



Rizzetta & Company

Glen St. Johns Community Development District

**Board of Supervisors' Meeting
May 17, 2023**

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

www.glenstjohnscdd.org

GLEN ST. JOHNS COMMUNITY DEVELOPMENT DISTRICT

St. Johns County Airport Authority
4730 Casa Cola Way, St. Augustine, Florida 32095
www.glenstjohnscdd.org

Board of Supervisors	Darren Romero Mabel Perez Skip Thompson Jamie Williams Bliss Carley	Chairman Vice Chairman Assistant Secretary Assistant Secretary Assistant Secretary
District Manager	Lesley Gallagher	Rizzetta & Company, Inc.
District Counsel	Katie Buchanan	Kutak Rock, LLP
District Engineer	Vince Dunn	Dunn & Associates, 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.

GLEN ST JOHNS COMMUNITY DEVELOPMENT DISTRICT

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

Board of Supervisors
Glen St. Johns Community
Development District

May 10, 2023

AGENDA

Dear Board Members:

The **special** meeting of the Board of Supervisors' of the Glen St. Johns Community Development District will be held on **May 17, 2023 at 10:00 a.m.** at the St. Johns County Airport Authority, 4730 Casa Cola Way, St. Augustine FL 32095. The meeting is not sponsored by the Authority, its Staff or the Airport. Following is the agenda for the meeting.

1. **CALL TO ORDER/ROLL CALL**
2. **PUBLIC COMMENTS**
3. **BUSINESS ADMINISTRATION**
 - A. Consideration of the Minutes of the Board of Supervisors' Meeting held on March 15, 2023Tab 1
 - B. Ratification of the Operation and Maintenance Expenditures for January, February and March 2023.....Tab 2
 - C. Acceptance of FY 2021/22 AuditTab 3
4. **STAFF REPORTS**
 - A. District Counsel
 - B. District Engineer
 - C. Landscape ReportTab 4
 - D. Amenity Manager ReportTab 5
 1. Estate Pond Report
 - E. District Manager
 1. Presentation of Registered Voter Count.....Tab 6
5. **BUSINESS ITEMS**
 - A. Consideration of Revised Pricing for Table and Waste Receptacle...Tab 7
 - B. Consideration of Top Choice Proposal from VerdeGo.....Tab 8
 - C. Consideration of Proposal(s) for Pool EquipmentTab 9
 - D. Consideration of Renewal Proposal for A/C Preventative MaintenanceTab 10
 - E. Consideration of Proposal for Replacement of Barbell Plate Weights.....Tab 11
 - F. Consideration of Resolution 2023-04; Approving FY 2023/24 Proposed Budget and Setting the Public Hearing.....Tab 12
6. **SUPERVISOR REQUESTS**
7. **ADJOURNMENT**

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

Very truly yours,
Lesley Gallagher
Lesley Gallagher

Tab 1

1 MINUTES OF MEETING

2
3 *Each person who decides to appeal any decision made by the Board with respect to any*
4 *matter considered at the meeting is advised that the person may need to ensure that a*
5 *verbatim record of the proceedings is made, including the testimony and evidence upon*
6 *which such appeal is to be based.*
7

8 **GLEN ST. JOHNS**
9 **COMMUNITY DEVELOPMENT DISTRICT**

10
11 The **regular** meeting of the Board of Supervisors of Glen St. Johns Community
12 Development District was held on **March 15, 2023 at 10:00 a.m.** at the Holiday Inn
13 Express & Suites, 2300 State Road 16, St. Augustine, Florida 32084.
14

15 Present and constituting a quorum:

16	
17	Darren Romero Board Supervisor, Chairman
18	Mabel Perez Board Supervisor, Vice Chairman
19	Skip Thompson Board Supervisor, Assistant Secretary
20	Jamie Williams Board Supervisor, Assistant Secretary
21	Bliss Carley Board Supervisor, Assistant Secretary
22	

23 Also present were:

24	
25	Lesley Gallagher District Manager, Rizzetta & Company, Inc.
26	Katie Buchanan District Counsel, Kutak Rock LLP
27	Dan Fagen Field Operations Manager, Vesta
28	Scott Settlemires Sr Account Manager, VerdeGo Landscaping
29	Vince Dunn District Engineer, Dunn & Associates
30	(via speakerphone)
31	

32 No audience present

33
34
35 **FIRST ORDER OF BUSINESS**

Call to Order

36
37 Ms. Gallagher called the meeting to order at 10: a.m. and read roll call.
38

39 **SECOND ORDER OF BUSINESS**

**Audience Comments on
Agenda Items**

40
41
42 No audience present.
43

44 **THIRD ORDER OF BUSINESS**

**Consideration of Resolution
2023-03; Redesignating Officers**

45
46
47 The Board adopted Resolution 2023-03; Redesignating Officers as follows:

- 48
- 49 Chairman – Darren Romero
- 50 Vice Chairman – Mabel Perez
- 51 Assistant Secretary – Gilbert Thompson
- 52 Assistant Secretary – Jamie Williams
- 53 Assistant Secretary – Bliss Carley
- 54 Assistant Secretary – Lesley Gallagher
- 55 Assistant Secretary – Melissa Dobbins
- 56 Secretary – Bob Schleifer
- 57 Treasurer – Scott Brizendine
- 58 Assistant Treasurer – Shawn Wildermuth
- 59

On a motion by Mr. Thompson, seconded by Ms. Carley, with all in favor, the Board adopted Resolution 2023-03; Redesignating Officers, for Glen St. Johns Community Development District.

60
 61 **FOURTH ORDER OF BUSINESS** **Consideration of the Minutes of**
 62 **the Board of Supervisors’**
 63 **Meeting held December 7, 2022**
 64

On a motion by Mr. Romero, seconded by Ms. Carley, with all in favor, the Board approved the Minutes of the Board of Supervisors’ Meeting held on December 7, 2022, for Glen St. Johns Community Development District.

65
 66 **FIFTH ORDER OF BUSINESS** **Ratification of the Operation**
 67 **and Maintenance Expenditures**
 68 **for October, November and**
 69 **December 2022**
 70

On a motion by Mr. Romero, seconded by Ms. Carley, with all in favor, the Board ratified the Operations and Maintenance Expenditures for October 2022 in the amount of \$63,717.26, November 2022 in the amount of \$26,304.58, and December 2022 in the amount of \$16,756.87, for Glen St. Johns Community Development District.

71
 72 **SIXTH ORDER OF BUSINESS** **Staff Reports**
 73

- 74 A. District Counsel
- 75 Ms. Buchanan updated the Board that her office is monitoring legislation and
- 76 will bring any updates impacting the District back to them.
- 77
- 78 It was also noted that the Chairman signed off on the final changes to the
- 79 policies.
- 80
- 81 B. District Engineer
- 82 1. Acceptance of the Annual Engineer’s Report

83 Mr. Dunn reviewed the 2023 Engineer's Report (Exhibit A) and
84 Repair Memorandum noting that some items included were for
85 informational purposes only and could be reported to St Johns
86 County as they were not CDD responsibility.
87

On a motion by Ms. Perez, seconded by Ms. Carley, with all in favor, the Board accepted the Annual Engineer's Report, for Glen St. Johns Community Development District.

- 88
89 C. Landscape Report
90 Mr. Settlemires reviewed his report found under tab 3 of the agenda and
91 was available to answer questions.
92
93 D. Amenity Managers Report
94 Mr. Fagen reviewed his report found under tab 4 and a proposal from
95 Southern Breeze (Exhibit B) in the amount of \$2,825.45 for a round table
96 and trash can at the St. Croix park. The pricing did not include installation.
97 Discussion ensued. The Board approved the Southern Breeze proposal in
98 a not to exceed amount of \$4,000.00 including installation, and chose the
99 color blue.
100

On a motion by Ms. Carley, seconded by Mr. Romero, with all in favor, the Board approved the Southern Breeze proposal in a not to exceed amount of \$4,000.00 including installation, for Glen St. Johns Community Development District.

101 On a motion by Mr. Romero, seconded by Mr. Thompson with all in favor, the Board approved a not to exceed amount of \$150.00 to have some professionally made signs for the fitness room, for Glen St. Johns Community Development District.

102 On a motion by Ms. Perez, seconded by Mr. Thompson with all in favor, the Board approved a not to exceed amount of \$1,000.00 to replace the dog waste stations that had deteriorated, for Glen St. Johns Community Development District.

103
104 It was noted that there were concerns about an individual who has been
105 identified as a resident, bathing in the restroom facility. The Board directed
106 amenity staff to communicate them to refrain from this.
107

108 1. Pond Report

109 There was no report.
110

111 E. District Manager

112 Ms. Gallagher reviewed her report and updated the Board that Campus
113 suite who handles our website ADA compliance for the District had
114 contacted her office to make her aware of a name change. The Board will
115 now see any correspondence or invoices from Campus Suite under their
116 new name of CommunitiesNow. She also requested that the Board

117 identify one Board member to be licensed to have access to Intacct which
118 is the new accounting software. Additional licenses may be purchased at
119 an expense to the District if there were other Board members who also
120 wished to have access at a 2023 cost of \$172.00 per license. The Board
121 appointed Mr. Romero to have access and declined any additional
122 licenses. Ms. Gallagher also pointed out that the Board will continue to
123 receive a check register and should they have any questions about a
124 specific invoice she would be happy to provide a copy of that invoice.

125
126 Discussion ensued regarding the next meeting date. The Board then
127 cancelled the April 19th meeting and set a special meeting for May 17th at
128 10:00am.

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131 **SEVENTH ORDER OF BUSINESS**

**Consideration of VerdeGo
Proposal for Amenity
Enhancement**

132
133
134
135 The Board reviewed the proposal from VerdeGo for amenity enter enhancements
136 inside the pool area. Discussion ensued regarding the use of a border to hold the
137 mulch in the beds. Mr. Settlemires noted that he felt removing the existing mulch
138 as part of this project and lowering the actual level of the beds from what is
139 currently there from years of mulch installation so there should not be washout
140 concerns.

141

On a motion by Ms. Carley, seconded by Mr. Romero, with all in favor, the Board approved the VerdeGo amenity center enhancements proposal, but requested the proposal be amended to add border at a not to exceed amount of \$21,000.00, for Glen St. Johns Community Development District.

142
143 **EIGHTH ORDER OF BUSINESS**

**Consideration of Proposal
for Signage**

144
145

On a motion by Ms. Carley, seconded by Mr. Romero, with all in favor, the Board approved the proposal from Sundancer for playground signage for Glen St. Johns Community Development District.
--

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147 **NINTH ORDER OF BUSINESS**

**Consideration of LLS Tax
Solutions Proposal for
Arbitrage**

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149
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On a motion by Mr. Romero, seconded by Ms. Carley, with all in favor, the Board approved the Proposal from LLS Tax Solutions for Arbitrage, for Glen St. Johns Community Development District.
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153 **TENTH ORDER OF BUSINESS** **Consideration of Proposal(s)**
 154 **for Courts**

155
 156 This item was tabled.

157
 158 **ELEVENTH ORDER OF BUSINESS** **Consideration of Vesta Proposal**
 159 **for Seasonal Facility Attendants**
 160

On a motion by Ms. Carley, seconded by Mr. Romero, with all in favor, the Board approved the Vesta proposal as amended to have hours from 11am to 3pm, Wednesday through Sunday, for Glen St. Johns Community Development District.

161
 162 The Board also directed staff to adjust the access hours back to not restricted access
 163 during bus times once the new gate installation is complete.

164
 165 **TWELVTH ORDER OF BUSINESS** **Consideration of Proposal(s) for**
 166 **Pool Repairs & Preventative**
 167 **Maintenance Services**
 168

169 Mr. Fagen updated the Board that the patching had been completed as a maintenance
 170 item by Epic Pools in the amount of \$500.00 and they had agreed to provide preventative
 171 maintenance services on the pumps at no charge this year. This service will be included
 172 with the proposed budget for next fiscal year.

173
 174 **THIRTEENTH ORDER OF BUSINESS** **Ratification of Paver Proposal**
 175 **for Gate Relocation**
 176

On a motion by Mr. Thompson, seconded by Ms. Perez, with all in favor, the Board ratified the Epic proposal for pavers following the gate relocation, for Glen St. Johns Community Development District.

