



GRAND  HAVEN

*Advanced Meeting Package*

*Regular Meeting*

*Thursday  
July 20, 2023  
9:00 a.m.*

*Location:  
Grand Haven Room  
Grand Haven Village Center  
2001 Waterside Pkwy,  
Palm Coast, FL 32137*

*Note: The Advanced Meeting Package is a working document and thus all materials are considered **DRAFTS** prior to presentation and Board acceptance, approval, or adoption.*

# Grand Haven Community Development District

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250 International Parkway, Suite 208  
Lake Mary FL 32746  
321-263-0132

Board of Supervisors  
**Grand Haven Community Development District**

Dear Board Members:

The Regular Meeting of the Board of Supervisors of the Grand Haven Community Development District is scheduled for **Thursday, July 20, 2023, at 9:00 a.m.** at the **Grand Haven Room**, at the **Grand Haven Village Center**, located at **2001 Waterside Parkway, Palm Coast, Florida 32137**.

An advanced copy of the agenda for the meeting is attached along with associated documentation for your review and consideration. Any additional support material will be distributed at the meeting.

Should you have any questions regarding the agenda, please contact me at (321) 263-0132 X-193 or [dmcinnes@vestapropertyservices.com](mailto:dmcinnes@vestapropertyservices.com). We look forward to seeing you at the meeting.

Sincerely,

*David McInnes*

David McInnes  
District Manager

Cc: Attorney  
Engineer  
District Records

District: **GRAND HAVEN COMMUNITY DEVELOPMENT DISTRICT**

Date of Meeting: Thursday, July 20, 2023  
Time: 9:00 AM  
Location: Grand Haven Room, at the Grand Haven Village Center, located at 2001 Waterside Parkway, Palm Coast, Florida 32137  
Website: <https://www.grandhavencdd.org/>

Ways to Follow Meeting:

Zoom:

<https://vestapropertyservices.zoom.us/j/7055714830?pwd=dUFTN091cjVHZzluYUN0bIEwUUYYdz09>

Phone (Listen Only): +1 (929) 205-6099

Meeting ID: 7055714830#

### *Revised Agenda*

- I. Call to Order/ Roll Call**
- II. Pledge of Allegiance**
- III. Audience Comments** – *(limited up to 3 minutes per individual for non-agenda items)*
- IV. Presentation**
  - A. Past Chair’s Services to District
- V. Staff Reports**
  - A. District Engineer: David Sowell
  - B. Amenity Manager: John Lucansky – 5mins. Allotted [Exhibit 1](#)
  - C. Operations Manager: Barry Kloptosky – 15mins. Allotted
    - 1. Presentation of Capital Project Plan Tracker [Exhibit 2](#)
    - 2. Monthly Report [Exhibit 3](#)
  - D. District Counsel: Scott Clark – 5mins. Allotted [Exhibit 4](#)
  - E. District Manager: David McInnes – 10mins. Allotted
    - 1. Meeting Matrix [Exhibit 5](#)
    - 2. Action Item Report [Exhibit 6](#)
    - 3. Incident Report Involving Grand Haven Resident – *To Be Distributed*
- VI. Consent Agenda Items – 5mins. Allotted**
  - A. Consideration for Acceptance – The June 2023 Unaudited Financial Report [Exhibit 7](#)
  - B. **Consideration for Approval – The Minutes of the Board of Supervisors Workshop Meeting Held June 1, 2023** [Exhibit 8](#)

**VI. Consent Agenda Items – continued**

- C. **Consideration for Approval – The Minutes of the Board of Supervisors Regular Meeting Held June 15, 2023** [Exhibit 9](#)

**VII. Business Items – 10mins. Allotted**

- A. Presentation & Acceptance of FY 2022 Audited Annual Financial Report [Exhibit 10](#)

**VIII. Discussion Items**

- A. **FY 2024 Budget Review – 5mins. Allotted** [Exhibit 11](#)

- B. Presentation from Café Renovation Consultant & Conceptual Drawings – 45mins. Allotted [Exhibit 12](#)

- C. Further Revisions to Amenity Policies & Rules Regarding Resident Behavior Towards Staff & Vendors – 10mins. Allotted [Exhibit 13](#)

- D. Review of Comments for Presentation of Long-Term Plan to Residents – Supervisor Foley – 10mins. Allotted

- E. Further Discussion on Post Storm Pick-Up of Debris – 10mins. Allotted [Exhibit 14](#)

- F. Possible Approaches to the County Commission Regarding Any Mitigating Steps to Step-Up Wild Hog Controls – 10mins. Allotted

- G. Update from Communication Information Gathering Group – Dr. Merrill – 10mins. Allotted [Exhibit 15](#)

**IX. Supervisors’ Requests – 15mins. Allotted**

**X. Action Item Summary – 5mins. Allotted**

**XI. Adjournment**

# EXHIBIT 1



## Monthly Amenity Update

*Date of report: 7/12/2023*

*Submitted by: **John Lucansky***

### **Amenity Manager's Corner:**

July started with a “Bang”, with Resident appreciation day held on Saturday July 1<sup>st</sup>. We had 496 residents show up. Two buffet tables accommodated everyone with only a 5–8-minute wait time for food. A separate drink station provided no wait for drinks (beer and wine was available). The café bar was open for anyone wanting spirits and specialty drinks. DJ Travis performed from 12-3pm. Thanks to all the residents for making this a great event.

Sunday July 2<sup>nd</sup> rolled right into the Croquet party held at the Creekside croquet fields and the after party at the Tiki hut. Thanks to the croquet club for supporting the tiki Hut.

### **Café:**

- ONLINE ORDERING NOW AVAILABLE
  - Orders will go directly to the kitchen expediting pick up times.
  - This will cut down on phone calls, taking servers away from their patrons.
  - It will bring better efficiency especially on busy days and nights.
  - Poolside residents won't have to leave the sun and fun of the pool.
- We have some usage. Eblast and notices will continue to go out with the online information.

## **Amenities Update:**

### **Events: JULY**

- Trivia will be held Wed. 19th
- Bingo is scheduled for Tuesday the 25<sup>th</sup>

### **Tiki Hut:**

- Guitarist scheduled for Tiki Hut Sun. 16<sup>th</sup> 3-6pm
- Karaoke Night is scheduled for July 23<sup>rd</sup> at the Tiki Hut 3-6pm

### **Tennis Courts:**

- 55 bags of clay was spread-on courts 1,2,3, and 4
  - Extra clay was applied on courts 2 and 4 between west ally lines, side lines, and fencing. This is a constant problem area when we get rain.
- Courts 5, 6, and 7 will be done as soon as the weather permits.
- Extra clay and algaecide have been ordered for preparation of hurricane season.

### **Bocce Courts:**

- Clay will be spread on Thursday July 13<sup>th</sup> weather permitting

## EXHIBIT 2



**GRAND HAVEN  
COMMUNITY DEVELOPMENT DISTRICT  
FY2022/2023 CAPITAL IMPROVEMENT PLAN PROJECT TRACKER  
7/12/2023**

Line	Description	Budgeted Cost	Variance (+/-)	Invoiced Amount	Final Cost	Comments/Notes	Completed
1	Concrete Sidewalk Replacement - I/C	50,000		35,816		In progress	
2	Firewise Projects - C	30,000	11,800	41,800		In progress	
3	Camera and DVR Replacement - C	10,000		5,724		New cameras installed at the VC back parking lot. Seeking proposals for additional cameras at VC.	
4	Gate & Gate Operator - Replacement - C	10,000	(1,994)	8,006	8,006	Delivered and installed.	x
5	Concrete Curb and Gutter Replacement - C	100,000				Proposal approved. Waiting for scheduled start date.	
6	Road Repairs Around Manhole Covers - C	30,000	11,084	41,084	41,084	Complete.	x
7	Roadway: River Park, Point, Landing, Front, Village View - C	218,545	(218,545)	-		Deferred.	-
8	Pavers - Front St North Access (Esplanade) - I	10,927		63	63	Completed by CDD staff.	x
9	Pavers - Front St South Access (Esplanade) - I	10,927	(10,927)		-	Completed by CDD staff.	x
10	Pavers - Front Street Park - I	10,927	(10,927)		-	Completed by CDD staff.	x
11	Pavers - Front Street Village Entry - I/C	4,482				Seeking proposals.	
12	Finish, Carpet - Clubhouse ((CAC)) Office/Conference rooms - C	6,556	(56)	6,500	6,500	Complete.	x
13	Replace Outdoor Tile Floors, Replace with Non-Skid - Clubhouse ((VC)) Gym	27,318	(27,318)			Deferred.	
14	Refurbishment Allowance - Monument and Mailbox - I/C	8,195		4,421		Proposal approved. Waiting for scheduled delivery date.	
15	Refurbishment Allowance - Monument and Mailbox I/C	8,195		4,421		Proposal approved. Waiting for scheduled delivery date.	
16	Vehicle Traffic, Speed Control Improvements - I	50,000				In progress.	
17	Landscape Enhancements-Annual Reinvestment - C	54,636		22,303		In progress.	
18	Dog Park Improvement Project - C	21,855	(16,955)	4,900	4,900	Mulch added 01/10/2023. Project on hold pending Board review.	
19	Paint Exterior and Waterproof - Clubhouse (CAC) - C	8,742	(336)	8,406	8,406	Complete.	x
20	Paint Exterior and Waterproof - Tiki Bar (CAC) - C	2,394	-	2,394	2,394	Complete.	x
21	Drinking Fountain, Outdoor - Village Center Amenities I/C	3,000	(757)	2,243	2,243	Delivered and installed.	x
22	Pool Equipment, Heat Pump (CAC) (4 units) - C	49,173	(25,129)	24,044	24,044	Complete. 4 Units installed at Creekside.	x
23	Street Signs and Poles, Replacement - I/C	5,000	(5)	4,995	4,995	Complete. All signs delivered and installed.	x
24	Tennis Court Windscreens, 10' - (VC) Courts 1-7 - C	14,853	(3,078)	11,775	11,775	Delivered and installed.	x
25	Furniture, Outdoor - Pool Deck (VC) - C	27,318	(42)	27,276	27,276	Estimated ship date is 08/29/2023	
26	Light Pole & Fixture - Replacement (estimated 5 poles) - I/C	30,000		8,842		Proposal approved. Waiting for scheduled delivery date.	
27	Aerator Installations at Pond 24 & Pond 11 - C	-	32,191	32,191	32,191	Complete.	x
28	Grand Haven Room Microphones - C	-	15,000	9,241		Back ordered. Expected delivery July 2023.	
30	Architectural Design Fee	-	22,300	6,400		Conceptual plan to be presented at July meeting.	
31							
32	Crosswalk Safety Project - I	-	24,148	24,148	24,148	Complete	x
33	Croquet Court Canopies - C	-	4,525	4,525	4,525	Complete	x
34	Village Center Bathroom Renovation - I/C	-	2,124	2,124	2,124	Complete	x
36	<b>Totals:</b>	<b>803,043</b>	<b>(192,896.21)</b>	<b>343,642</b>	<b>204,675</b>		

I: Completed In House By Staff  
C: Completed By Contractor  
I/C: Completed By A Combination of Staff And Contractors

# EXHIBIT 3



## Operations Manager's Report – July 20th, 2023

### ○ SIDEWALK REPLACEMENT PLAN

- Current sidewalk repairs in progress. Repairs are being completed by CDD staff in-house. 07/12/2023

### ○ POND 43 IN WILD OAKS -SUBMERGED AQUATIC VEGETATION UPDATE

- The aquatics contractor continues to spray the remaining submerged aquatic vegetation along the banks and there are continuing signs of improvement. The aquatics contractor continues to monitor the location closely and continues to spray the aquatic vegetation monthly as warmer weather promotes algae growth. 06/07/2023

### ○ CURB AND GUTTER REPAIRS

- The curb, gutter, and asphalt repairs on Waterside Parkway from the Village Center to the South gate are partially completed. The remaining areas are in progress. 06/07/2023
- A proposal has been approved for the next round of community curb/gutter repairs. We are waiting for a scheduled start date from the contractor. 06/07/2023



- **GRAND HAVEN VILLAGE CENTER ADDITIONAL MICROPHONES**
  - Proposal signed and equipment ordered. 1/11/2023
  - Equipment on backorder. The estimated delivery is July 2023. 06/07/2023
  
- **HOG HUNTER ACCESS AGREEMENT**
  - 48 total hogs removed as of 06/07/2023. We are currently waiting for an updated total from the county. 7/12/2023
  - The county has purchased a Pig Brig and it has been installed and is in use. 06/07/2023
  - The county has informed us that the Pig Brig is being used successfully and is catching up to 12-15 hogs at a time. 7/12/2023
  
- **CAFÉ RENOVATION PROJECT**
  - CDD management staff and amenity management staff have had a Zoom conference call with the café design architect to review the conceptual drawings, scope of work, and cost projections. 7/11/2023
  - The architect will give a presentation to the Board at the July 20<sup>th</sup> Board meeting. The presentation will include the conceptual drawings, scope of work, and cost projections for the café renovation project. 7/12/2023

Barry Kloptosky • Operations Manager  
Grand Haven CDD  
2 N. Village Pkwy  
Palm Coast FL. 32137  
P: 386-447-1888 • F: 386-447-1131



○ **VILLAGE CENTER SPA RESURFACING**

- The resurfacing of the spa at the Village Center is complete. As instructed by the contractor, the Village Center spa will remain closed for the next 30 days for the spa surface to thoroughly cure. Running water at higher temperatures through the spa before the surface has been properly cured can cause damage.

06/07/2023

- The Village Center spa was reopened for resident use on 07/10/2023.

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# EXHIBIT 4

## **GRAND HAVEN MEETING ATTORNEY REPORT LIST (07/20/23)**

### **1. Landscape RFP**

As the Board directed, we have prepared an RFP for the landscape contract and incorporated some new language mandated by recent legislation. It will be published when the scope of work has been reviewed and finalized.

### **2. Amenity and District Property Rule**

For discussion, some preliminary rule changes have been drafted to address recent incidents and to update the process and rules for handling violations.

# EXHIBIT 5



# GRAND HAVEN MEETING AGENDA MATRIX

	<b>Workshop:</b>	No workshop	
<b>July, 2023</b>	<b>Regular Meeting: 7/20</b>	<p><b>Presentation</b></p> <ul style="list-style-type: none"> <li>• For Past Chair’s Service to District</li> </ul> <p><b>Staff Reports</b></p> <ul style="list-style-type: none"> <li>• District Engineer</li> <li>• District Counsel</li> <li>• District Manager</li> </ul> <p><b>Consent Agenda Items</b></p> <ul style="list-style-type: none"> <li>• Meeting Minutes             <ul style="list-style-type: none"> <li>○ 6/1/2023 Workshop</li> <li>○ 6/15/2023 Regular Meeting</li> </ul> </li> <li>• Unaudited Financials (June, 2023)</li> </ul> <p><b>Business Items</b></p> <ul style="list-style-type: none"> <li>• Acceptance of the FY 2022 audit</li> </ul> <p><b>Discussions</b></p> <ul style="list-style-type: none"> <li>• FY 2024 Budget Review</li> <li>• Presentation from Café Renovation Consultant and Conceptual Drawings</li> <li>• Further revisions to Amenity Policies and Rules Regarding Resident Behavior Towards Staff and Vendors</li> <li>• Chair’s Review of Comments for Presentation of Long Term Plan to Residents</li> </ul>	<ul style="list-style-type: none"> <li>• To include 3<sup>rd</sup> quarter Y-T-D and projections for end of FY</li> </ul>

**GRAND HAVEN MEETING AGENDA MATRIX**

<b>August, 2023</b>	<b>Workshop: 8/3</b>	<p><b>Presentations</b></p> <ul style="list-style-type: none"> <li>• FY 2024 Budget to Residents</li> </ul> <p><b>Discussions</b></p> <ul style="list-style-type: none"> <li>• Possibility and Cost Estimates of Angled Parking at Village Center</li> </ul>	
	<b>Regular Meeting: 8/17</b>	<p><b>Staff Reports</b></p> <ul style="list-style-type: none"> <li>• District Engineer</li> <li>• District Counsel</li> <li>• District Manager</li> </ul> <p><b>Consent Agenda Items</b></p> <ul style="list-style-type: none"> <li>• Meeting Minutes             <ul style="list-style-type: none"> <li>○ 7/20/2023 Regular Meeting</li> </ul> </li> <li>• Unaudited Financials (July, 2023)</li> </ul> <p><b>Business Items</b></p> <ul style="list-style-type: none"> <li>• Public Hearing and Adoption of FY 2024 Budget</li> </ul> <p><b>Discussions</b></p>	

## GRAND HAVEN MEETING AGENDA MATRIX

September, 2023	<p><b>Workshop:</b> 9/7</p>	<p><b><i>Presentations</i></b></p> <p><b><i>Discussions</i></b></p> <ul style="list-style-type: none"> <li>• Outline of how to justify additional staffing needs</li> <li>• 10-Year Plan Presentation (add items from Supervisors who responded to email)</li> </ul>	<ul style="list-style-type: none"> <li>• Include comparison with outside firms that can be contracted for service</li> <li>• Comments from Chair and Supervisor Crouch received for 6/1 workshop</li> </ul>
	<p><b>Regular Meeting:</b> 9/21</p>	<p><b><i>Staff Reports</i></b></p> <ul style="list-style-type: none"> <li>• District Engineer</li> <li>• District Counsel</li> <li>• District Manager</li> </ul> <p><b><i>Consent Agenda Items</i></b></p> <ul style="list-style-type: none"> <li>• Meeting Minutes                             <ul style="list-style-type: none"> <li>○ 8/3/2023 Workshop</li> <li>○ 8/17/2023 Regular Meeting</li> </ul> </li> <li>• Unaudited Financials (August, 2023)</li> </ul> <p><b><i>Business Items</i></b></p> <ul style="list-style-type: none"> <li>• Public Hearing and Adoption of FY 2024 Budget— <i>if not done in August</i></li> </ul> <p><b><i>Discussions</i></b></p>	

**GRAND HAVEN MEETING AGENDA MATRIX**

<b>October, 2023</b>	<b>Workshop: 10/5</b>	<p><i><b>Presentations</b></i></p> <p><i><b>Discussions</b></i></p> <ul style="list-style-type: none"> <li>• Spartina on Pond Banks/Pond Bank Issues</li> </ul>	
	<b>Regular Meeting: 10/19</b>	<p><i><b>Staff Reports</b></i></p> <ul style="list-style-type: none"> <li>• District Engineer</li> <li>• District Counsel</li> <li>• District Manager</li> </ul> <p><i><b>Consent Agenda Items</b></i></p> <ul style="list-style-type: none"> <li>• Meeting Minutes             <ul style="list-style-type: none"> <li>○ 9/7/2023 Workshop</li> <li>○ 9/21/2023 Regular Meeting</li> </ul> </li> <li>• Unaudited Financials (September, 2023)</li> </ul> <p><i><b>Business Items</b></i></p> <p><i><b>Discussions</b></i></p>	

