



GRAND  HAVEN

The word 'GRAND' is on the left and 'HAVEN' is on the right, both in a black, serif font. In the center, between the two words, is a circular emblem containing a detailed illustration of a tree with a thick trunk and a full canopy of leaves.

Advanced Meeting Package

Regular Meeting

*Thursday
May 16, 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

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, May 16, 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 . We look forward to seeing you at the meeting.

Sincerely,

David McInnes

David McInnes
District Manager



Community Development District

Meeting Date: Thursday, May 16, 2024 Ways to Follow Zoom – Listen
Meeting: Only
Time: 9:00 AM Call-in Number: +1 (929) 205-6099
Location: Grand Haven Room, at the Meeting ID: 705 571 4830#
Grand Haven Village
Center, located at 2001
Waterside Parkway, Palm
Coast, Florida 32137

Agenda

I. Call to Order/ Roll Call

II. Pledge of Allegiance

III. Audience Comments – *(limited to 3 minutes per individual for agenda and non-agenda items)*

IV. Presentation of Proof of Publication(s)

[Exhibit 1](#)

V. Discussion Topics

- A. Conceptual Plans for North Parking Lot – 20mins. Allotted
- B. Employee Time Policy – 45mins. Allotted
- C. Use of Grand Haven Room for Food Service (Café Renovation) – 15mins. Allotted

VI. Staff Reports

- A. District Engineer: David Sowell – 10mins. Allotted
- B. Amenity Manager: John Lucansky – 10mins. Allotted
- C. Operations Manager: Barry Kloptosky
 - 1. Presentation of Capital Project Plan Tracker – 10mins. Allotted
 - 2. Monthly Report – 15mins. Allotted
- D. District Counsel: Scott Clark – 20mins. Allotted
- E. District Manager: David McInnes
 - 1. Meeting Matrix – 10mins. Allotted
 - 2. Action Item Report – 10mins. Allotted
 - 3. Resident Subject to Disciplinary Action – 10mins. Allotted

[Exhibit 2](#)

[Exhibit 3](#)

[Exhibit 4](#)

[Exhibit 5](#)

[Exhibit 6](#)

[Exhibit 7](#)

VII. Consent Agenda Items – 5mins. Allotted

- A. Consideration for Acceptance – The April 2024 Unaudited Financial Report
- B. Consideration for Approval – The Minutes of the Board of Supervisors Workshop Meeting Held April 4, 2024 – *To Be Distributed*
- C. Consideration for Approval – The Minutes of the Board of Supervisors Regular Meeting Held April 18, 2024 – *To Be Distributed*

[Exhibit 8](#)

VIII. Business Items

- A. Consideration & Adoption of **Resolution 2024-11**, Approving Proposed FY 2025 Budget & Setting PH – 45mins. Allotted
- B. Consideration & Adoption of **Resolution 2024-12**, Authorizing Storm Debris Election – 5mins. Allotted
- C. Consideration of Revised Code of Conduct – 30mins. Allotted
- D. Presentation & Acceptance of FY 2023 Audited Annual Financial Report – 5mins. Allotted
- E. Presentation of Flagler County Number of Qualified Electors – F.S. 190.006 – 2,906 – 2mins. Allotted
- F. Reminder of Form 1’s Due Date: July 1st - 5mins. Allotted
- G. Reminder of Qualifying Period & Seats Up for Election – Mon., June 10th-Fri., June 14th
 - 1. Seat #2
 - 2. Seat #4

[Exhibit 9](#)

[Exhibit 10](#)

[Exhibit 11](#)

[Exhibit 12](#)

[Exhibit 13](#)

IX. Supervisors’ Requests – 15mins. Allotted

X. Action Items Summary – 10mins. Allotted

XI. Meeting Matrix Summary – 10mins. Allotted

XII. Adjournment

EXHIBIT 1

**GRAND HAVEN COMMUNITY DEVELOPMENT DISTRICT
NOTICE OF BOARD OF SUPERVISORS REGULAR MEETING**

Notice is hereby given that a regular meeting of the Board of Supervisors of the Grand Haven Community Development District (the “**District**”) will be held on Thursday, May 16, 2024, at 9:00 a.m. at the Grand Haven Village Center, Grand Haven Room, 2001 Waterside Parkway, Palm Coast, Florida 32137. The purpose of the meeting is to discuss any topics presented to the board for consideration.

Copies of the agenda may be obtained from the District Manager, Vesta District Services, 250 International Parkway, Suite 208, Lake Mary, Florida 32746, Telephone (321) 263-0132, Ext. 193.

The meeting is open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. The meeting may be continued in progress without additional notice to a date, time, and place to be specified on the record at the meeting. There may be occasions when Staff and/or Supervisors may participate by speaker telephone.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in the meeting is asked to advise the District Manager’s office at least forty-eight (48) hours before the meeting by contacting the District Manager at (321) 263-0132, Ext. 193. If you are hearing or speech impaired, please contact the Florida Relay Service at 711, for assistance in contacting the District Manager’s office.

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

Grand Haven Community Development District

David McInnes, District Manager
(321) 263-0132, Ext. 193

May 9, 2024

24-00157F

EXHIBIT 2



Monthly Amenity Update

Date of report 5/6/2024

Submitted by: **John Lucansky**

Amenities:

➤ **Update:**

- April was a very busy month.
 - **358 guest passes were issued.**

- **Resident ID checks** have gone very smoothly. As of 5/5 only four residents didn't bring their card.
 - *Two incident reports were filed for repeat offenders.*
 - New scanners have been upgraded to allow staff to scan ID card pictures off mobile devices.

● **April Events:**

- Pickleball Fest was held Saturday April 6th.
 - The event went very well.

- GHWC Tennis tournament Saturday April 20th
 - The tournament and banquet went very well.

- Murder Mystery dinner show was Saturday April 27th
 - Huge success-sold out 80 ppl.

● **May Events:**

- Name That Tune, scheduled for Thursday 23rd
- Memorial Day Flag Ceremony Monday 27th 7:00am
 - Doughnuts, coffee, and orange juice will be provided.
- Memorial Day BBQ Dinner Special scheduled



Celebrate **MEMORIAL** **DAY**

Monday, May 27 2024

A VERY SPECIAL INVITATION

On Monday, May 27th, beginning at 7:00 am, Grand Haven will once again be observing Memorial Day and conducting our annual ceremony in tribute to those who served in the defense of our country.