177
 178 **FOURTEENTH ORDER OF BUSINESS** **Ratification of Sundancer**
 179 **Proposal for Gym Wall Covering**
 180

On a motion by Mr. Thompson, seconded by Mr. Williams, with all in favor, the Board ratified the Sundancer proposal for gym wall covering, for Glen St. Johns Community Development District.

181
 182 **FIFTEENTH ORDER OF BUSINESS** **Discussion of Proposed Budget**
 183 **for Fiscal Year 2023/2024**
 184

185 The Board discussed items that they would like to see included in the proposed budget for
 186 fiscal year 2023/2024 as special projects. These items included funding for pool remarcite
 187 or repairs, 1/2 court basketball, picnic tables, preventative maintenance services on pool
 188 equipment and a stationary bike in the fitness room.
 189

SIXTEENTH ORDER OF BUSINESS

Supervisors Request and Audience Comments

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Mr. Thompson relayed requests for a stationary bike, shade over the pool, and updated Mr. Fagen regarding lights out at the facility.

Ms. Perez requested a letter be sent to the resident bathing at the facility and that the new amenity and fishing policies be sent out as a link to the website if the HOA will assist with an E Blast.

No audience present.

SEVENTEENTH ORDER OF BUSINESS

Adjournment

On a motion by Mr. Romero seconded by Mr. Williams, with all in favor, the Board adjourned the Board of Supervisors' Meeting at 12:06 p.m. for Glen St. Johns Community Development District.

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Secretary/Assistant Secretary

Chairman/Vice Chairman

DRAFT



Dunn & Associates, Inc.

CIVIL ENGINEERS / LAND PLANNERS

8647 Baypine Road, Suite 200 Jacksonville, Florida 32256

Phone: (904) 363-8916

Fax: (904) 363-8917

March 10, 2023

Leslie Gallagher, District Manager
Glen St. Johns Community Development District
2806 N. Fifth Street, Unit 403
St. Augustine, FL 32084

PROJECT: Glen St. Johns Community Development District
DAI Project No. 0809-230-4
SUBJECT: Consulting Engineer's Letter Report 2023

Dear Ms. Gallagher:

In accordance with Section 9.21 of the Master Trust Indenture for the Glen St. Johns Community Development District ("District"), Dunn & Associates, Inc., the District Engineer, has reviewed the portion of the Project (as defined in the Indenture) owned by the District and such portion appears to have been maintained in good repair, working order and condition.

We have reviewed the fiscal year 2021/2022 budget and it appears to be sufficient, in our opinion, to provide for operation and maintenance of the portion of the Project owned by the District.

In accordance with Section 9.14 of the Master Trust Indenture, Dunn & Associates, Inc. has reviewed the property schedule stating the current limits of insurance coverage and the policy appears to adequately cover the value of the District owned improvements.

Should you have any questions or comments related to the information provided in this report, please do not hesitate to contact our office.

Sincerely,

Dunn & Associates, Inc.

Vincent J. Dunn, P.E.
President

Exhibit B



Quote: 2350

Date: 03/13/23

Quote Expires: 03/28/23

1128 Carmona Place, St. Augustine, FL 32092

Telephone: (904) 315-3933; (904) 315-3944

PROJECT:
Picnic Table & Trash Receptacle

BILLING ADDRESS:
Glen St Johns
76 Little Harbor Way
St. Augustine, FL 32092

SHIPPING ADDRESS:
Glen St Johns
76 Little Harbor Way
St. Augustine, FL 32092

PAYMENT TERMS: 100% PAYMENT DUE AT TIME OF ORDER

DESCRIPTION	STYLE	SIZE	FABRIC / FRAME	UNIT \$	QTY.	TOTAL \$
48" Round Picnic Table, Expanded Steel with Thermoplastic Coating; Powdercoated Frame; Embedded Installation	Expanded Steel Picnic Table; Embedded Installation	48"	TBD/TBD	\$1,479.00	1	\$1,479.00
Round Trash Receptacle, Expanded Steel with Thermoplastic Coating; Includes Rain Bonnet, Heavy Duty Rigid Plastic Liner, and Embedded Pedestal Mount	Expanded Steel Receptacle; Rain Bonnet, Liner, Embedded Pedestal Mount	32 Gal	TBD/TBD	\$650.00	1	\$650.00
						\$0.00
Estimated Lead Time: 45 Days + transit time.						\$0.00
Does NOT include assembly or installation.						\$0.00
						\$0.00

Freight Includes: Yes/No	<i>Please Note: Due to increased demand for outdoor products, our industry is experiencing long production lead times, as well as longer transit times from all freight/LTL carriers. Lead times provided to you at the time your orders are submitted are *estimated* lead times, and are subject to change based on availability of materials, order volume, & shipping transit times.</i>	Product Total	\$2,129.00
Call Prior to Delivery: Yes		Freight	\$524.00
Lift Gate: Yes		Tax	\$172.45
Limited Access Delivery: No		TOTAL	\$2,825.45

TERMS & CONDITIONS: All sales are final and can not be cancelled, returned, or refunded. **A resale tax certificate or tax exemption certificate must be supplied at time of order.** If not received, sales tax will be applied. All orders are custom made to order & require 100% Payment Due at Time of Order. Checks should be made payable to Southern Breeze Outdoor Furnishings, LLC. All orders will be drop shipped to customer unless specified otherwise. **Additional freight and/or handling charges** may be applied, and not limited to, receipt services; residential, church, or school deliveries; lift gates; change in delivery address and/or rescheduling changes of delivery date, time, or location.

I agree to order specifications above, quantities, pricing, terms & conditions: _____ Southern Breeze Outdoor Furnishings, LLC
 _____ / _____
 Chris Smith

Purchaser's Signature / Printed Name

Date

Chris Smith - VP - Business Development

By signing below, I acknowledge that lead times and production do not begin until payment has been received.

Purchaser's Signature / Printed Name

Date

48" Round Picnic Table Expanded Steel, Powdercoat Frame

St. Augustine, Florida * www.southernbreezeof.com * (904) 315-3944

Proudly Made in the USA - Commercial Warranty - 5 Years - Thermo-Plastic Coating, Frame, Tabletop and Seats; 1 Year - Powdercoat



Embedded Post



*Surface Mount
with Base Plate*

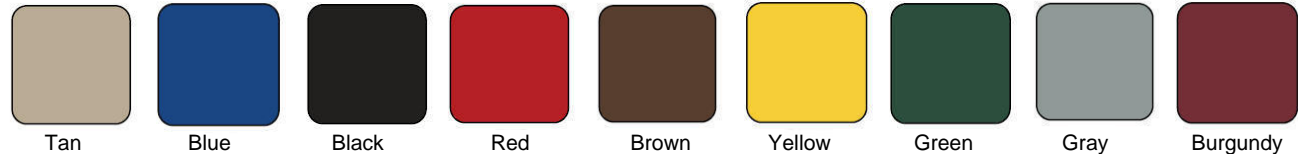
- * Bolt together, surface mount, single pedestal frame design.
- * Four curved seats accommodate eight adults.
- * Frames are either hot dip galvanized after fabrication for superior corrosion resistance or powdercoat finish available.
- * Thermo-plastic coating heat fused to expanded steel top and seats for durability.
- * Thermo-plastic coating is formulated with U.V. stabilizers for ultraviolet protection.
- * Tabletop size: 4'; Table height: 32"; Seat height: 20"
- * Game board included in table top available with additional fee.
- * All fasteners are provided for assembly.
- * Table top and seats are suspended from one centrally located 5-3/8" sq. x 7 ga. (3/16") wall steel post embedded in a concrete footing. Each seat is supported by a 3-1/2" dia. steel tube designed to resist lateral torsion and deflection when fully loaded, a 2-3/8" dia. crossmember, and two 2" x 2" x 1/8" die formed steel angle mounts. The top is supported by a subframe of 7 ga. channel, two 2" x 2" x 1/8" die formed steel angle mounts, and 2-3/8" dia. reinforcing tube.

Matching Accessories:

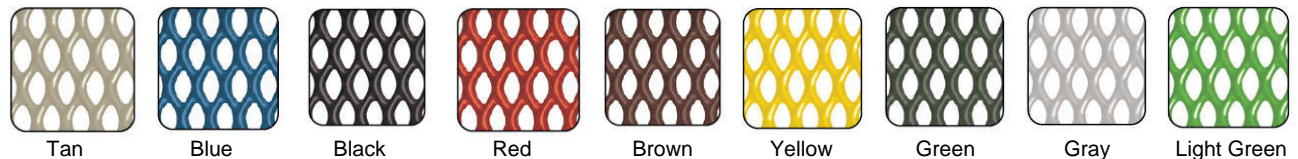


Expanded Steel Trash Receptacle, Game Board Table Top

Powdercoat Finish



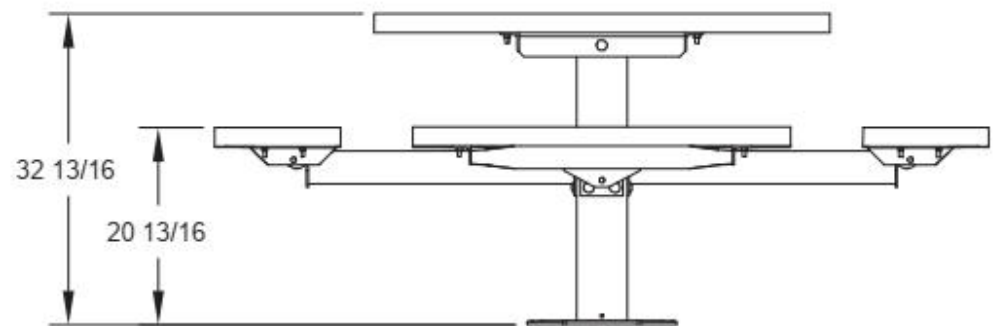
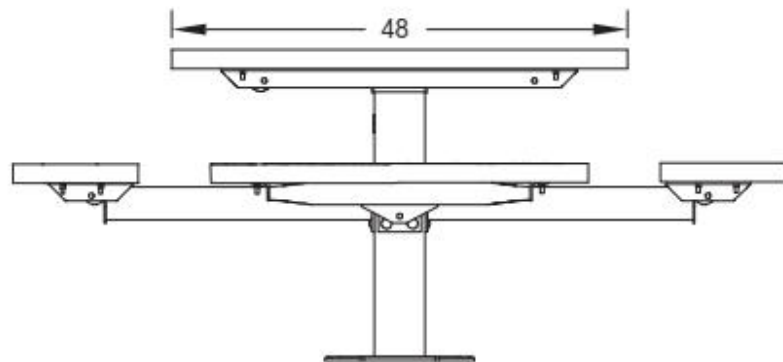
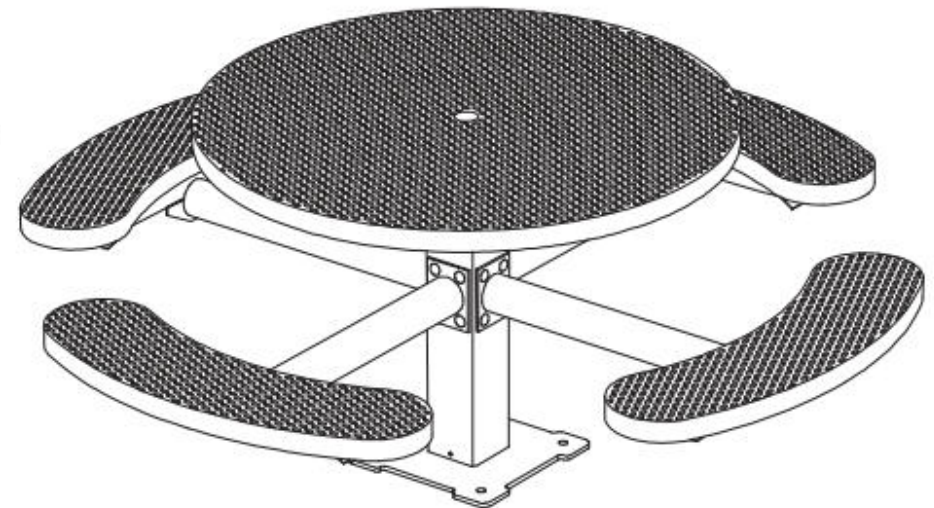
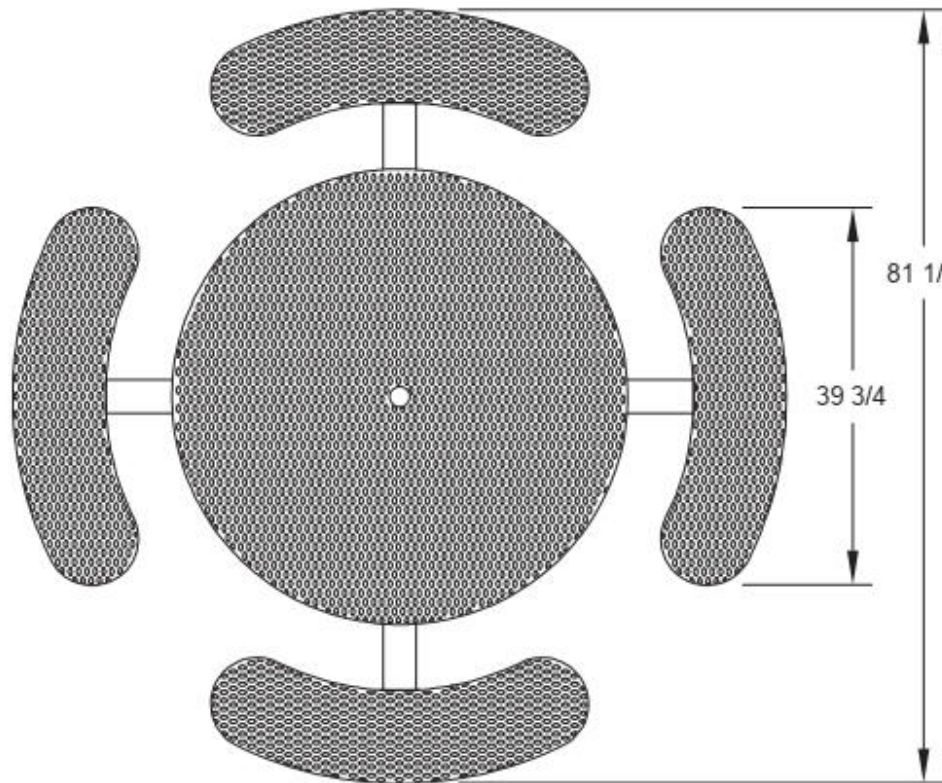
Expanded Steel



