



Rizzetta & Company

# **Magnolia West Community Development District**

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## **Board of Supervisors' Regular Meeting November 4, 2025**

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

**[www.magnoliawestcdd.org](http://www.magnoliawestcdd.org)**

# MAGNOLIA WEST COMMUNITY DEVELOPMENT DISTRICT

Magnolia West Amenity Center  
3400 Canyon Falls Drive, Green Cove Springs, FL 32043  
[www.magnoliawestcdd.org](http://www.magnoliawestcdd.org)

<b>Board of Supervisors</b>	Judith Linde Cynthia Riegler Curtiss Akim Ferman Lewis Douglas Kuhrt	Chairperson Vice Chairperson Assistant Secretary Assistant Secretary Assistant Secretary
<b>District Manager</b>	Ben Pfuhl	Rizzetta & Company, Inc.
<b>District Counsel</b>	Michelle Rigoni	Kutak Rock, LLP
<b>District Engineer</b>	Ryan Stilwell	Prosser Inc.

**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.

# MAGNOLIA WEST COMMUNITY DEVELOPMENT DISTRICT

District Office · St. Augustine, Florida · (904) 436-6270  
Mailing Address – 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614  
[www.magnoliawestcdd.org](http://www.magnoliawestcdd.org)

Board of Supervisors  
Magnolia West Community  
Development District

November 4, 2025

## REVISED FINAL AGENDA

Dear Board Members:

The **regular** meeting of the Board of Supervisors of the Magnolia West Community Development District will be held on **November 4, 2025 at 3:30 p.m.** at the Magnolia West Amenity Center located at 3490 Canyon Falls Drive, Green Cove Springs, FL 32043.

1. **CALL TO ORDER/ROLL CALL**
2. **AUDIENCE COMMENTS ON AGENDA ITEMS**
3. **BUSINESS ADMINISTRATION**
  - A. Consideration of Minutes of the Regular Board of Supervisors' Meeting held August 19, 2025 ..... Tab 1
  - B. Ratification of Operation and Maintenance Expenditures for August and September 2025 ..... Tab 2
4. **STAFF REPORTS**
  - A. District Counsel
  - B. *Attorney-Client Session Relative to Litigation*
  - C. Amenity Manager Report – First Coast CMS ..... Tab 3
    - 1) Field Report
  - D. Landscape Report..... Tab 4
    - 1) BrightView's QSA
  - E. District Manager
5. **BUSINESS ITEMS**
  - A. Consideration of BrightView Renewal Agreement..... Tab 5
  - B. Consideration of First Coast CMS Facility Management and Pool Services Agreement..... Tab 6
  - C. Consideration of Pool Light Replacement Proposal ..... Tab 7
  - D. Consideration of Amended and Restated Engineering Agreement ..... Tab 8
  - E. Ratification of License Agreement with HOA for Basketball Hoop Installation ..... Tab 9
  - F. Ratification of the Acceptance of the FY 2026 Insurance Renewal.....Tab 10
  - G. Consideration of The Lake Doctors Renewal.....Tab 11
  - H. Consideration of Audit Committee Recommendation.....Tab 12
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.

Sincerely,  
*Ben Pfuhl*  
District Manager

## **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.*

## MAGNOLIA WEST COMMUNITY DEVELOPMENT DISTRICT

The meeting of the Board of Supervisors of Magnolia West Community Development District was held on **August 19, 2025, at 6:00 p.m.** at the Magnolia West Amenity Center located at 3490 Canyon Falls Drive, Green Cove Springs, Florida 32043.

### Attendance:

Judith Linde	<b>Board Supervisor, Chair</b>
Cynthia Riegler	<b>Board Supervisor, Vice Chair</b>
Douglas Kuhrt	<b>Board Supervisor, Assistant Secretary</b>
Fermin Lewis	<b>Board Supervisor, Assistant Secretary</b>
Curtiss Akim	<b>Board Supervisor, Assistant Secretary</b>

### Also present were:

Ben Pfuhl	<b>District Manager, Rizzetta &amp; Company, Inc.</b>
Tony Shiver	<b>President, First Coast CMS</b>
Michelle Rigoni	<b>District Counsel, Kutak Rock</b>
Ryan Stilwell	<b>District Engineer, Prosser (via speakerphone)</b>
Karen Fisher	<b>Account Manager, BrightView</b>
Kristina Guthrie	<b>Court Reporter</b>

Audience present.

## FIRST ORDER OF BUSINESS

## CALL TO ORDER

Mr. Pfuhl opened the meeting at 6:00 p.m. and read the roll call.

## SECOND ORDER OF BUSINESS

## AUDIENCE COMMENTS ON AGENDA ITEMS

An audience member commented on the proposed increase in the Budget and questioned the District's spending on legal fees, trustees' fees, accounting fees, and special events.

An audience member questioned what the proposed budget increase was going to.

An audience member commented on the font size in the proposed budget.

**THIRD ORDER OF BUSINESS****CONSIDERATION OF MINUTES OF THE  
BOARD OF SUPERVISORS MEETING HELD  
May 6, 2025**

On a motion by Ms. Riegler, seconded by Mr. Kuhrt, with all in favor, the Board approved the minutes from the May 6, 2025, Board of Supervisors Meeting, for Magnolia West Community Development District.

**FOURTH ORDER OF BUSINESS****RATIFICATION OF OPERATION AND  
MAINTENANCE EXPENDITURES  
FOR APRIL, MAY, JUNE, & JULY 2025**

Mr. Pfuhl reviewed the expenditures with the Board. Mr. Akim requested itemized breakdowns of reimbursable expenses included in agendas moving forward.

On a motion by Ms. Linde, seconded by Ms. Riegler, with all in favor, the Board ratified Operation and Maintenance Expenditures for April 2025, in the amount of \$30,117.11, May 2025, in the amount of \$22,559.04, June 2025, in the amount of \$38,235.97, and July 2025, in the amount of \$37,983.45, for Magnolia West Community Development District.

**FIFTH ORDER OF BUSINESS****STAFF REPORTS****A. District Counsel**

Ms. Rigoni had no specific report but was available for questions from the Board.

**B. Attorney – Client Session Relative to Litigation**

Ms. Linde commenced the Attorney – Client Session and asked members of the audience to step outside of the meeting room.

The Board Conducted the Attorney – Client Session with Ms. Guthrie as the court reporter.

Ms. Linde called back to order the public meeting of the Magnolia West Community Development District, Board of Supervisors Meeting.

On a motion by Ms. Linde, seconded by Ms. Riegler, with Mr. Akim opposed, the Board voted to continue the current course of litigation as discussed during the Attorney- Client Session, for Magnolia West Community Development District.

**C. District Engineer**

Mr. Stilwell had no report but was available for questions from the Board.

**D. Amenity Manager Report**

Mr. Shiver reviewed his report with the Board.

Mr. Shiver requested the Board consider replacing the tables and chairs on the upper part of the pool deck.

On a motion by Mr. Akim, seconded by Ms. Riegler, with all in favor, the Board approved the installation of six chairs and four chairs at a not to exceed amount of \$6,800, for Magnolia West Community Development District.

*Mr. Lewis left the meeting in-progress and rejoined via speakerphone.*

**D. Landscape Report**  
**1.) BrightView Irrigation Report**

Ms. Fisher reviewed her report with the Board highlighting that they are waiting for cooler temperatures to install the trees at the playground.

The Board questioned if rocks could be installed in the plant beds around the pool areas, a concern was raised about children throwing the rocks around the pool.

**E. District Manager**

Mr. Pfuhl Reviewed his report with the Board and asked the Board to accept the recommendation of the Audit Committee to requests proposals from auditors that include pricing.

On a motion by Mr. Akim, seconded by Ms. Linde, with all in favor, the Board accepted the recommendation of the Audit Committee to request proposals that include pricing for auditors, for Magnolia West Community Development District.

**SIXTH ORDER OF BUSINESS**

**PUBLIC HEARING ON ADOPTING FISCAL  
YEAR 2025-2026 BUDGET**

Mr. Pfuhl reviewed the proposed budget, highlighting that the proposed budget has not changed since the Budget Workshop.

On a motion by Mr. Akim, seconded by Mr. Kuhrt, with all in favor, the Board opened the Public Hearing on the Fiscal Year 2025-2026 Budget, for Magnolia West Community Development District.

An audience member stated they do not believe there should be a special events fund and that some items in the budget could be pushed until later years.

An audience member questioned what the collection costs and early payment discounts were.

An audience member raised concern about the high litigation costs and questioned the difference between the Supervisors Fee and the Trustees Fee.

An audience member questioned the reserves fund.

An audience member questioned the cost for the dumpster service at the Amenity Center.

An audience member stated their support for the installation of a Basketball Court.

An audience member suggested using artificial flowers around the community instead of paying for the replacement of the annual flowers.

An audience member suggested using the reserve funds to lower the special assessment for the residents.

On a motion by Mr. Akim, seconded by Mr. Riegler, with all in favor, the Board closed the Public Hearing on the Fiscal Year 2025-2026 Budget, for Magnolia West Community Development District.

## SEVENTH ORDER OF BUSINESS

### CONSIDERATION OF RESOLUTION 2025-05; ADOPTING FISCAL YEAR 2025-2026 PROPOSED BUDGET

The Board considered public comments and discussed ways to lower the budget.

Mr. Akim questioned if it was possible to have another budget workshop.

The Board eliminated the Entry Monument & Fence Maintenance Line (Line 55) from the budget.

The Board eliminated the Road & Street Facilities – Miscellaneous Expense Line (Line 62) from the budget.

The Board brought forward a surplus balance of \$40,000 from the previous year to FY 2025-2026.

On a motion by Ms. Linde, seconded by Ms. Riegler, with Mr. Akim opposed, the Board adopted Resolution 2025-05; Adopting the Fiscal Year 2025-2026 Budget as amended, for Magnolia West Community Development District.

## EIGHTH ORDER OF BUSINESS

### PUBLIC HEARING ON FISCAL YEAR 2025- 2026 SPECIAL ASSESSMENTS

On a motion by Mr. Akim, seconded by Mr. Kuhrt, with all in favor, the Board opened the Public Hearing on Fiscal Year 2025-2026 Special Assessments, for Magnolia West Community Development District.

There were no public comments at this time.

On a motion by Mr. Kuhrt, seconded by Ms. Linde, with all in favor, the Board closed the Public Hearing on Fiscal Year 2025-2026 Special Assessments, for Magnolia West Community Development District.

**NINTH ORDER OF BUSINESS****CONSIDERATION OF RESOLUTION 2025-06;  
IMPOSING SPECIAL ASSESSMENTS**

On a motion by Ms. Linde, seconded by Mr. Kuhrt, with all in favor, the Board adopted Resolution 2025-06; Imposing Special Assessments in accordance with the Adopted Budget for FY 2025-2026, for Magnolia West Community Development District.

**TENTH ORDER OF BUSINESS****PUBLIC HEARING ON AMENDED AND  
RESTATED AMENITY RATES**

On a motion by Ms. Linde, seconded by Ms. Riegler, with all in favor, the Board opened the Public Hearing on the Amended and Restated Amenity Rates, for Magnolia West Community Development District.

There were no public comments at this time.

On a motion by Ms. Riegler, seconded by Mr. Kuhrt, with all in favor, the Board closed the Public Hearing on the Amended and Restated Amenity Rates, for Magnolia West Community Development District.

**ELEVENTH ORDER OF BUSINESS****CONSIDERATION OF RESOLUTION 2025-07;  
ADOPTING AMENITY RATES AND FEES**

On a motion by Ms. Riegler, seconded by Ms. Linde, with all in favor, the Board adopted Resolution 2025-07; Adopting Amenity Rates and Fees, as presented, for Magnolia West Community Development District.

**TWELFTH ORDER OF BUSINESS****CONSIDERATION OF RESOLUTION 2025-08;  
SETTING REGULAR MEETING DATES FOR  
FISCAL YEAR 2025-226**

The Board reviewed and discussed the proposed meeting schedule.

Mr. Akim requested that all meetings be moved to 6:00 p.m.

The Board changed the meeting schedule to the following:

November 4, 2025, at 3:30 p.m.

March 3, 2026, at 6:00 p.m.

May 5, 2026, at 3:30 p.m.

August 4, 2026, at 6:00 p.m.

With all meetings to be held at the Magnolia West Amenity Center, 3490 Canyon Falls Drive, Green Cove Springs, FL 32043.

On a motion by Ms. Linde, seconded by Ms. Riegler, with Mr. Akim opposed, the Board adopted Resolution 2025-08; Setting Regular Meeting Dates for Fiscal Year 2025-2026, as amended, for Magnolia West Community Development District.

### THIRTEENTH ORDER OF BUSINESS

### ACCEPTANCE OF FIRST ADDENDUM TO CONTRACT FOR DISTRICT MANAGEMENT SERVICES

On a motion by Mr. Kuhrt, seconded by Ms. Riegler, with Mr. Akim opposed, the Board accepted the first addendum to the contract for district management services with Rizzetta & Company, for Magnolia West Community Development District.

### FOURTEENTH ORDER OF BUSINESS

### DISCUSSION REGARDING AMENITY OPERATIONS

Ms. Riegler raised a concern about publishing the afternoon hours for the amenity staff.

Ms. Riegler requested information about room rentals be presented to the Board.

### FIFTEENTH ORDER OF BUSINESS

### AUDIENCE COMMENTS AND SUPERVISOR REQUESTS

#### AUDIENCE COMMENTS:

An audience member questioned if a security deposit was required for the rental of the Amenity Center

An audience member questioned what the interest rate was on the District's accounts.

An audience member questioned what methods of communication the District utilizes to inform the public of when the meetings are scheduled for.

#### SUPERVISOR REQUESTS:

There were no Supervisor requests at this time.

### SIXTEENTH ORDER OF BUSINESS

### ADJOURNMENT

On a motion by Mr. Akim, seconded by Ms. Kuhrt, with all in favor, the Board adjourned the meeting of the Board of Supervisors at 9:58 p.m., for Magnolia West Community Development District.

