



**WESTGATE/BELVEDERE HOMES COMMUNITY REDEVELOPMENT AGENCY**

**Monday July 8, 2024 Board Meeting**

**1280 N. Congress Ave. Suite 215**

**West Palm Beach FL 33409**

**NOTE: Agenda Summary (Pages 3-4)**

**Staff Report (Pages 5 - 10)**

- I. CALL TO ORDER / ROLL CALL**
- II. AGENDA APPROVAL**
  - 1. Additions, Deletions, Substitutions to Agenda**
  - 2. Adoption of Agenda**
- III. ADOPTION OF W/BH May 13, 2024 CRA MINUTES (Pages 11 - 14)**
- IV. PUBLIC COMMENTS**
- V. DISCLOSURES**
- Vi. CONSENT AGENDA**
- VII. REGULAR AGENDA**
  - 1. Consideration of FY 2024-2025 Budget (Page 15-19).**
  - 2. Approval of Ward & Company, P.A. Engagement Letter for FY 2024 Audit Services (Page 20-29)**
- VIII. REPORTS**
  - A. Staff Reports**
    - Correspondence**
  - B. Attorney's Report**
  - C. Committee Reports and Board Comments**
    - 1. Administrative/Finance –**
    - 2. Capital Improvements – Chair, Mr. Daniels**
    - 3. Land Use –**
    - 4. Real Estate – Chair, Mr. Kirby**

1280 N. Congress Avenue, Suite 215

West Palm Beach, Florida 33409

561-640-8181

[westgatecra.org](http://westgatecra.org)

5. **Marketing –**
6. **Community Affairs –**
7. **Special Events – Chair, Ms. Ruffy**

## **IX. ADJOURNMENT**

**ANY PERSON MAKING IMPERTINENT OR SLANDEROUS REMARKS OR WHO BECOMES BOISTEROUS WHILE ADDRESSING THE BOARD WILL BE BARRED FROM FURTHER AUDIENCE BEFORE THE BOARD BY THE PRESIDING OFFICER, UNLESS PERMISSION TO CONTINUE OR AGAIN ADDRESS THE BOARD AS GRANTED BY A MAJORITY VOTE OF THE BOARD MEMBERS PRESENT.**

**IF A PERSON DECIDES TO APPEAL ANY DECISION MADE BY THIS BOARD WITH RESPECT TO ANY MATTER CONSIDERED AT THIS MEETING, HE WILL NEED A RECORD OF THE PROCEEDING, AND FOR SUCH PURPOSE HE MAY NEED TO ENSURE THAT A VERBATIM RECORD OF THE PROCEEDINGS IS MADE, WHICH RECORD INCLUDES THE TESTIMONY AND EVIDENCE UPON WHICH THE APPEAL IS TO BE BASED.**

**ON JUNE 7, 1994, THE BOARD OF COUNTY COMMISSIONERS APPROVED RESOLUTION NO. 94-693, KNOWN AS THE CODE OF ETHICS. UNDER SECTION 11, IT IS REQUIRED THAT PAID AND UNPAID LOBBYISTS REGISTER. PLEASE REFER TO SECTIONS 11.01 AND 11.02 IN THE CODE OF ETHICS FOR REGISTRATION SPECIFICS. FOR YOUR USE, REGISTRATION FORMS ARE AVAILABLE FROM THE CRA'S ADMINISTRATIVE ASSISTANT.**

**AGENDA ITEMS**  
**Westgate/Belvedere Homes CRA Board Meeting**  
**In Person and Via Zoom**  
**July 8, 2024**

**REGULAR AGENDA**

**REGULAR AGENDA**

**1. Consideration of FY 2024-2025 Budget**

**A. Background and Summary:** This is the first reading of the Budget. The Budget includes five parts, the Redevelopment Trust Fund, the Capital Improvement Project, the Transportation Enhancement grants, the Debt Service Fund, and the Reserve Fund. The Redevelopment Trust Fund presents in a line-by-line format all the items funded by the tax increment revenues and rental income. The total amount projected for the Tax Increment Financing (TIF) Trust fund is \$4,505,484. This part details the administrative and the programmatic expenses. The preliminary tax roll value shows that the TIF might increase by 12.8% this year (an increase of \$510,929 to last year's TIF); The final tax is computed at the end of the year. The projected amount will change if the Board of County Commissioners were to reduce the millage rate.

The Capital Improvement Project portion provides funding from the trust fund and grants to complete infrastructure improvement projects and acquire properties for redevelopment. Grants and loans are included in this portion of the Budget. The Total amount projected for Capital Improvement is \$3,920,000.

The Transportation Enhancement part shows the grants received from the Transportation Planning Agency and the Department of Transportation. These grants are being managed by the Palm Beach County Engineering Department on behalf of the Westgate CRA. This funding is provided on a reimbursement basis. Two projects are under construction. There is one more left to start. The County is in the process of selecting a contractor for Cherry Road.

The Debt Service Fund shows how funds will be used to pay off debt.

**B. Recommendation:** This is the first reading of the budget. Staff are only seeking input. A final budget will be presented at next month's meeting. It will include considerations and input from the July Board meeting and updated TIF projection based on the millage rate set by the BCC.