48" Round Picnic Table Surface Mount Installation

St. Augustine, Florida * www.southernbreezeof.com * (904) 315-3944

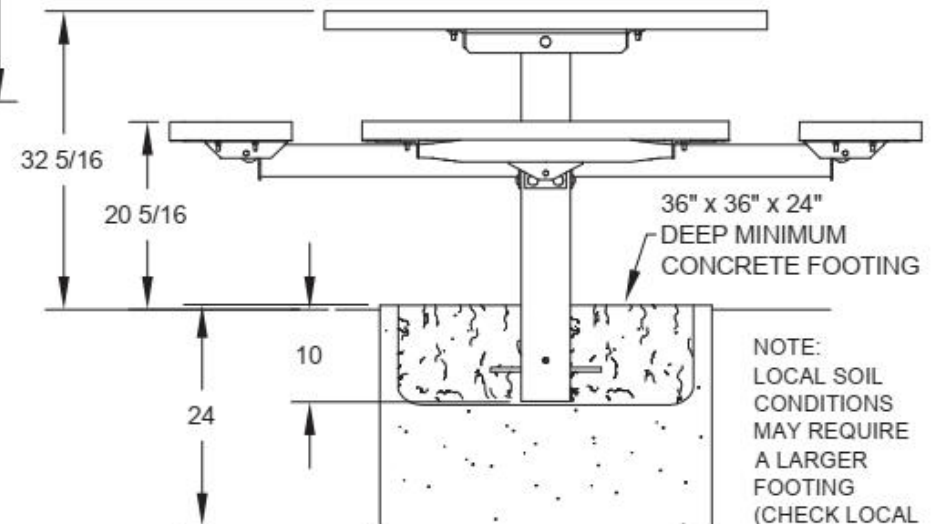
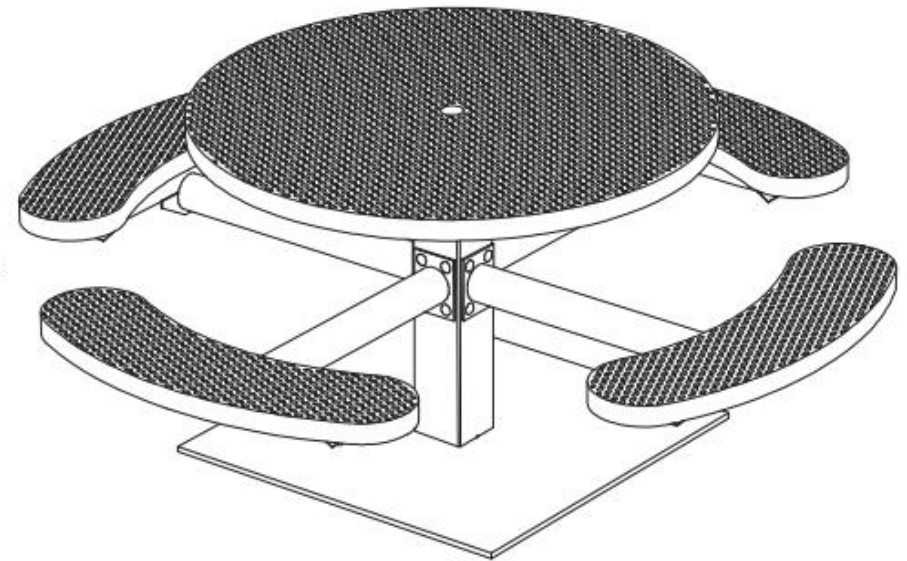
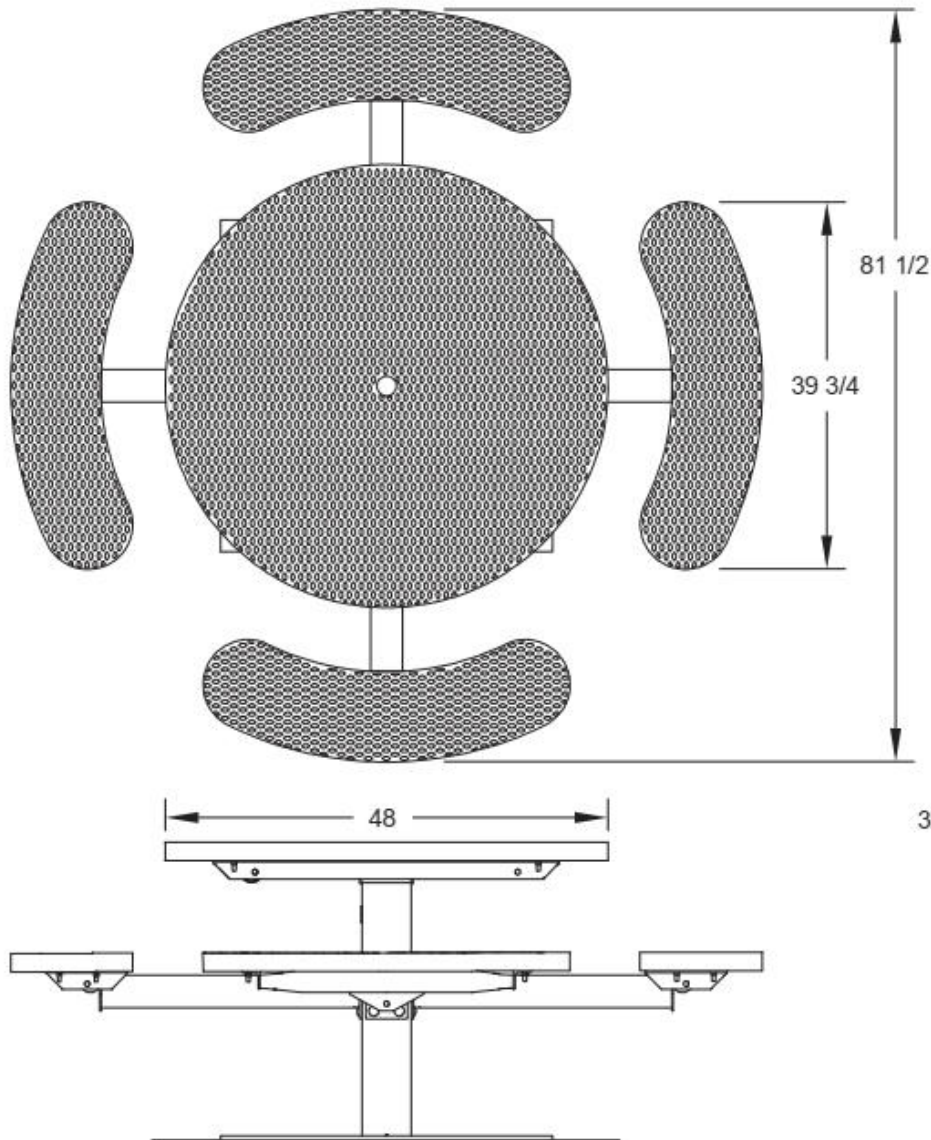
SURFACE MOUNT INSTALLATION



48" Round Picnic Table Embedded Installation

St. Augustine, Florida * www.southernbreezeof.com * (904) 315-3944

EMBEDDED INSTALLATION



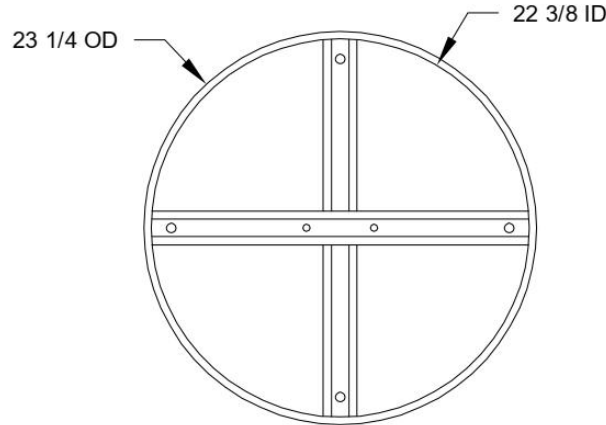
NOTE:
 LOCAL SOIL
 CONDITIONS
 MAY REQUIRE
 A LARGER
 FOOTING
 (CHECK LOCAL
 CODES)

Round Expanded Steel Trash Receptacle



Warranty - 5 Years - Thermo-Plastic Coating, Steel Trash Receptacle, and Pedestal Mount;
 1 Year - Plastic Liner & Lid

- Weight - 44 lbs.
- 32 Gallon Capacity
- Welded Steel Fabrication
- Thermo-plastic coated finish
- Includes heavy duty plastic liner
- Includes trash or recycling lid
- Includes embedded or surface pedestal mount
- Ships fully assembled.



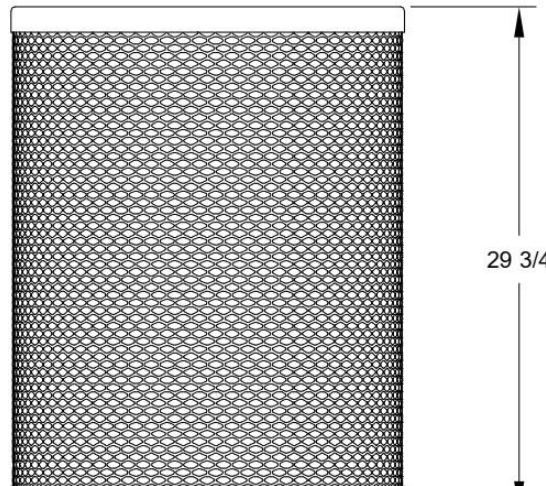
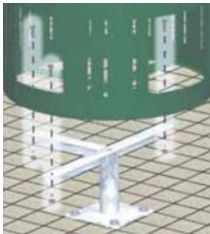
*Includes Rain Bonnet and Heavy Duty Plastic Liner



Embedded Pedestal Mount



Surface Pedestal Mount



Expanded Steel



Tan



Blue



Black



Red



Brown



Yellow



Green



Gray



Light Green

Tab 2

Glen St. Johns Community Development District

District Office · St. Augustine, Florida 32084
Mailing Address · 3434 Colwell Avenue · Suite 200, Tampa Florida 33614
www.glenstjohnscdd.org

Operations and Maintenance Expenditures January 2023 For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from January 1, 2023 through January 31, 2023. This does not include expenditures previously approved by the Board.