**GRAND HAVEN MEETING AGENDA MATRIX**

<b>November, 2023</b>	<b>Workshop:</b>	No Workshop	
	<b>Regular Meeting: 11/2</b>	<p><b>Staff Reports</b></p> <ul style="list-style-type: none"> <li>• District Engineer</li> <li>• District Counsel</li> <li>• District Manager</li> </ul> <p><b>Consent Agenda Items</b></p> <ul style="list-style-type: none"> <li>• Meeting Minutes             <ul style="list-style-type: none"> <li>○ 10/5/2023 Workshop</li> <li>○ 10/19/2023 Regular Meeting</li> </ul> </li> <li>• Unaudited Financials (October, 2023)</li> </ul> <p><b>Business Items</b></p> <p><b>Discussions</b></p> <p><b>Presentations</b></p> <ul style="list-style-type: none"> <li>• 10-Year Plan Presentation to Residents</li> </ul>	

**GRAND HAVEN MEETING AGENDA MATRIX**

<b>December, 2023</b>	<b>Workshop:</b>	No Workshop	
	<b>Regular Meeting: 12/7</b>	<p><b>Staff Reports</b></p> <ul style="list-style-type: none"> <li>• District Engineer</li> <li>• District Counsel</li> <li>• District Manager</li> </ul> <p><b>Consent Agenda Items</b></p> <ul style="list-style-type: none"> <li>• Meeting Minutes                             <ul style="list-style-type: none"> <li>○ 11/12/2023 Regular Meeting</li> </ul> </li> <li>• Unaudited Financials (November, 2023)</li> </ul> <p><b>Business Items</b></p> <p><b>Discussions</b></p>	

**GRAND HAVEN MEETING AGENDA MATRIX**

<b>January, 2024</b>	<b>Workshop: 1/4</b>	<p><i><b>Presentations</b></i></p> <p><i><b>Discussions</b></i></p> <ul style="list-style-type: none"> <li>• Escalante/Golf Course Issues</li> </ul>	
	<b>Regular Meeting: 1/18</b>	<p><i><b>Staff Reports</b></i></p> <ul style="list-style-type: none"> <li>• District Engineer</li> <li>• District Counsel</li> <li>• District Manager</li> </ul> <p><i><b>Consent Agenda Items</b></i></p> <ul style="list-style-type: none"> <li>• Meeting Minutes             <ul style="list-style-type: none"> <li>○ 12/7/2023 Regular Meeting</li> </ul> </li> <li>• Unaudited Financials (December, 2023)</li> </ul> <p><i><b>Business Items</b></i></p> <p><i><b>Discussions</b></i></p>	

# GRAND HAVEN MEETING AGENDA MATRIX

<p><i>Unscheduled Items</i></p>		<p><i>Future Workshop Issues:</i></p>       <p><i>Future Meeting Issues:</i></p>	
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## GRAND HAVEN MEETING AGENDA MATRIX

SUBJECT	NOTES
Communications	<ul style="list-style-type: none"> <li>• New website—Target is 8/2023: Underway</li> <li>• Chair to write annual report to residents at end of FY</li> <li>• “New Work in Progress” schedule on website: Underway</li> <li>• Regular communications with HOA: Underway</li> <li>• Periodic Socials—get to know board; tutorials on new tech: First one at August 3<sup>rd</sup> workshop</li> <li>• Build relationship with City and County: Underway</li> <li>• Ten year plan presentation: Scheduled for August 3<sup>rd</sup></li> <li>• E-Blasts about encroachment on CDD owned land (District Counsel to provide guidance)</li> <li>• Include \$ amounts in E-Blasts if known (e.g. the cost of cleaning out drains for putting yard debris in it)</li> </ul>
Safety and Security	<ul style="list-style-type: none"> <li>• Improve visibility at intersections along Waterside (visibility of lines and hedge lines): Underway</li> <li>• Plan for more perimeter fencing: Flagler County seeking funding alternatives</li> <li>• Inspect roads and walkways: Ongoing by OM &amp; DE</li> <li>• Work with county and HOA regarding hogs: Underway</li> <li>• Modifications of all gates—Will need OM input</li> <li>• Eliminate tailgating at Gate—Will need OM input</li> <li>• Technology for gate access—Will need OM input</li> <li>• Gate options for sidewalks—Will need OM input</li> <li>• Cell phone gate access for visitors—Will need OM input</li> </ul>
Café’ Renovations	<ul style="list-style-type: none"> <li>• Design work for café contract signed (5/4/2023); Report to Board on 7/20</li> </ul>
Staffing/Organization	<ul style="list-style-type: none"> <li>• Staff Chief(new) to be in charge of ALL communications</li> <li>• Need roles...Compensation &amp; Benefits</li> <li>• OM Assistant &amp; more field workers</li> <li>• Use professional job recruiter</li> </ul>
Pond and Bank Plan	To be discussed at 10/5 Workshop
Tech Strategy	
Parking Lot	4/20: Board decided not to take action on a plan at this time
Alternative Energy	
Ten Year Plan	Underway
What to do with Parcel K	

# EXHIBIT 6

Date of Action Item	Action Item	Status
<b>DISTRICT MANGER SECTION</b>		
12/2/2021	DM to place approved parking lot expansion plans on CDD website and provide copy to resident Bob Badger	3/28: Confirmed with DE that Board has not approved final plan that includes addt'l ADA compliance parking.
9/1/2022	DM to work with web hosting company and look into alternatives with respect to issues raised during workshop. DM working with Supervisor Flanagan on this issue.	Underway
3/16/2023	DM to contact EGIS and determine if there is a percentage increase for disaster removal that they use	7/10: Email sent to Egis
<del>5/18/2023</del>	<del>Send link to Supervisors to Florida Commission on Ethics (Form 1)</del>	<del>5/19: Done</del>
<del>5/18/2023</del>	<del>Send out revised budget exhibit when updated</del>	<del>5/25: Done</del>
5/18/2023	Set up meeting with Sheriff's Office regarding traffic enforcement in Grand Haven	Underway 6/6 and 6/14: Email to Scott on available dates
6/15/2023	DM to work with OM and DC to determine District responsibilities for Pond Banks	
6/15/2023	DM to email Supervisors a copy of the Chair's L-T Plan power point presentation and obtain their feedback	6/17: Email sent with comments back by COB 6/21.
6/15/2023	DM to email Supervisors requesting the issues they wish addressed with respect to Pond Banks	6/17: Email sent with comments back by COB 6/21.
XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
<b>OPERATIONS MANAGER SECTION</b>		

6/2/2022	OM is to set up a FPL energy audit for all structures in community including pumphouse.	6/9: To be scheduled
1/19/2023	OM to provide Board with requested call box information (what to do with respect to “open house” events and construction crews) for updated Post Orders.	
2/2/2023	OM to consider possible restructuring of jobs/responsibilities in order to address workload issues	6/1: Presented ideas to Board. More information requested by Board.
2/16/2022	OM to meet with D.E. and Louise regarding the plans and cost to fix the dog park	3/17: Underway
3/2/2023	OM is to provide list of any additional items (with associated costs) for improvements to gate access	4/14: Underway
3/2/2023	OM to provide DM and Chair with any unbudgeted IT/Technology items	4/14: Underway
4/6/2023	OM to provide proposal for upgraded call boxes	4/25: Underway
4/6/2023	OM office to provide further info on updating the gate boxes, looking at restricting pedestrian and cycle access and continuing to upgrade to mobile phone use.	4/17: Per. Dr. Merrill, this information has been requested of OM office.
5/4/2023	OM to provide Board with alternative location for dog park for June 1 <sup>st</sup> workshop	6/1: Additional information to be provided for 3 possible sites.
6/15/2023	OM to seek vendor quotes for shuttle service to and from Village Center for parking issues	
6/15/2023	OM to find out if Cline has the ability to do leaf pick up	
6/15/2023	OM to obtain cost estimate to convert volleyball court (Creekside) into a Dog Park	
6/15/2023	OM to work with DM and DC to determine District responsibilities for Pond Banks	

XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
	<b>DISTRICT ENGINEER SECTION</b>	
2/16/2022	D.E. to meet with Barry and Louise regarding the plans and cost to fix the dog park	4/19: Pending Board Direction
XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
	<b>BOARD SECTION</b>	
4/6/2023	Dr. Merrill to send me information on gate technology issues	4/13: Reminder email sent to Dr. Merrill 4/17: Per Dr. Merrill, OM office to provide further info on updating the gate boxes, looking at restricting pedestrian and cycle access and continuing to upgrade to mobile phone use.
4/20/2023	Chair to work with Skye Lee on details of District bank accounts	Underway
5/18/2023	<del>Chair to sign Right of Entry form with City of Palm Coast</del>	6/15: Resolution adopted
6/1/2023	<del>Supervisors to send to DM specific items they would like to have addressed in justifying staffing needs</del>	Sent to Vanessa
6/1/2023	<del>Supervisors to send DM questions for café design consultant</del>	Sent to OM on 6/8
6/15/2023	Provide comments on Chair's Power Point Presentation regarding L-T Plan	6/17: Email sent with comments due to DM by COB 6/21.
6/15/2023	Provide comments on issues to have addressed with respect to Pond Banks	6/17: Email sent with comments due to DM by COB 6/21.
XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
	<b>DISTRICT COUNSEL SECTION</b>	

1/19/2023	DC to work with City of Palm Coast to determine current storm clean up protocol and to provide a new MOU if possible	Underway
6/15/2023	DC to work with OM and DM to determine District responsibilities for Pond Banks	

# EXHIBIT 7

# Grand Haven Community Development District

Financial Statements  
(Unaudited)

Period Ending  
June 30, 2023



**Grand Haven CDD**  
**Balance Sheet**  
**June 30, 2023**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total</u>
BU OPERATING	\$ 2,258,615	\$ 1,188,389	\$ 3,447,004
BU DEBIT CARD	-		-
TRUIST OPERATING	19,824		19,824
SBA 161601A	7,288		7,288
BU - SAVINGS	1,936,394	-	1,936,394
IBERIA BANK MMA	-		-
ON ROLL ASSESSMENTS RECEIVABLE	(0)	0	-
ACCOUNTS RECEIVABLE	643		643
A/R WATER BILLS	-		-
DUE FROM OTHER	-	830,326	830,326
DEPOSITS	110		110
<b>TOTAL ASSETS</b>	<b><u>\$ 4,222,876</u></b>	<b><u>\$ 2,018,715</u></b>	<b><u>\$ 6,241,591</u></b>
<b><u>LIABILITIES:</u></b>			
ACCTS PAYABLE	\$ 78,888	\$ 13,435	\$ 92,323
DUE TO OTHER	830,326		830,326
DEFERRED REVENUE	(0)		(0)
DEFERRED REVENUE - SRF	-	0	0
<b><u>FUND BALANCE:</u></b>			
NONSPENDABLE:			
PREPAID AND DEPOSITS	110		110
ASSIGNED:			
3 MONTH WORKING CAPITAL	945,505	356,637	1,302,142
DISASTER	750,000		750,000
FUTURE CAPITAL IMPROVEMENTS	-		-
UNASSIGNED:	1,624,057	1,648,642	3,272,699
TOTAL FUND BALANCE	3,319,562	2,005,279	5,324,841
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<b><u>\$ 4,228,776</u></b>	<b><u>\$ 2,018,715</u></b>	<b><u>\$ 6,247,491</u></b>

**No Transfers For January**

Note: GASB 34 government wide financial statements are available in the annual independent audit of the District. The audit is available on the website and upon request.

**GRAND HAVEN CDD**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**For the period from October 1, 2022 through June 30, 2023**

	Adopted Budget	Current Month	Year To Date	Variance + / (-)	% Of Budget
<b>REVENUES</b>					
ASSESSMENT ON-ROLL (Net)	\$ 3,738,054	\$ 126,457	\$ 3,761,135	23,081	101%
REUSE WATER	23,000	2,935	16,715	(6,285)	73%
GATE & AMENITY GUEST	9,000	840	9,069	69	101%
TENNIS	3,000	8	917	(2,083)	31%
ROOM RENTALS	2,000	200	1,539	(461)	77%
INTEREST & MISCELLANEOUS	20,000	10,794	27,133	7,133	136%
ASSESSMENT LEVY - ESCALANTE FUND	-				
<b>TOTAL REVENUES</b>	<b>3,795,054</b>	<b>141,233</b>	<b>3,816,508</b>	<b>21,454</b>	<b>101%</b>
<b>EXPENDITURES</b>					
<b>ADMINISTRATIVE</b>					
Supervisors - regular meetings	12,000	200	7,400	(4,600)	62%
Supervisor - workshops	9,000	600	6,200	(2,800)	69%
District Management Services				-	
District management	40,299	3,358	32,587	(7,712)	81%
Administrative	10,712	893	8,034	(2,678)	75%
Accounting	22,119	1,843	16,589	(5,530)	75%
Assessment roll preparation	9,734	811	7,301	(2,433)	75%
Disclosure report				-	
Arbitrage rebate calculation				-	
Office supplies	1,050	-	-	(1,050)	0%
Postage	3,150	-	3,235	85	103%
Trustee					
Audit	4,850	-	6,800	1,950	140%
Legal - general counsel	103,000	10,146	102,435	(565)	99%
Engineering	31,500	-	34,650	3,150	110%
Engineer Stormwater Analysis	5,000	-	-	(5,000)	0%
Legal advertising	5,460	70	1,539	(3,921)	28%
Bank fees	1,575	141	998	(577)	63%
Dues & licenses	184	-	175	(9)	95%
Property taxes	2,520	-	2,563	43	102%
Tax collector				-	
Contingencies (Property Owner Survey)	-	-	3,329	3329	100%
<b>TOTAL ADMINISTRATIVE</b>	<b>262,153</b>	<b>18,063</b>	<b>233,834</b>	<b>\$ (28,319.21)</b>	<b>89%</b>
<b>INFORMATION AND TECHNOLOGY</b>					
IT support	28,004	2,499	26,045	(1,959)	93%
Village Center and Creeside telephone & fax	6,873	-	3,846	(3,027)	56%
Cable/internet-village center/creekside	10,271	1,399	11,931	1,660	116%
Wi-Fi for gates	5,139	-	-	(5,139)	0%
Landlines/hot spots for gates and cameras	27,720	3,497	21,559	(6,161)	78%
Cell phones	7,646	-	3,955	(3,691)	52%
Website hosting & development	1,591	-	1,250	(341)	79%
ADA website compliance	221	-	220	(1)	99%
Communications: e-blast	525	-	135	(390)	26%
<b>TOTAL INFORMATION AND TECHNOLOGY</b>	<b>87,990</b>	<b>7,395</b>	<b>68,941</b>	<b>(19,049)</b>	<b>78%</b>
<b>INSURANCE</b>					
Insurance: general liability & public officials	12,532	-	110,628	98,096	883%
Insurance: property	82,550	-	-	(82,550)	0%
Insurance: auto general liability	3,311	-	-	(3,311)	0%
Flood insurance	4,140	-	-	(4,140)	0%
<b>TOTAL INSURANCE</b>	<b>102,533</b>	<b>-</b>	<b>110,628</b>	<b>8,095</b>	<b>108%</b>
<b>UTILITIES</b>					
Electric					
Electric services - #12316, 85596, 65378	5,980	522	6,234	254	104%
Electric- Village Center - #18308	36,225	3,545	26,293	(9,932)	73%
Electric - Creekside - #87064, 70333	24,725	2,266	19,591	(5,134)	79%
Street lights <sup>1</sup>	23,000	2,348	20,383	(2,617)	89%
Propane - spas/café	42,630	332	22,873	(19,757)	54%
Garbage - amenity facilities	15,960	1,375	10,064	(5,896)	63%
Water/sewer					

**GRAND HAVEN CDD**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**For the period from October 1, 2022 through June 30, 2023**

	Adopted Budget	Current Month	Year To Date	Variance + / (-)	% Of Budget
Water services <sup>2</sup>	120,750	18,847	104,908	(15,842)	87%
Water - Village Center - #324043-44997	14,175	1,189	15,966	1,791	113%
Water - Creekside - #324043-45080	7,665	702	6,445	(1,220)	84%
Pump house shared facility	16,275	(9,200)	2,401	(13,874)	15%
<b>TOTAL UTILITIES</b>	<b>307,385</b>	<b>21,924</b>	<b>235,158</b>	<b>(72,227)</b>	<b>77%</b>
<b>FIELD OPERATIONS</b>					
Stormwater system					
Aquatic contract	54,010	4,508	40,569	(13,441)	75%
Aquatic contract: lake watch	4,280	386	3,471	(809)	81%
Aquatic contract: aeration maintenance	4,200	-	1,289	(2,911)	31%
Lake bank spraying	6,434	-	-	(6,434)	0%
Stormwater system repairs & maintenance	15,750	-	-	(15,750)	0%
Property maintenance					
Horticultural consultant	10,080	800	7,200	(2,880)	71%
Landscape enhancement					
Landscape repairs & replacement	21,000	3,404	22,848	1,848	109%
Landscape maintenance contract services	615,105	53,211	478,903	(136,202)	78%
Landscape maintenance: croquet	53,340	5,000	39,128	(14,212)	73%
Tree maintenance (Oak tree pruning)	36,750	3,200	38,400	1,650	104%
Optional flower rotation	21,000	-	-	(21,000)	0%
Irrigation repairs & replacement	40,000	1,845	26,905	(13,095)	67%
Roads & bridges repairs	15,750	21	7,742	(8,008)	49%
Sidewalk repairs & replacement		-	1,063		
Street light maintenance	15,750	339	4,616	(11,134)	29%
Vehicle repairs & maintenance	5,250	30	11,541	6,291	220%
Office supplies: field operations	14,700	520	9,504	(5,196)	65%
Holiday lights	9,450	-	4,229	(5,221)	45%
CERT operations	500	-	-	(500)	0%
Community maintenance	120,000	19,603	60,278	(59,722)	50%
Storm clean-up	27,300	-	158,810	131,510	582%
Miscellaneous contingency		-	20,335		
<b>TOTAL FIELD OPERATIONS</b>	<b>1,090,649</b>	<b>92,865</b>	<b>936,832</b>	<b>(153,817)</b>	<b>86%</b>
<b>STAFF SUPPORT</b>					
Payroll	606,564	76,683	452,940	(153,624)	75%
Merit pay/bonus	25,000	2,978	22,911	(2,089)	92%
Payroll taxes	81,635	6,159	37,832	(43,803)	46%
Health insurance	116,600	14,846	67,678	(48,923)	58%
Insurance: workers' compensation	30,000	-	12,214	(17,786)	41%
Payroll services	6,250	491	3,261	(2,989)	52%
Mileage reimbursement	16,000	915	6,786	(9,214)	42%
Vehicle Allowance	-	-	-	-	-
<b>TOTAL STAFF SUPPORT</b>	<b>882,049</b>	<b>102,072</b>	<b>603,621</b>	<b>(278,428)</b>	<b>68%</b>
<b>AMENITY OPERATIONS</b>					
Amenity Management	610,570	52,686	474,572	(135,998)	78%
A/C maintenance and service	4,095	395	11,049	6,954	270%
Fitness equipment service	7,875	-	2,182	(5,693)	28%
Music licensing	3,757	-	4,020	263	107%
Pool/spa permits	919	-	877	(42)	95%
Pool chemicals	16,275	1,767	14,838	(1,437)	91%
Pest control	4,095	-	1,430	(2,665)	35%
Amenity maintenance	120,000	10,382	129,003	9,003	108%
Special events	10,500	425	4,330	(6,170)	41%
<b>TOTAL AMENITY</b>	<b>778,086</b>	<b>65,654</b>	<b>642,301</b>	<b>(135,785)</b>	<b>83%</b>
<b>SECURITY</b>					
Gate access control staffing	214,594	16,209	159,386	(55,208)	74%
Additional guards	8,400	-	-	(8,400)	0%
Guardhouse facility maintenance	16,800	566	8,075	(8,725)	48%
Gate communication devices	22,050	-	9,040	(13,010)	41%
Gate operating supplies	16,800	510	8,350	(8,450)	50%
Fire & security system	5,565	99	6,287	722	113%

