



Rizzetta & Company

River Glen Community Development District

**Board of Supervisors' Meeting
November 16, 2023**

**District Office:
2806 N. Fifth Street
Unit 403
St. Augustine, FL 32084**

www.riverglencdd.org

RIVER GLEN COMMUNITY DEVELOPMENT DISTRICT

River Glen Amenity Center, 65084 River Glen Parkway, Yulee, Florida 32097

www.riverglencdd.org

Board of Supervisors	Charles Moore Steven Bryant Steve Nix Kimberly Gershowitz Debra Jones	Chairman Vice Chairman Assistant Secretary Assistant Secretary Assistant Secretary
District Manager	Lesley Gallagher	Rizzetta & Company, Inc.
District Counsel	Katie Buchanan	Kutak Rock, LLP
District Engineer	Dan McCranie	McCranie & Associates

All cellular phones must be placed on mute while in the meeting room.

The Audience Comments portion, **on Agenda Items Only**, will be held at the beginning of the meeting. The Audience Comments portion of the agenda, **on General Items**, will be held at the end of the meeting. During these portions of the agenda, audience members may make comments on matters that concern the District (CDD) and will be limited to a total of three (3) minutes to make their comments.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting/hearing/workshop is asked to advise the District Office at least forty-eight (48) hours before the meeting/hearing/workshop by contacting the District Manager at (239) 936-0913. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) 1-800-955-8770 (Voice), who can aid you in contacting the District Office.

A person who decides to appeal any decision made at the meeting/hearing/workshop with respect to any matter considered at the meeting/hearing/workshop is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made including the testimony and evidence upon which the appeal is to be based.

RIVER GLEN COMMUNITY DEVELOPMENT DISTRICT

District Office · St. Augustine, Florida · (904) 436-6270
Mailing Address – 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614
www.riverglencdd.org

Board of Supervisors
River Glen Community
Development District

November 9, 2023

AGENDA

Dear Board Members:

The **regular** meeting of the Board of Supervisors of the River Glen Community Development District will be held on **November 16, 2023 at 2:00 p.m.** at the River Glen Amenity Center, located at 65084 River Glen Parkway, Yulee, Florida 32097. Following is the agenda for the meeting.

1. **CALL TO ORDER/ROLL CALL**
2. **AUDIENCE COMMENTS ON AGENDA ITEMS**
3. **BUSINESS ADMINISTRATION**
 - A. Consideration of the Minutes of the Board of Supervisors' Regular Meeting held September 21, 2023Tab 1
 - B. Ratification of Operation and Maintenance Expenditures for September 2023Tab 2
 - C. Ratification of Annual Audit Report – Fiscal Year Ending September 2022Tab 3
4. **STAFF REPORTS**
 - A. District Counsel
 - B. District Engineer
 - C. Landscape Inspection ReportTab 4
 - D. Landscape and Irrigation Report
 1. Brightview Landscape ReportTab 5
 2. Consideration of BrightView Enhancement Proposal(s).....Tab 6
 3. Ratification of Irrigation Repair.....Tab 7
 - E. Amenity Manager Report.....Tab 8
 1. Discussion Regarding Kayak Launch
 - F. District Manager
 1. Solitude ReportTab 9
 2. Review of HOA Request
5. **BUSINESS ITEMS**
 - A. Consideration of Proposal for Amenity Parking Lot Ballard Lights Repair.....Tab 10
 - B. Ratification of Proposal for Amenity Center Chimney Repair.....Tab 11
 - C. Consideration of Proposal for Bollards at Mail Kiosk (under separate cover)
 - D. Consideration of Proposal(s) for Speed Bumps (under separate cover)
6. **AUDIENCE COMMENTS AND SUPERVISOR REQUESTS**
7. **ADJOURNMENT**

I look forward to seeing you at the meeting. In the meantime, if you have any questions, please do not hesitate to contact me at (904) 436-6270.

Very truly yours,
Lesley Gallagher
Lesley Gallagher

Tab 1

MINUTES OF MEETING

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

RIVER GLEN
COMMUNITY DEVELOPMENT DISTRICT

The **regular** meeting of the Board of Supervisors of River Glen Community Development District was held on **Thursday, September 21, 2023 at 2:00 p.m.** at the River Glen Amenity Center, located at 65084 River Glen Parkway, Yulee, Florida 32097. The following is the agenda for the meeting.

Present and constituting a quorum:

Charles Moore	Board Supervisor, Chairman
Steven Bryant	Board Supervisor, Vice Chairman
Kimberly Gershowitz	Board Supervisor, Assistant Secretary
Debra Jones	Board Supervisor, Assistant Secretary
Steven Nix	Board Supervisor, Assistant Secretary

Also present were:

Lesley Gallagher	District Manager, Rizzetta & Company, Inc.
Kyle Magee	District Counsel, Kutak Rock, LLP <i>(via speakerphone)</i>
Dan McCranie	District Engineer, McCranie Engineers <i>(via speakerphone)</i>
Bryan Schaub	Landscape Specialist, Rizzetta & Company, Inc. <i>(via speakerphone)</i>
Tony Shiver	President, First Coast CMS
Jordan Creel	BrightView Landscape
Rodney Hicks	BrightView Landscape

Audience members present

FIRST ORDER OF BUSINESS

Call to Order

Ms. Gallagher called the meeting to order at 2:04 p.m. and read the roll call.

SECOND ORDER OF BUSINESS

Audience Comments on Agenda Items

There were no comments on agenda items.

46 **THIRD ORDER OF BUSINESS**

**Consideration of the Board of
Supervisors' Meeting Minutes held on
August 17, 2023**

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On a motion by Mr. Moore, seconded by Mr. Bryant, with all in favor, the Board approved the Minutes of the Board of Supervisors Meeting August 17, 2023, for River Glen Community Development District.

50
51 **FOURTH ORDER OF BUSINESS**

**Ratification of Operation and Maintenance
Expenditures for June, July and August 2023**

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53
On a motion by Mr. Moore, seconded by Mr. Bryant, with all in favor, the Board ratified the Operation and Maintenance Expenditures for June 2023 in the amount of \$77,418.46, July 2023 in the amount of \$52,348.49, and August 2023 in the amount of \$108,018.69, for River Glen Community Development District.

54
55 **FIFTH ORDER OF BUSINESS**

Staff Reports

56
57 A. District Counsel

58 Mr. Magee wanted to follow up from the last from the last meeting and update the
59 Board that he had looked into the process to request that roads be designated for
60 golf cart use and it seemed to be a fairly straight forward process with the
61 County. He noted that the CDD and HOA would typically submit requests
62 concurrently and the County would evaluate the roads for golf cart use as part of
63 the process. He also noted that if the road were to become designated, all golf
64 carts would need to be registered with the County. The Board questioned any
65 liability concerns with this designation and Mr. Magee was going to review further
66 to see if anyone in his firm had done any liability research. Ms. Gallagher was
67 requested to contact Egis Insurance for their feedback as well

68
69 B. District Engineer

70 Mr. McCranie noted that he had reviewed the ponds and common areas in
71 phases 3, 4B, 5A and 5B. He has recommended accepting these areas once he
72 can confirm that the pond in phase 5A has been mowed as this was not
73 completed at the time of his initial inspection. Mr. McCranie was then asked what
74 the process would be for a homeowner in phase one that has a property with a
75 missing sidewalk to complete the sidewalk at their own expense. Mr. McCranie
76 explained that the sidewalk would have to be 5' wide and 4" thick in concrete.
77 From an engineering standpoint, the area would need to be surveyed to ensures
78 that the sidewalk is placed within the right of way. Mr. Magee noted that from a
79 legal standpoint an easement agreement should be put in place.

80
81 Mr. McCranie confirmed that all stormwater repairs had been completed.

82 C. Landscape Inspection Specialist

83 Mr. Schaub reviewed his report found under tab 3 of the agenda and was available
84 to answer questions.

85
86 It was noted that homeowners have placed personal playground equipment in a
87 CDD tract on Bridgewater that needs to be removed.

- 88
- 89 1. Landscape Inspection Report September 2023
 - 90
 - 91 2. Acceptance of Landscape Inspection Services
 - 92 Addendum for Fiscal Year 2023-2024
 - 93

On a motion by Mr. Moore, seconded by Mr. Bryant, with all in favor, the Board accepted the Rizzetta & Company Landscape Inspection Services Addendum for Fiscal Year 2023-2024, for River Glen Community Development District.

94 D. Landscape and Irrigation Manager

- 95
- 96
 - 97 1. Brightview Landscape Report

98 Mr. Hicks and Mr. Creel were present at the meeting and acknowledged the
99 concerns raised over the past several weeks. They assured the Board that
100 while they could not change what has occurred in the past, they were now
101 involved with the District to ensure these items are resolved going forward.

102
103 Mr. Hicks noted that they had made internal changes and were working on
104 specific maps to help prevent areas from being missed.

- 105
- 106 2. Consideration of Enhancement Proposal
 - 107 This item was tabled.

108

109 E. Amenity Manager Report

110 Mr. Shiver reviewed his report found under tab 6 of the agenda. He noted that a
111 crack was discovered with the chimney cap and that AllWeather Contractors is
112 providing a proposal for repairs, he will also receive a second proposal. He also
113 noted that the partition in the men's restroom does need the door replaced. There is
114 a possibility that the entire partition will need to be replaced and he will have this
115 information at the November meeting.

116
117 Mr. Shiver updated the Board that he is working on a drainage issue on the pool
118 deck and that the light switches and locks will need to be replaced at the building at
119 the kayak area.

120
121 He also requested direction regarding the bike rack for the second entry as the only
122 area he could determine was at the end of the fence, the Board agreed.

123
124 F. District Manager

125 Ms. Gallagher reviewed that she had followed up on the request for speed limit
126 signs in phase two and additional signs were not required by the County or shown
127 on the approved plans so these were not being installed by DR Horton. She had
128 also received a request to add a warning sign for hard of hearing children in the
129 neighborhood. Ms. Gallagher had followed up with the District Engineer to inquire
130 about what would be involved to install additional signs. He indicated that he could
131 submit to the County to have them added and estimated 6 signs plus the District
132 Engineer's time to coordinate would be approximately \$3,450.00. Ms. Gershowitz
133 also shared that she had signs installed by her home with the assistance of the
134 ADA and Florida Disabilities Association. Ms. Gallagher would relay this information
135 back to the homeowner as well. There was no further action taken at this time.
136

137 She also updated the Board that she had been notified that the mailbox in phase
138 two had been struck by a vehicle. She had received a proposal from Onsign to
139 replace the damaged box in the amount of \$3,153.00. The Board authorized her to
140 move forward with the proposal and continue to try to determine who caused the
141 damage to seek reimbursement.
142

143 *Mr. Bryant left the meeting.*
144

145 The District Manager was requested to follow up with the District Engineer to see if
146 he felt refinance proceeds could be used for speed bumps and what would be need
147 to lower the speed limit within the CDD.
148

- 149 1. Acceptance of Fourth Addendum – Contract for
150 Professional District Services
151

152
153 On a motion by Mr. Moore, seconded by Mr. Nix, with all in favor, the Board accepted
154 the Rizzetta & Company Fourth Addendum to the Contract for Professional District
155 Services, for River Glen Community Development District.

156 **SIXTH ORDER OF BUSINESS**

157 **Acceptance of Utility Transfers at Kayak
158 Launch**
159

156 Ms. Gallagher reviewed that there were electric and water meters to be transferred to the CDD for
157 the kayak launch area. The Board authorized the transfer after the District Engineer reviews the
158 kayak launch area improvements.
159

On a motion by Ms. Gershowtiz, seconded by Mr. Nix, with all in favor, the Board
authorized the transfer after the District Engineer reviews the kayak launch area
improvements, for River Glen Community Development District.

SEVENTH ORDER OF BUSINESS

Consideration of Policies for Kayak Launch

The Board reviewed the proposed policies for the kayak launch under tab 8 of the agenda.

On a motion by Mr. Moore, seconded by Ms. Gershowitz, with all in favor, the Board approved the proposed policies and requested that these also be posted in the form of a sign with verbiage also being added to the sign regarding use of the amenities for River Glen Residents and Their Guests, for River Glen Community Development District.