**2. Approval of Ward & Company, P.A., Engagement Letter for FY 2024 Audit Services.**

- A. Background and Summary:** The CRA is seeking the service of Ward & Company to audit the financial records of the CRA for fiscal year 2024. The auditors will be responsible to test the accounting records of the Westgate CRA and perform other procedures considered necessary to prepare a comprehensive report in accordance with the standards for financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. **It is estimated that a single audit will not be needed this year.** Ward and Company has submitted a proposal for the work. The company proposes to complete the audit for an amount not to exceed \$27,000.
- B. Recommendation:** Staff recommends that the Board authorizes staff to engage Ward and Company, P.A. to provide auditing services for fiscal year ending in September of 2024.



**BOARD MEETING  
July 8, 2024**

**Staff Update on In-House & Private Redevelopment Projects**

**Strategic Plan – Special District Performance Measures & Standards (STARTED)**

CRA staff will retool a draft strategic plan that would implement the goals and objectives of the amended Redevelopment Plan, and will modify the document to reflect a new statutory requirement for special districts. FS 189.0694 now requires Florida special districts to establish “goals and objectives for each program or activity, as well as performance standards and measures to determine if goals and objectives are being achieved”. A strategic plan will outline the specific tasks, timeline and budget required for redevelopment activities over the next 5 years. It can also serve as a platform for the CRA to refine its vision and mission statement in a way that is current with its shifting priorities. Staff has received some initial input from Board members.

**Streetlights Initiative + Westgate Safety Plan (IN PROCESS)**

Update: The requested funding for Westgate safety initiatives from the County’s legislative appropriation was not authorized. The CRA will renew the request next legislative season. Staff continues to address issues around safety utilizing the Agency’s budget. A draft Safety Plan is in process.

The requested funds from the County’s legislative appropriation have been reduced from \$750,000 to \$250,000; the allocation from the State budget awaits the Governor’s signature. CRA staff continues to develop a Safety Plan for the district. The 1<sup>st</sup> permit to install FPL streetlights has been issued; the 2<sup>nd</sup> permit is in process. Conservatively, staff anticipates that the streetlights will be installed within the next 6 months.

Background: Staff has requested the installation of 280+ new streetlights within the North and South Westgate Estates neighborhoods of the CRA district from FPL. The streetlights initiative is in the final stage of permitting. FPL resubmitted in January to respond to Land Development comments. To supplement this effort, Staff is working with County Administration to secure a legislative appropriation of \$750,000. This funding would also be used to leverage CRA TIF in the creation of a Westgate Safety Plan. Planning for the development of a Safety Plan is underway.

**SFWMD Compensating Floodplain Storage Mitigation Bank (IN PROCESS)**

Update: Staff is working with Reikenis & Associates, LLC Consulting Engineers to analyze the potential value of existing and future C-51 compensating flood plain storage credits that are banked with SFWMD. Quantifying and adding a valuation to the mitigation bank allows the CRA to better understand the dollar value of mitigation credits for redevelopment projects.

There remains approx. 13-acre feet available in various retention areas in the CRA district that could be added to the mitigation bank. CRA staff has requested a proposal from Higgins Engineering to continue with this important work.

Higgins Engineering has advised that SFWMD has formally amended the original permit for the Westgate Central Lake. A total of 23-acre feet are assigned to the mitigation bank, lower than our original estimation. The Board allocated 8-acre feet to the Greene Apartments (now Brandon Estates), and 6-acre feet to the Autumn Ridge apartments. Only 9-acre feet remain in the mitigation bank.

On June 30<sup>th</sup> SFWMD formally established a compensating storage bank for C-51 basin, sub-basin 39. This bank only includes the Westgate Central Lake aka Dennis Koehler Preserve. Available compensating storage volume available from the bank will expire in 2043. The Autumn Ridge project will utilize 9 acre-feet of storage from the mitigation bank. Approx. 12 acre-feet will be remaining for future redevelopment projects. Staff is considering developing a program for accessing credits from the bank.

Background: The CRA is working with Higgins Engineering and SFWMD to formalize a storm water storage mitigation/redevelopment credit program using the Dennis Koehler Preserve retention lake for redevelopment projects within a certain basin or sub-basin. Higgins Engineering estimates that approximately 28-acre feet could be available to redevelopment projects to offset storage requirements. Some of those acre feet have already been pledged to the Greene Apartments and Autumn Ridge projects.

**WCRAO/ULDC Amendments (IN PROCESS)**

Update: Staff is processing a Comprehensive Plan amendment to the text of the Westgate/Belvedere Homes Community Redevelopment Area Overlay sub-objective that would increase the number of units available in the Density Bonus Pool from 1,300 to 3,000. The amendment is triggered by redevelopment of the PBKC site which is anticipated to need at least 80% of the density bonus remaining in the program for multifamily housing. An increase is necessary to support future redevelopment build out projections. Concurrently, Zoning has given Staff the green light to finalize an amendment to the WCRAO in the ULDC that would allow, as an incentive for density bonus program projects, a reduction of 15% from Westgate parking standards for mixed use and residential projects.

**Tentative Amendments Timeline**

Comp Plan	Planning Commission Initiation – July 12, 2024	BCC Transmittal Hearing – August 28, 2024	BCC Adoption Hearing – November 6, 2024
ULDC	BCC Request for Permission to Advertise – August 22, 2024	Zoning Commission – September 5, 2024	BCC Adoption Hearing – September 26, 2024

Zoning Management has reviewed the amendment draft provided in October, and has provided general direction to rework the document. A path has been provided to revise WCRAO parking provisions. Staff has been working with Schmidt Nichols on developing a parking code that would reduce the demand for residential by unit.