Please join us at the Village Center for this very meaningful event in remembrance of those who made the ultimate sacrifice for our freedom and to honor all who served in our military.

It is anticipated that the ceremony will last approximately one half hour and refreshments will be served.

Grand Haven Military Memorial Committee:
Dr. Rob Carlton, President, Grand Haven Master Association
Maj. Gen. Wil Hessert, USAF, (ret)
CAPT. Bernie Hollenbeck, USN, (ret)

If you desire seating during the ceremony, it is suggested that you bring a folding chair. Those attendees that require seating be provided due to significant health issues, please call the Village Center Office (447-0192) and request that a chair be reserved for you.

Made with PosterMyWall.com

Café:

- Special/Monthly Events
 - Bingo was fully attended (100 participants) -all residents asked to produce I.D. cards at the door-no issues to report.
 - Trivia was very well attended, 100% capacity.

- Online Ordering:
 - Online orders have been steadily increasing each month.
 - Pool side ordering has seen a steady increase with the warmer weather.

Tiki Hut:

- Tiki Hut opening is scheduled for Sunday May 26th. Live music will be provided.

Tennis Courts:

- Courts are receiving their daily grooming.
- Staff replacing broken line nails.
 - Over 200 have been replaced.

Bocce:

- The Spring Bocce league started March 6th and is going very well.
 - Expanding the league to 6 hours/day, 2/days a week (Wednesday and Thursday) increasing participants to 128.
 - Bocce court has QR code online ordering for food and drink.
 - Delivery only when the league is playing.
 - 4 high top cocktail tables have been purchased for bocce courts.
 - ***Established resident groups still have their times on Monday, Tuesdays, and Saturdays***

Amenities quality checks and reporting:

- We continue to monitor and check all amenities.
- We introduced the QR codes so the facilitators must physically go to the amenities (restrooms, tennis courts, etc...) scan the code and enter all required information. Below are some examples of the reports.
- *The facilitators also have a QR code for any issues/repairs that need to be reported to the CDD office-I checked these daily and forward them to CDD office staff. This ensures no delays in reporting.*

EXHIBIT 3

**GRAND HAVEN
COMMUNITY DEVELOPMENT DISTRICT
FY2023/2024 CAPITAL IMPROVEMENT PLAN PROJECT TRACKER
05/07/2024**

Line	Description	Budgeted Cost	Variance (+/-)	Invoiced Amount	Final Cost	Comments/Notes	Completed
1	Concrete Curb and Gutter Replacement	\$150,723		\$33,664		Current round of repairs in progress.	
2	Concrete Replacement, Sidewalk Repair	\$50,565		\$16,627		In progress.	
3	Firewise Projects	\$49,593		\$26,280		In progress.	
4	Light Pole & Fixture - Replacement	\$30,874	-\$38	\$30,836	\$30,836	Streetlights delivered and will be installed by CDD staff.	
5	Pond Bank Erosion Issues	\$30,000		\$13,500		In progress.	
6	Flat Roof - Village Center (VC)	\$30,006				Contractor denied contract. Seeking new proposals.	
7	Front Street Circle Repair	\$30,006		\$5,688		Scheduled to begin in May 2024. Benches delivered.	
8	Maint, Utility Vehicle, Golf Cart (VC)	\$18,000	-\$6,515	\$11,485	\$11,485	Delivered and in use.	x
9	Architect, Café Renovation, 1 X - (VC)	\$56,275		\$40,373		Architect working with staff and contractor on project.	
10	Café, Renovation Allowance - (VC)	\$301,636		\$21,286		Proposal approved by Board. Kitchen equipment being ordered.	
11	Lake Aerator (Annual)	\$37,918		\$37,629		Ponds 2, 9 & 20, complete. Pond 6 scheduled for 5/8/24 .	
12	Landscape Enhancements (Annual)	\$56,275		\$48,665		In progress.	
13	Mailbox Replacement	\$16,882	-\$3,390	\$13,492	\$13,492	Keys distributed and mailboxes in use.	x
14	Spa Equipment, Heater	\$10,130	-\$5,230	\$4,900	\$4,900	Delivered and installed at Creekside.	x
15	Server	\$17,018	\$68	\$17,085	\$17,085	New server installed 11/03/2023.	x
16	Totals:	\$885,901	-\$15,105	\$321,510	\$77,798		

EXHIBIT 4



Operations Supervisor's Report – For The May 16th, 2024, Board Meeting
(This Report Was Submitted For The Agenda On 05/07/2024)

○ **POND BANK EROSION ISSUES**

- 3 locations have been identified for repair.
- The contract has been fully executed.
- The project is in progress.

○ **POND AERATOR PROPOSALS**

- Aerator installations were approved for ponds 2, 6, 9 and 20.
- The installation of the solar aerator on Pond 2 is complete.
- The installation of the aerator on Pond 9 is complete.
- The installation of the aerator on Pond 20 is complete.
- The installation of the aerator on Pond 6 is scheduled for 05/08/2024.

○ **FRONT STREET CIRCLES – LANDSCAPE REPAIR**

- The benches for this project have been delivered.
- The project is still scheduled to begin in May 2024 but has been delayed due to a broken main irrigation line under the road. The specialty bore pipe required for the repair has been ordered.

○ **CAFÉ RENOVATION PROJECT**

- The architect gave a presentation to the Board at the July 20th Board meeting which included the conceptual drawings, scope of work, and cost projections for the café renovation project. 08/09/2023
- The Board approved the architect's phase 2 design proposal for the completion of the design drawings for permitting, bidding, and construction. 8/09/2023
- Staff had a zoom meeting with the design architect to review the first draft of the design drawings on 09/20/2023.
- Staff had an onsite meeting with the engineers to verify dimensions and answer questions related to completing the construction drawings on 10/09/2023.
- Staff met with the architect on 11/21/2023 to review the 60% completed design drawings.
- The 100 % completed design drawings are scheduled to be presented to the Board at the January regular board meeting.
- The Board approved the design drawings that were presented and authorized staff to move forward with the bidding process.
- Project bids were received on 03/12/2024.
- The Board approved the café renovation proposal at the April 18th Board meeting.
- Staff are in the process of ordering the kitchen equipment for the renovation project.

