical Labor		\$2,290.00	\$2,290.00

Total Price: \$5,495.48

Blueprint Electric will complete the following

1. Demo old panels, Disconnect, Meter Socket & Sub Panel.
2. Disposal of Demo Material
3. Install (1) Single Meter Socket, 3 phase, 4 wire, 400Amp 600Volt.

(2) 200amp, 3 phase - 4 wire 42 circuit with a main breaker panel

The above to be Exterior Type GE AQF3422ABX or equivalent.

4. Relocate the circuits located within the sub-panel box into one of the 200amp Panels, and remove the redundant 200 amp disconnect (as this function is controlled by the 200 amp breaker within each panel).
5. Replace all Branch Circuit Breakers.
6. Reconnect all branch circuits
7. Check that all lights, receptacles, and equipment are working
8. New directories for both panels, identifying each receptacle labeling according to panel and circuit number.

Blueprint will handle all permitting and inspections

The power to the building will need to be disconnected and remain off until the job is complete and inspected by the county. We will remain onsite until power is reconnected.

I confirm that my action here represents my electronic signature and is binding.

Signature:

Date:

Print Name:



352-793-8092

Lic# EC13005719

Proposal

Date: 11/27/23

Contractor/Customer: Arlington Ridge

Job Location: 4463 Arlington ridge Blvd Leesburg FL

Job Description: Exterior electric for cart barn

Items included in the price:

- **demo old panels, disconnect, meter socket, and sub panel**
- **disposal of demo material**
- **install (1) single meter socket , 3 phase, 4 wire, 400amp 600volt (2) 200amp, 3 phase-4 wire 42 circuit with a main braker panel. The above to be exterior type GE AQF3422ABX or equivalent.**
- **Relocate the circuits located with in the sub panel box into one of the 20amp panels, remove redundant 200amp disconnect as this function is controlled by 200amp breaker within each pamel.**
- **Replace all branch circuits breaker list the following: Number of breakers, amperage of each breaker, number of poles for each breaker**
- **reconnect all branch circuits**
- **check that all lights, receps, and equipment are working**
- **new directories for both panels, identifying each receptacles labelling according to panel and circuit number**
- **install address plaque on meter socket**

Complete in accordance with above specifications for the sum of \$9,400.00

Payment to be made as follows:

\$2325.00 due before work it to begin

\$4650.00 due at time of rough in

\$2325.00 due at time of trim out

All material is guaranteed to be as specified. All work to be completed in a workman like manner according to the specifications submitted, per standard practices. Any alteration or deviation from above specifications involving extra costs will be executed only upon written change orders, and will become an extra charge over the above estimate. All proposals and estimates are valid for ten business days. All agreements are contingent upon accidents or delays beyond our control. We are not responsible for any existing wiring that cannot be seen or any damages that may be caused by such wiring. We will only be responsible for the specific items listed in this proposal. Any payment schedule that exceeds 30 days of purchase date of material will result in the contractor's/customer's responsibility for any supplier late charges that may incur. once material is order if job is canclad and or changed in any manner contractor's/customer is liable for any restocking fees and or special ordered items fees even if job is canclad. Any extra trips due to any circumstances outside of Lake Sumter Electrics contraol such as but not limited to Job site not ready for our company to completed our scheduled work, other trades in the way causing us to reschedule and or add another trip. will

be charged a trip fee for every addition trip to job site. **Acceptance of Proposal:** The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.

Customer Signature _____ **Date of Acceptance:**

Subsection 6B

Garden Club Request for Mulch

Garden Dimensions (approximate):

Electronic sign	65' x 20'	1300 sq ft
N side of Green	60' x 30'	1800 sq ft
SE side of Green (1/2 circle)	36' diameter	510 sq ft

Total		3610 sq ft
	rounded up for rest of Green	5000 sq ft

Need	1250 cubic ft for 3" depth
	625 2 cu ft bags
	417 3 cu ft bags
	47 cu yards bulk

Lowes: Pine bark nuggets ~ \$4/bag (2 cu ft) = \$2500

Home Depot: Pine bark nuggets ~ \$4/bag (2 cu ft) = \$2500
 Mini Pine bark nuggets \$4.27/bag (2 cu ft) = \$2670

Ace: Pine bark nuggets \$4.29/bag (2 cu ft) = \$2681

Bulkslandscaping.com:
 Pine bark nuggets \$44.50/yard = \$2100

Reliable Peat: 40 cubic yards (1 dump truck)
 mini pine bark nuggets w/ tax & delivery \$1605







As a point of reference, this is what the AR Garden Club has NOT asked the CDD to pay for:

Oyster plants	200+ @ \$8 ea	\$1600
Bromiliads	55+ @ \$25 ea	\$1250
Shefflera	5 @ \$20 ea	\$100
Caladium	50 bulk	\$50
Fox tail ferns	5 @ \$20 ea	\$100
Crotons	11 @ \$10 ea	\$60
Wandering Jew	7 @ \$11 ea	\$77
Grasses	14 @ \$25 ea	\$200
Agave	28 @ \$10 ea	\$280
Elephant Ears	8 @ \$9 ea	\$72
False Birds of Parad.	50+ @ \$15 ea	\$750
Plants & installation of garden by the electronic sign		\$2211
Plants for pots		\$326
TOTAL		\$7069

Man hours for volunteer time calculated at \$15/hour just in the last 12 months:

Plant & weed gardens in and around the Green and BRAC:		
minimum 2hrs/month, average 8 ppl		\$2880
Plant and weed gardens around ARB:		
minimum 1 hr/month, 15 people		\$2700
Empty unused pots	4 hrs x 3 ppl	\$180
Replant pots	3 hrs x 2 ppl	\$90
TOTAL		\$5850

Conservative estimate of the money the GC has donated: **\$13,919**

Many of the plants were donated but the GC has purchased many also, particularly for the garden by the electronic sign and for most of the pots. All of the man hours were volunteer time.

We do not plan to mulch these gardens at this time.









Subsection 6C

Unifirst Agreement for Rug Cleaning

CUSTOMER SERVICE AGREEMENT TERMS

REQUIREMENTS SUPPLIED. Customer orders from UniFirst Corp. ("UniFirst") the rental garments and/or other items of the type specified in this Agreement ("Merchandise") and related pickup/delivery and maintenance services (collectively with Merchandise, "Services") for all of Customer's requirements therefor, at the prices and upon the terms and conditions set forth herein. Additional Services requested by Customer, verbally or in writing, will also be covered by this Agreement. All rental Merchandise supplied to Customer remains the property of UniFirst. Customer warrants that it is not subject to, and that this Agreement does not interfere or conflict with, any existing agreement for the supply of the Merchandise or Services covered.

PERFORMANCE GUARANTEE. UNIFIRST GUARANTEES TO DELIVER HIGH-QUALITY SERVICE AT ALL TIMES. All items of Merchandise cleaned, finished, inspected, repaired and delivered by UniFirst will meet or exceed industry standards, or non-conforming items will be replaced by the next scheduled delivery day at no cost to Customer. Items of rental Merchandise requiring replacement due to normal wear and tear will be replaced at no cost to Customer, save for any applicable personalization and setup charges.

Customer expressly waives the right to terminate this Agreement during the initial term or any extension thereof for deficiencies in the quality of Services unless: (1) complaints are first made in writing to UniFirst which set forth the precise nature of any deficiencies; (2) UniFirst is afforded at least 60 days to correct any deficiencies complained of; and (3) UniFirst fails to correct those deficiencies complained of within 60 days. In the event Customer complies with the foregoing and UniFirst fails to correct such deficiencies, Customer may terminate this Agreement by written notice to UniFirst, providing that all previous balances due to UniFirst have been paid in full and that all other conditions to terminate have been satisfied. Any delay or interruption of the Services provided for in this Agreement by reason of acts of God, fires, explosions, strikes or other industrial disturbances, or any other cause not within the control of UniFirst, shall not be deemed a breach or violation of this Agreement.

TERM AND RENEWAL. This Agreement is effective when signed by both the Customer and UniFirst Location Manager and continues in effect for 60 months after installation of Merchandise (or new customers) or any renewal date. This Agreement will be renewed automatically and continuously for multiple successive 60-month periods unless Customer or UniFirst gives written notice of non-renewal to the other at least 90 days prior to the next expiration date.

PRICES AND PAYMENTS. Prices are based on 52 weeks of service per year. Any increase(s) to Service Frequency could result in additional charges. On an annual basis, the prices then in effect will be increased by the greater of the annual percent increase in the Consumer Price Index - All Urban Consumers, Series ID: CUUROOOSAG, other goods and services, or by 5%. Additional price increases and other charges may be imposed by separate written notice or by notation on Customer's invoice. Customer may, however, decline such additional increases or charges by notifying UniFirst in writing within 10 days after receipt of such notice or notation. If Customer declines said additional price increases, UniFirst may terminate this Agreement. Customer also agrees to pay the other charges and minimum weekly charge herein specified. Charges relating to a wearer leaving Customer's employ can be terminated by (1) giving notice thereof to UniFirst and (2) returning or paying for any missing Merchandise issued to that individual. Any Merchandise payments required pursuant to this Agreement will be at the replacement price(s) then in effect hereunder. If an authorized Customer representative is not available to receive and acknowledge delivery of Merchandise, Customer authorizes UniFirst to make delivery and assumes responsibility for related charges/invoices.

If Customer fails to make timely payment, UniFirst may, at any time and in its sole discretion, terminate this Agreement by giving written notice to Customer, whether or not UniFirst has previously strictly enforced Customer's obligation to make timely payments. Customer agrees to pay, and will pay, all applicable sales, use, personal property and other taxes and assessments arising out of this Agreement.

DEFE CHARGE. Customer's invoices may also include a DEFE charge to cover all or portions of certain expenses including:

D = DELIVERY, or expenses associated with the actual delivery of Services and Merchandise to Customer's place of business, primarily Route Sales Representative commissions, management salaries, vehicle depreciation, equipment maintenance, insurance, road use charges and local access fees.

E = ENVIRONMENTAL, or expenses (past, present and future) UniFirst absorbs related to wastewater testing, purification, effluent control, solids disposal, supplies and equipment for pollution controls and energy conservation and overall regulatory compliance.

F = FUEL, or the gas, diesel fuel, oil and lubricant expenses associated with keeping UniFirst's fleet vehicles on the road and servicing its customers.

E = ENERGY, primarily the natural gas UniFirst uses to run boilers and gas dryers, plus other local utility charges.

MERCHANDISE. Customer acknowledges and agrees to notify all employees that Merchandise supplied is for general occupational use and, except as expressly specified below, affords no special user protections. Customer further acknowledges that: (1) Customer has unilaterally and independently determined and selected the nature, style, performance characteristics, number of changes and scope of all Merchandise to be used and the appropriateness of such Merchandise for Customer's specific needs or intended uses; (2) UniFirst does not have any obligation to advise, and has not advised, Customer concerning the fitness or suitability of the Merchandise for Customer's intended use; (3) UniFirst makes no representation, warranty or covenant regarding the performance of the Merchandise (including without limitation Flame Resistant and Visibility Merchandise); and (4) UniFirst shall in no way be responsible or liable for any injury or harm suffered by any Customer employees while wearing or using any Merchandise. Customer agrees to indemnify and hold harmless UniFirst and its employees and agents from and against all claims, injuries or damages to any person or property resulting from Customer's or Customer's employee use of the Merchandise, whether or not such claims, injuries or damages arise from any alleged defects in the Merchandise.

Flame Resistant ("FR") Merchandise supplied hereunder is intended only to prevent the ignition and burning of fabric away from the point of high heat impingement and to be self-extinguishing upon removal of the ignition source. FR items will not provide significant protection from burns in the immediate area of high heat contact due to thermal transfer through the fabric and/or destruction of the fabric in the area of such exposure. FR items are designed for continuous wear as only a secondary level of protection. Primary protection is still required for work activities where direct or significant exposure to heat or open flame is likely to occur.

Visibility Merchandise is intended to provide improved conspicuity of the wearer under daylight conditions and when illuminated by a light source of sufficient candlepower at night. It is Customer's responsibility to determine the level of conspicuity needed by wearers under specific work conditions. Further, Customer agrees that Visibility Merchandise alone does not ensure conspicuity of the wearer and that additional safety precautions may be necessary. The Visibility Merchandise supplied satisfied particular ANSI/ISEA standards only when they were new and unused and only if so labeled. Customer acknowledges that usage and laundering of Visibility Merchandise may adversely affect its conspicuity.

Healthcare/Food-Related Customer acknowledges that: (1) UniFirst does not guarantee or warrant that the Merchandise selected by Customer or that processed garments delivered by UniFirst will be appropriate or sufficient to provide a hygienic level adequate for individual Customer's needs; and (2) optional poly-bagging* is recommended to reduce the risk of cross-contamination of Merchandise, and the failure to utilize such service may adversely affect the efficacy of UniFirst's hygienic cleaning process. (* Poly-bag services incur additional charges.)

If any Merchandise supplied hereunder is Merchandise that: (1) UniFirst does not stock for whatever reason (including due to style, color, size or brand); (2) consists of non-UniFirst manufactured or customized FR Merchandise; or (3) consists of Merchandise that has been permanently personalized (in all cases known as "Non-Standard Merchandise"), then, upon the discontinuance of any Service hereunder at any time for any reason, including expiration, termination, or cancellation of this Agreement, with or without cause, deletion of any Non-Standard Merchandise from Customer's Service Program, or due to employee reductions (in each case a "Discontinuance of Service"), Customer will purchase at the time of such Discontinuance of Service all affected Non-Standard Merchandise items then in UniFirst's inventory (in-service, shelf, as well as any manufacturer's supplies ordered for Customer's use), paying for same the replacement charges then in effect.

Customer agrees not to contaminate any Merchandise with asbestos, heavy metals, solvents, inks or other hazardous or toxic substances ("contaminants"). Customer agrees to pay UniFirst for all Merchandise that is lost, stolen, damaged or abused beyond repair. As a condition to the termination of this Agreement, for whatever reason, Customer will return to UniFirst all standard Merchandise in good and usable condition or pay for same at the replacement charges then in effect.

OBLIGATIONS AND REMEDIES. If Customer breaches or terminates this Agreement before the expiration date for any reason (other than for UniFirst's failure under the performance guarantee described above), Customer will pay UniFirst, as liquidated damages and not as a penalty (the parties acknowledging that actual damages would be difficult to calculate with reasonable certainty) an amount equal to 50 percent of the average weekly amounts invoiced in the preceding 26 weeks, multiplied by the number of weeks remaining in the current term. These damages will be in addition to all other obligations or amounts owed by Customer to UniFirst, including the return of Standard Merchandise or payment of replacement charges, and the purchase of any Non-Standard Merchandise items as set forth herein.

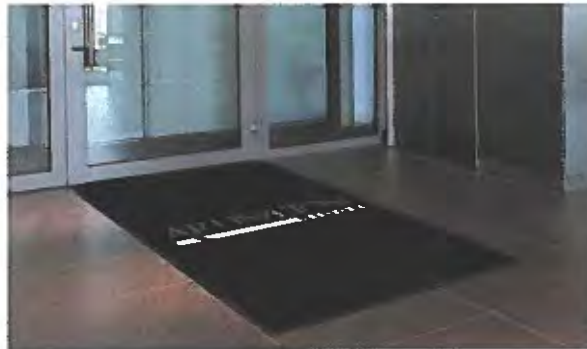
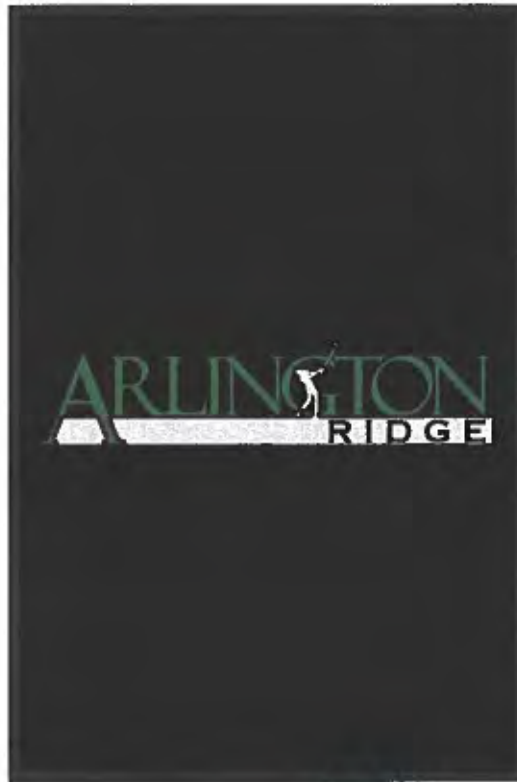
This Agreement shall be governed by Massachusetts law (exclusive of choice of law). If a dispute arises from or relates in any way to this Agreement or any alleged breach thereof at any time, the parties will first attempt to resolve the claim or dispute by negotiation at agreed time(s) and location(s). All negotiations are confidential and will be treated as settlement negotiations. Any matter not resolved through direct negotiations within 30 days shall be resolved exclusively by final and binding arbitration, conducted in the capital city of the state where Customer has its principal place of business (or some other location mutually agreed); pursuant to the Expedited Rules of the Commercial Arbitration Rules of the American Arbitration Association; and, governed by the Federal Arbitration Act, to the exclusion of state law inconsistent therewith. The parties will agree upon one (1) Arbitrator to settle the controversy or claim. The successful or substantially prevailing party in any proceeding, including any appeals thereof (as determined by the Arbitrator/court) shall recover all of its costs and expenses including, without limitation, reasonable attorney fees, witness fees and discovery costs, all of which shall be included in and as a part of the judgment or award rendered hereunder. This provision for Arbitration is specifically enforceable by the parties; the Arbitrator shall have no power to vary or ignore the provisions hereof; and, the decision of the Arbitrator in accordance herewith, may be entered in any court having jurisdiction thereof. Customer acknowledges that, with respect to all such disputes, it has voluntarily and knowingly waived any right it may have to a jury trial or to participate in a class action or class litigation as a representative of any other persons or as a member of any class of persons, or to consolidate its claims with those of any other persons or class of persons. If this prohibition against class litigation is ruled to be unenforceable for any reason in any proceeding, then the prohibition against class litigation shall be void and of no force and effect in that proceeding.

MISCELLANEOUS. The parties agree that this Agreement represents the entire agreement between them. In the event Customer issues a purchase order to UniFirst at any time, none of the standard pre-printed terms and conditions therein shall have any application to this Agreement, or any transactions occurring pursuant hereto or thereto. UniFirst may, in its sole discretion, assign this Agreement. Customer may not assign this Agreement without the prior written consent of UniFirst. Customer agrees that in the event it sells or transfers its business, it will require the purchaser or transferee to assume all obligations and responsibilities under this Agreement; provided that such assumption shall not relieve Customer of its liabilities hereunder; and provided further that any failure by a purchaser or transferee to assume this Agreement shall constitute a breach and early termination of this Agreement resulting in the obligation to pay all amounts on account thereof as set forth in this Agreement. Neither party will be liable for any incidental, consequential, special or punitive damages. In no event shall UniFirst's aggregate liability to Customer for any and all claims exceed the sum of all amounts actually paid by Customer to UniFirst. In the event any portion of this Agreement is held by a court of competent jurisdiction or by a duly appointed arbitrator to be unenforceable, the balance will remain in effect. All written notices provided to UniFirst must be sent by certified mail to the attention of the Location Manager. In Texas and certain other locations, UniFirst's business is conducted by, and the term "UniFirst" as used herein means, UniFirst Holdings, Inc. d.b.a. UniFirst.

ACCEPTED. Customer Signature  Date 10/26/2020 (I have read and agree to all of the above Terms.)

UniFirst Logo Mats
Design #1000251943

UniFirst



Images are computer generated artwork and may appear slightly different when printed. Please refer to carpet samples for printed colors.

ARLINGTON RIDGE
4x6 Portrait

CONDITIONS: UniFirst Corporation will assume no liability for trademark, copyright, or licensing infringements that may arise from the use and reproduction of customer-supplied artwork. Material submitted by the customers authorized representative is accepted as being free of any restrictions or limitations, and is used with the understanding and belief that its requested application by the customer is in compliance with all applicable copyright, trademark, and licensing laws and agreements. UniFirst reserves the right to refuse to reproduce any artwork that it considers inappropriate or believes is not authorized by a qualified customer representative. Please check for spelling and typographical errors as text is generally re-set on our design. Please refer to our terms and conditions for the supply of goods. Please note that the manufacturing process may result in minor variations between color and definition of the artwork above and on the finished product. For exact colors, please refer to the printed color palette.

Customer Signature: Emily Quinn Date: 10/29/2020
1 mat vertical @ social hall

UniFirst invoice

Invoice #: 3090087830 Amount Due: USD 112.32
 Customer #: 1652423 Payment Terms: Net30
 Bill To #: 1652423 Route #: F2120
 Invoice Date: 11/27/2023 Purchase Order:

Service Location: 2304 W. TAFT VINELAND RD, ORLANDO, FL 32837


Page 1 of 1

SHIP TO	ARLINGTON RIDGE CDD 4463 ARLINGTON RIDGE BLVD LEESBURG, FL 34748
	ARLINGTON RIDGE CDD 4463 ARLINGTON RIDGE BLVD LEESBURG, FL 34748

Total Current Charges:	USD 112.32
Current Charges Due:	12/27/2023
Pay by Mail:	UNIFIRST CORPORATION PO BOX 650481 DALLAS, TX 75265-0481
Contact UniFirst:	For Customer Service contact us by: Phone: 800-794-2706 Email: Customerservice@unifirst.com Chat: unifirst.com/contact/current-customers/

LKR/DEPT	QTY	ITEM	DESCRIPTION OF SERVICE	RATE	AMOUNT	TAX	TOTAL
	7	538912	MAT 4X6 SCRAPER	5.6700	39.69	0.00	39.69
	4	76AT12	MAT-CP WET AREA 3X5	4.8700	19.48	0.00	19.48
	5/10	JL1644	4X6H ARLINGTON RIDGE CDD	6.4800	32.40	0.00	32.40
		EEFX	DEFE Charge Fixed	18.5000	18.50	0.00	18.50
		ENER	Energy Surcharge	2.2500	2.25	0.00	2.25
Invoice Total					112.32	0.00	112.32
Total Amount Due By 12/27/2023							112.32

Invoice #: 3090087830 Signature Date: 11/27/2023



AUTHORIZED SIGNATURE

Name on File: JN

Total current charges: USD 112.32

112.32
+ 49.92

Lee.Graffius@InfraMark.com
Graffius

Please detach and return
remit slip with payment.

remit slip

Current	Over 30	Over 60	Over 90	Total
336.96	224.64	0.00	0.00	561.60

Payment Options:

Pay by Mail: UNIFIRST CORPORATION
PO BOX 650481
DALLAS, TX 75265-0481

Invoice #: 3090087830 Amount Due: USD 112.32
 Customer #: 1652423 Payment Terms: Net30
 Bill To #: 1652423 Route #: F2120
 Invoice Date: 11/27/2023 Purchase Order:

Total Current Charges:	USD 112.32
Current Charges Due:	12/27/2023
Amount Enclosed:	USD _____
Make check payable to Unifirst Corporation. Please include invoice number.	

THANK YOU. We appreciate your business.
 SERVICE HEREIN RENDERED IS PURSUANT TO A WRITTEN CONTRACT WITH UNIFIRST CORPORATION OR UNIFIRST HOLDINGS, INC.



Premature Cancellation Account Worksheet

NOTE: Fill in ALL light yellow shaded areas. All entered information will be automatically copied onto the "Form" worksheet.

Route #: F-212 A/R #: 1652423
 Customer Name: Arlington Ridge
 Address: 4463 Arlington Ridge Blvd
 City: Leesburg
 State/Province: FL Zip Code: 34748

Date Agreement Signed: _____
 Date Account Installed: _____
 Agreement Renewal Date: _____
 Date of Buyout: _____

Preceding 26 Weeks "Settled" Invoices

(Enter each settled invoice total below in the provided fields. The "Average Weekly Volume" will be automatically calculated and inserted below.)

Rental Agreement Buyout

Renewal Date	Last Approved Delivery Date	Weeks Remaining	Average Weekly Volume	Liquidated Damages (%)	Total Liquidated Damages Due
					\$ -

Merchandise

Item Code	Item Description	Replacement Cost	Item Qty	Total Due
UI1644	Arlington Ridge Logo mats	\$242.38	10	\$ 2,423.80
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
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				\$ -
				\$ -

Sub Total: \$ 2,423.80
 Tax %: \$ -

Standard Merchandise Total Replacement Cost: \$ 2,423.80
 as of: 08/09/23 Total Past Due Receivables: _____
 Amount Due As Allowed For (Principal): \$ -
 Interest (.015 x Principal x _____ months): \$ -
 Cost of Arbitration: _____
 Attorney Fees: _____
 TOTAL COST: \$ -

Subsection 6D

Proposals for Tree Removals



Proposal

Date: 12/12/2023

Work Order #9252

PO #

Customer:

Arlington Ridge CDD
Arlington Ridge CDD
Angel Montagna
313 Campus Street
Celebration, FL 34747

Property:

Arlington Ridge CDD
Angel Montagna
4463 Arlington Ridge Blvd
Leesburg, FL 34748

Palm Removal

Pool Area Palm Removal

- remove 1 palm tree at pool area. (flush cut)
- tree stump remover granules (Professional Grade) (2 lb.) per treatments (accelerate the discomposure of stump 10 to 12 months)





Palm Removal

Palm Removal

PROJECT TOTAL: \$7,245.00

Terms & Conditions

Special Instructions/Remarks: Floralawn, Inc. is not responsible for any damage to driveways or walk that are in poor condition prior to start of work. Floralawn will also not be responsible for any damage to septic tanks or underground utilities that are not previously identified by the Owner or marking service.

We hereby propose to furnish labor and materials, complete in accordance with the above specifications for the sum of: ----- (\$7,245.00), with payments to be made as follows:

50% Deposit with the Remaining Balance Due Upon Completion with a signed proposal.

Material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from above specifications involving extra cost will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements are contingent upon strikes, accidents, or delays beyond our control. This proposal is subject to acceptance within 30 days and is void thereafter at the option of the undersigned.

By _____
Luis Islas
Date 12/12/2023

Floralawn

By _____
Date _____

Arlington Ridge CDD

Estimate

From Triple D Service
 P.O. Box 1086
 Altoona, FL 32702
 tripledtreeservice@gmail.com

Customer Lee Graffius
 Arlington Ridge HOA
 4463 Arlington Ridge Blvd
 Leesburg, FL 34748

Estimate Number 0434
Sent Date December 9, 2023
Expires Never

Estimate for Tree Care For Multiple Sites

Item	Quantity	Price	Taxable	Total
White plains Notes: Remove 5 dead pines	1	\$800.00	0.000%	\$800.00
Any stumps desired to be ground will be at a rate of 75\$ additional a piece at this location				
Clean up and haul debris				
Pool Notes: 1- medjool palm/ near pool	1	\$1,750.00	0.000%	\$1,750.00
Remove. Flush cut close to ground as low as possible . Stump grinding is impractical. Please see Lee for details				
Clean up and haul debris				
Roanokae Notes: 3- pines/ near road	1	\$600.00	0.000%	\$600.00
\$100 per stump additional should stump grinding be desired. Stump behind bush is impractical. Please see Lee for details				
Clean up and haul debris				
Hopewell	1	\$2,500.00	0.000%	\$2,500.00

Item	Quantity	Price	Taxable	Total
Notes: Remove 5 pines				
Clean up and haul debris				
If all stumps (close to 100 or more) are desired to be ground stumps will stumps grinding will be \$25 a stump				
If only stumps from our tree removal proposal around stumps will be 75\$ a piece additional				
Manassas	1	\$300.00	0.000%	\$300.00

Notes: 1- dead tree/ rear

Remove. Cut close to ground. Stump grinding would be \$100 additional for this stump

Clean up and haul debris

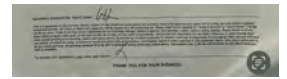
Subtotal	\$5,950.00
Tax	\$0.00
Total	\$5,950.00

Notes

Thank you for considering Triple D Service!