The total items being presented: **\$24,937.57**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Glen St. Johns Community Development District

Paid Operation & Maintenance Expenditures

January 1, 2023 Through January 31, 2023

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
AT&T	20230103-1	132474430 12/22	Phone/Internet/Alarm Monitoring 12/22	\$ 104.37
Beaches Electrical Service, Inc.	100072	AUTOPAY 11137	Added 1 GFI Outlet Box for Holiday Lighting 11/22	\$ 229.62
Darren H. Romero	100080	DR120723	Board of Supervisors Meeting 12/07/22	\$ 200.00
Florida Power & Light Company	20220118	06579-01070 12/22	1415 St Thomas Island Pkwy # IRR	\$ 47.11
Florida Power & Light Company	20220118	13336-20134 12/22	Service 1430 St Thomas Island Pkwy # Amenity	\$ 695.44
Florida Power & Light Company	20220118	59363-49496 12/22	Service 40 W Teague Bay Dr # Well	\$ 46.63
Florida Power & Light Company	20220118	ACH FPL Summary 12/22	FPL Summary 12/22	\$ 3,542.58
Gilbert F Thompson	100081	GT120722	Board of Supervisors Meeting 12/07/22	\$ 200.00
Hawkins, Inc	100073	6352242	Chemicals 12/22	\$ 234.04
Innersync Studio, Ltd	100079	20983	ADA Website Compliance Qt 01/23	\$ 384.38
James D Williams	100082	JW120722	Board of Supervisors Meeting 12/07/22	\$ 200.00
JEA	20230104-1	1608024175 11/22	1430 St Thomas Island Py 11/22	\$ 544.71
Kutak Rock, LLP	100074	3156196	Legal Services 12/22	\$ 178.00

Glen St. Johns Community Development District

Paid Operation & Maintenance Expenditures

January 1, 2023 Through January 31, 2023

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Mabel Perez	100083	MP120722	Board of Supervisors Meeting 12/07/22	\$ 200.00
Rizzetta & Company, Inc.	100071	INV0000074721	District Management Fees 01/23	\$ 3,418.92
Sunbelt Gated Access Systems of Florida, LLC	100075	00001692	Repair Labor 12/02/22	\$ 250.00
VerdeGo, LLC	100076	9924	Irrigation Repair - Zone 5 11/28/22	\$ 935.55
VerdeGo, LLC	100077	9925	Irrigation Repair - Pump 11/22	\$ 3,347.75
VerdeGo, LLC	100078	9977	Monthly Landscape Maintenance 12/22	\$ 8,643.08
VerdeGo, LLC	100084	10161	Amenity Rock Path Removal 12/22	\$ 1,147.00
Vesta Property Services, Inc.	100085	405477	Billable Expenses 11/22	\$ 234.40
Waste Pro USA - Jacksonville	20230131-1	0000375470 AUTOPAY	Waste Disposal 02.23	<u>\$ 153.99</u>
Report Total				<u>\$ 24,937.57</u>

Glen St. Johns Community Development District

District Office · St. Augustine, Florida 32084
Mailing Address · 3434 Colwell Avenue · Suite 200, Tampa Florida 33614
www.glenstjohnscdd.org

Operations and Maintenance Expenditures February 2023 For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from February 1, 2023 through February 28, 2023. This does not include expenditures previously approved by the Board.

The total items being presented: **\$60,674.91**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Glen St. Johns Community Development District

Paid Operation & Maintenance Expenditures

February 1, 2023 Through February 28, 2023

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
AT&T	20230201	132474430 01/23 AUTOPAY	Phone/Internet/Alarm Monitoring 01/23	\$ 105.16
Bob's Backflow & Plumbing Services, Inc.	100088	88860	Backflow Test 01/23	\$ 180.00
Bob's Backflow & Plumbing Services, Inc.	100099	89337	Backflow & Irrigation Maintenance 02/23	\$ 392.55
Dennis W Hollingsworth, St Johns Cty Tax Collector	100089	121422 St Johns	Tax Collection 12/22	\$ 55.18
Dunn & Associates, Inc.	100100	23-101	Engineering Services 01/23	\$ 1,002.50
Estate Management Services, Inc.	100101	51904	Monthly Pond Management Services 02/23	\$ 839.52
First Coast Mulch	100090	4757	Mulch Installation 01/23	\$ 12,960.00
First Place Fitness Equipment, Inc	100091	WO-36982	Fitness Equipment Preventative Maintenance 12/22	\$ 119.95
Florida Power & Light Company	20230221	FPL Summary 01/23 AUTOPAY - 680	FPL Summary 01/23 AUTOPAY	\$ 4,350.79
Hawkins, Inc	100092	6371418	Chemicals 01/23	\$ 208.50
Hawkins, Inc	100092	6383466	Chemicals 01/23	\$ 195.40
Hawkins, Inc	100102	6392693	Chemicals 01/23	\$ 221.60
Hawkins, Inc	100102	6401240	Chemicals 02/23	\$ 85.65

Glen St. Johns Community Development District

Paid Operation & Maintenance Expenditures

February 1, 2023 Through February 28, 2023

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Investment Painting of North FL, LLC	100093	3108-1	Exterior Painting 01/23	\$ 4,100.00
JEA	20230203	1608024175 12/22 AUTOPAY	1430 St Thomas Island Py 12/22	\$ 486.53
Kutak Rock, LLP	100094	3169945	Legal Services 12/22	\$ 1,517.00
LLS Tax Solutions, Inc.	100086	002892	Arbitrage Services 01/23	\$ 500.00
Protection Group USA, Inc.	100095	9069-M	Quarterly Monitoring Service 01/23-03/23	\$ 135.00
Rizzetta & Company, Inc.	100087	INV0000075356	District Management Fees 02/23	\$ 3,418.92
Rizzetta & Company, Inc.	100105	INV0000074907	Annual Dissemination Services 01/23	\$ 5,000.00
Sunbelt Gated Access Systems of Florida, LLC	100096	00001778	Repair Labor 01/23	\$ 876.00
VerdeGo, LLC	100097	10339	Monthly Landscape Maintenance 01/23	\$ 8,643.07
VerdeGo, LLC	100103	10622	Monthly Landscape Maintenance 02/23	\$ 8,643.08
Vesta Property Services, Inc.	100098	405896	Amenity Management Services 01/23	\$ 2,908.00
Vesta Property Services, Inc.	100098	406363	Billable Expenses 12/22	\$ 668.09
Vesta Property Services, Inc.	100104	406712	Amenity Management Services 02/23	\$ 2,908.00

Glen St. Johns Community Development District

Paid Operation & Maintenance Expenditures

February 1, 2023 Through February 28, 2023

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Waste Pro, Inc	20230221	0000375470 AUTOPAY	Waste Disposal 02.23	\$ <u>154.42</u>
Report Total				\$ <u>60,674.91</u>

Glen St. Johns Community Development District

District Office · St. Augustine, Florida 32084
Mailing Address · 3434 Colwell Avenue · Suite 200, Tampa Florida 33614
www.glenstjohnscdd.org

Operations and Maintenance Expenditures March 2023 For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from March 1, 2023 through March 31, 2023. This does not include expenditures previously approved by the Board.

The total items being presented: **\$29,463.14**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Glen St. Johns Community Development District

Paid Operation & Maintenance Expenditures

March 1, 2023 Through March 31, 2023

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
All Weather Contractors, Inc.	100109	156319	Concrete Repairs 02/23	\$ 1,385.00
AT&T	20230302	AT&T 132474430	Phone & Internet 02/23	\$ 105.16
Bliss Carley	100117	02/23 AUTOPAY BC031523	Board of Supervisors Meeting 03/15/23	\$ 200.00
Darren H. Romero	100118	DR031523	Board of Supervisors Meeting 03/15/23	\$ 200.00
Dunn & Associates, Inc.	100120	23-168	Engineering Services 02/23	\$ 2,884.60
Epic Pools & Hardscape Construction, Inc.	100121	41503	Pool Maintenance 03/23	\$ 500.00
Estate Management Services, Inc.	100110	50919	Monthly Pond Management Services 01/23	\$ 839.52
Estate Management Services, Inc.	100110	52451	Monthly Pond Management Services 03/23	\$ 839.52
Florida Power & Light Company	20230321	FPL Summary 02.23 AUTOPAY	FPL Summary 02/23	\$ 4,329.26
Gilbert F Thompson	100122	GT031523	Board of Supervisors Meeting 03/15/23	\$ 200.00
Grau & Associates, P.A.	100111	23688	Audit FYE 09/30/22	\$ 500.00
Hawkins, Inc	100112	6362886	Chemicals 12/22	\$ 85.65
Hawkins, Inc	100112	6412840	Chemicals 02/23	\$ 416.65

Glen St. Johns Community Development District

Paid Operation & Maintenance Expenditures

March 1, 2023 Through March 31, 2023

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Holiday Inn Express & Suites	100108	Holiday Inn 022023 CK RQ	BOS Meeting Space Rental 02/23	\$ 100.00
James D Williams	100123	JW031523	Board of Supervisors Meeting 03/15/23	\$ 200.00
JEA	20230306	1608024175 02/23 AUTOPAY	1430 St Thomas Island Py 02/23	\$ 503.68
Kutak Rock, LLP	100113	3183198	Legal Services 02/23	\$ 392.50
Mabel Perez	100124	MP031523	Board of Supervisors Meeting 03/15/23	\$ 200.00
Protection Group USA, Inc.	100114	9186-M	Quarterly Monitoring Services 04/23-05/23	\$ 135.00
Rizzetta & Company, Inc.	100106	INV0000078070	District Management Services 03/23	\$ 3,418.92
VerdeGo, LLC	100115	10831	Monthly Landscape Contract 03/23	\$ 8,801.62
Vesta Property Services, Inc.	100116	407679	Amenity Management Services 03/23	\$ 2,908.00
Vesta Property Services, Inc.	100125	408334	Billable Expenses 02/23	\$ 50.94
Waste Pro USA - Jacksonville	20230303	0000381407 AUTOPAY	Waste Disposal 03/23	\$ 152.12
Weather Engineers, Inc.	100107	C34680	HVAC Equipment Inspection 02/22	<u>\$ 115.00</u>
Report Total				<u>\$ 29,463.14</u>

Tab 3

**GLEN ST. JOHNS
COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2022**

**GLEN ST. JOHNS COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA**

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Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Glen St. Johns Community Development District
St. Johns County, Florida

Report on the Audit of the Financial Statements

Opinions

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2022, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Required Supplementary Information

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

Other Information Included in the Financial Report

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with FL Statute 218.39 (3) (c) but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 6, 2023, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

B & Associates

April 6, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Glen St. Johns Community Development District, St. Johns County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2022. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$3,730,092.
- The change in the District's total net position in comparison with the prior fiscal year was (\$124,056), a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2022, the District's governmental funds reported combined ending fund balances of \$1,034,697, an increase of \$154,445 in comparison with the prior fiscal year. A portion of fund balance is non-spendable for prepaid items and deposits, restricted for debt service, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as the introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements distinguish functions of the District that are principally supported by assessment revenues. The District does not have any business-type activities. The governmental activities of the District include the general government (management), maintenance, and recreation functions.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category: governmental funds.

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

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

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

The District maintains two governmental funds for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund and debt service fund both of which are major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets exceeded liabilities at the close of the most recent fiscal year.

Key components of the District's net position are reflected in the following table:

	NET POSITION	
	SEPTEMBER 30,	
	2022	2021
Current and other assets	\$ 1,062,090	\$ 895,594
Capital assets, net of depreciation	3,507,786	3,827,271
Total assets	<u>4,569,876</u>	<u>4,722,865</u>
Current liabilities	44,784	33,717
Long-term liabilities	795,000	835,000
Total liabilities	<u>839,784</u>	<u>868,717</u>
Net position		
Net investment in capital assets	2,712,786	2,992,271
Restricted for:		
Debt service	292,198	266,876
Unrestricted	725,108	595,001
Total net position	<u>\$ 3,730,092</u>	<u>\$ 3,854,148</u>

The District's net position reflects its investment in capital assets (e.g., land, land improvements, and infrastructure); less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

The District's net position decreased during the most recent fiscal year. The majority of the decrease represents the extent to which cost of operations and depreciation expense exceeded the ongoing program revenues.