○ **FLAT ROOF REPLACEMENT AT VILLAGE CENTER**

- The contractor who was chosen to do the flat roof repair at the Village Center reviewed the contract and has officially declined the project.
- We are currently seeking proposals from other contractors.

EXHIBIT 5

GRAND HAVEN MEETING ATTORNEY REPORT LIST (5/16/24)

1. Condominium Destruction Letter

A second denial letter was provided by attorneys for the condominium owner. A copy is attached. We have also learned that a complaint was filed on April 19, 2024 in the Flagler County Circuit Court by a contractor seeking to foreclose a \$1,081,675,000 construction lien on the project.

2. Golf Course Review

We are completing a review of the legal relationship between the CDD and the golf course. A document will be delivered under separate cover.

3. Palm Coast Storm Debris

The agenda contains a resolution indicating the CDD's desire to exercise an option to piggyback with the City's storm debris contractor if backup services are needed.

4. Code of Conduct

Proposed revisions to the Code of Conduct have been prepared based upon the Board's direction at the April meeting. The matter is considered elsewhere in the agenda.

5. Other Activities

Other matters that have been worked on since the last meeting include:

- a. Review of the spartina requirements and related enforcement methods is ongoing. Recommendations will be presented at the June meeting.
- b. Amenity rules have been finalized after the April public hearing and are posted on the website.
- c. A contract was completed and executed with Paul Culver Construction, Inc. for the Village Center Café renovations.
- d. Resolutions and other documents have been prepared for the 2024/2025 budget cycle.

Michael D. Chiumento
Michael D. Chiumento III
William J. Bosch
Vincent L. Sullivan
Diane A. Vidal
Kareen Movsesyan
Jared T. Trent
Sydney L. Nix
Mark A. Hall
Eric R. Sloan, *of-counsel*
Thomas R. Pycraft, *of-counsel*

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CHIUMENTO
LAW

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2 Camino Del Mar
Palm Coast, FL 32137

By Appointment Only:
57 W. Granada Blvd.
Ormond Beach, FL 32174

May 1, 2024

Scott D. Clark
Clark & Albaugh
1800 Town Plaza Court
Winter Springs, FL 32708

RE: Zander Development Group, LLC ("Zander") / Grand Haven CDD ("CDD")

Dear Mr. Clark:

I am writing in response to your letter dated March 29, 2024, regarding the trimming of the oak tree and removal of plantings in the conservation area. We have met with our client and discussed the allegations in your letter. Our client has confirmed they have no knowledge of who trimmed the oak tree or removed any plantings.

Despite appearances, as you have alleged, our client did not participate in or direct anyone to take such action. Our client has no knowledge of who trimmed the oak tree or why it was trimmed. My client is not willing to reimburse the CDD for any costs associated with rehabilitating the oak tree or replacement of plants in the conservation area as our client was not responsible for the trimming and removal.

If you have any further questions, please contact my office.

Sincerely,

A handwritten signature in blue ink that reads 'Mark A. Hall'. The signature is written in a cursive, flowing style.

Mark A. Hall, Esq.
Attorney at Law

EXHIBIT 6

GRAND HAVEN MEETING AGENDA MATRIX

June, 2024	Workshop: 6/6	<p><i>Presentations</i></p> <p><i>Discussions</i></p> <ul style="list-style-type: none"> • Perimeter Fencing • Operations Manager Evaluation Process • AARP Presentation at Events 	<ul style="list-style-type: none"> • Questions from Supervisors
	Regular Meeting: 6/20	<p><i>Staff Reports</i></p> <ul style="list-style-type: none"> • District Engineer • District Counsel • District Manager <p><i>Consent Agenda Items</i></p> <ul style="list-style-type: none"> • Meeting Minutes <ul style="list-style-type: none"> ○ 5/2/2024 Workshop ○ 5/16/2024 Regular Meeting • Unaudited Financials (May 2024) <p><i>Business Items</i></p> <ul style="list-style-type: none"> • Parking Lot Proposals • Pond Bank Update <p><i>Discussions</i></p> <ul style="list-style-type: none"> • 10-Year Plan Presentation to Residents 	<ul style="list-style-type: none"> • David Sowell • Scott Clark

GRAND HAVEN MEETING AGENDA MATRIX

July, 2024	Workshop	No Workshop	
	Regular Meeting: 7/18	<p>Staff Reports</p> <ul style="list-style-type: none"> • District Engineer • District Counsel • District Manager <p>Consent Agenda Items</p> <ul style="list-style-type: none"> • Meeting Minutes <ul style="list-style-type: none"> ○ 6/6/2024 Workshop ○ 6/20/2024 Regular Meeting • Unaudited Financials June 2024) <p>Business Items</p> <p>Discussions</p> <ul style="list-style-type: none"> • FY 2025 Budget Review for Updates 	

GRAND HAVEN MEETING AGENDA MATRIX

August, 2024	Workshop 8/1	<p><i>Presentations</i></p> <p><i>Discussions</i></p> <ul style="list-style-type: none"> • FY 2025 Budget Review for Updates • Oak Tree Management 	
	Regular Meeting: 8/15	<p><i>Staff Reports</i></p> <ul style="list-style-type: none"> • District Engineer • District Counsel • District Manager <p><i>Consent Agenda Items</i></p> <ul style="list-style-type: none"> • Meeting Minutes <ul style="list-style-type: none"> ○ 7/18/2024 Regular Meeting • Unaudited Financials July 2024) <p><i>Business Items</i></p> <ul style="list-style-type: none"> • PH for Budget Adoption <p><i>Discussions</i></p>	

GRAND HAVEN MEETING AGENDA MATRIX

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<i>Unscheduled Items</i>		<p><i>Future Workshop Issues:</i></p> <ul style="list-style-type: none"> • Framework for Sports Professional • Process for Plaques Honoring Residents • Vesta Property Services participation in Café' <p><i>Future Meeting Issues:</i></p>	<ul style="list-style-type: none"> • John Lucansky to provide suggested framework
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GRAND HAVEN MEETING AGENDA MATRIX