Notes

Disclaimer



Subsection 6E

Proposals for Pool Heater



Florida Aqua Group, LLC

PO BOX 637
 Mascotte Florida 34753
 U.S.A
 888-575-7665



ESTIMATE

Estimate# : **EST-000143**
 Estimate Date : **12-13-2023**

Bill To

Arlington Ridge CDD
 4463 Arlington Ridge Blvd
 Leesburg
 34748 Florida
 U.S.A

Subject :
 Raypak Heat Pump

#	Item & Description	Qty	Rate	Amount
1	 Raypak Heat Pump 1 PH 140k BTU Rheem Digital Heat Pump 140K BTU 208/230V comes with DuraSteel™ Powder-Coated Cabinet suitable for any weather condition or season. The fully louvered steel jacket protects the evaporation coil from harsh conditions. This heat pump also features a 3 Blade Swept Wing Fan that provides great efficiency while remaining whisper quiet.	2.00 box	5,754.70	11,509.40
2	 Labor Per Hour Labor is estimated on an hourly basis according to the defined scope of work. The provided labor cost is for estimation purposes only. Any additional time not covered in the initial estimate will be documented and reported to the property's chain of command.	4.00 pcs	135.00	540.00

Items in Total 6.00	Sub Total	12,049.40
	Total	\$12,049.40

Terms & Conditions
 A 50% retainer fee is mandatory for projects exceeding \$3,000.00 in value.

**Electro Mechanic Industries,
Inc. DBA Vermana**
8248 Parkline Blvd.
Suite 100
Orlando, FL 32809
4076013943
www.vermana.com
ap@vermana.com



Estimate

Name / Address
Arlington Ridge CDD (Inframark) 4463 Arlington Ridge Blvd Leesburg, FL 34748

Ship To
Arlington Ridge CDD (Inframark) 4463 Arlington Ridge Blvd Leesburg, FL 34748

Estimate #	Date	P.O Num #
913228	12/7/2023	

**YOUR APPROVAL OF THIS ESTIMATE MUST BE
FORWARDED TO THE OPERATIONS DEPARTMENT!**
operations@vermana.com
This estimate is valid for 30 days from the date listed above

Sales Rep

DKS

Activity	Qty	Rate	Amount
LOCATION: LAP POOL	1	6,275.00	6,275.00T
NEW HEAT PUMP 140K BTU 208-230 V			
----SCOPE OF WORK: ----REMOVAL OF THE OLD HEAT PUMP ----INSTALLATION OF A NEW HEAT PUMP140 K BTU 208-230 V ----ENSURE PROPER OPERATION ----PARTS AND INSTALLATION INCLUDED			
Sales Tax		439.25	439.25

Total

\$6,714.25

Accepted By:

Accepted Date:

Subsection 6F

Proposals for Flooring



Volume Savings Program

Quote#: 202468125
 Volume Savings Expiration Date: 01/06/2024
 Customer Name: Bradley Lott
 Selling System Quote Project Description: FLOOR
 Customer Phone #: 8152668225
 Pricing is per Lowe's Store at: Store #0569
 Leesburg, FL
 Store Phone #: (352) 365-2223
 Store Contact: Bennett, William

Item #	Quantity	Item Description	VSP Unit Price	Extended VSP Price
1079338	114	Bascom Park 20-mil x 7-in W x 48-in L Waterproof and Water Resistant Interlocking Luxury Vinyl Plank Flooring (18.57-sq ft/ Carton)	61.40	6999.60

VSP Total: \$6,999.60

Total Savings for this Quote is: \$1,234.62

*All items requested for volume savings may not be listed if they did not qualify for VSP savings.

You Save: 14.99%

Tax 489.97
Delivery 20.00 -
 DATE 7509.57

MANAGER SIGNATURE _____

*THIS ESTIMATE IS NOT VALID WITHOUT A MANAGER'S SIGNATURE.

*LOWE'S RESERVES THE RIGHT TO LIMIT THE QUANTITIES OF MERCHANDISE SOLD TO CUSTOMERS.

*ALL OF THE PRODUCT MUST BE ORDERED BY THE EXPIRATION DATE IN ORDER TO RECEIVE VOLUME SAVINGS

*THIS IS AN ESTIMATE ONLY. DELIVERY OF ALL MATERIALS CONTAINED IN THIS ESTIMATE ARE SUBJECT TO AVAILABILITY FROM THE MANUFACTURER OR SUPPLIER. QUANTITY, EXTENSION, OR ADDITION ERRORS ARE SUBJECT TO CORRECTION. CREDIT TERMS SUBJECT TO APPROVAL BY LOWE'S CREDIT DEPARTMENT.

*SPECIAL ORDER CONFIGURED PRODUCTS RETURNED OR CANCELED AFTER 72 HOURS FROM PURCHASE ARE SUBJECT TO A 20% RESTOCKING FEE.

*LOWE'S IS A SUPPLIER OF MATERIALS ONLY. LOWE'S DOES NOT ENGAGE IN THE PRACTICE OF ENGINEERING, ARCHITECTURE, OR GENERAL CONTRACTING. LOWE'S DOES NOT ASSUME SELECTION OR CHOICE OF MATERIALS FOR A GENERAL OR SPECIFIC USE; FOR QUANTITIES OR SIZING OF MATERIALS; FOR THE USE OR INSTALLATION OF MATERIALS; OR FOR COMPLIANCE WITH ANY BUILDING CODE OR STANDARD OF WORKMANSHIP.

*LOWE'S IS MAKING THE FOLLOWING QUOTE BASED ON ITS STANDARD COMMERCIAL TERMS, AND DOES NOT AGREE TO TERMS AND CONDITIONS, INCLUDING ANY GOVERNMENTAL REGULATIONS, NOT SPECIFICALLY INDICATED OR REFERENCED IN THE REQUEST FOR THIS QUOTATION. IF TERMS AND CONDITIONS ARE PRESENTED, PRODUCT SELECTION AND PRICING MAY CHANGE PENDING LEGAL REVIEW.

*TAXES AND DELIVERY WILL BE ADDED AT TIME OF PURCHASE AS APPLICABLE.

[Visit Lowe.com/pro](http://VisitLowe.com/pro)

Learn About All the Ways Lowe's Saves Your Business Time & Money

- * Business Credit
- * Delivery
- * Volume Pricing



Customer Quote

12/07/2023, 2:23 PM EST

Sales Person BKM2DBX

Store Phone # (352) 742-1252

Store # 0278

Location 10825 US HWY 441, LEESBURG, FL 34788


Customer Information

(815) 266-8225
BLOTT5658@HOTMAIL.COM

DIEHL AND LOTT CONST. INC.
26729 WHITE PLAINS WAY
LEESBURG, FL 34748



Quote # H0278-189491
PO / Job Name

Item Description	Model #	SKU #	Unit Price	Qty	Subtotal
 Lifeproof Dusk Cherry 22 MIL x 8.7 in. W x 48 in. L Click Lock Waterproof Luxury Vinyl Plank Flooring (20.1 sqft/case) DISCOUNT \$3.51 OFF EACH	I06204LP	1004815592	\$70.00 / case \$66.49 / case	105	\$6,981.45

Prices Valid Through: 12/14/2023
at The Home Depot #0278

Subtotal	\$7,350.00
Discounts	-\$368.55
Sales Tax	TBD
Quote Total	\$6,981.45

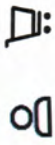


DISCOVER

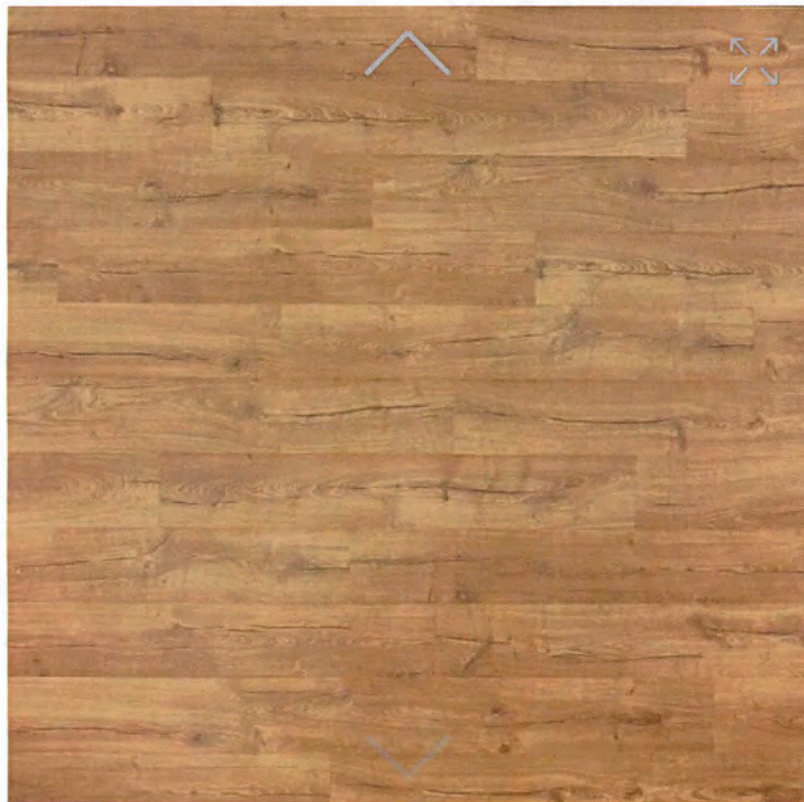
SHOP

PLAN & INSTALL

CLEANING & CARE



Home > Shop > PureTech Select



PURETECH select

20 mil wear layer

Style : Avery Grove

Color Selected : Honey Oak

COLOR- 528

- PVC Free, 70% Total Recycled Content, 80% Organic, Renewable Core.
- 3X More Scratch Resistant than LVT with 15 Year Pet Scratch Warranty.
- The beauty of wood with premium embossing and Natural Edge.

[More product detail](#)

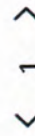
Color Filters

- Naturals
- Browns
- Grays

\$3.50 + tax



[View All Colors](#)



\$ 7350.00 + tax
514.50

7864.50

See This In My Room

Add Sample To Cart

Request A Quote

*Order up to **10 FREE Samples** after creating your Mohawk account

Delivery: approx \$200

Supplier	Total	Product	Delivery Chg
Home Depot Leesburg	6981.45	Lifeproof Dusk Cherry, 22 mil	\$79.00
Lowe's	7019.6	Bascom Park, 20-mil	\$20.00
Great Lakes Carpet and Tile, Leesburg	7350	Puretech select, 20 mil	\$200.00

Subsection 6G

Renovations to Blue Ridge Activity Center



MATTHEWS HANNA

CONSTRUCTION

DESIGN BUILD GENERAL CONTRACTOR

FL CERTIFIED CGC062116

304 RICHEY ROAD, SUITE 101, LEESBURG, FL 34748 352.326.0333 voice - 352.326.5178 fax

Proposal

This Agreement, Made as of _____, In the Year of 2023

Between the Owner: Arlington Ridge
 135 W Central Blvd, Suite 320, Orlando, FL, 32801

And the Contractor: Matthews Hanna Construction, Inc.
 CGC062116
 304 Richey Road, Suite 1, Leesburg, FL 34748

For the Project: Recreation Building renovations

The following is proposed per sketch & description provided, prior to plan approval:

1. Permit plans for renovation	\$2,500
2. Project Management	\$5,000
3. Walls removed per plan provided	\$5,800
4. Flooring removed in areas of renovation	\$2,000
5. Ceiling demo & replacement	\$6,200
6. Electrical demo & reinstallation, modifications	\$6,500
7. New doorway walls & re-use of existing doors	\$3,500
8. AC duct modification	\$1,000
9. GC fee	\$8,125
10. Permit fees at cost-not included in this budget.	

Total **\$40,625**

The work described above is contingent on final approval of permit plans by the City of Leesburg. Any changes effecting the scope of work shall be agreed upon by both parties prior to commencing work. Proposal is good for 30 days. Cost will be revisited after 30 days and proposal adjusted accordingly.

Accepted:

You are authorized to proceed with the work as described above. A formal contract will be issued upon acceptance of this proposal and approval of permit drawings.

 Owner Signature

 Print Name

 Date

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- [Find Exam Information](#)
- [Unlicensed Activity Search](#)
- [AB&T Delinquent Invoice & Activity List Search](#)

LICENSEE SEARCH OPTIONS

10:00:20 AM 12/8/2023

Data Contained In Search Results Is Current As Of 12/08/2023 09:53 AM.

Search Results - 2 Records

Please see our glossary of terms for an explanation of the license status shown in these search results.

For additional information, including any complaints or discipline, click on the name.

License Type	Name	Name Type	License Number/ Rank	Status/Expires
Certified General Contractor	MATTHEWS HANNA CONSTRUCTION INC	DBA	CGC062116 Cert General	Current, Active 08/31/2024
Construction Business Information	MATTHEWS HANNA CONSTRUCTION, INC.	Primary	Business Info	Current

License Location Address*: 304 RICHEY ROAD LEESBURG, FL 34748
Main Address*: 304 RICHEY ROAD LEESBURG, FL 34748
Mailing Address*: 304 RICHEY ROAD LEESBURG, FL 34748

Main Address*: 912-1 VENTURE AVE LEESBURG, FL 34748

[Back](#) [New Search](#)

*** denotes**

- Main Address - This address is the Primary Address on file.
- Mailing Address - This is the address where the mail associated with a particular license will be sent (if different from the Main or License Location addresses).
- License Location Address - This is the address where the place of business is physically located.

2601 Blair Stone Road, Tallahassee FL 32399 :: Email: [Customer Contact Center](#) :: Customer Contact Center: 850.487.1395

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Mott Concrete, Inc.
 2731 W Main St
 Leesburg, FL 34748
 CGC1507961

Estimate

DATE	ESTIMATE NO.
12/6/2023	2451

NAME / ADDRESS
Arlington Ridge HOA Attn: Steve or Bill SALES CENTER REMODEL TO REC CENTER

DESCRIPTION	TOTAL
permit	
demo	
electric	
2 x 2 suspended ceiling panels	
drywall	
dumpster	
trim	
TOTAL	42,250.00
*** ESTIMATE DOES NOT INCLUDE PAINT	
TOTAL	
	\$42,250.00

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- [AB&T Delinquent Invoice & Activity List Search](#)

LICENSEE SEARCH OPTIONS

9:58:23 AM 12/8/2023

Data Contained In Search Results Is Current As Of 12/08/2023 09:53 AM.

Search Results - 3 Records

Please see our glossary of terms for an explanation of the license status shown in these search results.

For additional information, including any complaints or discipline, click on the name.

License Type	Name	Name Type	License Number/ Rank	Status/Expires
Certified General Contractor	MOTT, LARRY DAVIS	Primary	CGC1507961 Cert General	Current, Active 08/31/2024

Main Address*: 2731 W MAIN ST LEESBURG, FL 34748

Registered General Contractor	MOTT, LARRY DAVIS	Primary	RG0042322 Reg General	Close to open Certified License, 08/31/2005
-------------------------------	-------------------	---------	--------------------------	--

License Location Address*: 2731 W MAIN ST LEESBURG, FL 34748

Main Address*: 2731 W MAIN ST LEESBURG, FL 34748

Real Estate Broker or Sales	MOTT, LARRY RALPH	Primary	608801 Sales Associate	Null and Void, 09/30/1999
-----------------------------	-------------------	---------	---------------------------	------------------------------

Main Address*: 221 TURKEY CREEK ALACHUA, FL 32615

[Back](#) [New Search](#)

*** denotes**

- Main Address - This address is the Primary Address on file.
- Mailing Address - This is the address where the mail associated with a particular license will be sent (if different from the Main or License Location addresses).
- License Location Address - This is the address where the place of business is physically located.

2601 Blair Stone Road, Tallahassee FL 32399 :: Email: [Customer Contact Center](#) :: Customer Contact Center: 850.487.1395

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However email addresses are public record. If you do not wish to supply a personal address, please provide the Department with an email address which can be made available to the public. Please see our **Chapter 455** page to determine if you are affected by this change.

Subsection 6H

Preventive Maintenance Agreement



Repair Agreement

Owner / Property Manager: Arlington Ridge Buildings

Building Names: Admin, Grill/Golf Shop, Fairfax, Social Center, Lexington Spa, Cart Barn, Guard Shack, Sales

Address: 4463 Arlington Ridge Blvd, Leesburg FL

Building Purpose: Mixed

Type/Specification of Roof: Shingle, TPO, Modified, Metal

Select Roof Maintenance Plan (check one):

- Silver: \$2,170.00
- Gold: \$ 5,965
- Platinum: \$ 6,965

Roof Size Total: 8 structures Year of Installation: Mixed

Notes: _____

Silver = Photo documentation and debris removal, but no repairs. (1 visit per year)

Gold = Photo documentation and debris removal and minor repairs performed (2 visits per year)

Platinum = Gold + annual infrared scan of low slope roof sections.

Alternate Worm Farm = Additional \$250.00 for Silver or \$500.00 for Gold/Platinum

THIS REPAIR AGREEMENT IS NOT A WARRANTY PROGRAM, DOES NOT CONSTITUTE THE EXTENSION OR GRANTING OF A WARRANTY, AND DOES NOT AMEND, ALTER OR EXTEND ANY WARRANTY GIVEN REGARDING THE ROOFING SYSTEM OR ITS COMPONENTS.

Please review Terms and Conditions on page 2 before signing

Owner / Property Manager

Jurin Roofing Services, Inc.

Name/Title: _____

Name/Title: Matthew Palmer, Sales Representative

Signature: _____

Signature: _____

Date: _____

Date: 10/26/2023

Terms and Conditions:

1. Intent of Agreement. The intent of this contract is to provide a means for the Owner/Property Manager (“Owner”) to engage the services of a qualified roofing contractor to inspect and repair the roof(s) periodically so that the Owner can follow a preventative roof maintenance program.
2. Periodic Roof Inspections. Jurin Roofing Services, Inc. (“Jurin”) will make periodic on-site inspections of the roof at the frequency called for by the applicable Roof Maintenance Plan, to provide certain repair work and other services to the Owner. Please refer to the Roof Maintenance Plan and 43 Point Roof Inspection Checklist, which are incorporated herein by reference. Unless the Owner requests and an additional charge is paid, the inspection will not include the taking of any scans, roof core cuts or samples unless Owner has selected the Platinum Plan, which includes one infrared scan performed annually. Owner acknowledges that infrared scans detect heat differential across the surface of the roof and not moisture and are not guaranteed to identify all damp insulation or other defects within in the roofing system. While Jurin will endeavor through these inspections to bring to the Owner's attention visible conditions which might subsequently lead to roof leakage, Owner acknowledges that it is impossible for Jurin to provide assurance that every puncture or deficiency has been detected or that leaks will not occur during the term of this contract.
3. Additional Services. If Jurin finds that additional maintenance or repair work, beyond what is covered by the Roof Maintenance Plan, is required or recommended, Jurin will so indicate in its report of findings. If the Owner desires Jurin to perform such additional maintenance or repair work, Jurin will provide Owner with a quote or perform such work on a time and material basis for the Owner's account. Jurin will not be responsible for leaks resulting from a failure by the Owner to have performed necessary maintenance or repair work previously recommended by Jurin. Debris will be disposed of at Owner’s expense in approved on-site disposal areas.
4. Additional Inspections, Leak Repairs, and Emergency Repairs. At the request of the Owner, Jurin will make additional on-site inspections when requested by Owner to investigate and repair leaks, or after exposure of the roof to unusually severe weather conditions such as hail, extremely strong winds, major storms, or ice accumulation. Owner agrees to pay Jurin for such additional inspections and emergency repairs on a time and material basis (including overhead and profit), it being understood that the cost of performing such additional inspections, leak repairs and emergency repairs is not included as part of the Annual Fee. At the time of inspections by Jurin, Owner shall designate a representative to point out areas of suspected problems associated with the roof.
5. Incidental and Consequential Damages. Jurin shall not be liable under any circumstances for any damage to the Owner’s building or any contents thereof, including the roof deck, insulation, and property of tenants, nor will Jurin be liable for any interruption or disruption in the use of any part of the building resulting from roof leaks. Jurin shall not be liable for interior damage, mold or any conditions associated with aged roof systems. **JURIN SHALL NOT BE LIABLE FOR ANY INCIDENTAL OR CONSEQUENTIAL DAMAGES, INCLUDING BUT NOT LIMITED TO ANY SUCH DAMAGE TO BUILDING OR CONTENTS, LOSS OF ACTIVITY OR LOSS OF REVENUE.**
6. Proposed Additions, Modifications and Alterations to Roof. At the request of the Owner, Jurin will review and assess any proposed additions, changes, modifications, or alterations to the roof, including proposed penetrations through the roof, and placement of equipment, machinery, antenna, skylights, or other accessories situated on the roof, for their impact on the watertight integrity of the roof and give its recommendations to the Owner. Jurin will not be responsible for any leaks related to any such additions, modifications, or alterations to the roof unless Jurin is retained and paid for making such additions, modifications, or alterations in accordance with good roofing practice.
7. Payment. The annual fee shall be payable in equal installments based upon the frequency of on-site inspections called for by the Roof Maintenance Plan. Invoices shall be issued by Jurin following each inspection, and following performance of any additional work that may be requested by Owner. In the event the Owner fails to pay an invoice within thirty (30) calendar days, Jurin shall have no further obligation to perform any services hereunder and may terminate this agreement, and Owner shall be responsible for payment of all charges incurred prior to termination plus interest at the rate of 1.5% per month and all expenses, including attorney's fees and costs, incurred by Jurin resulting from the Owner's failure to make timely payment. Collection matters may be processed through litigation or arbitration at Jurin’s discretion.
8. Entire Agreement. This Agreement shall become valid and enforceable when signed by authorized agents of Jurin and the Owner. This Agreement represents the entire contract between the parties and any and all prior representations or agreements not contained herein shall have no force or effect. Any change to this Agreement, in whole or in part, shall be invalid unless it is in writing and signed by both parties. This Agreement is not transferable or assignable by Owner or Jurin without the express written consent of the other party.
9. Dispute Resolution. Any and all disputes arising out of this Agreement shall be referred to mediation followed by binding arbitration in accordance with the American Arbitration Association Construction Industry Rules and Procedures. This agreement to arbitrate shall be specifically enforceable under the prevailing arbitration law. The award rendered by the arbitrator shall be final and judgment may be entered upon it in any court having jurisdiction thereof. Any legal claim against Jurin, including a claim alleging any breach of contract or negligence, must be initiated no later than two (2) years after Jurin completed the work at issue.
10. Term. This Service Agreement shall continue from year to year, unless terminated by either party. Notice of termination of this Agreement shall be delivered in writing. Jurin reserves the right to adjust the Annual Service Fee at any time in its discretion. Owner shall be notified of any such adjustment in writing. The adjusted fee will be deemed accepted unless Owner objects in writing within seven (7) days of the date it received such notification.





GOLDEN ADVANTAGE Roof Maintenance Plans

Choose the plan that's best for you!

Jurin Roofing Services, Inc. offers an extensive maintenance plan program to help protect your roof investment. Call today for more details!

SILVER

1 Year Contract Term

1 Roof Review Annually

1 Preventative Maintenance Visit Annually (3)

(materials included)

- Drain and Gutter Cleaning
- Debris and Trash Removal

Report of Findings

- 43 Point Checklist
- Database Report
- Photographs Included
- Roof Drawing

GOLD

2 Year Contract Term

2 Roof Reviews Annually

2 Post-Storm Reviews Annually

2 Preventative Maintenance Visits Annually (3)

(materials included)

- Drain and Gutter Cleaning
- Debris and Trash Removal
- Seam Repairs (3a)
- Coping & Counterflashing (3b)
- Hole Repairs (3c)
- Pitch Pockets (3d)

Report of Findings

- 43 Point Checklist
- Database Report
- Photographs Included
- Roof Drawing

Client Portal Access

PLATINUM

2 Year Contract Term

2 Roof Reviews Annually

4 Post-Storm Reviews Annually

2 Preventative Maintenance Visits Annually (3)

(materials included)

- Drain and Gutter Cleaning
- Debris and Trash Removal
- Seam Repairs (3a)
- Coping & Counterflashing (3b)
- Hole Repairs (3c)
- Pitch Pockets (3d)

Report of Findings

- 43 Point Checklist
- Database Report
- Photographs Included
- Roof Drawing
- Annual Budgets

1 Roof Infrared Scan Annually

Client Portal Access

Northern Office: 2150 Rosedale Road, Quakertown, PA 18951

Southern Office: 29716 Highway 27, Dundee, FL 33838

(800) 710-7525 • www.jurinroofing.com

FL Contractor #CCC1325665

FL Business License # 23829





GOLDEN ADVANTAGE

Roof Maintenance Plans

EXPLANATION OF CONTRACT TERMS

1. Length of contract guarantees no price changes for the term of the contract. Failure to meet terms by either party can void contract and costs will be prorated as agreed to by both parties.
2. Qualified technician will complete roof reviews. All post storm reviews must be requested by authorized representative of contract holder and will be scheduled at Jurin Roofing Services, Inc.'s earliest opportunity.
3. Preventive maintenance visits will be scheduled in advance at customer's convenience. All hours allotted include portal to portal and the following defines limitations on services included in the contract plans:
 - a. Seam repairs are limited to no more than 20 linear feet per preventative maintenance visit.
 - b. Coping work consists of reattaching any loose coping, fasteners and caulking of butt joints. Butt joint maintenance is limited to no more than 10 joints per service visit.
 - c. Hole repairs are limited to a maximum of 5 patches per service visit.
 - d. Pitch pockets will be topped on an as needed basis as determined by the service technicians utilizing similar materials.
4. Infrared scan will be done annually and report provided to customer identifying results of study. The area scanned will be up to 50,000 square feet. Any amount scanned over this amount will be at contract holder's expense. Should a scan not be done, a discount will be applied to the renewal pricing.

Jurin Roofing Services, Inc.

Northern Office: 2150 Rosedale Road, Quakertown, PA 18951

Southern Office: 29716 Highway 27, Dundee, FL 33838

(800) 710-7525 • www.jurinroofing.com

FL Contractor #CCC1325665

FL Business License # 23829



GOLDEN ADVANTAGE

Roof Maintenance Plans

Jurin Roofing Services, Inc.
 2150 Rosedale Road, Quakertown, PA 18951
 29716 Highway 27, Dundee, FL 33838
 (800) 710-7525 • www.jurinroofing.com
 FL Contractor #CCC1325665
 FL Business License # 23829



43 POINT ROOF INSPECTION CHECKLIST

1. COPING CAPS

- Distortion or disturbance of coping caps from installed position?
- Face leg of coping cap fully engaged with continuous cleat?
- Joints and corners secured against water infiltration?

2. METAL EDGE

- Distortion or disturbance of metal edge from installed position?
- Face leg of metal edge fully engaged with continuous cleat?
- Joints properly secured against water infiltration?
- Metal edge flashing in watertight condition?

3. PARAPET WALL FLASHINGS

- Wall flashings at proper 90 degree or tight to cant?
- Wall flashings secured to vertical substrate?
- Angle change fastening present and in functional condition?

4. SEAMS

- Top membrane securely sealed to bottom membrane?
- Mechanical fasteners seated tightly to the bottom membrane?
- T-joints in field tight?
- Seam adhesive continuous from front to back of seam?
- Endlaps properly secured and tight?

5. GENERAL FIELD

- Surface of roof in sustainable condition?
- Are there splits, blisters, or any other signs of deterioration?
- Is there a coating required?
- Is there grease or other types of contamination on the surface?
- Are there any signs of wind uplift on the surface of the roof?
- Is there evidence of ponding water on the roof surface?
- Is there debris located on the roof surface?

6. CURB FLASHINGS

- Is the curb properly counterflashed?
- Are the corners on the curbs properly flashed and tight?
- Is flashing at the base of the curb tight and sealed?
- Does the unit appear to be sound with all access panels intact?

7. PIPE/STACK FLASHINGS

- Is the lead jacket intact with no damage?
- Is the pipe clamp on the pipe seal intact with water cut-off mastic?
- Is the base of the pipe/stack flashing properly sealed to the roof surface?
- Are the mechanical fasteners seated properly and sealed?
- If applicable, is the rain collar present and properly attached?
- If applicable, is the stack cap present and properly attached?

8. ROOF DRAINS

- Is the roof drain free flowing and free of all debris?
- Does the membrane or lead flashing extend out from under the clamping ring?

9. ROOF SCUPPERS

- Is the roof scupper free flowing and free of all debris?
- Is the scupper box intact with all joints sealed tight?
- Is the flashing at the flange of the roof scupper intact and watertight?

10. PITCH POCKETS

- Are the pitch pockets adequately sealed with roof cement or other mastic?
- Is the base of the pitch pocket adequately sealed and watertight?