The Board also authorized Mr. Shiver to move forward adding locks, having light switches converted and ordering signs.

EIGHTH ORDER OF BUSINESS

Consideration of Resolution 2023-12; Setting Date, Time and Location for Fiscal Year 2023-2024 Meetings

On a motion by Mr. Nix, seconded by Mr. Moore with all in favor, the Board ratified the All Weather Contractors proposal in the amount of \$2,280.00 for repairs to the bollards along the path between Timber Creek and River Glen., for River Glen Community Development District.

NINTH ORDER OF BUSINESS

Consideration of Resolution 2023-12; Setting Date, Time and Location of Fiscal Year 2023-2024 Meetings

The Board reviewed an updated copy of the meeting dates (exhibit A).

On a motion by Mr. Moore, seconded by Mr. Nix, with all in favor, the Board adopted resolution 2023-12; Setting Date, Time and Location of Fiscal Year 2023-2024 Meetings as amended and set the meetings for 2:00 p.m., for River Glen Community Development District.

TENTH ORDER OF BUSINESS

Consideration of District's Fiscal Year 2023-2024 Insurance Policy Renewal (under separate cover)

On a motion by Mr. Moore, seconded by Ms. Gershowitz, with all in favor, the Board approved the Fiscal Year 2023-2024 Insurance Renewal Proposal (exhibit B) with a total premium of \$33,106.00, for River Glen Community Development District.

It was noted that this proposal does not include the kayak launch building improvements.

187 **ELEVENTH ORDER OF BUSINESS**

**Audience Comments and Supervisor
Requests**

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189

190 **Supervisors:**

191

192 There were no supervisor comments.

193

194 **Audience:**

195

196 Mr. Jones provided an update on amenity room rentals.

197

198 **TWELFTH ORDER OF BUSINESS**

Adjournment

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On a motion by Mr. Moore, seconded by Mr. Nix, with all in favor, the Board adjourned the meeting at 3:46 p.m. for River Glen Community Development District.

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Secretary/Assistant Secretary

Chairman/Vice Chairman

Exhibit A

**BOARD OF SUPERVISORS MEETING DATES
RIVER GLEN COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2023/2024**

November 16, 2023

February 15, 2024

March 21, 2024

April 18, 2024

May 16, 2024

July 18, 2024

August 15, 2024

All meetings will convene at 2:00 p.m.
and will be held at the River Glen Amenity Center,
65084 River Glen Parkway, Yulee Florida 32097.

Exhibit B



Egis Insurance & Risk Advisors

Is pleased to provide a

Proposal of Insurance Coverage for:

River Glen Community Development District

Please review the proposed insurance coverage terms and conditions carefully.

Written request to bind must be received prior to the effective date of coverage.

The brief description of coverage contained in this document is being provided as an accommodation only and is not intended to cover or describe all Coverage Agreement terms. For more complete and detailed information relating to the scope and limits of coverage, please refer directly to the Coverage Agreement documents. Specimen forms are available upon request.

About FIA

Florida Insurance Alliance (“FIA”), authorized and regulated by the Florida Office of Insurance Regulation, is a non-assessable, governmental insurance Trust. FIA was created in September 2011 at a time when a large number of Special Taxing Districts were having difficulty obtaining insurance.

Primarily, this was due to financial stability concerns and a perception that these small to mid-sized Districts had a disproportionate exposure to claims. Even districts that were claims free for years could not obtain coverage. FIA was created to fill this void with the goal of providing affordable insurance coverage to Special Taxing Districts. Today, FIA proudly serves and protects nearly 1,000 public entity members.

Competitive Advantage

FIA allows qualifying Public Entities to achieve broad, tailored coverages with a cost-effective insurance program. Additional program benefits include:

- Insure-to-value property limits with no coinsurance penalties
- First dollar coverage for “alleged” public official ethics violations
- Proactive in-house claims management and loss control department
- Risk management services including on-site loss control, property schedule verification and contract reviews
- Complimentary Property Appraisals
- Online Risk Management Education & Training portal
- Online HR & Benefits Support portal
- HR Hotline
- Safety Partners Matching Grant Program

How are FIA Members Protected?

FIA employs a conservative approach to risk management. Liability risk retained by FIA is fully funded prior to the policy term through member premiums. The remainder of the risk is transferred to reinsurers. FIA’s primary reinsurers, Lloyds of London and Hudson Insurance Company, both have AM Best A XV (Excellent) ratings and surplus of \$2Billion or greater.

In the event of catastrophic property losses due to a Named Storm (i.e., hurricane), the program bears no risk as all losses are passed on to the reinsurers.

What Are Members Responsible For?

As a non-assessable Trust, our members are only responsible for two items:

- Annual Premiums
- Individual Member Deductibles

FIA Bylaws prohibit any assessments or other fees.

Additional information regarding FIA and our member services can be found at www.fia360.org.

Quotation being provided for:

**River Glen Community Development District
c/o Rizzetta & Company
3434 Colwell Ave, Suite 200
Tampa, FL 33614**

Term: October 1, 2023 to October 1, 2024

Quote Number: 100123663

PROPERTY COVERAGE

SCHEDULE OF COVERAGES AND LIMITS OF COVERAGE

COVERED PROPERTY	
Total Insured Values –Building and Contents – Per Schedule on file totalling	\$2,861,714
Loss of Business Income	\$1,000,000
Additional Expense	\$1,000,000
Inland Marine	
Scheduled Inland Marine	\$85,100

It is agreed to include automatically under this Insurance the interest of mortgagees and loss payees where applicable without advice.

	Valuation	Coinsurance
Property	Replacement Cost	None
Inland Marine	Actual Cash Value	None

DEDUCTIBLES:		
	\$2,500	Per Occurrence, All other Perils, Building & Contents and Extensions of Coverage.
	5 %	Total Insured Values per building, including vehicle values, for “Named Storm” at each affected location throughout Florida subject to a minimum of \$10,000 per occurrence, per Named Insured.
	Per Attached Schedule	Inland Marine

Special Property Coverages		
Coverage	Deductibles	Limit
Earth Movement	\$2,500	Included
Flood	\$2,500 *	Included
Boiler & Machinery	\$2,500	Included
TRIA		Included

*Except for Zones A & V see page 8 (Terms and Conditions) excess of NFIP, whether purchased or not

TOTAL PROPERTY PREMIUM

\$27,110

Extensions of Coverage

If marked with an "X" we will cover the following EXTENSIONS OF COVERAGE under this Agreement, These limits of liability do not increase any other applicable limit of liability.

(X)	Code	Extension of Coverage	Limit of Liability
X	A	Accounts Receivable	\$500,000 in any one occurrence
X	B	Animals	\$1,000 any one Animal \$5,000 Annual Aggregate in any one agreement period
X	C	Buildings Under Construction	As declared on Property Schedule, except new buildings being erected at sites other than a covered location which is limited to \$250,000 estimated final contract value any one construction project.
X	D	Debris Removal Expense	\$250,000 per insured or 25% of loss, whichever is greater
X	E	Demolition Cost, Operation of Building Laws and Increased Cost of Construction	\$500,000 in any one occurrence
X	F	Duty to Defend	\$100,000 any one occurrence
X	G	Errors and Omissions	\$250,000 in any one occurrence
X	H	Expediting Expenses	\$250,000 in any one occurrence
X	I	Fire Department Charges	\$50,000 in any one occurrence
X	J	Fungus Cleanup Expense	\$50,000 in the annual aggregate in any one occurrence
X	K	Lawns, Plants, Trees and Shrubs	\$50,000 in any one occurrence
X	L	Leasehold Interest	Included
X	M	Air Conditioning Systems	Included
X	N	New locations of current Insureds	\$1,000,000 in any one occurrence for up to 90 days, except 60 days for Dade, Broward, Palm Beach from the date such new location(s) is first purchased, rented or occupied whichever is earlier. Monroe County on prior submit basis only
X	O	Personal property of Employees	\$500,000 in any one occurrence
X	P	Pollution Cleanup Expense	\$50,000 in any one occurrence
X	Q	Professional Fees	\$50,000 in any one occurrence
X	R	Recertification of Equipment	Included
X	S	Service Interruption Coverage	\$500,000 in any one occurrence
X	T	Transit	\$1,000,000 in any one occurrence
X	U	Vehicles as Scheduled Property	Included
X	V	Preservation of Property	\$250,000 in any one occurrence
X	W	Property at Miscellaneous Unnamed Locations	\$250,000 in any one occurrence
X	X	Piers, docs and wharves as Scheduled Property	Included on a prior submit basis only

X	Y	Glass and Sanitary Fittings Extension	\$25,000 any one occurrence
X	Z	Ingress / Egress	45 Consecutive Days
X	AA	Lock and Key Replacement	\$2,500 any one occurrence
X	BB	Awnings, Gutters and Downspouts	Included
X	CC	Civil or Military Authority	45 Consecutive days and one mile

CRIME COVERAGE

<u>Description</u>	<u>Limit</u>	<u>Deductible</u>
Forgery and Alteration	Not Included	Not Included
Theft, Disappearance or Destruction	Not Included	Not Included
Computer Fraud including Funds Transfer Fraud	Not Included	Not Included
Employee Dishonesty, including faithful performance, per loss	Not Included	Not Included

Deadly Weapon Protection Coverage

Coverage	Limit	Deductible
Third Party Liability	\$1,000,000	\$0
Property Damage	\$1,000,000	\$0
Crisis Management Services	\$250,000	\$0

AUTOMOBILE COVERAGE

Coverages	Covered Autos	Limit	Premium
Covered Autos Liability	8,9	\$1,000,000	Included
Personal Injury Protection	N/A		Not Included
Auto Medical Payments	N/A		Not Included
Uninsured Motorists including Underinsured Motorists	N/A		Not Included
Physical Damage Comprehensive Coverage	N/A	Actual Cash Value Or Cost Of Repair, Whichever Is Less, Minus Applicable Deductible (See Attached Schedule) For Each Covered Auto, But No Deductible Applies To Loss Caused By Fire or Lightning. See item Four for Hired or Borrowed Autos.	Not Included
Physical Damage Specified Causes of Loss Coverage	N/A	Actual Cash Value Or Cost Of Repair, Whichever Is Less, Minus Applicable Deductible (See Attached Schedule) For Each Covered Auto For Loss Caused By Mischief Or Vandalism See item Four for Hired or Borrowed Autos.	Not Included
Physical Damage Collision Coverage	N/A	Actual Cash Value Or Cost Of Repair, Whichever Is Less, Minus Applicable Deductible (See Attached Schedule) For Each Covered Auto See item Four for Hired or Borrowed Autos.	Not Included
Physical Damage Towing And Labor	N/A	\$0 For Each Disablement Of A Private Passenger Auto	Not Included

GENERAL LIABILITY COVERAGE (Occurrence Basis)

Bodily Injury and Property Damage Limit	\$1,000,000
Personal Injury and Advertising Injury	Included
Products & Completed Operations Aggregate Limit	Included
Employee Benefits Liability Limit, per person	\$1,000,000
Herbicide & Pesticide Aggregate Limit	\$1,000,000
Medical Payments Limit	\$5,000
Fire Damage Limit	Included
No fault Sewer Backup Limit	\$25,000/\$250,000
General Liability Deductible	\$0

PUBLIC OFFICIALS AND EMPLOYMENT PRACTICES LIABILITY (Claims Made)

Public Officials and Employment Practices Liability Limit	Per Claim	\$1,000,000
	Aggregate	\$2,000,000
Public Officials and Employment Practices Liability Deductible		\$0

Supplemental Payments: Pre-termination \$2,500 per employee - \$5,000 annual aggregate.
Non-Monetary \$100,000 aggregate.