SUBJECT		NOTES	
Communications		<ul style="list-style-type: none"> • New website—Done • Chair to write annual report to residents at end of FY • “New Work in Progress” schedule on website: Done • Regular communications with HOA: Ongoing • Build relationship with City and County: Ongoing • Ten year plan presentation: 6/20 Meeting • Include \$ amounts in E-Blasts if known (e.g. the cost of cleaning out drains for putting yard debris in it): Ongoing 	
Safety and Security		<ul style="list-style-type: none"> • Improve visibility at intersections along Waterside (visibility of lines and hedge lines): Ongoing by OM • Plan for more perimeter fencing: Flagler County seeking funding alternatives. 10/5/2023 workshop added the matter of sound barrier walls; 1/4/2024 workshop: Barry provided rough estimate: 6/6 workshop • Inspect roads and walkways: Ongoing by OM & DE • Work with county and HOA regarding hogs: Ongoing 	

GRAND HAVEN MEETING AGENDA MATRIX

	<ul style="list-style-type: none"> • Modifications of all gates: Ongoing • Technology for gate access: Ongoing <ul style="list-style-type: none"> • Eliminate tailgating at Gate • Gate options for sidewalks—10/5: Board decided not to take action at this time. • Cell phone gate access for visitors—Done • Cap on number of amenity cards issued—4/18 Meeting • Wild Hog Issue: Ongoing
Café' Renovations	<ul style="list-style-type: none"> • Design work for café contract signed (5/4/2023); Done
Vesta's Participation in Cafe	<ul style="list-style-type: none"> • Postpone until later (1/18/2024 Regular Meeting)
Staffing/Organization	<ul style="list-style-type: none"> • Done
Pond and Bank Plan	<ul style="list-style-type: none"> • 2/15/2024 Meeting; 4/4 Workshop
Tech Strategy	
Parking Lot	1/5/2023 Workshop: Remove from Long Term plan
Alternative Energy	
Ten Year Plan	6/20 Meeting
What to do with Parcel K	
Parcel next to Golf Course	
Banking Oversight	Underway
Oak Tree Management	<ul style="list-style-type: none"> • 8/1 workshop (Louise)
Dog Park	<ul style="list-style-type: none"> • Minimal upgrades: (10/19/2023 Meeting). Done
Amenity Management Alternatives	<ul style="list-style-type: none"> • 1/4/2024 workshop decision: Do not pursue. Done
Amenity Expansion	<ul style="list-style-type: none"> • 4/4 workshop
Building Expansion	<ul style="list-style-type: none"> • Additional Spacing needs; 4/4 workshop

EXHIBIT 7

Date of Action Item	Action Item	Status
	DISTRICT MANGER SECTION	
6/15/2023	DM to work with OM and DC to determine District responsibilities for Pond Banks	Done
3/21/2024	DM to see if Louise has additional funding needs for Oak Trees in FY 2025	Done
3/21/2024	DM to see if assessment money can be paid quicker (Supervisor Debitetto to send a contact person my way with additional information on this)	
3/21/2024	DM to see if Louise can attend the 4/4 workshop	Done
3/21/2024	DM to see if FIA insurance coverage allows for the shooting of hogs in “pig brigs” on CDD property (hunters and trappers will have their own insurance)	Done
3/21/2024	DM to seek from DE an estimate for survey of “stem walls” in the Crossings	Done
3/21/2024	DM to send out to the Board a copy of the current insurance policy for the District	Done
4/4/2024	DM to send DC Louise’s list of questions for Pond Banks to report back to the Board	Done
4/4/2024	DM to send Board last schedule of roads from the DE	Done
4/18/2024	DM to contact Egis for Insurance Requirements for Valet Service and Shuttle Bus operations	Done

5/2/2024	DM to send District Engineer's Spreadsheet of Paving Projects and Map to Board Members	5/2: Email reminder sent to DE
5/2/2024	DM to send Board the VC's powerpoint from workshop	Done
XXXXXXXXXXXX XXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXX XXXXXX
	OPERATIONS MANAGER SECTION	
6/2/2022	OM is to set up a FPL energy audit for all structures in community including pumphouse.	6/9/2023: To be scheduled
6/15/2023	OM to work with DM and DC to determine District responsibilities for Pond Banks	Underway
8/17/2023 & 11/2/2023	OM to provide proposals for handicap access of doors at Village Center bathrooms and the Creekside bathrooms.	Underway; 2/5/2024: Proposals received
1/4/2024	OM to actively seek out hunters/trappers that are willing to meet contract obligations	Underway—Report given by OS at the 1/18/2024 Regular Board meeting & 2/1/2024 Workshop
1/18/2024	OM to review entry to Wild Oaks for Bike Safety Matter (is this on County ROW)	Underway
2/1/2024	OM to obtain proposal for surveying boundary for all of Grand Haven	
2/15/2024	OM, DC and Louise to provide list of options for Board to consider for Pond Bank issue	Done
2/15/2024	OM to remind residents of maintenance guidelines for ponds (quarterly reminders)	
4/4/2024	OS to have Solitude follow up with inspection of the inflow/outflow mechanics of ponds	Done

4/18/2024	OM to review operational performance of stormwater structures	Underway
5/2/2024	OM to send out a reminder E-Blast about the use of “Gate House/TEM” and proper use of clickers	Done
5/2/2024	OM to send cost of café to Board	Done
XXXXXXXXXXXX XXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXX XXXXXX
DISTRICT ENGINEER SECTION		
4/4/2024	DE to advise if ponds on golf course the responsibility of the District (functionality of ponds)	Done
4/18/2024	DE to check on and provide cost estimates for: Riverside median improvements, perform a high level review of Supervisor Debitetto’s proposals for the South Parking Lot and North Parking Lot to see if a deeper dive is warranted, and proposals labeled 3A, 6 and 7 for any additional parking possibilities.	
5/2/2024	DE to send DM updated spreadsheet of road paving projects and map to DM for distribution to Board members	5/2: Email reminder sent to DE
XXXXXXXXXXXX XXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXX XXXXXX
BOARD SECTION		
3/21/2024	Supervisors to send DM questions regarding the café proposal to send to the architect for 4/4 workshop	Done
3/21/2024	Dr. Merrill (in conjunction with DC when needed) to see about future plans for Escalante	Underway

3/21/2024	Chair to continue discussion with BankUnited for lost interest	Underway
4/4/2024	Supervisors to send DM questions for OM annual review form	Done
XXXXXXXXXXXX XXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXX XXXXXX
	DISTRICT COUNSEL SECTION	
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	Underway
2/15/2024	DC to review pond bank issues with other communities	Done
2/15/2024	OM, DC and Louise to provide list of options for Board to consider for Pond Bank issue	Done
3/21/2024	DC to send attorney for condos a message that Board wants a response within 10 days to letter about oak tree damage	Done
3/21/2024	DC to obtain from architect a Scope of Work for Enhanced Management	Done Not within Responsibility of Architect
4/18/2024	DC to review agreements with Escalante versus current operational processes	Underway