11. GUTTERS

- Are the gutters sloped properly to enhance drainage?
- Are the gutters free flowing and free of debris?
- Are the gutters showing signs of deterioration from rust or abuse?
- Are the seams in the gutter watertight?





Silver Maintenance Plan
2023 Fall Quarterly Roof Inspection Report
Prepared by: Jurin Roofing Services



4915 New Broad Street
Metro Gym

JURIN ROOFING SERVICES, INC.

Northern Office

560 Seminary Street, Pennsburg, PA 18073

Southern Office

29716 Highway 27, Dundee, FL 33838

(800) 710-7525 • www.jurinroofing.com

FL Contractor #CCC1325665

Business License # 23829





www.jurinroofing.com

Main Roof Area

EXTERIOR

Comments: There appears to be no evidence of water staining on the exterior of the building.

PHOTOS



Front of building

OVERVIEW OF ROOF SECTION PHOTOS



Overview photo.



Overview photo.

www.jurinroofing.com * information@jurinroofing.com



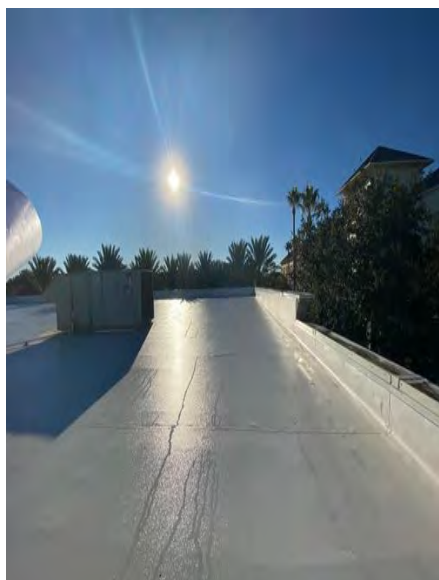
www.jurinroofing.com



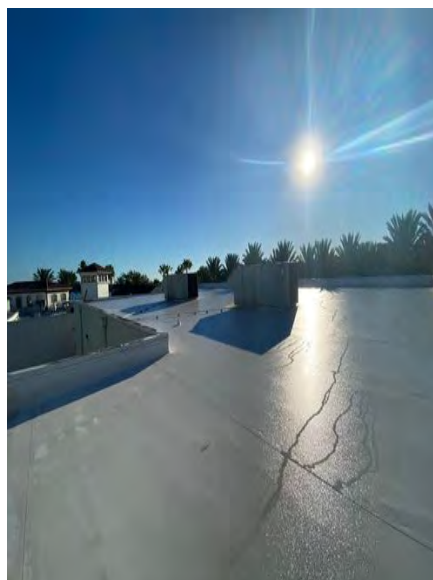
Overview photo.



Overview photo.



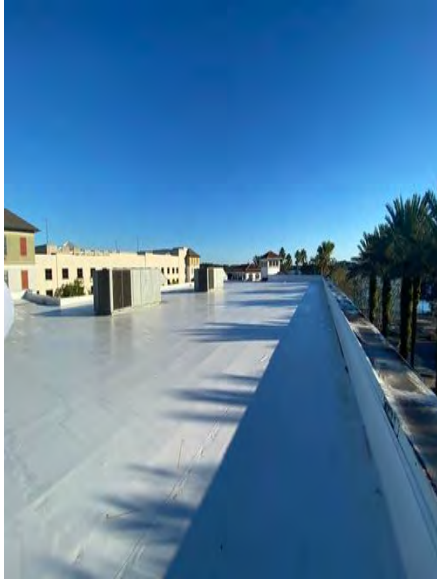
Front of interior of roof



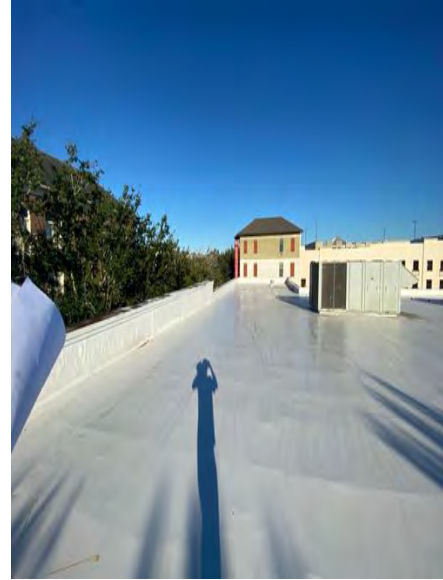
Overview photo



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Overview photo



Overview photo



Overview photo

PERIMETER REVIEW

Comments: *The joints and corners appear to be in fair condition. Openings noted in some areas of the coping.*

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PHOTOS



Scupper overflow fastener not sealed



Angle change securement and pipe penetration.



Condensate lines discharging water on roof.



Overview of scuppers.



Some of the coping metal have openings where they connect.



Front of building coping metal seems secure and watertight.

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www.jurinroofing.com



Opening on the coping metal where they meet.
Could cause possible leaks in future.



Angle change for the coping metal seems watertight as well as the walls



Metal flashing is watertight and secure

PENETRATION FLASHINGS

Comments: All down spouts and scuppers are clear from debris are free flowing. All curb flashings appear to be in good condition.



www.jurinroofing.com

PHOTOS



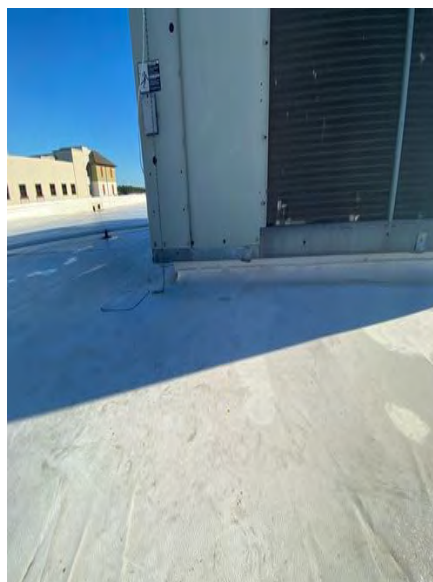
Example of curb flashing is secure and intact.



Example of curb flashing is secure and intact.



Curb flashing is secure and intact



Curb flashing is secure and intact.



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Curb flashing is secure and intact.



Down spout is clear from debris



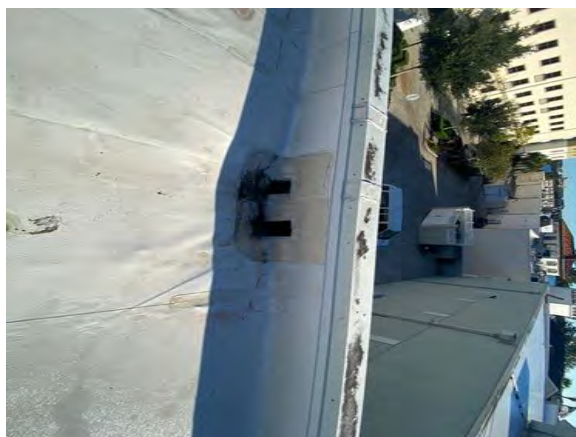
Clear from debris



www.jurinroofing.com



Down spout is clear from debris



Example of scupper

GENERAL FIELD/SEAMS

Comments: *The membrane appears to be in good condition with one hole noted.*

PHOTOS



Example of roof seams.



Overview of membrane and seams tight.



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Another view of membrane and seams.



Possible opening that could cause leaks in the near future.

CONCLUSION

Comments: The roof appears to be in good condition.

RECOMMENDATIONS

Comments: Recommend continued quarterly roof inspections.

PHOTOS



Possible opening in the future not all the way through.



Showing size of opening



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COMPLETED REPAIR PHOTOS

Comments: No repairs were made at time of inspection.

ADDITIONAL REPAIRS NEEDED

Comments: Repair to small hole repair recommended.

PHOTOS



Hole to be repaired.

Subsection 6I

Change Order from Vermana

From: Jose Rodriguez <jjrodriguez@vermana.com>
Sent: Thursday, December 14, 2023 4:23 PM
To: Graffius, Lee <Lee.Graffius@inframark.com>; Derrick Sisco <dsisco@vermana.com>
Cc: Adriana Solarte <asolarte@vermana.com>; Montagna, Angel <Angel.Montagna@inframark.com>;
Johnson, Jeanie <Jeanie.Johnson@inframark.com>; Goldyn, Jennifer <Jennifer.Goldyn@inframark.com>;
Bob Hoover <RHoover@arlingtonridgecdd.org>; Andres Gomez <agomez@vermana.com>; Antonio
Mesa <amesa@vermana.com>
Subject: RE: [External] Arlington Ridge Pool Gutter Change Order Estimate 913283 from Vermana, Inc.

Change Order Request - Pool Gutter Concrete Deterioration

Dear Lee,

I trust this email finds you well and helps your leadership team understand.

I am writing to bring to your attention an unexpected issue that has surfaced during the ongoing construction of our project.

Upon thorough inspection, we have identified signs of deterioration in the concrete of the pool gutter, a condition that was not foreseen in the original project scope. Recognizing the critical importance of the pool gutter's structural integrity, we believe it is essential to address this matter promptly to ensure the longevity and quality of the overall construction.

In light of this unforeseen circumstance, we are seeking your approval for a change order to cover the necessary repairs or replacement of the deteriorating pool gutter concrete. We understand the implications this may have on both the project timeline and budget and are prepared to provide a detailed estimate outlining the associated costs and time adjustments.

Our primary goal is to maintain the high standards of our construction work and to ensure that the completed project meets all required specifications. We appreciate your understanding of the need for this change order and look forward to discussing the proposed adjustments with you in more detail.

Your prompt attention to this matter is crucial, and we are available at your earliest convenience to address any questions or concerns you may have.

Thank you for your understanding and cooperation. We remain committed to the successful completion of our project.

Kind regards,

Jose Rodriguez
Director of Operations , Vermana Inc.

- [\(407\)601-3943](tel:(407)601-3943)
- jjrodriguez@vermana.com
- www.vermana.com
- [8248 Parkline Blvd. Suite 100 Orlando FL 32809](#)





Section 7

Consent Agenda

Subsection 7A

Minutes

MINUTES OF MEETING
ARLINGTON RIDGE COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Arlington Ridge Community Development District was held Thursday, November 16, 2023, at 2:00 p.m. at Fairfax Hall, 4475 Arlington Ridge Boulevard, Leesburg, Florida 34748.

Present and constituting a quorum were the following:

- | | |
|--------------------------------------|---------------------|
| Robert Hoover | Chairman |
| Ted Kostich | Vice Chairman |
| Bill Middlemiss (<i>via phone</i>) | Assistant Secretary |
| Claire Murphy | Assistant Secretary |
| Jim Piersall | Assistant Secretary |

Also present, either in person or via Zoom Video Communications, were the following:

- | | |
|-------------------------------------|-------------------------------------|
| Angel Montagna | District Manager, Inframark |
| Lynn Hayes | District Manager, Inframark |
| Jennifer Kilinski | Attorney: Kilinski Van Wyk |
| David Hamstra | Engineer: Pegasus Engineering |
| Brenda Burgess | Project Manager, Inframark |
| Jason DeWildt | Director of Golf, Troon |
| Jennifer Goldyn | Regional Manager, Inframark |
| Lee Graffius | Community Director, Inframark |
| Jeanie Johnson | District Manager, Inframark |
| Dan Zimmer | Vice President of Operations, Troon |
| Residents and Members of the Public | |

This is not a certified or verbatim transcript but rather represents the context and summary of the meeting. The full meeting is available in audio format upon request. Contact the District Office for any related costs for an audio copy.

FIRST ORDER OF BUSINESS **Call to Order and Roll Call**

- Mr. Hoover called the meeting to order at 2:00 p.m.
- Mr. Hoover called the roll and indicated a quorum was present for the meeting.

SECOND ORDER OF BUSINESS **Pledge of Allegiance**

- Mr. Hoover led the *Pledge of Allegiance*.

THIRD ORDER OF BUSINESS **Audience Comments on Agenda Items**

Mr. Zimmer discussed completion of a full investigation of food and beverage operations, Mr. Frank Bruno is no longer with Troon, and Mr. DeWildt is the general manager.

A Resident (Lot 1016) commented on the golf and food and beverage RFPs, use of national golf organization used for purchase of the golf course, and requested a workshop for the RFPs.

Arlington Ridge CDD
 November 16, 2023, regular meeting

46 A Resident (Lot 851) thanked the Board for their service, expressed displeasure about
 47 the food and beverage operations, and provided an analysis of the restaurant via email to
 48 the Board.

49 A Resident (735) requested accounting records of the restaurant’s financials and
 50 commented on management of the restaurant.

51 A Resident (Lot 539) requested financial statements for October 2023, and discussed
 52 pro shop door which is a capital expense.

53 A Resident discussed the line striping project, which will be coded to road maintenance
 54 expense in the fiscal year 2024 budget.

55 A Resident (Lot 1038) commented on the Blue Ridge Activity Center changes to the
 56 space.

57

FOURTH ORDER OF BUSINESS Staff Reports

A. General Manager: Golf, Food and Beverage

1. Monthly Report

61 Mr. DeWildt reviewed the monthly report including updates on the golf course, the
 62 membership increase, and the ongoing projects the staff is working on.

63 The Board requested Mr. DeWildt to provide the golf advisory meeting minutes and
 64 circulate them to the residents, Troon provide the net revenue and expense numbers, food
 65 and beverage to perfect in-house events first before doing off-property events, and Mr.
 66 Piersall and Mr. Hoover provided positive comments about the restaurant.

67 Agenda package for the December meeting will include the golf and food and beverage
 68 combined financials.

69 Mr. Zimmer commented on the golf course, food and beverage events, October 2023
 70 cost of goods sold, labor costs, and his plans to reduce the costs.

B. District Engineer

1. Consideration of Pegasus Engineer Services Proposal

73 Mr. Hamstra reviewed the proposal for continuing engineering services for fiscal year
 74 2024, in an amount not to exceed \$75,000.

75

76

77

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81

Ms. Murphy made a MOTION to approve the proposal from Pegasus Engineering for continuing engineering services for fiscal year 2024, in an amount not to exceed \$75,000.
 Mr. Kostich seconded the motion.

Arlington Ridge CDD
 November 16, 2023, regular meeting

82 Discussion ensued regarding details of the proposal, which is to engage the engineer
 83 for fiscal year 2024 for general engineering services.

84
 85 Upon VOICE VOTE, with all in favor, unanimous approval
 86 was given (by a margin of 5-0) to the proposal from Pegasus
 87 Engineering for continuing engineering services for fiscal
 88 year 2024, in an amount not to exceed \$75,000.

89
 90 **2. Drainage Maintenance Repairs Report**

91 Mr. Hamstra presented the maintenance repairs report to the Board.

92 Discussion ensued regarding the timing of receiving the report and when things should
 93 be deferred to the next meeting. The Board requested Inframark to complete the nine
 94 projects from the report and would like to table this discussion until the January meeting.

95 **3. Consideration of Element Environmental Depressions #2 and #3 Proposal**

96 Mr. Hamstra reviewed the proposal for depressions #2 and #3.

97 Discussion ensued regarding the depressions included in the proposal.

98
 99 Mr. Hoover made a MOTION to approve proposal #1048
 100 from Element Environmental proposal for repairs to
 101 depressions #2 and #3, in the amount of \$9,850.
 102 Mr. Piersall seconded the motion.

103
 104 Discussion ensued regarding the work required to rectify the depressions and the
 105 budgeted funds that will be used to pay for the project.

106
 107 Upon VOICE VOTE, with four in favor and Mr. Kostich
 108 opposed, approval was given (by a margin of 4-1) to
 109 proposal #1048 from Element Environmental proposal for
 110 repairs to depressions #2 and #3, in the amount of \$9,850.

111
 112 **4. Consideration of Element Environmental Areas #4 and #5 Proposal**

113 After a brief discussion, this proposal was tabled until the January meeting.

114 **C. District Counsel**

115 Discussion ensued regarding counsel to review contracts for (1) the roof contractor and
 116 architect that oversaw the roof repair at Fairfax Hall, (2) golf contract, and (3) food and
 117 beverage contract; and to provide talking points for the December agenda package.

118
 119 **FIFTH ORDER OF BUSINESS**

Business Items

120 **A. Consideration of Resolution 2024-01, Amending Fiscal Year 2023 Budget**

121 Ms. Montagna read Resolution 2024-01 into the record by title.

Arlington Ridge CDD
November 16, 2023, regular meeting

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Mr. Piersall made a MOTION to approve Resolution 2024-01, amending the fiscal year 2023 budget.
Mr. Middlemiss seconded the motion.

Upon VOICE VOTE, with all in favor, unanimous approval was given (by a margin of 5-0) to Resolution 2024-01, amending the fiscal year 2023 budget.

Discussion ensued regarding where to pay the restaurant’s fiscal year 2023 deficit.

Mr. Middlemiss made a MOTION to pay the restaurant deficit of \$154,478 from fiscal year 2024 fund balance.
Mr. Hoover seconded the motion.

Upon VOICE VOTE, with all in favor, unanimous approval was given (by a margin of 5-0) to pay the restaurant deficit of \$154,478 from fiscal year 2024 fund balance.

B. Financial Statements

The financial are included in the agenda package and available for public review in the District Office during normal business hours.

Discussion ensued regarding the financial statements and what is included.

Mr. Hoover made a MOTION to accept the September 2023 combined financial statements with the ability to make further revisions.
Ms. Murphy seconded the motion.

Upon VOICE VOTE, with all in favor, unanimous approval was given (by a margin of 5-0) to accept the September 2023 combined financial statements with the ability to make further revisions.

C. Motion to Assign Fund Balance for Fiscal Year 2023

Ms. Montagna reviewed the motion to assign fund balance.

Mr. Middlemiss made a MOTION to assign \$155,370 from the fiscal year 2023 fund balance to reserves.
Mr. Hoover seconded the motion.

Upon VOICE VOTE, with all in favor, unanimous approval was given (by a margin of 5-0) to assign \$155,370 from the fiscal year 2023 fund balance to reserves.

Arlington Ridge CDD
 November 16, 2023, regular meeting

166 **D. Consideration of Scope of Work for Cart Barn Electrical Panel**
 167 Discussion ensued regarding the work needed for the cart barn electrical panel. Mr.
 168 DeWildt would prefer the electrical panel to remain outside. The Board requested the scope
 169 draft in the agenda be used to procure proposals for the work and would like to review the
 170 proposals at the December meeting.

171 **E. Consideration of Pool Table Recovering Proposals**
 172 Discussion ensued regarding the pool tables recovering proposals and where in the
 173 budget to take the funds for the project.

174
 175 Mr. Kostich made a MOTION to approve the proposal
 176 from The Pool Table Doctor for recovering the pool tables,
 177 in an amount of \$1,900, to be funded from repairs and
 178 maintenance.
 179 Mr. Hoover seconded the motion.

180
 181 Upon VOICE VOTE, with all in favor, unanimous approval
 182 was given (by a margin of 5-0) to the proposal from The Pool
 183 Table Doctor for recovering the pool tables, in an amount of
 184 \$1,900, to be funded from repairs and maintenance.

185
 186 *The meeting recessed at 3:35 p.m.*
 187 *The meeting resumed at 3:45 p.m.*

188
 189 **F. Consideration of Golf Course Management Services RFP**
 190 **G. Consideration of Food and Beverage Operation Services RFP**
 191 Discussion ensued regarding the comments on the golf course management services
 192 RFP, scheduling a workshop on both RFPs on a date prior to the January meeting date, and
 193 staff will poll the Board for workshop dates.

194 Further discussion ensued regarding tabling the RFPs or scheduling a workshop, how
 195 to move forward with the RFPs, the current contract is a five-year term, and concludes on
 196 September 30, 2024, with a 120-day written termination.

197
 198 Mr. Kostich made a MOTION to schedule a golf services
 199 and food and beverage operations services workshop in
 200 January 2024.
 201 Ms. Murphy seconded the motion.

202
 203 Upon VOICE VOTE, with four in favor and Mr. Middlemiss
 204 opposed, approval was given (by a margin of 5-0) to
 205 schedule a golf services and food and beverage operations
 206 services workshop in January 2024.

Arlington Ridge CDD
 November 16, 2023, regular meeting

207
 208 The discussion for this was held under the golf course management services RFP.

209 **H. Consideration of Blue Ridge Activity Center Space Use Designation Proposal**

210 Discussion ensued regarding the designated use of Blue Ridge Activity Center space,
 211 support for the concept, additional information to be provided to the manager for the
 212 December meeting before the Board will move forward with the project.

213
 214 Mr. Middlemiss made a MOTION to approve the proposal
 215 for space use designation at the Blue Ridge Activity Center,
 216 in an amount not to exceed of \$50,000, conditioned upon
 217 further information provided at the December meeting.
 218 Ms. Murphy seconded the motion.

219
 220 Upon VOICE VOTE, with Mr. Middlemiss, Ms. Murphy,
 221 and Mr. Hoover in favor and Mr. Kostich and Mr. Piersall
 222 opposed, approval was given (by a margin of 3-2) to the
 223 proposal for space use designation at the Blue Ridge Activity
 224 Center, in an amount not to exceed of \$50,000, conditioned
 225 upon further information provided at the December meeting.

226
 227 **SIXTH ORDER OF BUSINESS Break**

228 The record will reflect Mr. Middlemiss left the meeting.

229 The Board already having taken a break, the next order of business followed.

230
 231 **SEVENTH ORDER OF BUSINESS Business Items (Part Two)**

232 **I. Discussion of Palm Tree Removal at the Pool**

233 Discussion ensued regarding the concerns about the palm tree and the potential safety
 234 and structural issues it could cause, and staff to obtain proposals for the December meeting.

235 **J. Discussion of Arlington Room**

236 Discussion ensued regarding how to restructure and utilize the Arlington room and take
 237 the usage of the room for residents to use the space.

238
 239 Mr. Piersall made a MOTION to approve Troon vacating
 240 the Arlington Room by December 1 and give usage of the
 241 space back to the residents.
 242 Mr. Hoover seconded the motion.

243
 244 Discussion ensued regarding how to handle the transition of use of the room and the
 245 terms of the agreement with Troon.

246

Arlington Ridge CDD
November 16, 2023, regular meeting

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Mr. Piersall rescinded the MOTION to approve Troon vacating the Arlington Room by December 1 and give usage of the space back to the residents.
Mr. Hoover seconded the rescission.

Mr. Hoover will discuss with Troon to determine their need for use of the room.

K. Discussion of Zoom/Equipment Used at Monthly Meetings

Discussion ensued regarding the quality of the Zoom meetings, and direction to obtain proposals to be considered at the December meeting.

Mr. Piersall made a MOTION to have the staff procure proposals from tech companies to investigate and fix the equipment used for the monthly meetings.
Mr. Kostich seconded the motion.

Upon VOICE VOTE, with all in favor, unanimous approval was given (by a margin of 4-0) to have the staff procure proposals from tech companies to investigate and fix the equipment used for the monthly meetings.

L. Discussion of Golf Pro Shop Door

Discussion ensued regarding the golf pro shop door, who is responsible for replacing the door, remaining balance of the project funded by repairs and maintenance in the fiscal year 2024 budget with \$6,330.75 deposited from fiscal year 2023 capital outlay and moved to the reserve account.

Ms. Murphy made a MOTION to approve reclassifying the deposit for the fiscal year 2023 pro shop door project out of capital outlay and to reserves, with the remaining balance funded by repairs and maintenance in the fiscal year 2024 budget.
Mr. Hoover seconded the motion.

Upon VOICE VOTE, with all in favor, unanimous approval was given (by a margin of 4-0) to reclassifying the deposit for the fiscal year 2023 pro shop door project out of capital outlay and to reserves, with the remaining balance funded by repairs and maintenance in the fiscal year 2024 budget.

M. Fairfax Hall Roof

Discussion ensued regarding obtaining a proposal from Del-Air to lift out old roof top air conditioning unit and to replace roof-top unit, provide to the manager and insurance

Arlington Ridge CDD
 November 16, 2023, regular meeting

289 company for the Fairfax Hall roof claim, obtain proposal for proper roof top air
 290 conditioning unit with curbing installation for the insurance claim, water barrier around
 291 this roof-top unit has been installed, and ceiling water bubbles must be pierced to prevent
 292 further ceiling water damage.

293

294 **EIGHTH ORDER OF BUSINESS** **Staff Reports (Part Two)**

295 **D. Community Director**

296 Discussion ensued regarding fitness equipment, RV lot gravel, pickleball courts and
 297 the repairs that are required, and activities for the property.

298 Further discussion ensued regarding mulch proposals, including a map with locations
 299 for application, and this item being included on the December agenda.

300 Discussion ensued regarding lap pool resurface project to begin December 11;
 301 information shared with residents through the Friday update and emails before, during, and
 302 after resurfacing; and pool heater maintenance and repairs for five heaters at the Beach and
 303 Lap pools November 27 and 28 with the remaining five serviced December 4 and 5.

304 **E. District Manager**

305 Discussion ensued if the December 21 meeting is needed or can be canceled, and the
 306 meeting will be held as scheduled with potentially a minimal agenda.

307 Ms. Montagna described restructuring at Inframark: Ms. Montagna was promoted to
 308 vice president and will no longer be attending the meetings, Ms. Goldyn is the new regional
 309 manager, and Mr. Hayes and Ms. Johnson are the managers assigned to the District.

310 Discussion ensued regarding banking accounts, and the options the District has for the
 311 different bank accounts.

312

313

Mr. Kostich made a MOTION to close the Truist operating account and open an operating account with Valley National Bank and a new money market account with BankUnited.
 Ms. Murphy seconded the motion.

314

315

316

317

318

Upon VOICE VOTE, with all in favor, unanimous approval was given (by a margin of 4-0) to close the Truist operating account and open an operating account with Valley National Bank and a new money market account with BankUnited.

319

320

321

322

323

324 Discussion ensued regarding the liaison roles, which are for the resident interaction
 325 only, will not involve decision-making or taking any actions, and is only for ideas to be
 brought to the Board. The following liaison roles were discussed: Mr. Graffius for onsite

Arlington Ridge CDD
 November 16, 2023, regular meeting

326 maintenance, Mr. Middlemiss for the RV lot and Blue Ridge Activity Center, Ms. Murphy
 327 for the golf course, and Mr. Kostich for food and beverage. This information will be
 328 provided to the Board.

329

330 **NINTH ORDER OF BUSINESS** **Consent Agenda**

331 **A. Meeting Minutes from October 19, 2023**

332 The minutes were included in the agenda package and are available for review in the
 333 local records office and the District Office during normal business hours.

334 **B. Check Register**

335 The check register was included in the agenda package and is available for review in
 336 the local records office and the District Office during normal business hours.

337

338 Ms. Murphy made a MOTION to approve the consent
 339 agenda, as presented.
 340 Mr. Hoover seconded the motion.

341

342 Upon VOICE VOTE, with all in favor, unanimous approval
 343 was given (by a margin of 4-0) to the consent agenda, as
 344 presented.

345

346 **TENTH ORDER OF BUSINESS** **Supervisor Requests**

347 Ms. Murphy complimented Mr. John Barnett on maintenance jobs completed and Ms.
 348 Jasmin Nunez for her efforts with activities, and looking forward to October financials to
 349 review for any necessary adjustments.

350 Mr. Kostich cautioned the Board to use restraint spending monies against the fiscal
 351 year 2024 budget, and indicated not all funds need to be spent.

352 Discussion ensued regarding budgeting and decision-making.

353 Mr. Piersall raised concerns about the District’s liability for incidents that occurred in
 354 classes on District property.

355

356 **ELEVENTH ORDER OF BUSINESS** **Audience Comments**

357 A Resident suggested it would be safer to remove the palm tree when the pool is empty.

358 A Resident (Lot 303) commented on the Roanoke berm and fence damage, and asked
 359 if the District has discovered who caused the damage that goes across to the Eagles and are
 360 being held accountable for it.

361 A Resident (Lot 86) commented about the restaurant issues, is glad to see issues being
 362 addressed, questioned why it took so long to make the changes.

Arlington Ridge CDD
 November 16, 2023, regular meeting

363 A resident mentioned town hall meetings the residents held and will be held where
 364 residents do not feel that their voices are being heard. Board members are asked not to
 365 attend the meeting so residents feel they can speak freely, and the invitation to future
 366 meetings was extended to all residents.