Cyber Liability sublimit included under POL/EPLI

Media Content Services Liability
Network Security Liability
Privacy Liability
First Party Extortion Threat
First Party Crisis Management
First Party Business Interruption
Limit: \$100,000 each claim/annual aggregate



PREMIUM SUMMARY

River Glen Community Development District
c/o Rizzetta & Company
3434 Colwell Ave, Suite 200
Tampa, FL 33614

Term: October 1, 2023 to October 1, 2024

Quote Number: 100123663

PREMIUM BREAKDOWN

Property (Including Scheduled Inland Marine)	\$27,110
Crime	Not Included
Automobile Liability	Not Included
Hired Non-Owned Auto	Included
Auto Physical Damage	Not Included
General Liability	\$3,157
Public Officials and Employment Practices Liability	\$2,839
Deadly Weapon Protection Coverage	Included
TOTAL PREMIUM DUE	\$33,106

IMPORTANT NOTE

Defense Cost - Outside of Limit, Does Not Erode the Limit for General Liability, Public Officials Liability, and Employment related Practices Liability.

Deductible does not apply to defense cost. Self-Insured Retention does apply to defense cost.

Additional Notes:

(None)



PARTICIPATION AGREEMENT
Application for Membership in the Florida Insurance Alliance

The undersigned local governmental entity, certifying itself to be a public agency of the State of Florida as defined in Section 163.01, Florida Statutes, hereby formally makes application with the Florida Insurance Alliance (“FIA”) for continuing liability and/or casualty coverage through membership in FIA, to become effective 12:01 a.m., 10/01/2023, and if accepted by the FIA’s duly authorized representative, does hereby agree as follows:

- (a) That, by this reference, the terms and provisions of the Interlocal Agreement creating the Florida Insurance Alliance are hereby adopted, approved and ratified by the undersigned local governmental entity. The undersigned local governmental entity certifies that it has received a copy of the aforementioned Interlocal Agreement and further agrees to be bound by the provisions and obligations of the Interlocal Agreement as provided therein;
- (b) To pay all premiums on or before the date the same shall become due and, in the event Applicant fails to do so, to pay any reasonable late penalties and charges arising therefrom, and all costs of collection thereof, including reasonable attorneys’ fees;
- (c) To abide by the rules and regulations adopted by the Board of Directors;
- (d) That should either the Applicant or the Fund desire to cancel coverage; it will give not less than thirty (30) days prior written notice of cancellation;
- (e) That all information contained in the underwriting application provided to FIA as a condition precedent to participation in FIA is true, correct and accurate in all respects.

River Glen Community Development District

(Name of Local Governmental Entity)

By: _____
Signature

Print Name

Witness By: _____
Signature

Print Name

IS HEREBY APPROVED FOR MEMBERSHIP IN THIS FUND, AND COVERAGE IS EFFECTIVE October 1, 2023

By: _____
Administrator



PROPERTY VALUATION AUTHORIZATION

River Glen Community Development District
c/o Rizzetta & Company
3434 Colwell Ave, Suite 200
Tampa, FL 33614

QUOTATIONS TERMS & CONDITIONS

- 1. Please review the quote carefully for coverage terms, conditions, and limits.
2. The coverage is subject to 25% minimum earned premium as of the first day of the "Coverage Period".
3. Total premium is late if not paid in full within 30 days of inception, unless otherwise stated.
4. Property designated as being within Flood Zone A or V (and any prefixes or suffixes thereof) by the Federal Emergency Management Agency (FEMA), or within a 100 Year Flood Plain as designated by the United States Army Corps of Engineers, will have a Special Flood Deductible equal to all flood insurance available for such property under the National Flood Insurance Program, whether purchased or not or 5% of the Total Insured Value at each affected location whichever the greater.
5. The Florida Insurance Alliance is a shared limit. The limits purchased are a per occurrence limit and in the event an occurrence exhaust the limit purchased by the Alliance on behalf of the members, payment to you for a covered loss will be reduced pro-rata based on the amounts of covered loss by all members affected by the occurrence. Property designated as being within.
6. Coverage is not bound until confirmation is received from a representative of Egis Insurance & Risk Advisors.

I give my authorization to bind coverage for property through the Florida Insurance Alliance as per limits and terms listed below.

Table with 3 columns: Coverage Type, Amount, and Description. Includes Building and Content TIV (\$2,861,714), Inland Marine (\$85,100), and Auto Physical Damage (Not Included).

Signature: _____ Date: _____

Name: _____

Title: _____



River Glen Community Development District

Policy No.: 100123663
 Agent: Egis Insurance Advisors LLC (Boca Raton, FL)

Unit #	Description		Year Built	Eff. Date	Building Value		Total Insured Value
	Address				Const Type	Term Date	
	Roof Shape	Roof Pitch			Roof Covering	Covering Replaced	Roof Yr Blt
					10/01/2023		
					10/01/2024		\$0
Unit #	Description		Year Built	Eff. Date	Building Value		Total Insured Value
	Address				Const Type	Term Date	
	Roof Shape	Roof Pitch			Roof Covering	Covering Replaced	Roof Yr Blt
1	Outdoor signs & Street Lights		2008	10/01/2023	\$10,000		
	65084 River Glen Pkwy		Non combustible	10/01/2024			\$10,000
	Yulee FL 32097						
Unit #	Description		Year Built	Eff. Date	Building Value		Total Insured Value
	Address				Const Type	Term Date	
	Roof Shape	Roof Pitch			Roof Covering	Covering Replaced	Roof Yr Blt
2	Recreational Court		2008	10/01/2023	\$90,000		
	65084 River Glen Pkwy		Non-Combustible	10/01/2024			\$90,000
	Yulee FL 32097						
Unit #	Description		Year Built	Eff. Date	Building Value		Total Insured Value
	Address				Const Type	Term Date	
	Roof Shape	Roof Pitch			Roof Covering	Covering Replaced	Roof Yr Blt
3	Playground Equipment		2008	10/01/2023	\$73,000		
	65084 River Glen Pkwy		Non-Combustible	10/01/2024			\$73,000
	Yulee FL 32097						
Unit #	Description		Year Built	Eff. Date	Building Value		Total Insured Value
	Address				Const Type	Term Date	
	Roof Shape	Roof Pitch			Roof Covering	Covering Replaced	Roof Yr Blt
4	Irrigation Systems		2008	10/01/2023	\$25,000		
	Within CDD		Pump / lift station	10/01/2024			\$25,000
	Yulee FL 32097						
Unit #	Description		Year Built	Eff. Date	Building Value		Total Insured Value
	Address				Const Type	Term Date	
	Roof Shape	Roof Pitch			Roof Covering	Covering Replaced	Roof Yr Blt
5	Backstop Fence		2008	10/01/2023	\$15,000		
	65084 River Glen Pkwy		Non-Combustible	10/01/2024			\$15,000
	Yulee FL 32097						
Unit #	Description		Year Built	Eff. Date	Building Value		Total Insured Value
	Address				Const Type	Term Date	
	Roof Shape	Roof Pitch			Roof Covering	Covering Replaced	Roof Yr Blt
6	Basketball Court		2008	10/01/2023	\$25,000		
	65084 River Glen Pkwy		Non-Combustible	10/01/2024			\$25,000
	Yulee FL 32097						

Sign: _____

Print Name: _____

Date: _____



River Glen Community Development District

Policy No.: 100123663
 Agent: Egis Insurance Advisors LLC (Boca Raton, FL)

Unit #	Description		Year Built	Eff. Date	Building Value		Total Insured Value		
	Address				Const Type	Term Date		Contents Value	Covering Replaced
	Roof Shape	Roof Pitch							
7	Entry monument / fencing		2008	10/01/2023	\$285,000		\$285,000		
	River Glen Pkwy & Edwards Road Yulee FL 32097		Non-Combustible	10/01/2024					
8	Entry Features		2008	10/01/2023	\$95,000		\$95,000		
	Lagoon Forest Yulee FL 32097		Non-Combustible	10/01/2024					
9	Tot Playground Equipment		2008	10/01/2023	\$18,040		\$18,040		
	65084 River Glen Pkwy Yulee FL 32097		Non combustible	10/01/2024					
10	Pool, pump & equipment		2008	10/01/2023	\$560,800		\$560,800		
	65084 River Glen Pkwy Yulee FL 32097		Under Ground Liquid Storage/Pool	10/01/2024					
11	Clubhouse		2008	10/01/2023	\$1,133,200		\$1,243,200		
	65084 River Glen Pkwy Yulee FL 32097		Masonry Non - Combustible	10/01/2024	\$110,000				
12	Splash Pad w/ Equipment & Pump		2008	10/01/2023	\$166,700		\$166,700		
	65084 River Glen Pkwy Yulee FL 32097		Non combustible	10/01/2024					
13	Storage Building		2019	10/01/2023	\$50,000		\$50,000		
	65084 River Glen Pkwy Yulee FL 32097		Joisted masonry	10/01/2024					
	Simple hip			Asphalt shingles					

Sign: _____ Print Name: _____ Date: _____



River Glen Community Development District

Policy No.: 100123663
 Agent: Egis Insurance Advisors LLC (Boca Raton, FL)

Unit #	Description		Year Built	Eff. Date	Building Value		Total Insured Value	
	Address		Const Type	Term Date	Contents Value			
	Roof Shape	Roof Pitch			Roof Covering	Covering Replaced	Roof Yr Blt	
14	Kayak Launch		2022	10/01/2023	\$50,000			
	66143 Edgewater Drive Yulee FL 32097		Non combustible	10/01/2024			\$50,000	
15	460 Unit Mailboxes		2022	10/01/2023	\$126,354			
	65137 River Glen Parkway Yulee FL 32097		Non combustible	10/01/2024			\$126,354	
16	Playground Shade Structure		2022	10/01/2023	\$28,620			
	65084 River Glen Pkwy Yulee FL 32097		Non combustible	10/01/2024			\$28,620	
Total:					Building Value	Contents Value	Insured Value	
					\$2,751,714	\$110,000	\$2,861,714	

Sign: _____

Print Name: _____

Date: _____



Inland Marine Schedule

River Glen Community Development District

Policy No.: 100123663
Agent: Egis Insurance Advisors LLC (Boca Raton, FL)

Item #	Department Description	Serial Number	Classification Code	Eff. Date Term Date	Value	Deductible
1	Pool Access Equipment		Other inland marine	10/01/2023 10/01/2024	\$9,100	\$1,000
2	Security Cameras & Equipment		Other inland marine	10/01/2023 10/01/2024	\$6,000	\$1,000
3	Pool Chair Lift		Other inland marine	10/01/2023 10/01/2024	\$5,000	\$1,000
4	15 hp Pond Fountain		Other inland marine	10/01/2023 10/01/2024	\$65,000	\$1,000
				Total	\$85,100	

Sign: _____

Print Name: _____

Date: _____

Tab 2

RIVER GLEN COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE · ST. AUGUSTINE, FL 32084

MAILING ADDRESS · 3434 COLWELL AVENUE, SUITE 200 · TAMPA, FLORIDA 33614

WWW.RIVERGLENCCDD.ORG

Operation and Maintenance Expenditures September 2023 Presented For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from September 1, 2023 through September 30, 2023. This does not include expenditures previously approved by the Board.