EXHIBIT 8

Grand Haven Community Development District

**Financial Statements
(Unaudited)**

**Period Ending
April 30, 2024**

Grand Haven CDD
Balance Sheet
April 30, 2024

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total</u>
Assets:			
BU - Operating	\$ (234,681)	\$ 474,176	\$ 239,495
Truist - Operating	25,243	-	25,243
SBA 161601A	7,632	-	7,632
BU - Savings	6,031,281	-	6,031,281
On Roll Assessments Receivable	98,460	21,617	120,077
Accounts Receivable	780	-	780
Due From Other	-	1,695,100	1,695,100
Deposits	110	-	110
Prepaid Items	100	-	100
Total Assets	<u>\$ 5,928,924</u>	<u>\$ 2,190,893</u>	<u>\$ 8,119,818</u>
Liabilities:			
Accounts Payable	\$ 38,923	\$ 4,713	43,636
Due to Other	1,695,100	-	1,695,100
Deferred Revenue	98,460	21,617	120,077
Total Liabilities	<u>1,832,483</u>	<u>26,330</u>	<u>1,858,813</u>
Fund Balance:			
Non-Spendable:			
Prepaid & Deposits	210	-	210
Assigned:			
3 Months Working Capital	945,505	-	945,505
Disaster	750,000	-	750,000
Future Capital Improvements	-	-	-
Unassigned	2,400,727	2,164,563	4,565,290
Total Fund Balance	<u>4,096,442</u>	<u>2,164,563</u>	<u>6,261,005</u>
Total Liabilities & Fund Balance	<u>\$ 5,928,924</u>	<u>\$ 2,190,893</u>	<u>\$ 8,119,818</u>

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, 2023 through April 30, 2024

	<u>Adopted Budget</u>	<u>Current Month</u>	<u>Year to Date</u>	<u>Variance + / (-)</u>	<u>% of Budget</u>
Revenues:					
Assessments Levied (Net)	\$ 4,019,578	\$ 55,731	\$ 3,921,118	\$ (98,460)	97.55%
Fund Balance Forward	108,535	-	-	(108,535)	0.00%
Reuse Water	23,000	3,147	11,569	(11,431)	50.30%
Gate & Amenity Guest	9,000	1,119	5,686	(3,314)	63.17%
Tennis	500	122	615	115	123.05%
Room Rentals	2,000	50	1,100	(900)	55.00%
Interest	10,000	17,888	81,145	71,145	811.45%
Miscellaneous	10,000	85	3,224	(6,776)	32.24%
Total Revenues	<u>\$ 4,182,613</u>	<u>\$ 78,143</u>	<u>\$ 4,024,457</u>	<u>\$ (158,156)</u>	<u>96.22%</u>
Expenditures:					
Administrative					
Supervisors - regular meetings	12,000	800	5,600	(6,400)	46.67%
Supervisors - workshops	9,000	800	4,000	(5,000)	44.44%
District management	41,508	3,984	26,094	(15,414)	62.87%
Administrative	11,033	919	6,436	(4,597)	58.33%
Accounting	22,783	1,899	13,290	(9,493)	58.33%
Assessment roll preparation	10,026	836	5,849	(4,178)	58.33%
Office supplies	1,103	-	-	(1,103)	0.00%
Postage	3,308	-	995	(2,313)	30.09%
Audit	4,950	-	-	(4,950)	0.00%
Legal - general counsel	106,605	11,775	79,777	(26,828)	74.83%
Engineering	40,000	-	13,693	(26,307)	34.23%
Legal advertising	5,733	145	1,475	(4,258)	25.73%
Bank fees	1,654	-	963	(691)	58.21%
Dues & Licenses	193	-	175	(18)	90.67%
Property taxes	2,646	-	2,496	(150)	94.32%
Total Administrative	<u>272,542</u>	<u>21,158</u>	<u>160,843</u>	<u>(111,699)</u>	<u>59.02%</u>
Information & Technology					
IT support	30,244	2,499	17,493	(12,751)	57.84%
Village Center & Creekside telephone & fax	7,423	645	4,491	(2,932)	60.50%
Cable/internet - Village Center & Creekside	13,500	1,424	9,889	(3,611)	73.25%
Wi-fi for gates	5,396	-	-	(5,396)	0.00%
Landlines/hot spots for gates & cameras	29,106	2,438	18,591	(10,515)	63.87%
Cell phones	8,028	524	3,666	(4,362)	45.66%
Website - hosting & development	1,670	379	1,250	(420)	74.87%
ADA website compliance	232	-	210	(22)	90.52%
Communications - e-blast	551	-	312	(239)	56.62%
Total Information & Technology	<u>96,150</u>	<u>7,908</u>	<u>55,902</u>	<u>(40,248)</u>	<u>58.14%</u>
Insurance					
Insurance - general liability & public official	131,034	-	150,395	19,361	114.78%
Total Insurance	<u>131,034</u>	<u>-</u>	<u>150,395</u>	<u>19,361</u>	<u>114.78%</u>
Utilities					
Electric:					
Electric Services - #12316, 85596, 65378	6,399	282	3,893	(2,506)	60.83%
Electric - Village Center - #18308	38,761	2,677	22,822	(15,939)	58.88%
Electric - Creekside - #87064, 70333	26,456	1,656	13,200	(13,256)	49.89%

Streetlights ¹	24,610	523	14,807	(9,803)	60.17%
Propane - spas/café	44,762	-	24,701	(20,061)	55.18%
Garbage - amenity facilities	16,758	1,718	12,289	(4,469)	73.33%
Water/sewer:					
Water services ²	135,000	10,890	90,775	(44,225)	67.24%
Water - Village Center - #324043-44997	14,884	1,672	10,615	(4,269)	71.32%
Water - Creekside - #324043-45080	8,048	795	5,963	(2,085)	74.09%
Pump house - shared facility	17,089	-	675	(16,414)	3.95%
Total Utilities	332,767	20,212	199,739	(133,028)	60.02%