367
 368
 369

TWELFTH ORDER OF BUSINESS Adjournment

On MOTION by Mr. Kostich, seconded by Mr. Hoover, with
 all in favor, the meeting was adjourned at 5:27 p.m.

370
 371
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 373
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 375

376 _____
 Secretary/Assistant Secretary Chairman/Vice Chairman

Subsection 7B

Financial Statements

ARLINGTON RIDGE
Community Development District

Financial Report
(Unaudited)

September 30, 2023

(Revised)

Prepared by



Table of Contents

<u>FINANCIAL STATEMENTS</u>	Page
Balance Sheet - All Funds	1 - 2
Statement of Revenues, Expenditures and Changes in Fund Balance	
General Fund	3 - 5
Capital Reserve Fund	6
Series 2006A Debt Service Fund	7
Series 2019 Debt Service Fund	8
Series 2019 Capital Projects Fund	9
Golf Course	10 - 14
Food and Beverage	15 - 17

ARLINGTON RIDGE
Community Development District

Governmental Funds

Balance Sheet
September 30, 2023

ACCOUNT DESCRIPTION	CAPITAL RESERVE		GOLF COURSE	FOOD &	SERIES 2006A	SERIES 2019 DEBT	SERIES 2019	TOTAL
	GENERAL FUND	FUND	FUND	BEVERAGE FUND	DEBT SERVICE FUND	SERVICE FUND	CAPITAL PROJECTS FUND	
ASSETS								
Cash - Checking Account	\$ 450,881	\$ 524,394	\$ 171,786	\$ -	\$ -	\$ -	\$ -	1,147,061
Cash - Payroll	-	-	-	49,359	-	-	-	49,359
Cash On Hand/Petty Cash	-	-	(5,401)	-	-	-	-	(5,401)
Cash Drawer	-	-	1,200	-	-	-	-	1,200
Accounts Receivable	-	-	(16,312)	17,700	-	-	-	1,388
Accounts Receivable - Other	-	-	26,991	-	-	-	-	26,991
Due from Golf	74,448	-	-	-	-	-	-	74,448
Due From General Fund	-	-	-	202,934	-	-	-	202,934
Due From Other Funds	12,338	-	415,708	-	-	-	-	428,046
Inventory:								
Food & Beverage	-	-	-	32,380	-	-	-	32,380
ProShop	-	-	75,395	-	-	-	-	75,395
Investments:								
Construction Fund	-	-	-	-	-	-	8,342	8,342
Fee & Expense A	-	-	-	-	8	-	-	8
Prepayment Account	-	-	-	-	-	7,261	-	7,261
Prepayment Account A	-	-	-	-	41,511	-	-	41,511
Reserve Fund	-	-	-	-	-	26,750	-	26,750
Reserve Fund A	-	-	-	-	117,986	-	-	117,986
Revenue Fund	-	-	-	-	-	44,644	-	44,644
Revenue Fund A	-	-	-	-	203,945	-	-	203,945
Prepaid Items	131,443	-	26,772	-	-	-	-	158,215
Deposits	-	-	19,105	-	-	-	-	19,105
Deposits - Electric	820	-	-	-	-	-	-	820
TOTAL ASSETS	\$ 669,930	\$ 524,394	\$ 715,244	\$ 302,373	\$ 363,450	\$ 78,655	\$ 8,342	\$ 2,662,388

ARLINGTON RIDGE
Community Development District

Governmental Funds

Balance Sheet
September 30, 2023

ACCOUNT DESCRIPTION	GENERAL FUND	CAPITAL RESERVE	GOLF COURSE	FOOD &	SERIES 2006A	SERIES 2019 DEBT	SERIES 2019	TOTAL
		FUND	FUND	BEVERAGE FUND	DEBT SERVICE	SERVICE FUND	CAPITAL	
					FUND		PROJECTS FUND	
LIABILITIES								
Accounts Payable	\$ 156,654	\$ 9,711	\$ 82,979	\$ 18,439	\$ -	\$ -	\$ -	\$ 267,783
Accrued Expenses	44,440	-	-	-	-	-	-	44,440
Due to Golf/Restaurant	202,934	-	-	-	-	-	-	202,934
Accrued Payroll	-	-	21,513	-	-	-	-	21,513
Sales Tax Payable	-	-	22,580	7,538	-	-	-	30,118
Deposits	780	-	-	-	-	-	-	780
Outing Deposits	-	-	3,987	10,440	-	-	-	14,427
Deferred Revenue-Memberships	-	-	319,470	567	-	-	-	320,037
Other Current Liabilities	-	-	12,965	1,533	-	-	-	14,498
Gift Certificates	-	-	19,300	(1,291)	-	-	-	18,009
Allowance for Unredeemed Gift Cards	-	-	(10,002)	-	-	-	-	(10,002)
Credit Books	-	-	9,357	(2,388)	-	-	-	6,969
Charitable Donations	-	-	(6,221)	6,225	-	-	-	4
Due To Other Funds	-	12,338	-	415,708	-	-	-	428,046
TOTAL LIABILITIES	404,808	22,049	475,928	456,771	-	-	-	1,359,556
FUND BALANCES								
Nonspendable:								
Prepaid Items	131,443	-	26,772	-	-	-	-	158,215
Deposits	820	-	-	-	-	-	-	820
Prepaid	3,368	-	-	-	-	-	-	3,368
Restricted for:								
Debt Service	-	-	-	-	363,450	78,655	-	442,105
Capital Projects	-	-	-	-	-	-	8,342	8,342
Special Revenue	-	-	212,544	-	-	-	-	212,544
Assigned to:								
Operating Reserves	105,370	-	-	-	-	-	-	105,370
Unassigned:	20,753	502,345	-	(154,398)	-	-	-	368,700
TOTAL FUND BALANCES	\$ 265,122	\$ 502,345	\$ 239,316	\$ (154,398)	\$ 363,450	\$ 78,655	\$ 8,342	\$ 1,302,832
TOTAL LIABILITIES & FUND BALANCES	\$ 669,930	\$ 524,394	\$ 715,244	\$ 302,373	\$ 363,450	\$ 78,655	\$ 8,342	\$ 2,662,388

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending September 30, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	SEP-23 ACTUAL
REVENUES				
Interest - Investments	\$ 100	\$ 130	130.00%	\$ 5
Lexington Spa	3,000	4,910	163.67%	432
Rental Income- Fairfax Hall	2,500	-	0.00%	-
Special Assmnts- Tax Collector	2,233,233	2,240,248	100.31%	-
Settlements	-	27,307	0.00%	-
Other Miscellaneous Revenues	-	29,311	0.00%	(7,167)
Access Cards	-	20	0.00%	-
RV Parking Lot Revenue	27,700	25,063	90.48%	7,983
TOTAL REVENUES	2,266,533	2,326,989	102.67%	1,253
EXPENDITURES				
Administration				
P/R-Board of Supervisors	15,000	12,800	85.33%	200
FICA Taxes	1,148	796	69.34%	-
Payroll Taxes	-	1,989	0.00%	-
Workers' Compensation	-	850	0.00%	-
ProfServ-Arbitrage Rebate	600	600	100.00%	-
ProfServ-Dissemination Agent	5,000	-	0.00%	-
ProfServ-Trustee Fees	10,000	5,388	53.88%	(2,828)
Attorney Fees	70,000	116,511	166.44%	28,278
Engineering Fees	35,000	63,428	181.22%	8,370
Management Services	53,500	53,500	100.00%	4,458
Assessment Roll	7,500	-	0.00%	-
Auditing Services	4,500	-	0.00%	-
Postage and Freight	-	31	0.00%	31
Postage	6,500	1,723	26.51%	-
Insurance - General Liability	15,000	14,400	96.00%	-
Legal Advertising	6,000	2,930	48.83%	547
Misc-Property Taxes	-	1,937	0.00%	-
Website Administration	3,000	1,553	51.77%	-
Information Technology	2,775	1,445	52.07%	-
Miscellaneous Expenses	3,000	30,199	1006.63%	3,683
Dues, Licenses, Subscriptions	175	3,661	2092.00%	1,301
Total Administration	238,698	313,741	131.44%	44,040
Gatehouse				
Contracts-Security Services	150,000	155,922	103.95%	11,052
Utility - Water & Sewer	510	540	105.88%	60
Utility - Electric	4,200	2,857	68.02%	240
Street Lights	108,000	122,112	113.07%	9,697
Repairs & Maintenance	2,500	4,274	170.96%	7
Security Enhancements	4,500	115	2.56%	-

ARLINGTON RIDGE
Community Development District

General Fund

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending September 30, 2023

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>	<u>SEP-23 ACTUAL</u>
Total Gatehouse	269,710	285,820	105.97%	21,056
<u>Capital Expenditures & Projects</u>				
Capital Projects	200,000	225,060	112.53%	3,945
Total Capital Expenditures & Projects	200,000	225,060	112.53%	3,945
<u>Towncenter Administration</u>				
Pest Control	4,500	4,000	88.89%	-
Onsite Management	266,822	265,476	99.50%	22,235
Janitorial Services & Supplies	50,000	52,466	104.93%	15,610
Utility - Water & Sewer	1,851	2,732	147.60%	49
Utility - Electric	4,000	3,891	97.28%	471
Rentals & Leases	4,500	4,078	90.62%	216
Liability/Property Insurance	68,517	71,609	104.51%	-
Repairs & Maintenance	7,000	11,678	166.83%	215
Special Events	36,000	8,350	23.19%	-
Office Supplies	9,000	4,025	44.72%	76
Computer Supplies/Equipment	5,000	3,876	77.52%	-
Club Activity Supplies	1,000	-	0.00%	-
Total Towncenter Administration	458,190	432,181	94.32%	38,872
<u>Common Area/Recreation</u>				
Utility - Water & Sewer	9,000	11,784	130.93%	5,885
Utility - Electric	1,250	1,469	117.52%	99
Repairs & Maintenance	30,000	32,604	108.68%	1,207
Roadway Repair & Maintenance	25,000	294	1.18%	294
Irrigation Repairs & Maintenance	35,000	36,382	103.95%	6,203
Landscape Maintenance	291,114	304,423	104.57%	26,237
Landscape Replacement	30,000	14,859	49.53%	-
Landscape- Storm Clean Up & Tree Removal	25,000	25,027	100.11%	-
Pond/Littoral Shelf & Wetland Mgmt	33,475	27,320	81.61%	2,175
Sports Courts Maintenance & Supplies	3,000	9,990	333.00%	-
Holiday Decoration	10,000	3,228	32.28%	-
Operating Supplies	4,000	1,146	28.65%	879
Total Common Area/Recreation	496,839	468,526	94.30%	42,979
<u>Fairfax Hall</u>				
Utility - Water & Sewer	1,378	1,404	101.89%	112
Utility - Electric	14,392	24,077	167.29%	2,824
Repairs & Maintenance	15,000	31,589	210.59%	701
Total Fairfax Hall	30,770	57,070	185.47%	3,637
<u>Social Center</u>				

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending September 30, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	SEP-23 ACTUAL
Utility - Water & Sewer	1,500	-	0.00%	-
Utility - Electric	5,343	8,053	150.72%	803
Repairs & Maintenance	7,500	575	7.67%	-
Operating Supplies	2,000	191	9.55%	86
Dues, Licenses, Subscriptions	2,200	(632)	-28.73%	(632)
Total Social Center	18,543	8,187	44.15%	257
<u>Lexington Spa</u>				
ProfServ-Pool Maintenance	70,000	69,881	99.83%	6,028
Fitness Instructors	12,000	9,660	80.50%	4,240
Utility - Water & Sewer	28,620	19,745	68.99%	1,643
Utility - Electric	56,709	49,533	87.35%	3,746
Repairs & Maintenance	20,000	28,583	142.92%	549
Operating Supplies	2,500	3,362	134.48%	-
Dues, Licenses, Subscriptions	1,050	940	89.52%	-
Total Lexington Spa	190,879	181,704	95.19%	16,206
<u>Sales Center</u>				
Utility - Water & Sewer	-	3,114	0.00%	402
Utility - Electric	-	6,728	0.00%	784
Repairs & Maintenance	-	1,950	0.00%	-
Operations & Maintenance	28,850	7,105	24.63%	7,105
Total Sales Center	28,850	18,897	65.50%	8,291
TOTAL EXPENDITURES	1,932,479	1,991,186	103.04%	179,283
Excess (deficiency) of revenues Over (under) expenditures	334,054	335,803	100.52%	(178,030)
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfer Out - Capital Reserve	(200,000)	(200,000)	100.00%	-
Transfer Out - Golf Course/Food & Beverage	(66,305)	(66,305)	100.00%	(66,305)
Transfer Out- Sales Center Revenue	(87,500)	(87,500)	100.00%	-
TOTAL FINANCING SOURCES (USES)	(353,805)	(353,805)	100.00%	(66,305)
Net change in fund balance	\$ (19,751)	\$ (18,002)	91.14%	\$ (244,335)
FUND BALANCE, BEGINNING (OCT 1, 2022)	283,124	283,124		
FUND BALANCE, ENDING	\$ 263,373	\$ 265,122		

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending September 30, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	SEP-23 ACTUAL
REVENUES				
Interest - Investments	\$ 214	\$ 20	9.35%	\$ 5
TOTAL REVENUES	214	20	9.35%	5
EXPENDITURES				
Administration				
Miscellaneous Expenses	-	30	0.00%	-
Total Administration	-	30	0.00%	-
Other Physical Environment				
R&M-Emergency & Disaster Relief	-	4,768	0.00%	-
Capital Outlay	-	103,324	0.00%	-
Total Other Physical Environment	-	108,092	0.00%	-
Common Area/Recreation				
R&M-Reserves	-	2,907	0.00%	2,907
Total Common Area/Recreation	-	2,907	0.00%	2,907
Reserves				
Reserve - Roof	-	89,437	0.00%	-
Total Reserves	-	89,437	0.00%	-
TOTAL EXPENDITURES & RESERVES	-	200,466	0.00%	2,907
Excess (deficiency) of revenues Over (under) expenditures	214	(200,446)	-93666.36%	(2,902)
OTHER FINANCING SOURCES (USES)				
Transfer In - General Fund	200,000	200,000	100.00%	-
Transfer In - GF (Sales Center)	87,500	87,500	100.00%	-
TOTAL FINANCING SOURCES (USES)	287,500	287,500	100.00%	-
Net change in fund balance	\$ 287,714	\$ 87,054	30.26%	\$ (2,902)
FUND BALANCE, BEGINNING (OCT 1, 2022)	415,291	415,291		
FUND BALANCE, ENDING	\$ 703,005	\$ 502,345		

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending September 30, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	SEP-23 ACTUAL
REVENUES				
Interest - Investments	\$ 125	\$ 14,635	11708.00%	\$ 1,447
Special Assmnts- Tax Collector	228,315	207,015	90.67%	-
Special Assmnts- Prepayment	-	52,691	0.00%	8,631
TOTAL REVENUES	228,440	274,341	120.09%	10,078
EXPENDITURES				
Debt Service				
Principal Debt Retirement	100,000	-	0.00%	-
Principal Debt Retirement - Special Call	-	285,000	0.00%	-
Interest Expense	110,825	106,288	95.91%	-
Total Debt Service	210,825	391,288	185.60%	-
TOTAL EXPENDITURES	210,825	391,288	185.60%	-
Excess (deficiency) of revenues Over (under) expenditures	17,615	(116,947)	-663.91%	10,078
Net change in fund balance	\$ 17,615	\$ (116,947)	-663.91%	\$ 10,078
FUND BALANCE, BEGINNING (OCT 1, 2022)	480,397	480,397		
FUND BALANCE, ENDING	\$ 498,012	\$ 363,450		

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending September 30, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	SEP-23 ACTUAL
REVENUES				
Interest - Investments	\$ 27	\$ 3,235	11981.48%	\$ 310
Special Assmnts- Tax Collector	62,406	57,289	91.80%	-
Special Assmnts- Prepayment	-	13,811	0.00%	1,381
TOTAL REVENUES	62,433	74,335	119.06%	1,691
EXPENDITURES				
Debt Service				
Principal Debt Retirement	35,000	30,000	85.71%	-
Principal Prepayments	-	20,000	0.00%	-
Interest Expense	22,960	21,845	95.14%	-
Total Debt Service	57,960	71,845	123.96%	-
TOTAL EXPENDITURES	57,960	71,845	123.96%	-
Excess (deficiency) of revenues Over (under) expenditures	4,473	2,490	55.67%	1,691
OTHER FINANCING SOURCES (USES)				
Interfund Transfer - In	-	412	0.00%	34
Operating Transfers-Out	-	(1,099)	0.00%	(115)
TOTAL FINANCING SOURCES (USES)	-	(687)	0.00%	(81)
Net change in fund balance	\$ 4,473	\$ 1,803	40.31%	\$ 1,610
FUND BALANCE, BEGINNING (OCT 1, 2022)	76,852	76,852		
FUND BALANCE, ENDING	\$ 81,325	\$ 78,655		

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending September 30, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	SEP-23 ACTUAL
REVENUES				
Interest - Investments	\$ -	\$ 384	0.00%	\$ 34
TOTAL REVENUES	-	384	0.00%	34
EXPENDITURES				
TOTAL EXPENDITURES	-	-	0.00%	-
Excess (deficiency) of revenues Over (under) expenditures	-	384	0.00%	34
OTHER FINANCING SOURCES (USES)				
Interfund Transfer - In	-	1,072	0.00%	115
Operating Transfers-Out	-	(385)	0.00%	(34)
TOTAL FINANCING SOURCES (USES)	-	687	0.00%	81
Net change in fund balance	\$ -	\$ 1,071	0.00%	\$ 115
FUND BALANCE, BEGINNING (OCT 1, 2022)	-	7,271		
FUND BALANCE, ENDING	\$ -	\$ 8,342		

ARLINGTON RIDGE
Community Development District

Golf Course Fund

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending September 30, 2023

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>	<u>SEP-23 ACTUAL</u>
REVENUES				
Green Fees-GS	\$ 697,542	\$ 693,806	99.46%	\$ 30,859
Green Fees-Outings-GS	106,902	143,111	133.87%	5,343
Green Fees-Members-GS	13,700	26,070	190.29%	2,174
PS-Other Income-GS	2,250	518	23.02%	399
Cart Fees-GS	1,230	1,188	96.59%	47
Cart Fees-Outings-GS	-	4,611	0.00%	70
Range-GS	23,380	26,728	114.32%	1,445
Instruction-Individual -INST	1,344	1,075	79.99%	-
Gratuity-Outings-F&B	-	(30)	0.00%	(30)
Range-Members-GS	18,850	13,341	70.77%	551
Range-Outings-GS	-	315	0.00%	-
Membership Dues - monthly	557,379	562,007	100.83%	48,423
Golf Ball Sales	19,200	26,484	137.94%	4,661
Glove Sales	11,150	10,042	90.06%	898
Headwear Sales	5,430	6,052	111.45%	318
Ladies' Wear Sales	9,900	11,227	113.40%	983
Men's Wear Sales	20,100	31,270	155.57%	3,312
Club Sales	19,000	24,198	127.36%	568
Rental Clubs Sales	1,069	1,458	136.39%	28
Bag Sales	1,900	2,758	145.16%	255
General Merchandise Sales	14,250	22,299	156.48%	1,802
Outerwear Sales	2,020	59	2.92%	-
Footwear Sales	10,400	12,413	119.36%	238
Handicap Fee Sales	2,475	2,214	89.45%	28
Tobacco	790	1,249	158.10%	97
Other Miscellaneous Revenues	-	(9,604)	0.00%	(12,515)
TOTAL REVENUES	1,540,261	1,614,859	104.84%	89,954
COST OF SALES				
COS - Golf Balls	13,056	21,859	167.42%	3,887
COS - Gloves	7,582	4,743	62.56%	(305)
COS - Headwear	3,692	2,746	74.38%	292
COS - Ladies' Wear	6,732	-	0.00%	-
COS - Men's Wear	13,668	27,847	203.74%	3,558
COS - Miscellaneous	-	10,099	0.00%	1,455
COS - Clubs	12,920	18,277	141.46%	590
COS - Outerwear	1,374	-	0.00%	-
COS - Bags	1,292	2,249	174.07%	204
COS - Rental Clubs	727	-	0.00%	-
COS - Tobacco	537	-	0.00%	-
COS - Footwear	7,072	9,419	133.19%	1,447
COS - Inventory General	9,690	6,714	69.29%	-
Total Cost of Sales	78,342	103,953	132.69%	11,128
GROSS PROFIT	1,461,919	1,510,906	103.35%	78,826

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending September 30, 2023

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>	<u>SEP-23 ACTUAL</u>
<u>EXPENDITURES</u>				
<u>General & Administrative</u>				
Payroll-Hourly	7,800	5,525	70.83%	650
Payroll-Benefits	3,900	34,902	894.92%	2,468
Payroll-Managers	66,950	55,402	82.75%	4,554
Payroll-Processing Fee	7,079	10,512	148.50%	889
Payroll - Bonus	6,500	(5,892)	-90.65%	(5,892)
Payroll Taxes	7,922	3,466	43.75%	(365)
Legal/Accounting/Professional	260	233	89.62%	113
BCG Management	51,931	67,399	129.79%	5,595
Contracts-Pest Control	1,032	187	18.12%	18
IT Support	2,079	3,763	181.00%	235
Travel and Per Diem	1,782	4,054	227.50%	-
Training/Staff Development	1,337	2,008	150.19%	-
Communication - Telephone	1,337	3,160	236.35%	144
Communication - Mobile	446	578	129.60%	48
Postage	297	364	122.56%	-
Fed-Ex/Courier	-	36	0.00%	-
Utility - Water & Sewer	4,397	(20,149)	-458.24%	190
Garbage Removal	2,624	855	32.58%	238
Utility - Electric	13,235	2,778	20.99%	674
Golf Cart Equip Leases	42,282	44,002	104.07%	3,613
Lease - Office Equip	-	35	0.00%	-
Insurance-P&C	29,936	16,822	56.19%	1,809
Insurance-Workmans Comp	12,550	11,807	94.08%	904
R&M-Buildings	3,663	45	1.23%	-
Equip Maint/Repair-Fix	-	202	0.00%	-
Equip Maint/Repair-Prevent	990	-	0.00%	-
Printing and Binding	429	813	189.51%	-
Help Wanted Ads	780	1,099	140.90%	-
Promotions	1,881	1,785	94.90%	1,785
Photography	660	-	0.00%	-
Graphic Design	2,376	2,367	99.62%	198
Membership Programs	-	897	0.00%	-
CX Evaluations-Mystery Shops	660	-	0.00%	-
Advertising (Print)	5,049	3,430	67.93%	-
Advertising (Electronic)	792	63	7.95%	-
Miscellaneous Services	-	515	0.00%	-
Misc-Employee Meals	3,267	3,339	102.20%	203
Misc-Licenses & Permits	349	-	0.00%	-
Misc-Credit Card Fees	24,847	33,918	136.51%	1,570
Internet Access	-	1,689	0.00%	-
TV/Cable or Dish	3,241	260	8.02%	12
Bank Fees	743	1,763	237.28%	287
Use Tax Expense	1,782	9,277	520.59%	-
POS System Hardware	8,310	10,962	131.91%	851
Misc-Contingency	825	-	0.00%	-
Misc-Security	513	515	100.39%	-

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending September 30, 2023

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>	<u>SEP-23 ACTUAL</u>
Website & Newsletter	5,861	7,291	124.40%	446
Mileage Reimbursement	-	165	0.00%	-
Taxes-Real Estate	1,800	-	0.00%	-
Misc.-Personal Property Taxes	7,536	10,044	133.28%	628
Office Supplies	4,597	2,238	48.68%	962
Cleaning Supplies	1,386	222	16.02%	-
Computer Supplies/Equipment	371	164	44.20%	-
Operating Supplies	-	1,024	0.00%	-
Op Supplies - Uniforms	248	-	0.00%	-
Clubhouse Cleaning Service G&A	7,409	2,397	32.35%	-
Software	-	3,108	0.00%	-
Education / Training	1,238	1,584	127.95%	-
Chamber / Organization Dues	76	250	328.95%	-
Total General & Administrative	357,355	343,273	96.06%	22,827
<u>Maintenance and Landscaping</u>				
Payroll-Salaries	42,230	-	0.00%	-
Payroll-Hourly	149,972	214,244	142.86%	25,255
Payroll-Benefits	17,371	-	0.00%	-
Payroll-Managers	86,994	86,876	99.86%	10,989
Payroll - Bonus	5,220	-	0.00%	-
Payroll Taxes	27,730	22,989	82.90%	2,901
Outside Services	-	3,808	0.00%	1,094
Training/Staff Development	-	16	0.00%	16
Aerification	16,000	2,090	13.06%	-
Gas Diesel	22,068	25,119	113.83%	3,845
Communication - Mobile	900	810	90.00%	75
Utility - Irrigation	34,079	48,144	141.27%	13,444
Utility - Water & Sewer	502	-	0.00%	-
Electricity - Irrigation	21,718	33,849	155.86%	7,759
Garbage Removal	2,736	3,036	110.96%	346
Utility - Electric	5,153	6,990	135.65%	566
R&M-Buildings	-	620	0.00%	-
R&M-Irrigation	11,055	27,422	248.05%	5,979
R&M-Pumps	2,500	1,453	58.12%	-
Equip Maint/Repair-Fix-AGRO	-	22,814	0.00%	7,908
Equip Maint/Repair-Prevent	18,265	22,401	122.64%	314
Sod/Sprigs	5,000	3,158	63.16%	-
Misc-Licenses & Permits	275	50	18.18%	50
Office Supplies	-	35	0.00%	-
Supplies-Landscape	4,000	2,025	50.63%	-
Supplies-Course	4,400	17,003	386.43%	331
Supplies-Shop	400	1,685	421.25%	-
Pre-Emergents	20,200	16,852	83.43%	-

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending September 30, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	SEP-23 ACTUAL
Sand-Top Dressing greens/tees	13,600	5,986	44.01%	-
Op Supplies - Uniforms	1,300	(96)	-7.38%	-
General Chemicals	3,000	-	0.00%	-
Chemicals-Fungicides	13,980	2,970	21.24%	-
Chemicals-Herbicides	5,500	13,443	244.42%	613
Chemicals-Insecticides	26,520	14,303	53.93%	912
Chemicals-Growth Regulators	2,835	1,500	52.91%	-
Chemicals-Wetting Agents	6,900	1,362	19.74%	157
Fertilizers-Fairways / Roughs	32,600	46,114	141.45%	5,155
Fertilizers-Greens	26,508	25,127	94.79%	3,766
Supplies - Seeds	-	15,400	0.00%	-
Fertilizers-Trees	-	2,578	0.00%	-
Small Equipment/Hand Tools	500	1,535	307.00%	434
Chemicals-Lakes	-	1,761	0.00%	-
Waste Removal-Green Waste-AGRO	-	550	0.00%	-
Chamber / Organization Dues	550	-	0.00%	-
Total Maintenance and Landscaping	632,561	696,022	110.03%	91,909
<u>Golf Operations</u>				
Payroll-Salaries	88,743	45,035	50.75%	-
Payroll-Hourly	84,700	153,034	180.68%	13,015
Payroll-Benefits	6,727	-	0.00%	-
Payroll Taxes	16,911	16,386	96.90%	1,023
Training/Staff Development	200	-	0.00%	-
Communication - Mobile	720	540	75.00%	-
Utility - Water & Sewer	-	267	0.00%	43
Utility - Electric	7,221	8,118	112.42%	718
Equipment Rental	1,500	122	8.13%	122
R&M-Golf Cart	900	2,561	284.56%	-
Equip Maint/Repair-Fix	-	515	0.00%	199
Promotions	1,400	-	0.00%	-
Misc-Handicap Fees	4,600	4,515	98.15%	-
Tournaments and Events	700	2,806	400.86%	(941)
Supplies-Scorecards and Pencil	2,000	2,137	106.85%	-
Supplies-Shop	-	171	0.00%	-
Operating Supplies	1,050	616	58.67%	-
Op Supplies - Uniforms	2,000	2,113	105.65%	-
Driving Range Supplies	6,000	6,471	107.85%	-
Chamber / Organization Dues	600	-	0.00%	-
Total Golf Operations	225,972	245,407	108.60%	14,179
<u>Debt Service</u>				
Principal-Capital Lease	112,612	111,168	98.72%	9,533