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Secretary/Assistant Secretary

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Chairman/Vice Chairman

## **Tab 2**



# MAGNOLIA WEST COMMUNITY DEVELOPMENT DISTRICT

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DISTRICT OFFICE · ST. AUGUSTINE, FLORIDA 32084

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

WWW.MAGNOLIAWESTCDD.ORG

## **Operation and Maintenance Expenditures**

**August 2025**

**Presented For Board Approval**

Attached please find the check register listing the Operation and Maintenance expenditures paid from August 1, 2025 through August 31, 2025. This does not include expenditures previously approved by the Board.

The total items being presented: **\$30,217.69**

Approval of Expenditures:

\_\_\_\_\_

\_\_\_\_\_ Chairperson

\_\_\_\_\_ Vice Chairperson

\_\_\_\_\_ Assistant Secretary

# Magnolia West Community Development District

## Paid Operation & Maintenance Expenditures

August 1, 2025 Through August 31, 2025

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
American Electrical Contracting, Inc.	300393	W74669	Installed Ceiling Fans 07/25	\$ 1,839.00
BrightView Landscape Services, Inc.	300399	9436918	Landscape Maintenance 08/25	\$ 3,556.00
BrightView Landscape Services, Inc.	300400	9467354	Annuals Installation 08/25	\$ 1,254.59
Clay County Utility Authority	20250727-1	Monthly Summary 07/25 ACH 410	Water Services 07/25	\$ 406.65
Clay Electric Cooperative, Inc.	20250814-1	Monthly Summary 07/25 ACH 410	Electric Services 07/25	\$ 1,412.00
Clay Today	300401	2025-301153	Account# 19536 Legal Advertising 08/25	\$ 108.00
Clay Today	300401	2025-301154	Account# 19536 Legal Advertising 08/25	\$ 75.60
COMCAST	20250807-1	8495 74 150 0248350 08/25 ACH	Amenity Cable/Phone/Internet 08/25	\$ 322.14
First Coast Contract Maintenance Service, LLC	300402	9621	Management Services 08/25	\$ 4,211.84
First Coast Contract Maintenance Service, LLC	300402	9694	Management Services 09/25	\$ 4,211.84
First Coast Contract Maintenance Service, LLC	300395	9721	Reimbursable Expenses 07/25	\$ 1,067.81

# Magnolia West Community Development District

## Paid Operation & Maintenance Expenditures

August 1, 2025 Through August 31, 2025

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Fitness Pro	300398	35626	Preventative Maintenance Service 07/25	\$ 175.00
Integrated Access Solutions LLC	300403	4458	Service Call 07/25	\$ 250.00
Integrated Access Solutions LLC	300403	4483	Service Call 07/25	\$ 668.73
Oak Wells Aquatics, Inc.	300404	6540-4	New Pool Grating 07/25	\$ 4,330.41
Republic Services	20250806-1	0687-001548517 ACH	Waste Disposal Services 08/25	\$ 498.33
Rizzetta & Company, Inc.	300394	INV0000101216	District Management Fees 08/25	\$ 4,719.59
School Now	300396	INV-SN-841	Website & Compliance Services 07/25	\$ 384.38
TLD-Southeast, Inc.	300397	295242B	Pond Maintenance 08/25	\$ 640.00
Turner Pest Control, LLC	300405	620902471	Pest Control Services 07/25	<u>\$ 85.78</u>
<b>Report Total</b>				<u><u>\$ 30,217.69</u></u>

FIRST COAST CONTRACT MAINTENANCE  
SERVICES, LLC  
352 Perdido St  
Saint Johns, FL 32259 USA  
+19045379034  
lauren@firstcoastcms.com  
www.firstcoastcms.com



**BILL TO**

Magnolia West CDD  
C/O Rizzetta & Co.  
Attn: Lesley Gallagher  
3434 Colwell Ave, Suite 200  
Tampa, FL 33614

**INVOICE 9721**

**DATE** 08/01/2025 **TERMS** Net 60

**DUE DATE** 09/30/2025

**P.O. NUMBER**

Reimbursables

**MONTH OF SERVICE**

July 2025 : 2

DATE	ACTIVITY	QTY	RATE	AMOUNT
07/08/2025	Ace - toilet repair			28.74
07/09/2025	Apartment Fire - extinguisher inspections			107.50
07/14/2025	Amzn - toilet paper			94.60
07/14/2025	Doody Daddy July - Magnolia West			60.00
07/15/2025	Amzn - gas grill cover			22.35
07/16/2025	Oxi Fresh - carpet cleaning for the amenity center			143.17
07/18/2025	Amzn - hinge adjustment wrench tool			38.45
07/18/2025	Amzn - cabinet lock			17.00
07/20/2025	Hawkins invoice #7137380			301.00
07/27/2025	Hawkins invoice #7144860			96.00
07/30/2025	C Buss invoice #4123 - pool chemicals			159.00

**TOTAL DUE**

**\$1,067.81**

**RECEIVED**  
07-31-2025

# MAGNOLIA WEST COMMUNITY DEVELOPMENT DISTRICT

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DISTRICT OFFICE · ST. AUGUSTINE, FLORIDA 32084

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

WWW.MAGNOLIAWESTCDD.ORG

## **Operation and Maintenance Expenditures**

**September 2025**

**Presented For Board Approval**

Attached please find the check register listing the Operation and Maintenance expenditures paid from September 1, 2025 through September 30, 2025. This does not include expenditures previously approved by the Board.

The total items being presented: **\$52,975.11**

Approval of Expenditures:

\_\_\_\_\_

\_\_\_\_\_ Chairperson

\_\_\_\_\_ Vice Chairperson

\_\_\_\_\_ Assistant Secretary

# Magnolia West Community Development District

## Paid Operation & Maintenance Expenditures

September 1, 2025 Through September 30, 2025

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
BrightView Landscape Services, Inc.	300423	9471159	Irrigation Repair 08/25	\$ 480.00
BrightView Landscape Services, Inc.	300414	9472910	Landscape Maintenance 09/25	\$ 3,556.00
C BUSS Enterprises, Inc.	300430	4387	Pool Repair 09/25	\$ 1,960.00
Clay County Utility Authority	20250925-1	Monthly Summary 08/25 ACH 410	Water Services 08/25	\$ 405.29
Clay Electric Cooperative, Inc.	20250915-1	Monthly Summary 08/25 ACH 410	Electric Services 08/25	\$ 1,565.00
Clay Today	300416	2025-302319	Account# 19536 Legal Advertising 08/25	\$ 72.90
Clay Today	300416	2025-302320	Account# 19536 Legal Advertising 08/25	\$ 64.80
COMCAST	20250908-2	8495 74 150 0248350 09/25 ACH	Amenity Cable/Phone/Internet 09/25	\$ 322.24
Cynthia R Riegler	300417	CR081925	Board of Supervisors Meeting 08/19/25	\$ 200.00
Douglas Robert Kuhrt	300418	DK081925	Board of Supervisors Meeting 08/19/25	\$ 200.00
Egis Insurance Advisors, LLC	300431	29488	Policy# 100125681 10/01/25- 10/01/26	\$ 21,535.00

# Magnolia West Community Development District

## Paid Operation & Maintenance Expenditures

September 1, 2025 Through September 30, 2025

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Ferman Clifford Lewis II	300419	FL081925	Board of Supervisors Meeting 08/19/25	\$ 200.00
First Coast Contract Maintenance Service, LLC	300420	9745	Reimbursable Expenses 08/25	\$ 483.83
First Coast Contract Maintenance Service, LLC	300427	9803	Reimbursable Expenses 09/25	\$ 1,503.05
Fitness Pro	300424	36126	Preventative Maintenance Service 09/25	\$ 392.78
Hawkins, Inc	300428	7198910	Pool Chemicals 09/25	\$ 452.81
Kutak Rock, LLP	300429	3626326	Legal Services 06/25	\$ 640.50
Kutak Rock, LLP	300429	3626327	Legal Services - Drainage Enforcement 06/25	\$ 2,766.00
Kutak Rock, LLP	300432	3627221	Legal Services - Drainage Enforcement 07/25	\$ 9,317.95
Prime AE Group, Inc.	300421	55010	Engineering Services 07/25	\$ 398.75
Prime AE Group, Inc.	300425	55072	Engineering Services 08/25	\$ 250.00
Republic Services	20250908-1	0687-001556112 ACH	Waste Disposal Services 09/25	\$ 673.62

Magnolia West Community Development District

Paid Operation & Maintenance Expenditures

September 1, 2025 Through September 30, 2025

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Rizzetta & Company, Inc.	300422	INV0000102261	District Management Fees 09/25	\$ 4,894.59
TLD-Southeast, Inc.	300426	303598B	Pond Maintenance 09/25	<u>\$ 640.00</u>
<b>Report Total</b>				<u><u>\$ 52,975.11</u></u>



FIRST COAST CONTRACT MAINTENANCE  
SERVICES, LLC  
352 Perdido St  
Saint Johns, FL 32259-8756  
USA  
+19045379034  
lauren@firstcoastcms.com  
www.firstcoastcms.com



**BILL TO**

Magnolia West CDD  
C/O Rizzetta & Co.  
Attn: Lesley Gallagher  
3434 Colwell Ave, Suite 200  
Tampa, FL 33614

**INVOICE 9745**

**DATE** 08/15/2025 **TERMS** Net 60

**DUE DATE** 10/14/2025

**P.O. NUMBER**

Reimbursables

**MONTH OF SERVICE**

August 2025 : 1

DATE	ACTIVITY	QTY	RATE	AMOUNT
08/07/2025	Doody Daddy August 2025 - Magnolia West			60.00
08/12/2025	US Lock - gate closer			243.83
08/13/2025	Get R Clean Pressure Washing - removal of pool area graffiti			180.00

**TOTAL DUE**

**\$483.83**

**RECEIVED**  
08-15-2025

FIRST COAST CONTRACT MAINTENANCE  
SERVICES, LLC  
352 Perdido St  
Saint Johns, FL 32259-8756  
USA  
+19045379034  
lauren@firstcoastcms.com  
www.firstcoastcms.com



**BILL TO**

Magnolia West CDD  
C/O Rizzetta & Co.  
Attn: Lesley Gallagher  
3434 Colwell Ave, Suite 200  
Tampa, FL 33614

**INVOICE 9803**

**DATE** 09/15/2025 **TERMS** Net 60

**DUE DATE** 11/14/2025

**P.O. NUMBER**

Reimbursables

**MONTH OF SERVICE**

September 2025 : 1

DATE	ACTIVITY	QTY	RATE	AMOUNT
09/03/2025	Amzn - office calendar			9.08
09/08/2025	Home Depot Pro - degreaser			15.57
09/08/2025	C Buss Enterprises invoice #4356 - Code Brown Call out, pool chemicals			1,418.40
09/10/2025	Doody Daddy September - Magnolia West			60.00

**TOTAL DUE**

**\$1,503.05**

**RECEIVED**  
09-15-2025

## **Tab 3**



# Magnolia West Community Development District

Field Report Oct 2025

First Coast CMS LLC  
10/28/2025

## ***Swimming Pool***

At this time, there are no mechanical issues to report with the pool. CBuss (Pool Contractor) is requesting replacement of pool lighting. Proposal attached. Previously, the Board approved replacement of the Bulbs in-house but staff has learned since that the entire fixture needs to be replaced.

## **Facility**

Holiday decorations will be installed by staff in the coming weeks, including the large wreath on the center front exterior of the clubhouse.

A large anti-slam gate closer was installed at both the gym gate and the main gate to assist the gate closing

Mens bathroom shower was recaulked due to water seeping through wall.

Electrician was called to repair parking lot and tennis court lights

6 tables were order, assembled, and installed per Board direction

Sept PM of fitness equipment identified cable that needed to be replaced. Proposal was submitted and approved.

Donovan A/C was out on 10/14 to diagnose issue with amenity air conditioning. Unit needed to be reset due to power surge.

## **Tab 4**



# Quality Site Assessment

Prepared for: **Magnolia West CDD**

## General Information

**DATE:** Monday, Oct 27, 2025

**NEXT QSA DATE:** Tuesday, Nov 04, 2025

**CLIENT ATTENDEES:** Karen Fisher

**BRIGHTVIEW ATTENDEES:** Karen Fisher

## Customer Focus Areas

Clubhouse

## Quality you can count on.

**7** Seven Standards of Excellence



Site Cleanliness



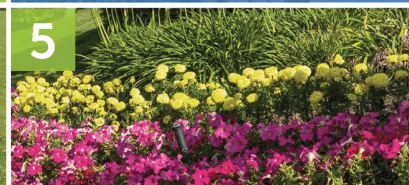
Weed Free



Green Turf



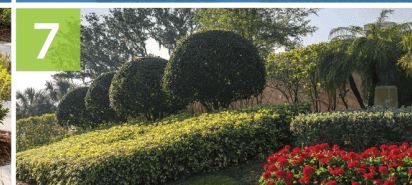
Crisp Edges



Spectacular Flowers



Uniformly Mulched Beds



Neatly Pruned Trees & Shrubs



# QUALITY SITE ASSESSMENT

## Magnolia West CDD

### Maintenance Items



- 1** Flowers are still healthy and showing great color.
- 2** The Preserve Playground Trees were installed and are starting to change color/lose their leaves for the season.
- 3** The Preserve Playground Mail Station is well maintained. Edging is in rotation.
- 4** Muhly grasses are in bloom for the season and looking beautiful. Will complete cut backs once the color is gone.