Field Operations

Stormwater system:					
Aquatic contract	60,000	4,643	32,501	(27,499)	54.17%
Aquatic contract - lake watch	5,000	397	2,384	(2,616)	47.67%
Aquatic contract - aeration maintenance	4,410	644	1,686	(2,724)	38.24%
Lake bank spraying	6,756	-	-	(6,756)	0.00%
Stormwater system repairs & maintenance	16,538	-	-	(16,538)	0.00%
Property maintenance:					
Horticultural consultant	10,584	800	6,800	(3,784)	64.25%
Landscape repairs & replacement	22,050	4,420	23,150	1,100	104.99%
Landscape maintenance - contract services	696,000	56,404	388,443	(307,557)	55.81%
Landscape maintenance - croquet	61,196	5,750	35,750	(25,446)	58.42%
Tree maintenance - Oak tree pruning	39,690	-	38,400	(1,290)	96.75%
Optional flower rotation	25,000	-	-	(25,000)	0.00%
Irrigation repairs & maintenance	42,000	306	11,879	(30,121)	28.28%
Roads & bridges repairs	16,538	-	-	(16,538)	0.00%
Streetlight maintenance	5,000	239	1,299	(3,701)	25.98%
Vehicle repairs & maintenance	10,000	396	5,970	(4,030)	59.70%
Office supplies - field operations	15,435	1,465	10,662	(4,773)	69.08%
Holiday Lights	9,923	-	4,664	(5,259)	47.01%
CERT operations	500	-	-	(500)	0.00%
Community maintenance	145,000	7,209	73,607	(71,393)	50.76%
Storm clean-up	28,665	-	-	(28,665)	0.00%
Total Field Operations	1,220,285	82,674	637,196	(583,089)	52.22%

Staff Support

Payroll	700,000	48,745	369,287	(330,713)	52.76%
Merit pay/bonus	45,000	-	25,821	(19,179)	57.38%
Payroll taxes	50,000	4,029	31,284	(18,716)	62.57%
Health insurance	128,260	9,950	69,999	(58,261)	54.58%
Insurance - workers' compensation	30,000	-	10,561	(19,439)	35.20%
Payroll services	6,250	336	2,745	(3,505)	43.92%
Mileage reimbursement	10,000	432	4,203	(5,797)	42.03%
Total Staff Support	969,510	63,492	513,900	(455,610)	53.01%

Amenity Operations

Amenity management	628,887	55,387	387,706	(241,181)	61.65%
A/C maintenance & service	4,300	-	3,650	(650)	84.88%
Fitness equipment service	8,269	-	1,230	(7,039)	14.87%
Music licensing	4,000	-	3,827	(173)	95.68%
Pool/spa permits	965	-	-	(965)	0.00%
Pool chemicals	25,440	1,887	12,850	(12,590)	50.51%
Pest control	4,300	210	1,425	(2,875)	33.15%
Amenity maintenance	150,000	5,895	104,807	(45,193)	69.87%
Special events	11,025	300	7,974	(3,051)	72.32%
Total Amenity Operations	837,186	63,679	523,470	(313,716)	62.53%

Security

Gate access control staffing	225,323	8,030	120,538	(104,785)	53.50%
Additional guards	8,820	-	-	(8,820)	0.00%
Guardhouse facility maintenance	25,000	1,251	7,990	(17,010)	31.96%
Gate communication devices	23,153	-	6,243	(16,910)	26.96%

Gate operating supplies	35,000	1,238	9,169	(25,831)	26.20%
Fire & security system	5,843	3,514	7,039	1,196	120.46%
Total Security	323,139	14,033	150,977	(172,162)	46.72%
Total Expenditures	\$ 4,182,613	\$ 273,155	\$ 2,392,422	\$ (1,790,191)	57.20%
Excess of Revenues Over (Under) Expenditures			\$ 1,632,035		
Other Financing Sources (Uses)					
Transfer In			-		
Transfer Out			-		
Total Other Financing Sources (Uses)			\$ -		
Fund Balance - Beginning			2,464,406		
Fund Balance - Ending			\$ 4,096,442		

Grand Haven CDD
Special Revenue Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
For the period from October 1, 2023 through April 30, 2024

	<u>Adopted Budget</u>	<u>Current Month</u>	<u>Year to Date</u>	<u>Variance +/(<u>-</u>)</u>	<u>% of Budget</u>
Revenues:					
Assessments Levied (Net)	\$ 882,524	\$ 12,236	\$ 860,907	\$ (21,617)	97.55%
Interest	-	-	-	-	
Total Revenues	<u><u>\$ 882,524</u></u>	<u><u>\$ 12,236</u></u>	<u><u>\$ 860,907</u></u>	<u><u>\$ (21,617)</u></u>	<u><u>97.55%</u></u>
Expenditures:					
Capital Improvement Plan (CIP)	867,183	48,343	319,455	(547,728)	36.84%
Total Expenditures	<u><u>\$ 867,183</u></u>	<u><u>\$ 48,343</u></u>	<u><u>\$ 319,455</u></u>	<u><u>\$ (547,728)</u></u>	<u><u>36.84%</u></u>
Excess of Revenues Over (Under) Expenditures			\$ 541,451		
Other Financing Sources (Uses)					
Transfer In			-		
Transfer Out			-		
Total Other Financing Sources (Uses)			<u>\$ -</u>		
Fund Balance - Beginning			1,623,112		
Fund Balance - Ending			<u><u>\$ 2,164,563</u></u>		

EXHIBIT 9

RESOLUTION 2024-11

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE GRAND HAVEN COMMUNITY DEVELOPMENT DISTRICT APPROVING PROPOSED BUDGET(S) FOR FISCAL YEAR 2024/2025 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors (“**Board**”) of the Grand Haven Community Development District (“**District**”) prior to June 15, 2024, proposed budget(s) (“**Proposed Budget**”) for the fiscal year beginning October 1, 2024 and ending September 30, 2025 (“**Fiscal Year 2024/2025**”); and

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE GRAND HAVEN COMMUNITY DEVELOPMENT DISTRICT:

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget prepared by the District Manager for Fiscal Year 2024/2025 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

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

DATE: August 15, 2024

HOUR: 5:00 P.M.