**GRAND HAVEN CDD**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**For the period from October 1, 2022 through June 30, 2023**

	Adopted Budget	Current Month	Year To Date	Variance + / (-)	% Of Budget
<b>TOTAL SECURITY</b>	<b>284,209</b>	<b>17,384</b>	<b>191,138</b>	<b>(93,071)</b>	<b>67%</b>
<b>TOTAL EXPENDITURES</b>	<b>3,795,054</b>	<b>325,358</b>	<b>3,022,453</b>	<b>(772,601)</b>	<b>80%</b>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES			794,055		
FUNDS TRANSFER EXPENSE					
FUNDS TRANSFER INCOME					
FUND BALANCE - BEGINNING			2,525,507		
<b>FUND BALANCE ENDING</b>			<b>3,319,562</b>		
<b>ANALYSIS OF FUND BALANCE</b>					
DISASTER			750,000		
3 MONTHS WORKING CAPITAL			945,505		
UNASSIGNED			1,624,057		
<b>FUND BALANCE - ENDING</b>			<b>\$ 3,319,562</b>		

**GRAND HAVEN CDD**  
**SPECIAL REVENUE FUND - INFRASTRUCTURE REINVESTMENT**  
**Statement of Revenue, Expenses and Changes in Fund Balance**  
**For the period from October 1, 2022 through June 30, 2023**

	<u>Adopted Budget</u>	<u>Current Month</u>	<u>Year To Date</u>	<u>Variance + / (-)</u>	<u>% Of Budget</u>
<b>REVENUE</b>					
SPECIAL ASSESSMENTS - ON ROLL (NET)	\$ 820,953	\$ 27,772.46	\$ 826,021.99	\$ 5,069	101%
DISCOUNT (ASSESSMENTS)	-	-	-	-	-
INTEREST REVENUE	5,500	-	-	-	0%
<b>TOTAL REVENUE</b>	<u><b>826,453</b></u>	<u><b>27,772</b></u>	<u><b>826,021.99</b></u>	<u><b>(431)</b></u>	<u><b>100%</b></u>
<b>EXPENDITURES</b>					
GENERAL INFRASTRUCTURE REPLACEMENT	803,045	42,231	332,402	(470,643)	41%
<b>TOTAL EXPENDITURES</b>	<u><b>803,045</b></u>	<u><b>42,231</b></u>	<u><b>332,402</b></u>	<u><b>(470,643)</b></u>	<u><b>41%</b></u>
<b>EXCESS OF REVENUE OVER (UNDER) EXP.</b>	<b>23,408</b>	<b>(14,459)</b>	<b>493,620</b>		
<b>OTHER FINANCING SOURCES (USES)</b>					
TRANSFER OUT	-	-	\$ -		
TRANSFER IN	-	-	-		
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u><b>-</b></u>	<u><b>-</b></u>	<u><b>-</b></u>		
FUND BALANCE BEGINNING			\$ 1,511,659.97		
NET CHANGE IN FUND BALANCE			\$ -		
<b>FUND BALANCE - ENDING</b>			<u><u><b>\$ 2,005,279.47</b></u></u>		
Analysis of Fund Balance					
Committed: Future Capital Improvements					
Assigned: 3 months working capital			356,637		
Unassigned			1,648,642		
<b>FUND BALANCE - ENDING</b>			<u><u><b>\$ 2,005,279</b></u></u>		

# EXHIBIT 8

1 **MINUTES OF MEETING**

2 **GRAND HAVEN**

3 **COMMUNITY DEVELOPMENT DISTRICT**

4 The Workshop Meeting of the Board of Supervisors of the Grand Haven Community Development  
5 District was held on Thursday, June 1, 2023 at 9:02 a.m. in the Grand Haven Room, at the Grand Haven  
6 Village Center, 2001 Waterside Parkway, Palm Coast, Florida 32137.

7 **FIRST ORDER OF BUSINESS – Call to Order/Roll Call**

8 Mr. McInnes called the meeting to order and conducted roll call.

9 Present and constituting a quorum were:

10 Kevin Foley	Board Supervisor, Chairman
11 John Polizzi	Board Supervisor, Vice Chairman
12 Michael Flanagan	Board Supervisor, Assistant Secretary
13 Nancy Crouch	Board Supervisor, Assistant Secretary

14 Also present were:

15 David McInnes	District Manager, Vesta District Services
16 Barry Kloptosky	Operations Manager
17 Vanessa Stepniak	Office Manager
18 Louise Leister	Horticulturalist

19 *The following is a summary of the discussions and actions taken at the June 1, 2023 Grand Haven CDD*  
20 *Board of Supervisors Workshop Meeting.*

21 **SECOND ORDER OF BUSINESS – Pledge of Allegiance**

22 The Pledge of Allegiance was recited.

23 **THIRD ORDER OF BUSINESS – Audience Comments – (limited up to 3 minutes per individual for**  
24 *agenda items)*

25 An audience member asked whether the CDD was still contracting with anyone to address the hog  
26 issue in Grand Haven. The Chair clarified that the CDD did not directly contract with anyone, but  
27 that there was an agreement in place with the County who had their own licensed hunters and  
28 trappers. The audience member noted that he had had ongoing turf damage on his property in the  
29 Crossings for the past three weeks, and expressed concerns about the lack of responses in  
30 attempting to resolve this issue with multiple parties, questioning why a trap couldn't be placed  
31 there on CDD property. Discussion ensued regarding the scope of the agreement, and Mr.  
32 Kloptosky stated that the County had been notified regarding the situation, though acknowledged  
33 that as the trappers dealt with the County directly, the CDD did not have any direct influence on  
34 their activity.

35 An audience member urged the Board to have a protocol in place for what residents should do when  
36 sighting any wild hogs, expressing safety concerns. The audience member additionally asked  
37 whether anyone had approached the mayor to place a moratorium on development, as this was  
38 causing wildlife destruction resulting in the wild hog infestation, and whether anyone had contacted  
39 federal, state, or local governmental agencies to seek relief.

40 An audience member suggested that the Board consider a rule penalizing residents collecting their  
41 tree leaves in the streets and gutters. The audience member also stated that he had reached out to  
42 the City of Palm Coast and received some clarification on post-storm cleanup definitions being in  
43 an 8-10 foot range between the sidewalk and the street (or within 8-10 feet of the street for Wild  
44 Oaks).

45 **FOURTH ORDER OF BUSINESS – Presentations**

46 A. Operations Manager Update on New & Pending Items

47 Mr. Kloptosky noted that there were currently difficulties having staff meetings, and advised that  
48 future staffing would add to the need for additional office space. Mr. Kloptosky noted that an  
49 assistant field maintenance supervisor position was currently being filled on a temporary basis as  
50 authorized by the Board, and suggested that moving forward this be made into a permanent  
51 position, adding that this would not change anything budget-wise as it currently stood. Mr.  
52 Kloptosky commented on his preference to promote from within, and noted that this was his idea  
53 for having an assistant operations manager role working alongside him to be ready to step up upon  
54 his retirement. Mr. Kloptosky additionally suggested that a management role in the office could be  
55 created for a Chief of Staff, noting that this role had recently been created by the City of Palm Coast  
56 for their organizational/staffing purposes, and stated that he believed that an existing staff member  
57 in the office could take on that management role. Discussion ensued on staffing roles and needs,  
58 including a potential assistant office manager role.

59 **FIFTH ORDER OF BUSINESS – Discussion Items**

60 A. Future District Staffing Needs

61 This topic was discussed under the Operations Manager update with Mr. Kloptosky.

62 B. Leaf Policy

63 Mr. Foley noted that they had looked into the viability of vacuum pumps coming through to pick  
64 up street leaves, and that Mr. Kloptosky had found that the daily costs involved were high.  
65 Discussion ensued regarding educating residents on their responsibility to clear and manage their  
66 own leaves.

67 *(Mr. Flanagan left the meeting at 10:30 a.m.)*

68 C. Dog Park Alternatives

69 Ms. Leister and Mr. Kloptosky presented five possible dog park location options, along with pros  
70 and cons of each. Mr. Kloptosky noted that the first parcel presented was large and had alternative  
71 potential as a future site for a constructed amenity and the second parcel was outside the gate and  
72 had a higher likelihood of usage by non-residents. Comments were made about the existing  
73 availability of parking near the third parcel by Creekside, drainage in the area, and the relative lack  
74 of usage at the volleyball court that would be cleared out for the dog park with this option.  
75 Additional discussion ensued regarding two parcels near the condos, and requests were made to  
76 conduct further research on the first, third, and fourth parcels presented.

77 *(The Board recessed the meeting at 10:53 a.m. and reconvened at 11:13 a.m.)*

78 D. Review of Proposed FY24 Budget

79 Mr. McInnes distributed a handout, explaining that following the approval of the high watermark  
80 budget, there had been further work and discussion with District Counsel, and that a resolution to  
81 amend the budget and take out the \$100,000 from the capital reserve fund would be presented for  
82 consideration and adoption at the June regular meeting. Mr. McInnes highlighted the reduction  
83 effect this would have on assessments. Comments were heard from the Chair regarding  
84 expenditures for a number of items, suggesting for a discussion on prioritization at a future  
85 workshop meeting.

86 E. Exhibit 1: Review of Resident Survey Responses on Café Renovations – Supervisor Polizzi



87 Mr. Kloptosky noted that the design architect would not be able to attend the June meeting but  
88 could present in July, and asked that the Board email any questions in advance to the District  
89 Manager.

90 Mr. Polizzi provided an overview of responses to the survey on Café renovations, commenting on  
91 general gaps of understanding on some of the more specific aspects of the updates. Mr. Polizzi  
92 noted concerns about extended downtime, and Mr. Kloptosky noted that he had discussed  
93 downtime concerns with the architect, who had suggested that executing the project in phases could  
94 maximize kitchen uptime during renovations.

95 F. Grand Haven Master Association Update – Supervisor Polizzi

96 Mr. Polizzi acknowledged the work that the Master Association had been doing in terms of  
97 communicating educational information to Grand Haven, as well as the work Dr. Merrill had been  
98 doing with the committee dedicated to researching and building out their own communications.  
99 Mr. Polizzi suggested that it could be beneficial getting in touch with the Master Association to get  
100 some areas of shared value that they could work together on.

101 **SIXTH ORDER OF BUSINESS – Audience Comments – (limited up to 3 minutes per individual for**  
102 **agenda items)**

103 There being none, the next item followed.

104 **SEVENTH ORDER OF BUSINESS – Next Meeting Quorum Check: June 15th, 9:00 AM**

105 • Quorum Check

106 All Board members present stated that they would be in attendance at the next meeting scheduled  
107 for June 15<sup>th</sup>, which would fulfill a quorum.

108 **EIGHTH ORDER OF BUSINESS – Action Items Review**

109 The action items were recorded as follows:

- 110 • Members of the Board will send the District Manager specific items they would like to have  
111 addressed in justifying staffing needs.
- 112 • Members of the Board will send the District Manager any questions for the café design consultant  
113 in advance of the presentation at the July meeting.

114

115 Prior to the Ninth Order of Business, Adjournment, Mr. Foley provided an update on discussions  
116 about the possibility of getting a line of credit. Mr. Foley stated that he had gotten in contact with  
117 an individual at Chase who oversaw Florida operations of government banking, including several  
118 CDDs in her portfolio, who suggested that this could be viable for Grand Haven CDD. Mr. Foley  
119 noted that this had the possible end result of fully transferring accounts from BankUnited to Chase.  
120 Mr. Foley additionally noted that he had followed up with the University of Florida, suggesting  
121 that there may be opportunities for leveraging their graduate program for research and long-term  
122 strategy for the community's oak trees. Mr. Polizzi suggested that this could go well with an update  
123 to the overall long-term plan.

124 Mr. McInnes additionally noted that a “Committed: Future Capital Improvements” line item in the  
125 budget had been redefined as a yearly capital improvements number and an increase to the CDD's  
126 unassigned balance, with the “3 months working capital” line item remaining intact.

127 **NINTH ORDER OF BUSINESS – Adjournment**

128           The Board adjourned the meeting, at 12:07 p.m., for the Grand Haven Community Development  
129           District.

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

133       **Meeting minutes were approved at a meeting by vote of the Board of Supervisors at a publicly noticed**  
134       **meeting held on July 20, 2023.**

135

\_\_\_\_\_  
**Signature**

\_\_\_\_\_  
**Signature**

\_\_\_\_\_  
**Printed Name**

\_\_\_\_\_  
**Printed Name**

136   **Title:**    **Secretary**    **Assistant Secretary**

**Title:**    **Chairman**    **Vice Chairman**

# EXHIBIT 9

1 **MINUTES OF MEETING**

2 **GRAND HAVEN**

3 **COMMUNITY DEVELOPMENT DISTRICT**

4 The Regular Meeting of the Board of Supervisors of the Grand Haven Community Development  
5 District was held on Thursday, June 15, 2023 at 9:03 a.m. in the Grand Haven Room, at the Grand Haven  
6 Village Center, 2001 Waterside Parkway, Palm Coast, Florida 32137.

7 **FIRST ORDER OF BUSINESS – Call to Order/Roll Call**

8 Mr. McInnes called the meeting to order and conducted roll call.

9 Present and constituting a quorum were:

10 Kevin Foley	Board Supervisor, Chairman
11 John Polizzi	Board Supervisor, Vice Chairman
12 Nancy Crouch	Board Supervisor, Assistant Secretary
13 Michael Flanagan	Board Supervisor, Assistant Secretary
14 Dr. Merrill Stass-Isern	Board Supervisor, Assistant Secretary

15  
16 Also present were:

17 David McInnes	District Manager, Vesta District Services
18 Lea Stokes	Vesta
19 Scott Clark	District Counsel, Clark & Albaugh, LLP
20 Barry Kloptosky	CDD Operations Manager
21 Vanessa Stepniak	CDD Office Manager
22 John Lucansky	Amenity Manager

23  
24 *The following is a summary of the discussions and actions taken at the June 15, 2023 Grand Haven CDD*  
25 *Board of Supervisors Regular Meeting. Audio for this meeting is available upon public records request.*

26 **SECOND ORDER OF BUSINESS – Pledge of Allegiance**

27 The Pledge of Allegiance was recited.

28 **THIRD ORDER OF BUSINESS – Audience Comments – (limited to 3 minutes per individual for non-**  
29 **agenda items)**

30 An audience member inquired about the photo IDs, noting that she had checked with the Office  
31 Manager who had indicated that the guards were not scanning photo IDs. The audience member  
32 additionally expressed concerns that residents not knowing full names of contractors and staff they  
33 had coming in and out of the community could create security vulnerabilities, particularly when  
34 their services were eventually terminated.

35 An audience member commented on the pickleball community’s work to rearrange time slots to  
36 accommodate other players, and suggested repurposing the old croquet court location for a  
37 pickleball court, as benches and other accommodations were already present. Comments were  
38 made about whether a sod or paved playing surface would be appropriate.

39 An audience member commented about the wild hog issue and its impacts on landscaping.

40 **FOURTH ORDER OF BUSINESS – Staff Reports**

41 A. District Engineer: David Sowell

42 The District Engineer was not present.

43 B. Exhibit 1: Amenity Manager: John Lucansky

44 Mr. Lucansky stated that there were no updates to his report since it had been submitted, and asked  
45 the Board if they had any questions. In response to Supervisor questions about the online ordering  
46 system, Mr. Lucansky stated that the model had been tested and everything was in place, and that  
47 once it was determined that it was ready to go, an eblast would be distributed with links and  
48 directions on using the system.

49 Mr. Foley recalled that there had been some discussions about potentially alleviating street parking  
50 issues by starting a valet or shuttle service in some form for busier evenings. Ms. Stokes introduced  
51 herself to the Board and provided information on the large deductible for insurance coverage for  
52 the garage keepers category, which valet services would fall under, should Vesta directly provide  
53 these services. Discussion ensued regarding the viability of third-party valet service companies.

54 C. Operations Manager: Barry Kloptosky

55 1. Exhibit 2: Presentation of Capital Project Plan Tracker

56 Mr. Kloptosky presented the capital project plan tracker. There were no questions from the  
57 Board regarding the tracker.

58 2. Exhibit 3: Monthly Report

59 Comments were heard from the Board suggesting to have the more damaged roads repaired  
60 with higher priority, rather than taking on all 37 identified areas at once. Mr. Polizzi  
61 additionally requested that the regular meeting recap include the status of ongoing work on  
62 Pond 43 to keep the community in the loop. Mr. Kloptosky commented positively on  
63 Solitude's progress with the pond, and noted that midge fly spray treatments had been  
64 authorized, with fish stocking proposals also being in the works. Board comments were  
65 made emphasizing the importance of communicating out progress on various community  
66 issues. Mr. Kloptosky additionally provided updates on curb and gutter repairs, wild hogs,  
67 and communications with the design architect who planned on attending the July meeting.

68 Mr. Kloptosky noted that the CDD had a renewing contract with Cline Construction which  
69 was an alternate contract for storm debris removal that had been in place since 2017. Mr.  
70 Kloptosky stated that revised rates were currently being worked on, and expressed some  
71 concerns about this being a time-sensitive matter for the Board's direction, with hurricane  
72 season underway. Comments were made expressing support for maximizing services  
73 provided from a variety of sources, and maximizing reimbursement. In response to  
74 Supervisor comments, Mr. Kloptosky stated that he could verify the equipment that the  
75 vendor had.