Staff submitted amendment draft to Zoning in early October. Concurrently, Staff is exploring the concept of merging the WCRAO with the URAO toward a Redevelopment Code for the County.

Staff met with Vice-Mayor Weiss, assistant County administrators, and PZB staff on October 26<sup>th</sup> to discuss ways in which the WCRAO may be streamlined to be made more efficient and flexible to use, while remaining true to intent. A path forward includes a Comprehensive Plan amendment to be initiated early in the new year to better define policies for open space and land development, followed by amendments to the WCRAO/ULDC. Staff will also propose increases to the Density Bonus Program pool of units as well as explore options to add more daily and pm peak trips to the TCEA pool. Staff is re-tooling to address the Mayor’s concerns.

Background: CRA staff submitted a request letter for amendments to the CRA’s zoning overlay in early December 2021 with the optic of adoption by the BCC at the end of 2022. The Zoning Division is under new directorship, and the two-round policy for UDLC amendments is replaced by a prioritization scale. The CRA will work with County Code Revision staff and County departments to develop amendment language for Board review in the coming months. Staff will utilize one of its continuing planning consultants to assist.

## **FY21 TCRPC Brownfields Site Assessment Grant (IN PROCESS)**

Update: Florida DEP has reviewed Stantec's ESA report and has provided comments; Stantec is preparing a response. If Stantec advises that additional testing is required by the State to determine the extent of contamination, and necessary clean-up, TCRPC has funding available to assist. The next step would be to determine the best path for remediation.

Cardno (now Stantec) has completed testing. Results indicate levels of contamination on site that are in excess of allowable State limits. Staff will be meeting with Stantec and TCRPC to discuss next steps.

Cardno has identified that contamination is most concentrated in the northeast corner of the Chickamauga site with no groundwater affected, however further assessment is warranted to determine the spread and depth of contamination in order to recommend the best path for remediation. Using a new round of funding through TCRPC, a specific assessment will be completed by Cardno. Next steps include: specific testing, a meeting with the DEP to determine scope of clean up, and a determination of funding sources for excavation/clean up (TCRPC or PBC DHED).

Cardno has completed supplementary soils testing and is preparing a final report for CRA review and/or action. Results are targeted to be presented to the CRA Board at their September meeting. Testing indicates a high concentration of Benzoapyrene (BaP) in the northwest corner of the property. Cardno will determine whether remedial action is warranted. Cardno conducted a Phase II assessment in early December. Findings indicate trace amounts of contamination (arsenic & BaP) in the soil; the groundwater is said to be clear. CRA Staff is pursuing a more thorough soils study through funding available through TCRPC prior to issuing an RFP. Phase I ESA findings indicate the need to conduct further assessment of the site to determine if historical adjacent uses have negatively impacted the site. The CRA was approved by the TCRPC for a Phase I Environmental Assessment on September 9, 2021. Brownfields environmental consultants Cardno, completed the Phase I assessment in mid-October 2021.

On August 25, 2021, CRA staff submitted an application for funding from the TCRPC (Treasure Coast Regional Planning Council) Brownfields Program for a Phase I Environmental Assessment for the Chickamauga redevelopment site. Due to historic auto salvage and a dry cleaning use on Okeechobee on the site now occupied by Cumberland Farms, there is a likelihood that the site has some degree of contamination. The grant would fund a Phase I assessment, and a possible Phase II assessment depending upon initial findings. Any remediation timelines and cost to be determined. State funding is possible.

Background: The Chickamauga site consists of 3 parcels, one containing an occupied single family dwelling, purchased by the CRA in December 2019 for \$550,000. The site is located directly south of Spencer Square facing the Dennis Koehler Preserve to the south. The site is earmarked for the CRA for mixed use or high density residential redevelopment. CRA staff anticipates issuing an RFP in FY22.

## **Community Garden/Greenmarket (ONGOING)**

Update: The Plat is recorded and corner clip dedications are complete. CRA staff is planning for the construction of a permanent structure. Staff applied for a USDA Urban Agriculture grant in 21/22 to assist with the construction of the structure and to facilitate enhanced programming at the farm, but was not awarded the grant. CRA staff is looking at the viability of re-applying in another fiscal year.

## **PBC Transportation Planning Agency (TPA) Transportation Alternatives (TAP) & Local Initiatives (LI) Grants**

### **FY20 Cherry Road Pedestrian & Safety Improvements (CONTRACTOR SELECTION)**

Update: The ILA between the CRA and the County has been approved by the BCC. An RFP has been issued to select the contractor.

Design has been completed. Design engineers had identified field conditions that will make the installation of 10-12 ft. wide multi-purpose paths on the north side of Cherry Rd. impossible within the existing ROW. Several options have been discussed with PBC Engineering and the TPA, with the best option being reducing the multi-purpose paths to 8 ft. Engineering is awaiting approval from FDOT on the new cross section prior to design resuming.

PBC Engineering has expressed concerns regarding crosswalks on the approved cross section that requires resolution for the project to move forward on the TPA grant timeline.