The total items being presented: **\$55,904.67**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

River Glen Community Development District

Paid Operation & Maintenance Expenditures
September 1, 2023 Through September 30, 2023

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Always Improving, LLC	100175	30444	Fitness Equipment Maintenance 08/23	\$ 215.00
Charles G. Moore	100178	CM092123	Board of Supervisors Meeting 09/21/23	\$ 200.00
COMCAST	Comcast09212023	8495 74 401 0038261 09/23	Clubhouse/TV/Phone/Internet 09/23	\$ 286.00
Debra A Jones	100179	DJ092123	Board of Supervisors Meeting 09/21/23	\$ 200.00
Egis Insurance Advisors, LLC	100176	19855	Policy# 100123663 10/01/2023- 10/01/2024	\$ 33,106.00
First Coast Contract Maintenance Service, LLC	100169	7859	Management Services 09/23	\$ 4,744.92
First Coast Contract Maintenance Service, LLC	100171	7918	Reimbursable Expenses 08/23	\$ 1,158.85
First Coast Contract Maintenance Service, LLC	100171	7983	Reimbursable Expenses 08/23	\$ 806.18
Florida Department of Revenue	100174	55-8018810364-5 08/23	Sales Tax 08/23	\$ 1.31
Florida Power & Light Company	FPL09192023	Monthly Summary 08/23 Autopay FPL	Electric Services 08/23	\$ 4,875.97
JEA	JEA09282023	4780546006 08/23 Autopay	Water-Irrigation Services 08/23	\$ 1,278.32
Kimberly B Gershowitz	100180	KG092123	Board of Supervisors Meeting 09/21/23	\$ 200.00
Kutak Rock, LLP	100172	3268377	Legal Services 07/23	\$ 832.00
News-Leader	100170	777859 08/30/23	Legal Advertising 08/23	\$ 272.15

River Glen Community Development District

Paid Operation & Maintenance Expenditures
September 1, 2023 Through September 30, 2023

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Republic Services	RS09062023	0687-001349138	Waste Disposal Services 09/23	\$ 146.72
Rizzetta & Company, Inc.	100168	Autopay INV0000083259	District Management Fees 09/23	\$ 6,034.25
Solitude Lake Management, LLC	100173	PSI006150	Lake & Pond Management Services 09/23	\$ 997.00
Solitude Lake Management, LLC	100181	PSI013066	Fountain Service 09/01/23 - 11/30/2023	\$ 150.00
Steven Brian Nix	100182	SN092123	Board of Supervisors Meeting 09/21/23	\$ 200.00
Steven Lee Bryant, Jr.	100183	SB092123	Board of Supervisors Meeting 09/21/23	\$ <u>200.00</u>
Report Total				\$ <u>55,904.67</u>

Tab 3

**River Glen Community
Development District**

ANNUAL FINANCIAL REPORT

September 30, 2022

River Glen Community Development District

ANNUAL FINANCIAL REPORT

September 30, 2022

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Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

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

REPORT OF INDEPENDENT AUDITORS

To the Board of Supervisors
River Glen Community Development District
Nassau County, Florida

Report on Audit of the Financial Statements

Opinion

We have audited the financial statements of the governmental activities and each major fund of River Glen 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 River Glen Community Development District as of September 30, 2022, and the respective changes in financial position and the budgetary comparison for the General Fund 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
River Glen 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
River Glen 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 October 25, 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 River Glen Community Development District's internal control over financial reporting and compliance.



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

October 25, 2023

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

Management's discussion and analysis of River Glen Community Development District's (the "District") financial performance provides an objective and easily readable analysis of the District's financial activities for the fiscal year ended September 30, 2022. 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. This report also contains other supplementary information in addition to the basic financial statements.

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

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

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

**River Glen 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 Fund. *Fund financial statements* provide more detailed information about the District's activities. Individual funds are established by the District to track revenues that are restricted to certain uses or to comply with legal requirements.

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

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

Financial Highlights

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

- ◆ The District's total assets and deferred outflows of resources exceeded total liabilities by \$239,440 (net position). Unrestricted net position for Governmental Activities was \$712,275. Net investment in capital assets was \$(523,374). Restricted net position was \$50,539.
- ◆ Governmental activities revenues totaled \$1,552,362 while governmental activities expenses totaled \$1,262,096.

**River Glen 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	\$ 796,152	\$ 519,302
Restricted assets	773,988	4,968,159
Capital assets, net	14,095,501	11,059,108
Total Assets	<u>15,665,641</u>	<u>16,546,569</u>
Deferred outflows of resources	<u>18,427</u>	<u>19,656</u>
Current liabilities	692,485	1,454,064
Non-current liabilities	14,752,143	15,162,987
Total Liabilities	<u>15,444,628</u>	<u>16,617,051</u>
Net Position		
Net investment in capital assets	(523,374)	(4,474,223)
Restricted	50,539	3,923,545
Unrestricted	712,275	499,852
Total Net Position	<u>\$ 239,440</u>	<u>\$ (50,826)</u>

The increase in current assets is related to revenues exceeding expenditures in the General Fund in the current year.

The increase in capital assets is primarily the result of construction in progress additions in the current year.

The decrease in restricted assets is related to the current year capital asset additions.

The decrease in current liabilities is related to the decrease in retainage payable in the current year.

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

**River Glen 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
Program Revenues		
Charges for services	\$ 1,547,543	\$ 677,850
General Revenues		
Miscellaneous revenues	1,838	3,368
Investment earnings	2,981	366
Total Revenues	<u>1,552,362</u>	<u>681,584</u>
Expenses		
General government	132,537	137,211
Physical environment	413,540	374,152
Culture/recreation	207,327	218,365
Interest and other charges	508,692	790,663
SPE costs	-	209
Payments to bondholders	-	77,978
Total Expenses	<u>1,262,096</u>	<u>1,598,578</u>
Change in Net Position	290,266	(916,994)
Net Position - Beginning of Year	<u>(50,826)</u>	<u>866,168</u>
Net Position - End of Year	<u>\$ 239,440</u>	<u>\$ (50,826)</u>

The increase in charges for services is related to the increase in special assessments in the current year.

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

The decrease in interest and other charges is related to the issuance of new debt in the prior year.

The decrease in payment to bondholders and SPE costs is related to the dissolution of the SPE in the prior year.

**River Glen 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 as of September 30, 2022 and 2021.

<u>Description</u>	<u>Governmental Activities</u>	
	<u>2022</u>	<u>2021</u>
Construction in progress	\$ 12,236,635	\$ 8,873,287
Buildings	2,294,995	2,294,995
Infrastructure	4,247,671	4,247,671
Equipment	51,386	51,386
Accumulated depreciation	<u>(4,735,186)</u>	<u>(4,408,231)</u>
Total Capital Assets (Net)	<u>\$ 14,095,501</u>	<u>\$ 11,059,108</u>

The activity for the year consisted of \$326,955 in depreciation and \$3,363,348 in additions to construction in progress.

General Fund Budgetary Highlights

Actual expenditures were less than the total budget for expenditures for the year ended September 30, 2022 because landscape, irrigation maintenance and contingency expenditures were less than anticipated.

The September 30, 2022 budget was not amended.

Debt Management

Governmental Activities debt includes the following:

- ◆ In April 2021, the District issued \$2,715,000 Capital Improvement Revenue and Refunding Bonds, Series 2021 (Assessment Area One). These bonds were issued to currently refund and redeem all of the outstanding principal amount of the Series 2006 Capital Improvement Revenue Bonds and finance a portion of the cost of acquisition and construction of the Assessment Area One Project. The balance outstanding at September 30, 2022 was \$2,580,000.
- ◆ In April 2021, the District issued \$12,640,000 Capital Improvement Revenue Bonds, Series 2021 (Assessment Area Two). These bonds were issued to finance a portion of the cost of acquisition and construction of the Assessment Area Two Project. The balance outstanding at September 30, 2022 was \$12,380,000.

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

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Economic Factors and Next Year's Budget

River Glen Community Development District does not anticipate economic factors to affect operations for the year ended September 30, 2023.

Request for Information

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

River Glen Community Development District
STATEMENT OF NET POSITION
September 30, 2022

	Governmental Activities
ASSETS	
Current Assets	
Cash	\$ 762,949
Prepaid expenses	28,763
Deposits	4,440
Total Current Assets	796,152
Non-Current Assets	
Restricted assets	
Investments	773,988
Capital Assets, Not Being Depreciated	
Construction in progress	12,236,635
Capital Assets, Being Depreciated	
Buildings	2,294,995
Infrastructure	4,247,671
Equipment	51,386
Less: accumulated depreciation	(4,735,186)
Total Non-Current Assets	14,869,489
Total Assets	15,665,641
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred amount on refunding, net	18,427
 LIABILITIES	
Current Liabilities	
Accounts payable and accrued expenses	83,877
Accrued interest	211,608
Bonds payable - current portion	397,000
Total Current Liabilities	692,485
Non-Current Liabilities	
Bonds payable, net	14,752,143
Total Liabilities	15,444,628
 NET POSITION	
Net investment in capital assets	(523,374)
Restricted - debt service	50,539
Unrestricted	712,275
Total Net Position	\$ 239,440

See accompanying notes to financial statements.

River Glen Community Development District
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2022

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues Charges for Services</u>	<u>Net (Expense) Revenues and Changes in Net Position Governmental Activities</u>
Governmental Activities			
General government	\$ (132,537)	\$ 197,748	\$ 65,211
Physical environment	(413,540)	300,397	(113,143)
Culture/recreation	(207,327)	138,127	(69,200)
Interest and other charges	(508,692)	911,271	402,579
Total Governmental Activities	<u>\$ (1,262,096)</u>	<u>\$ 1,547,543</u>	<u>285,447</u>
	General revenues:		
			1,838
			2,981
		Total General Revenues	<u>4,819</u>
		Change in Net Position	290,266
		Net Position - Beginning of year	<u>(50,826)</u>
		Net Position - End of year	<u>\$ 239,440</u>

See accompanying notes to financial statements.

River Glen Community Development District
BALANCE SHEET -
GOVERNMENTAL FUNDS
September 30, 2022

	General	Debt Service	Capital Projects	Total Governmental Funds
ASSETS				
Cash	\$ 762,949	\$ -	\$ -	\$ 762,949
Prepaid items	28,763	-	-	28,763
Deposits	4,440	-	-	4,440
Restricted assets				
Investments, at fair value	-	714,147	59,841	773,988
Total Assets	\$ 796,152	\$ 714,147	\$ 59,841	\$ 1,570,140
 LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable and accrued expenses	\$ 83,877	\$ -	\$ -	\$ 83,877
 FUND BALANCES				
Nonspendable - prepaid expenses/deposits	33,203	-	-	33,203
Restricted				
Debt service	-	714,147	-	714,147
Capital projects	-	-	59,841	59,841
Assigned-capital projects	122,230	-	-	122,230
Unassigned	556,842	-	-	556,842
Total Fund Balances	712,275	714,147	59,841	1,486,263
Total Liabilities and Fund Balances	\$ 796,152	\$ 714,147	\$ 59,841	\$ 1,570,140

See accompanying notes to financial statements.

River Glen Community Development District
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
September 30, 2022

Total Governmental Fund Balances	\$ 1,486,263
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets, construction in progress, \$12,236,635, infrastructure, \$4,247,671, buildings, \$2,294,995, and equipment, \$51,386, net of accumulated depreciation, \$(4,735,186), used in governmental activities are not financial resources and; therefore, are not reported at the fund level.	14,095,501
Deferred amount on refunding is not a current financial resource, and therefore, is not reported at the fund level.	18,427
Long-term liabilities, including bonds payable, \$(14,960,000), net of bond premium, net \$(189,143), are not due and payable in the current period and therefore, are not reported at the fund level.	(15,149,143)
Accrued interest expense for long-term debt is not a current financial use, and therefore, is not reported at the fund level.	<u>(211,608)</u>
Net Position of Governmental Activities	<u><u>\$ 239,440</u></u>

See accompanying notes to financial statements.

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

	General	Debt Service	Capital Projects	Total Governmental Funds
REVENUES				
Special assessments	\$ 636,272	\$ 911,271	\$ -	\$ 1,547,543
Miscellaneous revenues	1,838	-	-	1,838
Investment earnings	762	1,874	345	2,981
Total Revenues	<u>638,872</u>	<u>913,145</u>	<u>345</u>	<u>1,552,362</u>
EXPENDITURES				
Current				
General government	132,537	-	-	132,537
Physical environment	201,335	-	-	201,335
Culture/recreation	92,577	-	-	92,577
Capital outlay	-	-	3,363,348	3,363,348
Debt service				
Principal	-	395,000	-	395,000
Interest	-	534,660	-	534,660
Total Expenditures	<u>426,449</u>	<u>929,660</u>	<u>3,363,348</u>	<u>4,719,457</u>
Net change in fund balances	212,423	(16,515)	(3,363,003)	(3,167,095)
Fund Balances - Beginning of year	<u>499,852</u>	<u>730,662</u>	<u>3,422,844</u>	<u>4,653,358</u>
Fund Balances - End of year	<u>\$ 712,275</u>	<u>\$ 714,147</u>	<u>\$ 59,841</u>	<u>\$ 1,486,263</u>

See accompanying notes to financial statements.