76 Mr. Kloptosky stated that he believed the best dog park location between the three he had  
77 reviewed was the location by Creekside, due to its distance from houses and proximity to  
78 parking availability. Discussion ensued regarding muddy grounds during the rainy season,  
79 and alternative sod and gravel options.

80 D. Exhibit 4: District Counsel: Scott Clark

81 Mr. Clark advised that a piece of legislation with specific requirements for bathroom facilities under  
82 governmental entities had been passed and signed. Mr. Clark stated that he believed that the  
83 District's current facilities were in compliance with the bathroom bill enacted by the State  
84 Government, but noted that there may be training needed to respond to future complaints from  
85 patrons against other individuals existing in bathrooms. Discussion ensued regarding the section  
86 on the District policies regarding trespassing. Mr. Clark stated that he did not believe that recent  
87 legislation relating to public records rules and immigration affected the District's current  
88 operations, but for the latter recommended ensuring that the CDD's E-Verify account was being  
89 properly maintained.

90 E. Discussion & Consideration of Landscape Maintenance Contract RFP

91 **This item, originally under the Sixth Order of Business, Business Items, was presented out of**  
92 **order.**

93 Mr. Clark stated that the form of the RFP was fairly well developed, and did not anticipate much  
94 change needed to it unless Mr. Kloptosky or other staff members were to note any changes to the  
95 scope. Mr. Clark stated that they were looking for a motion from the Board to authorize for this  
96 work to proceed.

97 On a MOTION by Mr. Flanagan, SECONDED by Ms. Crouch, WITH ALL IN FAVOR, the Board  
98 approved directing District Counsel to prepare the RFP for a landscape maintenance contract, for the Grand  
99 Haven Community Development District.

100 Following the motion, discussion ensued regarding how well the regular contractual service  
101 schedules were adhered to. Mr. Clark and Mr. McInnes additionally discussed the guard company  
102 contract with the Board, with comments made indicating that this was a contract falling outside of  
103 the category of maintenance and construction services, and that a new contract could be negotiated  
104 as they were currently operating on a month-to-month basis.

105 F. District Manager: David McInnes

106 1. Exhibit 5: Meeting Matrix

107 Mr. McInnes noted that July did not have a workshop scheduled. The Board discussed  
108 topics for discussion at meetings, including the unscheduled discussion topic of addressing  
109 spartina on the pond banks, and the presentation on the Café. Suggestions were made to  
110 include the topic of spartina on pond banks for a workshop in October, and to present the  
111 long term plan in the November meeting.

112 2. Exhibit 6: Action Item Report

113 Mr. McInnes presented the action item report. There were no questions or comments from  
114 the Board regarding the report.

115 **FIFTH ORDER OF BUSINESS – Consent Agenda Items**

116 A. Exhibit 7: Consideration for Acceptance – The May 2023 Unaudited Financial Report

117 B. Exhibit 8: Consideration for Approval – The Minutes of the Board of Supervisors Workshop  
118 Meeting Held May 4, 2023

119 C. Exhibit 9: Consideration for Approval – The Minutes of the Board of Supervisors Regular Meeting  
120 Held May 18, 2023

121 On a MOTION by Dr. Merrill, SECONDED by Ms. Crouch, WITH ALL IN FAVOR, the Board approved  
122 all items on the Consent Agenda for the Grand Haven Community Development District.

123 Following the motion, Mr. Foley provided some clarification as to the likely cause of some negative  
124 variance on the CDD's assessment revenues.

125 *(The Board recessed the meeting at 11:00 a.m. and reconvened the meeting at 11:12 a.m.)*

126 **SIXTH ORDER OF BUSINESS – Business Items**

127 A. Exhibit 10: Consideration & Adoption of **Resolution 2023-07**, Post Orders

128 Mr. Clark advised that the post orders on the agenda reflected the most recent changes sent to the  
129 Board.

130 On a MOTION by Mr. Flanagan, SECONDED by Dr. Merrill, WITH ALL IN FAVOR, the Board adopted  
131 **Resolution 2023-07**, Amending Post Orders, for the Grand Haven Community Development District.

132 B. Exhibit 11: Consideration & Adoption of **Resolution 2023-08**, Amending Proposed FY 2024  
133 Budget

134 Mr. McInnes stated that the previously approved assessment for \$2,776.50 for single lots had been  
135 reduced to \$2,729.37.

136 On a MOTION by Ms. Crouch, SECONDED by Dr. Merrill, WITH ALL IN FAVOR, the Board adopted  
137 **Resolution 2023-08**, Amending Proposed FY 2024 Budget, for the Grand Haven Community Development  
138 District.

139 C. Exhibit 12: Consideration & Adoption of **Resolution 2023-09**, Right of Entry Agreement with the  
140 City of Palm Coast

141 Mr. Clark stated that this was in response to the Board's direction to take advantage of the City of  
142 Palm Coast's post-storm program if it was made available to them.

143 On a MOTION by Ms. Crouch, SECONDED by Mr. Flanagan, WITH ALL IN FAVOR, the Board adopted  
144 **Resolution 2023-09**, Adopting the Right of Entry Agreement with the City of Palm Coast, for the Grand  
145 Haven Community Development District.

146 D. Exhibit 13: Consideration of Amended Agreement with Blaze Secor for Feral Hog  
147 Trapping/Hunting

148 Mr. Clark stated that they had initially provided an agreement with a hog trapper which had been  
149 done in cooperation with the Master Association, and had entered into a separate agreement with  
150 another trapper working with Flagler County. Mr. Clark explained that, as the Master Association  
151 had since discontinued its relationship with the first hog trapper, this amended agreement would  
152 expand the other trapper's access. Mr. Clark stated that he was asking for approval of this  
153 amendment, as well as delegation to the Chair to make other non-substantive amendments.  
154 Comments were made expressing some concerns about carcasses, and Mr. Clark advised that the  
155 agreement was terminable by the CDD if they encountered problems.

156 On a MOTION by Mr. Polizzi, SECONDED by Dr. Merrill, WITH ALL IN FAVOR, the Board accepted  
157 the Amended Agreement with Blaze Secor for Feral Hog Trapping/Hunting in substantial form, authorizing  
158 the Chair to sign, for the Grand Haven Community Development District.

159

160 On a MOTION by Mr. Foley, SECONDED by Mr. Polizzi, WITH ALL IN FAVOR, the Board approved  
161 recessing the Regular Meeting for the purpose of conducting a Public Hearing regarding Chapter VI Rules  
162 on Encroachments on CDD-owned Land, for the Grand Haven Community Development District.

163 *(The Board recessed the meeting at 11:37 a.m. to enter into a Public Hearing.)*

164 **SEVENTH ORDER OF BUSINESS – Public Hearing – Chapter VI Rules on Encroachments on CDD**  
165 **Owned Land**

166 A. Open Public Hearing

167 On a MOTION by Mr. Foley, SECONDED by Mr. Polizzi, WITH ALL IN FAVOR, the Board approved  
168 opening the Public Hearing on Chapter VI Rules on Encroachments on CDD-owned Land, for the Grand  
169 Haven Community Development District.

170 B. Exhibit 14: Presentation of Published Notices

171 Mr. McInnes stated that this public hearing was legally advertised in the necessary timeframe.

172 C. Exhibit 15: Presentation of Rules

173 Mr. Clark advised that the purpose of the rule change was to set policy against encroachments on  
174 CDD property, adding additional provisions to other forms of encroachments.

175 D. Public Comments

176 An audience member asked who would be enforcing rules, such as when encroachments involving  
177 placing mulch or grass on CDD-owned land occurred. Mr. Clark stated that the CDD was capable  
178 of enforcing it, and that he believed the Master Association had certain provisions that they could  
179 enforce. Mr. Clark noted that there had been discussions about having the CDD and Master  
180 Association meet to discuss enforcement policy.

181 E. Close Public Hearing

182 On a MOTION by Mr. Foley, SECONDED by Mr. Polizzi, WITH ALL IN FAVOR, the Board approved  
183 closing the Public Hearing on Chapter VI Rules on Encroachments on CDD-owned Land, for the purpose  
184 of reconvening the Regular Board Meeting for the Grand Haven Community Development District.

185 *(The Board reconvened the meeting at 11:47 a.m.)*

186 F. Exhibit 16: Consideration & Adoption of **Resolution 2023-10**, Amending Chapter VI – Surface  
187 Water Systems & Encroachment

188 On a MOTION by Dr. Merrill, SECONDED by Mr. Flanagan, WITH ALL IN FAVOR, the Board adopted  
189 **Resolution 2023-10**, Amending Chapter VI – Surface Water Systems & Encroachment, for the Grand  
190 Haven Community Development District.

191 **EIGHTH ORDER OF BUSINESS – Discussion Items**

192 A. Solar Evaluation/Alternative

193 Mr. Kloptosky recalled that, years prior, the CDD Board had approved for an extensive valuation  
194 process for solar power to take place, including the hiring of a solar engineer, and had arrived at  
195 the general conclusion that there was no proof that this would be a cost-effective investment. Mr.  
196 Kloptosky stated that more recently there had been questions as to whether there had been any  
197 changes in solar and wind processes that may warrant re-evaluating their viability. Mr. Kloptosky  
198 stated that he had discussed the matter with operations managers and engineers at other  
199 communities using solar power, and had found that these communities had to use alternative  
200 heating methods more often than they had expected. Discussion ensued with the Board regarding  
201 the difficulty and initial cost of installation. During additional discussion on improving energy  
202 consumption, Mr. Kloptosky provided some insight on savings that had been realized through  
203 conversion of the community to LED bulbs and energy-efficient windows for the exterior of the  
204 village center.

205 B. Review of Comments for Presentation of FY24 Budget – Supervisor Foley

206 Mr. Foley requested for Board members to take a critical look at the presentation and send  
207 comments for edits and additions to the District Manager. Comments were heard from the Board



208 about educating residents to establish an understanding of the long-term plan, with Mr. Polizzi  
209 expressing some concerns about variable inflation. Mr. Foley agreed with the need for education,  
210 noting that while it appeared that the CDD had a lot of money, their efforts to maintain or reduce  
211 assessments in planning for the long-term future also reduced the amount of wiggle room for major  
212 expenditures.

213 **NINTH ORDER OF BUSINESS – Supervisors’ Requests**

214 Mr. Foley recalled that at a previous workshop meeting, the Board had opted not to move forward  
215 with consideration of changing tree leaf pickup policy, which he had received some responses from  
216 residents about. Mr. Foley stated that he had reached out to a number of communities that had oak  
217 trees along their streets regarding their leaf pickup policy, and had found that all of these  
218 communities relied on their cities’ services.

219 Mr. Foley stated that he had discussed with an individual from the University of Florida on the  
220 viability of an ongoing academic study on the community’s oak trees, and commented on the idea  
221 of having a document in place that could be updated based on the community’s needs.

222 Dr. Merrill provided an update on communications following the committee’s first meeting, stating  
223 that information regarding existing communication and ebcasts was in the process of being  
224 documented, following which they would look into problem-solving. Dr. Merrill estimated that the  
225 process would take several months. The Board discussed initial design and functionality plans for  
226 a central website.

227 **TENTH ORDER OF BUSINESS – Next Meeting Quorum Check: July 20th, 9:00 a.m.**

228 All Board members indicated that they planned on attending the next meeting scheduled for July  
229 20 in person, which would constitute a quorum.

230 **ELEVENTH ORDER OF BUSINESS – Action Item Summary**

231 Mr. McInnes provided a summary of action items.

- 232 • Operations Manager will seek vendor quotes for establishing a shuttle service to and from the  
233 Village Center to alleviate parking issues.
  - 234 ○ Amenities team will research whether Vesta can provide a golf cart service as an alternative to  
235 the shuttle service.
- 236 • Operations Manager will look into whether Cline has the ability to do leaf pickups.
- 237 • Operations Manager will obtain an estimate for what converting the Creekside volleyball court into  
238 a dog park would cost.
- 239 • Operations Manager, District Counsel, and District Manager will report on what District  
240 responsibilities for pond banks are.
- 241 • District Manager will email Supervisors the Chair’s Long Term Plan PowerPoint and get feedback  
242 from members of the Board.
- 243 • District Manager will email Supervisors to obtain their issues to address on the pond banks.

244  
245 Prior to adjournment, Mr. Kloptosky relayed repeated incidents reported where Ms. Leister was  
246 being accosted with loud and abusive language from an individual while trimming trees outside of  
247 their house. Mr. Clark advised that a warning could be issued without needing Board action. Mr.  
248 McInnes suggested that the repeated nature of the offenses may necessitate further Board action,  
249 and comments were made noting that Ms. Leister was planning on filing an incident report.

250 **TWELFTH ORDER OF BUSINESS – Adjournment**

251 Mr. McInnes asked for final questions, comments, or corrections before requesting a motion to  
252 adjourn the meeting. There being none, Dr. Merrill made a motion to adjourn the meeting.

253 On a MOTION by Dr. Merrill, SECONDED by Ms. Crouch, WITH ALL IN FAVOR, the Board adjourned  
254 the meeting, at 12:48 p.m., for the Grand Haven Community Development District.

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

258 **Meeting minutes were approved at a meeting by vote of the Board of Supervisors at a publicly noticed**  
259 **meeting held on July 20, 2023.**

260

261

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Printed Name

262 Title:  Secretary  Assistant Secretary

Title:  Chairman  Vice Chairman

# EXHIBIT 10

**GRAND HAVEN COMMUNITY DEVELOPMENT DISTRICT**

**FINANCIAL STATEMENTS**

September 30, 2022

**GRAND HAVEN COMMUNITY DEVELOPMENT DISTRICT**  
**FINANCIAL STATEMENTS**  
**September 30, 2022**

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INDEPENDENT AUDITORS' REPORT

To the Board of Supervisors  
Grand Haven Community Development District  
Flagler County, Florida

**Opinions**

We have audited the accompanying financial statements of the governmental activities and each major fund of Grand Haven Community Development District, Flagler County, Florida ("District") as of and for the 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 for the 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. 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**

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 generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, 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 Reporting Required by Government Auditing Standards**

In accordance with Government Auditing Standards, we have also issued our report dated June 1, 2023, on our consideration of the Grand Haven Community Development District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, rules, regulations, contracts, and 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 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.

### **Report on Other Legal and Regulatory Requirements**

We have also issued our report dated June 1, 2023 on our consideration of the District's compliance with requirements of Section 218.415, Florida Statutes, as required by Rule 10.556(10) of the Auditor General of the State of Florida. The purpose of that report is to provide an opinion based on our examination conducted in accordance with attestation Standards established by the American Institute of Certified Public Accountants.

*DiBartolomeo, McBee, Hartley & Barnes*

DiBartolomeo, McBee, Hartley & Barnes, P.A.  
Fort Pierce, Florida  
June 1, 2023



# GRAND HAVEN COMMUNITY DEVELOPMENT DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2022

Our discussion and analysis of Grand Haven Community Development District, Flagler County, Florida ("District") financial performance provides an 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 \$15,993,720.
- The change in the District's total net position in comparison with the prior fiscal year was (\$117,808) 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 \$4,037,164. The general fund balance is unassigned 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 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 and liabilities, with the difference between the two 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.

# GRAND HAVEN COMMUNITY DEVELOPMENT DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2022

The government-wide financial statements include all governmental activities that are principally supported by special assessments. The District does not have any business-type activities. The governmental activities of the District include the general government (management) and maintenance and operations.

### **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.

### **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 one governmental fund for external reporting. Information is presented in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund. The fund is a major fund. 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.

# GRAND HAVEN COMMUNITY DEVELOPMENT DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2022

### 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. The balance of unrestricted net position may be used to meet the District's obligations.

Key components of net position were as follows:

	Statement of Net Position	
	2022	2021
Current assets	\$ 4,214,148	\$ 4,255,596
Non-current assets		
Capital assets	11,956,556	12,638,224
Total assets	16,170,704	16,893,820
Current liabilities	176,984	220,187
Total liabilities	176,984	220,187
Net position		
Net invested in capital assets	11,956,556	12,638,224
Unrestricted	4,037,164	4,035,409
Total net position	\$15,993,720	\$ 16,673,633

The District's net position decreased during the most recent fiscal year. The majority of the change represents the degree to which the ongoing cost of operations exceeded program revenues.

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

	Change in Net Position	
	2022	2021
Program revenues	\$ 4,370,999	\$ 4,309,030
General revenues	99,174	351,032
Total revenues	4,470,173	4,660,062
Expenses		
General government	461,450	339,372
Physical environment	2,480,172	2,905,877
Culture and recreation	1,646,359	1,448,968
Total expenses	4,587,981	4,694,217
Change in net position	(117,808)	(34,155)
Net position - beginning of year	16,111,528	16,707,788
Net position - end of year	\$15,993,720	\$ 16,673,633

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2022 was \$4,587,981, which primarily consisted of costs associated with general expenditures and constructing and maintaining certain capital improvements of the District. The costs of the District's activities were funded primarily by special assessments.

# **GRAND HAVEN COMMUNITY DEVELOPMENT DISTRICT**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

September 30, 2022

### **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 did not exceed expenditures appropriations for the fiscal year ended September 30, 2022.

The variance between budgeted and actual general fund revenues is not considered significant. The actual general fund expenditures for the current fiscal year were lower than budgeted amounts due primarily to anticipated costs which were not incurred in the current fiscal year.

### **CAPITAL ASSETS**

#### Capital Assets

At September 30, 2022, the District had \$11,956,556 invested in land and land improvements, furniture, fixtures and equipment, infrastructure and construction in process. Construction in process has not completed as of September 30, 2022 and therefore is not depreciated to date. Once projects are complete, items will transfer to depreciable assets. More detailed information about the District's capital assets is presented in the notes of the financial statements.

### **ECONOMIC FACTORS, NEXT YEAR'S BUDGET AND OTHER INFORMATION**

For the fiscal year 2023, the District anticipates that the cost of general operations will remain fairly constant. In connection with the District's future infrastructure maintenance and replacement plan, the District Board has included in the budget, an estimate of those anticipated future costs and has assigned a portion of current available resources for that purpose.

### **CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, land owners, 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 Grand Haven Community Development District's Finance Department at 250 International Parkway, Suite 208, Lake Mary, Florida 32746.