LOCATION: The Grand Haven Village Center, Grand Haven Room,
2001 Waterside Parkway, Palm Coast, Florida 32137

3. **TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL PURPOSE GOVERNMENT.** The District Manager is hereby directed to submit a copy of the Proposed Budget to the local governing authorities as required by Fla. Stat. §190.008 at least 60 days prior to the hearing set above.

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

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

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

PASSED AND ADOPTED THIS 16th DAY OF MAY, 2024.

ATTEST:

**GRAND HAVEN COMMUNITY
DEVELOPMENT DISTRICT**

Secretary

By: _____
Its: _____

Exhibit A: FY 2024/2025 Proposed Annual Budget

**GRAND HAVEN CDD
FISCAL YEAR 2024-2025 PROPOSED BUDGET
GENERAL FUND**

	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ADOPTED	FY 2025 PROPOSED	VARIANCE FY24 TO FY25
1 REVENUES					
2 ASSESSMENTS LEVIED (NET OF ALLOWABLE DISCOUNTS):					
3 ASSESSMENT LEVY - GENERAL FUND	\$ 3,595,685	\$ 3,761,135	\$ 4,019,578	\$ 4,319,520	\$ 299,942
4 ASSESSMENT LEVY - LAVISTA LANDSCAPE RESTORATION	-	-	-	25,852	-
5 ON ROLL EXCESS FEES	19,640	17,611	-	-	-
6 ADDITIONAL REVENUES:					
7 FUND BALANCE FORWARD	-	-	108,535	124,136	15,601
8 REUSE WATER	84,047	20,271	23,000	23,000	-
9 GATE & AMENITY GUEST	17,548	11,167	9,000	9,000	-
10 TENNIS	340	1,275	500	500	-
11 ROOM RENTALS & REC CENTER USE FEE	3,443	11,750	2,000	2,000	-
12 INTEREST - INVESTMENTS	322	32,422	20,000	30,000	10,000
13 MISCELLANEOUS	14,804	1,625	-	-	-
14 TOTAL REVENUES	3,735,829	3,857,256	4,182,613	4,534,008	351,395
15 EXPENDITURES					
16 ADMINISTRATIVE					
18 SUPERVISORS - REGULAR MEETINGS	12,000	8,800	12,000	12,000	-
19 SUPERVISORS - WORKSHOPS	9,800	7,600	9,000	9,000	-
20 DISTRICT MANAGEMENT	42,919	42,924	41,508	44,413	2,905
21 ADMINISTRATIVE	9,533	10,712	11,033	11,806	773
22 ACCOUNTING	19,685	22,119	22,783	24,378	1,595
23 ASSESSMENT ROLL PREPARATION	8,663	9,734	10,026	10,727	701
24 OFFICE SUPPLIES	4,139	-	1,103	1,180	77
25 POSTAGE	1,644	5,909	3,308	3,539	231
26 AUDIT	-	6,800	4,950	4,400	(550)
27 LEGAL - GENERAL COUNSEL	98,645	118,423	106,605	114,067	7,462
28 ENGINEERING	47,642	39,879	40,000	42,800	2,800
29 LEGAL ADVERTISING	4,877	2,681	5,733	6,134	401
30 BANK FEES	1,485	1,515	1,654	1,770	116
31 DUES & LICENSES	175	175	193	206	13
32 PROPERTY TAXES	2,087	2,563	2,646	2,831	185
33 CONTINGENCY	946	3,437	-	25,000	25,000
34 TOTAL ADMINISTRATIVE	264,241	283,272	272,542	314,251	41,709
35 INFORMATION AND TECHNOLOGY					
37 IT SUPPORT	38,493	33,542	30,244	35,890	5,646

**GRAND HAVEN CDD
FISCAL YEAR 2024-2025 PROPOSED BUDGET
GENERAL FUND**

	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ADOPTED	FY 2025 PROPOSED	VARIANCE FY24 TO FY25
38 VILLAGE CENTER AND CREEKSIDE TELEPHONE & FAX	6,892	6,860	7,423	7,906	483
39 CABLE/INTERNET-VILLAGE CENTER/CREEKSIDE	12,986	16,110	13,500	14,445	945
40 WI-FI FOR GATES / HOT SPOTS	1,528	-	5,396	30,745	25,349
41 LANDLINES/HOT SPOTS FOR GATES AND CAMERAS	6,908	27,697	29,106	-	(29,106)
42 CELL PHONES	7,815	5,885	8,028	8,390	362
43 WEBSITE HOSTING & DEVELOPMENT	1,965	2,079	1,670	1,787	117
44 ADA WEBSITE COMPLIANCE	210	220	232	248	16
45 COMMUNICATIONS: E-BLAST	419	336	551	590	39
46 TOTAL INFORMATION AND TECHNOLOGY	77,216	92,729	96,150	100,001	3,851
47					
48 INSURANCE					
49 INSURANCE	91,701	110,628	131,034	195,514	64,480
50 TOTAL INSURANCE	91,701	110,628	131,034	195,514	64,480
51					
52 UTILITIES					
53 ELECTRIC					
54 ELECTRIC SERVICES - #12316, 85596, 65378	16,834	8,126	6,399	8,939	2,540
55 ELECTRIC- VILLAGE CENTER - #18308	23,183	37,925	38,761	41,718	2,957
56 ELECTRIC - CREEKSIDE - #87064, 70333	23,780	27,204	26,456	29,924	3,468
57 STREET LIGHTS	23,410	27,552	24,610	30,307	5,697
58 PROPANE - SPAS/CAFÉ	36,020	30,473	44,762	32,911	(11,851)
59 GARBAGE - AMENITY FACILITIES	10,971	14,188	16,758	17,931	1,173
60 WATER/SEWER					
61 WATER SERVICES	130,818	144,518	135,000	151,744	16,744
62 WATER - VILLAGE CENTER - #324043-44997	11,882	19,796	14,884	21,776	6,892
63 WATER - CREEKSIDE - #324043-45080	6,693	8,434	8,048	9,277	1,229
64 PUMP HOUSE SHARED FACILITY	4,362	1,996	17,089	5,473	(11,616)
65 TOTAL UTILITIES	287,953	320,212	332,767	350,000	17,233
66					
67 FIELD OPERATIONS					
68 STORMWATER SYSTEM					
69 AQUATIC CONTRACT	55,838	54,093	60,000	63,600	3,600
70 AQUATIC CONTRACT: LAKE WATCH	4,388	4,628	5,000	5,350	350
71 AQUATIC CONTRACT: AERATION MAINTENANCE	1,617	1,289	4,410	4,719	309
72 LAKE BANK SPRAYING	-	-	6,756	7,161	405
73 STORMWATER SYSTEM REPAIRS & MAINTENANCE	2,760	-	16,538	17,199	661
74 PROPERTY MAINTENANCE					-