# QUALITY SITE ASSESSMENT

## Magnolia West CDD

### Maintenance Items

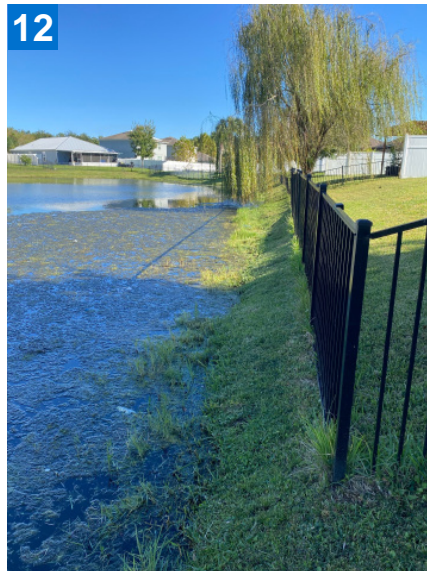


- 5** Amenity Center beds are clean and walkways are blown off.
- 6** Amenity Center Playground is weed and trash free.
- 7** Plant separation is a focus when trimming throughout.
- 8** The crew will lift tree canopies in and around the pool pump area during their next detail rotation.

# QUALITY SITE ASSESSMENT

## Magnolia West CDD

### Maintenance Items



- 9** The crew is on top of rotational trimming.
- 10** Pond 2 - maintenance is in rotation.
- 11** Pond 8 - The crew is making sure to service around any pond drains.
- 12** Pond 9 - The crew is doing their best to maintain this small portion of pond bank. Its very steep and not much room to maneuver.

## **Tab 5**

## MAGNOLIA WEST CDD – LANDSCAPE SERVICES AGREEMENT

### Scope of Landscape Services

#### Landscape Management

Base Management Monthly Price	\$ 3006.00
Base Management Yearly Fee	\$ 36,070.00

Base Management pricing includes:

- 52 Grounds Maintenance Visits
- Mowing, Weeding, Edging
- Blowing Debris
- Bed Weed Control
- Shrubs and Groundcover Pruning

Fertilizer/Pest Control/Weed Control Monthly Price	\$ 304.00
Fertilizer/Pest Control/Weed Control Yearly Fee	\$ 3,646.00

Agronomics Management pricing includes:

- Turf Fertilization (4)
- Turf Insect Control
- Turf Weed Control
- Shrub and Groundcover Fertilization (2)
- Shrub and Groundcover Insect Control

Irrigation Inspection Service Monthly Price	\$ 354.00
Irrigation Inspection Service Yearly Fee	\$ 4,240.00

Irrigation Inspection pricing includes:

- Monthly check and adjust all zones (16)
- Monthly cleaning irrigation heads
- Monthly Irrigation report
- Replace broken heads and repair all above ground delivery systems (ie Drip Tubing)

**Total Management Monthly Price**                      **\$ 3,663.00**

**Total Management Yearly Fee Total**                      **\$ 43,953.00**

#### Additional Services:

Annual Installation Monthly Price	\$ 431.00
Annual Installation Yearly Fee	\$ 5,167.00

Annual Installation pricing Includes:

- Install 4" annuals 4x/year
- Prep and cleanup is included in price
- **Additional Soil will be needed – Budget for 2 installations at \$477/each**

Palm Tree Pruning Monthly Price	\$ 44.00
Palm Tree Pruning Yearly Fee	\$ 528.00

Palm Pruning pricing includes:

- Palms pruned 1x/ year
- 9 Sabal Palms
- Cleanup and debris removal is included in the price

Mulch Application Monthly Price	\$ 945.00
Mulch Application Yearly Fee	\$ 11,340.00

Mulch pricing includes:

- 2x/year mulching of all ornamental beds and tree rings
- 320 bales of Pine Straw & 45 cubic yards of Brown Mulch 2x/year
- \$5,670.00 per occurrence
- Prep and cleanup is included in the price

**Total Contract Value:                      \$60,988.00 per year**

## **Tab 6**

First Coast Contract Maintenance Service LLC.  
352 Perdido St  
Saint Johns, FL 32259

(PH) 904-537-9034  
(FX) 904-396-2383



Oct 1, 2025

**Prepared For: Ben Phful  
Rizzetta & Company Inc.**

**Prepared By: Tony Shiver  
President First Coast CMS LLC**

## **Proposal:**

First Coast Contract Maintenance Service LLC, is a maintenance and janitorial service company designed to assist property management companies with the day-to-day management of onsite maintenance tasks and personnel. With a dedicated maintenance manager directing onsite workers and job tasks, Owners/Management can focus on the other aspects of managing the property.

A few ways First Coast CMS outmatches traditional onsite maintenance and janitorial staff are:

- Immediate coverage when needed for emergencies
- Assist Managers in locating outside contractors when the job calls for it.
- Support for larger jobs for instances that more workers are needed.



- i.e. clean up after extreme weather
- Records of maintenance task performed and recommendations for projects and preventative maintenance
- Technicians are NSPF Certified Pool Operators, eliminating the need for traditional pool service companies.
- No need to worry about payroll, insurance, or workers compensation, it's all covered!

Each property is evaluated and a maintenance and janitorial program is created to accommodate whatever the needs may be.

## **Property: Magnolia West CDD**

### **Pool**

Our certified technician or sub-contractor will be responsible for and maintaining correct water chemistry in the swimming pool. A series of water tests will be conducted at each visit. The results of these tests will be interpreted and used to determine the chemicals needed to maintain and assure purity and water balance as recommended by the NSPF and required by the State of Florida.

In addition, the technician will be responsible for cleaning the filter, pump and skimmer baskets as needed. The technician will also be responsible for general maintenance and adjustment of pool equipment as needed. The pool will be vacuumed regularly and surface water skimmed to remove floating debris. The technician will manually clean pool steps and tiles as needed.

The pool will be inspected regularly and anything that appears to be in violation of the state pool code will either be corrected, or the management notified of the violation so it can be corrected as soon as possible.

A manually written record will be kept showing activities of the pool, as well as a full test kit onsite at all times. Entries will show water test, chemicals added, filter condition, and whatever maintenance task performed on the pool that day. The routine chemical test performed by the technician will be Free Chlorine Residual, pH, Acid Demand, Total Alkalinity, Calcium Hardness, and Cyanuric Acid.

Any repairs or additional work will be charged extra. This includes work on mechanical seals, bearings, gaskets, light bulbs, or any other part of the pool that is not "routine" pool maintenance.

Any chemicals and filter media used to properly treat and balance the pool are not covered and will be invoiced monthly.



All equipment needed to clean the pool, such as commercial vacuums, is not included. All chemicals to treat the pool, such as chlorine, acid, perlite/DE, stabilizer, sodium bicarbonate, soda ash are reimbursed.

Emergency call outs for fecal treatment will be invoiced to District at \$275

In consideration for *Pool* services, minimum three visits a week, provided by the Contractor, First Coast CMS LLC, remuneration to the order of **\$1175** is to be paid on the first of every month.

## **Facility Management**

Provide general oversight of Amenity Center and arrange for third party vendors as needed. Communicate directly with the District Manager about issues pertaining to the District Facilities. Maintain a list of emails collected through the Amenities and use them to communicate with community members as needed.

In consideration for *Facility Management*, as described above, remuneration to the order of **\$595** is to be paid on the first of every month.

## **Staffing (additional)**

The option below is for providing the district with an onsite staff member. The staff member's duties will include setting up activities for the community, janitorial duties, and other activities decided by the district manager.

### **Scope of Attendant:**

#### **Janitorial**

- Empty all trash cans on site and replace liners
- Clean all glass windows and doors inside and out
- Clean all windowsills
- Vacuum all carpeted areas. Sweep and mop all resilient floors
- Sanitize all sinks, faucets, and countertops
- Wipe down all fitness equipment with germicide spray
- Clean light fixtures, A/C vents, ceiling fans and any window treatment (as needed)
- Clean and sanitize all toilets, urinals, and diaper changing stations

- Clean all mirrors and stainless fixtures
- Restock all paper products, soaps, and restroom toiletries
- Blow off the pool patio and keep free of debris
- Wipe down pool chairs and chaise lounges
- Wipe down patio tables and water fountains
- Police all common area property (clubhouse, playground, pool and entrance) for trash

Paper products, soap, and cleaning supplies are billed for reimbursement.

#### **October – November**

- 1 staff member working (16 hrs. total) as weekend attendant
- 1 staff member working (12 hrs. total) as weekday reservation manager/facility attendant

#### **December – February**

- 1 staff member working (12 hrs. total) as weekday reservation manager/facility attendant

#### **March – May, and September**

- 1 staff member working (16 hrs. total) as weekend attendant
- 1 staff member working (18 hrs. total) as weekday reservation manager/facility attendant

#### **June – August**

- 1 staff member working (16 hrs. total) as weekend attendant
- 1 staff member working (40 hrs. total) as weekday reservation manager/facility attendant

In consideration of *staffing*, as described above, remuneration to the order of **\$2866** is to be paid on the first of every month.

Materials purchased to provide services, for repair and janitorial, are not covered under the estimate and will be submitted for reimbursement and a 3% purchase delivery fee.

If agreed upon, a contract would be drafted and signed by both parties specifying details and could be terminated at any time by either party given a 30 day written notice. The term of the contract will be 24 months from the approval date. The contract rate will increase for both staffing and services by 3% at the end of the first 12 months of the contract term.

Thank you for your consideration and we hope to do business with your organization.

Tony Shiver  
President  
First Coast CMS LLC.

## **Tab 7**

ESTIMATE

C Buss Enterprises Inc  
152 Lipizzan Trl  
Saint Augustine, FL 32095-8512

clayton@cbussenterprises.com  
+1 (904) 710-8161  
www.cbussenterprises.com



Bill to  
Magnolia West CDD  
3490 Canyon Falls Dr  
Green Cove Springs, FL 32043

Estimate details  
Estimate no.: 1353  
Estimate date: 07/30/2025

#	Product or service	Description	Qty	Rate	Amount
1.	POOL LIGHT	NEW PENTAIR INTELLIBRITE 300W 12V LED, WHITE	6	\$1,475.89	\$8,855.34
Total					\$8,855.34

Accepted dateAccepted by

## **Tab 8**

**AMENDED AND RESTATED AGREEMENT BETWEEN THE MAGNOLIA WEST COMMUNITY  
DEVELOPMENT DISTRICT AND PRIME AE GROUP, INC., FOR  
PROFESSIONAL ENGINEERING SERVICES**

**THIS AMENDED AND RESTATED AGREEMENT** ("Agreement") is made and entered into this 19<sup>th</sup> day of August 2025, by and between:

**Magnolia West Community Development District**, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, with an address of 2806 N. Fifth Street, Suite 403, St. Augustine, Florida 32084, and located in Green Cove Springs, Florida ("District"); and

**Prime AE Group, Inc.**, a Florida corporation, with a mailing address of 13901 Sutton Park Drive South, Suite 200, Jacksonville, Florida 32224 ("Prime AE Group" or "Engineer").

**RECITALS**

**WHEREAS**, the District is a local unit of special-purpose government established pursuant to the Uniform Community Development District Act of 1980, as codified in Chapter 190, *Florida Statutes*, by ordinance of the City of Green Cove Springs, Florida; and

**WHEREAS**, the District is authorized to plan, finance, construct, install, acquire and/or maintain improvements, facilities and services in conjunction with the development of the lands within the District; and

**WHEREAS**, pursuant to Sections 190.033 and 287.055, *Florida Statutes*, the District previously solicited statements of qualification from qualified firms to provide professional engineering services on a continuing basis; and

**WHEREAS**, Prosser Hallock, Inc. ("Prosser Hallock"), who submitted a statement of qualification to serve in this capacity and was ranked as the most qualified firm to provide such professional engineering services, previously negotiated and entered into that *Agreement between the Magnolia West Community Development District and Prosser Hallock, Inc. for Professional Engineering Services*, dated February 2, 2011, with the District ("Prior Engineering Agreement"), all in accordance with applicable statutory requirements, memorializing the District and Prosser Hallock's intent to engage Prosser Hallock to provide professional engineering services for the District on a continuing basis to perform engineering, construction administration, environmental management and permitting, financial and economic studies, as defined by a separate work authorization or work authorizations; and

**WHEREAS**, on January 1, 2014 Prosser Hallock, Inc. changed their name to Prosser, Inc. ("Prosser"); and

**WHEREAS**, Prosser has since merged into Prime AE Group, and Prime AE Group has assumed all of Prosser's existing contracts; and

**WHEREAS**, the parties desire to amend and restate the Prior Engineering Agreement in order to memorialize the merger and reflect the current name of the Engineer entity and update certain administrative terms; and

**WHEREAS**, the Engineer shall continue to serve as District's professional representative in each service or project to which this Agreement applies and will give consultation and advice to the District during performance of these services.

**NOW, THEREFORE**, for and in consideration of the mutual covenants herein contained, the acts and deeds to be performed by the parties and the payments by the District to the Engineer of the sums of money herein specified, it is mutually covenanted and agreed as follows:

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

**ARTICLE 2. SCOPE OF SERVICES.**

- A. The Engineer will provide general engineering services for the District, including:
  - 1. Preparation of any necessary reports and attendance at meetings of the Board.
  - 2. Assisting in meeting with necessary parties involving bond issues, special reports, feasibility studies or other tasks.
  - 3. Providing professional engineering services, including but not limited to, review and execution of documents under the District's Trust Indentures and monitoring of District projects.
  - 4. Any other items requested by the Board.
- B. Engineer shall, when authorized by the Board, provide general services related to construction of any District projects, including but not limited to:



1. Periodic visits to the site, or full time construction management of District projects, as directed by District.
  2. Processing of contractors' pay estimates.
  3. Preparation of, and/or assistance with, the preparation of work authorizations, requisitions, change orders and acquisitions for review by the District Manager, District Counsel, and the Board.
  4. Final inspection and requested certificates for construction, including the final certificate of construction.
  5. Consultation and advice during construction, including performing all roles and actions required of any construction contract between District and any contractor(s) in which Engineer is named as owner's representative or "Engineer."
  6. Any other activity related to construction as authorized by the Board.
- C. With respect to maintenance of the facilities, Engineer shall render such services as authorized by the Board.