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending September 30, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	SEP-23 ACTUAL
Interest-Capital Lease	4,814	4,760	98.88%	252
Total Debt Service	117,426	115,928	98.72%	9,785
TOTAL EXPENDITURES	1,333,314	1,400,630	105.05%	138,700
Excess (deficiency) of revenues Over (under) expenditures	128,605	110,276	85.75%	(59,874)
Net change in fund balance	\$ 128,605	\$ 110,276	85.75%	\$ (59,874)
FUND BALANCE, BEGINNING (OCT 1, 2022)	129,040	129,040		
FUND BALANCE, ENDING	\$ 257,645	\$ 239,316		

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending September 30, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	SEP-23 ACTUAL
REVENUES				
Food Sales-On Course-F&B	\$ 5,568	\$ 7,281	130.77%	\$ 265
Food Sales-Banquets-F&B	153,475	150,912	98.33%	5,130
Food Sales-Clubhouse-F&B	502,030	484,883	96.58%	30,579
Non-Alcoholic-Banquets-F&B	2,044	995	48.68%	55
Non-Alcoholic-Clubhouse-F&B	9,499	47,881	504.06%	3,251
Alc Sales (Beer)-Banquets-F&B	12,675	4,866	38.39%	162
Alc Sales (Beer)-Clubhouse-F&B	92,089	90,745	98.54%	7,219
Alc Sales (Wine)-Banquets-F&B	10,950	3,119	28.48%	28
Alc Sales (Wine)-Clubhouse-F&B	34,426	43,805	127.24%	2,927
Alc Sales (Liquor)-Banquet-F&B	12,875	9,093	70.63%	117
Alc Sales (Liquor)-Clubhouse-F&B	80,237	85,945	107.11%	6,128
Gratuity-Outings-F&B	-	(1,874)	0.00%	-
Gratuity-Banquets-F&B	-	4,331	0.00%	1,028
Room Charge-Banquets-F&B	1,400	955	68.21%	-
Room Charge-Clubhouse-F&B	-	475	0.00%	75
Equipment Rental Fees-Banquets-F&B	-	1,304	0.00%	-
Non-Alcoholic-Outing-F&B	-	523	0.00%	-
Food Sales-Outings	-	1,609	0.00%	-
Non-Alcoholic-On Course-F&B	10,228	22,395	218.96%	973
Alc Sales (Beer)-On Course-F&B	8,899	38,280	430.16%	1,563
Alc Sales (Liquor)-On Course-F&B	5,674	9,326	164.36%	360
Alc Sales (Wine)-On Course-F&B	1,891	116	6.13%	4
Alc Sales (Beer)-Outings-F&B	-	521	0.00%	-
Membership Dues - monthly	25,595	21,441	83.77%	1,815
Other Miscellaneous Revenues	-	5,685	0.00%	222
TOTAL REVENUES	969,555	1,034,612	106.71%	61,901
COST OF SALES				
COS - Beverage - Alch	72,870	80,788	110.87%	4,768
COS - Beverage - Non Alch	8,708	27,205	312.41%	2,335
COS - Food Sales	277,650	298,952	107.67%	18,601
COS - Purchase Discounts	-	(68)	0.00%	-
Total Cost of Sales	359,228	406,877	113.26%	25,704
GROSS PROFIT	610,327	627,735	102.85%	36,197
EXPENDITURES				
General & Administrative				
Payroll-Hourly	4,200	2,975	70.83%	350
Payroll-Benefits	2,100	18,576	884.57%	503
Payroll-Managers	36,050	29,832	82.75%	2,452
Payroll-Processing Fee	7,222	5,913	81.87%	500
Payroll - Bonus	3,500	(3,173)	-90.66%	(3,173)
Payroll Taxes	6,459	1,866	28.89%	(196)
Legal/Accounting/Professional	265	131	49.43%	63
BCG Management	52,980	37,502	70.79%	3,147

ARLINGTON RIDGE
Community Development District

Food and Beverage Fund

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending September 30, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	SEP-23 ACTUAL
Contracts-Pest Control	1,052	749	71.20%	71
IT Support	2,121	2,100	99.01%	132
Travel and Per Diem	1,818	2,246	123.54%	-
Training/Staff Development	1,364	1,100	80.65%	-
Communication - Telephone	1,364	1,740	127.57%	81
Communication - Mobile	455	322	70.77%	27
Postage	303	196	64.69%	-
Fed-Ex/Courier	-	20	0.00%	-
Utility - Water & Sewer	4,485	4,969	110.79%	928
Garbage Removal	2,677	3,419	127.72%	951
Utility - Electric	13,503	31,557	233.70%	3,289
Insurance-P&C	16,120	14,906	92.47%	974
Insurance-Workmans Comp	6,758	6,641	98.27%	508
R&M-Buildings	3,737	84	2.25%	-
Equip Maint/Repair-Fix	-	375	0.00%	-
Equip Maint/Repair-Prevent	1,010	-	0.00%	-
Printing and Binding	221	419	189.59%	-
Marketing	22,500	27,836	123.72%	2,465
Help Wanted Ads	795	611	76.86%	-
Promotions	1,069	920	86.06%	920
Photography	340	-	0.00%	-
Graphic Design	1,224	1,233	100.74%	102
CX Evaluations-Mystery Shops	340	-	0.00%	-
Advertising (Print)	2,601	1,767	67.94%	-
Advertising (Electronic)	408	32	7.84%	-
Miscellaneous Services	-	277	0.00%	-
Misc-Employee Meals	3,333	3,261	97.84%	147
Misc-Licenses & Permits	357	-	0.00%	-
Misc-Credit Card Fees	25,349	20,983	82.78%	883
Internet Access	-	909	0.00%	-
TV/Cable or Dish	3,307	4,937	149.29%	229
Bank Fees	758	991	130.74%	162
Use Tax Expense	1,818	173	9.52%	-
POS System Hardware	8,478	6,438	75.94%	500
Misc-Contingency	425	-	0.00%	-
Misc-Security	523	290	55.45%	-
Website & Newsletter	3,019	3,801	125.90%	230
Mileage Reimbursement	-	89	0.00%	-
Office Supplies	4,690	5,754	122.69%	2,475
Cleaning Supplies	1,414	570	40.31%	-
Computer Supplies/Equipment	379	93	24.54%	-
Operating Supplies	-	2,632	0.00%	-
Op Supplies - Uniforms	253	-	0.00%	-
Clubhouse Cleaning Service G&A	7,559	10,334	136.71%	-
Software	-	1,674	0.00%	-
Education / Training	1,263	891	70.55%	-
Chamber / Organization Dues	78	135	173.08%	-
Total General & Administrative	262,044	261,096	99.64%	18,720

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending September 30, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	SEP-23 ACTUAL
<u>Food and Beverages</u>				
Payroll-Hourly	179,154	248,036	138.45%	23,938
Payroll-Benefits	29,135	-	0.00%	-
Payroll-Managers	152,310	126,179	82.84%	788
Payroll-Commission	-	(883)	0.00%	(66)
Commission-Banquet Sales	9,671	8,930	92.34%	252
Payroll Taxes	33,261	41,381	124.41%	1,902
Outside Services	4,263	5,211	122.24%	-
Linen/Laundry	13,493	25,406	188.29%	1,865
Grease Removal	1,800	1,250	69.44%	-
Communication - Mobile	720	-	0.00%	-
Utility - Gas	11,804	7,373	62.46%	681
Equipment Rental	-	5,535	0.00%	363
R&M-Buildings	2,400	-	0.00%	-
Equip Maint/Repair-Fix	3,000	6,605	220.17%	501
Equip Maint/Repair-Prevent	4,800	4,293	89.44%	-
Misc-Entertainment	9,600	18,407	191.74%	900
Decorations	1,400	941	67.21%	51
Glassware/China/Silver	2,000	631	31.55%	-
Cleaning Supplies	-	62	0.00%	-
Supplies-Paper and Plastic	15,678	20,568	131.19%	1,361
Supplies-Banquet	900	710	78.89%	-
Supplies-Kitchen	3,100	2,376	76.65%	281
Operating Supplies	-	37	0.00%	-
Op Supplies - Uniforms	2,000	769	38.45%	-
General Chemicals	7,961	8,854	111.22%	270
Total Food and Beverages	488,450	532,671	109.05%	33,087
TOTAL EXPENDITURES				
	750,494	793,767	105.77%	51,807
Excess (deficiency) of revenues				
Over (under) expenditures	(140,167)	(166,032)	118.45%	(15,610)
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfer In - General Fund	-	66,305	0.00%	66,305
TOTAL FINANCING SOURCES (USES)	-	66,305	0.00%	66,305
Net change in fund balance	\$ (140,167)	\$ (99,727)	71.15%	\$ 50,695
FUND BALANCE, BEGINNING (OCT 1, 2022)	(54,671)	(54,671)		
FUND BALANCE, ENDING	\$ (194,838)	\$ (154,398)		

ARLINGTON RIDGE
Community Development District

Financial Report
(Unaudited)

October 31, 2023

Prepared by



Table of Contents

<u>FINANCIAL STATEMENTS</u>	Page
Balance Sheet - All Funds	1 - 2
Statement of Revenues, Expenditures and Changes in Fund Balance	
General Fund	3 - 5
Reserve Fund	6
Series 2006A Debt Service Fund	7
Series 2019 Debt Service Fund	8
Series 2019 Capital Projects Fund	9
Food and Beverage Fund	10 - 12
Golf Course Fund	13 - 17
<u>SUPPORTING SCHEDULES</u>	
Notes to the Financial Statements	18 - 19

ARLINGTON RIDGE
Community Development District

Financial Statements

(Unaudited)

October 31, 2023

ARLINGTON RIDGE
Community Development District

Governmental Funds

Balance Sheet
October 31, 2023

ACCOUNT DESCRIPTION	GENERAL FUND	RESERVE FUND	GOLF COURSE FUND	FOOD & BEVERAGE FUND	SERIES 2006A	SERIES 2019	TOTAL
					DEBT SERVICE FUND	SERIES 2019 DEBT SERVICE FUND	
ASSETS							
Cash - Checking Account	\$ 272,825	\$ 524,399	\$ 191,519	\$ -	\$ -	\$ -	\$ 988,743
Cash - Payroll	-	-	-	104,759	-	-	104,759
Cash On Hand/Petty Cash	-	-	(982)	-	-	-	(982)
Cash Drawer	-	-	1,200	-	-	-	1,200
Accounts Receivable	-	-	(16,339)	16,796	-	-	457
Accounts Receivable - Other	-	-	31,991	1,319	-	-	33,310
Due from Golf	24,044	-	-	-	-	-	24,044
Due From General Fund	-	-	-	202,934	-	-	202,934
Due From Other Funds	28,594	-	451,750	-	-	-	480,344
Inventory:							
Food & Beverage	-	-	-	32,946	-	-	32,946
ProShop	-	-	74,411	-	-	-	74,411
Investments:							
Construction Fund	-	-	-	-	-	110	8,452
Fee & Expense A	-	-	-	-	8	-	8
Prepayment Account	-	-	-	-	-	9,968	9,968
Prepayment Account A	-	-	-	-	41,648	-	41,648
Reserve Fund	-	-	-	-	-	26,750	26,750
Reserve Fund A	-	-	-	-	117,986	-	117,986
Revenue Fund	-	-	-	-	-	44,859	44,859
Revenue Fund A	-	-	-	-	205,266	-	205,266
Prepaid Items	-	-	27,280	2,814	-	-	30,094
Deposits	-	-	19,105	-	-	-	19,105
Deposits - Electric	820	-	-	-	-	-	820
TOTAL ASSETS	\$ 326,283	\$ 524,399	\$ 779,935	\$ 361,568	\$ 364,908	\$ 81,687	\$ 2,447,122

ARLINGTON RIDGE
Community Development District

Governmental Funds

Balance Sheet
October 31, 2023

ACCOUNT DESCRIPTION	GENERAL FUND	RESERVE FUND	GOLF COURSE FUND	FOOD & BEVERAGE FUND	SERIES 2006A	SERIES 2019	TOTAL
					DEBT SERVICE FUND	SERIES 2019 DEBT SERVICE FUND	
LIABILITIES							
Accounts Payable	\$ 25,749	\$ 6,804	\$ 67,796	\$ 21,969	\$ -	\$ -	\$ 122,318
Accrued Expenses	98,717	-	-	-	-	-	98,717
Due to Golf/Restaurant	202,934	-	-	-	-	-	202,934
Accrued Payroll	-	-	36,624	-	-	-	36,624
Sales Tax Payable	-	-	17,392	6,041	-	-	23,433
Deposits	780	-	-	-	-	-	780
Outing Deposits	-	-	5,177	26,900	-	-	32,077
Deferred Revenue-Memberships	-	-	447,880	30,611	-	-	478,491
Other Current Liabilities	-	-	3,323	-	-	-	3,323
Gift Certificates	-	-	20,211	(1,102)	-	-	19,109
Allowance for Unredeemed Gift Cards	-	-	(10,002)	-	-	-	(10,002)
Credit Books	-	-	10,543	(4,124)	-	-	6,419
Charitable Donations	-	-	(6,221)	6,225	-	-	4
Due To Other Funds	-	28,594	-	451,750	-	-	480,344
TOTAL LIABILITIES	328,180	35,398	592,723	538,270	-	-	1,494,571
FUND BALANCES							
Nonspendable:							
Prepaid Items	-	-	27,280	2,814	-	-	30,094
Deposits	820	-	-	-	-	-	820
Restricted for:							
Debt Service	-	-	-	-	364,908	81,687	446,595
Capital Projects	-	-	-	-	-	-	8,342
Special Revenue	-	-	159,932	-	-	-	159,932
Assigned to:							
Operating Reserves	105,370	-	-	-	-	-	105,370
Unassigned:	(108,087)	489,001	-	(179,516)	-	-	201,398
TOTAL FUND BALANCES	\$ (1,897)	\$ 489,001	\$ 187,212	\$ (176,702)	\$ 364,908	\$ 81,687	\$ 8,342
TOTAL LIABILITIES & FUND BALANCES	\$ 326,283	\$ 524,399	\$ 779,935	\$ 361,568	\$ 364,908	\$ 81,687	\$ 2,447,122

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 2023

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>	<u>OCT-23 ACTUAL</u>
<u>REVENUES</u>				
Interest - Investments	\$ 100	\$ 4	4.00%	\$ 3
Lexington Spa	3,000	409	13.63%	409
Rental Income- Fairfax Hall	2,500	-	0.00%	-
Special Assmnts- Tax Collector	2,454,451	-	0.00%	-
Access Cards	-	5	0.00%	5
RV Parking Lot Revenue	36,000	1,330	3.69%	1,330
TOTAL REVENUES	2,496,051	1,748	0.07%	1,747
<u>EXPENDITURES</u>				
<u>Administration</u>				
P/R-Board of Supervisors	15,000	1,000	6.67%	1,000
FICA Taxes	1,148	61	5.31%	61
Payroll Taxes	3,978	-	0.00%	-
Workers' Compensation	850	850	100.00%	850
ProfServ-Arbitrage Rebate	600	-	0.00%	-
ProfServ-Dissemination Agent	5,000	-	0.00%	-
ProfServ-Trustee Fees	10,000	8,889	88.89%	8,889
Attorney Fees	90,000	-	0.00%	-
Engineering Fees	75,000	-	0.00%	-
Management Services	58,963	4,914	8.33%	4,914
Assessment Roll	7,500	-	0.00%	-
Auditing Services	4,500	-	0.00%	-
Postage	2,000	-	0.00%	-
Insurance - Property	107,414	107,414	100.00%	107,414
Insurance - General Liability	10,000	14,290	142.90%	14,290
Public Officials Insurance	7,000	-	0.00%	-
Legal Advertising	5,000	-	0.00%	-
Website Administration	1,600	-	0.00%	-
Information Technology	3,000	-	0.00%	-
Miscellaneous Expenses	1,000	15	1.50%	15
Dues, Licenses, Subscriptions	3,425	-	0.00%	-
Total Administration	412,978	137,433	33.28%	137,433
<u>Gatehouse</u>				
Contracts-Security Services	150,000	12,638	8.43%	12,638
Utility - Water & Sewer	600	57	9.50%	57
Utility - Electric	4,620	207	4.48%	207
Street Lights	118,800	9,336	7.86%	9,336
Repairs & Maintenance	2,500	-	0.00%	-
Security Enhancements	1,500	-	0.00%	-
Total Gatehouse	278,020	22,238	8.00%	22,238

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 2023

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>	<u>OCT-23 ACTUAL</u>
<u>Capital Expenditures & Projects</u>				
Annual Projects	200,000	37,405	18.70%	37,405
Total Capital Expenditures & Projects	200,000	37,405	18.70%	37,405
<u>Towncenter Administration</u>				
Pest Control	576	-	0.00%	-
Onsite Management	274,827	22,902	8.33%	22,902
Janitorial Services & Supplies	77,645	225	0.29%	225
Utility - Water & Sewer	2,037	146	7.17%	146
Utility - Electric	4,400	274	6.23%	274
Rentals & Leases	4,500	403	8.96%	403
Repairs & Maintenance	32,000	-	0.00%	-
Special Events	5,000	-	0.00%	-
Office Supplies	4,500	-	0.00%	-
Computer Supplies/Equipment	3,500	-	0.00%	-
Total Towncenter Administration	408,985	23,950	5.86%	23,950
<u>Common Area/Recreation</u>				
Utility - Water & Sewer	9,900	316	3.19%	316
Utility - Electric	1,375	117	8.51%	117
Repairs & Maintenance	30,000	-	0.00%	-
Roadway Repair & Maintenance	25,000	-	0.00%	-
Irrigation Repairs & Maintenance	35,000	-	0.00%	-
Landscape - Mulch	23,675	-	0.00%	-
Landscape Maintenance	307,920	26,237	8.52%	26,237
Landscape Replacement	20,000	-	0.00%	-
Landscape- Storm Clean Up & Tree Removal	45,000	-	0.00%	-
Pond/Littoral Shelf & Wetland Mgmt	33,475	2,175	6.50%	2,175
Sports Courts Maintenance & Supplies	3,000	-	0.00%	-
Holiday Decoration	5,000	-	0.00%	-
Total Common Area/Recreation	539,345	28,845	5.35%	28,845
<u>Fairfax Hall</u>				
Utility - Water & Sewer	1,516	108	7.12%	108
Utility - Electric	19,000	1,928	10.15%	1,928
Repairs & Maintenance	15,000	-	0.00%	-
Total Fairfax Hall	35,516	2,036	5.73%	2,036
<u>Social Center</u>				
Utility - Water & Sewer	1,650	-	0.00%	-
Utility - Electric	5,878	620	10.55%	620

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	OCT-23 ACTUAL
Repairs & Maintenance	7,500	-	0.00%	-
Total Social Center	15,028	620	4.13%	620
<u>Lexington Spa</u>				
ProfServ-Pool Maintenance	70,000	11,400	16.29%	11,400
Utility - Water & Sewer	25,000	2,621	10.48%	2,621
Utility - Electric	62,380	4,789	7.68%	4,789
Repairs & Maintenance	20,000	-	0.00%	-
Total Lexington Spa	177,380	18,810	10.60%	18,810
<u>Sales Center</u>				
Utility - Water & Sewer	3,500	-	0.00%	-
Utility - Electric	10,000	437	4.37%	437
Operations & Maintenance	36,000	-	0.00%	-
Total Sales Center	49,500	437	0.88%	437
<u>RV Lot</u>				
Maintenance & Repairs	15,500	-	0.00%	-
Total RV Lot	15,500	-	0.00%	-
TOTAL EXPENDITURES	2,132,252	271,774	12.75%	271,774
Excess (deficiency) of revenues				
Over (under) expenditures	363,799	(270,026)	-74.22%	(270,027)
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfer Out - Capital Reserve	(200,000)	-	0.00%	-
Transfer Out - Golf Course/Food & Beverage	(76,299)	-	0.00%	-
Transfer Out- Sales Center Revenue	(87,500)	-	0.00%	-
TOTAL FINANCING SOURCES (USES)	(363,799)	-	0.00%	-
Net change in fund balance	\$ -	\$ (270,026)	0.00%	\$ (270,027)
FUND BALANCE, BEGINNING (OCT 1, 2023)	268,129	268,129		
FUND BALANCE, ENDING	\$ 268,129	\$ (1,897)		

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	OCT-23 ACTUAL
<u>REVENUES</u>				
Interest - Investments	\$ 30	\$ 4	13.33%	\$ 4
TOTAL REVENUES	30	4	13.33%	4
<u>EXPENDITURES</u>				
<u>Administration</u>				
Miscellaneous Expenses	75	-	0.00%	-
Total Administration	75	-	0.00%	-
TOTAL EXPENDITURES	75	-	0.00%	-
Excess (deficiency) of revenues Over (under) expenditures	(45)	4	-8.89%	4
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfer In - General Fund	200,000	-	0.00%	-
Transfer In - GF (Sales Center)	87,500	-	0.00%	-
TOTAL FINANCING SOURCES (USES)	287,500	-	0.00%	-
Net change in fund balance	\$ 287,455	\$ 4	0.00%	\$ 4
FUND BALANCE, BEGINNING (OCT 1, 2023)	488,997	488,997		
FUND BALANCE, ENDING	\$ 776,452	\$ 489,001		

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	OCT-23 ACTUAL
<u>REVENUES</u>				
Interest - Investments	\$ 5,818	\$ 1,458	25.06%	\$ 1,458
Special Assmnts- Tax Collector	203,740	-	0.00%	-
TOTAL REVENUES	209,558	1,458	0.70%	1,458
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	95,000	-	0.00%	-
Interest Expense	95,150	-	0.00%	-
Total Debt Service	190,150	-	0.00%	-
TOTAL EXPENDITURES	190,150	-	0.00%	-
Excess (deficiency) of revenues Over (under) expenditures	19,408	1,458	7.51%	1,458
Net change in fund balance	\$ 19,408	\$ 1,458	7.51%	\$ 1,458
FUND BALANCE, BEGINNING (OCT 1, 2023)	363,450	363,450		
FUND BALANCE, ENDING	\$ 382,858	\$ 364,908		

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	OCT-23 ACTUAL
<u>REVENUES</u>				
Interest - Investments	\$ 1,167	\$ 351	30.08%	\$ 350
Special Assmnts- Tax Collector	56,464	-	0.00%	-
Special Assmnts- Prepayment	-	2,681	0.00%	2,681
TOTAL REVENUES	57,631	3,032	5.26%	3,031
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	35,000	-	0.00%	-
Interest Expense	20,520	-	0.00%	-
Total Debt Service	55,520	-	0.00%	-
TOTAL EXPENDITURES	55,520	-	0.00%	-
Excess (deficiency) of revenues Over (under) expenditures	2,111	3,032	143.63%	3,031
Net change in fund balance	\$ 2,111	\$ 3,032	143.63%	\$ 3,031
FUND BALANCE, BEGINNING (OCT 1, 2023)	78,655	78,655		
FUND BALANCE, ENDING	\$ 80,766	\$ 81,687		

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	OCT-23 ACTUAL
<u>REVENUES</u>				
TOTAL REVENUES	-	-	0.00%	-
<u>EXPENDITURES</u>				
TOTAL EXPENDITURES	-	-	0.00%	-
Excess (deficiency) of revenues Over (under) expenditures	-	-	0.00%	-
Net change in fund balance	\$ -	\$ -	0.00%	\$ -
FUND BALANCE, BEGINNING (OCT 1, 2023)	-	8,342		
FUND BALANCE, ENDING	\$ -	\$ 8,342		

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 2023

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>	<u>OCT-23 ACTUAL</u>
<u>REVENUES</u>				
Food Sales-On Course-F&B	\$ 7,683	\$ 418	5.44%	\$ 418
Food Sales-Banquets-F&B	177,425	5,837	3.29%	5,837
Food Sales-Clubhouse-F&B	503,500	38,390	7.62%	38,390
Non-Alcoholic-Banquets-F&B	8,675	51	0.59%	51
Non-Alcoholic-Clubhouse-F&B	15,563	4,079	26.21%	4,079
Alc Sales (Beer)-Banquets-F&B	26,025	210	0.81%	210
Alc Sales (Beer)-Clubhouse-F&B	106,845	8,207	7.68%	8,207
Alc Sales (Wine)-Banquets-F&B	17,350	44	0.25%	44
Alc Sales (Wine)-Clubhouse-F&B	23,500	3,475	14.79%	3,475
Alc Sales (Liquor)-Banquet-F&B	26,025	534	2.05%	534
Alc Sales (Liquor)-Clubhouse-F&B	86,253	7,198	8.35%	7,198
Gratuity-Banquets-F&B	-	(418)	0.00%	(418)
Room Charge-Banquets-F&B	1,400	-	0.00%	-
Room Charge-Clubhouse-F&B	-	75	0.00%	75
Service Charge-Banquets-F&B	4,599	-	0.00%	-
Food Sales-Outings	-	481	0.00%	481
Non-Alcoholic-On Course-F&B	24,990	1,206	4.83%	1,206
Alc Sales (Beer)-On Course-F&B	37,253	1,980	5.32%	1,980
Alc Sales (Liquor)-On Course-F&B	8,752	456	5.21%	456
Alc Sales (Wine)-On Course-F&B	378	8	2.12%	8
Membership Dues - monthly	29,900	1,815	6.07%	1,815
Food Sales-Snac-Pool-Dflt	28,250	-	0.00%	-
Bev Sales-Snack-Pool-Dflt	2,825	-	0.00%	-
Other Miscellaneous Revenues	3,601	(1,348)	-37.43%	(1,348)
TOTAL REVENUES	1,140,792	72,698	6.37%	72,698
<u>COST OF SALES</u>				
COS - Beverage - Alch	91,856	6,300	6.86%	6,300
COS - Beverage - Non Alch	19,780	2,139	10.81%	2,139
COS - Food Sales	272,406	19,294	7.08%	19,294
Total Cost of Sales	384,042	27,733	7.22%	27,733
GROSS PROFIT	756,750	44,965	5.94%	44,965
<u>EXPENDITURES</u>				
<u>General & Administrative</u>				
Payroll-Hourly	6,000	-	0.00%	-
Payroll-Benefits	22,680	-	0.00%	-
Payroll-Managers	57,850	4,884	8.44%	4,884
Payroll-Processing Fee	6,480	520	8.02%	520
Payroll - Bonus	5,785	-	0.00%	-
Payroll Taxes	37,128	184	0.50%	184
Legal/Accounting/Professional	176	-	0.00%	-
BCG Management	38,898	3,147	8.09%	3,147

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	OCT-23 ACTUAL
Contracts-Pest Control	1,296	71	5.48%	71
IT Support	1,642	132	8.04%	132
Travel and Per Diem	1,188	124	10.44%	124
Communication - Telephone	972	81	8.33%	81
Communication - Mobile	324	27	8.33%	27
Postage	231	15	6.49%	15
Utility - Water & Sewer	5,927	476	8.03%	476
Garbage Removal	4,080	317	7.77%	317
Utility - Electric	28,744	2,896	10.08%	2,896
Insurance-P&C	16,590	974	5.87%	974
Insurance-Workmans Comp	6,976	618	8.86%	618
Printing and Binding	272	-	0.00%	-
Marketing	16,875	(305)	-1.81%	(305)
Help Wanted Ads	504	-	0.00%	-
Promotions	510	-	0.00%	-
Graphic Design	1,224	102	8.33%	102
Membership Programs	408	106	25.98%	106
Advertising (Print)	1,530	-	0.00%	-
Advertising (Electronic)	351	-	0.00%	-
Misc-Employee Meals	3,774	314	8.32%	314
Misc-Credit Card Fees	25,116	1,390	5.53%	1,390
Internet Access	1,680	158	9.40%	158
TV/Cable or Dish	6,080	229	3.77%	229
Employee Testing-Hiring	27	-	0.00%	-
Bank Fees	108	257	237.96%	257
POS System Hardware	-	796	0.00%	796
Misc-Security	229	-	0.00%	-
Website & Newsletter	3,570	298	8.35%	298
Office Supplies	3,780	608	16.08%	608
Cleaning Supplies	1,836	-	0.00%	-
Operating Supplies	1,296	-	0.00%	-
Clubhouse Cleaning Service G&A	11,280	-	0.00%	-
Software	688	158	22.97%	158
Chamber / Organization Dues	135	-	0.00%	-
Total General & Administrative	324,240	18,577	5.73%	18,577
<u>Food and Beverages</u>				
Payroll-Hourly	257,950	33,027	12.80%	33,027
Payroll-Managers	55,000	4,549	8.27%	4,549
Commission-Banquet Sales	13,075	-	0.00%	-
Payroll Taxes	-	4,057	0.00%	4,057
Outside Services	4,300	-	0.00%	-
Linen/Laundry	20,000	717	3.59%	717
Grease Removal	700	-	0.00%	-
Training/Staff Development	1,500	365	24.33%	365