River Glen 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 \$ (3,167,095)

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. This is the amount that capital outlay, \$3,363,348, exceeded depreciation, \$(326,955), in the current period. 3,036,393

Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. 395,000

The deferred amount on refunding is amortized at the government-wide level as interest over the life of the associated bonds payable. This is the current year amount amortized. (1,229)

Bond premium is amortized over the life of the bonds. This is the current year amount. 8,844

In the Statement of Activities, interest is accrued on outstanding bonds, whereas in governmental funds, interest expenditures are reported when due. This is the net amount between the prior year and the current year accruals. 18,353

Change in Net Position of Governmental Activities \$ 290,266

See accompanying notes to financial statements.

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

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Special assessments	\$ 635,046	\$ 635,046	\$ 636,272	\$ 1,226
Miscellaneous revenues	-	-	1,838	1,838
Investment earnings	-	-	762	762
Total Revenues	<u>635,046</u>	<u>635,046</u>	<u>638,872</u>	<u>3,826</u>
Expenditures				
Current				
General government	139,924	139,924	132,537	7,387
Physical environment	394,028	394,028	201,335	192,693
Culture/recreation	101,094	101,094	92,577	8,517
Total Expenditures	<u>635,046</u>	<u>635,046</u>	<u>426,449</u>	<u>208,597</u>
Net change in fund balances	-	-	212,423	212,423
Fund Balances - Beginning of year	<u>-</u>	<u>-</u>	<u>499,852</u>	<u>499,852</u>
Fund Balances - End of year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 712,275</u></u>	<u><u>\$ 712,275</u></u>

See accompanying notes to financial statements.

River Glen Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of River Glen 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 December 20, 2005 by Ordinance No. 2005-80 of the Board of County Commissioners of Nassau County, Florida. The District was established pursuant to 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. The Supervisors are elected on an at-large basis by qualified voters residing within the District. The District operates within the criteria established by Chapter 190, Florida Statutes. The Board has the responsibility for allocating 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 River Glen Community Development District, (the primary government) as a stand-alone government.

Based upon the application of the above-mentioned criteria as set forth in 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

River Glen 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 and interest. Program revenues are netted with program expenses in the statement of activities to present the net cost of each program.

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

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

b. Fund Financial Statements

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

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

River Glen 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.

River Glen 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.

River Glen 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 – The Debt Service Fund accounts for debt service requirements to retire certain capital improvement revenue 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 Funds – The Capital Projects Funds account for the construction of infrastructure improvements and repairs within the boundaries of the District. This fund was discontinued during the current year.

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, Deferred Outflows of Resources, Liabilities and Net Position or Equity

a. Cash and Investments

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

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

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

**River Glen Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**4. Assets, Deferred Outflows of Resources, Liabilities and Net Position or Equity
(Continued)**

b. Receivables and Payables

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as “due to/from other funds”. Any residual balances outstanding between the governmental activities and business-type activities are reported as “internal balances”.

c. Net Position

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted, or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District’s bond covenants and other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

d. Capital Assets

Capital assets, which include construction in progress, buildings, infrastructure, and equipment, 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 two years. The valuation basis for all assets is historical cost.

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

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

Depreciation 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	5 years
Infrastructure	15-25 years
Equipment	5 years

River Glen Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Assets, Deferred Outflows of Resources, Liabilities and Net Position or Equity (Continued)

e. Deferred Outflows of Resources

Deferred outflows of resources is the consumption of net position by the government that is applicable to a future reported period. Deferred amount on refunding is amortized and recognized as a component of interest expense over the life of the bond

f. 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.

g. Unamortized Bond Premium

Bond premiums are presented on the government-wide financial statements. The costs are amortized over the life of the bonds using the straight-line method of accounting. For financial reporting, the unamortized bond premium is netted against the applicable long-term debt.

NOTE B – CASH AND INVESTMENTS

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

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a formal deposit policy for custodial credit risk, however, they follow the provisions of Chapter 280, Florida Statutes regarding deposits and investments. As of September 30, 2022, the District's bank balance was \$771,018 and the carrying value was \$762,949. Exposure to custodial credit risk was as follows. The District maintains all deposits in a qualified public depository in accordance with the provisions of Chapter 280, Florida Statutes, which means that all deposits are fully insured by Federal Depositors Insurance or collateralized under Chapter 280, Florida Statutes.

River Glen Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE B – CASH AND INVESTMENTS (CONTINUED)

Investments

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

Investment	Maturity	Fair Value
First American Government Obligation	18 days*	<u>\$773,988</u>

*Maturity is a weighted average maturity.

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 realizable and is based on quoted price for identical assets, or liabilities, in an active market. Level 2 uses significant other observable inputs when obtained 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.

Based on the criteria in the preceding paragraph, the investment listed above is a Level 1 asset.

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 was rated AAAM by Standard & Poor's.

Concentration of Credit Risk

The District places no limit on the amount it may invest in any one fund. The investment in the First American Government Obligation is 100% 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.

River Glen Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE C – SPECIAL ASSESSMENT REVENUES

Assessments are non-ad valorem assessments imposed on assessable lands located within the District. Assessments may be levied on property to pay for the operation and maintenance of the District, as well as to pay for debt service on the District's Bonds. The fiscal year for which annual assessments may be levied begins October 1 with discounts available for payments through February 28 and become delinquent on April 1. For debt service assessments, amounts collected as advance payments are used to prepay a portion of the Bonds outstanding. Otherwise, assessments are collected annually to provide funds for the debt service on the portion of the Bonds which are not paid with prepaid assessments.

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. 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 D – 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				
Construction in progress	\$ 8,873,287	\$ 3,363,348	\$ -	\$ 12,236,635
Capital assets, being depreciated:				
Buildings	2,294,995	-	-	2,294,995
Infrastructure	4,247,671	-	-	4,247,671
Equipment	51,386	-	-	51,386
Total Capital Assets Being Depreciated	<u>6,594,052</u>	<u>-</u>	<u>-</u>	<u>6,594,052</u>
Less accumulated depreciation for:				
Buildings	(1,528,027)	(114,750)	-	(1,642,777)
Infrastructure	(2,828,818)	(212,205)	-	(3,041,023)
Equipment	(51,386)	-	-	(51,386)
Total accumulated depreciation	<u>(4,408,231)</u>	<u>(326,955)</u>	<u>-</u>	<u>(4,735,186)</u>
Capital Assets Being Depreciated, net	<u>2,185,821</u>	<u>(326,955)</u>	<u>-</u>	<u>1,858,866</u>
Governmental Activities Capital Assets, net	<u>\$ 11,059,108</u>	<u>\$ 3,036,393</u>	<u>\$ -</u>	<u>\$ 14,095,501</u>

Depreciation of \$212,205 was charged to physical environment and \$114,750 was charged to culture/recreation.

NOTE E – 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	\$ 15,355,000
Principal payments	<u>(395,000)</u>
Long-term debt at September 30, 2022	\$ 14,960,000
Bond premium, net	<u>189,143</u>
Long-term debt, net at September 30, 2022	<u>\$ 15,149,143</u>

River Glen Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE E – LONG-TERM DEBT (CONTINUED)

Capital Improvement Revenue Refunding Bonds

\$2,715,000 Series 2021 Capital Improvement Revenue and Refunding Bonds (Assessment Area One) due in annual principal installments beginning May 2022 and maturing through May 1, 2038. Interest at rates ranging from 2.50 – 3.00% is due each May and November beginning November 2021. Current portion is \$132,000.

\$ 2,580,000

Capital Improvement Revenue Bonds

\$12,640,000 Series 2021 Capital Improvement Revenue Bonds (Assessment Area Two) due in annual principal installments beginning May 2022 and maturing through May 2051. Interest at rates ranging from 2.375 – 4.000% is due each May and November beginning November 2021. Current portion is \$265,000.

\$ 12,380,000

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	\$ 397,000	\$ 507,859	\$ 904,859
2024	406,000	498,265	904,265
2025	419,000	488,451	907,451
2026	428,000	478,326	906,326
2027	436,000	467,983	903,983
2028-2032	2,381,000	2,147,215	4,528,215
2033-2037	2,784,000	1,754,952	4,538,952
2038-2042	2,429,000	1,308,158	3,737,158
2043-2047	2,700,000	848,800	3,548,800
2048-2051	2,580,000	263,400	2,843,400
Totals	<u>\$ 14,960,000</u>	<u>\$ 8,763,409</u>	<u>\$ 23,723,409</u>

**River Glen Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022**

NOTE E – LONG-TERM DEBT (CONTINUED)

Each Series of the Series 2021 Bonds are subject to redemption at the option of the District prior to maturity. In addition, each Series of the Series 2021 Bonds are subject to mandatory redemption and extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Trust Indenture.

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

Depository Funds

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

Reserve Fund – The Series 2021 Assessment Area One and Assessment Area Two Reserve Accounts were funded from the proceeds of the Series 2021 Assessment Area One and Assessment Area Two Bonds in an amount equal to 50 percent of the maximum annual debt service outstanding for the respective Series 2021 Bonds. Monies held in the reserve account will be used only for the purposes established in the Trust Indenture.

The following is a schedule of required reserve balances as of September 30, 2022:

	Reserve Balance	Reserve Requirement
Capital Improvement Revenue and Refunding Bonds, Series 2021 A-1	\$ 101,500	\$ 100,993
Capital Improvement Revenue Bonds, Series 2021 A-2	\$ 350,500	\$ 350,500

NOTE G – 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; natural disasters; and environmental remediation. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There have been no insurance claims in the past three years.

NOTE H – SUBSEQUENT EVENT

In August 2023, the District made prepayments on the Series 2021 Assessment Area Two May 2026 and May 2051 Term Bonds in the amounts of \$5,000 and \$20,000, respectively.



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

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

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
River Glen Community Development District
Nassau County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements, as listed in the table of contents, of River Glen 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 October 25, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit, we considered River Glen 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 River Glen Community Development District's internal control. Accordingly, we do not express an opinion on the effectiveness of River Glen 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
River Glen Community Development District

Report on Compliance and Other Matters

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

Purpose of this Report

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



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

October 25, 2023



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

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

MANAGEMENT LETTER

To the Board of Supervisors
River Glen Community Development District
Nassau County, Florida

Report on the Financial Statements

We have audited the financial statements of the River Glen Community Development District as of and for the year ended September 30, 2022, and have issued our report thereon dated October 25, 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 Reports and Schedule

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and our Independent Auditor's Report on an examination conducted in accordance with AICPA Professionals Standards, AT-C Section 315 regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in that report, which is dated October 25, 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 made to address findings and recommendations made in the preceding financial audit report. There were no findings or recommendations in the preceding audit.

To the Board of Supervisors
River Glen Community Development District

Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, requires us to apply appropriate procedures and communicate the results of our determination as to whether or not River Glen Community Development District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific conditions met. In connection with our audit, we determined that the River Glen Community Development District did not meet one 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 conditions assessment procedures as of September 30, 2022 for the River Glen Community Development District. It is management's responsibility to monitor the River Glen Community Development District's financial condition; our financial condition assessment was based in part on the representations made by management and the review of the financial information provided by the same.

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

Specific Information

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

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

- 1) The total number of district employees compensated in the last pay period of the District's fiscal year: 0
- 2) The total number of independent contractors to whom nonemployee compensation, defined as individuals or entities that receive 1099s, was paid in the last month of the District's fiscal year: 2
- 3) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency: \$0
- 4) All compensation earned by or awarded to nonemployee independent contractors, defined as entities or individuals that receive 1099s, whether paid or accrued, regardless of contingency: \$1,043
- 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 not amended.

To the Board of Supervisors
River Glen Community Development District

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

- 1) The rate or rates of non-ad valorem special assessments imposed by the District: General Fund \$981.95 and Debt Service \$497.59 – \$1,649.88.
- 2) The amount of special assessments collected by or on behalf of the District: \$1,547,543.
- 3) The total amount of outstanding bonds issued by the District and the terms of such bonds: Series 2021 A-1, \$2,580,000 bonds outstanding, maturing in May 2038 and Series 2021 A-2, \$12,380,000 bonds outstanding, maturing May 2051.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

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

*Berger Toombs Elam
Gaines + Frank*

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

October 25, 2023



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

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

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

To the Board of Supervisors
River Glen Community Development District
Nassau County, Florida

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

In our opinion, River Glen 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

October 25, 2023

Tab 4

RIVER GLEN

LANDSCAPE INSPECTION REPORT



October 20, 2023
Rizzetta & Company
Bryan Schaub – Landscape Specialist



Rizzetta & Company
Professionals in Community Management

Summary, Main Entrance & RGP

General Updates, Recent & Upcoming Maintenance Events

- Dial in the irrigation system for the winter season.
- Weed all beds, property-wide.