The Cherry Road project received approval for funding by the TPA Governing Board in July, 2020. The CRA engaged consultants, WGI to refine the Cherry Rd. improvements project for TPA TAP grant application submittal in the 2020 cycle. CRA Staff and WGI worked with Engineering on improving the proposed typical sections. The project proposes reduced with travel lanes for traffic calming, new sidewalks on the south side of Cherry Rd east and west of the bridge to the intersection of Country Club Rd., a new 12' shared multi-use path on the north side of the corridor, new crosswalks, pedestrian scale lighting, and shade trees where allowed. The total project cost is \$1.96 million. The grant reimburses \$1 million. The application was submitted to the TPA on February 28, 2020.

### **FY19 and Seminole Blvd. Complete Streets (UNDER CONSTRUCTION)**

Update: Sidewalks have been fully installed, and sod is laid. The project is delayed from completion due to supply issues with streetlights. Irrigation conduit will be added via change order, provided cost is acceptable, so that landscaping can be added in the future.

Construction is progressing well. Staff will work with Engineering and FDOT to process a field change order to reduce the path on the west side of the ROW from 12 ft. to 10 ft. Staff will engage a landscape architect from WGI through our continuing services contract to create a landscape/irrigation plan for the project. BCC approval of the construction contract is projected for August.

The Transportation Planning Agency Governing Board approved funding for the Seminole Blvd project at their July 18<sup>th</sup> meeting. The Seminole project was ranked #1. Staff and WGI presented the projects to FDOT and BTPAC in early April; Seminole was ranked #1 and Cherry Rd was #4. The Board recommended that the Seminole Blvd project should be prioritized since it ranked higher and is a larger project.

Background: The Board approved a two-fold work assignment with WGI in November 2018 to prepare a feasibility analysis to identify the best two projects to submit to the TPA for the 2019 Transportation Alternatives Program (TAP) cycle. Based on findings presented by WGI, the Board selected the following project:

Seminole Blvd Complete Streets expands existing sidewalks to 10-12 ft. multi-use paths on each side of the roadway, adds high visibility crosswalks at each intersection, adds pedestrian scale lighting, and shade trees. The project boundaries are from Okeechobee Blvd. to Oswego Ave. Total construction cost is \$1,622,979. The grant reimburses \$1 million.

TAP grant projects are designed and constructed within 3 years of prioritized funding. Design will begin in 2020 with construction completion in 2022.

### **FY18 – Westgate Avenue Corridor Complete Streets (UNDER CONSTRUCTION)**

Update: The Westgate Ave. streetscape is under construction, and ahead of schedule. Sidewalks, driveway connections, bollards, irrigation lines, and landscaping is in place on the north side of the corridor. Construction crews have moved to the south side.

Background Information: Staff engaged WGI to coordinate the preparation of travel demand forecast modelling to determine the impact of reducing Westgate Ave from 5 lanes to 3 lanes utilizing a road diet approach. WGI facilitated communication with PBC TPA and Engineering to determine the best design alternative, held a public input meeting, and drafted the final design for the project be used to obtain



funding. WGI met with the Engineering Department to present the lane elimination plan. County staff is in support of the lane reduction from Wabasso to Congress, but they are not in support of the elevated landscape median. An alternative design, which allows for 3 lanes (2 thru lanes and one center turn lane), bike lanes, and floating landscape islands on both sides of the ROW alternating with on street parking was presented to County Engineering for approval and support. With assistance from WGI, the LI grant application was submitted on March 2, 2018. CRA staff is working with County Engineering and Administration to design and administer all 3 of the TPA grant projects.

The TPA Governing Board voted to adopt the TPA List of Priority Projects for the LRTP FY 2020-2024 at their September 20, 2018 meeting. Projects that met TPA and FDOT eligibility requirements were ranked by internal advisory boards, committees and TPA Staff to be forwarded the Governing Board. The Westgate Avenue Complete Streets project was ranked #1 of 6 entries to receive Local Initiatives Program funding. This project has been moved up the timeline due to the inability of other funded projects to proceed. Design can start in July 2019 for FY 2019/20. Construction funding will be approved after the design is completed.

### **Streetlights for Belvedere Homes (ONGOING)**

The Engineering Department is partnering with Office and Community Revitalization to install streetlight in Belvedere Homes. An initial meeting has been held. Citizens are currently gathering signatures and easement authorization from residents and property owners.

## Private Redevelopment Projects

Below is list of private development projects that are in the entitlements or the permitting process:

Projects	Address	Status
Tallahassee MF	1302 Tallahassee Dr.	<ul style="list-style-type: none"> <li>▪ <b>In Zoning review</b></li> <li>▪ 7-unit multifamily project</li> <li>▪ WCRAO DBP units</li> </ul>
2944-2952 Westgate mixed use	2944-2952 Westgate Ave.	<ul style="list-style-type: none"> <li>▪ <b>In Zoning review</b></li> <li>▪ 2,300 sf business/prof. office w/ 6 units on 1<sup>st</sup> and 2<sup>nd</sup> floors</li> </ul>
PBKC – new relocated facility	1111 N. Congress Ave.	<ul style="list-style-type: none"> <li>▪ <b>WCRA recommendation 3/11/24</b></li> <li>▪ 60,286 sf facility + 4 level parking structure</li> <li>▪ Rezoning, Class B Cond use (indoor entertainment), DRO for Type 2 restaurant, variances, waivers</li> </ul>
NorWest Pointe	Westgate at Tallahassee	<ul style="list-style-type: none"> <li>▪ <b>Rezoning approved. WCRA recommendation 11/13/23</b></li> <li>▪ Rezoning to RM, DRO approval for additional density for a 9-unit MF rental project</li> </ul>
Big Dreams Preschool	1713 Quail Drive	<ul style="list-style-type: none"> <li>▪ <b>Approved</b> – 5/9/23 CRA recommendation</li> <li>▪ Class B + variances to reestablish a day care use at former Opportunity Inc. site</li> </ul>
Al Packer Fleet Services	1668 N Military Trail	<ul style="list-style-type: none"> <li>▪ <b>In Zoning</b> -- 5/8/23 CRA recommendation</li> <li>▪ Rezoning to CG, BCC approval for heavy vehicle repair &amp; maintenance</li> </ul>
PBC Fire Station #24	Westgate at Seminole	<ul style="list-style-type: none"> <li>▪ <b>In Zoning</b> – 3/13/23 CRA Board meeting, BCC in August</li> <li>▪ Rezoning to PO</li> </ul>
Aero Village	1699-1705 N. Congress Ave	<ul style="list-style-type: none"> <li>▪ <b>In Zoning</b> – 1/9/23 CRA Board meeting</li> <li>▪ 4-stories, 38-unit market rate MF rental development</li> </ul>
Westgate Terrace (Danza Group)	2636 Westgate Ave.	<ul style="list-style-type: none"> <li>▪ <b>Project has zoning approvals!</b> – Danza Group to request closing on CRA owned properties</li> <li>▪ 4 stories, 44 units – professional office/medical office CRA-owned parcels, developed with NMTC fed grant in partnership with CRA/PBD DHED</li> </ul>
The Hangar & Airfield Business Park	1050 N. Congress Ave. (former PBKC collateral property)	<ul style="list-style-type: none"> <li>▪ <b>Under construction</b></li> <li>▪ 2/14/22 CRA Board meeting</li> <li>▪ 60,000+ sf of privately owned warehouse units with collocated additional warehouse, vehicle sales/repair, community and assembly membership non-profit space</li> </ul>
EZ Express Carwash (Walmart MUPD)	1098 N. Military Trail	<ul style="list-style-type: none"> <li>▪ <b>In permitting</b></li> <li>▪ DRO approval in April for a 2,700-sf. automatic carwash</li> </ul>
Extra Space Storage (Cherry Road Plaza MUPD)	Cherry Rd	<ul style="list-style-type: none"> <li>▪ <b>In permitting</b></li> <li>▪ Approval for ABN, DOA, Variances, DRO approval for a 161,000 sf (phased) self-service storage facility</li> </ul>
Murphy Express Gas Station/C-store (Walmart MUPD)	1010 Military Trail	<ul style="list-style-type: none"> <li>▪ <b>In permitting</b></li> <li>▪ demolish vacant Walgreens, relocate/ expand existing Murphy Express/add c-store</li> </ul>
Palm Key Apartments	Cherokee Ave.	<ul style="list-style-type: none"> <li>▪ <b>DRO approval</b> in March 2023</li> <li>▪ 7 townhome-style multifamily units on .46 ac – utilizing CRA density bonus units</li> </ul>
Autumn Ridge LITC	Congress Ave.	<ul style="list-style-type: none"> <li>▪ <b>Under construction</b></li> <li>▪ DRO approval – LIHTC funded</li> <li>▪ 106 units by Landmark Construction, 90% of units at or below 60% of AML – 77 DBP units, TCEA, rezoning from RM to CG</li> </ul>
Fern House	1958 Church St.	<ul style="list-style-type: none"> <li>▪ <b>Under construction</b></li> <li>▪ Addition/accessory structure &amp; renovation</li> </ul>

**WESTGATE/BELVEDERE HOMES COMMUNITY REDEVELOPMENT AGENCY  
1280 N. CONGRESS AVE., SUITE 215, WEST PALM BEACH, FL. 33409  
MINUTES OF THE MONTHLY MEETING**

**June 10, 2024**

**I. CALL TO ORDER (IN PERSON MEETING BROADCASTED ON ZOOM PLATFORM)**

Mr. Daniels, the Board Chair, called the meeting to order at 5:15 p.m. The roll was called by Ms. Bui.

**Present:** Ronald L. Daniels  
Joanne Rufty  
Joseph Kirby  
Teliska Wolliston  
Ruth Haggerty

**Absent:** Enol Gilles

**Staff Present:** Elizée Michel, Executive Director  
Denise Pennell, Senior Planner  
Carmen Geraine, Bookkeeper  
Mai Bui, Redevelopment Specialist/Administrative Assistant  
Thomas J. Baird, Esq., General Counsel

**Absent:**

**Others Present:** Carol Verdigi, Alan Mentser, Michael Gauger, Rick Reikenis

**Zoom Attendees:**

**II. AGENDA APPROVAL**

**1. Additions, Deletions, Substitutions to Agenda**

- **No Deletions, Substitutions to Agenda**

**2. Adoption of Agenda**

- **It was moved by Ms. Rufty and seconded by Ms. Haggerty to adopt the agenda as amended. Motion carried (5-0)**

**III. ADOPTION OF W/BH CRA MINUTES**

- **It was moved by Ms. Haggerty and seconded by Ms. Rufty to adopt the May 13, 2024 minutes. Motion carried (5-0)**

**IV. PUBLIC COMMENT**

- Mr. Michael Gauger is a candidate for Sheriff. Mr. Gauger appeared before the Board to introduce himself and provide an overview of his experience and qualifications.