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 2023

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>	<u>OCT-23 ACTUAL</u>
Communication - Mobile	720	-	0.00%	-
Utility - Gas	14,536	675	4.64%	675
Equipment Rental	6,900	775	11.23%	775
R&M-Buildings	3,600	-	0.00%	-
Equip Maint/Repair-Fix	3,000	626	20.87%	626
Equip Maint/Repair-Prevent	5,560	245	4.41%	245
Misc-Entertainment	10,800	232	2.15%	232
Decorations	925	-	0.00%	-
Glassware/China/Silver	1,876	-	0.00%	-
Supplies-Paper and Plastic	17,750	2,064	11.63%	2,064
Supplies-Banquet	1,400	-	0.00%	-
Supplies-Kitchen	3,100	157	5.06%	157
Op Supplies - Uniforms	2,000	-	0.00%	-
General Chemicals	7,818	1,201	15.36%	1,201
Total Food and Beverages	<u>432,510</u>	<u>48,690</u>	<u>11.26%</u>	<u>48,690</u>
TOTAL EXPENDITURES	756,750	67,267	8.89%	67,267
Excess (deficiency) of revenues Over (under) expenditures	-	(22,302)	0.00%	(22,302)
Net change in fund balance	\$ -	\$ (22,302)	0.00%	\$ (22,302)
FUND BALANCE, BEGINNING (OCT 1, 2023)	(154,400)	(154,400)		
FUND BALANCE, ENDING	<u>\$ (154,400)</u>	<u>\$ (176,702)</u>		

ARLINGTON RIDGE
Community Development District

Golf Course Fund

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	OCT-23 ACTUAL
REVENUES				
Green Fees-GS	\$ 718,741	\$ 42,779	5.95%	\$ 42,779
Green Fees-Outings-GS	178,478	16,549	9.27%	16,549
Green Fees-Members-GS	23,700	3,499	14.76%	3,499
Cart Fees-GS	965	89	9.22%	89
Cart Fees-Outings-GS	2,579	654	25.36%	654
Range-GS	27,181	2,131	7.84%	2,131
Instruction-Individual -INST	1,200	-	0.00%	-
Range-Members-GS	15,050	860	5.71%	860
Membership Dues - monthly	585,940	48,423	8.26%	48,423
Golf Ball Sales	26,400	2,182	8.27%	2,182
Glove Sales	9,675	536	5.54%	536
Headwear Sales	7,449	423	5.68%	423
Ladies' Wear Sales	9,250	849	9.18%	849
Men's Wear Sales	25,500	848	3.33%	848
Club Sales	21,250	-	0.00%	-
Rental Clubs Sales	1,094	70	6.40%	70
Bag Sales	4,222	-	0.00%	-
General Merchandise Sales	12,300	573	4.66%	573
Outerwear Sales	600	-	0.00%	-
Footwear Sales	13,950	558	4.00%	558
Handicap Fee Sales	2,746	165	6.01%	165
Tobacco	1,675	83	4.96%	83
Other Miscellaneous Revenues	1,200	(1,189)	-99.08%	(1,189)
TOTAL REVENUES	1,691,145	120,082	7.10%	120,082
COST OF SALES				
COS - Golf Balls	18,084	1,497	8.28%	1,497
COS - Gloves	6,627	280	4.23%	280
COS - Headwear	5,102	267	5.23%	267
COS - Ladies' Wear	6,336	-	0.00%	-
COS - Men's Wear	17,468	1,525	8.73%	1,525
COS - Miscellaneous	-	449	0.00%	449
COS - Clubs	14,556	-	0.00%	-
COS - Outerwear	411	-	0.00%	-
COS - Bags	2,892	-	0.00%	-
COS - Tobacco	1,147	-	0.00%	-
COS - Footwear	9,556	475	4.97%	475
COS - Inventory General	8,426	-	0.00%	-

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	OCT-23 ACTUAL
Total Cost of Sales	90,605	4,493	4.96%	4,493
GROSS PROFIT	1,600,540	115,589	7.22%	115,589

EXPENDITURES

General & Administrative

Payroll-Hourly	6,000	-	0.00%	-
Payroll-Benefits	40,320	2,143	5.31%	2,143
Payroll-Managers	31,150	2,630	8.44%	2,630
Payroll-Processing Fee	11,520	924	8.02%	924
Payroll - Bonus	3,115	-	0.00%	-
Payroll Taxes	50,067	342	0.68%	342
Legal/Accounting/Professional	313	-	0.00%	-
BCG Management	69,153	5,595	8.09%	5,595
Contracts-Pest Control	324	18	5.56%	18
IT Support	2,918	235	8.05%	235
Travel and Per Diem	2,112	221	10.46%	221
Communication - Telephone	1,728	144	8.33%	144
Communication - Mobile	576	48	8.33%	48
Postage	429	28	6.53%	28
Utility - Water & Sewer	808	65	8.04%	65
Garbage Removal	1,020	79	7.75%	79
Utility - Electric	3,920	395	10.08%	395
Golf Cart Equip Leases	62,196	-	0.00%	-
Insurance-P&C	30,810	1,809	5.87%	1,809
Insurance-Workmans Comp	12,401	1,099	8.86%	1,099
Printing and Binding	528	-	0.00%	-
Marketing	5,625	(102)	-1.81%	(102)
Help Wanted Ads	896	-	0.00%	-
Promotions	990	-	0.00%	-
Graphic Design	2,376	198	8.33%	198
Membership Programs	792	206	26.01%	206
Advertising (Print)	2,970	-	0.00%	-
Advertising (Electronic)	681	-	0.00%	-
Misc-Employee Meals	5,226	436	8.34%	436
Misc-Credit Card Fees	31,523	2,471	7.84%	2,471
Internet Access	3,120	293	9.39%	293
TV/Cable or Dish	320	12	3.75%	12
Employee Testing-Hiring	48	-	0.00%	-
Bank Fees	192	458	238.54%	458
POS System Hardware	-	1,355	0.00%	1,355

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	OCT-23 ACTUAL
Misc-Security	407	-	0.00%	-
Website & Newsletter	6,930	578	8.34%	578
Misc.-Personal Property Taxes	8,553	628	7.34%	628
Office Supplies	1,470	237	16.12%	237
Cleaning Supplies	714	-	0.00%	-
Operating Supplies	504	-	0.00%	-
Clubhouse Cleaning Service G&A	2,820	-	0.00%	-
Software	1,277	293	22.94%	293
Chamber / Organization Dues	250	-	0.00%	-
Total General & Administrative	409,092	22,838	5.58%	22,838
<u>Maintenance and Landscaping</u>				
Payroll-Hourly	170,026	26,166	15.39%	26,166
Payroll-Managers	84,792	6,813	8.03%	6,813
Payroll - Bonus	4,240	-	0.00%	-
Payroll Taxes	-	2,562	0.00%	2,562
Outside Services	3,372	103	3.05%	103
Aerification	8,500	-	0.00%	-
Gas Diesel	26,600	3,479	13.08%	3,479
Communication - Mobile	900	75	8.33%	75
Utility - Irrigation	35,880	13,220	36.85%	13,220
Electricity - Irrigation	27,600	3,106	11.25%	3,106
Garbage Removal	1,596	361	22.62%	361
Utility - Electric	7,025	111	1.58%	111
R&M-Buildings	1,200	226	18.83%	226
R&M-Irrigation	16,200	2,956	18.25%	2,956
R&M-Pumps	3,000	996	33.20%	996
Equip Maint/Repair-Fix-AGRO	36,000	4,295	11.93%	4,295
Sod/Sprigs	5,000	28,694	573.88%	28,694
Misc-Licenses & Permits	450	-	0.00%	-
Mileage Reimbursement	-	39	0.00%	39
Supplies-Landscape	4,500	-	0.00%	-
Supplies-Course	7,000	957	13.67%	957
Supplies-Shop	1,500	261	17.40%	261
Pre-Emergents	25,000	-	0.00%	-
Sand-Top Dressing greens/tees	11,500	1,001	8.70%	1,001

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	OCT-23 ACTUAL
Op Supplies - Uniforms	1,300	-	0.00%	-
General Chemicals	3,000	-	0.00%	-
Chemicals-Fungicides	14,040	-	0.00%	-
Chemicals-Herbicides	12,000	1,153	9.61%	1,153
Chemicals-Insecticides	35,000	-	0.00%	-
Chemicals-Growth Regulators	1,000	-	0.00%	-
Chemicals-Wetting Agents	3,996	-	0.00%	-
Fertilizers-Fairways / Roughs	35,000	4,320	12.34%	4,320
Fertilizers-Greens	28,800	-	0.00%	-
Supplies - Seeds	60,000	-	0.00%	-
Small Equipment/Hand Tools	1,000	-	0.00%	-
Waste Removal-Green Waste-AGRO	1,650	2,500	151.52%	2,500
Chamber / Organization Dues	550	-	0.00%	-
Total Maintenance and Landscaping	679,217	103,394	15.22%	103,394
<u>Golf Operations</u>				
Payroll-Salaries	42,500	-	0.00%	-
Payroll-Hourly	102,015	15,829	15.52%	15,829
Payroll - Manager-Director of Golf	85,000	9,107	10.71%	9,107
Payroll Taxes	-	1,294	0.00%	1,294
Training/Staff Development	200	-	0.00%	-
Communication - Mobile	720	60	8.33%	60
Utility - Water & Sewer	444	47	10.59%	47
Utility - Electric	7,664	-	0.00%	-
Equipment Rental	3,900	-	0.00%	-
R&M-Buildings	1,200	-	0.00%	-
R&M-Golf Cart	900	-	0.00%	-
Equip Maint/Repair-Fix	-	275	0.00%	275
Misc-Handicap Fees	4,600	-	0.00%	-
Mileage Reimbursement	-	10	0.00%	10
Supplies-Scorecards and Pencil	2,000	-	0.00%	-
Operating Supplies	4,600	-	0.00%	-
Op Supplies - Uniforms	2,000	-	0.00%	-
Driving Range Supplies	8,500	5,055	59.47%	5,055
Chamber / Organization Dues	600	-	0.00%	-

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	OCT-23 ACTUAL
Total Golf Operations	266,843	31,677	11.87%	31,677
<u>Debt Service</u>				
Principal-Capital Lease	92,958	9,561	10.29%	9,561
Interest-Capital Lease	4,431	225	5.08%	225
Total Debt Service	97,389	9,786	10.05%	9,786
TOTAL EXPENDITURES	1,452,541	167,695	11.54%	167,695
Excess (deficiency) of revenues				
Over (under) expenditures	147,999	(52,106)	-35.21%	(52,106)
Net change in fund balance	\$ 147,999	\$ (52,106)	-35.21%	\$ (52,106)
FUND BALANCE, BEGINNING (OCT 1, 2023)	239,318	239,318		
FUND BALANCE, ENDING	\$ 387,317	\$ 187,212		

ARLINGTON RIDGE
Community Development District

Supporting Schedules

October 31, 2023

Budget Analysis - Significant Variances

Account Name	Annual Budget	YTD Actual	%	Explanation
			of Budget	
REVENUES				
Special Assmnts - Tax Collector	\$ 2,454,451	\$ -	0.0%	Assessments collections expected to initiate in November 2023.
RV Parking Lot Revenue	\$ 36,000	\$ 1,330	3.7%	RV Lot rental for October 2023.
EXPENDITURES				
<u>Administration</u>				
P/R-Board of Supervisors	\$ 15,000	\$ 1,000	7%	Board Members payroll.
Trustee Fees	\$ 10,000	\$ 8,889	89%	Fees for period: 10/1/23 through 09/30/24.
Management Services	\$ 58,963	\$ 4,914	8%	Inframark Services through October 2023.
Insurance Property	\$ 107,414	\$ 107,414	100%	Egis policy for FY2024.
Insurance General Liability	\$ 10,000	\$ 14,290	143%	Egis policy for FY2024.
<u>Gatehouse</u>				
Security Services	\$ 150,000	\$ 12,638	8%	Contract with Allied Universal Security Services.
<u>Capital Expenditures & Projects</u>				
Annual Projects	\$ 200,000	\$ 37,405	19%	Pool Resurfacte work paid to Vermana.
<u>Towncenter Administration</u>				
Onsite Management	\$ 274,827	\$ 22,902	8%	Inframark services through October, 2023.
<u>Common Area/Recreation</u>				
Landscape Maintenance	\$ 307,920	\$ 26,237	9%	Services through October 2023.
Pond/Littoral Shelf & Wetland Mgmt.	\$ 33,475	\$ 2,175	6%	Services through October 2023.
<u>Fairfax Hall</u>				
Utility-Water & Sewer	\$ 1,516	\$ 108	7%	Water and Sewer services through October 2023.
Utility-Electric	\$ 19,000	\$ 1,928	10%	Electric services through October 2023.

The notes are intended to provide additional information helpful when reviewing the financial statements.

Budget Analysis - Significant Variances

Account Name	Annual Budget	YTD Actual	%	Explanation
			of Budget	
<u>Social Center</u>				
Utility-Electric	\$ 5,878	\$ 620	11%	Electric services through October 2023.
<u>Lexington Spa</u>				
Prof. Services Pool Maintenance	\$ 70,000	\$ 11,400	16%	Maintenance service through October 2023.
Utility-Water & Sewer	\$ 25,000	\$ 2,621	10%	Water and Sewer services through October 2023.
Utility-Electric	\$ 62,380	\$ 4,789	8%	Electric services through October 2023.
<u>Sales Center</u>				
Utility-Electric	\$ 10,000	\$ 437	4%	Electric services through October 2023.

The notes are intended to provide additional information helpful when reviewing the financial statements.

ARLINGTON RIDGE
Community Development District

Financial Report
(Unaudited)

November 30, 2023

Prepared by



Table of Contents

<u>FINANCIAL STATEMENTS</u>	Page
Balance Sheet - Governmental Funds	1 - 2
Statement of Revenues, Expenditures and Changes in Fund Balance	
General Fund	3 - 5
Reserve Fund	6
Series 2006A Debt Service Fund	7
Series 2019 Debt Service Fund	8
Series 2019 Capital Projects Fund	9
Food and Beverage Fund	10 - 12
Golf Course Fund	13 - 17
 <u>SUPPORTING SCHEDULES</u>	
Assessment Collections Schedule	18
Monthly Trend Report - General Fund	19 - 21
Monthly Trend Report - Food and Beverage Fund	22 - 24
Monthly Trend Report - Golf Course Fund	25 - 29
Notes to the Financial Statements	30 - 31

ARLINGTON RIDGE
Community Development District

Financial Statements

(Unaudited)

November 30, 2023

ARLINGTON RIDGE
Community Development District

Governmental Funds

Balance Sheet
November 30, 2023

ACCOUNT DESCRIPTION	GENERAL FUND	RESERVE FUND	GOLF COURSE FUND	FOOD & BEVERAGE FUND	SERIES 2006A	SERIES 2019 DEBT	SERIES 2019	TOTAL
					DEBT SERVICE FUND	SERVICE FUND	CAPITAL PROJECTS FUND	
ASSETS								
Cash - Checking Account	\$ 660,940	\$ 524,402	\$ 110,745	\$ -	\$ -	\$ -	\$ -	1,296,087
Cash - Payroll	-	-	-	126,083	-	-	-	126,083
Cash On Hand/Petty Cash	-	-	(15,036)	-	-	-	-	(15,036)
Cash Drawer	-	-	1,200	-	-	-	-	1,200
Accounts Receivable	-	-	(9,394)	10,937	-	-	-	1,543
Accounts Receivable - Other	-	-	31,341	1,319	-	-	-	32,660
Due from Golf	6,703	-	-	-	-	-	-	6,703
Due From General Fund	-	-	-	202,934	-	-	-	202,934
Due From Other Funds	-	-	469,441	-	32,892	9,116	-	511,449
Inventory:								
Mat'ls/Supplies	-	-	185	-	-	-	-	185
Food & Beverage	-	-	-	34,949	-	-	-	34,949
ProShop	-	-	70,169	-	-	-	-	70,169
Investments:								
Construction Fund	-	-	-	-	-	223	8,342	8,565
Fee & Expense A	-	-	-	-	8	-	-	8
Prepayment Account	-	-	-	-	-	4,999	-	4,999
Prepayment Account A	-	-	-	-	1,823	-	-	1,823
Reserve Fund	-	-	-	-	-	26,750	-	26,750
Reserve Fund A	-	-	-	-	117,986	-	-	117,986
Revenue Fund	-	-	-	-	-	35,003	-	35,003
Revenue Fund A	-	-	-	-	159,051	-	-	159,051
Prepaid Items	-	-	23,279	2,814	-	-	-	26,093
Deposits	-	-	19,105	-	-	-	-	19,105
Deposits - Electric	820	-	-	-	-	-	-	820
TOTAL ASSETS	\$ 668,463	\$ 524,402	\$ 701,035	\$ 379,036	\$ 311,760	\$ 76,091	\$ 8,342	\$ 2,669,129

ARLINGTON RIDGE
Community Development District

Governmental Funds

Balance Sheet
November 30, 2023

ACCOUNT DESCRIPTION	GENERAL FUND	RESERVE FUND	GOLF COURSE	FOOD &	SERIES 2006A	SERIES 2019 DEBT	SERIES 2019	TOTAL
			FUND	BEVERAGE FUND	DEBT SERVICE	SERVICE FUND	CAPITAL	
					FUND		PROJECTS FUND	
LIABILITIES								
Accounts Payable	\$ 14,385	\$ 6,804	\$ 26,033	\$ 30,696	\$ -	\$ -	\$ -	\$ 77,918
Accrued Expenses	89,323	-	-	-	-	-	-	89,323
Due to Golf/Restaurant	202,934	-	-	-	-	-	-	202,934
Accrued Payroll	-	-	31,071	11,655	-	-	-	42,726
Sales Tax Payable	-	-	7,208	5,697	-	-	-	12,905
Deposits	780	-	-	-	-	-	-	780
Outing Deposits	-	-	(337)	3,912	-	-	-	3,575
Deferred Revenue-Memberships	-	-	426,436	38,850	-	-	-	465,286
Other Current Liabilities	-	-	6,645	-	-	-	-	6,645
Gift Certificates	-	-	21,103	(1,854)	-	-	-	19,249
Allowance for Unredeemed Gift Cards	-	-	(10,002)	-	-	-	-	(10,002)
Credit Books	-	-	11,061	(5,437)	-	-	-	5,624
Charitable Donations	-	-	(18,863)	18,867	-	-	-	4
Due To Other Funds	7,084	34,924	-	469,441	-	-	-	511,449
TOTAL LIABILITIES	314,506	41,728	500,355	571,827	-	-	-	1,428,416
FUND BALANCES								
Nonspendable:								
Prepaid Items	-	-	23,279	2,814	-	-	-	26,093
Deposits	820	-	-	-	-	-	-	820
Restricted for:								
Debt Service	-	-	-	-	311,760	76,091	-	387,851
Capital Projects	-	-	-	-	-	-	8,342	8,342
Special Revenue	-	-	177,401	-	-	-	-	177,401
Assigned to:								
Operating Reserves	105,370	-	-	-	-	-	-	105,370
Unassigned:	247,767	482,674	-	(195,605)	-	-	-	534,836
TOTAL FUND BALANCES	\$ 353,957	\$ 482,674	\$ 200,680	\$ (192,791)	\$ 311,760	\$ 76,091	\$ 8,342	\$ 1,240,713
TOTAL LIABILITIES & FUND BALANCES	\$ 668,463	\$ 524,402	\$ 701,035	\$ 379,036	\$ 311,760	\$ 76,091	\$ 8,342	\$ 2,669,129

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	NOV-23 ACTUAL
REVENUES				
Interest - Investments	\$ 100	\$ 6	6.00%	\$ 2
Lexington Spa	3,000	855	28.50%	446
Rental Income- Fairfax Hall	2,500	-	0.00%	-
Special Assmnts- Tax Collector	2,454,451	489,791	19.96%	489,791
Other Miscellaneous Revenues	-	257	0.00%	257
Access Cards	-	5	0.00%	-
RV Parking Lot Revenue	36,000	3,141	8.73%	1,811
TOTAL REVENUES	2,496,051	494,055	19.79%	492,307
EXPENDITURES				
<u>Administration</u>				
P/R-Board of Supervisors	15,000	2,000	13.33%	1,000
FICA Taxes	5,126	122	2.38%	61
Workers' Compensation	850	850	100.00%	-
ProfServ-Arbitrage Rebate	600	-	0.00%	-
ProfServ-Dissemination Agent	5,000	-	0.00%	-
ProfServ-Trustee Fees	10,000	8,889	88.89%	-
Attorney Fees	90,000	11,517	12.80%	11,517
Engineering Fees	75,000	-	0.00%	-
Management Services	58,963	9,827	16.67%	4,914
Assessment Roll	7,500	-	0.00%	-
Auditing Services	4,500	-	0.00%	-
Postage and Freight	-	22	0.00%	22
Postage	2,000	-	0.00%	-
Insurance - Property	107,414	104,665	97.44%	-
Insurance - General Liability	10,000	9,736	97.36%	-
Public Officials Insurance	7,000	7,302	104.31%	-
Legal Advertising	5,000	136	2.72%	136
Website Administration	1,600	-	0.00%	-
Information Technology	3,000	-	0.00%	-
Miscellaneous Expenses	1,000	30	3.00%	15
Annual District Filing Fee	175	175	100.00%	175
Dues, Licenses, Subscriptions	3,250	1,676	51.57%	1,676
Total Administration	412,978	156,947	38.00%	19,516
<u>Gatehouse</u>				
Contracts-Security Services	150,000	25,111	16.74%	12,473
Utility - Water & Sewer	600	104	17.33%	48
Utility - Electric	4,620	409	8.85%	202
Street Lights	118,800	18,448	15.53%	9,113
Repairs & Maintenance	2,500	32	1.28%	32
Security Enhancements	1,500	-	0.00%	-
Total Gatehouse	278,020	44,104	15.86%	21,868

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	NOV-23 ACTUAL
<u>Capital Expenditures & Projects</u>				
Annual Projects	200,000	37,405	18.70%	-
Total Capital Expenditures & Projects	200,000	37,405	18.70%	-
<u>Towncenter Administration</u>				
Pest Control	576	-	0.00%	-
Onsite Management	274,827	45,805	16.67%	22,902
Janitorial Services & Supplies	77,645	9,204	11.85%	8,979
Utility - Water & Sewer	2,037	306	15.02%	160
Utility - Electric	4,400	538	12.23%	264
Rentals & Leases	4,500	555	12.33%	151
Repairs & Maintenance	32,000	1,022	3.19%	1,022
Special Events	5,000	396	7.92%	396
Office Supplies	4,500	297	6.60%	297
Computer Supplies/Equipment	3,500	-	0.00%	-
Total Towncenter Administration	408,985	58,123	14.21%	34,171
<u>Common Area/Recreation</u>				
Utility - Water & Sewer	9,900	549	5.55%	233
Utility - Electric	1,375	806	58.62%	689
Repairs & Maintenance	30,000	7,933	26.44%	7,933
Roadway Repair & Maintenance	25,000	-	0.00%	-
Irrigation Repairs & Maintenance	35,000	2,633	7.52%	2,633
Landscape - Mulch	23,675	-	0.00%	-
Landscape Maintenance	307,920	50,241	16.32%	24,004
Landscape Replacement	20,000	-	0.00%	-
Landscape- Storm Clean Up & Tree Removal	45,000	1,310	2.91%	1,310
Pond/Littoral Shelf & Wetland Mgmt	33,475	6,030	18.01%	3,855
Sports Courts Maintenance & Supplies	3,000	3,120	104.00%	3,120
Holiday Decoration	5,000	-	0.00%	-
Total Common Area/Recreation	539,345	72,622	13.46%	43,777
<u>Fairfax Hall</u>				
Utility - Water & Sewer	1,516	214	14.12%	106
Utility - Electric	19,000	3,791	19.95%	1,864
Repairs & Maintenance	15,000	273	1.82%	273
Total Fairfax Hall	35,516	4,278	12.05%	2,243
<u>Social Center</u>				
Utility - Water & Sewer	1,650	138	8.36%	138
Utility - Electric	5,878	1,216	20.69%	597
Repairs & Maintenance	7,500	455	6.07%	455
Total Social Center	15,028	1,809	12.04%	1,190

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	NOV-23 ACTUAL
<u>Lexington Spa</u>				
ProfServ-Pool Maintenance	70,000	11,468	16.38%	68
Utility - Water & Sewer	25,000	5,105	20.42%	2,484
Utility - Electric	62,380	9,490	15.21%	4,702
Repairs & Maintenance	20,000	2,519	12.60%	2,519
Total Lexington Spa	177,380	28,582	16.11%	9,773
<u>Sales Center</u>				
Utility - Water & Sewer	3,500	357	10.20%	357
Utility - Electric	10,000	864	8.64%	427
Operations & Maintenance	36,000	3,130	8.69%	3,130
Total Sales Center	49,500	4,351	8.79%	3,914
<u>RV Lot</u>				
Maintenance & Repairs	15,500	-	0.00%	-
Total RV Lot	15,500	-	0.00%	-
TOTAL EXPENDITURES	2,132,252	408,221	19.15%	136,452
Excess (deficiency) of revenues Over (under) expenditures	363,799	85,834	23.59%	355,855
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfer Out - Capital Reserve	(200,000)	-	0.00%	-
Transfer Out - Golf Course/Food & Beverage	(76,299)	-	0.00%	-
Transfer Out- Sales Center Revenue	(87,500)	-	0.00%	-
TOTAL FINANCING SOURCES (USES)	(363,799)	-	0.00%	-
Net change in fund balance	\$ -	\$ 85,834	0.00%	\$ 355,855
FUND BALANCE, BEGINNING (OCT 1, 2023)	268,129	268,129		
FUND BALANCE, ENDING	\$ 268,129	\$ 353,963		

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	NOV-23 ACTUAL
<u>REVENUES</u>				
Interest - Investments	\$ 30	\$ 7	23.33%	\$ 4
TOTAL REVENUES	30	7	23.33%	4
<u>EXPENDITURES</u>				
<u>Administration</u>				
Miscellaneous Expenses	75	-	0.00%	-
Total Administration	75	-	0.00%	-
TOTAL EXPENDITURES	75	-	0.00%	-
Excess (deficiency) of revenues Over (under) expenditures	(45)	7	-15.56%	4
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfer In - General Fund	200,000	-	0.00%	-
Transfer In - GF (Sales Center)	87,500	-	0.00%	-
TOTAL FINANCING SOURCES (USES)	287,500	-	0.00%	-
Net change in fund balance	\$ 287,455	\$ 7	0.00%	\$ 4
FUND BALANCE, BEGINNING (OCT 1, 2023)	488,997	488,997		
FUND BALANCE, ENDING	\$ 776,452	\$ 489,004		

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	NOV-23 ACTUAL
<u>REVENUES</u>				
Interest - Investments	\$ 5,818	\$ 2,993	51.44%	\$ 1,535
Special Assmnts- Tax Collector	203,740	32,892	16.14%	32,892
TOTAL REVENUES	209,558	35,885	17.12%	34,427
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	95,000	-	0.00%	-
Principal Debt Retirement - Special Call	-	40,000	0.00%	40,000
Interest Expense	95,150	47,575	50.00%	47,575
Total Debt Service	190,150	87,575	46.06%	87,575
TOTAL EXPENDITURES	190,150	87,575	46.06%	87,575
Excess (deficiency) of revenues				
Over (under) expenditures	19,408	(51,690)	-266.33%	(53,148)
Net change in fund balance	\$ 19,408	\$ (51,690)	-266.33%	\$ (53,148)
FUND BALANCE, BEGINNING (OCT 1, 2023)	363,450	363,450		
FUND BALANCE, ENDING	\$ 382,858	\$ 311,760		