Key elements of the change in net position are reflected in the following table:

	CHANGES IN NET POSITION	
	FOR THE FISCAL YEAR ENDED SEPTEMBER 30,	
	2022	2021
Revenues:		
Program revenues		
Charges for services	\$ 617,981	\$ 616,721
Operating grants and contributions	1,156	51
General revenues		
Unrestricted investment earnings	1,310	71
Miscellaneous	963	4,160
Total revenues	<u>621,410</u>	<u>621,003</u>
Expenses:		
General government	87,655	88,116
Maintenance and operations	416,336	500,687
Culture and recreation	198,753	198,746
Interest on long-term debt	42,722	45,040
Total expenses	<u>745,466</u>	<u>832,589</u>
Change in net position	(124,056)	(211,586)
Net position - beginning	3,854,148	4,065,734
Net position - ending	<u>\$ 3,730,092</u>	<u>\$ 3,854,148</u>

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2022 was \$745,466. The costs of the District's activities were primarily funded by program revenues. As in the prior fiscal year, program revenues are comprised primarily of assessments.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2022.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2022, the District had \$9,036,125 invested in capital assets for its governmental activities. In the government-wide financial statements, depreciation of \$5,528,339 has been taken, which resulted in a net book value of \$3,507,786. More detailed information about the District's capital assets is presented in the notes to the financial statements.

Capital Debt

At September 30, 2022, the District had \$795,000 in Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the accompanying notes to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

The District does not anticipate any major projects or significant changes to its infrastructure maintenance program for the subsequent fiscal year. In addition, it is anticipated that the general operations of the District will remain fairly constant.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Glen St. Johns Community Development District's Finance Department at 3434 Colwell Avenue, Suite 200, Tampa Florida, 33614.

FINANCIAL STATEMENTS

**GLEN ST. JOHNS COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2022**

	Governmental Activities
ASSETS	
Cash	\$ 749,483
Assessments receivable	48
Prepaid items and deposits	2,970
Restricted assets:	
Investments	309,589
Capital assets:	
Depreciable assets, net	3,507,786
Total assets	4,569,876
 LIABILITIES	
Accounts payable and accrued expenses	27,393
Accrued interest payable	17,391
Non-current liabilities:	
Due within one year	40,000
Due in more than one year	755,000
Total liabilities	839,784
 NET POSITION	
Net investment in capital assets	2,712,786
Restricted for:	
Debt service	292,198
Unrestricted	725,108
Total net position	\$ 3,730,092

See notes to the financial statements

**GLEN ST. JOHNS COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

<u>Functions/Programs</u>	Program Revenues			Net (Expense) Revenue and Changes in Net Position
Primary government:	Charges for Services	Operating Grants and Contributions	Governmental Activities	
Governmental activities:				
General government	\$ 87,655	\$ -	\$ -	-
Maintenance and operations	416,336	203,730	-	(212,606)
Culture and recreation	198,753	219,708	-	20,955
Interest on long-term debt	42,722	106,888	1,156	65,322
Total governmental activities	745,466	617,981	1,156	(126,329)
General revenues:				
Unrestricted investment earnings				1,310
Miscellaneous				963
Total general revenues				2,273
Change in net position				(124,056)
Net position - beginning				3,854,148
Net position - ending				\$ 3,730,092

See notes to the financial statements

**GLEN ST. JOHNS COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022**

	Major Funds		Total Governmental Funds
	General	Debt Service	
ASSETS			
Cash	\$ 749,483	\$ -	\$ 749,483
Investments	-	309,589	309,589
Assessments receivable	48	-	48
Prepaid items and deposits	2,970	-	2,970
Total assets	<u>\$ 752,501</u>	<u>\$ 309,589</u>	<u>\$ 1,062,090</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable and accrued liabilities	\$ 27,393	\$ -	\$ 27,393
Total liabilities	<u>27,393</u>	<u>-</u>	<u>27,393</u>
Fund balances:			
Nonspendable:			
Prepaid items and deposits	2,970	-	2,970
Restricted for:			
Debt service	-	309,589	309,589
Unassigned	722,138	-	722,138
Total fund balances	<u>725,108</u>	<u>309,589</u>	<u>1,034,697</u>
Total liabilities and fund balances	<u>\$ 752,501</u>	<u>\$ 309,589</u>	<u>\$ 1,062,090</u>

See notes to the financial statements

**GLEN ST. JOHNS COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET-
GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2022**

Fund balance - governmental funds		\$ 1,034,697
<p>Amounts reported for governmental activities in the statement of net position are different because:</p> <p>Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets in the net position of the government as a whole.</p>		
Cost of capital assets	9,036,125	
Accumulated depreciation	<u>(5,528,339)</u>	3,507,786
<p>Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.</p>		
Accrued interest payable	(17,391)	
Bonds payable	<u>(795,000)</u>	<u>(812,391)</u>
Net position of governmental activities		<u>\$ 3,730,092</u>

See notes to the financial statements

Tab 4

VerdeGo

PO Box 789, Bunnell, FL 32110
386-437-3122 - Bunnell
904-797-7474 – St. Augustine



LANDSCAPE STATUS REPORT

REPORT SUMMARY

REPORT DATE	PROPERTY NAME	PREPARED BY	MONTH OF SERVICE
5/8/2023	Glen St John	Scott Settlemares	April

SERVICES SUMMARY

COMPLETED IN {{MAIN.SERVICEMONTH}}

- Full-Service Maintenance (Mowing/Edging/String Trimming/ Blowing)
- Detail Work (Spraying/Weeding/Pruning)
- Irrigation Inspection Wet Check
- Chem/Fert Treatment
- Annual Flower Rotation
- 2023 Amenity/Pool Landscape Enhancement

ANTICIPATED FOR NEXT MONTH

- Full-Service Maintenance (Mowing/Edging/String Trimming/ Blowing)
- Detail Work (Spraying/Weeding/Pruning)
- Irrigation Inspection Wet Check

COMMENTS

TURF

Turf quality is looking up to par, a bit dry from lack of seasonal rain.

TREES & SHRUBS

Flowering plants and shrubs are blooming.

PLANT BEDS

Crews continue to treat weeds with a combination of chemicals and hand removal of larger weeds.

OTHER

Amenity/ Pool enhancement is completed. There is an extra irrigation program set up to run every day during the daytime to ensure the new plantings get enough water to help with the rooting process. This program will be removed in the next 30 days.

Tab 5

Glen St. Johns

Field Operations Report

Date of report: **May 9th, 2023**

Submitted by: **Dan Fagen**

COMPLETED ITEMS

- **Amenity Center**
 - Repaired men's restroom stall door and soap dispenser.
 - New entry gate has been installed.
 - Fire suppression system passed inspection. One extinguisher has been replaced.
 - Access control system is fully functional. Time perimeters have been set to operate between the hours of 5am-11pm.
 - Pool patches have been made and holding well
 - Pool attendants will begin Thursday May 25th. Regular schedule will be Wednesday-Sunday 11am-3pm.
- **Fitness Center**
 - Perimeter wall plating has been installed.
 - Repaired rower seat.
 - New thermostat cover has been installed
- **Common Grounds**
 - Playground swing mats have been installed and sand/mulch leveled.
 - 4 dog stations have been replaced.
 - Entry monument was found to have ants on top of the bricked area. They have been sprayed. Keeping an eye on it.
 - Reported unsightly FPL transformer box on STIP again.
- **Signage Installed**
 - Interior fitness center
 - Amenity Center playground
 - Gate signs (Swim at own risk, Pool and Fitness Center hours)

PENDING ITEMS

- Concrete repairs on St. Croix Island Dr. has been scheduled.
- Repairs of various pool filtration and pump area.
- Playground table/bench and trash receptable approval and installation



JOB CARD



ESTATE MANAGEMENT SERVICES

305 Indigo Dr
Brunswick, Georgia 31525
P.: 912-466-9800
E.: accounting@ponds.org

Glen St Johns

1430 Saint Thomas Island Parkway
St Augustine, Florida 32092
P.: 904-654-6304

E.: Kmailhot@rizzetta.com

Contact Person:

Customer Type:

Account Type: Monthly

Date: 05/08/2023

Fieldworker: Jeremy Brakenwagen

Job #: 66144

Type: Monthly Maintenance

Status: Finished

Actual Job Date & Time	Site Address
08-May-2023 12:33 PM	1430 Saint Thomas Island Parkway, St Augustine, Florida, 32092

Pre-work Details

Land Rig: _____ **Weather Conditions:** Hot
Boat: Yes **Water Conditions:** Good
Backpack: _____

Post-work Details

Trash Removed: Yes **Treatment:** _____
Area Treated: 3 ponds **Other Comments:**
Weed and/or Algae Types: Green algae

Description
Captain XTR Gallon

Description:

Completed Notes:

Notes:

Tab 6

April 17, 2023

Glen St. Johns Community Development District
Attn: Lesley Gallagher, Dist. Manager
3434 Colwell Avenue, Ste. 200
Tampa, FL 33614

Dear Ms. Gallagher:

In response to your request regarding Section 190.006(3)(a)(2)(d), Florida Statutes, the following information is applicable for:

Glen St. Johns CDD

1046 registered voters in St. Johns County

This number is based on the streets within the legal description on file with this office as of April 15, 2023.

Please contact us if we may be of further assistance.

Sincerely,



Vicky C. Oakes
Supervisor of Elections

VO/db

Tab 7



Quote: 2375

Date: 04/10/23

Quote Expires: 04/25/23

1128 Carmona Place, St. Augustine, FL 32092

Telephone: (904) 315-3933; (904) 315-3944

PROJECT:
Picnic Table & Trash Receptacle

BILLING ADDRESS:
Glen St Johns CDD c/o Rizzetta
3434 Colwell, Avenue
Tampa, FL 33614

SHIPPING ADDRESS:
Glen St Johns Amenity Center
1430 St. Thomas Island Parkway
St. John, FL 32092

PAYMENT TERMS: 100% PAYMENT DUE AT TIME OF ORDER

DESCRIPTION	STYLE	SIZE	FABRIC / FRAME	UNIT \$	QTY.	TOTAL \$
48" Round Picnic Table, Expanded Steel with Thermoplastic Coating; Powdercoated Frame; Embedded Installation	Expanded Steel Picnic Table; Embedded Installation	48"	Blue Seats & Top Gray Frame	\$1,479.00	1	\$1,479.00
Round Trash Receptacle, Expanded Steel with Thermoplastic Coating; Includes Rain Bonnet, Heavy Duty Rigid Plastic Liner, and Embedded Pedestal Mount	Expanded Steel Receptacle; Rain Bonnet, Liner, Embedded Pedestal Mount	32 Gal	Blue Receptacle Gray Rain Bonnet	\$650.00	1	\$650.00
						\$0.00
Estimated Lead Time: 45 Days + transit time.						\$0.00
Does NOT include assembly or installation.						\$0.00
						\$0.00

Freight Includes: Yes/No	Please Note: Due to increased demand for outdoor products, our industry is experiencing long production lead times, as well as longer transit times from all freight/LTL carriers. Lead times provided to you at the time your orders are submitted are *estimated* lead times, and are subject to change based on availability of materials, order volume, & shipping transit times.	Product Total	\$2,129.00
Call Prior to Delivery: Yes		Freight	\$466.00
Lift Gate: Yes		Tax Exempt	
Limited Access Delivery: No		TOTAL	\$2,595.00

TERMS & CONDITIONS: All sales are final and can not be cancelled, returned, or refunded. **A resale tax certificate or tax exemption certificate must be supplied at time of order.** If not received, sales tax will be applied. All orders are custom made to order & require 100% Payment Due at Time of Order. Checks should be made payable to Southern Breeze Outdoor Furnishings, LLC. All orders will be drop shipped to customer unless specified otherwise. **Additional freight and/or handling charges** may be applied, and not limited to, receipt services; residential, church, or school deliveries; lift gates; change in delivery address and/or rescheduling changes of delivery date, time, or location.

I agree to order specifications above, quantities, pricing, terms & conditions: _____ Southern Breeze Outdoor Furnishings, LLC
 _____ / _____
Purchaser's Signature / Printed Name **Date** **Chris Smith - VP - Business Development**
Chris Smith

By signing below, I acknowledge that lead times and production do not begin until payment has been received.