The following are action items for Brightview Landscaping to complete. Please refer to the item # in your response listing action already taken or anticipated time of completion. **Red text** indicates deficient from previous report. **Bold Red text** indicates deficient for more than a month. **Green text** indicates a proposal has been requested. **Blue** indicates irrigation, **Orange** is for Staff issues, **bold, black, underlined** indicates questions or updates for the BOS.

1. At the main entrance median island, remove weeds from the Juniper.
2. At the main entrance, the Sago have Scale. Treat accordingly. (Pic 2)



7. At the main entrance in both ROWs & the median, diagnose & treat the stressed Azaleas.



3. At the main entrance in both ROWs & the median, diagnose & treat the stressed Magnolias. (Pic 3 >)
4. In the main entrance island, the Annual Flower rotation is pulled & the beds prepped.
5. In the south ROW of RGP at the main entrance, improve the condition of the newly installed turf & remove all weeds. This turf needs to be replaced.
6. Property-wide, treat all ant mounds.

8. In the north ROW of Edwards, adjacent to the sidewalk and south of the tower, there is an irrigation break that has been flagged. Repair. (Pic 8)



RGP & Amenities Center

9. At the front entrance, vendor to discontinue to walk on turf areas with herbicide on team members' shoes. (Pic 9)



10. At the main entrance, prune the dead Pine branches up to the proscribed height.

11. In the main entrance median monument planter, several of the Gold Mound Duranta are missing from death or theft. Replace. (Pic 11)



12. In the same area & property-wide, keep all utility boxes & lids clear of debris. (Pic 12 >)

13. In the beds near the tower at the main entrance, continue to treat the Liriope for Tip Fungus.

14. Treat the turf for weeds, where possible, along the sidewalks on Fern Creek.

15. Detail the beds along the pond between Fern Creek & RGP. Include weeding, vine removal, pruning to achieve plant separation, removing suckers & setting strong bed lines. (Pic 15)



16. In the south ROWs of RGP near the corner of RGP & Fern Creek, there is a possible irrigation break & a hole from a tree removal that needs to be filled.

17. In the same beds, remove all weeds, hand pulling the larger weeds.

18. Along RGP at the baseball field, prune the dead material out of the Schillings Holly.



RGP & Amenities Center

19. At the Amenities Center, treat the turf for new Sedge blooms.

20. Part of the hedges were pruned at the lift station. Remove the volunteer Wax Myrtles. Date? (Pic 20)



21. The Ornamental Grasses around the courts have Cottony Scale. Treat.

22. On both sides of RGP at the courts, the Schillings Holly appear to have Leaf Spot. Diagnose & treat. (Pic 22)



23. Property-wide, lift all trees to the Scope heights & FDOT standards.

24. Treat the turf for new Sedge, in the island of the Round About at the Amenities Center.

25. There is a very wet area of the playground. Let's rule out irrigation as a cause. (Pic 25)



26. The maintenance strips were installed around the fencing for the ball fields & courts. The strips weren't beveled. The mulch is under an inch in depth. Correct & Weed.

27. Remove the dead Ornamental Grasses along the parking area at the Amenities Center, **treat the Cottony Scale and replace the dead units. (Pic 27)**



28. At the Amenities Center, continue to monitor the Magnolias that are stressed. Provide whatever treatments to improve their vigor that are possible. These Magnolias are good candidates for removal and/or replacement.



RGP & Amenities Center

29. At the Amenities Center parking area, treat all active ant mound, raking out inactive mounds.

30. At the newest lift station, the drip irrigation has been installed. More plants are dead and/or dying. It's getting worse. Diagnose, report & replace. (Pic 30)



31. The plants at the kayak launch are being maintained. Continue. (Pic 31)



32. The walking path that starts at the kayak launch, needs to be maintained. Has been missed on multiple rotations. (Pic 32 >)

33. At the Lagoon Forest lift station, detail the beds including weeding and setting strong bed lines. Also, submit the proposal to remove the old bed edges & replace.

34. At the Lagoon Forest entrance island, something has damaged the hedge units and the Magnolias. It might be chemical burns. Investigate, take any corrective actions & report findings to the DM. (Pic 34)



35. The Annual Flower beds at the Lagoon Forest entrance are empty and prepped. When will the new units be installed?

36. In the beds along Edwards, prune all plant material that is overgrowing the sidewalks, weed beds, remove vines & set strong bed lines.



Proposals

1. Brightview to generate a proposal to prune all trees at the main entrance that over the regular maintenance height and are contacting any structures. Include prep, clean up, disposal, soil, mulch and any irrigation repairs or adjustments. (Pic 1 >)
2. Brightview to generate a proposal to remove the old bed wood boarder and replace with new material. Include prep, clean up, disposal, soil, mulch and any irrigation repairs or adjustments. (Pic 2 >)



Tab 5



Quality Site Assessment

Prepared for: River Glen CDD

General Information

- DATE:** Monday, Nov 06, 2023
- NEXT QSA DATE:** Friday, Feb 02, 2024
- CLIENT ATTENDEES:** Lesley Gallagher
- BRIGHTVIEW ATTENDEES:** Jordan Creel

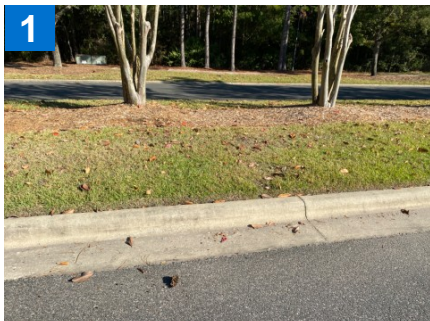
Customer Focus Areas

Entrance, Amenity Center and Ball Field

Quality you can count on.

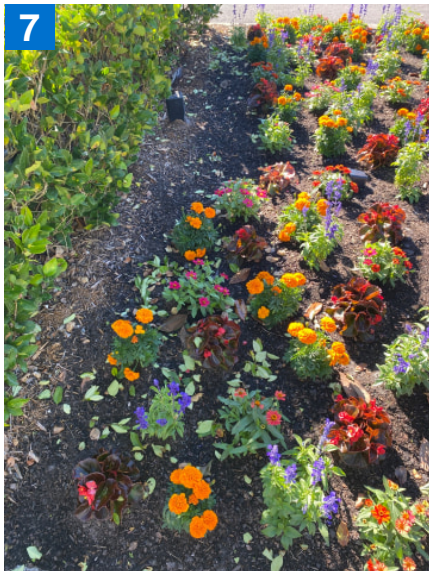
<h1>7</h1> <p>Seven Standards of Excellence</p>	 <p>1 Site Cleanliness</p>	 <p>2 Weed Free</p>	 <p>3 Green Turf</p>
	 <p>4 Crisp Edges</p>	 <p>5 Spectacular Flowers</p>	 <p>6 Uniformly Mulched Beds</p>

Maintenance Items



- 1 Leaf cleanup
- 2 Grasses have begun being trimmed and need better cleanup
- 3 Pine cone clean up
- 4 Need weed control on island by fern creek dr

Maintenance Items



5 Crack weeds need attention

6 Cut branch off of basketball court

7 Clean up trimmings from shrubs. This is at second entrance

Recommendations for Property Enhancements



- 1** Multiple areas need new sod. This one by the front pond is roughly 1800 sq ft
- 2** Trim trees growing over and onto fence by baseball field
- 3** Potential to extend beautiful flowers from front entrance to the office as well
- 4** Playground mulch needs to be refreshed

Recommendations for Property Enhancements



5 Would you like us to trim down the back trees to the same level as the front?

6 Trim branches off of lift station

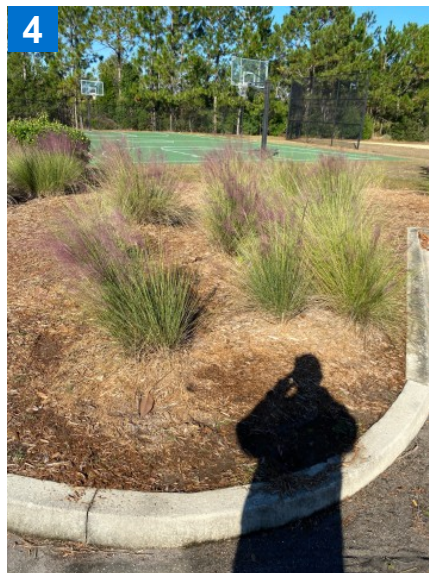
7 Replace 6 dead/dying trees as lift station on Edgewater

8 Potential to remove leaning tree

QUALITY SITE ASSESSMENT

River Glen CDD

Notes to Owner / Client



1 Flowers and details at entrance are well maintained.

2 Nice consistent trimming on shrubs

3 Good defined bed lines and edging

4 Muly grasses will be cut back once blooms are done

QUALITY SITE ASSESSMENT

River Glen CDD

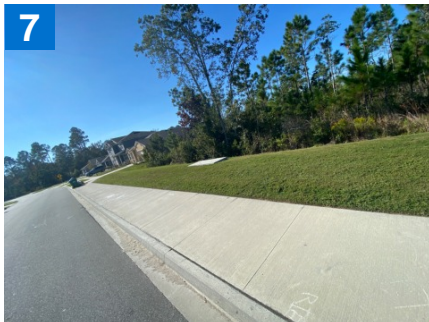
Notes to Owner / Client



5



6



7



8

5 Trail has been trimmed

6 Kayak launch has been well maintained

7 This area has been easier to maintain since the removal of the play house

8 Flowers at second entrance look great. Great weed control

Tab 6

Proposal for Extra Work at River Glen CDD

Property Name	River Glen CDD	Contact	Lesley Gallagher
Property Address	65137 River Glen Pkwy Yulee, FL 32097	To Billing Address	River Glen CDD 3434 Colwell Ave Ste 200 Tampa, FL 33614

Project Name Clubhouse Enhancement

Project Description enhancements in two areas at the front of the clubhouse

Scope of Work

QTY	UoM/Size	Material/Description	Unit Price	Total
1.00	EACH	Mobilization, demo and site prep - includes disposal of debris	\$820.80	\$820.80
125.00	SQUARE FEET	St Augustine - Floratam Turf Installed	\$1.39	\$174.26
20.00	EACH	Liriope - Big Blue, Super Blue or Emerald Goddess - 1 gal. Ground Cover Installed	\$9.23	\$184.58
6.00	EACH	Rosa - Rose Drift Asst'd Colors 3 gal. Shrub/perennial Installed	\$47.26	\$283.54
10.00	BAG	Mulch Installed	\$13.62	\$136.17
1.00	EACH	Irrigation Check and modifications to ensure proper coverage of newly installed plant material	\$125.00	\$125.00

For internal use only

SO# 8230638
JOB# 346700393
Service Line 130

Total Price \$1,724.35

THIS IS NOT AN INVOICE

This proposal is valid for thirty (30) days unless otherwise approved by Contractor's Senior Vice President
1854 West Road, Jacksonville, FL 32216 ph. (904) 725-2552 fax (904) 725-0188