**ARTICLE 3. METHOD OF AUTHORIZATION.** Each service or project shall be authorized in writing by the District. The written authorization shall be incorporated in a work authorization which shall include the scope of services, compensation, project schedule, and special provisions or conditions specific to the service or project being authorized and shall be in a form similar to the form set for in **Exhibit A** hereto ("Work Authorization"). Authorization of services or projects under this Agreement shall be at the sole option of the District.

**ARTICLE 4. COMPENSATION.** It is understood and agreed that the payment of compensation for services under this Agreement shall be stipulated in each Work Authorization. One of the following methods will be utilized:

- A. Lump Sum Amount** – The District and Engineer shall mutually agree to a lump sum amount for the services to be rendered payable monthly in direct proportion to the work accomplished. For any lump-sum or cost-plus-a-fixed-fee professional service contract over the threshold amount provided in Section 287.017 *Florida Statutes* for CATEGORY FOUR, the District shall require the Engineer to execute a truth-in-negotiation certificate stating that wage rates and other factual unit costs supporting the compensation are accurate, complete, and current at the time of contracting. The price for any lump sum Work Authorization, and any additions thereto, will be adjusted to exclude any

significant sums by which the District determines the Work Authorization was increased due to inaccurate, incomplete, or noncurrent wage rates and other factual unit costs. All such adjustments must be made within one (1) year following the completion of the work contemplated by the lump sum Work Authorization.

- B. Hourly Personnel Rates** – For services or projects where the scope of services is not clearly defined or recurring services or other projects where the District desires the use of the hourly compensation rates, the rates outlined in **Exhibit B**, attached hereto and incorporated by this reference, shall apply. The District and Engineer may agree to a “not to exceed” amount when utilizing hourly personnel rates for a specific work authorization.

**ARTICLE 5. REIMBURSABLE EXPENSES.** Reimbursable expenses consist of actual expenditures made by Engineer, its employees, or its consultants in the interest of the services for the incidental expenses as listed as follows:

- A.** Expenses of transportation and living when traveling in connection with a project and fees paid for securing approval of authorities having jurisdiction over the project. All expenditures shall be made in accordance with Chapter 112, *Florida Statutes*, and with the District’s travel policy.
- B.** Expense of reproduction, postage and handling of drawings and specifications.

**ARTICLE 6. TERM OF AGREEMENT.** It is understood and agreed that the term of this Agreement will be from the time of execution of this Agreement by the parties hereto until terminated in accordance with its terms.

**ARTICLE 7. SPECIAL CONSULTANTS.** When authorized in writing by the District, additional special consulting services may be utilized by Engineer and paid for on a cost basis.

**ARTICLE 8. BOOKS AND RECORDS.** Engineer shall maintain comprehensive books and records relating to any services performed under this Agreement, which shall be retained by Engineer for a period of at least four (4) years from and after completion of any services hereunder, or such further time as required under Florida law. The District, or its authorized representative, shall have the right to audit such books and records at all reasonable times upon prior notice to Engineer.

**ARTICLE 9. OWNERSHIP OF DOCUMENTS.**

- A.** All rights in and title to all plans, drawings, specifications, ideas, concepts, designs, sketches, models, programs, software, creation, inventions, reports,

or other tangible work product originally developed by Engineer pursuant to this Agreement ("Work Product") shall be and remain the sole and exclusive property of the District when developed and shall be considered work for hire.

- B. The Engineer shall deliver all Work Product to the District upon completion thereof unless it is necessary for the Engineer in the District's sole discretion to retain possession for a longer period of time. Upon early termination of the Engineer's services hereunder, the Engineer shall deliver to the District all such Work Product, whether complete or not, upon payment of all outstanding balances due Engineer for Work Product. The District shall have all rights to use any and all Work Product. Engineer shall retain copies of the Work Product for its permanent records, provided the Work Product is not used without the District's prior express written consent. The Engineer agrees not to recreate any Work Product contemplated by this Agreement, or portions thereof, which if constructed or otherwise materialized, would be reasonably identifiable with the District. If said Work Product is used by the District for any purpose other than that purpose which is intended by this Agreement, the District shall indemnify Engineer from any and all claims and liabilities which may result from such re-use, in the event Engineer does not consent to such use.
- C. The District exclusively retains all manufacturing rights to all materials or designs developed under this Agreement. To the extent the services performed under this Agreement produce or include copyrightable or patentable materials or designs, such materials or designs are work made for hire for the District as the author, creator, or inventor thereof upon creation, and the District shall have all rights therein including, without limitation, the right of reproduction, with respect to such work. The Engineer hereby assigns to the District any and all rights the Engineer may have including, without limitation, the copyright, with respect to such work. The Engineer acknowledges that the District is the motivating factor for, and for the purpose of copyright or patent, has the right to direct and supervise, the preparation of such copyrightable or patentable materials or designs.

**ARTICLE 10. REUSE OF DOCUMENTS.** All documents including drawings and specifications furnished by Engineer pursuant to this Agreement are instruments of service. Such documents are not intended or represented to be suitable for reuse by District or others on extensions of the work for which they were provided or on any other project. Any reuse without specific written consent by Engineer will be at the District's sole risk and without liability or legal exposure to Engineer. All documents including drawings, plans and specifications furnished by Engineer to District are subject to reuse in accordance with Section 287.055(10), *Florida Statutes*.

**ARTICLE 11. ESTIMATE OF COST.** Since Engineer has no control over the cost of labor, materials, or equipment or over a contractor's methods of determining prices, or over competitive bidding or market conditions, Engineer's opinions of probable cost provided as a service hereunder are to be made on the basis of its experience and qualifications and represent Engineer's best judgment as a design professional familiar with the construction industry, but Engineer cannot and does not guarantee that proposals, bids, or the construction costs will not vary from opinions of probable cost prepared by Engineer. If the District wishes greater assurance as to the construction costs, it shall employ an independent cost estimator at its own expense. Services to modify approved documents to bring the construction cost within any limitation established by the District will be considered additional services and justify additional fees.

**ARTICLE 12. INSURANCE.**

- A. Subject to the provisions of this Article, the Engineer shall, at a minimum, maintain throughout the term of this Agreement the following insurance:
1. Workers' Compensation Insurance in accordance with the laws of the State of Florida.
  2. Commercial General Liability Insurance, including but not limited to, bodily injury (including contractual), property damage (including contractual), products and completed operations, and personal injury with limits of not less than One Million Dollars and No Cents (\$1,000,000.00) per occurrence, and not less than Two Million Dollars and No Cents (\$2,000,000.00) in the aggregate covering all work performed under this Agreement.
  3. Automobile Liability Insurance, including without limitation bodily injury and property damage, including all vehicles owned, leased, hired, and non-owned vehicles with limits of not less than One Million Dollars and No Cents (\$1,000,000.00) combined single limit covering all work performed under this Agreement.
  4. Professional Liability Insurance for Errors and Omissions, with limits of not less than One Million Dollars and No Cents (\$1,000,000.00).
- B. All insurance policies secured by Engineer pursuant to the terms of this Agreement shall be written on an "occurrence" basis to the extent permitted by law, except with respect to the Professional Liability insurance which shall be made on a claims made basis.

- C. The District and the District's officers, supervisors, agents, staff, and representatives shall be named as additional insured parties, except with respect to the Worker's Compensation Insurance and Professional Liability Insurance for which only proof of insurance shall be provided. The Engineer shall furnish the District with the Certificate of Insurance evidencing compliance with the requirements of this Section. No certificate shall be acceptable to the District, unless it provides that any change or termination within the policy periods of the insurance coverage, as certified, shall not be effective within thirty (30) days of prior written notice to the District. Insurance coverage shall be from a reputable insurance carrier, licensed to conduct business in the state of Florida.
- D. If the Engineer fails to have secured and maintained the required insurance, the District has the right (without any obligation to do so, however), to secure such required insurance in which event, the Engineer shall pay the cost for that required insurance and shall furnish, upon demand, all information that may be required in connection with the District's obtaining the required insurance.

**ARTICLE 13. CONTINGENT FEE.** The Engineer warrants that it has not employed or retained any company or person, other than a bona fide employee working solely for the Engineer, to solicit or secure this Agreement and that it has not paid or agreed to pay any person, company, corporation, individual, or firm, other than a bona fide employee working solely for the Engineer, any fee, commission, percentage, gift, or other consideration contingent upon or resulting from the award or making of this Agreement.

**ARTICLE 14. AUDIT.** Records of the Engineer pertaining to the services provided hereunder shall be kept on a basis of generally accepted accounting principles and shall be available to the District or its authorized representative for observation or audit at mutually agreeable times. The Engineer agrees that the District or any of its duly authorized representatives shall have access to and the right to examine any books, documents, papers, and records of the Engineer involving transactions related to the Agreement for a period of four (4) years or longer as required by law. The Engineer agrees that payment made under the Agreement shall be subject to reduction for amounts charged thereto that are found on the basis of audit examination not to constitute allowable costs. All required records shall be maintained until either (a) the completion of an audit and resolution of all questions arising therefrom, or (b) three years after the expenditure of all funds under this Agreement, or (c) the public record retention period established by the District's records retention policy, whichever comes later.

**ARTICLE 15. COMPLIANCE WITH GOVERNMENTAL REGULATIONS.** In performing its obligations under this Agreement, the Engineer and each of its agents, servants, employees, or anyone directly or indirectly employed by the Engineer, shall comply with all applicable laws, ordinances, rules, regulations, and orders of any public or governmental authority having appropriate

jurisdiction. If the Engineer fails to notify the District in writing within five (5) days of the receipt of any notice, order, required to comply notice, or a report of a violation or an alleged violation, made by applicable local, State, or Federal governmental body or agency or subdivision thereof with respect to the services being rendered under this Agreement or any action of the Engineer or any of its agents, servants, or employees, or fails to comply with any requirement of such agency within five (5) days after receipt of any such notice, order request to comply notice, or report of a violation or an alleged violation, the District may terminate this Agreement, such termination to be effective upon the giving of notice of termination.

**ARTICLE 16. COMPLIANCE WITH PROFESSIONAL STANDARDS.** In performing its obligations under this Agreement, the Engineer and each of its agents, servants, employees, or anyone directly or indirectly employed by Engineer, shall maintain the generally accepted professional standard of care, skill, diligence, and professional competency for such work and/or services consistent with industry standards ordinarily used by members of the Engineer's profession practicing under similar circumstances at the same time and in the same locality. Any designs, drawings, reports, or specifications prepared or furnished by Engineer that contain errors, conflicts, or omissions will be promptly corrected by Engineer at no cost to the District.

**ARTICLE 17. INDEMNIFICATION.**

- A. The Engineer agrees, to the fullest extent permitted by law, to indemnify and hold harmless the District, its officers, supervisors, agents, staff, and representatives from any and all liabilities, damages, losses, and costs, including, but not limited to, reasonable attorneys' fees, paralegal fees, and expert witness fees and costs for trial, alternative dispute resolution, or appellate proceedings, to the extent caused by the negligence, recklessness, or intentionally wrongful conduct or errors or omissions of the Engineer and persons employed or utilized by the Engineer in the performance of this Agreement.
- B. Engineer agrees and covenants that nothing herein shall constitute or be construed as a waiver of the District's sovereign immunity pursuant to Section 768.28, *Florida Statutes*, or other applicable law. The District agrees, to the extent permitted by Section 768.28, *Florida Statutes*, and other applicable law, to indemnify and hold the Engineer harmless from any damage, liability or cost to the extent caused by the District's negligence, recklessness, or intentionally wrongful conduct of the District and persons employed or utilized by the District in the performance of this Agreement.
- C. The following shall apply only to the extent a limitation on liability is required by Section 725.06, *Florida Statutes*, or other applicable law: liability under this section shall in no event exceed the sum of Two Million Dollars (\$2,000,000). Engineer shall carry, at its own expense, insurance in a company satisfactory to

District to cover the aforementioned liability. Engineer agrees such limitation bears a reasonable commercial relationship to the Agreement.

- D. Disclaimer of Consequential Damages - Notwithstanding anything to the contrary in this Agreement, the parties shall have no liability to each other for indirect, consequential, or special damages including, but not limited to, liability or damages for delays of any nature, loss of anticipated revenues or profits, costs of shutdown or startup.

**E. UNDER THIS AGREEMENT, AND SUBJECT TO THE REQUIREMENTS OF SECTION 558.0035, *FLORIDA STATUTES*, WHICH REQUIREMENTS ARE EXPRESSLY INCORPORATED HEREIN, AN INDIVIDUAL EMPLOYEE OR AGENT OF ENGINEER MAY NOT BE HELD INDIVIDUALLY LIABLE FOR NEGLIGENCE.**

- F. In the event that any indemnification, defense, or hold harmless provision of this Agreement is determined to be unenforceable, the provision shall be reformed in accordance with the mutual intent of the Engineer and the District to provide indemnification, defense, and hold harmless provisions to the maximum effect allowed by Florida law and for the benefit of the Indemnitees.

**ARTICLE 18. EMPLOYMENT VERIFICATION; E-VERIFY.** The Engineer agrees that it shall bear the responsibility for verifying the employment status of all persons it employs or subcontracts in the performance of this Agreement and agrees to otherwise comply with all applicable federal and Florida law, including but not limited to the Immigration Reform and Control Act of 1986, as amended, and Section 448.095, *Florida Statutes*.

**ARTICLE 19. INDEPENDENT CONTRACTOR.** In all matters relating to this Agreement, the District and the Engineer agree and acknowledge that the Engineer shall serve as an independent contractor of the District. Neither the Engineer nor employees of the Engineer, if any, are employees of the District under the meaning or application of any Federal or State unemployment, insurance laws, or any other potentially applicable laws. The Engineer agrees to assume all liabilities or obligations by any one or more of such laws with respect to employees of the Engineer, if any, in the performance of this Agreement. The Engineer shall not have any authority to assume or create any obligation, express or implied, on behalf of the District and the Engineer shall have no authority to represent as agent, employee, or in any other capacity the District, unless set forth differently herein or authorized by vote of the Board.