Purchaser's Signature / Printed Name **Date**



Company Address PO BOX 471026
 Lake Monroe, Florida 32747
 US

Created Date 4/21/2023
 Quote Number 00000035

Prepared By Paige Larson
 Email paige@nspparkservices.com

Contact Name Dan Fagen

Bill To Name Glen St. John CDD; Care of Rizzetta
 Bill To 3434 Colwell Avenue
 Tampa, FL 33614
 United States

Project Location Name Glen St Johns
 Project Location St. Thomas Island Parkway and St. Croix in the
 community of Glen St. Johns.
 St. Augustine, Florida 32092
 United States

Product	Line Item Description	Sales Price	Quantity	Total Price
Removal & Disposal	Removal and disposal of trash receptacle & picnic table.	\$300.00	1.00	\$300.00

Subtotal \$300.00
 Discount 0.00%
 Total Price \$300.00
 Grand Total \$300.00

Thank you for the opportunity!
 Please sign all lines below in acceptance of this quote and return via email. If you are sending a Purchase Order, please send to
 custsvc@nspparkservices.com.

Signature: _____

Print Name: _____

Title: _____

Date: _____



Company Address PO BOX 471026
 Lake Monroe, Florida 32747
 US

Created Date 4/10/2023
 Quote Number 00000007

Prepared By Paige Larson
 Email paige@nspparkservices.com

Contact Name Dan Fagen
 Phone 904-355-1831
 Email dfagen@vestapropertyservices.com

Bill To Name Vesta Property Services
 Bill To 245 Riverside Avenue, Suite 300
 Jacksonville, FL 32202
 United States

Project Location Glen St. John
 Name

Product	Line Item Description	Sales Price	Quantity	Total Price
Installation	Assembly and installation of picnic table and trash receptacle. Customer to order product directly from Southern Breeze. Both to be in ground mounted.	\$1,400.00	1.00	\$1,400.00
Cognicio Facility & Park Workflow Software Trial License	FREE TRIAL! Check out Cognicio's Facility & Park Workflow Software where you can manage your assets, maintenance records, inspections, and work orders. Call to schedule your demo today to get started! This is for a 30 day trial period. Here is the link: https://cognicio.com/	\$0.00	1.00	\$0.00

Subtotal \$1,400.00
 Discount 0.00%
 Total Price \$1,400.00
 Grand Total \$1,400.00

Notes

*NOTE: REMOVAL AND DISPOSAL OF EXISTING PICNIC TABLE AND TRASH RECEPTACLE ARE NOT INCLUDED.

*Payment due at time of order and signed proposal.

Thank you for the opportunity!
 Please sign all lines below in acceptance of this quote and return via email. If you are sending a Purchase Order, please send to custsvc@nspparkservices.com.

Signature: _____

Print Name: _____

Title: _____

Date: _____

Tab 8



PROPOSAL

Mailing Address

Rizzetta
c/o Rizetta & Company
3434 Colwell Ave, Suite 200
Tampa, FL 33614

Job Address

Glen St. Johns CDD
1430 St Thoams Island Pkwy
St. Augustine, FL 32092

Date: May 01, 2023

Phone: St. Augustine

Opportunity#: 11523

Job Summary:

Proposal for Top Choice Insecticide application across the turf at the amenity, playground, sports/bermuda fields, and disc golf field.

Landscape Enhancement

Quantity	Description	Unit	Unit Price	Ext Price
1.00	Top Choice Application	LS	\$3,025.00	\$3,025.00
Landscape Enhancement Total				\$3,025.00

Proposal Total: \$3,025.00

Note: This proposal includes all labor and material necessary to complete the job.

Payment due 30 days after receipt of invoice.

All material is guaranteed for one year as long as proper maintenance and landscape practices are being performed. All work to be completed in a workman-like manner according to standard practices. Any changes or additional work from the above specifications involving extra cost will be executed only upon written orders, and will become an extra charge over and above the estimates. Any verbal authorizations given by the customer will be treated the same as a written order even if authorization is not written.

Verdego employees are fully covered by workman's compensation insurance.



PROPOSAL

ACCEPTANCE OF PROPOSAL

I/WE have reviewed your proposal and hereby indicate our acceptance of the same, as per the scope, specifications and amounts mentioned in the proposal form. I/We agree to the proposed terms of payment and will release the funds as per agreed herein.

By  _____

Scott Settlemyres

Date 5/1/2023

VerdeGo

By _____

Date _____

Rizzetta

Tab 9

BID-PROPOSAL



Epic Pools, Inc.
 1820 SR 13 N, Suite 3
 St Johns, FL 32259
 PHONE (904) 417-5100
CPC# 1457438

DATE: 3/15/23
PROPOSAL NO: 1

	NAME: GLEN ST JOHNS CDD			
<i>and</i>				
BUYER/	PROJECT ADDRESS: 1430 ST. THOMAS PARKWAY	CITY ST JOHNS	STATE/ZIP FL 32259	PHONE
OWNER				
	ALTERNATE ADDRESS (IF ANY)	CITY	STATE/ZIP	PHONE

We hereby propose to furnish the following work:

Supply & install the following:

- (1) replacement 115/230v motor along with seals & gaskets to the vacuum pump.
- (2) Replace 36 filter grids in the filter tank
- (3) Supply & install (3) new DE collector bags.
- (4) Supply & install (1) vacuum gauge
- (5) Supply & install (1) gas strut for the vault lid.
- (6) Supply & install (1) chemical controller and associated probes, we will then repair the receptacle that is interlocked with the feature pump to run the chemical pumps.

Total \$12,175.00

Deposit of \$6,087.50

Balance due upon completion \$6,087.50

NOTE: This proposal may be withdrawn by us if not accepted within 30 days.

X _____ Date _____
Customer

X _____ Date _____
Customer

X _____ Date _____
Contractor

Tab 10

Weather Engineers, Inc.

Air Conditioning • Heating • Refrigeration Specialist

PLANNED MAINTENANCE AGREEMENT

**To: Glen St. Johns CDD
C/O Rizzetta & Company
3434 Colwell Avenue, Suite 200
Tampa, FL. 33614**


**Location: 1430 St. Thomas Pkwy.
Jacksonville, FL. 32259
Date: 5/09/2023
Site Contact: Steve Howell**

Attn: Dan Fagen
Terms and Conditions

1. Contractor agrees to perform all work professionally and to furnish only materials of good quality.
2. The customer provides reasonable access to all areas and equipment, and allows Contractor to stop and start equipment as necessary to fulfill the terms of the Agreement.
3. All maintenance tasks will be performed during the Contractor's normal working hours.
4. The customer agrees to inform the Contractor immediately of problems found in the operation of the equipment.
5. The customer agrees to pay and be responsible for any additional gross amount of any present or future sales, use, excise, value-added, or other similar tax, however designated, applicable to the price, sale or delivery of any products, services or the work furnished hereunder or for their use by Contractor on behalf of the customer whether such tax shall be local, state, or federal in nature. **This will include but not be limited to the recovery, recycling, reclamation, handling and disposal of all refrigerants, and the additional costs incurred for refrigerant tax and/or increased costs due to shortages.**
6. Repair or replacement of non-maintainable parts of the system(s) such as, but not limited to, coils, heat exchangers, duct work, piping, shell and tube, unit cabinets, boiler refractory material, insulating material, electrical wiring, hydronic and pneumatic piping, structural supports and other non-moving parts, are not included in this Agreement. Water leaks are warranted for 30 days unless at least an every-other-month service is completed.
7. If the equipment covered is altered, modified, changed or moved this Agreement may be adjusted accordingly or terminated. Price per inspection and associated service labor rates will be eligible for evaluation and renewal after one year from implementation of this agreement.
8. Labor beyond the scope of work outlined in this agreement will be billed at our discounted Planned Maintenance Agreement price of \$89.25 regular time and \$133.88 for overtime per hour. Purchaser (s) understands and agrees that payment for all work performed here under is due no later than thirty (30) days after completion of such work. Upon failure to pay any sums due here under, purchaser (s) is obligated to pay Weather Engineers, Inc. interest at the rate of one and a half percent (1 1/2%) per month (annual rate of 18%) on all outstanding balances.
9. Standard Planned Maintenance agreement labor includes the time necessary to perform actual Maintenance for each item listed on the agreement. Included is equipment cleaning, adjusting, aligning, tightening, calibration and testing operation.
10. Any alteration or deviation from the above specifications and any extra or incidental work shall be set forth in writing and signed by both parties prior to making the change. Any increase or decrease in the contract resulting from such change shall be included in such writing.
11. Purchaser (s) is responsible for all costs and reasonable attorney fees incurred by Weather Engineers, Inc., in connection with any action or proceeding (Including arbitration and appeals) arising out of this proposal including collection of outstanding amounts due, whether or not suit is brought.

Limitations of Liability and Indemnities

1. The Contractor is not be liable for damage or loss caused by delay in installation or interrupted service due to fire, flood, corrosive substance in the air, strike lockout, dispute with workmen, inability to obtain material or services, commotion, war, act of nature, or any other cause beyond Contractor reasonable control.
2. In no event, whether as a result of breach of contract, or any tort including negligence or otherwise is the Contractor or its suppliers, employees or agents liable for any special, consequential, incidental, or penal damage including, but not limited to loss of profit or revenues, loss of use of any products, machinery, equipment, damage to associated equipment, cost of capital, cost of substitute products, facilities, services or replacement power, down time costs, lost profits, or claims of Buyer's customers for such damages.



 Weather Engineers, Inc. _____ Date 5/09/23 Customer _____ Date _____
 Paul Phillips

Family Owned & Operated Since 1963

Tab 11

First Place Fitness Equipment, Inc.
 10290 Philips Hwy
 Unit 1
 Jacksonville, FL 32256

Estimate

Date	Estimate #
5/5/2023	E-53124

Name / Address
Glen St. Johns CDD C/O Rizzetta & Company 3434 Colwell Ave, Suite 200 Tampa, FL 33614

Ship To
1430 St. Thomas Island Pkwy. St. Augustine, FL 32092

P.O. No.:	Terms:	Rep	PC-CS
-----------	--------	-----	-------

Item	Description	Qty	Rate	Total
PWB045	45 Lbs Black Bumper Plate	4	75.0025	300.01
PWB025	25 Lbs Black Bumper Plate	4	46.6675	186.67
PWB010	10 Lbs Black Bumper Plate	6	26.66667	160.00
005 RGPW Oly Grip - R...	5 Lbs Olympic Rubberized Grip Plate Weight	4	10.00	40.00

Subtotal	\$686.68
Sales Tax (7.5%)	\$0.00
Total	\$686.68

To Approve this Estimate Please Sign & Email To ApprovedEstimates@1pfe.com

Signature: _____

Tab 12

RESOLUTION 2023-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE GLEN ST. JOHNS COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2023/2024 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

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

WHEREAS, the Board has considered the Proposed Budget and desires to set the required public hearing thereon.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE GLEN ST. JOHNS COMMUNITY DEVELOPMENT DISTRICT:

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

2. **SETTING A PUBLIC HEARING.** A public hearing on said approved Proposed Budget is hereby declared and set for the following date, hour and location:

DATE: _____, 2023

HOUR:

LOCATION: St. Johns County Airport Authority
4730 Casa Cola Way
St. Augustine, Florida 32095

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

4. **POSTING OF PROPOSED BUDGET.** In accordance with Section 189.016, *Florida Statutes*, the District’s Secretary is further directed to post the approved Proposed Budget on the District’s website at least two days before the budget hearing date as set forth in Section 2, and shall remain on the website for at least 45 days.

5. **PUBLICATION OF NOTICE.** Notice of this public hearing shall be published in the manner prescribed in Florida law.

6. **SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

7. **EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 17TH DAY OF MAY 2023.