**GRAND HAVEN COMMUNITY DEVELOPMENT DISTRICT**

STATEMENT OF NET POSITION

September 30, 2022

	<u>GOVERNMENTAL ACTIVITIES</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 4,189,742
Accounts receivable	352
Assessments receivable	23,944
Prepaid items	110
Capital assets:	
Non-depreciable	4,415,017
Depreciable, net	7,541,539
TOTAL ASSETS	<u>\$ 16,170,704</u>
<b>LIABILITIES</b>	
Accounts payable and accrued expenses	<u>\$ 176,984</u>
TOTAL LIABILITIES	<u>176,984</u>
<b>NET POSITION</b>	
Net investment in capital assets	11,956,556
Unrestricted	4,037,164
TOTAL NET POSITION	<u>\$ 15,993,720</u>

The accompanying notes are an integral part of this financial statement

**GRAND HAVEN COMMUNITY DEVELOPMENT DISTRICT**

STATEMENT OF ACTIVITIES  
Year Ended September 30, 2022

Functions/Programs	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Operating Contributions	Revenues and Changes in Net Position
				Governmental Activities
Governmental activities				
General government	\$ 461,450	\$ 461,450	\$ -	\$ -
Physical environment	2,480,172	3,888,218	-	1,408,046
Culture and recreation	1,646,359	21,331	-	(1,625,028)
Total governmental activities	<u>\$ 4,587,981</u>	<u>\$ 4,370,999</u>	<u>\$ -</u>	<u>(216,982)</u>
General revenues:				
				323
				98,851
				<u>99,174</u>
				<u>(117,808)</u>
				<u>16,111,528</u>
				<u>\$ 15,993,720</u>

The accompanying notes are an integral part of this financial statement

**GRAND HAVEN COMMUNITY DEVELOPMENT DISTRICT**

**BALANCE SHEET - GOVERNMENTAL FUNDS**

September 30, 2022

	<u>MAJOR FUND</u>	TOTAL
	GENERAL	GOVERNMENTAL FUNDS
<b><u>ASSETS</u></b>		
Cash and cash equivalents	\$ 4,189,742	\$ 4,189,742
Accounts receivable	352	352
Assessments receivable	23,944	23,944
Prepaid items	110	110
TOTAL ASSETS	<u>\$ 4,214,148</u>	<u>\$ 4,214,148</u>
<b><u>LIABILITIES AND FUND BALANCES</u></b>		
<b>LIABILITIES</b>		
Accounts payable and accrued expenses	\$ 176,984	\$ 176,984
TOTAL LIABILITIES	<u>176,984</u>	<u>176,984</u>
<b>FUND BALANCES</b>		
Nonspendable:		
Prepaid items	110	110
Committed:		
Distaster	750,000	750,000
Assigned to:		
Working capital	945,505	945,505
Unassigned	2,341,549	2,341,549
TOTAL FUND BALANCES	<u>4,037,164</u>	<u>4,037,164</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 4,214,148</u>	<u>\$ 4,214,148</u>

The accompanying notes are an integral part of this financial statement

**GRAND HAVEN COMMUNITY DEVELOPMENT DISTRICT**  
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES  
TO NET POSITION OF GOVERNMENTAL ACTIVITIES  
September 30, 2022

Total Governmental Fund Balances in the Balance Sheet	\$ 4,037,164
Amount reported for governmental activities in the Statement of Net Assets are different because:	
Capital asset used in governmental activities are not financial resources and therefore are not reported in the governmental funds:	
Governmental capital assets	46,736,806
Less accumulated depreciation	(34,780,250)
Net Position of Governmental Activities	<u>\$ 15,993,720</u>

The accompanying notes are an integral part of this financial statement



**GRAND HAVEN COMMUNITY DEVELOPMENT DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES – GOVERNMENTAL FUNDS**  
**Year Ended September 30, 2022**

	<b>MAJOR FUND</b>	<b>TOTAL</b>
	<b>GENERAL</b>	<b>GOVERNMENTAL FUNDS</b>
<b>REVENUES</b>		
Special assessments	\$ 4,407,656	\$ 4,407,656
Miscellaneous revenue	98,851	98,851
Recreation and amenity fees	21,331	21,331
Investment earnings	323	323
<b>TOTAL REVENUES</b>	<b>4,528,161</b>	<b>4,528,161</b>
<b>EXPENDITURES</b>		
General government	461,450	461,450
Physical environment	1,500,056	1,500,056
Culture and recreation	1,590,548	1,590,548
Capital outlay	900,211	900,211
<b>TOTAL EXPENDITURES</b>	<b>4,452,265</b>	<b>4,452,265</b>
<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>	<b>75,896</b>	<b>75,896</b>
<b>FUND BALANCE</b>		
Beginning of year	3,961,268	3,961,268
End of year	<b>\$ 4,037,164</b>	<b>\$ 4,037,164</b>

The accompanying notes are an integral part of this financial statement

**GRAND HAVEN COMMUNITY DEVELOPMENT DISTRICT**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**  
**Year Ended September 30, 2022**

Net Change in Fund Balances - Total Governmental Funds \$ 75,896

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

Governmental funds report capital outlays as expenditures. However,  
in the Statement of Activities, the costs of those assets are depreciated  
over their estimated useful lives:

Capital outlay 900,211

Certain revenues were available for the fund financial statements  
however they are recorded on the government wide  
financial statements: (57,988)

Certain items reported in the Statement of Activities do not require  
the use of current financial resources and therefore are not reported  
expenditures in the governmental funds:

Current year provision for depreciation (1,035,927)

Change in Net Position of Governmental Activities \$ (117,808)

The accompanying notes are an integral part of this financial statement

**GRAND HAVEN COMMUNITY DEVELOPMENT DISTRICT**  
STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL – GENERAL FUND  
Year Ended September 30, 2022

**NOTE A- NATURE OF ORGANIZATION AND REPORTING ENTITY**

Grand Haven Community Development District ("District") was created on March 3, 1997 by the Board of County Commissioners of Flagler County, Florida Ordinance No. 97-3 pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected on an at large basis by the qualified electors of the property owners within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the responsibility for:

1. Assessing and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing Improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District Board of Supervisors is considered to be financially accountable, and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

**Government-Wide and Fund Financial Statements**

The basic financial statements include both government-wide and fund financial statements. The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

**GRAND HAVEN COMMUNITY DEVELOPMENT DISTRICT**  
STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL – GENERAL FUND  
Year Ended September 30, 2022

**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Government-Wide and Fund Financial Statements (continued)**

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment. Operating-type special assessments for maintenance and debt service are treated as charges for services and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other Items not included among program revenues are reported instead as general revenues.

**Measurement Focus, Basis of Accounting and Financial Statement Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

Expenditures are recorded when a liability is incurred, as under accrual accounting.

**Assessments**

Assessments are non-ad valorem assessments on benefited lands within the District. Assessments are levied to pay for the operations and maintenance of the District. The fiscal year for which annual assessments are levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. The District's annual assessments for operations are billed and collected by the County Tax Collector. The amounts remitted to the District are net of applicable discounts or fees and include interest on monies held from the day of collection to the day of distribution.

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

**GRAND HAVEN COMMUNITY DEVELOPMENT DISTRICT**  
STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL – GENERAL FUND  
Year Ended September 30, 2022

**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Measurement Focus, Basis of Accounting and Financial Statement Presentation (continued)**

The District reports the following major governmental fund:

General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

**Assets, Liabilities and Net Position or Equity**

Restricted Assets

These assets represent cash and investments set aside pursuant to contractual restrictions.

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured.

The District records all interest revenue related to investment activities in the respective funds and reports investments at fair value.

**GRAND HAVEN COMMUNITY DEVELOPMENT DISTRICT**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
**BUDGET AND ACTUAL – GENERAL FUND**  
**Year Ended September 30, 2022**

**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Assets, Liabilities and Net Position or Equity (continued)**

Inventories and Prepaid Items

Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets, which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Infrastructure	15 - 25
Equipment	5 - 10

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

**GRAND HAVEN COMMUNITY DEVELOPMENT DISTRICT**  
STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL – GENERAL FUND  
Year Ended September 30, 2022

**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Assets, Liabilities and Net Position or Equity (continued)**

Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing uses.

Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Outflows/Inflows of Resources

The statement of net position reports, as applicable, a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to future reporting period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until that time. For example, the District would record deferred outflows of resources related to debit amounts resulting from current and advance refundings resulting in the defeasance of debt (i.e. when there are differences between the reacquisition price and the net carrying amount of the old debt).

The statement of net position reports, as applicable, a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to future reporting period(s) and so will not be recognized as an inflow of resources (revenue) until that time. For example, when an asset is recorded in the governmental fund financial statements, but the revenue is not available, the District reports a deferred inflow of resources until such times as the revenue becomes available.

Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

**GRAND HAVEN COMMUNITY DEVELOPMENT DISTRICT**  
STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL – GENERAL FUND  
Year Ended September 30, 2022

**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Assets, Liabilities and Net Position or Equity (continued)**

Fund Equity/Net Position (continued)

Committed fund balance - Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance - Includes spendable fund balance amounts that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board can assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

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

**Other Disclosures**

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.



**GRAND HAVEN COMMUNITY DEVELOPMENT DISTRICT**  
STATEMENT OF REVENUES AND EXPENDITURES  
BUDGET AND ACTUAL – GENERAL FUND  
Year Ended September 30, 2022

**NOTE C - BUDGETARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearings are conducted to obtain public comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year.

**NOTE D – DEPOSITS**

**Deposits**

The District's cash balances, including certificates of deposit, were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

**GRAND HAVEN COMMUNITY DEVELOPMENT DISTRICT**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
**BUDGET AND ACTUAL – GENERAL FUND**  
**Year Ended September 30, 2022**

**NOTE E – CAPITAL ASSETS**

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

	Balance 10/01/2021	Increases	Decreases	Balance 09/30/2022
<b>Governmental activities:</b>				
Capital assets, not being depreciated:				
Land and land improvements	\$ 4,080,698	\$ -	\$ -	\$ 4,080,698
Construction in progress	334,319	-	-	334,319
Total capital assets, not being depreciated	4,415,017	-	-	4,415,017
Capital assets, being depreciated				
Furniture, fixtures and equipment	1,666,152	5,769	-	1,671,921
Infrastructure - water control	910,255	-	-	910,255
Infrastructure - roadways and other	23,429,995	853,248	-	24,283,243
Infrastructure - recreational	15,415,176	41,194	-	15,456,370
Total capital assets, being depreciated	41,421,578	900,211	-	42,321,789
Less accumulated depreciation for:				
Furniture, fixtures and equipment	987,836	118,309	-	1,106,145
Infrastructure - water control	580,479	32,067	-	612,546
Infrastructure - roadways and other	17,323,918	829,740	-	18,153,658
Infrastructure - recreational	14,852,090	55,811	-	14,907,901
Total accumulated depreciation	33,744,323	1,035,927	-	34,780,250
Total capital assets, being depreciated - net	7,677,255	(135,716)	-	7,541,539
Governmental activities capital assets - net	\$12,092,272	\$ (135,716)	\$ -	\$11,956,556

Depreciation expense of \$1,035,927 was charged to physical environment and culture and recreation in the amount of \$980,116 and \$55,811, respectively.

**GRAND HAVEN COMMUNITY DEVELOPMENT DISTRICT**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
**BUDGET AND ACTUAL – GENERAL FUND**  
**Year Ended September 30, 2022**

**NOTE F - MANAGEMENT COMPANY**

The District has contracted with a management company to perform services which include financial and accounting advisory services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, computer and other administrative costs.

**NOTE G - MANAGEMENT SERVICES AGREEMENT**

The management services agreement with Amenity Management Group expired April 30th, 2021. The District has entered into a management agreement with Vesta Property Services, Inc. The District owns the ‘Village Center’ and the ‘Creekside Athletic Club’, located within the District, together with certain buildings, furniture, fixtures, machinery, appliances, operating equipment, books, records, and other personal property used in the operation of said amenity centers, known as (the ‘Amenity Centers’). The management service company is to manage and operate the Amenity Centers. The term of the contract extends through September 30th, 2024, and has a 4th year option. Amounts paid under the management service agreement in 2022 was \$588,785.

Contractual obligations as of September 30, 2022 are as follows:

<u>September 30,</u>	
2023	632,226
2024	<u>664,639</u>
	<u><u>\$ 1,296,865</u></u>

**NOTE H - RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; natural disasters; and environmental remediation. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. Settled claims from these risks have not exceeded commercial insurance coverage over the past three years.

**GRAND HAVEN COMMUNITY DEVELOPMENT DISTRICT**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
**BUDGET AND ACTUAL – GENERAL FUND**  
**Year Ended September 30, 2022**

	<u>* BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</u>
<b>REVENUES</b>			
Special assessments	\$ 4,349,407	\$ 4,407,656	\$ 58,249
Miscellaneous revenue	28,666	98,851	70,185
Recreation and amenity fees	9,000	21,331	12,331
Investment earnings	23,676	323	(23,353)
<b>TOTAL REVENUES</b>	<u>4,410,749</u>	<u>4,528,161</u>	<u>117,412</u>
<b>EXPENDITURES</b>			
Current			
General government	1,594,337	461,450	1,132,887
Physical environment	1,010,396	1,500,056	(489,660)
Culture and recreation	1,018,656	1,590,548	(571,892)
Capital outlay	1,082,025	900,211	181,814
<b>TOTAL EXPENDITURES</b>	<u>4,705,414</u>	<u>4,452,265</u>	<u>253,149</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>\$ (294,665)</u>	75,896	<u>\$ 370,561</u>
<b>FUND BALANCES</b>			
Beginning of year		<u>3,961,268</u>	
End of year		<u>\$ 4,037,164</u>	

\* Original and final budget.

**GRAND HAVEN COMMUNITY DEVELOPMENT DISTRICT**  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

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.

The variance between budgeted and actual general fund revenues is not considered significant. The actual general fund expenditures for the current fiscal year were lower than budgeted amounts due primarily to anticipated costs which were not incurred in the current fiscal year.

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

To the Board of Directors  
Grand Haven Community Development District  
Flagler County, Florida

We have audited in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Grand Haven Community Development District, as of September 30, 2022 and for the year ended September 30, 2022, which collectively comprise the Grand Haven Community Development District's basic financial statements and have issued our report thereon dated June 1, 2023.

Internal Control Over Financial Reporting

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

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

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

### Compliance and Other Matters

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

### Purpose of this Report

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

*DiBartolomeo, McBee, Hartley & Barnes*

DiBartolomeo, McBee, Hartley & Barnes, P.A.

Fort Pierce, Florida

June 1, 2023

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE REQUIREMENTS OF  
SECTION 218.415, FLORIDA STATUTES, REQUIRED BY RULE 10.556(10) OF THE  
AUDITOR GENERAL OF THE STATE OF FLORIDA

To the Board of Directors  
Grand Haven Community Development District  
Flagler County, Florida

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

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

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2022.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Grand Haven Community Development District, Flagler County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

*DiBartolomeo, McBee, Hartley & Barnes*

DiBartolomeo, McBee Hartley & Barnes, P.A.  
Fort Pierce, Florida  
June 1, 2023



Management Letter

To the Board of Supervisors  
Grand Haven Community Development District  
Flagler County, Florida

**Report on the Financial Statements**

We have audited the financial statements of the Grand Haven Community Development District (“District”) as of and for the fiscal year ended September 30, 2022, and have issued our report thereon dated June 1, 2023.

**Auditors’ Responsibility**

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

**Other Reporting Requirements**

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with Government Auditing Standards and Independent Accountants' Report on an examination conducted in accordance with AICPA Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those report, which are dated June 1, 2023, should be considered in conjunction with this management letter.

**Prior Audit Findings**

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

**Official Title and Legal Authority**

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The information required is disclosed in the notes to the financial statements.

## **Financial Condition and Management**

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

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

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

## **Specific Information**

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

- a. The total number of district employees compensated in the last pay period of the District's fiscal year as 15.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district's fiscal year as 1.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as \$557,607.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as \$117,639.
- e. The District does not have any construction projects with a total cost of at least \$65,000 that are scheduled to begin on or after October 1 of the fiscal year being reported.
- f. The District did not amend its final adopted budget under Section 189.016(6), Florida Statutes.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, the Grand Haven Community Development District reported:

- a. The rate or rates of non-ad valorem special assessments imposed by the District as \$2,352 per residential unit.
- b. The total amount of special assessments collected by or on behalf of the District as \$4,407,656.
- c. The total amount of outstanding bonds issued by the district as N/A.

**Additional Matters**

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

**Purpose of this Letter**

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

*DiBartolomeo, McBee, Hartley & Barnes*  
DiBartolomeo, McBee, Hartley & Barnes, P.A.  
Fort Pierce, Florida  
June 1, 2023

# EXHIBIT 11

	FY 2023 ADOPTED	Approved increases to FY 2023	10/2022-6/2023 Actual	10/2022-9/2023 PROJECTED	FY 2024 PROJECTED	PERCENTAGE CHANGE BETWEEN FY 2023 AND FY 2024
<b>REVENUES</b>						
<b>Assessments Levied (net of allowable discounts):</b>						
Assessment Levy - General Fund	\$3,738,054		\$ 3,761,135	\$ 3,761,135	\$ 4,019,578	7.53%
Assessment Levy - Infrastructure Reinvestment	\$ -		\$ -	\$ -		
Assessment Levy - Escalante Fund (Statement 2)			\$ -	\$ -		
On Roll Excess Fees						
<b>Additional Revenues:</b>						
Fund Balance Forward			\$ -	\$ -	\$ 108,535	
Reuse water	\$ 23,000		\$ 16,715	\$ 22,287	\$ 23,000	0.00%
Gate & amenity guest	\$ 9,000		\$ 9,069	\$ 12,092	\$ 9,000	0.00%
Tennis	\$ 3,000		\$ 917	\$ 1,223	\$ 500	-83.33%
Room rentals	\$ 2,000		\$ 1,539	\$ 2,052	\$ 2,000	0.00%
Interest and miscellaneous	\$ 20,000		\$ 27,133	\$ 36,177	\$ 20,000	0.00%
Amenity activity share	\$ -		\$ -	\$ -	\$ -	
Insurance proceeds	\$ -		\$ -	\$ -	\$ -	
Grant	\$ -		\$ -	\$ -	\$ -	
Settlements	\$ -		\$ -	\$ -	\$ -	
State reimbursement - Hurricane	\$ -		\$ -	\$ -	\$ -	
<b>TOTAL REVENUES</b>	<b>\$3,795,054</b>	<b>\$ 3,795,054</b>	<b>\$ 3,816,508</b>	<b>\$ 3,816,508</b>	<b>\$ 4,182,613</b>	<b>10.21%</b>

	FY 2023 ADOPTED		10/2022-6/2023 Actual	10/2022-9/2023 PROJECTED	FY 2024 PROJECTED	PERCENTAGE CHANGE BETWEEN FY 2023 AND FY 2024
<b>EXPENDITURES</b>						
<b>ADMINISTRATIVE</b>						
Supervisors - regular meetings	\$ 12,000		\$ 7,400	\$ 10,400	\$ 12,000	0.00%