TERMS & CONDITIONS

1. The Contractor shall recognize and perform in accordance with written terms, written specifications and drawings only contained or referred to herein. All materials shall conform to bid specifications.
2. **Work Force:** Contractor shall designate a qualified representative with experience in landscape maintenance/construction upgrades or when applicable in tree management. The workforce shall be competent and qualified, and shall be legally authorized to work in the U.S.
3. **License and Permits:** Contractor shall maintain a Landscape Contractor's license, if required by State or local law, and will comply with all other license requirements of the City, State and Federal Governments, as well as all other requirements of law. Unless otherwise agreed upon by the parties or prohibited by law, Customer shall be required to obtain all necessary and required permits to allow the commencement of the Services on the property.
4. **Taxes:** Contractor agrees to pay all applicable taxes, including sales or General Excise Tax (GET), where applicable.
5. **Insurance:** Contractor agrees to provide General Liability Insurance, Automotive Liability Insurance, Worker's Compensation Insurance, and any other insurance required by law or Customer, as specified in writing prior to commencement of work. If not specified, Contractor will furnish insurance with \$1,000,000 limit of liability.
6. **Liability:** Contractor shall not be liable for any damage that occurs from Acts of God defined as extreme weather conditions, fire, earthquake, etc. and rules, regulations or restrictions imposed by any government or governmental agency, national or regional emergency, epidemic, pandemic, health related outbreak or other medical events not caused by one or other delays or failure of performance beyond the commercially reasonable control of either party. Under these circumstances, Contractor shall have the right to renegotiate the terms and prices of this Contract within sixty (60) days.
7. Any illegal trespass, claims and/or damages resulting from work requested that is not on property owned by Customer or not under Customer management and control shall be the sole responsibility of the Customer.
8. **Subcontractors:** Contractor reserves the right to hire qualified subcontractors to perform specialized functions or work requiring specialized equipment.
9. **Additional Services:** Any additional work not shown in the above specifications involving extra costs will be executed only upon signed written orders, and will become an extra charge over and above the estimate.
10. **Access to Jobsite:** Customer shall provide all utilities to perform the work. Customer shall furnish access to all parts of jobsite where Contractor is to perform work as required by the Contract or other functions related thereto, during normal business hours and other reasonable periods of time. Contractor will perform the work as reasonably practical after the Customer makes the site available for performance of the work.
11. **Payment Terms:** Upon signing this Agreement, Customer shall pay Contractor 50% of the Proposed Price and the remaining balance shall be paid by Customer to Contractor upon completion of the project unless otherwise, agreed to in writing.
12. **Termination:** This Work Order may be terminated by the either party with or without cause, upon seven (7) workdays advance written notice. Customer will be required to pay for all materials purchased and work complete to the date of termination and reasonable charges incurred in demobilizing.
13. **Assignment:** The Customer and the Contractor respectively, bind themselves, their partners, successors, assignees and legal representative to the other party with respect to all covenants of this Agreement. Neither the Customer nor the Contractor shall assign or transfer any interest in this Agreement without the written consent of the other provided, however, that consent shall not be required to assign this Agreement to any company which controls, is controlled by, or is under common control with Contractor or in connection with assignment to an affiliate or pursuant to a merger, sale of all or substantially all of its assets or equity securities, consolidation, change of control or corporate reorganization.
14. **Disclaimer:** This proposal was estimated and priced based upon a site visit and visual inspection from ground level using ordinary means, at or about the time this proposal was prepared. The price quoted in this proposal for the work described, is the result of that ground level visual inspection and therefore our company will not be liable for any additional costs or damages for additional work not described herein, or liable for any incidents/accidents resulting from conditions, that were not ascertainable by said ground level visual inspection by ordinary means at the time said inspection was performed. Contractor cannot be held responsible for unknown or otherwise hidden defects. Any corrective work proposed herein cannot guarantee exact results. Professional engineering, architectural, and/or landscape design services ("Design Services") are not included in this Agreement and shall not be provided by the Contractor. Any design defects in the Contract Documents are the sole responsibility of the Customer. If the Customer must engage a licensed engineer, architect and/or landscape design professional, any costs concerning these Design Services are to be paid by the Customer directly to the designer involved.

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

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

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

Acceptance of this Contract

By executing this document, Customer agrees to the formation of a binding contract and to the terms and conditions set forth herein. Customer represents that Contractor is authorized to perform the work stated on the face of this Contract. If payment has not been received by Contractor per payment terms hereunder, Contractor shall be entitled to all costs of collection, including reasonable attorneys' fees and it shall be relieved of any obligation to continue performance under this or any other Contract with Customer. Interest at a per annum rate of 1.5% per month (18% per year), or the highest rate permitted by law, may be charged on unpaid balance 15 days after billing.

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

Customer

Property Manager	
Signature	Title
Lesley Gallagher	September 14, 2023
Printed Name	Date

BrightView Landscape Services, Inc. "Contractor"

Branch Manager	
Signature	Title
Richard Craig	September 14, 2023
Printed Name	Date

Job #:	346700393		
SO #:	8230638	Proposed Price:	\$1,724.35

Tab 7

Proposal for Extra Work at River Glen CDD

Property Name	River Glen CDD	Contact	Lesley Gallagher
Property Address	65137 River Glen Pkwy Yulee, FL 32097	To	River Glen CDD
		Billing Address	3434 Colwell Ave Ste 200 Tampa, FL 33614

Project Name River Glen CDD: Replace broken pipe inside sleeve under road.

Project Description Replace broken pipe inside sleeve under road.

Scope of Work

QTY	UoM/Size	Material/Description
Replace leaking pipe in sleeve		
40.00	EACH	Dbry Splices
30.00	BARREL	2.5 inch pvc pipe
500.00	FEET	12 gauge wire
6.00	EACH	2.5 inch fitting
36.00	EACH	Labor 3 techs 12 hours
8.00	HOURL	Labor to evacuate and investigate 9.28.20233
3.00	DAY	2" Trash Pump w/ hoses - Daily Rate
3.00	DAY	Standard Mini- Excavator - Daily Rate

Images

riverglen 1



Riverglen 3



THIS IS NOT AN INVOICE

This proposal is valid for thirty (30) days unless otherwise approved by Contractor's Senior Vice President
11530 Davis Creek Court, Jacksonville, FL 32256 ph. (904) 292-0716 fax (904) 292-1014

Proposal for Extra Work at River Glen CDD

riverglen 5



riverglen 4



Riverglen 8



Riverglen 7



THIS IS NOT AN INVOICE

This proposal is valid for thirty (30) days unless otherwise approved by Contractor's Senior Vice President
11530 Davis Creek Court, Jacksonville, FL 32256 ph. (904) 292-0716 fax (904) 292-1014

Proposal for Extra Work at River Glen CDD

RiverGlen



For internal use only

SO# 8243086
JOB# 346108393
Service Line 150

Total Price \$6,456.27

THIS IS NOT AN INVOICE

This proposal is valid for thirty (30) days unless otherwise approved by Contractor's Senior Vice President
11530 Davis Creek Court, Jacksonville, FL 32256 ph. (904) 292-0716 fax (904) 292-1014

TERMS & CONDITIONS

1. The Contractor shall recognize and perform in accordance with written terms, written specifications and drawings only contained or referred to herein. All materials shall conform to bid specifications.
2. **Work Force:** Contractor shall designate a qualified representative with experience in landscape maintenance/construction upgrades or when applicable in tree management. The workforce shall be competent and qualified, and shall be legally authorized to work in the U.S.
3. **License and Permits:** Contractor shall maintain a Landscape Contractor's license, if required by State or local law, and will comply with all other license requirements of the City, State and Federal Governments, as well as all other requirements of law. Unless otherwise agreed upon by the parties or prohibited by law, Customer shall be required to obtain all necessary and required permits to allow the commencement of the Services on the property.
4. **Taxes:** Contractor agrees to pay all applicable taxes, including sales or General Excise Tax (GET), where applicable.
5. **Insurance:** Contractor agrees to provide General Liability Insurance, Automotive Liability Insurance, Worker's Compensation Insurance, and any other insurance required by law or Customer, as specified in writing prior to commencement of work. If not specified, Contractor will furnish insurance with \$1,000,000 limit of liability.
6. **Liability:** Contractor shall not be liable for any damage that occurs from Acts of God defined as extreme weather conditions, fire, earthquake, etc. and rules, regulations or restrictions imposed by any government or governmental agency, national or regional emergency, epidemic, pandemic, health related outbreak or other medical events not caused by one or other delays or failure of performance beyond the commercially reasonable control of either party. Under these circumstances, Contractor shall have the right to renegotiate the terms and prices of this Contract within sixty (60) days.
7. Any illegal trespass, claims and/or damages resulting from work requested that is not on property owned by Customer or not under Customer management and control shall be the sole responsibility of the Customer.
8. **Subcontractors:** Contractor reserves the right to hire qualified subcontractors to perform specialized functions or work requiring specialized equipment.
9. **Additional Services:** Any additional work not shown in the above specifications involving extra costs will be executed only upon signed written orders, and will become an extra charge over and above the estimate.
10. **Access to Jobsite:** Customer shall provide all utilities to perform the work. Customer shall furnish access to all parts of jobsite where Contractor is to perform work as required by the Contract or other functions related thereto, during normal business hours and other reasonable periods of time. Contractor will perform the work as reasonably practical after the Customer makes the site available for performance of the work.
11. **Payment Terms:** Upon signing this Agreement, Customer shall pay Contractor 50% of the Proposed Price and the remaining balance shall be paid by Customer to Contractor upon completion of the project unless otherwise, agreed to in writing.
12. **Termination:** This Work Order may be terminated by the either party with or without cause, upon seven (7) workdays advance written notice. Customer will be required to pay for all materials purchased and work complete to the date of termination and reasonable charges incurred in demobilizing.
13. **Assignment:** The Customer and the Contractor respectively, bind themselves, their partners, successors, assignees and legal representative to the other party with respect to all covenants of this Agreement. Neither the Customer nor the Contractor shall assign or transfer any interest in this Agreement without the written consent of the other provided, however, that consent shall not be required to assign this Agreement to any company which controls, is controlled by, or is under common control with Contractor or in connection with assignment to an affiliate or pursuant to a merger, sale of all or substantially all of its assets or equity securities, consolidation, change of control or corporate reorganization.
14. **Disclaimer:** This proposal was estimated and priced based upon a site visit and visual inspection from ground level using ordinary means, at or about the time this proposal was prepared. The price quoted in this proposal for the work described, is the result of that ground level visual inspection and therefore our company will not be liable for any additional costs or damages for additional work not described herein, or liable for any incidents/accidents resulting from conditions, that were not ascertainable by said ground level visual inspection by ordinary means at the time said inspection was performed. Contractor cannot be held responsible for unknown or otherwise hidden defects. Any corrective work proposed herein cannot guarantee exact results. Professional engineering, architectural, and/or landscape design services ("Design Services") are not included in this Agreement and shall not be provided by the Contractor. Any design defects in the Contract Documents are the sole responsibility of the Customer. If the Customer must engage a licensed engineer, architect and/or landscape design professional, any costs concerning these Design Services are to be paid by the Customer directly to the designer involved.

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

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

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

Acceptance of this Contract

By executing this document, Customer agrees to the formation of a binding contract and to the terms and conditions set forth herein. Customer represents that Contractor is authorized to perform the work stated on the face of this Contract. If payment has not been received by Contractor per payment terms hereunder, Contractor shall be entitled to all costs of collection, including reasonable attorneys' fees and it shall be relieved of any obligation to continue performance under this or any other Contract with Customer. Interest at a per annum rate of 1.5% per month (18% per year), or the highest rate permitted by law, may be charged on unpaid balance 15 days after billing.

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

Customer

Property Manager	
Signature	Title
Lesley Gallagher	October 13, 2023
Printed Name	Date

BrightView Landscape Services, Inc. "Contractor"

Senior Branch Manager	
Signature	Title
Rodney Hicks	October 13, 2023
Printed Name	Date

Job #:	346108393		
SO #:	8243086	Proposed Price:	\$6,456.27

Tab 8



First Coast
CMS

River Glen Community Development District

Field Report
Nov 2023

First Coast CMS LLC
11/07/2023

Swimming Pools

At this time, there are no mechanical issues to report.

Facility Maintenance

The Kayak launch and bathroom pavilion has been opened to the residents. We would like to know if the board wishes to purchase a garbage can for the outside pavilion area. There are currently small waste receptacles inside the bathrooms.

The chimney cap to the clubhouse was replaced by All Weather Contracting

We have submitted a proposal for bollards at the mailbox area.

Fire Extinguisher have been inspected and recertified.

The No Parking Signs and Dog Waste signs throughout the community have been replaced.

There was a vehicle fire at the second entrance to the community that caused some damage to District property, including the roadway. Our staff hopes to be able to patch the road in house.

There appears to be an irrigation leak inside the playground area. Once repaired, the playground will be remulched by Mulch Masters. Total cost is \$3250 and is scheduled for Nov 13th.