ATTEST:

**GLEN ST. JOHNS COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

Chairperson / Vice Chairperson, Board of
Supervisors

Exhibit A: Fiscal Year 2023/2024 Proposed Budget

Exhibit A

Fiscal Year 2023/2024 Proposed Budget



Rizzetta & Company

Glen St. Johns Community Development District

www.glenstjohnscdd.org

Proposed Budget for Fiscal Year 2023/2024

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Rizzetta & Company

**Proposed Budget
Glen St. Johns Community Development District
General Fund
Fiscal Year 2023/2024**

	Chart of Accounts Classification	Actual YTD through 03/31/23	Projected Annual Totals 2022/2023	Annual Budget for 2022/2023	Projected Budget variance for 2022/2023	Budget for 2023/2024	Budget Increase (Decrease) vs 2022/2023	Comments
1								
2	REVENUES							
3								
4	Special Assessments							
5	Tax Roll	\$ 448,733	\$ 455,339	\$ 449,655	\$ 5,684	\$ 501,113	\$ 51,458	
6								
7	TOTAL REVENUES	\$ 448,733	\$ 455,339	\$ 449,655	\$ 5,684	\$ 501,113	\$ 51,458	
8								
9	Balance Forward from Prior Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10								
11	TOTAL REVENUES AND BALANCE FORWARD	\$ 448,733	\$ 455,339	\$ 449,655	\$ 5,684	\$ 501,113	\$ 51,458	
12								
13	*Allocation of assessments between the Tax Roll and Off Roll are estimates only and subject to change prior to certification.							
14								
15	ADMINISTRATIVE							
16								
17	Legislative							
18	Supervisor Fees	\$ 2,800	\$ 6,800	\$ 8,000	\$ 1,200	\$ 8,000	\$ -	Based on 8 meetings
19	Financial & Administrative							
20	Administrative Services	\$ 2,555	\$ 5,110	\$ 5,110	\$ -	\$ 5,366	\$ 256	
21	District Management	\$ 8,112	\$ 16,223	\$ 16,223	\$ -	\$ 17,034	\$ 811	
22	District Engineer	\$ 4,356	\$ 7,356	\$ 7,000	\$ (356)	\$ 7,000	\$ -	
23	Disclosure Report	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ -	
24	Trustees Fees	\$ 1,975	\$ 8,000	\$ 8,000	\$ -	\$ 8,000	\$ -	
25	Assessment Roll	\$ 5,678	\$ 5,678	\$ 5,678	\$ -	\$ 5,962	\$ 284	
26	Financial & Revenue Collections	\$ 2,109	\$ 4,218	\$ 4,218	\$ -	\$ 4,429	\$ 211	
27	Accounting Services	\$ 7,138	\$ 14,276	\$ 14,276	\$ -	\$ 14,990	\$ 714	
28	Auditing Services	\$ 500	\$ 3,500	\$ 3,500	\$ -	\$ 3,600	\$ 100	Based on Current Engagement
29	Arbitrage Rebate Calculation	\$ 500	\$ 500	\$ 500	\$ -	\$ 500	\$ -	
30								
31	Public Officials Liability Insurance	\$ 3,038	\$ 3,038	\$ 3,674	\$ 636	\$ 3,674	\$ -	Based on Estimated Provided
32	Legal Advertising	\$ -	\$ 1,200	\$ 1,750	\$ 550	\$ 1,750	\$ -	
33	Dues, Licenses & Fees	\$ 175	\$ 175	\$ 175	\$ -	\$ 175	\$ -	
34	Miscellaneous Fees	\$ 255	\$ 1,300	\$ 1,000	\$ (300)	\$ 1,000	\$ -	Included Meeting Room. Mailed Notice?
35	Website Hosting, Maintenance, Backup	\$ 1,369	\$ 2,738	\$ 3,735	\$ 997	\$ 2,738	\$ (997)	
36	Legal Counsel							
37	District Counsel	\$ 5,099	\$ 10,198	\$ 15,000	\$ 4,802	\$ 15,000	\$ -	
38	Administrative Subtotal	\$ 50,659	\$ 95,310	\$ 102,839	\$ 7,529	\$ 104,218	\$ 1,379	
39								
40	OPERATIONS							
41								
42	Electric Utility Services							
43	Utility Services	\$ 4,674	\$ 9,348	\$ 10,500	\$ 1,152	\$ 10,500	\$ -	
44	Street Lights	\$ 20,733	\$ 41,466	\$ 39,552	\$ (1,914)	\$ 42,000	\$ 2,448	
45	Services							
46	Garbage - Recreation Facility	\$ 933	\$ 1,866	\$ 1,600	\$ (266)	\$ 1,900	\$ 300	
47	Services							
48	Utility Services	\$ 3,670	\$ 7,340	\$ 6,700	\$ (640)	\$ 7,500	\$ 800	
49	Stormwater Control							
50	Aquatic Maintenance	\$ 5,037	\$ 11,284	\$ 11,284	\$ -	\$ 11,680	\$ 396	
51	Other Physical Environment							
52	General Liability/Property Insurance	\$ 12,216	\$ 12,216	\$ 12,702	\$ 486	\$ 16,015	\$ 3,313	Based on Estimate Provided
53	Landscape & Irrigation Maintenance Contract	\$ 52,017	\$ 110,978	\$ 111,600	\$ 622	\$ 114,306	\$ 2,706	
54	Irrigation Repairs	\$ 4,676	\$ 4,676	\$ 4,500	\$ (176)	\$ 4,500	\$ -	
55	Landscape - Mulch/Pine Straw	\$ 12,960	\$ 12,960	\$ 20,160	\$ 7,200	\$ 13,000	\$ (7,160)	Proposed to Include 1 Installation and not 2 ?
56	Landscape Miscellaneous Expense	\$ 1,147	\$ 7,697	\$ 4,400	\$ (3,297)	\$ 4,400	\$ -	FY 22/23 Included Re-Sodding over Path at Amenity Center. Proposed and Projected to also Include Top Choice, Palm Trimming, Tree Dropping and/or Removal,
57	Landscape Replacement Plants, Shrubs, Trees	\$ -	\$ 21,000	\$ 8,000	\$ (13,000)	\$ 8,000	\$ -	
58	Road & Street Facilities							
59	Entry Features, Roadway, Sidewalk Repair & Maintenance	\$ 1,385	\$ 13,314	\$ 15,000	\$ 1,686	\$ 20,000	\$ 5,000	Includes Pressure Washing, Sidewalk Repair
60	Parks & Recreation							
61	Amenity Maintenance/Field Operations Contract	\$ 8,286	\$ 16,435	\$ 16,452	\$ 17	\$ 18,950	\$ 2,498	Includes Access Card Issuance

Proposed Budget
Glen St. Johns Community Development District
General Fund
Fiscal Year 2023/2024

	Chart of Accounts Classification	Actual YTD through 03/31/23	Projected Annual Totals 2022/2023	Annual Budget for 2022/2023	Projected Budget variance for 2022/2023	Budget for 2023/2024	Budget Increase (Decrease) vs 2022/2023	Comments
62	Amenity General Maintenance - Contract		\$ 5,239	\$ 5,239	\$ -	\$ 5,763	\$ 524	
63	Seasonal Facility Monitors	\$ -	\$ 5,000	\$ 6,707	\$ 1,707	\$ 6,707	\$ -	
64	Phone & Internet	\$ 628	\$ 1,256	\$ 1,433	\$ 177	\$ 1,433	\$ -	
65	Amenity Facility Janitorial Services Contract	\$ 2,681	\$ 7,983	\$ 7,983	\$ -	\$ 8,781	\$ 798	
66	Fitness Equipment Preventative Maintenance & Repairs	\$ 240	\$ 2,500	\$ 2,500	\$ -	\$ 2,500	\$ -	Includes Quarterly PM
67	Pool Service (Chemicals & Permits)	\$ 3,170	\$ 8,215	\$ 9,700	\$ 1,485	\$ 9,700	\$ -	
68	Pool Service Contract (Maintenance)	\$ 2,683	\$ 5,239	\$ 5,239	\$ -	\$ 6,811	\$ 1,572	
69	Amenity Maintenance & Repairs	\$ 3,375	\$ 10,000	\$ 10,749	\$ 749	\$ 10,749	\$ -	
70	Amenity Facility Janitorial Supplies	\$ 1,617	\$ 3,234	\$ 2,000	\$ (1,234)	\$ 3,200	\$ 1,200	
71	Park/Playground Repairs	\$ -	\$ 8,800	\$ 3,000	\$ (5,800)	\$ 3,000	\$ -	FY 22/23 Pads Under Swings, Table and Waste Container St. Croix. Mulch, Pressure Washing Equipment?
72	Access Control Maintenance & Repair	\$ 2,314	\$ 4,628	\$ 2,000	\$ (2,628)	\$ 2,000	\$ -	Sunbelt Repairs FY 22/23. Includes Annual Doorlocking Fee and Access Cards also.
73	Special Events							
74	Special Events	\$ 1,649	\$ 3,298	\$ 3,500	\$ 202	\$ 3,500	\$ -	Holiday Decorations
75	Contingency							
76	Miscellaneous Contingency	\$ 5,750	\$ 31,555	\$ 24,316	\$ (7,239)	\$ 60,000	\$ 35,684	FY 22/23 Included Gate Relocation, Exterior Painting, Pool Repairs, Dog Waste Stations, Playground Signage. FY 23/24 To Possibly Include 1/2 Court? Reserve Study 2018 - Update?
77								
78	Field Operations Subtotal	\$ 151,841	\$ 367,527	\$ 346,816	\$ (20,711)	\$ 396,895	\$ 50,079	
79								
80								
81	TOTAL EXPENDITURES	\$ 202,500	\$ 462,837	\$ 449,655	\$ (13,182)	\$ 501,113	\$ 51,458	
82								
83	EXCESS OF REVENUES OVER EXPENDITURES	\$ 246,233	\$ (7,498)	\$ -	\$ (7,498)	\$ -	\$ 0	

Proposed Budget
Glen St. Johns Community Development District
Reserve Fund
Fiscal Year 2023/2024

	Chart of Accounts Classification	Actual YTD through 03/31/23	Projected Annual Totals 2022/2023	Annual Budget for 2022/2023	Projected Budget variance for 2022/2023	Budget for 2023/2024	Budget Increase (Decrease) vs 2022/2023	Comments
1								
2	REVENUES							
3								
4	Special Assessments							
5	Tax Roll	\$ 55,553	\$ 55,553	\$ 55,553	\$ -	\$ 76,219	\$ 20,666	
6								
7	TOTAL REVENUES	\$ 55,553	\$ 55,553	\$ 55,553	\$ -	\$ 76,219	\$ 20,666	
8								
9	Balance Forward from Prior Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
10								
11	TOTAL REVENUES AND BALANCE FORWARD	\$ 55,553	\$ 55,553	\$ 55,553	\$ -	\$ 76,219	\$ 20,666	
12								
13								
14	EXPENDITURES							
15								
16	Contingency							
17	Capital Reserves			\$ 55,553	\$ 55,553	\$ 76,219	\$ 20,666	FY 2023/24 Pool ReMarcite Recommended to Be Completed Per Vesta .Estimated Cost \$189,750
18								
19	TOTAL EXPENDITURES	\$ -	\$ -	\$ 55,553	\$ 55,553	\$ 76,219	\$ 20,666	
20								
21	EXCESS OF REVENUES OVER EXPENDITURES	\$ 55,553	\$ 55,553	\$ -	\$ 55,553	\$ -	\$ -	
22								

Glen St. Johns Community Development District

Debt Service

Fiscal Year 2023/2024

Chart of Accounts Classification	Series 2006A	Budget for 2023/2024
REVENUES		
Special Assessments		
Net Special Assessments ⁽¹⁾	\$105,869.55	\$105,869.55
TOTAL REVENUES	\$105,869.55	\$105,869.55
EXPENDITURES		
Administrative		
Financial & Administrative		
Debt Service Obligation	\$105,869.55	\$105,869.55
Administrative Subtotal	\$105,869.55	\$105,869.55
TOTAL EXPENDITURES	\$105,869.55	\$105,869.55
EXCESS OF REVENUES OVER EXPENDITURES	\$0.00	\$0.00

St. Johns County Collection Costs (2%) and Early payment Discounts (4%)

6.0%

Gross assessments**\$112,627.18****Notes:**

Tax Roll Collection Costs and early Payment Discount is 6.0% of Tax Roll. Budgeted net of tax roll assessments. See Assessment Table.

⁽¹⁾ Maximum Annual Debt Service less any Prepaid Assessments Received

GLEN ST. JOHNS COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2023/2024 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

2023/2024 O&M Budget		\$577,332.00
St. Johns County Collection Cost @	2%	\$12,283.66
Early Payment Discount @	4%	\$24,567.32
2023/2024 Total		\$614,182.98

2022/2023 O&M Budget		\$505,208.00
2023/2024 O&M Budget		\$577,332.00
Total Difference		\$72,124.00

	PER UNIT ANNUAL ASSESSMENT		Proposed Increase / Decrease	
	2022/2023	2023/2024	\$	%
Debt Service - Single Family	\$1,299.67	\$1,299.67	\$0.00	0.00%
Operations/Maintenance - Single Family	\$1,129.11	\$1,290.30	\$161.19	14.28%
Total	\$2,428.78	\$2,589.97	\$161.19	6.64%

Debt Service - Single Family ⁽¹⁾	\$655.11	\$655.11	\$0.00	0.00%
Operations/Maintenance - Single Family	\$1,129.11	\$1,290.30	\$161.19	14.28%
Total	\$1,784.22	\$1,945.41	\$161.19	9.03%

⁽¹⁾ Reflects partial payoff.