Supervisor - workshops	\$ 9,000	\$ 6,200	\$ 8,800	\$ 9,000	0.00%
District Management Services					
District management	\$ 40,299	\$ 32,587	\$ 42,687	\$ 41,508	3.00%
Administrative	\$ 10,712	\$ 8,034	\$ 10,714	\$ 11,033	3.00%
Accounting	\$ 22,119	\$ 16,589	\$ 22,124	\$ 22,783	3.00%
Assessment roll preparation	\$ 9,734	\$ 7,301	\$ 9,737	\$ 10,026	3.00%
Disclosure report	\$ -	\$ -	\$ -	\$ -	
Arbitrage rebate calculation	\$ -	\$ -	\$ -	\$ -	
Office supplies	\$ 1,050	\$ -	\$ -	\$ 1,103	5.00%
Postage	\$ 3,150	\$ 3,235	\$ 3,235	\$ 3,308	5.00%
Trustee	\$ -	\$ -	\$ -	\$ -	
Audit	\$ 4,850	\$ 6,800	\$ 6,800	\$ 4,950	2.06%
Legal - general counsel	\$ 103,000	\$ 102,435	\$ 132,435	\$ 106,605	3.50%
Engineering	\$ 31,500	\$ 34,650	\$ 40,000	\$ 40,000	26.98%
Engineering: Stormwater Analysis Report (added per Workshop directive on 3/3/2022)	\$ 5,000	\$ -	\$ -	\$ -	-100.00%
Legal advertising	\$ 5,460	\$ 1,539	\$ 2,139	\$ 5,733	5.00%
Bank fees	\$ 1,575	\$ 998	\$ 1,300	\$ 1,654	5.00%
Dues & licenses	\$ 184	\$ 175	\$ 175	\$ 193	5.00%
Property taxes	\$ 2,520	\$ 2,563	\$ 2,563	\$ 2,646	5.00%
Tax collector	\$ -	\$ -	\$ -	\$ -	
Contingencies & Administrative-Other	\$ -	\$ 3,329	\$ 3,329	\$ -	
<b>TOTAL ADMINISTRATIVE</b>	<b>\$ 262,152</b>	<b>\$ 233,835</b>	<b>\$ 296,438</b>	<b>\$ 272,540</b>	<b>3.96%</b>

	FY 2023 ADOPTED	10/2022-6/2023 Actual	10/2022-9/2023 PROJECTED	FY 2024 PROJECTED	PERCENTAGE CHANGE BETWEEN FY 2023 AND FY 2024
<b>INFORMATION AND TECHNOLOGY</b>					
IT support	\$ 28,004	\$ 26,045	\$ 34,727	\$ 30,244	8.00%
Village Center and Creeside telephone & fax	\$ 6,873	\$ 3,846	\$ 5,128	\$ 7,423	8.00%
Cable/internet-village center/creekside	\$ 10,271	\$ 11,931	\$ 15,908	\$ 13,500	31.44%
Wi-Fi for gates	\$ 5,139	\$ -	\$ -	\$ 5,396	5.00%
Landlines/hot spots for gates and cameras	\$ 27,720	\$ 21,559	\$ 28,745	\$ 29,106	5.00%

Cell phones	\$ 7,646		\$ 3,955	\$ 5,273	\$ 8,028	5.00%
Website hosting & development	\$ 1,591		\$ 1,250	\$ 1,670	\$ 1,670	5.00%
ADA website compliance	\$ 221		\$ 220	\$ 220	\$ 232	5.00%
Communications: e-blast	\$ 525		\$ 135	\$ 200	\$ 551	5.00%
<b>TOTAL INFORMATION AND TECHNOLOGY</b>	<b>\$ 87,989</b>	<b>\$ -</b>	<b>\$ 68,941</b>	<b>\$ 91,871</b>	<b>\$ 96,150</b>	<b>9.28%</b>

	FY 2023 ADOPTED		10/2022-6/2023 Actual	10/2022-9/2023 PROJECTED	FY 2024 PROJECTED	PERCENTAGE CHANGE BETWEEN FY 2023 AND FY 2024
<b>INSURANCE</b>						
Insurance: general liability & public officials	\$ 12,532		\$ 110,628	\$ 110,628	\$ 131,034	27.80%
Insurance: property	\$ 82,550		\$ -	\$ -	\$ -	
Insurance: auto general liability	\$ 3,311		\$ -	\$ -	\$ -	
Flood insurance	\$ 4,140		\$ -	\$ -	\$ -	
<b>TOTAL INSURANCE</b>	<b>\$ 102,532</b>		<b>\$ 110,628</b>	<b>\$ 110,628</b>	<b>\$ 131,034</b>	<b>27.80%</b>

	FY 2023 ADOPTED		10/2022-6/2023 Actual	10/2022-9/2023 PROJECTED	FY 2024 PROJECTED	PERCENTAGE CHANGE BETWEEN FY 2023 AND FY 2024
<b>UTILITIES</b>						
Electric						
Electric services - #12316, 85596, 65378	\$ 5,980		\$ 6,234	\$ 8,312	\$ 6,399	7.00%
Electric- Village Center - #18308	\$ 36,225		\$ 26,293	\$ 35,057	\$ 38,761	7.00%
Electric - Creekside - #87064, 70333	\$ 24,725		\$ 19,591	\$ 26,121	\$ 26,456	7.00%
Street lights	\$ 23,000		\$ 20,383	\$ 27,177	\$ 24,610	7.00%
Propane - spas/café	\$ 42,630		\$ 22,873	\$ 30,497	\$ 44,762	5.00%
Garbage - amenity facilities	\$ 15,960		\$ 10,064	\$ 13,419	\$ 16,758	5.00%
Water/sewer				\$ -		
Water services	\$ 120,750		\$ 104,908	\$ 139,877	\$ 135,000	11.80%
Water - Village Center - #324043-44997	\$ 14,175		\$ 15,966	\$ 21,288	\$ 14,884	5.00%
Water - Creekside - #324043-45080	\$ 7,665		\$ 6,445	\$ 8,593	\$ 8,048	5.00%
Pump house shared facility	\$ 16,275		\$ 2,401	\$ 3,201	\$ 17,089	5.00%
<b>TOTAL UTILITIES</b>	<b>\$ 307,385</b>		<b>\$ 235,158</b>	<b>\$ 313,544</b>	<b>\$ 332,765</b>	<b>8.26%</b>

	FY 2023 ADOPTED		10/2022-6/2023 Actual	10/2022-9/2023 PROJECTED	FY 2024 PROJECTED	PERCENTAGE CHANGE BETWEEN FY 2023 AND FY 2024
<b>FIELD OPERATIONS</b>						
Stormwater system						
Aquatic contract	\$ 54,010		\$ 40,569	\$ 54,092	\$ 60,000	11.09%
Aquatic contract: lake watch	\$ 4,280		\$ 3,471	\$ 4,628	\$ 5,000	16.83%
Aquatic contract: aeration maintenance	\$ 4,200		\$ 1,289	\$ 1,719	\$ 4,410	5.00%
Lake bank spraying	\$ 6,434		\$ -	\$ -	\$ 6,756	5.00%
Stormwater system repairs & maintenance	\$ 15,750		\$ -	\$ -	\$ 16,538	5.00%
Property maintenance						
Horticultural consultant	\$ 10,080		\$ 7,200	\$ 9,600	\$ 10,584	5.00%
Landscape enhancement	\$ -		\$ -	\$ -	\$ -	
Landscape repairs & replacement	\$ 21,000		\$ 22,848	\$ 30,464	\$ 22,050	5.00%
Landscape maintenance contract services	\$ 615,105	\$ 638,538	\$ 478,903	\$ 638,537	\$ 696,000	9.00%
Landscape maintenance: croquet	\$ 53,340	\$ 60,000	\$ 39,128	\$ 54,128	\$ 61,196	1.99%
Tree maintenance (Oak tree pruning)	\$ 36,750		\$ 38,400	\$ 51,200	\$ 39,690	8.00%
Optional flower rotation	\$ 21,000		\$ -	\$ 21,000	\$ 25,000	19.05%
Irrigation repairs & replacement	\$ 40,000		\$ 26,905	\$ 35,873	\$ 42,000	5.00%
Roads & bridges repairs	\$ 15,750		\$ 7,742	\$ 10,323	\$ 16,538	5.00%
Sidewalk repairs & replacement	\$ -		\$ 1,063	\$ 1,417	\$ -	
Street light maintenance (including but not limited to Photocell, globe, and bulb replacement)	\$ 15,750		\$ 4,616	\$ 6,155	\$ 5,000	-68.25%
Vehicle repairs & maintenance	\$ 5,250		\$ 11,541	\$ 15,388	\$ 10,000	90.48%
Office supplies: field operations	\$ 14,700		\$ 9,504	\$ 12,672	\$ 15,435	5.00%
Holiday lights	\$ 9,450		\$ 4,229	\$ 5,639	\$ 9,923	5.00%
CERT operations	\$ 500		\$ -	\$ 400	\$ 500	0.00%
Community maintenance	\$ 120,000		\$ 60,278	\$ 80,371	\$ 145,000	20.83%
Storm clean-up/Hurricane Clean up	\$ 27,300		\$ 158,810	\$ 158,810	\$ 28,665	5.00%
Miscellaneous contingency	\$ -		\$ 20,335	\$ 24,000	\$ -	
<b>TOTAL FIELD OPERATIONS</b>	<b>\$1,090,649</b>		<b>\$ 936,831</b>	<b>\$ 1,216,415</b>	<b>\$ 1,220,284</b>	<b>11.89%</b>



	FY 2023 ADOPTED		10/2022-6/2023 Actual	10/2022-9/2023 PROJECTED	FY 2024 PROJECTED	PERCENTAGE CHANGE BETWEEN FY 2023 AND FY 2024
<b>STAFF SUPPORT</b>						
Payroll	\$ 606,564		\$ 452,940	\$ 607,940	\$ 700,000	15.40%
Merit pay/bonus	\$ 25,000		\$ 22,911	\$ 27,500	\$ 45,000	80.00%
Payroll taxes	\$ 81,635		\$ 37,832	\$ 49,832	\$ 50,000	-38.75%
Health insurance	\$ 116,600		\$ 67,678	\$ 90,237	\$ 128,260	10.00%
Insurance: workers' compensation	\$ 30,000		\$ 12,214	\$ 12,214	\$ 30,000	0.00%
Payroll services	\$ 6,250		\$ 3,261	\$ 4,261	\$ 6,250	0.00%
Mileage reimbursement	\$ 16,000		\$ 6,786	\$ 9,048	\$ 10,000	-37.50%
Vehicle Allowance	\$ -		\$ -	\$ -	\$ -	
Additional Staffing	\$ -		\$ -	\$ -	\$ -	
<b>TOTAL STAFF SUPPORT</b>	<b>\$ 882,049</b>		<b>\$ 603,622</b>	<b>\$ 801,032</b>	<b>\$ 969,510</b>	<b>9.92%</b>

	FY 2023 ADOPTED		10/2022-6/2023 Actual	10/2022-9/2023 PROJECTED	FY 2024 PROJECTED	PERCENTAGE CHANGE BETWEEN FY 2023 AND FY 2024
<b>AMENITY OPERATIONS</b>						
Amenity Management & Operations	\$ 610,570		\$ 474,572	\$ 633,572	\$ 628,887	3.00%
A/C maintenance and service	\$ 4,095		\$ 11,049	\$ 14,732	\$ 4,300	5.00%
Fitness equipment service	\$ 7,875		\$ 2,182	\$ 2,909	\$ 8,269	5.00%
Music licensing	\$ 3,757		\$ 4,020	\$ 5,360	\$ 4,000	6.47%
Pool/spa permits	\$ 919		\$ 877	\$ 1,169	\$ 965	5.00%
Pool chemicals	\$ 16,275	\$ 23,947	\$ 14,838	\$ 19,784	\$ 25,440	6.23%
Pest control	\$ 4,095		\$ 1,430	\$ 1,907	\$ 4,300	5.00%
Amenity maintenance	\$ 120,000		\$ 129,003	\$ 172,004	\$ 150,000	25.00%
Special events	\$ 10,500		\$ 4,330	\$ 5,773	\$ 11,025	5.00%
<b>TOTAL AMENITY</b>	<b>\$ 778,085</b>		<b>\$ 642,301</b>	<b>\$ 857,211</b>	<b>\$ 837,185</b>	<b>7.60%</b>

	FY 2023 ADOPTED		10/2022-6/2023 Actual	10/2022-9/2023 PROJECTED	FY 2024 PROJECTED	PERCENTAGE CHANGE BETWEEN FY 2023 AND FY 2024
<b>SECURITY</b>						
Gate access control staffing	\$ 214,594		\$ 159,386	\$ 212,515	\$ 225,323	5.00%
Additional guards	\$ 8,400		\$ -	\$ -	\$ 8,820	5.00%
Guardhouse facility maintenance	\$ 16,800		\$ 8,075	\$ 10,767	\$ 25,000	48.81%
Gate communication devices	\$ 22,050		\$ 9,040	\$ 12,053	\$ 23,153	5.00%
Gate operating supplies	\$ 16,800		\$ 8,350	\$ 11,133	\$ 35,000	108.33%
Fire & security system	\$ 5,565		\$ 6,287	\$ 8,383	\$ 5,843	5.00%
<b>TOTAL SECURITY</b>	<b>\$ 284,209</b>		<b>\$ 191,138</b>	<b>\$ 254,851</b>	<b>\$ 323,139</b>	<b>13.70%</b>

	FY 2023 ADOPTED	FY 2023 Adj. w/ Approved Increases	10/2022-6/2023 Actual	10/2022-9/2023 PROJECTED	FY 2024 PROJECTED	
<b>TOTAL O&amp;M EXPENDITURES</b>	<b>\$3,795,050</b>	<b>\$ 3,832,815</b>	<b>\$ 3,022,454</b>	<b>\$ 3,941,990</b>	<b>\$ 4,182,607</b>	<b>10.21%</b>

	FY 2023 ADOPTED				FY 2024 PROJECTED	
<b>TOTAL EXPENDITURES = O&amp;M EXPENSES + FEES + DISCOUNTS</b>	<b>\$4,019,333</b>				<b>\$ 4,423,782</b>	

	FY 2023 ADOPTED				FY 2024 PROJECTED	
<b>PERCENTAGE INCREASE (DECREASE) IN O&amp;M EXPENDITURES OVER PRIOR YEAR (O&amp;M ONLY)</b>	<b>4.74%</b>				<b>10.21%</b>	

**FUND BALANCES**

Beginning Balance

Excess (deficiency) of revenues over (under) expenditures

Adjustments for Rounding Numbers

Transfer In (Out)

Ending Fund Balance

Nonspendable:

Prepaid Items

Committed:

Disaster

Roads

Future Capital Projects

Assigned:

3 or 2.5 months working capital

Subsequent Year's Expenditures

Unassigned

Ending Balance

	<b>FY 2023 ADOPTED</b>	<b>FY 2023 ADJUSTED</b>		<b>FY 2024 PROJECTED</b>	
	<b>\$ 2,007,628</b>	<b>\$ 2,525,507</b>		\$ 2,525,511	
	\$ 4	\$ 4		\$ 6	
				\$ (10)	
				\$ (108,535)	
	<b>\$ 2,007,632</b>	<b>\$ 2,525,511</b>		\$ 2,416,972	
	\$ 750,000	\$ 750,000		\$ 776,250	
	\$ 948,762	\$ 958,204		\$ 871,376	
	\$ 308,870	\$ 817,307		\$ 769,346	
	<b>\$ 2,007,632</b>	<b>\$ 2,525,511</b>		\$ 2,416,972	

# EXHIBIT 12



June 30, 2023

Michael Richmond AIA NCARB LEED AP  
President  
Brame Heck Architects Inc.  
606 NE 1<sup>st</sup> Street  
Gainesville, FL 32601

Re: Engineering Narrative  
Grand Haven Café Renovation  
Ark Project No. 23021

Dear Mick,

Ark Engineering LLC (Ark) is pleased to provide you with the summary of our findings and recommendations regarding Grand Haven Café Renovation.

Specifically, we performed the following:

1. Reviewed the new renovation floor plan and preliminary cost estimate provided by Brame Heck
2. Conducted one (1) site visit to field survey existing conditions
3. Provided a written narrative of our findings and recommendations

Based on our field survey and discussions with you/Owner, we recommend the following:

#### **Dining Room / Bar**

##### HVAC Scope:

1. Demolish the existing flexible main supply duct and replace with galvanized sheet metal ductwork with externally wrapped fiberglass insulation for improved air distribution. This will correct deficiencies in existing installation of flexible duct runouts where flex ducts are pinched and restricting airflow.
2. Replace the existing residential style 12x12 supply registers with industry standard 24x24 ceiling diffusers for improved air distribution and appearance.
3. Replace existing return grilles with new.
4. Remove the AC outlet to the attic space. This space is not required to be conditioned by code; removing that load from the HVAC system will provide significant energy savings to the Owner.
5. Provide new condensate drain pump and pan for AHUs to fix the overflowing drain pan issue identified during field survey on 05/05/2023.
6. Currently, the existing HVAC equipment does not provide any fresh OA to the dining area and does not meet the current Florida Building Code ventilation requirements. This pre-existing deficiency is not required to be addressed since we are not replacing the existing AC units, however we may correct this code deficiency by providing a dedicated outdoor air unit to serve the dining area at the Owner's direction.

##### Plumbing Scope:

1. Replace existing sanitary open drain connections with floor sinks.
2. Replace floor drains in center of bar area with trench drains along the casework / equipment. This will eliminate the existing tripping hazard of drain hoses being run out from equipment to floor drains.
3. Provide new DCW / DHW connections for hand sinks and other bar equipment.

##### Electrical Scope

1. Provide all new receptacles (GFCI) as required.
2. Provide new LED lighting and associated controls in the bar and dining room.

## **Kitchen**

### HVAC Scope:

The scope of HVAC items we propose addressing in the kitchen will be largely dependent upon whether the proposed addition of a fryer and oven are approved. A new fryer would require a longer hood and therefore items #1 & #2 would be required. If a new fryer is not added, we still recommend continuing with item #4.

1. Provide new exhaust fan and canopy hood to accommodate new larger cooking equipment.
2. Provide new makeup air fan to accommodate new larger cooking hood.
3. Provide new DX split system in the kitchen sized to handle the increased heat load of the new fryer and oven.
4. The existing hood makeup air fan was observed to be imbalanced and rattling during our survey on 05/05/2023. We propose having the fan inspected during shutdown for repair or replacement.

### Plumbing Scope:

1. Reconnect new fixtures in the bathrooms.
2. Replace existing floor drains with floor sinks for equipment requiring indirect waste (per code).
3. Upsize gas connection if required to satisfy demand of new fryer / oven.
4. Coordinate new floor drain(s) with freezer supplier as required.
5. Provide new water connection, backflow protection, and drain for new ice machine.
6. Provide new water connections and floor sink to serve new three compartment sink.

### Electrical Scope

1. Provide power to new exhaust fan, makeup air fan, canopy hood, and outdoor cooler/freezers.
2. Provide power as required to new kitchen equipment.
3. Provide new LED lighting and associated controls in the bar and dining room.

Thank you for the opportunity to assist you with your engineering needs. If you would like any further information, please contact us at your earliest convenience.