**ARTICLE 20. CONTROLLING LAW.** The Engineer and the District agree that this Agreement shall be controlled and governed by the laws of the State of Florida. Exclusive venue for all proceedings with respect to this Agreement shall be Clay County, Florida.

**ARTICLE 21. NOTICE.** All notices, requests, consents and other communications under this Agreement ("Notices") shall be in writing and shall be delivered, mailed by First Class Mail, postage prepaid, or overnight delivery service, to the parties, as follows:

**A. If to Engineer:** Prime AE Group, Inc.  
13901 Sutton Park Drive South, Suite 200  
Jacksonville, Florida 32224  
Attn: District Engineer

**B. If to District:** Magnolia West Community  
Development District  
3434 Colwell Avenue, Suite 200  
Tampa, Florida 33614  
Attn: District Manager

**With a copy to:** Kutak Rock LLP  
107 West College Avenue  
Tallahassee, Florida 32301  
Attn: District Counsel

Except as otherwise provided in this Agreement, any Notice shall be deemed received only upon actual delivery at the address set forth above. Notices delivered after 5:00 p.m. (at the place of delivery) or on a non-business day, shall be deemed received on the next business day. If any time for giving Notice contained in this Agreement would otherwise expire on a non-business day, the Notice period shall be extended to the next succeeding business day. Saturdays, Sundays, and legal holidays recognized by the United States government shall not be regarded as business days. Counsel for the District and counsel for the Engineer may deliver Notice on behalf of the District and the Engineer. Any party or other person to whom Notices are to be sent or copied may notify the other parties and addressees of any change in name or address to which Notices shall be sent by providing the same on five (5) days' written notice to the parties and addressees set forth herein.

**ARTICLE 22. PUBLIC RECORDS.** Engineer understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records, and, accordingly, Engineer agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, *Florida Statutes*. Engineer acknowledges that the designated public records custodian for the District is **Benjamin Pfuhl** ("Public Records Custodian"). Among other requirements and to the extent applicable by law, the Engineer shall 1) keep and maintain public records required by the District to perform the Services; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time



period at a cost that does not exceed the cost provided in Chapter 119, *Florida Statutes*; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the Agreement term and following the Agreement term if the Engineer does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the Agreement, transfer to the District, at no cost, all public records in Engineer's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by the Engineer, the Engineer shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

**IF THE ENGINEER HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, *FLORIDA STATUTES*, TO THE ENGINEER'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT (904) 436-6270, BPFUHL@RIZZETTA.COM, OR 3434 COLWELL AVENUE, SUITE 200, TAMPA, FLORIDA 33614.**

**ARTICLE 23. NO THIRD PARTY BENEFITS.** Nothing in the Agreement shall inure to the benefit of any third party for the purpose of allowing any claim which would otherwise be barred by operation of law.

**ARTICLE 24. SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Agreement shall not affect the validity or enforceability of the remaining portions of this Agreement, or any part of this Agreement not held to be invalid or unenforceable.

**ARTICLE 25. ASSIGNMENT.** Except as provided otherwise in this Agreement, neither the District nor the Engineer shall assign, sublet, or transfer any rights under or interest in this Agreement without the express written consent of the other. Any purported assignment without such written consent is void. Nothing in this paragraph shall prevent the Engineer from employing such independent professional associates and consultants as Engineer deems appropriate and consistent with this Agreement.

**ARTICLE 26. CONSTRUCTION DEFECTS.** ANY CLAIMS FOR CONSTRUCTION DEFECTS ARE SUBJECT TO THE NOTICE AND CURE PROVISIONS OF CHAPTER 558, *FLORIDA STATUTES*.

**ARTICLE 27. AMENDMENT.** Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing that is executed by both the District and the Engineer.

**ARTICLE 28. ARM'S LENGTH TRANSACTION.** This Agreement reflects the negotiated agreement of the District and the Engineer, each represented by competent legal counsel. Accordingly, this Agreement shall be construed as if both parties jointly prepared it, and no presumption against one party or the other shall govern the interpretation or construction of any of the provisions of this Agreement.

**ARTICLE 29. TERMINATION.** The District may terminate this Agreement for cause immediately upon notice to Engineer. The District or the Engineer may terminate this Agreement without cause upon thirty (30) days' written notice. At such time as the Engineer receives notification of the intent of the District to terminate the Agreement, the Engineer shall not perform any further services, unless directed to do so in writing by the District. In the event of any termination or breach of any kind, the Engineer shall not be entitled to consequential damages of any kind (including but not limited to lost profits), but instead the Engineer's sole remedy will be to recover payment for services rendered to the date of the notice of termination, subject to any offsets.

**ARTICLE 30. HEADINGS FOR CONVENIENCE ONLY.** The descriptive headings in this Agreement are for convenience only and shall neither control nor affect the meaning or construction of any of the provisions of this Agreement.

**ARTICLE 31. ENFORCEMENT OF AGREEMENT.** In the event that either the District or the Engineer is required to enforce this Agreement by court proceedings or otherwise, then the substantially prevailing party shall be entitled to recover from the other party all costs incurred, including reasonable attorney's fees, paralegal fees, expert witness fees, and costs at all judicial levels.

**ARTICLE 32. ACCEPTANCE.** Acceptance of this Agreement is indicated by the signatures of the authorized representatives of the District and the Engineer in the spaces provided below.

**ARTICLE 35. COUNTERPARTS.** This instrument may be executed in any number of counterparts, each of which, when executed and delivered, shall constitute an original, and such counterparts together shall constitute one and the same instrument. Signature and acknowledgment pages, if any, may be detached from the counterparts and attached to a single copy of this document to physically form one document.

**ARTICLE 33. COMPLIANCE WITH SECTION 20.055, *FLORIDA STATUTES*.** The Engineer agrees to comply with Section 20.055(5), *Florida Statutes*, to cooperate with the inspector general in any investigation, audit, inspection, review, or hearing pursuant to such section and to incorporate in all subcontracts the obligation to comply with Section 20.055(5), *Florida Statutes*.

**ARTICLE 34. COMPLIANCE WITH CHAPTER 287, FLORIDA STATUTES.** Engineer acknowledges that, in addition to all Laws and Regulations that apply to this Agreement, the following provisions of Florida law ("Public Integrity Laws") apply to this Agreement:

- A. Section 287.133, *Florida Statutes*, titled Public entity crime; denial or revocation of the right to transact business with public entities;
- B. Section 287.134, *Florida Statutes*, titled Discrimination; denial or revocation of the right to transact business with public entities;
- C. Section 287.135, *Florida Statutes*, titled Prohibition against contracting with scrutinized companies;
- D. Section 287.137, *Florida Statutes*, titled Antitrust violations; denial or revocation of the right to transact business with public entities; denial of economic benefits; and
- E. Section 287.138, *Florida Statutes*, titled Contracting with entities of foreign countries of concern prohibited.

Engineer acknowledges that the Public Integrity Laws prohibit entities that meet certain criteria from bidding on or entering into or renewing a contract with governmental entities, including with the District ("**Prohibited Criteria**").

Engineer acknowledges that the District may terminate this Agreement if the Engineer is found to have met the Prohibited Criteria or violated the Public Integrity Laws.

Engineer certifies that in entering into this Agreement, neither it nor any of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, nor any affiliate of the entity, meets any of the Prohibited Criteria, and in the event such status changes, Engineer shall immediately notify the District. By entering into this Agreement, Engineer agrees that any renewal or extension of this Contract shall be deemed a recertification of such status.

*[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]*

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed on the day and year first above written.

MAGNOLIA WEST COMMUNITY  
DEVELOPMENT DISTRICT

\_\_\_\_\_  
Secretary / Assistant Secretary

\_\_\_\_\_  
Chairperson, Board of Supervisors

PRIME AE GROUP, INC.

  
\_\_\_\_\_  
Witness

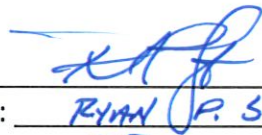
  
\_\_\_\_\_  
By: RYAN P. STILWELL  
Its: SVP

Exhibit A: Work Authorization  
Exhibit B: Hourly Rate Schedule

**EXHIBIT A**  
**Work Authorization**

\_\_\_\_\_, 2025

Magnolia West Community Development District  
c/o Rizzetta & Company, Inc.  
3434 Colwell Avenue, Suite 200  
Tampa, Florida 33614

Subject: **Work Authorization Number 1**  
**Magnolia West Community Development District**

Dear Board of Supervisors:

Prime AE Group, Inc., is pleased to submit this work authorization to provide engineering services for the Magnolia West Community Development District. We will provide these services pursuant to our current agreement dated August 19, 2025 ("Engineering Agreement") as follows:

**I. Scope of Work**

Magnolia West Community Development District will engage the services of Prime AE Group, Inc., as District Engineer to perform those services as necessary pursuant to the Engineering Agreement including the preparation of a District Improvement Plan, attendance at meetings and proceedings regarding the District's issuance of bonds.

**II. Fees**

Magnolia West Community Development District will compensate Prime AE Group, Inc., pursuant to the hourly rate schedule contained in the Engineering Agreement. The District will reimburse Prime AE Group, Inc., all direct costs which include items such as printing, drawings, travel, deliveries, et cetera, pursuant to the Agreement.

This proposal, together with the Engineering Agreement, represents the entire understanding between the Magnolia West Community Development District and Prime AE Group, Inc., with regard to the referenced work authorization. If you wish to accept this work authorization, please sign both copies where indicated, and return one complete copy to our office. Upon receipt, we will promptly schedule our services.

Thank you for considering Prime AE Group, Inc., We look forward to helping you create a quality project.

APPROVED AND ACCEPTED

Sincerely,

By: \_\_\_\_\_  
Authorized Representative of  
Magnolia West Community  
Development District

\_\_\_\_\_  
Date: \_\_\_\_\_, 202[ ]

**EXHIBIT B**

**Hourly Rate Schedule**



## Hourly Rate Schedule

Effective May 2023

### Planning & Engineering

Senior Vice President	\$300
Vice President	\$250
Project Director/Chief	\$235
Senior Project Manager	\$200
Project Manager	\$190
Senior Engineer	\$185
Engineer	\$150
Senior Planner & Senior Landscape Architect	\$180
Planner & Landscape Architect	\$150
Senior Graphic Arts Director	\$170
Graphic Art Designer	\$130
Senior Designer	\$150
Designer	\$120
CADD Technician	\$105
Clerical	\$ 95
Administrative Support	\$ 95

### Project & Business Services

Project Administrator	\$160
Sr. Project Researcher	\$150
Project Researcher	\$145
Sr. Public Relations Liaison	\$160
Technical Writer	\$115

### Information Services

Programmer	\$150
Information Systems	\$150
GIS Programmer	\$165
GIS Analyst	\$140
GIS Technician	\$125

### CEI/Construction Management Services

Resident Engineer	\$175
Construction Project Manager	\$190
Sr. Construction Inspector	\$125
Construction Inspector	\$105

**All Reimbursable Expenses Shall Be Cost Times A Factor Of 1.15**

## **Tab 9**



**LICENSE AGREEMENT FOR INSTALLATION AND MAINTENANCE OF  
BASKETBALL HOOP IMPROVEMENTS**

**THIS LICENSE AGREEMENT** (“**License Agreement**”) is made and entered into this 20<sup>th</sup> day of October 2025, by and between:

**Magnolia West Community Development District**, a local unit of special- purpose government established pursuant to Chapter 190, Florida Statutes, located in Clay County, Florida (the “**District**”), and

**Magnolia West Homeowners Association, Inc.**, a Florida Not-For-Profit Corporation, with an address of 7400 Baymeadows Way, Suite 317, Jacksonville, Florida 32256 (the “**Licensee**”).

**RECITALS**

**WHEREAS**, the District is a local unit of special-purpose government established pursuant to and governed by Chapter 190, Florida Statutes; and

**WHEREAS**, the District owns, operates, and maintains certain facilities and real property (“**District Property**”), which facilities and real property are within the boundaries of the District; and

**WHEREAS**, the Licensee desires to install certain basketball goal and related improvements (“**Improvements**”) on District property, on certain District Property as generally identified in **Exhibit A**, which is attached and incorporated herein (“**License Area**”), for the benefit of the community, and at no cost to the District; and

**WHEREAS**, the District is willing to allow the Licensee to supply, install, and maintain the Improvements pursuant to the terms set forth in this License Agreement; and

**WHEREAS**, the District and the Licensee warrant and agree that they have all right, power, and authority to enter into and be bound by this License Agreement.

**NOW, THEREFORE**, based upon good and valuable consideration and the mutual covenants of the parties, the receipt of which and sufficiency of which is hereby acknowledged, the District and the Licensee agree as follows:

**1. INCORPORATION OF RECITALS.** The Recitals stated above are true and correct and are incorporated herein as a material part of this License Agreement.

**2. GRANT OF INSTALLATION AND MAINTENANCE LICENSE.** The District hereby grants to the Licensee a non-exclusive license (“**License**”) to access, install and maintain the Improvements on District property at the License Area generally identified in **Exhibit A**. Prior to installation of any Improvements, any construction plans (or other materials reasonably requested by the District) shall be provided to the District for review and approval. The design, installation, and maintenance of the Improvements shall comply with all laws, ordinances, rules and regulations of all governmental bodies and their respective regulatory agencies having any jurisdiction over the License Area. Any modifications or additions to the

Improvements must first be approved in writing by the District. Upon Licensee's completion of the Improvements and inspection and approval by the District, which shall be given after inspection of the Improvements in its sole discretion: (i) Licensee shall submit proposal for any modification to the original Improvements; and (ii) the District may in its sole discretion elect to take ownership and maintenance responsibility for the Improvements.