**V. DISCLOSURES**

- No Disclosures

**VI. CONSENT AGENDA**

- No Consent Agenda

**VII. REGULAR AGENDA**

**1. Approval of FPL Proposal to Upgrade Infrastructure for the Westgate Avenue Streetscape.**

Mr. Michel introduced the item to the Board.

Last month, the Board authorized a similar payment for Seminole Boulevard. This request is for Westgate Avenue for a similar item. Staff is working with Palm Beach County Engineering and Rosso Construction to complete the Westgate Avenue Streetscapes. FPL needs to upgrade the transformer before they can authorize the installation of the meter for the streetlights. It is estimated that the work will cost \$20,000.00. There are contingency funds in the Palm Beach County agreement to cover the cost, but it will take longer for the County to process a Change Order and have it approved by FDOT. However, it has been determined that if the CRA pays FPL directly, delays can be avoided.

Staff are asking the Board to authorize a payment of \$20,000 to FPL to complete the work.

**It was moved by Ms. Haggerty and seconded by Ms. Wolliston to authorize a payment of \$20,000 to FPL to complete the work. Motion passed unanimously (5-0)**

## **2. Election of Board Chair and Vice-Chair**

Mr. Michel introduced the item to the Board.

In accordance with the CRA By-Laws, Chair and Vice-Chair are elected for a period of one year. Election for the Board Chair and Vice-Chair should be held every year and the result forwarded to the Palm Beach County Board of County Commissioners for formal approval.

**It was moved by Ms. Haggerty and seconded by Mr. Kirby to elect Mr. Daniels as Board Chair and Ms. Rufty as Vice-Chair. The motion passed unanimously (5-0)**

## **3. Approval to Proposal with Reikenis & Associates, LLC for Valuation of Credits for Compensating Flood Plain Storage**

Mr. Michel and Mr. Rick Reikenis introduced the item to the Board.

The CRA has requested a proposal from Reikenis & Associates, LLC to evaluate the compensating flood plain storage credits. The CRA had secured 23.67-acre feet of excess basin storage from the South Florida Water Management District. All the approved credits were allocated to three projects on Congress Avenue. Staff are still working with SFWMD to secure additional credits. Allocating storage credits to new development minimizes the developer's cost and maximizes the development potential. This proposal is simply to find out how much an acre-foot of storage would cost if it were to be built today. The estimate will help put a price on the CRA's storage credit contribution to the projects and provide a basis for the development of additional compensating storage to sell or give to future projects. The firm is proposing to do the work for a lump sum of \$12,500.

Staff are asking the Board to approve the proposal and enter into an agreement with Reikenis & Associates, LLC for the valuation of credits for compensating flood plain storage for a lump sum amount of \$12,500.

**It was moved by Ms. Haggerty and seconded by Ms. Rufty to approve the proposal and enter into an agreement with Reikenis & Associates, LLC for the valuation of credits for compensating flood plain storage for a lump sum amount of \$12,500. The motion passed unanimously (5-0)**

**VIII. STAFF REPORTS**

Mr. Michel and Ms. Pennell updated the Board on TPA projects.

Frisbie Group is moving forward. They are ready to submit.

Summer Fun at the Park is on June 14, 2024.

Food Distribution is second Tuesday of every month at American Legion Post 141.

**IX ATTORNEY'S REPORTS**

- **Mr. Baird updated the Board about the Danza Group project. He mentioned that several items are still missing before his firm can proceed with closing.**

**X. BOARD MEMBER COMMENTS**

**XI. AJOURNMENT**

**It was moved by Ms. Rufty and seconded by Ms. Wolliston to adjourn the meeting. The meeting was adjourned at 5:47p.m.**