Sincerely,

Paul Dickhaus  
Mechanical Engineer

<https://jeyxajsh6ltekcsydbdltpf0s.sharepoint.com/sites/ArkEngineersServer/Shared Documents/1 Jobs Drive/23021 Grand Haven Cafe Renovation/2 Design/2 Out/2 Official Deliverables/21019 L01.docx>

# Budget Analysis



Prepared by: M. Richmond, AIA

Date: 7/3/2023

Client: Grand Haven CCD

Project Name: Village Center Café Renovation - No Dining Expansion

Existing Dining Room Area:	1,139 sf
Existing Kitchen	402 sf
Existing Pantry:	118 sf
Existing Storage/Hall	159 sf
Existing Staff Restroom:	28 sf
Expanded Cooler/Freezer area:	307 sf
Expanded Kitchen:	126 sf
Expanded Dining:	0 sf
Project Area Total:	2,279 sf

SCOPE	Units	Unit Cost	Subtotal	Division Subtotal
<b>DIVISION 2 - EXISTING CONDITIONS</b>				
Demolition	1,846 sf	\$5.00/sf	\$9,230	
ACM Abatement	1,846 sf		\$0	\$9,230 <sup>1</sup>
<b>DIVISION 3 - CONCRETE</b>				
Cutting & Patching Existing Slab (allowance)	1 (LS)	\$5,000.00	\$5,000	
Topping/leveling slab at new Prep Area	126 sf	\$4.00/sf	\$504	
Topping/leveling slab at expanded dining	0 sf	\$4.00/sf	\$0	
New Slab at Cooler/Freezer	307 sf	\$7.00/sf	\$2,149	\$7,653
<b>DIVISION 4 - MASONRY</b>				
New CMU walls - Kitchen	600 sf	\$18.00	\$10,800	
New CMU Walls Dining	0 sf	\$18.00	\$0	\$10,800 <sup>2</sup>
<b>DIVISION 5 - METALS</b>				
Covered Walkway at Cooler/Freezer	175 sf	\$25.00	\$4,375	\$4,375
<b>DIVISION 6 - WOOD &amp; PLASTICS</b>				
Wood, Plastics, Composites (Allowance)	1 (LS)	\$10,000.00	\$10,000	\$10,000
<b>DIVISION 7 - THERMAL &amp; MOISTURE PROTECTION</b>				
Thermal & Moisture Protection (Allowance)	400 sf	\$7.00	\$2,800	\$2,800
<b>DIVISION 8 - DOORS &amp; WINDOWS</b>				
Kitchen - Doors and Door Hardware	4 ea	\$2,200.00	\$8,800	
Doors - Dining Expansion	ea	\$2,200.00	\$0	
Dining Expansion - Windows	ea	\$1,600.00	\$0	\$8,800 <sup>2</sup>
<b>DIVISION 9 - FINISHES</b>				
Gypsum Board Assemblies	400 sf	\$15.00/sf	\$6,000	
Kitchen - Ceilings	528 sf	\$8.00/sf	\$4,224	
Dining - AP Ceilings	1,139 sf	\$8.00/sf	\$9,112	
Dining Expansion - AP Ceilings	0 sf	\$8.00/sf	\$0	
Dining - CT Flooring	1,139 sf	\$12.00/sf	\$13,668	
Dining Expansion - CT Flooring	0 sf	\$12.00/sf	\$0	
Epoxy Flooring (Kitchen)	556 sf	\$15.00/sf	\$8,340	
LVT Flooring (Storage Areas)	277 sf	\$6.00/sf	\$1,662	
Painting	2,279 sf	\$4.00/sf	\$9,116	
Dining Room - Faux Stone	540 sf	\$45.00/sf	\$24,300	
Stucco	400 sf	\$16.00/sf	\$6,400	\$82,822 <sup>2</sup>

<b>DIVISION 10 - SPECIALTIES</b>				
Paper Towel Dispensers	5 ea	\$100/ea	\$500	
Soap Dispensers	5 ea	\$100/ea	\$500	
Fire Extinguisher Cabinets	3 ea	\$250/ea	\$750	
TV Brackets	8 ea	\$500/ea	\$4,000	<b>\$5,750</b>
<b>DIVISION 11 - EQUIPMENT</b>				
Ice Bin	1 ea	\$1,500/ea	\$1,500	
Fryer	1 ea	\$900/ea	\$900	
Oven	1 ea	\$6,000/ea	\$6,000	
Walk-in Cooler	1 ea	\$20,000/ea	\$20,000	
Walk-in Freezer	1 ea	\$17,000/ea	\$17,000	
Dishwasher	1 ea	\$5,000/ea	\$5,000	<b>\$50,400</b>
<b>DIVISION 12 - FURNISHINGS</b>				
Casework	54 lf	\$450.00	\$24,300	<b>\$24,300</b>
<b>DIVISION 21 - FIRE PROTECTION</b>				
n/a	0 sf	\$0.00/sf	\$0	<b>\$0</b>
<b>DIVISION 22 - PLUMBING</b>				
Plumbing Fixtures + Rough-in	12 ea	\$2,400/ea	\$28,800	<b>\$28,800</b>
<b>DIVISION 23 - HVAC</b>				
Mechanical	2,279 sf	\$35.00/sf	\$79,765	<b>\$79,765</b> <sup>2</sup>
<b>DIVISION 25 - AUTOMATION &amp; CONTROLS</b>				
n/a				
<b>DIVISION 26 - ELECTRICAL</b>				
Lighting	2,279 sf	\$12.00/sf	\$27,348	<sup>2</sup>
Power	2,279 sf	\$6.50/sf	\$14,814	<sup>2</sup>
Equipment Service	15 ea	\$750/ea	\$11,250	<b>\$53,412</b>
<b>DIVISION 27 - DATA/LOW VOLTAGE</b>				
TV Monitors	8 ea	\$800/ea	\$6,400	<b>\$6,400</b>
POS	1 ea	\$1,200/ea	\$1,200	<b>\$1,200</b>
Kitchen Display	2 ea	\$1,200/ea	\$2,400	<b>\$2,400</b>
<b>DIVISION 28/29 - SECURITY &amp; FIRE SAFETY</b>				
Ansul System	1 ea	\$5,000/ea	\$5,000	<b>\$5,000</b>
Subtotal Construction				<b>\$394,000</b>
Owner's Contingency		4.0%	\$15,760	<b>\$409,760</b>
Contractor's General Conditions		8.0%	\$32,781	
Contractor OH+P		5.0%	\$20,488	<b>\$53,269</b>
Permits + Bonds + Insurance		3.0%	\$12,293	<b>\$12,293</b>
Design Fees		9.27%	\$42,923	<b>\$42,923</b>
<b>Renovation Development Total</b>				<b>\$518,244</b>

**COMMENTS**

<sup>1</sup> Due to the building's age, it is assumed that ACM materials are not present.

<sup>2</sup> Costs (or partial costs) identified as part of dining room expansion.



# Budget Analysis



Prepared by: M. Richmond, AIA

Date: 7/3/2023

Client: Grand Haven CCD

Project Name: Village Center Café Renovation - Including Dining Expansion

Existing Dining Room Area:	1,139 sf
Existing Kitchen	402 sf
Existing Pantry:	118 sf
Existing Storage/Hall	159 sf
Existing Staff Restroom:	28 sf
Expanded Cooler/Freezer area:	307 sf
Expanded Kitchen:	126 sf
Expanded Dining:	400 sf
Project Area Total:	2,679 sf

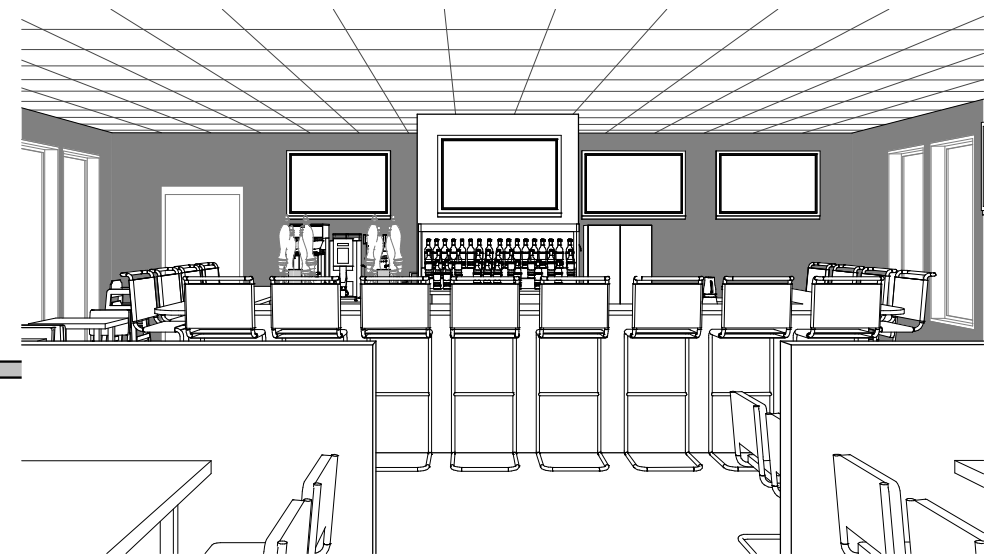
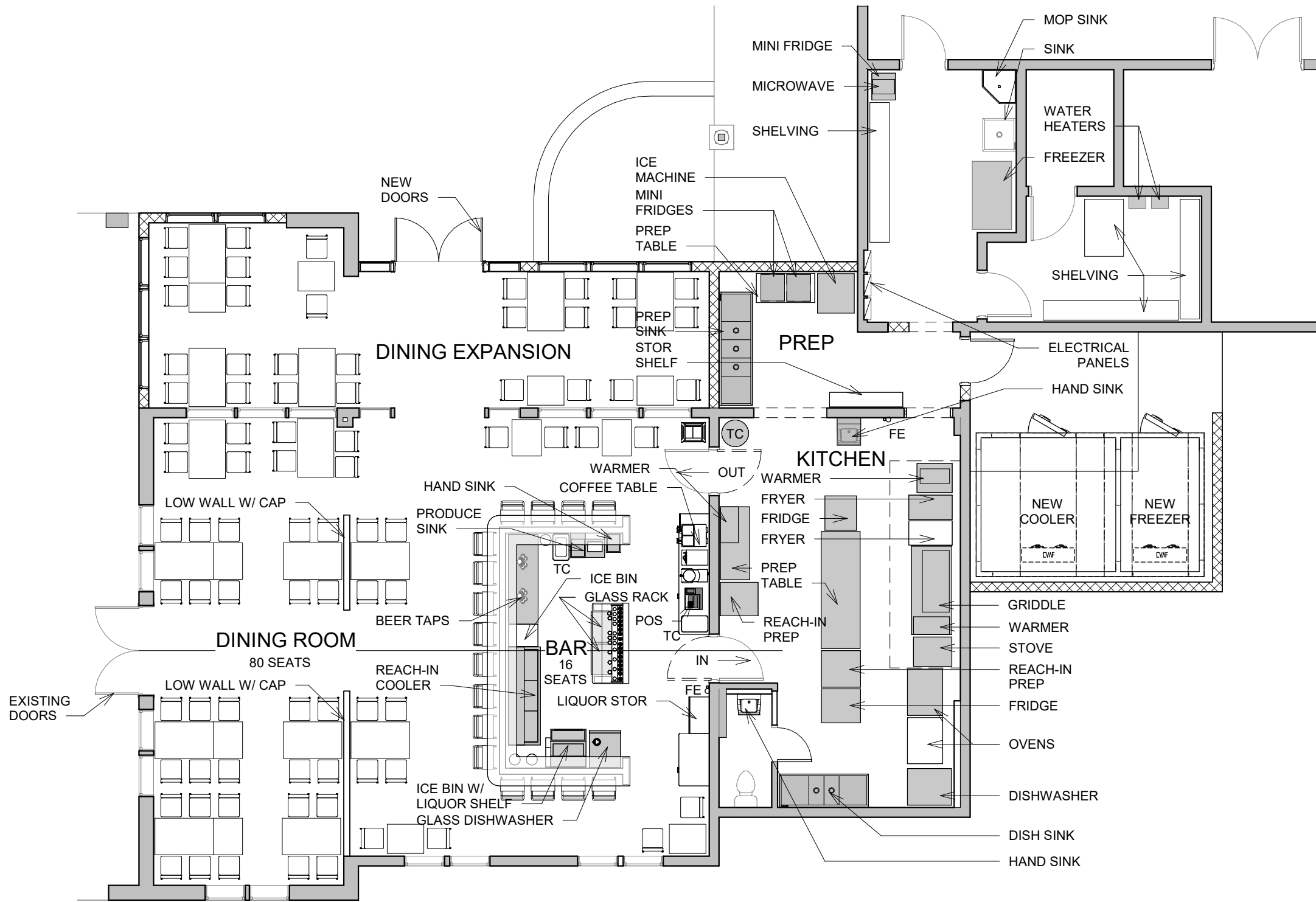
SCOPE	Units	Unit Cost	Subtotal	Division Subtotal
<b>DIVISION 2 - EXISTING CONDITIONS</b>				
Demolition	1,846 sf	\$5.00/sf	\$9,230	
ACM Abatement	1,846 sf		\$0	\$9,230 <sup>1</sup>
<b>DIVISION 3 - CONCRETE</b>				
Cutting & Patching Existing Slab (allowance)	1 (LS)	\$5,000.00	\$5,000	
Topping/leveling slab at new Prep Area	126 sf	\$4.00/sf	\$504	
Topping/leveling slab at expanded dining	400 sf	\$4.00/sf	\$1,600	
New Slab at Cooler/Freezer	307 sf	\$7.00/sf	\$2,149	\$9,253 <sup>2</sup>
<b>DIVISION 4 - MASONRY</b>				
New CMU walls - Kitchen	600 sf	\$18.00	\$10,800	
New CMU Walls Dining	630 sf	\$18.00	\$11,340	\$22,140 <sup>2</sup>
<b>DIVISION 5 - METALS</b>				
Covered Walkway at Cooler/Freezer	175 sf	\$25.00	\$4,375	\$4,375
<b>DIVISION 6 - WOOD &amp; PLASTICS</b>				
Wood, Plastics, Composites (Allowance)	1 (LS)	\$12,000.00	\$12,000	\$12,000
<b>DIVISION 7 - THERMAL &amp; MOISTURE PROTECTION</b>				
Thermal & Moisture Protection (Allowance)	928 sf	\$7.00	\$6,496	\$6,496
<b>DIVISION 8 - DOORS &amp; WINDOWS</b>				
Kitchen - Doors and Door Hardware	4 ea	\$2,200.00	\$8,800	
Doors - Dining Expansion	2 ea	\$2,200.00	\$4,400	
Dining Expansion - Windows	10 ea	\$1,600.00	\$16,000	\$29,200 <sup>2</sup>
<b>DIVISION 9 - FINISHES</b>				
Gypsum Board Assemblies	400 sf	\$15.00/sf	\$6,000	
Kitchen - Ceilings	528 sf	\$8.00/sf	\$4,224	
Dining - AP Ceilings	1,139 sf	\$8.00/sf	\$9,112	
Dining Expansion - AP Ceilings	400 sf	\$8.00/sf	\$3,200	
Dining - CT Flooring	1,139 sf	\$12.00/sf	\$13,668	
Dining Expansion - CT Flooring	400 sf	\$12.00/sf	\$4,800	
Epoxy Flooring (Kitchen)	556 sf	\$15.00/sf	\$8,340	
LVT Flooring (Storage Areas)	277 sf	\$6.00/sf	\$1,662	
Painting	2,679 sf	\$4.00/sf	\$10,716	
Dining Room - Faux Stone	540 sf	\$45.00/sf	\$24,300	
Stucco	928 sf	\$16.00/sf	\$14,848	\$100,870 <sup>2</sup>

<b>DIVISION 10 - SPECIALTIES</b>				
Paper Towel Dispensers	5 ea	\$100/ea	\$500	
Soap Dispensers	5 ea	\$100/ea	\$500	
Fire Extinguisher Cabinets	3 ea	\$250/ea	\$750	
TV Brackets	8 ea	\$500/ea	\$4,000	<b>\$5,750</b>
<b>DIVISION 11 - EQUIPMENT</b>				
Ice Bin	1 ea	\$1,500/ea	\$1,500	
Fryer	1 ea	\$900/ea	\$900	
Oven	1 ea	\$6,000/ea	\$6,000	
Walk-in Cooler	1 ea	\$20,000/ea	\$20,000	
Walk-in Freezer	1 ea	\$17,000/ea	\$17,000	
Dishwasher	1 ea	\$5,000/ea	\$5,000	<b>\$50,400</b>
<b>DIVISION 12 - FURNISHINGS</b>				
Casework	54 lf	\$450.00	\$24,300	<b>\$24,300</b>
<b>DIVISION 21 - FIRE PROTECTION</b>				
n/a	0 sf	\$0.00/sf	\$0	<b>\$0</b>
<b>DIVISION 22 - PLUMBING</b>				
Plumbing Fixtures + Rough-in	12 ea	\$2,400/ea	\$28,800	<b>\$28,800</b>
<b>DIVISION 23 - HVAC</b>				
Mechanical	2,679 sf	\$35.00/sf	\$93,765	<b>\$93,765</b> <sup>2</sup>
<b>DIVISION 25 - AUTOMATION &amp; CONTROLS</b>				
n/a				
<b>DIVISION 26 - ELECTRICAL</b>				
Lighting	2,679 sf	\$12.00/sf	\$32,148	<sup>2</sup>
Power	2,679 sf	\$6.50/sf	\$17,414	<sup>2</sup>
Equipment Service	15 ea	\$750/ea	\$11,250	<b>\$60,812</b>
<b>DIVISION 27 - DATA/LOW VOLTAGE</b>				
TV Monitors	8 ea	\$800/ea	\$6,400	<b>\$6,400</b>
POS	1 ea	\$1,200/ea	\$1,200	<b>\$1,200</b>
Kitchen Display	2 ea	\$1,200/ea	\$2,400	<b>\$2,400</b>
<b>DIVISION 28/29 - SECURITY &amp; FIRE SAFETY</b>				
Ansul System	1 ea	\$5,000/ea	\$5,000	<b>\$5,000</b>
Subtotal Construction				<b>\$472,000</b>
Owner's Contingency		4.0%	\$18,880	<b>\$490,880</b>
Contractor's General Conditions		8.0%	\$39,270	
Contractor OH+P		5.0%	\$24,544	<b>\$63,814</b>
Permits + Bonds + Insurance		3.0%	\$14,726	<b>\$14,726</b>
Design Fees		9.18%	\$50,921	<b>\$50,921</b>
<b>Renovation Development Total</b>				<b>\$620,342</b>

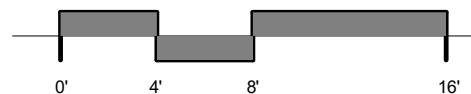
**COMMENTS**

<sup>1</sup> Due to the building's age, it is assumed that ACM materials are not present.