Tab 9

Service Report



Work Order

Work Order Number 00384693
Created Date 10/20/2023

Account River Glen CDD
Contact Lesley Gallagher
Address River Glen Parkway And Edwards Road
Yulee, FL 32097

Work Details

Specialist Comments to Customer

I am the new technician for the account, first look ponds look really good pond 12 needs shoreline grasses work on. lots of wildlife throughout the community.
I look forward to working with you and your community to keep your ponds looking great thank you for choosing Solitude Lake and have a great day..

Very respectfully,

Louis
louis.marrotte@solitudelake.com

Prepared By Louis Marrotte

Work Order Assets

Asset	Status	Product Work Type
Pond 3 - River Glen CDD	Inspected	
Pond 6 - River Glen CDD	Inspected	
Pond 7 - River Glen CDD	Inspected	
Pond 8 - River Glen CDD	Inspected	
Pond 11 - River Glen CDD	Inspected	
Pond 5 - River Glen CDD	Inspected	
Pond 1 - River Glen CDD	Inspected	
Pond 12 - River Glen CDD	Inspected	
Pond 4 - River Glen CDD	Inspected	
Pond 14 - River Glen CDD	Inspected	
Pond 2 - River Glen CDD	Inspected	
Pond 9 - River Glen CDD	Inspected	
Pond 10 - River Glen CDD	Inspected	

Service Parameters

Asset	Product Work Type	Specialist Comments to Customer
Pond 14 - River Glen CDD	TRASH / DEBRIS COLLECTION (IN HOUSE)	
Pond 14 - River Glen CDD	SHORELINE WEED CONTROL	
Pond 14 - River Glen CDD	LAKE WEED CONTROL	
Pond 14 - River Glen CDD	ALGAE CONTROL	



Work Order

Work Order Number 00384693

Created Date 10/20/2023

Account

River Glen CDD

Contact

Lesley Gallagher

Address

River Glen Parkway And Edwards Road
Yulee, FL 32097

Pond 11 - River Glen CDD	TRASH / DEBRIS COLLECTION (IN HOUSE)	
Pond 11 - River Glen CDD	SHORELINE WEED CONTROL	
Pond 11 - River Glen CDD	LAKE WEED CONTROL	
Pond 11 - River Glen CDD	ALGAE CONTROL	
Pond 12 - River Glen CDD	TRASH / DEBRIS COLLECTION (IN HOUSE)	
Pond 12 - River Glen CDD	SHORELINE WEED CONTROL	
Pond 12 - River Glen CDD	LAKE WEED CONTROL	
Pond 12 - River Glen CDD	ALGAE CONTROL	
Pond 7 - River Glen CDD	TRASH / DEBRIS COLLECTION (IN HOUSE)	
Pond 7 - River Glen CDD	SHORELINE WEED CONTROL	
Pond 7 - River Glen CDD	LAKE WEED CONTROL	
Pond 7 - River Glen CDD	ALGAE CONTROL	
Pond 6 - River Glen CDD	TRASH / DEBRIS COLLECTION (IN HOUSE)	picked up trash debris
Pond 6 - River Glen CDD	SHORELINE WEED CONTROL	inspected pond
Pond 6 - River Glen CDD	LAKE WEED CONTROL	inspected pond
Pond 6 - River Glen CDD	ALGAE CONTROL	inspected pond
Pond 4 - River Glen CDD	TRASH / DEBRIS COLLECTION (IN HOUSE)	
Pond 4 - River Glen CDD	SHORELINE WEED CONTROL	
Pond 4 - River Glen CDD	LAKE WEED CONTROL	
Pond 4 - River Glen CDD	ALGAE CONTROL	
Pond 8 - River Glen CDD	TRASH / DEBRIS COLLECTION (IN HOUSE)	
Pond 8 - River Glen CDD	SHORELINE WEED CONTROL	
Pond 8 - River Glen CDD	LAKE WEED CONTROL	
Pond 8 - River Glen CDD	ALGAE CONTROL	
Pond 3 - River Glen CDD	TRASH / DEBRIS COLLECTION (IN HOUSE)	picked minor debris up
Pond 3 - River Glen CDD	SHORELINE WEED CONTROL	inspected pond
Pond 3 - River Glen CDD	LAKE WEED CONTROL	inspected pond
Pond 3 - River Glen CDD	ALGAE CONTROL	inspected pond
Pond 2 - River Glen CDD	TRASH / DEBRIS COLLECTION (IN HOUSE)	minor debris pick up
Pond 2 - River Glen CDD	SHORELINE WEED CONTROL	inspected pond
Pond 2 - River Glen CDD	LAKE WEED CONTROL	onspected pond
Pond 2 - River Glen CDD	ALGAE CONTROL	inspected pond
Pond 10 - River Glen CDD	SHORELINE WEED CONTROL	
Pond 10 - River Glen CDD	LAKE WEED CONTROL	



Work Order
 Work Order Number 00384693
 Created Date 10/20/2023

Account River Glen CDD
 Contact Lesley Gallagher
 Address River Glen Parkway And Edwards Road
 Yulee, FL 32097

Pond 10 - River Glen CDD	ALGAE CONTROL	
Pond 10 - River Glen CDD	TRASH / DEBRIS COLLECTION (IN HOUSE)	
Pond 9 - River Glen CDD	SHORELINE WEED CONTROL	
Pond 9 - River Glen CDD	LAKE WEED CONTROL	
Pond 9 - River Glen CDD	ALGAE CONTROL	
Pond 9 - River Glen CDD	TRASH / DEBRIS COLLECTION (IN HOUSE)	
Pond 5 - River Glen CDD	SHORELINE WEED CONTROL	inspected pond
Pond 5 - River Glen CDD	LAKE WEED CONTROL	inspected pond
Pond 5 - River Glen CDD	ALGAE CONTROL	inspected pond
Pond 5 - River Glen CDD	TRASH / DEBRIS COLLECTION (IN HOUSE)	picked up minor debris
Pond 1 - River Glen CDD	SHORELINE WEED CONTROL	inspected pond
Pond 1 - River Glen CDD	LAKE WEED CONTROL	inspected pond
Pond 1 - River Glen CDD	ALGAE CONTROL	inspected pond
Pond 1 - River Glen CDD	TRASH / DEBRIS COLLECTION (IN HOUSE)	picked up trash debris

Tab 10



PO Box 16573
Fernandina Beach, FL 32035
(904) 430-7524
johnnys.ac.fb@gmail.com

Estimate

ESTIMATE#	1028935789
DATE	10/09/2023
PO#	

CUSTOMER
First Coast CMS RIVER GLENN AMENITY CENTER 65084 River Glen Parkway Yulee FL 32097 (904) 445-0008

SERVICE LOCATION
RIVER GLENN AMENITY CENTER 65084 River Glen Parkway Yulee.FL.32097

DESCRIPTION	ELECTRICAL ESTIMATE
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Estimate		
Description	Rate	Total
Service Call THIS ELECTRICAL ESTIMATE INCLUDES THE FOLLOWING SUPPLY/ INSTALL - Convert (10) Ballard lights to LED - Bypass transformer straight to bulb (3000K, 150-watt equivalent)		1,500.00
NOTES Labor and material included LED bulbs will need to be ordered once estimate is approved		

CUSTOMER MESSAGE
This estimate is good for 30 days.

Estimate Total: \$1,500.00

PRE-WORK SIGNATURE

Signed By:

PROPOSAL TERMS

We propose to furnish material and labor in accordance with above specifications. All material is guaranteed to be as specified and work to be completed in a workman-like manner according to standard practices. Any alteration or deviation from the above involving extra costs or labor will become an extra charge over and above the estimate. All Agreements contingent upon weather, accidents or delays beyond our control. Owner to carry fire, tornado and other necessary insurance. Our workers are fully covered by Workers' Compensation Insurance. It is agreed and understood by the parties that all equipment and parts which are sold pursuant hereto shall NOT become fixtures or part of real estate where they are placed and shall at all times remain personal property and the title thereto shall remain in the seller's name until payment in full has been received. Buyer hereby agrees that all parts and equipment may be repossessed in the event of non-payment.

ACCEPTANCE OF PROPOSAL - the above prices, specifications and conditions are satisfactory and hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above. I have the authority to order the above work and do so order as outlined above. It is agreed that the seller will retain title to any equipment or material furnished until final & complete payment is made, and if settlement is not made as agreed, the seller shall have the right to remove same and the seller will be held harmless for any damages resulting from the removal thereof. If Client fails to make any payment in accordance with this proposal, I agree to be assessed interest at eighteen percent (18%) per annum. In the event that any payment is returned for insufficient funds ("NSF") or stops payment, I agree to pay a fee of US FORTY 00/100 DOLLARS (\$40.00). Any and all costs, including but not limited to attorneys' fees and court costs, which may be incurred by Johnny's AC in the enforcement of any of the provisions of this proposal, whether or not suit is brought, whether incurred before or at trial, on appeal, in bankruptcy, in post-judgment collection, or in any dispute resolution proceeding, may be assessed against Client.

CUSTOMER SIGNATURE:

DATE OF ACCEPTANCE:

Tab 11



1702 Lindsey Rd.
 Jacksonville, FL 32221
 Office 904-781-7060

Job Quote

Job Quote #: 217256

Quote Date: 10/5/2023

Page: 1 of 2

Service Location: River Glen CDD
 65084 River Glen Pkwy
 Amenity Center
 Yulee, FL 32097

Bill to: River Glen CDD
 3434 Colwell Ave., Suite 200
 Rizzetta & Company
 Tampa, FL 33614

Job Description	Price
Wind hood install.	\$1,951.00

All Weather Contractors, Inc., is proposing the following service for the above-mentioned price.

Additional Details:

Provide labor and materials to existing roof leak by:

- Remove wind damaged wind hood from chimney.
- Supply and install new wind hood with proper bracing to match existing as close as possible.
- Clean up and remove all job related debris.

**Minor variations are needed due to the braces and available colors)

Great effort is made in repairing roof leaks, but repairs of this nature cannot be guaranteed. If subsequent trips are needed there will most likely be additional billing

*Price is good for 30 days.

*Any units requiring repairs substantially outside the scope of this proposal will require a mutually agreed upon change order.

Lorraine Bussjager
 PM Roofing Administrator
 O: 904-781-7060 x609
 PMQuotes@allweathercontractors.com



1702 Lindsey Rd.
 Jacksonville, FL 32221
 Office 904-781-7060

Job Quote

Job Quote #: 217256
Quote Date: 10/5/2023
Page: 2 of 2

Service Location: River Glen CDD
 65084 River Glen Pkwy
 Amenity Center
 Yulee, FL 32097

Bill to: River Glen CDD
 3434 Colwell Ave., Suite 200
 Rizzetta & Company
 Tampa, FL 33614

Job Description

Wind hood install.

Please complete the following and return all pages of the signed document for scheduling:

PO# _____

Confirm Apartment Unit # _____

Authorization signature and date:

**Accept this quote by signing and returning to
 PMQuotes@AllWeatherContractors.com
 Work will not be scheduled until a signed quote
 is returned to us.**

**Great effort is made in repairing roof leaks, however; repairs of this nature cannot be guaranteed. If subsequent trips are necessary, there will most likely be additional billing.*

**This quote is valid for 30 days from the date of the quote.*

**Any job requiring repairs substantially outside the scope of this proposal will require a mutually agreed upon change order.*

**Our team of highly experienced tradespeople are ready to begin your project.*

All Weather Contractors (AWC) Is well-equipped to serve your multi-family property maintenance, renovation, restoration, HVAC, plumbing and roofing needs. Call one of our client representatives today.			
On-Demand Services			
Property Maintenance Repair & Make Ready Matt Karle: 904.294.3872	HVAC Repair/Replace & Maintenance Kevin Ostrand: 904.415.3482	Plumbing Repairs & Service Jake Jakubs: 904.477.7898	Roof Repair Service Lorraine Bussjager: 904.781.7060
Long-Term Property Improvements			
Major Multi-Unit Renovations & Refurbishment Dan Daly: 904.252.4050	HVAC Multi-Unit Replacements & Installation Chris Shaw: 904.894.8211	Fire, Flood & Remediation Services Matt Karle: 904.294.3872	New Roof Installation & Special Construction Services Dan Daly: 904.252.4050