\_\_\_\_\_ Administrative Assistant, Westgate CRA  
Mai Bui

**ATTACHMENT 3**

**REDEVELOPMENT TRUST FUND**

	<b>APPROVED BUDGET FY2024</b>	<b>PROPOSED BUDGET FY2025</b>	<b>INCREASE/ (DECREASE)</b>
<b>REVENUE:</b>			
Balance Brought Forward	300,000	500,000	200,000
Ad Valorem Taxes (TIF)	3,994,556	4,505,484	510,928
Rental Income	14,400	14,400	0
Interest	18,000	17,000	-1,000
<b>TOTAL REVENUE</b>	<b>4,326,956</b>	<b>5,036,884</b>	<b>709,928</b>
<b>EXPENSES:</b>			
<b>Employee Expenditures:</b>			
Salaries & Wages	476,406	524,046	47,640
Retirement	56,740	62,414	5,674
Insurance - Health/Dental	84,513	92,964	8,451
Payroll Taxes	36,445	40,089	3,644
<b>Total Payroll Expenditures</b>	<b>654,104</b>	<b>719,513</b>	<b>65,409</b>
<b>Professional Expenditures</b>			
Eng. & Const. Coordination	424,631	200,000	-224,631
Technical Assistance	100,000	100,000	0
Audit Fees	25,000	25,000	0
Legal Fees	50,000	60,000	10,000
Total Professional Expenditure	<b>599,631</b>	<b>385,000</b>	<b>-214,631</b>
<b>Other Expenditures</b>			
Government Fees & Services	300	300	0
Insurance/Property/Liability	27,000	30,000	3,000
Landscape & Prop. Maintenance	140,000	150,000	10,000
Property Management	30,000	50,000	20,000
Streetlights/Utilities	100,000	110,000	10,000
Office Rent/Utilities	80,000	90,000	10,000
Advertising	10,000	10,000	0
Community Garden	130,000	130,000	0
Community Activities	100,000	100,000	0
Information Dissemination	60,000	60,000	0
Public Art	0	0	0
Bank Fees & Charges	2,441	2,600	159
Neighborhood Preserv. Grant	80,000	100,000	20,000
COVID-19 SBA Program	0	0	0
Tenant Buildout Asst.	0	0	0
Rent Asst. program	0	0	0
Site Develop. Asst. Program	150,000	150,000	0
Commun /Mailouts	6,500	6,500	0
Dues & Subscriptions	2,500	2,500	0
Housing & Economic Devel.	350,000	900,000	550,000
Staff & Board Development	20,000	30,000	10,000
Office Equipment/Supplies	20,000	25,000	5,000
Miscellaneous	34,480	50,471	15,991
Transfer to Debt Service Fund	900,000	915,000	15,000
Transfer to Capital Improv.	830,000	1,020,000	190,000
<b>Total Other Expenditures</b>	<b>3,073,221</b>	<b>3,932,371</b>	<b>859,150</b>
<b>Total Expenditures</b>	<b>4,326,956</b>	<b>5,036,884</b>	<b>709,928</b>

## CAPITAL IMPROVEMENT FUND

	APPROVED FY2024	PROPOSED FY2025	INCREASE/ DECREASE
<b>REVENUES:</b>			
Loan Proceed/Property Acquisitic	0	900,000	900,000
Balance Brought Forward	0	1,000,000	1,000,000
Solid Waste Authority	0	0	0
Transferred from Trust Fund	830,000	1,020,000	190,000
USDA Grant	0	0	0
TPA Grant Proceed	1,000,000	1,000,000	0
Other Grants	0	0	0
<b>Total Revenue</b>	<b>1,830,000</b>	<b>3,920,000</b>	<b>2,090,000</b>
<b>EXPENDITURES:</b>			
<b>Construction Projects</b>			
Property Acquisition	0	900,000	900,000
BH Infrastructure Improvement	0	0	0
Dog Park	0	0	0
USDA Community Garden	0	0	0
Cherry and Other Infrastructure	1,300,000	2,500,000	1,200,000
Seminole Blvd	330,000	300,000	-30,000
Westgate Avenue	200,000	220,000	20,000
<b>Total Expenditures</b>	<b>1,830,000</b>	<b>3,920,000</b>	<b>2,090,000</b>



**Transportation Planning Agency Fund**

	<b>APPROVED FY2024</b>	<b>PROPOSED FY2025</b>	<b>INCREASE/ DECREASE</b>	<b>CONSTRUCTION</b>
<b>REVENUES:</b>				
Balance Brought Forward	4,400,000	3,500,000	-900,000	
BelvedereHeights Phase 1	0	0	0	
Belvedere Heights Phase 2	0	0	0	
Westgate Ave Streetscape	0	0	0	
Seminole Boulevard	0	0	0	
Cherry Road	0	0	0	
<b>Total Revenue</b>	<b>4,400,000</b>	<b>3,500,000</b>	<b>-900,000</b>	
<b>EXPENDITURES:</b>				
<b>Construction Projects</b>				
Belvedere Heights Phase 1	0	0	0	Completed
Belvedere Heights Phase 2	60,000	0	-60,000	Completed
Westgate Ave Streetsca[e	3,407,000	2,000,000	-1,407,000	2025
Seminole Boulevard	887,982	500,000	-387,982	2024
Cherry Road	1,000,000	1,000,000	0	2025
<b>Total Expenditures</b>	<b>5,354,982</b>	<b>3,500,000</b>	<b>-1,854,982</b>	

**DEBT SERVICE FUND**

	<b>APPROVED FY2024</b>	<b>PROPOSED FY2025</b>	<b>INCREASE/ DECREASE</b>
<b>REVENUES:</b>			
Balance Brought Forward	0	0	0
Accumulated Interest	0	0	0
Transfer from Operating Fund	900,000	915,000	15,000
Transfer from Reserve Fund	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Revenues</b>	<b>900,000</b>	<b>915,000</b>	15,000
			0
<b>EXPENDITURES:</b>			
Debt Service:			
Interest	440,000	440,000	0
Principal	460,000	475,000	15,000
Bank Fees	0	0	0
Paying Agent Fees	0	0	0
Reserve-Future Debt Service	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures</b>	<b>900,000</b>	<b>915,000</b>	15,000