**3. CONDITIONS ON THE LICENSE.** The License granted herein is subject to the following terms and conditions:

- A.** Licensee's access to District Property under this License Agreement is limited to reasonable ingress and egress to install and maintain the Improvements.
- B.** Licensee's use License is limited to that set forth in this License Agreement.
- C.** Licensee shall exercise its best efforts to maintain the Improvements in a good condition and free from visual deterioration.
- D.** Licensee shall be solely responsible for any and all costs or fees associated with the acquisition, installation, maintenance, repair, replacement, operation and monitoring of the Improvements.
- E.** District makes no representation or warranty regarding the condition of the License Area or whether the use contemplated by this Agreement is allowed under applicable law, restrictions, or zoning requirements. Licensee accepts the License Area in its present "AS IS" condition. Licensee shall make no alterations or changes to the License Area without the District's written consent.
- F.** Licensee shall abide by all reasonable directions and requirements of District and any insurance company insuring the License Area.

**4. MAINTENANCE.** Licensee shall be responsible for maintaining the Improvements and any associated costs and shall maintain the License Area and Improvements in a clean, safe, and sightly condition.

**5. EFFECTIVE DATE; TERM.** This License Agreement shall become effective on the date first written above upon full execution of this License Agreement by the parties, and shall continue in full force and effect until revoked or terminated earlier in accordance with Section 6, herein.

**6. TERMINATION.** The District and the Licensee acknowledge and agree that the License granted herein is a mere privilege and may be terminated, with or without cause, at the sole discretion of the District. Both the District and Licensee may terminate this License Agreement upon thirty (30) days' written notice. In the event Licensee terminates the License Agreement, or the District terminates the License Agreement for cause, Licensee shall be responsible for removing any Improvements that have not been conveyed to the District from the District Property and returning the District Property as nearly as practicable to its condition prior to this License Agreement. In the event the District terminates the License Agreement without cause, the District shall be responsible for removing any Improvements from

the District Property as determined in its discretion. The provisions of Sections 8 and 9, below, shall survive termination of this License Agreement.

**7. COMPLIANCE WITH LAWS, RULES AND POLICIES.** Licensee shall comply at all times with relevant statutes and regulations governing the installation of the Improvements and shall, upon request of the District, provide proof of such compliance.

**8. CARE OF PROPERTY.** Licensee agrees to use all due care to protect the property of the District, its patrons and guests from damage. Licensee shall assume responsibility for any and all damage to any real or personal property of the District or any third parties as a result of the Licensee's activities under this License Agreement, including any damage caused by its authorized representatives or contractor. Licensee shall repair any damage resulting from its operations under this License Agreement within a reasonable time and shall use its best efforts to make such repairs within twenty-four (24) hours. Any such repairs shall be at Licensee's sole expense, unless otherwise agreed, in writing, by the District. The provisions of this Section 9 shall survive termination of this License Agreement.

**9. INDEMNIFICATION.**

**A.** Obligations under this Section shall include the payment of all settlements, judgments, damages, liquidated damages, penalties, forfeitures, back pay awards, court costs, arbitration and/or mediation costs, litigation expenses, attorney fees and paralegal fees (incurred in court, out of court, on appeal, or in bankruptcy proceedings) as ordered.

**B.** For ten dollars (\$10.00) and other valuable consideration paid by the District to Licensee separate and apart from the consideration stated in the recitals, Licensee agrees to defend, indemnify, save and hold the District, and its supervisors, staff, and assigns harmless from all loss, damage or injury, including all judgments, liens, liabilities, debts and obligations resulting from the acts or omissions of Licensee, its members, managers, agents, contractor, assigns or employees arising out of, or relating to, this License Agreement.

**C.** The indemnification rights herein contained shall be cumulative of, and in addition to, any and all rights, remedies and recourse to which the District shall be entitled, whether pursuant to some other provision of this License Agreement, at law, or in equity. The provisions of this Section 10 shall survive the termination or expiration of this License Agreement. Licensee further agrees that nothing herein shall constitute or be construed as a waiver of the District's limitations on liability contained in Section 768.28, Florida Statutes, or other statute.

**D.** Should the District take ownership of and assume the maintenance responsibility for any of the Improvements, the Licensee's indemnification obligations under this Section 10 shall terminate in connection with such Improvements.

**10. INSURANCE.** Licensee shall, at its own expense, maintain insurance during the term of this License with limits of liability not less than the following:

Workers Compensation

statutory

General Liability	
<i>Bodily Injury (including contractual)</i>	\$1,000,000/\$2,000,000
<i>Property Damage (including contractual)</i>	\$1,000,000/\$2,000,000

Licensee shall provide to District, prior to the commencement of any performance under this contract, a certificate naming the District as an additional insured. At no time shall Licensee be without insurance in the above amounts. No policy may be canceled during the term of this Agreement without at least thirty (30) days' written notice to the District.

**11. LIMITATIONS ON GOVERNMENTAL LIABILITY.** Nothing in this Agreement shall be deemed as a waiver of the District's sovereign immunity or the District's limits of liability as set forth in Section 768.28, *Florida Statutes*, or other statute, and nothing in this Agreement shall inure to the benefit of any third party for the purpose of allowing any claim which would otherwise be barred under such limitations of liability or by operation of law.

**12. RECOVERY OF COSTS AND FEES.** In the event the District is required to enforce this License Agreement by court proceedings or otherwise, then if successful, the District shall be entitled to recover from the Licensee all fees and costs incurred, including reasonable attorneys' fees and costs.

**13. DEFAULT.** A default by either party under this License Agreement shall entitle the other party to all remedies available at law or in equity, which includes, but is not limited to, the rights of damages, injunctive relief, and specific performance.

**14. ENTIRE AGREEMENT.** This instrument shall constitute the final and complete expression of the agreement between the parties relating to the subject matter of this License Agreement.

**15. AMENDMENT.** Amendments to and waivers of the provisions contained in this License Agreement may be made only by an instrument in writing which is executed by both of the parties hereto.

**16. ASSIGNMENT.** Neither the District nor the Licensee may assign its rights, duties or obligations under this License Agreement without the prior written approval of the other. Any purported assignment without said written authorization shall be void.

**17. INDEPENDENT CONTRACTOR.** In all matters relating to this License Agreement, Licensee shall act as an independent contractor. Neither Licensee nor any individual employed by Licensee in connection with the activities contemplated by this License Agreement, is an employee of the District under the meaning or application of any federal or state laws. Licensee agrees to assume all liabilities and obligations imposed by one or more of such laws with respect to its employees. Licensee shall have no authority to assume or create any obligation, express or implied, on behalf of the District and Licensee shall have no authority to represent the District as agent, employee or in any other capacity.

**18. NOTICES.** All notices, requests, consents, and other communications hereunder ("Notices") shall be in writing and shall be delivered, mailed by overnight courier or First Class Mail, postage prepaid, to the parties as follows:

<b>A.</b>	If to the District:	Magnolia West Community Development District 2806 N. Fifth Street, Suite 403
-----------	---------------------	---

St. Augustine, FL 32084  
Attn: District Manager

With a copy to: Kutak Rock LLP  
107 West College Avenue  
Tallahassee, FL 32301  
Attn: District Counsel

**B.** If to the Licensee: Magnolia West Homeowners Association Inc.  
7400 Baymeadows Way, Suite 317  
Jacksonville, Florida 32256  
Attn: HOA Manager

Except as otherwise provided in this License Agreement, any Notice shall be deemed received only upon actual delivery at the address set forth above. Notices delivered after 5:00 p.m. (at the place of delivery) or on a non-business day, shall be deemed received on the next business day. If any time for giving Notice contained in this License Agreement would otherwise expire on a non-business day, the Notice period shall be extended to the next succeeding business day. Saturdays, Sundays, and legal holidays recognized by the United States government shall not be regarded as business days. Counsel for the District and counsel for the Licensee may deliver Notice on behalf of the District and the Licensee. Any party or other person to whom Notices are to be sent or copied may notify the other parties and addressees of any change in name or address to which Notices shall be sent by providing the same on five (5) days' written notice to the parties and addressees set forth herein.

**19. INTERFERENCE BY THIRD PARTY.** The District shall be solely responsible for enforcing its rights under this License Agreement against any interfering party. Nothing contained herein shall limit or impair the District's right to protect its rights from interference by a third party to this License Agreement.

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

**IF LICENSEE HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO LICENSEE'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT 904.436.6270, BPFUHL@RIZZETTA.COM, 2806 N. FIFTH STREET, SUITE 403, ST. AUGUSTINE, FL 32084.**

**21. CONTROLLING LAW AND VENUE.** This License Agreement and the provisions contained herein shall be construed, interpreted, and controlled according to the laws of the State of Florida. The parties agree that venue for any action arising hereunder shall be in a court of appropriate jurisdiction in Clay County, Florida.

**22. ARM'S LENGTH NEGOTIATION.** This License Agreement has been negotiated fully among the parties as an arm's length transaction. The parties participated fully in the preparation of this License Agreement and received, or had the opportunity to receive, the advice of counsel. In the case of a dispute concerning the interpretation of any provision of this License Agreement, the parties are deemed to have drafted, chosen and selected the language and any doubtful language will not be interpreted or construed against any party.

**23. THIRD PARTY BENEFICIARIES.** This License Agreement is solely for the benefit of the parties hereto and no right or cause of action shall accrue upon or by reason of, to or for the benefit of, any third party not a formal party to this License Agreement. Nothing in this License Agreement expressed or implied is intended or shall be construed to confer upon any person or legal entity other than the parties hereto any right, remedy or claim under or by reason of this License Agreement or any of the provisions or conditions of this License Agreement; and all of the provisions, representations, covenants and conditions contained in this License Agreement shall inure to the sole benefit of and be binding upon the parties hereto and their respective representatives, successors and assigns.

**24. AUTHORIZATION.** The execution of this License Agreement has been duly authorized by the appropriate body or official of each of the parties hereto, each of the parties has complied with all the requirements of law and each of the parties has full power and authority to comply with the terms and conditions of this License Agreement.

**25. SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this License Agreement shall not affect the validity or enforceability of the remaining portions of this License Agreement, or any part of this License Agreement not held to be invalid or unenforceable.

**26. HEADINGS FOR CONVENIENCE ONLY.** The descriptive headings in this License Agreement are for convenience only and shall not control or affect the meaning or construction of any of the provisions of this License Agreement.

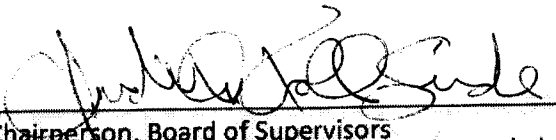
**27. COUNTERPARTS.** This License Agreement may be executed in any number of counterparts, each of which when executed and delivered shall be an original; however, all such counterparts together shall constitute but one and the same instrument.

IN WITNESS WHEREOF, the parties execute this License Agreement the day and year first written above.

Attest:


**MAGNOLIA WEST  
COMMUNITY DEVELOPMENT DISTRICT**


  
Assistant Secretary

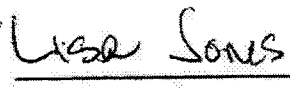
  
Chairperson, Board of Supervisors  
JUDITH KOW LINDE

Witness

**MAGNOLIA WEST  
HOMEOWNER'S ASSOCIATION INC.**

  
Signature

  
\_\_\_\_\_

  
Print Name of Witness

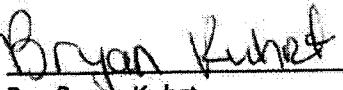
 BOD President  
By: Bryan Kuhrt  
Its: President

Exhibit A – License Area

## Exhibit A

The Improvements shall be located on the tennis court depicted below:

### Property Appraiser's Office





## **Tab 10**



## Egis Insurance & Risk Advisors

Is pleased to provide a

Proposal of Insurance Coverage for:

### Magnolia West 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 over 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](http://www.fia360.org).**

Quotation being provided for:

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

**Term: October 1, 2025 to October 1, 2026**

**Quote Number: 100125681**

## **PROPERTY COVERAGE**

### **SCHEDULE OF COVERAGES AND LIMITS OF COVERAGE**

<b>COVERED PROPERTY</b>	
Total Insured Values –Building and Contents – Per Schedule on file totalling	\$2,164,398
Loss of Business Income	\$1,000,000
Additional Expense	\$1,000,000
<b>Inland Marine</b>	
Scheduled Inland Marine	\$8,000

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

	<b>Valuation</b>	<b>Coinsurance</b>
Property	Replacement Cost	None
Inland Marine	Actual Cash Value	None

<b>DEDUCTIBLES:</b>	\$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

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

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

**TOTAL PROPERTY PREMIUM**

**\$13,904**

**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	\$100,000	\$1,000
Theft, Disappearance or Destruction	\$100,000	\$1,000
Computer Fraud including Funds Transfer Fraud	\$100,000	\$1,000
Employee Dishonesty, including faithful performance, per loss	\$100,000	\$1,000

## 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  
Fraudulent Instruction: \$25,000





## PREMIUM SUMMARY

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

**Term: October 1, 2025 to October 1, 2026**

**Quote Number: 100125681**

### PREMIUM BREAKDOWN

Property (Including Scheduled Inland Marine)	\$13,904
Crime	\$500
Automobile Liability	Not Included
Hired Non-Owned Auto	Included
Auto Physical Damage	Not Included
General Liability	\$3,922
Public Officials and Employment Practices Liability	\$3,209
Deadly Weapon Protection Coverage	Included
<b>TOTAL PREMIUM DUE</b>	<b>\$21,535</b>

#### 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., 10/01/2025, 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.