GLEN ST. JOHNS COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2023/2024 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

TOTAL O&M BUDGET		\$577,332.00
COLLECTION COSTS @	2%	\$12,283.66
EARLY PAYMENT DISCOUNT @	4%	\$24,567.32
TOTAL O&M ASSESSMENT		<u>\$614,182.98</u>

<u>LOT SIZE</u>	<u>UNITS ASSESSED</u>		<u>ALLOCATION OF O&M ASSESSMENT</u>				<u>PER LOT ANNUAL ASSESSMENT</u>		
	<u>O&M</u>	<u>2006A DEBT SERVICE</u> ^{(1) (2)}	<u>EAU FACTOR</u>	<u>TOTAL EAU's</u>	<u>% TOTAL EAU's</u>	<u>TOTAL O&M BUDGET</u>	<u>O&M</u>	<u>2006A DEBT SERVICE</u> ⁽³⁾	<u>TOTAL</u> ⁽⁴⁾
SINGLE FAMILY	437	67	1.00	437.00	91.81%	\$563,861.26	\$1,290.30	\$1,299.67	\$2,589.97
SINGLE FAMILY ⁽⁵⁾	39	39	1.00	39.00	8.19%	\$50,321.71	\$1,290.30	\$655.11	\$1,945.41
Total Community	<u>476</u>	<u>106</u>		<u>476.00</u>	<u>100.00%</u>	<u>\$614,182.98</u>			

LESS: St. Johns County Collection Costs (2%) and Early Payment Discounts (4%): (\$36,850.98)

Net Revenue to be Collected **\$577,332.00**

- (1) Reflects 370 prepayments.
- (2) Reflects the number of total lots with Series 2006A debt outstanding.
- (3) Annual debt service assessment per lot adopted in connection with the Series 2006A bond issue. Annual assessment includes principal, interest, St. Johns County collection costs (if applicable) and early payment discount costs.
- (4) Annual assessment for platted lots will appear on November 2023 St. Johns County property tax bill. Amount shown includes all applicable collection costs. Property owner is eligible for a discount of up to 4% if paid early.
- (5) 39 Single Family lots reflect partial payoff of 2006A Debt Service.

GENERAL FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

The General Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all General Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Interest Earnings: The District may earn interest on its monies in the various operating accounts.

Tax Roll: The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County.

Off Roll: For lands not on the tax roll and that is by way of a direct bill from the District to the appropriate property owner.

Developer Contributions: The District may enter into a funding agreement and receive certain prescribed dollars from the Developer to off-set expenditures of the District.

Event Rental: The District may receive monies for event rentals for such things as weddings, birthday parties, etc.

Miscellaneous Revenues: The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

Facilities Rentals: The District may receive monies for the rental of certain facilities by outside sources, for such items as office space, snack bar/restaurants etc.



EXPENDITURES – ADMINISTRATIVE:

Supervisor Fees: The District may compensate its supervisors within the appropriate statutory limits of \$200.00 maximum per meeting within an annual cap of \$4,800.00 per supervisor.

Administrative Services: The District will incur expenditures for the day to today operation of District matters. These services include support for the District Management function, recording and preparation of meeting minutes, records retention and maintenance in accordance with Chapter 119, Florida Statutes, and the District's adopted Rules of Procedure, preparation and delivery of agenda, overnight deliveries, facsimiles and phone calls.

District Management: The District as required by statute, will contract with a firm to provide for management and administration of the District's day to day needs. These service include the conducting of board meetings, workshops, overall administration of District functions, all required state and local filings, preparation of annual budget, purchasing, risk management, preparing various resolutions and all other secretarial duties requested by the District throughout the year is also reflected in this amount.

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

Disclosure Report: The District is required to file quarterly and annual disclosure reports, as required in the District's Trust Indenture, with the specified repositories. This is contracted out to a third party in compliance with the Trust Indenture.

Trustee's Fees: The District will incur annual trustee's fees upon the issuance of bonds for the oversight of the various accounts relating to the bond issues.

Assessment Roll: The District will contract with a firm to prepare, maintain and certify the assessment roll(s) and annually levy a non-ad valorem assessment for operating and debt service expenses.

Financial & Revenue Collections: Services of the Collection Agent include all functions necessary for the timely billing and collection and reporting of District assessments in order to ensure adequate funds to meet the District's debt service and operations and maintenance obligations. The Collection Agent also maintains and updates the District's lien book(s) annually and provides for the release of liens on property after the full collection of bond debt levied on particular properties.

Accounting Services: Services include the preparation and delivery of the District's financial statements in accordance with Governmental Accounting Standards, accounts payable and accounts receivable functions, asset tracking, investment tracking, capital program administration and requisition processing, filing of annual reports required by the State of Florida and monitoring of trust account activity.

Auditing Services: The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting firm, once it reaches certain revenue and expenditure levels, or has issued bonds and incurred debt.



Arbitrage Rebate Calculation: The District is required to calculate the interest earned from bond proceeds each year pursuant to the Internal Revenue Code of 1986. The Rebate Analyst is required to verify that the District has not received earnings higher than the yield of the bonds.

Travel: Each Board Supervisor and the District Staff are entitled to reimbursement for travel expenses per Florida Statutes 190.006(8).

Public Officials Liability Insurance: The District will incur expenditures for public officials' liability insurance for the Board and Staff.

Legal Advertising: The District will incur expenditures related to legal advertising. The items for which the District will advertise include, but are not limited to meeting schedules, special meeting notices, and public hearings, bidding etc. for the District based on statutory guidelines

Bank Fees: The District will incur bank service charges during the year.

Dues, Licenses & Fees: The District is required to pay an annual fee to the Department of Economic Opportunity, along with other items which may require licenses or permits, etc.

Miscellaneous Fees: The District could incur miscellaneous throughout the year, which may not fit into any standard categories.

Website Hosting, Maintenance and Email: The District may incur fees as they relate to the development and ongoing maintenance of its own website along with possible email services if requested.

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

EXPENDITURES - FIELD OPERATIONS:

Deputy Services: The District may wish to contract with the local police agency to provide security for the District.

Security Services and Patrols: The District may wish to contract with a private company to provide security for the District.

Electric Utility Services: The District will incur electric utility expenditures for general purposes such as irrigation timers, lift station pumps, fountains, etc.

Street Lights: The District may have expenditures relating to street lights throughout the community. These may be restricted to main arterial roads or in some cases to all street lights within the District's boundaries.



Rizzetta & Company

Utility - Recreation Facility: The District may budget separately for its recreation and or amenity electric separately.

Gas Utility Services: The District may incur gas utility expenditures related to district operations at its facilities such as pool heat etc.

Garbage - Recreation Facility: The District will incur expenditures related to the removal of garbage and solid waste.

Solid Waste Assessment Fee: The District may have an assessment levied by another local government for solid waste, etc.

Water-Sewer Utility Services: The District will incur water/sewer utility expenditures related to district operations.

Utility - Reclaimed: The District may incur expenses related to the use of reclaimed water for irrigation.

Aquatic Maintenance: Expenses related to the care and maintenance of the lakes and ponds for the control of nuisance plant and algae species.

Fountain Service Repairs & Maintenance: The District may incur expenses related to maintaining the fountains within throughout the Parks & Recreational areas

Lake/Pond Bank Maintenance: The District may incur expenditures to maintain lake banks, etc. for the ponds and lakes within the District's boundaries, along with planting of beneficial aquatic plants, stocking of fish, mowing and landscaping of the banks as the District determines necessary.

Wetland Monitoring & Maintenance: The District may be required to provide for certain types of monitoring and maintenance activities for various wetlands and waterways by other governmental entities.

Mitigation Area Monitoring & Maintenance: The District may be required to provide for certain types of monitoring and maintenance activities for various mitigation areas by other governmental entities.

Aquatic Plant Replacement: The expenses related to replacing beneficial aquatic plants, which may or may not have been required by other governmental entities.

General Liability Insurance: The District will incur fees to insure items owned by the District for its general liability needs

Property Insurance: The District will incur fees to insure items owned by the District for its property needs

Entry and Walls Maintenance: The District will incur expenditures to maintain the entry monuments and the fencing.

Landscape Maintenance: The District will incur expenditures to maintain the rights-of-way, median strips, recreational facilities including pond banks, entryways, and similar planting areas within the District. These services include but are not limited to monthly landscape maintenance, fertilizer, pesticides, annuals, mulch, and irrigation repairs.

Irrigation Maintenance: The District will incur expenditures related to the maintenance of the irrigation systems.

Irrigation Repairs: The District will incur expenditures related to repairs of the irrigation systems.

Landscape Replacement: Expenditures related to replacement of turf, trees, shrubs etc.

Field Services: The District may contract for field management services to provide landscape maintenance oversight.

Miscellaneous Fees: The District may incur miscellaneous expenses that do not readily fit into defined categories in field operations.

Gate Phone: The District will incur telephone expenses if the District has gates that are to be opened and closed.

Street/Parking Lot Sweeping: The District may incur expenses related to street sweeping for roadways it owns or are owned by another governmental entity, for which it elects to maintain.

Gate Facility Maintenance: Expenses related to the ongoing repairs and maintenance of gates owned by the District if any.

Sidewalk Repair & Maintenance: Expenses related to sidewalks located in the right of way of streets the District may own if any.

Roadway Repair & Maintenance: Expenses related to the repair and maintenance of roadways owned by the District if any.

Employees - Salaries: The District may incur expenses for employees/staff members needed for the recreational facilities such as Clubhouse Staff.

Employees - P/R Taxes: This is the employer's portion of employment taxes such as FICA etc.

Employee - Workers' Comp: Fees related to obtaining workers compensation insurance.

Management Contract: The District may contract with a firm to provide for the oversight of its recreation facilities.

Maintenance & Repair: The District may incur expenses to maintain its recreation facilities.

Facility Supplies: The District may have facilities that required various supplies to operate.



Gate Maintenance & Repairs: Any ongoing gate repairs and maintenance would be included in this line item.

Telephone, Fax, Internet: The District may incur telephone, fax and internet expenses related to the recreational facilities.

Office Supplies: The District may have an office in its facilities which require various office related supplies.

Clubhouse - Facility Janitorial Service: Expenses related to the cleaning of the facility and related supplies.

Pool Service Contract: Expenses related to the maintenance of swimming pools and other water features.

Pool Repairs: Expenses related to the repair of swimming pools and other water features.

Security System Monitoring & Maintenance: The District may wish to install a security system for the clubhouse

Clubhouse Miscellaneous Expense: Expenses which may not fit into a defined category in this section of the budget

Athletic/Park Court/Field Repairs: Expense related to any facilities such as tennis, basketball etc.

Trail/Bike Path Maintenance: Expenses related to various types of trail or pathway systems the District may own, from hard surface to natural surfaces.

Special Events: Expenses related to functions such as holiday events for the public enjoyment

Miscellaneous Fees: Monies collected and allocated for fees that the District could incur throughout the year, which may not fit into any standard categories.

Miscellaneous Contingency: Monies collected and allocated for expenses that the District could incur throughout the year, which may not fit into any standard categories.

Capital Outlay: Monies collected and allocated for various projects as they relate to public improvements.



RESERVE FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

The Reserve Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all Reserve Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Tax Roll: The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County.

Off Roll: For lands not on the tax roll and that is by way of a direct bill from the District to the appropriate property owner.

Developer Contributions: The District may enter into a funding agreement and receive certain prescribed dollars from the Developer to off-set expenditures of the District.

Miscellaneous Revenues: The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

EXPENDITURES:

Capital Reserve: Monies collected and allocated for the future repair and replacement of various capital improvements such as club facilities, swimming pools, athletic courts, roads, etc.

Capital Outlay: Monies collected and allocated for various projects as they relate to public improvements.

DEBT SERVICE FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

The Debt Service Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all Debt Service Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Special Assessments: The District may levy special assessments to repay the debt incurred by the sale of bonds to raise working capital for certain public improvements. The assessments may be collected in the same fashion as described in the Operations and Maintenance Assessments.

EXPENDITURES – ADMINISTRATIVE:

Bank Fees: The District may incur bank service charges during the year.

Debt Service Obligation: This would a combination of the principal and interest payment to satisfy the annual repayment of the bond issue debt.