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	NOV-23 ACTUAL
<u>REVENUES</u>				
Interest - Investments	\$ 1,167	\$ 719	61.61%	\$ 368
Special Assmnts- Tax Collector	56,464	9,116	16.14%	9,116
Special Assmnts- Prepayment	-	2,681	0.00%	-
TOTAL REVENUES	57,631	12,516	21.72%	9,484
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	35,000	-	0.00%	-
Principal Prepayments	-	5,000	0.00%	5,000
Interest Expense	20,520	10,080	49.12%	10,080
Total Debt Service	55,520	15,080	27.16%	15,080
TOTAL EXPENDITURES	55,520	15,080	27.16%	15,080
Excess (deficiency) of revenues				
Over (under) expenditures	2,111	(2,564)	-121.46%	(5,596)
Net change in fund balance	\$ 2,111	\$ (2,564)	-121.46%	\$ (5,596)
FUND BALANCE, BEGINNING (OCT 1, 2023)	78,655	78,655		
FUND BALANCE, ENDING	\$ 80,766	\$ 76,091		

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	NOV-23 ACTUAL
<u>REVENUES</u>				
TOTAL REVENUES	-	-	0.00%	-
<u>EXPENDITURES</u>				
TOTAL EXPENDITURES	-	-	0.00%	-
Excess (deficiency) of revenues Over (under) expenditures	-	-	0.00%	-
Net change in fund balance	\$ -	\$ -	0.00%	\$ -
FUND BALANCE, BEGINNING (OCT 1, 2023)	-	8,342		
FUND BALANCE, ENDING	\$ -	\$ 8,342		

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2023

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>	<u>NOV-23 ACTUAL</u>
<u>REVENUES</u>				
Food Sales-On Course-F&B	\$ 7,683	\$ 687	8.94%	\$ 269
Food Sales-Banquets-F&B	177,425	26,899	15.16%	21,063
Food Sales-Clubhouse-F&B	503,500	72,173	14.33%	33,783
Non-Alcoholic-Banquets-F&B	8,675	155	1.79%	104
Non-Alcoholic-Clubhouse-F&B	15,563	8,186	52.60%	4,108
Alc Sales (Beer)-Banquets-F&B	26,025	536	2.06%	326
Alc Sales (Beer)-Clubhouse-F&B	106,845	16,620	15.56%	8,413
Alc Sales (Wine)-Banquets-F&B	17,350	210	1.21%	166
Alc Sales (Wine)-Clubhouse-F&B	23,500	6,908	29.40%	3,433
Alc Sales (Liquor)-Banquet-F&B	26,025	924	3.55%	390
Alc Sales (Liquor)-Clubhouse-F&B	86,253	14,794	17.15%	7,596
Gratuity-Outings-F&B	-	(299)	0.00%	(299)
Gratuity-Banquets-F&B	-	1,843	0.00%	2,262
Room Charge-Banquets-F&B	1,400	-	0.00%	-
Room Charge-Clubhouse-F&B	-	150	0.00%	75
Service Charge-Banquets-F&B	4,599	-	0.00%	-
Entertainment-Clubhouse-F&B	-	11	0.00%	11
Food Sales-Outings	-	630	0.00%	149
Non-Alcoholic-On Course-F&B	24,990	2,163	8.66%	957
Alc Sales (Beer)-On Course-F&B	37,253	4,583	12.30%	2,603
Alc Sales (Liquor)-On Course-F&B	8,752	1,071	12.24%	615
Alc Sales (Wine)-On Course-F&B	378	8	2.12%	-
Membership Dues - monthly	29,900	5,836	19.52%	4,022
Food Sales-Snac-Pool-Dflt	28,250	-	0.00%	-
Bev Sales-Snack-Pool-Dflt	2,825	-	0.00%	-
Other Miscellaneous Revenues	3,601	(3,861)	-107.22%	(2,513)
TOTAL REVENUES	1,140,792	160,227	14.05%	87,533
<u>COST OF SALES</u>				
COS - Golf Balls	-	1,901	0.00%	1,901
COS - Beverage - Alch	91,856	13,176	14.34%	6,876
COS - Beverage - Non Alch	19,780	4,916	24.85%	2,777
COS - Food Sales	272,406	46,791	17.18%	27,497
Total Cost of Sales	384,042	66,784	17.39%	39,051
GROSS PROFIT	756,750	93,443	12.35%	48,482
<u>EXPENDITURES</u>				
<u>General & Administrative</u>				
Payroll-Hourly	6,000	-	0.00%	-
Payroll-Benefits	22,680	79	0.35%	79
Payroll-Managers	57,850	7,586	13.11%	2,702
Payroll-Processing Fee	6,480	1,051	16.22%	531
Payroll - Bonus	5,785	-	0.00%	-

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	NOV-23 ACTUAL
Payroll Taxes	37,128	576	1.55%	392
Legal/Accounting/Professional	176	-	0.00%	-
BCG Management	38,898	6,483	16.67%	3,336
Contracts-Pest Control	1,296	350	27.01%	279
IT Support	1,642	265	16.14%	132
Travel and Per Diem	1,188	288	24.24%	164
Communication - Telephone	972	162	16.67%	81
Communication - Mobile	324	54	16.67%	27
Postage	231	22	9.52%	7
Utility - Water & Sewer	5,927	476	8.03%	-
Garbage Removal	4,080	317	7.77%	-
Utility - Electric	28,744	5,432	18.90%	2,536
Insurance-P&C	16,590	1,948	11.74%	974
Insurance-Workmans Comp	6,976	1,271	18.22%	652
Printing and Binding	272	-	0.00%	-
Marketing	16,875	(305)	-1.81%	-
Help Wanted Ads	504	-	0.00%	-
Promotions	510	-	0.00%	-
Graphic Design	1,224	204	16.67%	102
Membership Programs	408	157	38.48%	51
Advertising (Print)	1,530	-	0.00%	-
Advertising (Electronic)	351	-	0.00%	-
Misc-Employee Meals	3,774	1,064	28.19%	750
Misc-Credit Card Fees	25,116	3,075	12.24%	1,685
Internet Access	1,680	202	12.02%	45
TV/Cable or Dish	6,080	229	3.77%	-
Employee Testing-Hiring	27	-	0.00%	-
Bank Fees	108	388	359.26%	131
POS System Hardware	-	1,443	0.00%	648
Misc-Security	229	-	0.00%	-
Website & Newsletter	3,570	595	16.67%	298
Office Supplies	3,780	889	23.52%	280
Cleaning Supplies	1,836	44	2.40%	44
Computer Supplies/Equipment	-	521	0.00%	521
Operating Supplies	1,296	-	0.00%	-
Clubhouse Cleaning Service G&A	11,280	-	0.00%	-
Software	688	228	33.14%	71
Chamber / Organization Dues	135	-	0.00%	-
Total General & Administrative	324,240	35,094	10.82%	16,518
Food and Beverages				
Payroll-Hourly	257,950	53,096	20.58%	20,069
Payroll-Managers	55,000	17,583	31.97%	13,034
Commission-Banquet Sales	13,075	-	0.00%	-
Payroll Taxes	-	6,996	0.00%	2,939
Outside Services	4,300	1,452	33.77%	1,452

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	NOV-23 ACTUAL
Linen/Laundry	20,000	2,475	12.38%	1,758
Grease Removal	700	-	0.00%	-
Training/Staff Development	1,500	365	24.33%	-
Communication - Mobile	720	-	0.00%	-
Utility - Gas	14,536	675	4.64%	-
Equipment Rental	6,900	1,344	19.48%	569
R&M-Buildings	3,600	145	4.03%	145
Equip Maint/Repair-Fix	3,000	3,157	105.23%	2,532
Equip Maint/Repair-Prevent	5,560	781	14.05%	536
Misc-Entertainment	10,800	232	2.15%	-
Decorations	925	-	0.00%	-
Glassware/China/Silver	1,876	-	0.00%	-
Supplies-Paper and Plastic	17,750	5,811	32.74%	3,747
Supplies-Banquet	1,400	379	27.07%	379
Supplies-Kitchen	3,100	157	5.06%	-
Op Supplies - Uniforms	2,000	-	0.00%	-
General Chemicals	7,818	2,095	26.80%	894
Total Food and Beverages	432,510	96,743	22.37%	48,054
TOTAL EXPENDITURES	756,750	131,837	17.42%	64,572
Excess (deficiency) of revenues Over (under) expenditures	-	(38,394)	0.00%	(16,090)
Net change in fund balance	\$ -	\$ (38,394)	0.00%	\$ (16,090)
FUND BALANCE, BEGINNING (OCT 1, 2023)	(154,397)	(154,397)		
FUND BALANCE, ENDING	\$ (154,397)	\$ (192,791)		

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	NOV-23 ACTUAL
REVENUES				
Green Fees-GS	\$ 718,741	\$ 92,854	12.92%	\$ 50,074
Green Fees-Outings-GS	178,478	36,860	20.65%	20,310
Green Fees-Members-GS	23,700	6,896	29.10%	3,396
Cart Fees-GS	965	182	18.86%	93
Cart Fees-Outings-GS	2,579	748	29.00%	93
Range-GS	27,181	4,607	16.95%	2,477
Instruction-Individual -INST	1,200	-	0.00%	-
Gratuity-Outings-F&B	-	(99)	0.00%	(99)
Range-Members-GS	15,050	1,973	13.11%	1,113
Membership Dues - monthly	585,940	86,700	14.80%	38,277
Golf Ball Sales	26,400	5,640	21.36%	3,458
Glove Sales	9,675	1,437	14.85%	900
Headwear Sales	7,449	1,705	22.89%	1,282
Ladies' Wear Sales	9,250	1,982	21.43%	1,133
Men's Wear Sales	25,500	1,481	5.81%	633
Club Sales	21,250	348	1.64%	348
Rental Clubs Sales	1,094	238	21.76%	168
Bag Sales	4,222	455	10.78%	455
General Merchandise Sales	12,300	1,177	9.57%	603
Outerwear Sales	600	59	9.83%	59
Footwear Sales	13,950	1,015	7.28%	457
Handicap Fee Sales	2,746	1,847	67.26%	1,682
Tobacco	1,675	197	11.76%	113
Other Miscellaneous Revenues	1,200	1,491	124.25%	2,680
TOTAL REVENUES	1,691,145	249,793	14.77%	129,705
COST OF SALES				
COS - Golf Balls	18,084	1,716	9.49%	219
COS - Gloves	6,627	787	11.88%	507
COS - Headwear	5,102	1,159	22.72%	892
COS - Ladies' Wear	6,336	-	0.00%	-
COS - Men's Wear	17,468	2,742	15.70%	1,218
COS - Miscellaneous	-	879	0.00%	430
COS - Clubs	14,556	262	1.80%	262
COS - Outerwear	411	-	0.00%	-

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	NOV-23 ACTUAL
COS - Bags	2,892	385	13.31%	385
COS - Tobacco	1,147	-	0.00%	-
COS - Footwear	9,556	804	8.41%	329
COS - Inventory General	8,426	-	0.00%	-
Total Cost of Sales	90,605	8,734	9.64%	4,242
GROSS PROFIT	1,600,540	241,059	15.06%	125,463

EXPENDITURES

General & Administrative

Payroll-Hourly	6,000	-	0.00%	-
Payroll-Benefits	40,320	4,684	11.62%	2,541
Payroll-Managers	31,150	4,085	13.11%	1,455
Payroll-Processing Fee	11,520	1,868	16.22%	943
Payroll - Bonus	3,115	-	0.00%	-
Payroll Taxes	50,067	1,071	2.14%	729
Legal/Accounting/Professional	313	-	0.00%	-
BCG Management	69,153	11,525	16.67%	5,930
Contracts-Pest Control	324	88	27.16%	70
IT Support	2,918	470	16.11%	235
Travel and Per Diem	2,112	512	24.24%	291
Communication - Telephone	1,728	288	16.67%	144
Communication - Mobile	576	96	16.67%	48
Postage	429	40	9.32%	12
Utility - Water & Sewer	808	65	8.04%	-
Garbage Removal	1,020	79	7.75%	-
Utility - Electric	3,920	741	18.90%	346
Golf Cart Equip Leases	62,196	3,613	5.81%	3,613
Insurance-P&C	30,810	3,617	11.74%	1,809
Insurance-Workmans Comp	12,401	2,259	18.22%	1,160
Printing and Binding	528	-	0.00%	-
Marketing	5,625	(102)	-1.81%	-
Help Wanted Ads	896	-	0.00%	-
Promotions	990	-	0.00%	-
Graphic Design	2,376	396	16.67%	198
Membership Programs	792	305	38.51%	99
Advertising (Print)	2,970	-	0.00%	-
Advertising (Electronic)	681	-	0.00%	-
Misc-Employee Meals	5,226	436	8.34%	-
Misc-Credit Card Fees	31,523	5,468	17.35%	2,996

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	NOV-23 ACTUAL
Internet Access	3,120	376	12.05%	83
TV/Cable or Dish	320	12	3.75%	-
Employee Testing-Hiring	48	-	0.00%	-
Bank Fees	192	691	359.90%	233
POS System Hardware	-	2,457	0.00%	1,103
Misc-Security	407	-	0.00%	-
Website & Newsletter	6,930	1,155	16.67%	578
Misc.-Personal Property Taxes	8,553	1,101	12.87%	473
Office Supplies	1,470	346	23.54%	109
Cleaning Supplies	714	17	2.38%	17
Computer Supplies/Equipment	-	926	0.00%	926
Operating Supplies	504	-	0.00%	-
Clubhouse Cleaning Service G&A	2,820	-	0.00%	-
Software	1,277	424	33.20%	131
Chamber / Organization Dues	250	-	0.00%	-
Total General & Administrative	409,092	49,109	12.00%	26,272
<u>Maintenance and Landscaping</u>				
Payroll-Hourly	170,026	50,092	29.46%	23,926
Payroll-Managers	84,792	13,407	15.81%	6,593
Payroll - Bonus	4,240	-	0.00%	-
Payroll Taxes	-	4,897	0.00%	2,335
Outside Services	3,372	421	12.49%	318
Oil/Lube	-	545	0.00%	545
Aerification	8,500	-	0.00%	-
Gas Diesel	26,600	5,472	20.57%	1,993
Communication - Mobile	900	150	16.67%	75
Utility - Irrigation	35,880	7,534	21.00%	(5,686)
Electricity - Irrigation	27,600	7,083	25.66%	3,977
Garbage Removal	1,596	361	22.62%	-
Utility - Electric	7,025	1,300	18.51%	1,189
Equipment Rental	-	3,218	0.00%	3,218
R&M-Buildings	1,200	226	18.83%	-
R&M-Irrigation	16,200	4,716	29.11%	1,759
R&M-Pumps	3,000	996	33.20%	-
Equip Maint/Repair-Fix-AGRO	36,000	7,838	21.77%	3,543
Sod/Sprigs	5,000	28,694	573.88%	-

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	NOV-23 ACTUAL
Misc-Employee Meals	-	19	0.00%	19
Misc-Licenses & Permits	450	-	0.00%	-
Mileage Reimbursement	-	39	0.00%	-
Supplies-Landscape	4,500	-	0.00%	-
Supplies-Course	7,000	2,302	32.89%	1,345
Supplies-Shop	1,500	458	30.53%	197
Pre-Emergents	25,000	-	0.00%	-
Sand-Top Dressing greens/tees	11,500	1,001	8.70%	-
Op Supplies - Uniforms	1,300	-	0.00%	-
General Chemicals	3,000	-	0.00%	-
Chemicals-Fungicides	14,040	586	4.17%	586
Chemicals-Herbicides	12,000	2,946	24.55%	1,793
Chemicals-Insecticides	35,000	-	0.00%	-
Chemicals-Growth Regulators	1,000	-	0.00%	-
Chemicals-Wetting Agents	3,996	-	0.00%	-
Fertilizers-Fairways / Roughs	35,000	5,583	15.95%	1,263
Fertilizers-Greens	28,800	730	2.53%	730
Supplies-AGRO	-	28	0.00%	28
Supplies - Seeds	60,000	-	0.00%	-
Small Equipment/Hand Tools	1,000	34	3.40%	34
Waste Removal-Green Waste-AGRO	1,650	2,500	151.52%	-
Chamber / Organization Dues	550	-	0.00%	-
Total Maintenance and Landscaping	679,217	153,176	22.55%	49,780
<u>Golf Operations</u>				
Payroll-Salaries	42,500	5,291	12.45%	5,291
Payroll-Hourly	102,015	23,672	23.20%	7,843
Payroll - Manager-Director of Golf	85,000	18,681	21.98%	9,574
Payroll Taxes	-	2,781	0.00%	1,488
Training/Staff Development	200	-	0.00%	-
Communication - Mobile	720	120	16.67%	60
Utility - Water & Sewer	444	47	10.59%	-
Utility - Electric	7,664	1,162	15.16%	1,162
Equipment Rental	3,900	-	0.00%	-
R&M-Buildings	1,200	-	0.00%	-

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	NOV-23 ACTUAL
R&M-Golf Cart	900	-	0.00%	-
Equip Maint/Repair-Fix	-	275	0.00%	-
Misc-Handicap Fees	4,600	-	0.00%	-
Mileage Reimbursement	-	10	0.00%	-
Supplies-Scorecards and Pencil	2,000	-	0.00%	-
Operating Supplies	4,600	-	0.00%	-
Op Supplies - Uniforms	2,000	-	0.00%	-
Driving Range Supplies	8,500	5,055	59.47%	-
Chamber / Organization Dues	600	-	0.00%	-
Total Golf Operations	266,843	57,094	21.40%	25,418
Debt Service				
Principal-Capital Lease	92,958	19,895	21.40%	10,334
Interest-Capital Lease	4,431	422	9.52%	197
Total Debt Service	97,389	20,317	20.86%	10,531
TOTAL EXPENDITURES	1,452,541	279,696	19.26%	112,001
Excess (deficiency) of revenues Over (under) expenditures	147,999	(38,637)	-26.11%	13,462
Net change in fund balance	\$ 147,999	\$ (38,637)	-26.11%	\$ 13,462
FUND BALANCE, BEGINNING (OCT 1, 2023)	239,317	239,317		
FUND BALANCE, ENDING	\$ 387,316	\$ 200,680		

ARLINGTON RIDGE
Community Development District

Supporting Schedules

November 30, 2023

Arlington Ridge
Community Development District

**Non-Ad Valorem Special Assessments
(Monthly Assessment Collection Distributions)
For the Fiscal Year Ending September 30, 2024**

Date Received	Net Amount Received	Discounts/ Commissions Amount	Gross Amount	Allocation by Funds		
				General Fund	Series 2006 Debt Service	Series 2019 Debt Service
Assessments Levied FY 2023			\$ 2,714,665	\$ 2,454,451	\$ 203,740	\$ 56,464
Allocation%			100%	90%	8%	2%
11/01/23	\$ 20	\$ 0	\$ 20	\$ 20	\$ -	\$ -
11/01/23	2		2	-	2	1
11/01/23	7,066	144	7,210	7,066	-	-
11/01/23	834	17	851	-	653	181
11/20/23	43,534	888	44,422	43,534	-	-
11/20/23	3,653	75	3,727	-	2,860	793
11/29/23	439,172	8,963	448,134	439,172	-	-
11/29/23	37,519	766	38,284	-	29,377	8,142
TOTAL	\$ 531,798	\$ 10,853	\$ 542,651	\$ 489,791	\$ 32,892	\$ 9,116

TOTAL OUTSTANDING	\$ 2,172,014	\$ 1,964,660	\$ 170,848	\$ 47,348
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% COLLECTED TO DATE	19.99%	19.96%	16.14%	16.14%
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Statement of Revenues, Expenditures and Changes in Fund Balances
 For the Period Ending November 30, 2023

Account Description	TOTAL		
	Oct Actual	Nov Actual	Actual Thru 11/30/2023
Revenues			
Interest - Investments	\$ 3	\$ 2	\$ 5
Lexington Spa	409	446	855
Rental Income- Fairfax Hall	-	-	-
Special Assmnts- Tax Collector	-	489,791	489,791
Other Miscellaneous Revenues	-	257	257
Access Cards	5	-	5
RV Parking Lot Revenue	1,330	1,811	3,141
Total Revenues	1,747	492,307	494,054
Expenditures			
<u>Administrative</u>			
P/R-Board of Supervisors	1,000	1,000	2,000
FICA Taxes	61	61	122
Payroll Taxes	-	-	-
Workers' Compensation	850	-	850
ProfServ-Arbitrage Rebate	-	-	-
ProfServ-Dissemination Agent	-	-	-
ProfServ-Trustee Fees	8,889	-	8,889
Attorney Fees	-	11,517	11,517
Engineering Fees	-	-	-
Management Services	4,914	4,914	9,827
Assessment Roll	-	-	-
Auditing Services	-	-	-
Postage and Freight	-	22	22
Postage	-	-	-
Insurance - Property	107,414	-	107,414
Insurance - General Liability	14,290	-	14,290
Public Officials Insurance	-	-	-
Legal Advertising	-	136	136
Website Administration	-	-	-
Information Technology	-	-	-
Miscellaneous Expenses	15	15	30
Annual District Filing Fee	-	175	175
Dues, Licenses, Subscriptions	-	1,676	1,676
Total Administrative	137,433	19,516	156,948
<u>Gatehouse</u>			
Contracts-Security Services	12,638	12,473	25,111
Utility - Water & Sewer	57	48	104
Utility - Electric	207	8,665	8,872
Street Lights	9,336	650	9,986
Repairs & Maintenance	-	32	32
Security Enhancements	-	-	-
Total Gatehouse	22,238	21,868	44,105

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2023

Account Description	Oct Actual	Nov Actual	TOTAL
			Actual Thru 11/30/2023
<u>Capital Expenditures & Projects</u>			
Annual Projects	37,405	-	37,405
Total Capital Expenditures & Projects	37,405	-	37,405
<u>Towncenter Administration</u>			
Pest Control	-	-	-
Onsite Management	22,902	22,902	45,805
Janitorial Services & Supplies	225	8,979	9,204
Utility - Water & Sewer	146	160	306
Utility - Electric	274	264	538
Rentals & Leases	403	151	555
Repairs & Maintenance	-	1,022	1,022
Special Events	-	396	396
Office Supplies	-	297	297
Computer Supplies/Equipment	-	-	-
Total Towncenter Administration	23,950	34,171	58,123
<u>Common Area/Recreation</u>			
Utility - Water & Sewer	316	233	549
Utility - Electric	117	689	806
Repairs & Maintenance	-	7,933	7,933
Roadway Repair & Maintenance	-	-	-
Irrigation Repairs & Maintenance	-	2,633	2,633
Landscape - Mulch	-	-	-
Landscape Maintenance	26,237	24,004	50,241
Landscape Replacement	-	-	-
Landscape- Storm Clean Up & Tree Removal	-	1,310	1,310
Pond/Littoral Shelf & Wetland Mgmt	2,175	3,855	6,030
Sports Courts Maintenance & Supplies	-	3,120	3,120
Holiday Decoration	-	-	-
Total Common Area/Recreation	28,845	43,777	72,622
<u>Fairfax Hall</u>			
Utility - Water & Sewer	108	106	214
Utility - Electric	1,928	1,864	3,791
Repairs & Maintenance	-	273	273
Total Fairfax Hall	2,036	2,243	4,278
<u>Social Center</u>			
Utility - Water & Sewer	-	-	-
Utility - Electric	620	597	1,216
Repairs & Maintenance	-	455	455
Total Social Center	620	1,052	1,671

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2023

Account Description	Oct Actual	Nov Actual	TOTAL
			Actual Thru 11/30/2023
<u>Lexington Spa</u>			
ProfServ-Pool Maintenance	11,400	68	11,468
Utility - Water & Sewer	2,621	2,621	5,243
Utility - Electric	4,789	4,702	9,490
Repairs & Maintenance	-	2,519	2,519
Total Lexington Spa	18,810	9,910	28,720
<u>Sales Center</u>			
Utility - Water & Sewer	-	357	357
Utility - Electric	437	427	864
Operations & Maintenance	-	3,130	3,130
Total Sales Center	437	3,914	4,351
<u>RV Lot</u>			
Maintenance & Repairs	-	-	-
Total RV Lot	-	-	-
Total Expenditures	271,774	136,451	408,223
Excess (deficiency) of revenues Over (under) expenditures	(270,027)	355,856	85,831
<u>Other Financing Sources (Uses)</u>			
Transfer Out - Capital Reserve	-	-	-
Transfer Out - Golf Course/Food & Beverage	-	-	-
Transfer Out- Sales Center Revenue	-	-	-
Contribution to (Use of) Fund Balance	-	-	-
Total Financing Sources (Uses)	-	-	-
Net change in fund balance	\$ (270,027)	\$ 355,856	\$ 85,831
Fund Balance, Beginning (Oct 1, 2023)			268,129
Fund Balance, Ending			\$ 353,960

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2023

Account Description	TOTAL		
	Oct Actual	Nov Actual	Actual Thru 11/30/2023
Revenues			
Interest - Investments	\$ -	\$ -	\$ -
Food Sales-On Course-F&B	418	269	687
Food Sales-Banquets-F&B	5,837	21,063	26,899
Food Sales-Clubhouse-F&B	38,390	33,783	72,173
Non-Alcoholic-Banquets-F&B	51	104	155
Non-Alcoholic-Clubhouse-F&B	4,079	4,108	8,186
Alc Sales (Beer)-Banquets-F&B	210	326	536
Alc Sales (Beer)-Clubhouse-F&B	8,207	8,413	16,620
Alc Sales (Wine)-Banquets-F&B	44	166	210
Alc Sales (Wine)-Clubhouse-F&B	3,475	3,433	6,908
Alc Sales (Liquor)-Banquet-F&B	534	390	924
Alc Sales (Liquor)-Clubhouse-F&B	7,198	7,596	14,794
Gratuity-Outings-F&B	-	(299)	(299)
Gratuity-Banquets-F&B	(418)	2,262	1,843
Room Charge-Banquets-F&B	-	-	-
Room Charge-Clubhouse-F&B	75	75	150
Service Charge-Banquets-F&B	-	-	-
Entertainment-Clubhouse-F&B	-	11	11
Food Sales-Outings	481	149	630
Non-Alcoholic-On Course-F&B	1,206	957	2,163
Alc Sales (Beer)-On Course-F&B	1,980	2,603	4,583
Alc Sales (Liquor)-On Course-F&B	456	615	1,071
Alc Sales (Wine)-On Course-F&B	8	-	8
Membership Dues - monthly	1,815	4,022	5,836
Food Sales-Snac-Pool-Dflt	-	-	-
Bev Sales-Snack-Pool-Dflt	-	-	-
Other Miscellaneous Revenues	(1,348)	(2,513)	(3,861)
Total Revenues	72,698	87,533	160,227
Expenditures			
Administrative			
Payroll-Hourly	-	-	-
Payroll-Benefits	-	79	79
Payroll-Managers	4,884	2,702	7,586
Payroll-Processing Fee	520	531	1,051
Payroll - Bonus	-	-	-
Payroll Taxes	184	392	576
Legal/Accounting/Professional	-	-	-
BCG Management	3,147	3,336	6,483
Contracts-Pest Control	71	279	350
IT Support	132	132	265
Travel and Per Diem	124	164	288
Communication - Telephone	81	81	162
Communication - Mobile	27	27	54
Postage	15	7	22

Statement of Revenues, Expenditures and Changes in Fund Balances
 For the Period Ending November 30, 2023

Account Description	TOTAL		
	Oct Actual	Nov Actual	Actual Thru 11/30/2023
Utility - Water & Sewer	476	-	476
Garbage Removal	317	-	317
Utility - Electric	2,896	2,536	5,432
Insurance-P&C	974	974	1,948
Insurance-Workmans Comp	618	652	1,271
Printing and Binding	-	-	-
Marketing	(305)	-	(305)
Help Wanted Ads	-	-	-
Promotions	-	-	-
Graphic Design	102	102	204
Membership Programs	106	51	157
Advertising (Print)	-	-	-
Advertising (Electronic)	-	-	-
Misc-Employee Meals	314	750	1,064
Misc-Credit Card Fees	1,390	1,685	3,075
Internet Access	158	45	202
TV/Cable or Dish	229	-	229
Employee Testing-Hiring	-	-	-
Bank Fees	257	131	388
POS System Hardware	796	648	1,443
Misc-Security	-	-	-
Website & Newsletter	298	298	595
Office Supplies	608	280	889
Cleaning Supplies	-	44	44
Computer Supplies/Equipment	-	521	521
Operating Supplies	-	-	-
Clubhouse Cleaning Service G&A	-	-	-
Software	158	71	228
Chamber / Organization Dues	-	-	-
Total Administrative	18,577	16,518	35,094
<u>Golf Operations</u>			
COS - Golf Balls	-	1,901	1,901
Total Golf Operations	-	1,901	1,901
<u>Food and Beverages</u>			
Payroll-Hourly	33,027	20,069	53,096
Payroll-Managers	4,549	13,034	17,583
Commission-Banquet Sales	-	-	-
Payroll Taxes	4,057	2,939	6,996
Outside Services	-	1,452	1,452
Linen/Laundry	717	1,758	2,475
Grease Removal	-	-	-
Training/Staff Development	365	-	365
Communication - Mobile	-	-	-
Utility - Gas	675	-	675
Equipment Rental	775	569	1,344