<sup>2</sup> Costs (or partial costs) identified as part of dining room expansion.



**1 CONCEPTUAL PLAN**  
A1.1 SCALE: 1/8" = 1'-0"



**2 KEY PLAN**  
A1.1 SCALE: 1/64" = 1'-0"



BRAME HECK ARCHITECTS  
606 N.E. First Street  
Gainesville, Florida 32601  
352 / 372-0425  
FAX 352 / 372-0427

**GRAND HAVEN VILLAGE CENTER**  
CAFE RENOVATION - CONCEPTUAL DESIGN

DRAWN BY: AL, MDR	SHEET REFERENCE:
CHECKED BY: MR	
DATE: 06/26/23	REVISIONS:

Project Number  
**S H E E T**  
A1.1

# EXHIBIT 13

## DEFINITIONS

**“Amenity Facilities”** – shall mean the properties and areas owned by the District and intended for recreational use and shall include, but not specifically be limited to, the Village Center and the Creekside Athletic Club, together with their appurtenant facilities and areas, the Wild Oaks dog park facility and appurtenant common areas, the golf course parking areas owned by the District, the sidewalks and other areas adjacent to Waterside Parkway, the Esplanade, together with any other such facilities referenced in these Rules. Amenity Facilities shall also include any other areas described in these Rules and the lakes/stormwater ponds owned by the District to the extent that they may be used for fishing purposes as described below. “Amenity Facility” shall mean any of the Amenity Facilities, individually. These rules also apply to any location where the District conducts business, has offices, or utilizes employees.

**“Amenity Facilities Policies” or “Policies” or “Rules”** – shall mean these Amenity Facilities Policies of Grand Haven Community Development District, as amended from time to time.

**“Amenity Manager”** – shall mean the management company, including its employees, staff and agents, contracted by the District to manage all Amenity Facilities within the District, which facilities include, but are not limited to, the Village Center and the Creekside Athletic Club.

**“Annual User Fee”** – shall mean the fee established by the District for any person that is not a Property Owner and wishes to become a Non-Resident Amenity Member. The amount of the Annual User Fee is set forth herein, and that amount is subject to change based on Board action.

**“Board of Supervisors” or “Board”** – shall mean the Grand Haven Community Development District’s Board of Supervisors.

**“Daily Guest”** – shall mean any person or persons who are invited for the day by a Patron to participate in the use of the Amenity Facilities.

**“Designated Parking Area”** – shall mean the area designated for parking adjacent to a specific Amenity Facility, individually.

**“District”** – shall mean the Grand Haven Community Development District.

**“District Contractor” – shall mean an individual who is or who works for a company or vendor with which the District has a contract to provide services for the District.**

**“District Employee”** - shall mean any person employed by the District to provide services within the District.

**“District Manager”** – shall mean the professional management company with which the District has contracted to provide management services to the District.

## **EXPULSION FROM PREMISES; SUSPENSION AND TERMINATION OF PRIVILEGES**

### **Relating to the Health, Safety and Welfare of the Patrons and Damage to Amenity Facilities:**

Notwithstanding anything contained herein, the Amenity Facilities Staff may, at any time, remove any Patron, House Guests and Daily Guests from the premises and/or restrict or suspend any Patron's, House Guest's and Daily Guest's privileges to use any or all of the Amenity Facilities (the procedures for which are outlined below), when such action is necessary to:

1. Protect the health, safety and welfare of other Patrons, House Guests and Daily Guests.
2. Protect the health, safety and welfare of District Employees, District Contractors and Amenity Facilities Staff.
3. Protect the Amenity Facilities from damage.
4. Protect the District's Food & Beverage Operator's ability to comply with all local, state and federal guidelines.

### **Expulsion from Premises:**

Expulsion of a Patron, House Guests and Daily Guests from District premises shall be at the discretion of the District's Operations Manager, District Manager, Amenity Facilities Staff, or the Board of Supervisors, resulting from:

1. Hostile behavior that is a threat, or is likely to be perceived as a threat, to other Patrons/ House Guests and Daily Guests, District Employees, District Contractors, Amenity Facilities Staff, and/or District property. Such hostile behavior shall include, but not be limited to excessive argumentative behavior, violence or threats of violence or behavior deemed by the Chairman of the Board of Supervisors, or his or her designee, in his or her sole discretion, to constitute a violation of sections 784.011, 784.021, 784.03, 784.041, or 784.046, Florida Statutes, whether or not law enforcement is contacted or charges are filed.
2. Behavior that, if left unchecked by Staff, could either jeopardize the Food & Beverage Operator's Food & Beverage license(s) or otherwise affect its lawful operation of the District's Food & Beverage facilities.
3. Commission or threat of the commission of a criminal act occurring on District premises.
4. Failure to comply with these Rules after being directed by the Amenity Facilities Staff or District Employees to do so.
5. Knowing and willful misrepresentation of himself or herself, through conduct or verbal or written notice, as using a Service Animal and being qualified to use a Service Animal or as a trainer of a Service Animal.

Such physical expulsion from the premises shall be undertaken only by local Sheriff's deputies and not District or Amenity Facilities Staff, or a member of the Board of Supervisors. For these

purposes, District's Operations Manager, District Manager, and the on-duty members of the Amenity Facilities Staff are hereby delegated the authority to execute a trespass notice adequate to cause the Sheriff's Department to expel the offending person. Upon issuance of a trespass notice, a copy shall be promptly transmitted to the District Manager. At the Board of Supervisors meeting next following issuance of the trespass notice, the Board shall discuss the notice and determine whether to ratify, extend or cancel the notice, and the Board shall follow the procedures set forth below in that regard.

**Restriction or Suspension of District Privileges:**

The authority to restrict or suspend any Patron's, House Guest's and Daily Guest's privileges to use any or all of the Amenity Facilities is formally granted by the Board of Supervisors to the District Operations Manager, District Manager, and/or the Amenity Manager. Such action may be initiated by the District Manager, District Operations Manager, or Amenity Manager, with its final determination made by the Board of Supervisors at the next Board of Supervisors meeting (or as soon as practical). For more details, see "District Suspension and Termination Process" outlined below.

**Relating to District Policies and Fees for All Amenity Facilities:**

A Patron's, House Guest's and Daily Guest's privileges at any or all Amenity Facilities may be subject to various lengths of suspension or termination for up to one (1) calendar year by the Board of Supervisors, and a Patron, House Guest and Daily Guest may also be required to pay restitution for any property damage, if a he or she:

1. Fails to abide by the District Policies and Fees for All Amenity Facilities established and approved by the Board of Supervisors.
2. Submits false information on the application for an Access Card or House Guest and Daily Guest pass, on the Property Owner or Registered Renter authorization forms, or on any other documents utilized by the District in connection the use of the Amenity Facilities.
3. Permits unauthorized use of an Access Card or House Guest and Daily Guest pass.
4. Violates applicable law or ordinance.
5. Treats District Employees or District Contractors or the personnel or employees of the Amenity Facilities Staff, or Patrons and Guests, in a hostile, unreasonable, or abusive manner. Such treatment includes, but is not limited to verbal and/or written communication.
6. Engages in conduct that is improper or likely to endanger the welfare, or safety of the District or Amenity Manager's staff, or Patrons and Guests.
7. Damages or destroys District property.
8. Compromises the integrity of security measures at any gated vehicle entry within the District. This activity shall include opening the gate for unauthorized vehicles, lifting the gate arm by hand, driving around the gate arms in motorcycles or other

motorized vehicles or otherwise permitting vehicles to enter the District in a manner which is inconsistent with the District's gatehouse and GAD policies.

9. Fails, after notice, to comply with registration policies which may be adopted by the Board from time to time to identify those owners or registered renters who are authorized to use the Amenities.
10. Violates the District's Rules related to parking.
11. Knowing and willful misrepresentation of himself or herself, through conduct or verbal or written notice, as using a Service Animal and being qualified to use a Service Animal or as a trainer of a Service Animal.

### **Consent to Video or Audio Recording:**

In order to protect the safety of the District, the Amenity Facilities and their guests and occupants, and to otherwise assist in the administration of these rules, the District may elect, from time to time, to install and operate various forms of video and audio monitoring devices within or upon the District's property. By use of the Amenity Facilities or other District property, each user consents to the recording and storage of video images or audio recordings by electronic means. The District shall have the right to disregard incident reports which are not filed within thirty (30) days of the occurrence of an injury or alleged violation of these Rules, because the delay impairs the ability of the District to review and verify the incident through these electronic means.

### **District Suspension and Termination Process:**

In response to any violation of the rules, regulations, policies and procedures specified herein, including, but not limited to, those set forth in the preceding paragraph, the District shall follow the process outlined below with regard to suspension or termination of a Patron's, House Guests and Daily Guests privileges to use the amenity facilities:

1. Automatic Suspension Without Notice: Any violation of these rules, regulations, regulations, policies and procedures occurring on District Property which constitutes conduct described in 1 through 4 under the section titled "Expulsion from Premises," or conduct which is deemed by the Chairman of the Board of Supervisors, or his or her designee, in his or her sole discretion, to constitute an assault, aggravated assault, battery, domestic battery or similar conduct which would constitute a violation of sections 784.011, 784.021, 784.03, 784.041, or 784.046, Florida Statutes, whether or not law enforcement is contacted or charges are filed, shall result in the immediate suspension, without notice or hearing, of the offending Patron's, House Guests and Daily Guests privileges to use the Amenity Facilities. The Chairman, or his or her designee, may make such investigation or inquiry as may be necessary to determine the details of any violation he or she suspects may constitute a violation of sections 784.011, 784.021, 784.03, 784.041, or 784.046, Florida Statutes. In the event of such conduct, the Board may take one or more of the actions described under "Second Offense" and "Third Offense" below without requiring any additional warning. Any suspension imposed pursuant



to this provision shall be ratified by the District's Board of Supervisors at its next regular meeting.

~~1.2.~~ First Offense – Issuance of either a Verbal or a Written Warning by Staff of policy violations. After the initial Verbal or Written Warning, a follow-up written summary by the Amenity Manager or Operations Manager shall be transmitted to the CDD office. The summary shall describe the alleged offense in sufficient detail, and shall also state whether the matter is considered to have been resolved at the time of the warning. After the time of such transmittal, the summary shall be reviewed by the Chairman of the Board of Supervisors, or his designee, to determine what, if any, additional action shall be taken. The Chairman or his designee may make such investigation or inquiry as may be necessary to determine any further course of action, including efforts to resolve the matter through informal means. At the discretion of the Chairman or such designee, the matter may be considered settled at that time, or further action may be required. The Chairman, or his designee, may at that time determine to deliver a written warning (a “Notice of First Offense”), which shall be sent by such designee or the District Manager by certified mail to the resident’s mailing address on file. (The Notice of First Offense may not necessarily occur immediately at the time of the violation, due to frequent, past instances of Patrons’ refusal to provide their name or contact information to Staff.) The Notice of First Offense shall have a term of sixty (60) days. However, if the Chairman or his designee believes that a longer term is warranted, the matter may be referred to the Board of Supervisors, which may, by action taken at a Board meeting, elect for the Notice of First Offense to have a longer term. Notwithstanding the foregoing, in the event that the First Offense falls within the scope of conduct described above under “Expulsion from Premises,” no warning shall be necessary prior to contacting the Sheriff’s Department and issuing the trespass notice described above. If the offense involves interference with the integrity of the guardhouse policies or the GAD policy, the Board may elect to suspend and deactivate any GAD that has been assigned to the offender and may suspend the offender’s right to register names with the guardhouse or make use of automatic call boxes to permit entry remotely at gates. ~~In the event that a Patron, House Guest or Daily Guest has committed an act described in 1 through 4 under the section titled “Expulsion from Premises,” the Board may take one or more of the actions described under “Second Offense” and “Third Offense” below without requiring any additional warning.~~

~~2.3.~~ Second Offense – In the event that a second violation of the rules regulations and procedures set forth herein occurs during the effective term of an existing Notice of First Offense, or in the event that more than one Notice of First Offense has been delivered to the offender during the twelve (12) month period immediately preceding the offense, the offender shall be subject to suspension of all Amenity Facilities privileges by District Manager or the Board of Supervisors until further notice, for a period of up to ninety (90) days. Again, confirmation of this action shall be sent by certified mail to the resident.

A written report shall be provided by the Amenity Manager or the District Operations Manager to the District Manager, and a final decision relating to the

final term of suspension of privileges shall be made by the Board of Supervisors either within one (1) month of the incident or by the next Board of Supervisors meeting, whichever comes first.

3.4. Third Offense – Automatic suspension of all Amenity Facilities privileges for a minimum of ninety (90) days, with confirmation sent to the resident by certified mail. At the next Board of Supervisors meeting, a written account of all previous offenses shall be submitted by the Amenity Manager, Operations Manager or District Manager and shall be reviewed by the Board of Supervisors, with possible suspension of privileges beyond ninety (90) days, including possible termination of the Patron's, House Guest's and Daily Guest's privileges for one (1) or more years.

Note 1: Should a Patron, House Guest and Daily Guest ignore or otherwise violate his or her suspension of privileges by such behavior as continuing to attempt to use the Amenity Facilities, Staff has the authority to call the Sheriff's deputy to report a trespass upon the District's premises.

Note 2: Adherence to the above procedures for suspension and/or termination of district-use privileges has no bearing whatsoever on whether a Patron, House Guest and Daily Guest may be physically removed from District premises, as described previously.

Note 3: Amenity Access cards will be confiscated or deactivated upon suspension and/or termination of privileges, with notification to the Operations Manager and Amenity Manager.

#### **Notification and Right to Hearing.**

Upon the taking of action by the Board of Supervisors regarding the suspension or expulsion of a person from the use of the Amenity Facilities, the District Manager shall provide notice, by certified mail, of the Board's determination, at the most recent address provided by such person in the District's records. Within fifteen (15) days from receipt of such notice, the person having been suspended or expelled (the "Affected Person") may request in writing, sent by certified mail to the District Offices, that the Board of Supervisors conduct a hearing regarding the suspension or expulsion. The right to a hearing, the requirement of written notice and the address to which such notice is to be sent, shall be clearly set forth in the District Manager's notice.

If the Affected Person requests a hearing, the Board of Supervisors shall set a date and time, not later than forty-five (45) days after the written request, and shall conduct a hearing regarding its decision to suspend or expel the person from the amenity facilities. The District Manager shall give written notice, by certified mail, of the date and time of the hearing. At such hearing:

The Affected Person shall have the right:

- to counsel of his/her own choice;
- to hear or read a full report of testimony of witnesses;
- to confront and cross-examine witnesses who appear in person at the hearing;
- to present his or her own witnesses;
- to testify in his or her own behalf and to give reasons for his or her conduct; and

- to a fair and impartial decision based on substantial evidence.

The District shall keep a record of the proceedings by tape recording or court reporter, at its option. However, if anyone chooses to appeal any decision of the Board with respect to any matter considered at the hearing, such person will need a record of the proceedings and should accordingly ensure that a verbatim record of the proceedings is made which includes the testimony and evidence upon which such appeal is to be based.

The conduct of the hearing shall proceed generally in accordance with the Florida Rules of Civil Procedure and Florida Evidence Code, except that the formality of the proceedings shall not be as great as that of a court proceeding. The introduction of hearsay evidence shall not be objectionable.

At the conclusion of the hearing, the District's Board of Supervisors shall, by majority vote, determine whether to uphold or modify its prior action. The Board's actions shall be read into the record at the hearing and shall include findings of fact supporting the action.

If the Affected Person wishes to appeal the determination of the Board of Supervisors, he/she may file a petition for writ of certiorari as authorized in the manner prescribed by the state appellate rules in the circuit court of the county, to review the decision of the Board of Supervisors. The court shall not conduct a trial de novo. The proceedings before the Board of Supervisors, including the testimony of witnesses, and any exhibits, photographs or other documents filed before them, shall be subject to review by the circuit court of the county. The petition together with the transcript of the testimony of the witnesses, as record of the proceedings, shall be filed in the circuit court within thirty (30) days after the pronouncement of the ruling by the Board of Supervisors to which such petition is addressed.

# EXHIBIT 14

## Considerations for Post Storm Debris Pick-Up Policy

The purpose of this draft outline is to provide discussion items to finalize our storm debris pick-up policy given the city's new policy to charge for special storm pick-ups. The city may decide to engage with a contractor to do a storm debris pick-up on city-maintained roads. The city may also provide the same contractor service to communities with privately maintained roads for a fee. The city contractor will be made available to us if it has engaged with the contractor for its own roads and if we have signed the access agreement (done) and, in all probability, only after the city roads have been cleared.

1. CDD engagement with 4C's
  - a. What level of debris is required for engaging?
  - b. Who makes the decision?
  - c. Where does 4C's begin?
  - d. FEMA reimbursement?
  
2. Engagement with City contractor.
  - a. What are the differences from the prior agreement?
  - b. Who is the contractor?
  - c. Considerations: Cost, Availability
  - d. Who makes the decision to engage?
  - e. What is picked up and where?
  - f. FEMA reimbursement?
  
3. Engagement with our own private contractor for "second pass".
  - a. Cost, Availability
  - b. Who makes the decision?
  - c. What will get picked up and where?
  - d. Where will contractor start?
  - e. FEMA reimbursement

# EXHIBIT 15

**From:** [Merrill Stass-Isern MD](#)  
**To:** [David C. McInnes](#)  
**Subject:** Communication information gathering group  
**Date:** Thursday, July 13, 2023 1:26:04 PM

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David please have this put on the agenda as my update.

Update from the communications information gathering group:

1. Our communications group have agreed on a short survey to better ascertain the needs of the residents. The questions will be available at our July 20th meeting. It is 5 short questions about the understanding of the residents regarding the function of the CDD, HOA and Vesta Amenities and how each entity

communicates with them. To send out the survey we discussed the possibility of an eblast to the residents with 2 options. The first would be have a link to the questionnaire, which the resident could fill out and send back to us.

The second would be to print out the questioner from the eblast and submit it in at the Village center or Creekside offices. If a resident could not accomplish either, both Creekside and the Village center offices could keep copies of the survey which the resident would then fill out and submit.

2. Unless the residents (from the survey) tell us otherwise we are continuing to construct **A Resident Focused Home Page/website**. The intend of this website is empower the residents to understand the workings of the CDD/HOA/Amenities and help them navigate to the appropriate links for their questions,

concerns etc. This website will not dictate the individual content of the CDD, HOA, or Amenity websites - but they will be included as links. It is meant only to circumvent the confusion the residents have about the functions of the

CDD/HOA/Amenities and answer frequently asked questions.. It will likely also have outside links to the GH golf club, the city of Palm Coast and Flagler County. It is meant to be informative, user friendly and convenient for the residents.

Our group has created a mock up(rough draft) of this new website. I will have this available at our meeting.

Merrill