Magnolia West 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, 2025

By: \_\_\_\_\_  
Administrator



## PROPERTY VALUATION AUTHORIZATION

**Magnolia West 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.

<input checked="" type="checkbox"/>	Building and Content TIV	\$2,164,398	As per schedule attached
<input checked="" type="checkbox"/>	Inland Marine	\$8,000	As per schedule attached
<input type="checkbox"/>	Auto Physical Damage	Not Included	

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

Name: \_\_\_\_\_

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

**Magnolia West Community Development District**

Policy No.: 100125681  
Agent: Egis Insurance Advisors LLC (Boca Raton, FL)

Unit #	Description Address		Year Built	Eff. Date	Building Value	Total Insured Value	
	Roof Shape	Roof Pitch	Const Type	Term Date	Contents Value	Covering Replaced	Roof Yr Blt
1	Pool In Ground w/Splash Pad Pumps & Equipment		2007	10/01/2025	\$463,369		
	3490 Canyon Falls Drive Green Cove Springs FL 32043		Below ground liquid storage tank / pool	10/01/2026		\$463,369	
Unit #	Description Address		Year Built	Eff. Date	Building Value	Total Insured Value	
	Roof Shape	Roof Pitch	Const Type	Term Date	Contents Value	Covering Replaced	Roof Yr Blt
2	Pool Furniture in the Open and Grill		2007	10/01/2025	\$39,591		
	3490 Canyon Falls Drive Green Cove Springs FL 32043		Property in the Open	10/01/2026		\$39,591	
Unit #	Description Address		Year Built	Eff. Date	Building Value	Total Insured Value	
	Roof Shape	Roof Pitch	Const Type	Term Date	Contents Value	Covering Replaced	Roof Yr Blt
3	Gazebo		2007	10/01/2025	\$25,359		
	3490 Canyon Falls Drive Green Cove Springs FL 32043		Frame	10/01/2026		\$25,359	
	Pyramid hip			Asphalt shingles			
Unit #	Description Address		Year Built	Eff. Date	Building Value	Total Insured Value	
	Roof Shape	Roof Pitch	Const Type	Term Date	Contents Value	Covering Replaced	Roof Yr Blt
4	Recreational Court with Fence, Shade Structure, and lights		2007	10/01/2025	\$48,121		
	3490 Canyon Falls Drive Green Cove Springs FL 32043		Non combustible	10/01/2026		\$48,121	
Unit #	Description Address		Year Built	Eff. Date	Building Value	Total Insured Value	
	Roof Shape	Roof Pitch	Const Type	Term Date	Contents Value	Covering Replaced	Roof Yr Blt
5	Playground Equipment		2007	10/01/2025	\$26,394		
	3490 Canyon Falls Drive Green Cove Springs FL 32043		Non combustible	10/01/2026		\$26,394	
Unit #	Description Address		Year Built	Eff. Date	Building Value	Total Insured Value	
	Roof Shape	Roof Pitch	Const Type	Term Date	Contents Value	Covering Replaced	Roof Yr Blt
6	Fence - Wrought Iron		2007	10/01/2025	\$28,547		
	Canyon Falls Drive Green Cove Springs FL 32043		Non combustible	10/01/2026		\$28,547	
Unit #	Description Address		Year Built	Eff. Date	Building Value	Total Insured Value	
	Roof Shape	Roof Pitch	Const Type	Term Date	Contents Value	Covering Replaced	Roof Yr Blt
7	Street Lights @ parking lot		2007	10/01/2025	\$26,394		
	3490 Canyon Falls Drive Green Cove Springs FL 32043		Non combustible	10/01/2026		\$26,394	

Sign: \_\_\_\_\_

Print Name: \_\_\_\_\_

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

**Magnolia West Community Development District**

Policy No.: 100125681  
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	
8	Irrigation Systems		2007	10/01/2025	\$26,394		
	Canyon Falls Drive Green Cove Springs FL 32043		Pump / lift station	10/01/2026		\$26,394	
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	
9	Entry Features including sign and fencing and PVC fencing along Medinah and CR 315		2007	10/01/2025	\$70,904		
	Medinah Lane Canyon Falls Drive Green Cove Springs FL 32043		Joisted masonry	10/01/2026		\$70,904	
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	
10	Amenity Center		2007	10/01/2025	\$1,092,385		
	3490 Canyon Falls Drive Green Cove Springs FL 32043		Frame	10/01/2026	\$139,253	\$1,231,638	
	Complex			Asphalt shingles			
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	
11	Monument & Lights		2018	10/01/2025	\$68,551		
	Medinah Lane Canyon Falls Drive Green Cove Springs FL 32043		Masonry non combustible	10/01/2026		\$68,551	
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	
12	Monument & Lights		2018	10/01/2025	\$68,551		
	Medinah Lane Canyon Falls Drive Green Cove Springs FL 32043		Masonry non combustible	10/01/2026		\$68,551	
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	
13	Perimeter Fencing around Playground		2019	10/01/2025	\$9,687		
	Derby Forest Driver Green Cove Springs FL 32043		Non combustible	10/01/2026		\$9,687	
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	Playground Equipment		2019	10/01/2025	\$30,898		
	Derby Forest Driver Green Cove Springs FL 32043		Non combustible	10/01/2026		\$30,898	
			Total:	Building Value \$2,025,145	Contents Value \$139,253	Insured Value \$2,164,398	

Sign: \_\_\_\_\_

Print Name: \_\_\_\_\_

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



***Magnolia West Community Development District***

**Policy No.:** 100125681  
**Agent:** Egis Insurance Advisors LLC (Boca Raton, FL)

Item #	Department	Serial Number	Classification Code	Eff. date	Value	Deductible
	Description			Term Date		
1			Other inland marine	10/01/2025	\$8,000	\$1,000
	Pool Access Equipment - ADA Lift			10/01/2026		
Total					\$8,000	

Sign: \_\_\_\_\_ Print Name: \_\_\_\_\_ Date: \_\_\_\_\_

## **Tab 11**



**The Lake Doctors, Inc.**  
Aquatic Management Services

The Lake Doctors, Inc.  
Jacksonville Branch Office  
11621 Columbia Park Drive West  
Jacksonville, FL 32258

**Magnolia West CDD | 720332**

3434 Colwell Ave. Suite 200  
Tampa, FL 33614

Dear Mr. Pfuhl,

The anniversary date of your Lake Doctors, Inc., Water Management Program is **October 1, 2025** at which time your program is set to automatically extend. Due to the rising costs of professionally managing your account, which includes aquatic herbicides, vehicles, equipment, insurance and supplies, we would like to ask for a modest adjustment to your monthly investment amount, from **\$640.00** per month to **\$660.00** per month.

We also highly recommend stocking the ponds with triploid grass carp which will be an additional budget item to ensure the success of our water management program. They are very beneficial for helping with vegetation control and reducing the need for large scale herbicide applications. Our previously provided proposal to purchase (75) carp for **\$950.00** is still valid. We will cover the cost of an additional (82) carp for a total stocking of (157) fish. This stocking will exhaust the permit at which point we will get to work on amending the permit.

If you have any questions or concerns regarding the proposed adjustment for your water management program, please feel free to give me a call at (904)228-8006 or contact me by email at [jesse.mason@lakedoctors.com](mailto:jesse.mason@lakedoctors.com). Otherwise, no action is required at this time.

As always, we will continue to focus on providing superior service, prompt response to questions or concerns and great care for the health of your waterways.

On behalf of our Jacksonville Lake Doctors Team, we truly appreciate your business and we look forward to continuing to work for you and the homeowners of Magnolia West.

Respectfully,

Jesse Mason  
Sales Manager





## **Tab 12**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# Proposal to Provide Financial Auditing Services:

**MAGNOLIA WEST**  
COMMUNITY DEVELOPMENT DISTRICT

Proposal Due: October 24, 2025  
5:00PM

**Submitted to:**

Magnolia West  
Community Development District  
c/o District Manager  
2806 North 5th Street  
St. Augustine, FL 32084

---

**Submitted by:**

Antonio J. Grau, Partner  
Grau & Associates  
1001 Yamato Road, Suite 301  
Boca Raton, Florida 33431

**Tel** (561) 994-9299

**Fax** (561) 994-5823

[tgrau@graucpa.com](mailto:tgrau@graucpa.com)

[www.graucpa.com](http://www.graucpa.com)



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

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# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

October 24, 2025

Magnolia West Community Development District  
c/o District Manager  
2806 North 5th Street  
St. Augustine, FL 32084

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2026, with an option for four (4) additional optional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the Magnolia West Community Development District's (the "District") Request for Proposal (RFP), and we look forward to working with you on your audit. We are an energetic and robust team of knowledgeable professionals and are a recognized leader of providing services to Community Development Districts. As one of Florida's few firms to primarily focus on government, we are especially equipped to provide you an effective and efficient audit.

Government audits are at the core of our practice: **95% of our work is performing audits for local governments and of that 98% are for special districts.** With our significant experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to your operations.

## Why Grau & Associates:

### Knowledgeable Audit Team

Grau is proud that the personnel we assign to your audit are some of the most seasoned auditors in the field. Our staff performs governmental engagements year-round. When not working on your audit, your team is refining their audit approach for next year's audit. Our engagement partners have decades of experience and take a hands-on approach to our assignments, which all ensures a smoother process for you.

### Servicing your Individual Needs

Our clients enjoy personalized service designed to satisfy their unique needs and requirements. Throughout the process of our audit, you will find that we welcome working with you to resolve any issues as swiftly and easily as possible. In addition, due to Grau's very low turnover rate for our industry, you also won't have to worry about retraining your auditors from year to year.

### Developing Relationships

We strive to foster mutually beneficial relationships with our clients. We stay in touch year-round, updating, collaborating and assisting you in implementing new legislation, rules and standards that affect your organization. We are also available as a sounding board and assist with technical questions.

### Maintaining an Impeccable Reputation

We have never been involved in any litigation, proceeding or received any disciplinary action. Additionally, we have never been charged with, or convicted of, a public entity crime of any sort. We are financially stable and have never been involved in any bankruptcy proceedings.

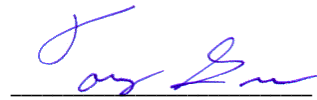
### **Complying With Standards**

Our audit will follow the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida, and any other applicable federal, state and local regulations. We will deliver our reports in accordance with your requirements.

This proposal is a firm and irrevocable offer for 90 days. We certify this proposal is made without previous understanding, agreement or connection either with any previous firms or corporations offering a proposal for the same items. We also certify our proposal is in all respects fair, without outside control, collusion, fraud, or otherwise illegal action, and was prepared in good faith. Only the person(s), company or parties interested in the project as principals are named in the proposal. Grau has no existing or potential conflicts and anticipates no conflicts during the engagement. Our Federal I.D. number is 20-2067322.

We would be happy to answer any questions or to provide any additional information. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA ([tgrau@graucpa.com](mailto:tgrau@graucpa.com)) or David Caplivski, CPA ([dcaplivski@graucpa.com](mailto:dcaplivski@graucpa.com)) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

Very truly yours,  
Grau & Associates



Antonio J. Grau

# Firm Qualifications



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## Grau's Focus and Experience

### Our Team



**3** Partners  
**11** Professional Staff  
**2** Administrative Professionals



# 2005

Year founded

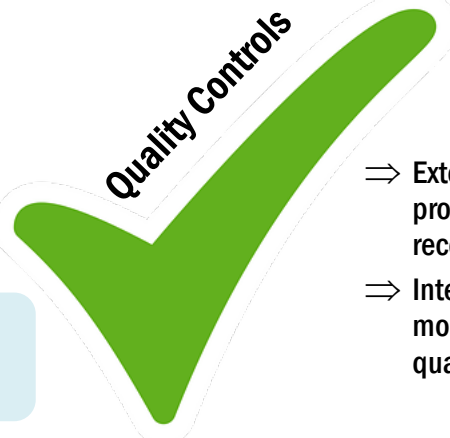
### Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

We are proud Members of the **American Institute of Certified Public Accountants** & the **Florida Institute of Certified Public Accountants**

**Quality Controls**



- ⇒ External quality review program: consistently receives a pass
- ⇒ Internal: ongoing monitoring to maintain quality



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate

**March 17, 2023**

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

**Dear Antonio Grau:**

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

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

Thank you for your cooperation.

Sincerely,

*FICPA Peer Review Committee*

**Peer Review Team**  
**FICPA Peer Review Committee**

**850.224.2727, x5957**

**cc: Daniel Hevia, Racquel McIntosh**

**Firm Number: 900004390114**

**Review Number: 594791**

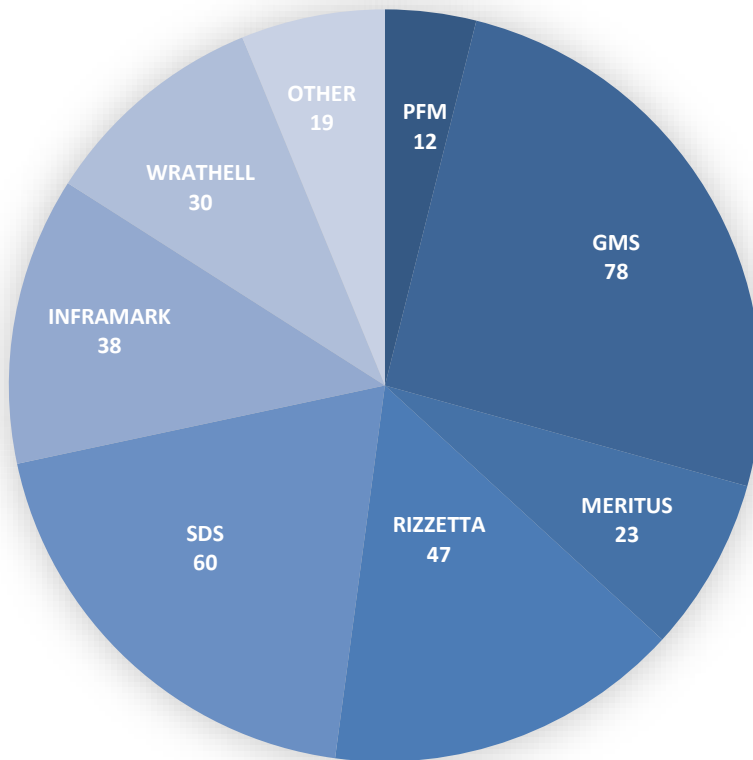


## **Firm & Staff Experience**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



### Profile Briefs:

#### **Antonio J GRAU, CPA (Partner)**

*Years Performing Audits: 35+*

*CPE (last 2 years):*

*Government*

*Accounting, Auditing:*

*24 hours; Accounting,*

*Auditing and Other:*

*56 hours*

*Professional*

*Memberships: AICPA,*

*FICPA, FGFOA, GFOA*

#### **David Caplivski, CPA (Partner)**

*Years Performing Audits: 13+*

*CPE (last 2 years):*

*Government*

*Accounting, Auditing:*

*24 hours; Accounting,*

*Auditing and Other:*

*64 hours*

*Professional*

*Memberships: AICPA,*

*FICPA, FGFOA, FASD*

"Here at Grau & Associates, staying up to date with the current technological landscape is one of our top priorities. Not only does it provide a more positive experience for our clients, but it also allows us to perform a more effective and efficient audit. With every changing technology available and utilized by our clients, we are constantly innovating our audit process."