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2023

Account Description	TOTAL		
	Oct Actual	Nov Actual	Actual Thru 11/30/2023
R&M-Buildings	-	145	145
Equip Maint/Repair-Fix	626	2,532	3,157
Equip Maint/Repair-Prevent	245	536	781
Misc-Entertainment	232	-	232
Decorations	-	-	-
Glassware/China/Silver	-	-	-
Supplies-Paper and Plastic	2,064	3,747	5,811
Supplies-Banquet	-	379	379
Supplies-Kitchen	157	-	157
Op Supplies - Uniforms	-	-	-
General Chemicals	1,201	894	2,095
COS - Beverage - Alch	6,300	6,876	13,176
COS - Beverage - Non Alch	2,139	2,777	4,916
COS - Food Sales	19,294	27,497	46,791
Total Food and Beverages	76,423	85,204	161,626
Total Expenditures	95,000	103,623	198,621
Excess (deficiency) of revenues Over (under) expenditures	(22,302)	(16,090)	(38,394)
Other Financing Sources (Uses)			
Contribution to (Use of) Fund Balance	-	-	-
Total Financing Sources (Uses)	-	-	-
Net change in fund balance	\$ (22,302)	\$ (16,090)	\$ (38,394)
Fund Balance, Beginning (Oct 1, 2023)			(154,397)
Fund Balance, Ending			\$ (192,791)

ARLINGTON RIDGE
Community Development District

Trend Report - Golf Course Fund

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2023

Account Description	TOTAL		
	Oct Actual	Nov Actual	Actual Thru 11/30/2023
Revenues			
Interest - Investments	\$ -	\$ -	\$ -
Green Fees-GS	42,779	50,074	92,854
Green Fees-Outings-GS	16,549	20,310	36,860
Green Fees-Members-GS	3,499	3,396	6,896
Cart Fees-GS	89	93	182
Cart Fees-Outings-GS	654	93	748
Range-GS	2,131	2,477	4,607
Instruction-Individual -INST	-	-	-
Gratuity-Outings-F&B	-	(99)	(99)
Range-Members-GS	860	1,113	1,973
Membership Dues - monthly	48,423	38,277	86,700
Golf Ball Sales	2,182	3,458	5,640
Glove Sales	536	900	1,437
Headwear Sales	423	1,282	1,705
Ladies' Wear Sales	849	1,133	1,982
Men's Wear Sales	848	633	1,481
Club Sales	-	348	348
Rental Clubs Sales	70	168	238
Bag Sales	-	455	455
General Merchandise Sales	573	603	1,177
Outerwear Sales	-	59	59
Footwear Sales	558	457	1,015
Handicap Fee Sales	165	1,682	1,847
Tobacco	83	113	197
Other Miscellaneous Revenues	(1,189)	2,680	1,491
Total Revenues	120,082	129,705	249,793
Expenditures			
Administrative			
Payroll-Hourly	-	-	-
Payroll-Benefits	2,143	2,541	4,684
Payroll-Managers	2,630	1,455	4,085
Payroll-Processing Fee	924	943	1,868
Payroll - Bonus	-	-	-
Payroll Taxes	342	729	1,071
Legal/Accounting/Professional	-	-	-

ARLINGTON RIDGE
Community Development District

Trend Report - Golf Course Fund

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2023

Account Description	Oct	Nov	TOTAL
	Actual	Actual	Actual Thru 11/30/2023
BCG Management	5,595	5,930	11,525
Contracts-Pest Control	18	70	88
IT Support	235	235	470
Travel and Per Diem	221	291	512
Communication - Telephone	144	144	288
Communication - Mobile	48	48	96
Postage	28	12	40
Utility - Water & Sewer	65	-	65
Garbage Removal	79	-	79
Utility - Electric	395	346	741
Golf Cart Equip Leases	-	3,613	3,613
Insurance-P&C	1,809	1,809	3,617
Insurance-Workmans Comp	1,099	1,160	2,259
Printing and Binding	-	-	-
Marketing	(102)	-	(102)
Help Wanted Ads	-	-	-
Promotions	-	-	-
Graphic Design	198	198	396
Membership Programs	206	99	305
Advertising (Print)	-	-	-
Advertising (Electronic)	-	-	-
Misc-Employee Meals	436	-	436
Misc-Credit Card Fees	2,471	2,996	5,468
Internet Access	293	83	376
TV/Cable or Dish	12	-	12
Employee Testing-Hiring	-	-	-
Bank Fees	458	233	691
POS System Hardware	1,355	1,103	2,457
Misc-Security	-	-	-
Website & Newsletter	578	578	1,155
Misc.-Personal Property Taxes	628	473	1,101
Office Supplies	237	109	346

ARLINGTON RIDGE
Community Development District

Trend Report - Golf Course Fund

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2023

Account Description	Oct	Nov	TOTAL
	Actual	Actual	Actual Thru 11/30/2023
Cleaning Supplies	-	17	17
Computer Supplies/Equipment	-	926	926
Operating Supplies	-	-	-
Clubhouse Cleaning Service G&A	-	-	-
Software	293	131	424
Chamber / Organization Dues	-	-	-
Total Administrative	22,838	26,272	49,109
<u>Maintenance and Landscaping</u>			
Payroll-Hourly	26,166	23,926	50,092
Payroll-Managers	6,813	6,593	13,407
Payroll - Bonus	-	-	-
Payroll Taxes	2,562	2,335	4,897
Outside Services	103	318	421
Oil/Lube	-	545	545
Aerification	-	-	-
Gas Diesel	3,479	1,993	5,472
Communication - Mobile	75	75	150
Utility - Irrigation	13,220	(5,686)	7,534
Electricity - Irrigation	3,106	3,977	7,083
Garbage Removal	361	-	361
Utility - Electric	111	1,189	1,300
Equipment Rental	-	3,218	3,218
R&M-Buildings	226	-	226
R&M-Irrigation	2,956	1,759	4,716
R&M-Pumps	996	-	996
Equip Maint/Repair-Fix-AGRO	4,295	3,543	7,838
Sod/Sprigs	28,694	-	28,694
Misc-Employee Meals	-	19	19
Misc-Licenses & Permits	-	-	-
Mileage Reimbursement	39	-	39
Supplies-Landscape	-	-	-
Supplies-Course	957	1,345	2,302
Supplies-Shop	261	197	458
Pre-Emergents	-	-	-
Sand-Top Dressing greens/tees	1,001	-	1,001
Op Supplies - Uniforms	-	-	-
General Chemicals	-	-	-

ARLINGTON RIDGE
Community Development District

Trend Report - Golf Course Fund

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2023

Account Description	Oct	Nov	TOTAL
	Actual	Actual	Actual Thru 11/30/2023
Chemicals-Fungicides	-	586	586
Chemicals-Herbicides	1,153	1,793	2,946
Chemicals-Insecticides	-	-	-
Chemicals-Growth Regulators	-	-	-
Chemicals-Wetting Agents	-	-	-
Fertilizers-Fairways / Roughs	4,320	1,263	5,583
Fertilizers-Greens	-	730	730
Supplies-AGRO	-	28	28
Supplies - Seeds	-	-	-
Small Equipment/Hand Tools	-	34	34
Waste Removal-Green Waste-AGRO	2,500	-	2,500
Chamber / Organization Dues	-	-	-
Total Maintenance and Landscaping	103,394	49,780	153,176
<u>Golf Operations</u>			
Payroll-Salaries	-	5,291	5,291
Payroll-Hourly	15,829	7,843	23,672
Payroll - Manager-Director of Golf	9,107	9,574	18,681
Payroll Taxes	1,294	1,488	2,781
Training/Staff Development	-	-	-
Communication - Mobile	60	60	120
Utility - Water & Sewer	47	-	47
Utility - Electric	-	1,162	1,162
Equipment Rental	-	-	-
R&M-Buildings	-	-	-
R&M-Golf Cart	-	-	-
Equip Maint/Repair-Fix	275	-	275
Misc-Handicap Fees	-	-	-
Mileage Reimbursement	10	-	10
Supplies-Scorecards and Pencil	-	-	-
Operating Supplies	-	-	-
Op Supplies - Uniforms	-	-	-
Driving Range Supplies	5,055	-	5,055
COS - Golf Balls	1,497	219	1,716
COS - Gloves	280	507	787
COS - Headwear	267	892	1,159
COS - Ladies' Wear	-	-	-
COS - Men's Wear	1,525	1,218	2,742

ARLINGTON RIDGE
Community Development District

Trend Report - Golf Course Fund

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2023

Account Description	Oct Actual	Nov Actual	TOTAL
			Actual Thru 11/30/2023
COS - Miscellaneous	449	430	879
COS - Clubs	-	262	262
COS - Outerwear	-	-	-
COS - Bags	-	385	385
COS - Tobacco	-	-	-
COS - Footwear	475	329	804
COS - Inventory General	-	-	-
Chamber / Organization Dues	-	-	-
Total Golf Operations	36,170	29,660	65,828
<u>Debt Service</u>			
Principal-Capital Lease	9,561	10,334	19,895
Interest-Capital Lease	225	197	422
Total Debt Service	9,786	10,531	20,317
Total Expenditures	172,188	116,243	288,430
Excess (deficiency) of revenues Over (under) expenditures	(52,106)	13,462	(38,637)
<u>Other Financing Sources (Uses)</u>			
Contribution to (Use of) Fund Balance	-	-	-
Total Financing Sources (Uses)	-	-	-
Net change in fund balance	\$ (52,106)	\$ 13,462	\$ (38,637)
Fund Balance, Beginning (Oct 1, 2023)			239,317
Fund Balance, Ending			\$ 200,680

Budget Analysis - Significant Variances

Account Name	Annual Budget	YTD Actual	%	Explanation
			of Budget	
REVENUES				
Special Assmnts - Tax Collector	\$ 2,454,451	\$ 489,791	20.0%	Assessments collections received in November 2023.
RV Parking Lot Revenue	\$ 36,000	\$ 3,141	8.7%	RV Lot rental received through November 2023.
EXPENDITURES				
<u>Administration</u>				
P/R-Board of Supervisors	\$ 15,000	\$ 2,000	13%	Board Members payroll.
Trustee Fees	\$ 10,000	\$ 8,889	89%	Fees for period: 10/1/23 through 09/30/24.
Management Services	\$ 58,963	\$ 9,827	17%	Inframark Services through November 2023.
Insurance Property	\$ 113,784	\$ 107,414	94%	Egis policy for FY2024.
Insurance General Liability	\$ 10,630	\$ 14,290	134%	Egis policy for FY2024.
<u>Gatehouse</u>				
Security Services	\$ 150,000	\$ 25,111	17%	Contract with Allied Universal Security Services.
<u>Capital Expenditures & Projects</u>				
Annual Projects	\$ 200,000	\$ 37,405	19%	Pool Resurfacte work paid to Vermana.
<u>Towncenter Administration</u>				
Onsite Management	\$ 274,827	\$ 45,805	17%	Inframark services through November, 2023.
<u>Common Area/Recreation</u>				
Landscape Maintenance	\$ 307,920	\$ 50,241	16%	Services through November 2023.
Pond/Littoral Shelf & Wetland Mgmt.	\$ 33,475	\$ 6,030	18%	Services through November 2023.

The notes are intended to provide additional information helpful when reviewing the financial statements.

Budget Analysis - Significant Variances

<u>Account Name</u>	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>% of Budget</u>	<u>Explanation</u>
<u>Fairfax Hall</u>				
Utility-Water & Sewer	\$ 1,516	\$ 214	14%	Water and Sewer services through November 2023.
Utility-Electric	\$ 19,000	\$ 3,791	20%	Electric services through November 2023.
<u>Social Center</u>				
Utility-Electric	\$ 5,878	\$ 1,216	21%	Electric services through November 2023.
<u>Lexington Spa</u>				
Prof. Services Pool Maintenance	\$ 70,000	\$ 11,468	16%	Maintenance service through November 2023.
Utility-Water & Sewer	\$ 25,000	\$ 5,243	21%	Water and Sewer services through November 2023.
Utility-Electric	\$ 62,380	\$ 9,490	15%	Electric services through November 2023.
<u>Sales Center</u>				
Utility-Electric	\$ 10,000	\$ 864	9%	Electric services through November 2023.
Operation & Maintenance	\$ 36,000	\$ 3,130	9%	Services through November 2023.

The notes are intended to provide additional information helpful when reviewing the financial statements.

Subsection 7C

Check Register

ARLINGTON RIDGE
Community Development District

Check Register

11/01/23 - 11/30/23

ARLINGTON RIDGE
Community Development District

Payment Register by Fund
For the Period from 11/01/23 to 11/30/23
(Sorted by Check / ACH No.)

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid	
GENERAL FUND - 001								
CHECK # 3314								
001	11/06/23	ANAGO OF ORLANDO	73188	NOV 2023 JANITORIAL SVCS	Janitorial Services and Supplies	534349-53948	\$7,645.00	
							Check Total	<u>\$7,645.00</u>
CHECK # 3315								
001	11/06/23	ARLINGTON RIDGE GOLF CLUB	INV10242023	WATER METER CHARGES APR, MAY, JUN, JUL, AUG, SEP 2	Shared common area irrigation water	543021-57221	\$5,686.04	
							Check Total	<u>\$5,686.04</u>
CHECK # 3316								
001	11/06/23	ATLANTIC SOUTH LLC	101123	INSTALL SOFFITS ON REAR OF CDD BUILDING	Capital Projects	564104-53918	\$3,945.00	
							Check Total	<u>\$3,945.00</u>
CHECK # 3317								
001	11/06/23	FLORALAWN INC	20867	SEPT 23 IRR REPAIR FROM INSPECTION	Irrigation Repairs & Maintenance	546179-57221	\$1,950.35	
							Check Total	<u>\$1,950.35</u>
CHECK # 3318								
001	11/06/23	FLORIDA AQUA GROUP LLC	INV-000332	11/01/23 POOL CLEANING	Pool Maintenance	531034-57258	\$5,700.00	
							Check Total	<u>\$5,700.00</u>
CHECK # 3320								
001	11/06/23	JURIN ROOFING SERVICES INC.	55025	ROOF REPAIRS - FAIR FAX HALL	Roof Leak Inspection	546156-57245	\$690.01	
							Check Total	<u>\$690.01</u>
CHECK # 3321								
001	11/06/23	PEGASUS ENGINEERING	226897	ENGG SVCS FRM 730-9/23/23	Engineering Fees	531092-51302	\$4,487.86	
							Check Total	<u>\$4,487.86</u>
CHECK # 3322								
001	11/06/23	UNI-FIRST CORPORATION	3090072699	MATS	Janitorial Services & Supplies	534349-53948	\$112.32	
001	11/06/23	UNI-FIRST CORPORATION	3090074555	MATS	Janitorial Services & Supplies	534349-53948	\$112.32	
001	11/06/23	UNI-FIRST CORPORATION	3090076518	MATS	Janitorial Services & Supplies	534349-53948	\$112.32	
							Check Total	<u>\$336.96</u>
CHECK # 3323								
001	11/09/23	FITNESS SERVICES OF FLORIDA INC	27703	BI-MONTHLY PM INSPECTION	Repairs & Maintenance	546156-57258	\$1,627.00	
							Check Total	<u>\$1,627.00</u>
CHECK # 3324								
001	11/13/23	AR GOLF MANAGEMENT LLC	10292023	FOOD FOR EVENT	Janitorial Services and Supplies	534349-53948	\$997.09	
							Check Total	<u>\$997.09</u>
CHECK # 3325								
001	11/13/23	RALEX BUSINESS SERVICES, INC.	38222	COPIER LEASE	Rentals & Leases	544025-53948	\$151.45	
							Check Total	<u>\$151.45</u>
CHECK # 3328								
001	11/28/23	ALLIED UNIVERSAL SECURITY SERVICES	14957221	SEC SVCS 10/01-10/31/2023	Contracts-Security Services	534037-53904	\$12,637.68	
							Check Total	<u>\$12,637.68</u>
CHECK # 3329								
001	11/28/23	AR GOLF MANAGEMENT LLC	11122023	FOOD FOR EVENT	Special Events	549052-53948	\$396.41	
							Check Total	<u>\$396.41</u>

ARLINGTON RIDGE
Community Development District

**Payment Register by Fund
For the Period from 11/01/23 to 11/30/23
(Sorted by Check / ACH No.)**

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
CHECK # 3330							
001	11/28/23	CA FLORIDA HOLDINGS, LLC	0005988945	10/11/23-NOTICE OF FY23-24 MTG SCHED	NOTICE OF FY 2023/24 BUDGET	548002-51302	\$136.40
Check Total							\$136.40
CHECK # 3331							
001	11/28/23	DEL-AIR HEATING, AIR CONDITIONING	HS-000623869	HVAC REPAIRS	Repairs & Maintenance	546156-57258	\$129.00
001	11/28/23	DEL-AIR HEATING, AIR CONDITIONING	HS-000623868	AC REPAIRS	Repairs & Maintenance	546156-57258	\$634.00
Check Total							\$763.00
CHECK # 3332							
001	11/28/23	FLORALAWN INC	21411	NOVEMBER 2023 LAWN MAINT	Landscape Maintenance	546300-57221	\$16,533.80
001	11/28/23	FLORALAWN INC	21411	NOVEMBER 2023 LAWN MAINT	Irrigation Repairs & Maintenance	546179-57221	\$2,233.10
001	11/28/23	FLORALAWN INC	21411	NOVEMBER 2023 LAWN MAINT	Landscape Maintenance	546300-57221	\$6,833.10
001	11/28/23	FLORALAWN INC	21411	NOVEMBER 2023 LAWN MAINT	Landscape Maintenance	546300-57221	\$375.00
001	11/28/23	FLORALAWN INC	21411	NOVEMBER 2023 LAWN MAINT	Landscape Maintenance	546300-57221	\$262.00
001	11/28/23	FLORALAWN INC	20891	IRR REPAIRS	Irrigation Repairs & Maintenance	546179-57221	\$400.26
001	11/28/23	FLORALAWN INC	21633	STORM CLEAN UP	Landscape- Storm Clean Up & Tree Removal	546515-57221	\$1,310.00
Check Total							\$27,947.26
CHECK # 3333							
001	11/28/23	INFRAMARK, LLC	103604	MGMT SVCS: OCT 2023	Management Services	531093-51302	\$4,913.58
001	11/28/23	INFRAMARK, LLC	103604	MGMT SVCS: OCT 2023	Onsite Management	534210-53948	\$22,902.25
Check Total							\$27,815.83
CHECK # 3334							
001	11/28/23	MPLC	504429896	UMBRELLA LICENSE 01/01/24-12/31/24	Dues, Licenses, Subscriptions	554020-51302	\$1,060.01
Check Total							\$1,060.01
CHECK # 3335							
001	11/28/23	SOLITUDE LAKE MANAGEMENT	PSI024945	NOV 2023 MAINT PRESERVE / WETLANDS	Pond/Littoral Shelf & Wetland Mgmt	546520-57221	\$2,175.00
001	11/28/23	SOLITUDE LAKE MANAGEMENT	PSI023840	NOV 2023 MAINT PRESERVE/WETLANDS	Pond/Littoral Shelf & Wetland Mgmt	546520-57221	\$1,680.00
Check Total							\$3,855.00
CHECK # 3336							
001	11/28/23	UNI-FIRST CORPORATION	3090078104	MATS	Janitorial Services & Supplies	534349-53948	\$112.32
Check Total							\$112.32
CHECK # 3337							
001	11/28/23	WELCH TENNIS COURTS INC	74133	BLACK EXTREME SCREENS	Sports Courts Maintenance & Supplies	546525-57221	\$3,120.14
Check Total							\$3,120.14
CHECK # DD1190							
001	11/01/23	THE CITY OF LEESBURG - ACH	101023 ACH	SRVC PRD 8/31-9/29/23	Utility - Water & Sewer	543021-53948	\$144.32
001	11/01/23	THE CITY OF LEESBURG - ACH	101023 ACH	SRVC PRD 8/31-9/29/23	Utility - Water & Sewer	543021-53904	\$46.86
001	11/01/23	THE CITY OF LEESBURG - ACH	101023 ACH	SRVC PRD 8/31-9/29/23	Utility - Water & Sewer	543021-57245	\$106.01
001	11/01/23	THE CITY OF LEESBURG - ACH	101023 ACH	SRVC PRD 8/31-9/29/23	Utility - Water & Sewer	543021-57258	\$1,815.26
001	11/01/23	THE CITY OF LEESBURG - ACH	101023 ACH	SRVC PRD 8/31-9/29/23	Utility - Water & Sewer	543021-57258	\$196.92
001	11/01/23	THE CITY OF LEESBURG - ACH	101023 ACH	SRVC PRD 8/31-9/29/23	Utility - Water & Sewer	543021-57221	\$18.78
001	11/01/23	THE CITY OF LEESBURG - ACH	101023 ACH	SRVC PRD 8/31-9/29/23	Utility - Water & Sewer	543021-57221	\$6.39
001	11/01/23	THE CITY OF LEESBURG - ACH	101023 ACH	SRVC PRD 8/31-9/29/23	Utility - Water & Sewer	543021-57221	\$149.06
001	11/01/23	THE CITY OF LEESBURG - ACH	101023 ACH	SRVC PRD 8/31-9/29/23	Utility - Water & Sewer	543021-57259	\$381.42
Check Total							\$2,865.02

ARLINGTON RIDGE
Community Development District

Payment Register by Fund
For the Period from 11/01/23 to 11/30/23
(Sorted by Check / ACH No.)

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
CHECK # DD1194							
001	11/09/23	JAMES M PIERSALL - PAYROLL - ACH	101923-BP	BOARD PAY 10/19/2023	P/R-Board of Supervisors	511001-51302	\$200.00
							Check Total
							<u>\$200.00</u>
CHECK # DD1197							
001	11/20/23	DUKE ENERGY	103023 ACH	SRVC PRD 9/27-10/26/23	Utility - Electric	543041-53904	\$181.93
001	11/20/23	DUKE ENERGY	103023 ACH	SRVC PRD 9/27-10/26/23	Utility - Electric	543041-53948	\$273.89
001	11/20/23	DUKE ENERGY	103023 ACH	SRVC PRD 9/27-10/26/23	Utility - Electric	543041-57221	\$117.21
001	11/20/23	DUKE ENERGY	103023 ACH	SRVC PRD 9/27-10/26/23	Utility - Electric	543041-57245	\$1,927.51
001	11/20/23	DUKE ENERGY	103023 ACH	SRVC PRD 9/27-10/26/23	Utility - Electric	543041-57255	\$619.72
001	11/20/23	DUKE ENERGY	103023 ACH	SRVC PRD 9/27-10/26/23	Utility - Electric	543041-57258	\$4,788.64
001	11/20/23	DUKE ENERGY	103023 ACH	SRVC PRD 9/27-10/26/23	Utility - Electric	543041-57259	\$437.27
001	11/20/23	DUKE ENERGY	103023 ACH	SRVC PRD 9/27-10/26/23	Utility - Electric	543041-53904	\$8,462.75
							Check Total
							<u>\$16,808.92</u>
CHECK # DD1198							
001	11/16/23	ELAN FINANCIAL SERVICES	101823-0909 ACH	October 2023.	BOOTS / BATTERIES	546156-53948	\$171.16
001	11/16/23	ELAN FINANCIAL SERVICES	101823-0909 ACH	October 2023.	POOL MAINT	531034-57258	\$67.95
001	11/16/23	ELAN FINANCIAL SERVICES	101823-0909 ACH	October 2023.	MICROSOFT SUBSCRIPTION	554020-51302	\$117.61
001	11/16/23	ELAN FINANCIAL SERVICES	101823-0909 ACH	October 2023.	CANVA SUBSCRIPTION	554020-51302	\$261.33
001	11/16/23	ELAN FINANCIAL SERVICES	101823-0909 ACH	October 2023.	BEVELED CEDAR SIDING	546156-57245	\$227.07
001	11/16/23	ELAN FINANCIAL SERVICES	101823-0909 ACH	October 2023.	SUPERIOR FENCE & RAIL	546156-57221	\$65.34
001	11/16/23	ELAN FINANCIAL SERVICES	101823-0909 ACH	October 2023.	WALL MOUNT FANS	546156-57258	\$128.50
001	11/16/23	ELAN FINANCIAL SERVICES	101823-0909 ACH	October 2023.	SHUFFLEBOARD TABLE	551017-57259	\$2,945.62
001	11/16/23	ELAN FINANCIAL SERVICES	101823-0909 ACH	October 2023.	2 CYCLE OIL FOR BLOWER	546156-57221	\$9.30
001	11/16/23	ELAN FINANCIAL SERVICES	101823-0909 ACH	October 2023.	GAS FOR EQUIP	546156-57221	\$49.00
001	11/16/23	ELAN FINANCIAL SERVICES	101823-0909 ACH	October 2023.	BLDG SUPPLIES	546156-57255	\$289.14
001	11/16/23	ELAN FINANCIAL SERVICES	101823-0909 ACH	October 2023.	NETFLIX	554020-51302	\$43.54
001	11/16/23	ELAN FINANCIAL SERVICES	101823-0909 ACH	October 2023.	LAMINATING POUCHES	551002-53948	\$49.20
001	11/16/23	ELAN FINANCIAL SERVICES	101823-0909 ACH	October 2023.	CONSTANT CONTACT	554020-51302	\$76.23
001	11/16/23	ELAN FINANCIAL SERVICES	101823-0909 ACH	October 2023.	MICROSOFT	554020-51302	\$117.61
001	11/16/23	ELAN FINANCIAL SERVICES	101823-0909 ACH	October 2023.	OFFICE SUPPLIES	551002-53948	\$248.22
001	11/16/23	ELAN FINANCIAL SERVICES	101823-0909 ACH	October 2023.	PROJECTOR LAMP BULB	546156-57255	\$166.01
							Check Total
							<u>\$5,032.83</u>
CHECK # DD1199							
001	11/29/23	JAMES M PIERSALL - PAYROLL - ACH	111623 ACH	BOARD MEETING 11/16/23	P/R-Board of Supervisors	511001-51302	\$200.00
							Check Total
							<u>\$200.00</u>
CHECK # DD1200							
001	11/24/23	SECO ENERGY	110923 ACH	SRV PRD 10/9-11/7/23	G00003712	543041-53904	\$25.00
001	11/24/23	SECO ENERGY	110923 ACH	SRV PRD 10/9-11/7/23	LIGHTING	543057-53904	\$873.01
							Check Total
							<u>\$898.01</u>
CHECK # DD1201							
001	11/01/23	THE CITY OF LEESBURG - ACH	101123 ACH	BILL PRD 8/31-9/29/23	removal of billboard	546156-57221	\$5,769.17
							Check Total
							<u>\$5,769.17</u>
CHECK # DD1202							
001	11/24/23	DUKE ENERGY	110123-0909 ACH	BILL PRD 9/29-10/30/23	Utility - Water & Sewer	543021-53904	\$573.39
							Check Total
							<u>\$573.39</u>

ARLINGTON RIDGE
Community Development District

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Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid	
CHECK # 3326								
001	11/22/23	ROBERT A. HOOVER	PAYROLL	November 22, 2023 Payroll Posting			\$184.70	
							Check Total	\$184.70
CHECK # 3327								
001	11/22/23	TED O. KOSTICH	PAYROLL	November 22, 2023 Payroll Posting			\$159.70	
							Check Total	\$159.70
CHECK # DD1195								
001	11/22/23	WILLIAM V. MIDDLEMISS	PAYROLL	November 22, 2023 Payroll Posting			\$184.70	
							Check Total	\$184.70
CHECK # DD1196								
001	11/22/23	CLAIRE I. MURPHY	PAYROLL	November 22, 2023 Payroll Posting			\$184.70	
							Check Total	\$184.70
							Fund Total	\$144,121.95

RESERVE FUND - 002

CHECK # 3338								
002	11/30/23	YAMAHA GOLF-CAR COMPANY	92608594	GOLF CAR	Capital Outlay	564043-53908	\$13,349.00	
							Check Total	\$13,349.00
							Fund Total	\$13,349.00

Total Checks Paid	\$157,470.95
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