**RESERVE FUND**

	<b>APPROVED FY2024</b>	<b>PROPOSED FY2025</b>	<b>INCREASE DECREASE</b>
<b>REVENUES:</b>			
Balance Brought Forward	271,000	360,000	89,000
Reserve Required	0	0	0
Interest	10,000	13,160	3,160
<b>Total Revenues</b>	<b>281,000</b>	<b>373,160</b>	<b>92,160</b>
<b>EXPENDITURES:</b>			
Bank Fees and charges	160	160	0
Reserve	271,000	360,000	89,000
Transfer to Reserve Fund	9,840	13,000	3,160
<b>Total Expenditures</b>	<b>281,000</b>	<b>373,160</b>	<b>92,160</b>



Zenora Kerr Ward, CPA

## Ward & Company, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

5725 Corporate Way, Suite 106

West Palm Beach, FL 33407

P: (561) 697-9468 F: (561) 697-5277

July 2, 2024

Board of Directors  
Westgate/Belvedere Homes  
Community Redevelopment Agency  
1280 N. Congress Avenue, Suite 215  
West Palm Beach, FL 33409

Please find enclosed our engagement letter for audit services for the year ending September 30, 2024.

The organization should prepare the management's discussion and analysis (MD&A), financial statements and footnotes, as part of its presentation of audit documents provided to the auditor. An outside CPA firm or consultant can be used to assist in the preparation of these financial statements including footnotes. Also review Community Redevelopment Agency Florida Compliance Requirements to ensure proper implementation and implement any required GASB Pronouncements, and compliance of Loan Agreement with Truist Bank.

Per conversation with management, no single audit is required for the year ended September 30, 2024. Should, during the course of the audit, it be determined that a single audit is required, we will revise our engagement accordingly. We will send a document request list by July 15, 2024 to assist staff in preparing for the audit.

If you have any questions please give me a call at the above telephone number.

Thank you for your consideration of Ward & Company, P.A. for your auditing services.

Sincerely,

Zenora Kerr Ward

ZKW:cyc

Enclosure



Zenora Kerr Ward, CPA

## Ward & Company, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

5725 Corporate Way, Suite 106

West Palm Beach, FL 33407

P: (561) 697-9468 F: (561) 697-5277

July 2, 2024

Board of Directors  
Westgate/Belvedere Homes  
Community Redevelopment Agency  
1280 N. Congress Avenue, Suite 215  
West Palm Beach, FL 33409

We are pleased to confirm our understanding of the services we are to provide Westgate/Belvedere Homes Community Redevelopment Agency for the year ended September 30, 2024.

### **Audit Scope and Objectives**

We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of Westgate/Belvedere Homes Community Redevelopment Agency as of and for the year ended September 30, 2024. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Westgate/Belvedere Homes Community Redevelopment Agency's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Westgate/Belvedere Homes Community Redevelopment Agency's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Supplemental schedule of budgetary comparison information for the year ended September 30, 2024
- 3) Supplemental schedule of proportionate share of net pension liability
- 4) Supplemental schedule of contributions – pension plans

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. 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. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

#### **Auditor's Responsibilities for the Audit of the Financial Statements**

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of Westgate/Belvedere Homes Community Redevelopment Agency and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

We have identified the following significant risk(s) of material misstatement as part of our audit planning:

- Cash
- Retention Assets
- Prepaid Project Costs
- Pension Liability and Disclosures
- Truist Bank Loan payment, covenants and Disclosures

Planning for the current year audit has not been completed. The above risks are based on the prior year's audit and modifications may be made.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of financial statements does not relieve you of your responsibilities.

#### **Audit Procedures—Internal Control**

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and

obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. 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, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

#### **Audit Procedures—Compliance**

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

#### **Responsibilities of Management for the Financial Statements**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to



persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

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

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

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

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

You agree to assume all management responsibilities relating to the financial statements and related notes. You will be required to acknowledge in the management representation letter our assistance with

preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them.

### **Engagement Administration, Fees, and Other**

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

We will provide copies of our reports to Auditor General; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Ward & Company P.A. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Auditor General or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Ward & Company P.A. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

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

Zenora Kerr Ward is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately August 13, 2024 (Interim) and November 12, 2024 (Final) and to issue our reports no later than January 28, 2025.

Our fee for services is estimated to range from \$25,000 to \$27,000 plus out-of-pocket costs (such as report reproduction, confirmation service provider fees, word processing, postage, travel, copies, etc.). Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. In accordance with our firm policy, we require a retainer of \$8,000 prior to commencement of the audit.

**Reporting**

We will issue a written report upon completion of our audit of Westgate/Belvedere Homes Community Redevelopment Agency's financial statements. Our report will be addressed to Board of Directors of Westgate/Belvedere Homes Community Redevelopment Agency. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

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

We are providing you with a copy of our most recent peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of contract. Our 2023 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Westgate/Belvedere Homes Community Redevelopment Agency and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

  
Ward & Company, P.A.

RESPONSE:

This letter correctly sets forth the understanding of Westgate/Belvedere Homes Community Redevelopment Agency.

Management signature:

\_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Governance signature:

\_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

## Report on the Firm's System of Quality Control

January 8, 2024

To the Shareholder of Ward & Company, P.A.  
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Ward & Company, P.A. (the firm), in effect for the year ended June 30, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

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

### Firm's Responsibility

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

### Peer Reviewer's Responsibility

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

### Required Selections and Considerations

Engagements selected for review included an engagement performed under Government Auditing Standards.

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

### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Ward & Company, P.A... in effect for the year ended June 30, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Ward & Company, P.A. has received a peer review rating of *pass*.



DG Perry