- Tony Grau

"Quality audits and exceptional client service are at the heart of every decision we make. Our clients trust us to deliver a quality audit, adhering to high standards and assisting them with improvements for their organization."

- David Caplivski

## **YOUR ENGAGEMENT TEAM**

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team. The Certified Information Technology Professional (CITP) Partner will bring a unique blend of IT expertise and understanding of accounting principles to the financial statement audit of the District.



The assigned personnel will work closely with the partner and the District to ensure that the financial statements and all other reports are prepared in accordance with professional standards and firm policy. Responsibilities will include planning the audit; communicating with the client and the partners the progress of the audit; and determining that financial statements and all reports issued by the firm are accurate, complete and are prepared in accordance with professional standards and firm policy.

The Engagement Partner will participate extensively during the various stages of the engagement and has direct responsibility for engagement policy, direction, supervision, quality control, security, confidentiality of information of the engagement and communication with client personnel. The engagement partner will also be involved directing the development of the overall audit approach and plan; performing an overriding review of work papers and ascertain client satisfaction.



# Antonio 'Tony' J. Grau, CPA

## Partner

Contact: [tgrau@graucpa.com](mailto:tgrau@graucpa.com) | (561) 939-6672

### Experience

For over 30 years, Tony has been providing audit, accounting and consulting services to the firm's governmental, non-profit, employee benefit, overhead and arbitrage clients. He provides guidance to clients regarding complex accounting issues, internal controls and operations.

As a member of the Government Finance Officers Association Special Review Committee, Tony participated in the review process for awarding the GFOA Certificate of Achievement in Financial Reporting. Tony was also the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County. Tony received the AICPA advanced level certificate for governmental single audits.

### Education

University of South Florida (1983)  
Bachelor of Arts  
Business Administration

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### Clients Served (partial list)

(>300) Various Special Districts, including:

Bayside Improvement Community Development District  
Dunes Community Development District  
Fishhawk Community Development District (I,II,IV)  
Grand Bay at Doral Community Development District  
Heritage Harbor North Community Development District

St. Lucie West Services District  
Ave Maria Stewardship Community District  
Rivers Edge II Community Development District  
Bartram Park Community Development District  
Bay Laurel Center Community Development District

Boca Raton Airport Authority  
Greater Naples Fire Rescue District  
Key Largo Wastewater Treatment District  
Lake Worth Drainage District  
South Indian River Water Control

### Professional Associations/Memberships

American Institute of Certified Public Accountants  
Florida Institute of Certified Public Accountants  
City of Boca Raton Financial Advisory Board Member

Florida Government Finance Officers Association  
Government Finance Officers Association Member

### Professional Education (over the last two years)

#### Course

Government Accounting and Auditing  
Accounting, Auditing and Other  
Total Hours

#### Hours

24  
56  
80 (includes of 4 hours of Ethics CPE)



# David Caplivski, CPA/CITP, Partner

Contact : [dcaplivski@graucpa.com](mailto:dcaplivski@graucpa.com) / 561-939-6676

## Experience

Grau & Associates	Partner	2021-Present
Grau & Associates	Manager	2014-2020
Grau & Associates	Senior Auditor	2013-2014
Grau & Associates	Staff Auditor	2010-2013

## Education

Florida Atlantic University (2009)  
 Master of Accounting  
 Nova Southeastern University (2002)  
 Bachelor of Science  
 Environmental Studies

## Certifications and Certificates

Certified Public Accountant (2011)  
 AICPA Certified Information Technology Professional (2018)  
 AICPA Accreditation COSO Internal Control Certificate (2022)

## Clients Served (partial list)

(>300) Various Special Districts	Hispanic Human Resource Council
Aid to Victims of Domestic Abuse	Loxahatchee Groves Water Control District
Boca Raton Airport Authority	Old Plantation Water Control District
Broward Education Foundation	Pinetree Water Control District
CareerSource Brevard	San Carlos Park Fire & Rescue Retirement Plan
CareerSource Central Florida 403 (b) Plan	South Indian River Water Control District
City of Lauderhill GERS	South Trail Fire Protection & Rescue District
City of Parkland Police Pension Fund	Town of Haverhill
City of Sunrise GERS	Town of Hypoluxo
Coquina Water Control District	Town of Hillsboro Beach
Central County Water Control District	Town of Lantana
City of Miami (program specific audits)	Town of Lauderdale By-The-Sea Volunteer Fire Pension
City of West Park	Town of Pembroke Park
Coquina Water Control District	Village of Wellington
East Central Regional Wastewater Treatment Fac.	Village of Golf
East Naples Fire Control & Rescue District	

## Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	24
Accounting, Auditing and Other	64
Total Hours	88 (includes 4 hours of Ethics CPE)

## Professional Associations

Member, American Institute of Certified Public Accountants  
 Member, Florida Institute of Certified Public Accountants  
 Member, Florida Government Finance Officers Association  
 Member, Florida Association of Special Districts

# References



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

We have included three references of government engagements that require compliance with laws and regulations, follow fund accounting, and have financing requirements, which we believe are similar to the District.

### Dunes Community Development District

<b>Scope of Work</b>	Financial audit
<b>Engagement Partner</b>	Antonio J. Grau
<b>Dates</b>	Annually since 1998
<b>Client Contact</b>	Darrin Mossing, Finance Director 475 W. Town Place, Suite 114 St. Augustine, Florida 32092 904-940-5850

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### Two Creeks Community Development District

<b>Scope of Work</b>	Financial audit
<b>Engagement Partner</b>	Antonio J. Grau
<b>Dates</b>	Annually since 2007
<b>Client Contact</b>	William Rizzetta, President 3434 Colwell Avenue, Suite 200 Tampa, Florida 33614 813-933-5571

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### Journey's End Community Development District

<b>Scope of Work</b>	Financial audit
<b>Engagement Partner</b>	Antonio J. Grau
<b>Dates</b>	Annually since 2004
<b>Client Contact</b>	Todd Wodraska, Vice President 2501 A Burns Road Palm Beach Gardens, Florida 33410 561-630-4922

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# **Specific Audit Approach**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS



# **AUDIT APPROACH**

## **Grau's Understanding of Work Product / Scope of Services:**

We recognize the District is an important entity and we are confident our firm is eminently qualified to meet the challenges of this engagement and deliver quality audit services. ***You would be a valued client of our firm and we pledge to commit all firm resources to provide the level and quality of services (as described below) which not only meet the requirements set forth in the RFP but will exceed those expectations.*** Grau & Associates fully understands the scope of professional services and work products requested. Our audit will follow the Auditing Standards of the AICPA, *Generally Accepted Government Auditing Standards*, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida and any other applicable Federal, State or Local regulations. **We will deliver our reports in accordance with your requirements.**

## **Proposed segmentation of the engagement**

Our approach to the audit engagement is a risk-based approach which integrates the best of traditional auditing techniques and a total systems concept to enable the team to conduct a more efficient and effective audit. The audit will be conducted in three phases, which are as follows:



## **Phase I - Preliminary Planning**

A thorough understanding of your organization, service objectives and operating environment is essential for the development of an audit plan and for an efficient, cost-effective audit. During this phase, we will meet with appropriate personnel to obtain and document our understanding of your operations and service objectives and, at the same time, give you the opportunity to express your expectations with respect to the services that we will provide. Our work effort will be coordinated so that there will be minimal disruption to your staff.

### **During this phase we will perform the following activities:**

- » Review the regulatory, statutory and compliance requirements. This will include a review of applicable federal and state statutes, resolutions, bond documents, contracts, and other agreements;
- » Read minutes of meetings;
- » Review major sources of information such as budgets, organization charts, procedures, manuals, financial systems, and management information systems;
- » Obtain an understanding of fraud detection and prevention systems;
- » Obtain and document an understanding of internal control, including knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation;
- » Assess risk and determine what controls we are to rely upon and what tests we are going to perform and perform test of controls;
- » Develop audit programs to incorporate the consideration of financial statement assertions, specific audit objectives, and appropriate audit procedures to achieve the specified objectives;
- » Discuss and resolve any accounting, auditing and reporting matters which have been identified.

## **Phase II – Execution of Audit Plan**

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matter that may impact the completion of our work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to the following:

- » Apply analytical procedures to further assist in the determination of the nature, timing, and extent of auditing procedures used to obtain evidential matter for specific account balances or classes of transactions;
- » Perform tests of account balances and transactions through sampling, vouching, confirmation and other analytical procedures; and
- » Perform tests of compliance.

## **Phase III - Completion and Delivery**

In this phase of the audit, we will complete the tasks related to year-end balances and financial reporting. All reports will be reviewed with management before issuance, and the partners will be available to meet and discuss our report and address any questions. Tasks to be performed in Phase III include, but are not limited to the following:

- » Perform final analytical procedures;
- » Review information and make inquiries for subsequent events; and
- » Meeting with Management to discuss preparation of draft financial statements and any potential findings or recommendations.

You should expect more from your accounting firm than a signature in your annual financial report. Our concept of truly responsive professional service emphasizes taking an active interest in the issues of concern to our clients and serving as an effective resource in dealing with those issues. In following this approach, we not only audit financial information with hindsight but also consider the foresight you apply in managing operations.

Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

In preparing this management letter, we will initially review any draft comments or recommendations with management. In addition, we will take necessary steps to ensure that matters are communicated to those charged with governance.

In addition to communicating any recommendations, we will also communicate the following, if any:

- » Significant audit adjustments;
- » Significant deficiencies or material weaknesses;
- » Disagreements with management; and
- » Difficulties encountered in performing the audit.

Our findings will contain a statement of condition describing the situation and the area that needs strengthening, what should be corrected and why. Our suggestions will withstand the basic tests of corrective action:

Is the recommendation cost effective?

Is the recommendation the simplest to effectuate in order to correct a problem?

Is the recommendation at the heart of the problem and not just correcting a symptomatic matter?

Is the corrective action taking into account why the deficiency occurred?

To assure full agreement with facts and circumstances, we will fully discuss each item with Management prior to the final exit conference. This policy means there will be no “surprises” in the management letter and fosters a professional, cooperative atmosphere.

### **Communications**

We emphasize a continuous, year-round dialogue between the District and our management team. We regularly communicate through personal telephone calls and electronic mail throughout the audit and on a regular basis.

Our clients have the ability to transmit information to us on our secure client portal with the ability to assign different staff with separate log on and viewing capability. This further facilitates efficiency as all assigned users receive electronic mail notification as soon as new information has been posted into the portal.

# **Cost of Services**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2026-2030 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2026	\$3,600
2027	\$3,700
2028	\$3,800
2029	\$3,900
2030	<u>\$4,000</u>
<b>TOTAL (2026-2030)</b>	<b><u>\$19,000</u></b>

The above fees are based on the assumption that the District maintains its current level of operations. Should conditions change or Bonds are issued the fees would be adjusted accordingly upon approval from all parties concerned. If Bonds are issued the fee would increase by \$1,500. The fee for subsequent annual renewals would be agreed upon separately.

# **Supplemental Information**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## **PARTIAL LIST OF CLIENTS**

<b>SPECIAL DISTRICTS</b>	<b>Governmental Audit</b>	<b>Single Audit</b>	<b>Utility Audit</b>	<b>Current Client</b>	<b>Year End</b>
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Farms Water Control District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Asbury Municipal Service Benefit District	✓			✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Lealman Special Fire Control District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Water Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Port of The Islands Community Improvement District	✓		✓	✓	9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓				9/30
South Central Regional Wastewater Treatment and Disposal Board	✓				9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunrise Lakes Phase IV Recreation District	✓			✓	9/30
Sunshine Water Control District	✓			✓	9/30
Sunny Hills Units 12-15 Dependent District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (452)	✓			✓	9/30
<b>TOTAL</b>	<b>491</b>	<b>5</b>	<b>4</b>	<b>484</b>	

## **ADDITIONAL SERVICES**

### **CONSULTING / MANAGEMENT ADVISORY SERVICES**

Grau & Associates also provide a broad range of other management consulting services. Our expertise has been consistently utilized by Governmental and Non-Profit entities throughout Florida. Examples of engagements performed are as follows:

- Accounting systems
- Development of budgets
- Organizational structures
- Financing alternatives
- IT Auditing
- Fixed asset records
- Cost reimbursement
- Indirect cost allocation
- Grant administration and compliance

### **ARBITRAGE**

The federal government has imposed complex rules to restrict the use of tax-exempt financing. Their principal purpose is to eliminate any significant arbitrage incentives in a tax-exempt issue. We have determined the applicability of these requirements and performed the rebate calculations for more than 150 bond issues, including both fixed and variable rate bonds.

**73**

Current  
Arbitrage  
Calculations

**We look forward to providing **Magnolia West Community Development District** with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!**

**For even more information on Grau & Associates  
please visit us on [www.graucpa.com](http://www.graucpa.com).**