**GRAND HAVEN CDD
FISCAL YEAR 2024-2025 PROPOSED BUDGET
GENERAL FUND**

	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ADOPTED	FY 2025 PROPOSED	VARIANCE FY24 TO FY25
75 HORTICULTURAL CONSULTANT	9,600	9,600	10,584	11,325	741
76 LANDSCAPE REPAIRS & REPLACEMENT	28,754	42,858	22,050	47,144	25,094
77 LANDSCAPE MAINTENANCE CONTRACT SERVICES - VERDEGO	585,814	638,537	696,000	697,155	1,155
78 LANDSCAPE MAINTENANCE - YELLOWSTONE	49,611	54,128	61,196	75,900	14,704
79 TREE MAINTENANCE (OAK TREE PRUNING)	36,800	44,800	39,690	49,280	9,590
80 LAVISTA LANDSCAPE RESTORATION	-	-	-	25,852	25,852
81 OPTIONAL FLOWER ROTATION	23,127	-	25,000	25,000	-
82 DOG PARK MAINTENANCE	-	-	-	10,000	10,000
83 IRRIGATION REPAIRS & REPLACEMENT	16,797	33,749	42,000	40,000	(2,000)
84 ROADS & BRIDGES REPAIRS	14,077	8,351	16,538	-	(16,538)
85 SIDEWALK REPAIRS	-	1,063	-	-	-
86 STREET LIGHT MAINTENANCE	2,507	9,172	5,000	10,089	5,089
87 VEHICLE REPAIRS & MAINTENANCE	9,129	15,505	10,000	17,056	7,056
88 OFFICE SUPPLIES: FIELD OPERATIONS	12,087	14,240	15,435	16,515	1,080
89 HOLIDAY LIGHTS	3,568	6,911	9,923	10,617	694
90 CERT OPERATIONS	333	496	500	500	-
91 COMMUNITY MAINTENANCE	84,954	93,560	145,000	153,700	8,700
92 STORM CLEAN-UP	447	158,810	28,665	30,672	2,007
93 MISCELLANEOUS CONTINGENCY	-	12,640	-	-	-
94 TOTAL FIELD OPERATIONS	942,207	1,204,430	1,220,285	1,318,834	98,549
95					
96 STAFF SUPPORT					
97 PAYROLL	511,895	604,676	700,000	742,000	42,000
98 MERIT PAY/BONUS	6,029	24,945	45,000	45,000	-
99 PAYROLL TAXES	38,851	49,534	50,000	53,000	3,000
100 HEALTH INSURANCE	84,233	98,413	128,260	137,238	8,978
101 INSURANCE: WORKERS' COMPENSATION	12,055	12,214	30,000	20,000	(10,000)
102 PAYROLL SERVICES	4,982	4,238	6,250	6,250	-
103 MILEAGE REIMBURSEMENT	5,614	9,300	10,000	8,000	(2,000)
104 TOTAL STAFF SUPPORT	663,658	803,320	969,510	1,011,488	41,978
105					
106 AMENITY OPERATIONS					
107 AMENITY MANAGEMENT	588,786	632,226	628,887	700,000	71,113
108 A/C MAINTENANCE AND SERVICE	-	19,984	4,300	21,982	17,682
109 FITNESS EQUIPMENT SERVICE	1,380	3,477	8,269	3,651	(4,618)
110 MUSIC LICENSING	3,555	4,020	4,000	4,280	280
111 POOL/SPA PERMITS	875	877	965	1,032	67

**GRAND HAVEN CDD
FISCAL YEAR 2024-2025 PROPOSED BUDGET
GENERAL FUND**

	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ADOPTED	FY 2025 PROPOSED	VARIANCE FY24 TO FY25
112 POOL CHEMICALS	14,997	20,139	25,440	26,585	1,145
113 PEST CONTROL	2,314	2,489	4,300	2,663	(1,637)
114 AMENITY MAINTENANCE	196,980	155,378	150,000	157,500	7,500
115 SPECIAL EVENTS	8,993	15,503	11,025	16,278	5,253
116 TOTAL AMENITY	817,879	854,093	837,186	933,971	96,785
117					
118 SECURITY					
119 GATE ACCESS CONTROL STAFFING	207,419	207,408	225,323	228,149	2,826
120 ADDITIONAL GUARDS	2,341	-	8,820	7,000	(1,820)
121 GUARDHOUSE FACILITY MAINTENANCE	21,269	13,971	25,000	26,750	1,750
122 GATE COMMUNICATION DEVICES	11,784	9,858	23,153	11,041	(12,112)
123 GATE OPERATING SUPPLIES	62,568	12,339	35,000	30,000	(5,000)
124 FIRE & SECURITY SYSTEM	4,841	6,095	5,843	7,009	1,166
125 TOTAL SECURITY	310,222	249,672	323,139	309,949	(13,190)
126					
127 TOTAL EXPENDITURES	3,455,075	3,918,357	4,182,613	4,534,008	351,395
128					
129 EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	280,753	(61,101)	-	-	-
130					
131 FUND BALANCE					
132 FUND BALANCE - BEGINNING - 9/30/22 & 9/30/23 AUDITED*	5,887,292	2,525,506	2,464,406	2,355,871	(108,535)
133 EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	280,753	(61,101)	-	-	-
134 TRANSFER OUT TO CRF	(3,642,539)	-	-	-	-
135 FUND BALANCE FORWARD	-	-	(108,535)	(124,136)	(15,601)
136 FUND BALANCE - ENDING	2,525,506	2,464,406	2,355,871	2,231,735	(124,136)
137					
138 ANALYSIS OF FUND BALANCE:					
139 COMMITTED: DISASTER	750,000	750,000	776,250	803,419	27,169
140 COMMITTED: FUTURE CAPITAL IMPROVEMENTS					-
141 ASSIGNED: 2 MONTHS OPERATING CAPITAL	719,807	945,505	871,378	755,668	(115,710)
142 UNASSIGNED	1,055,699	768,901	708,243	672,648	(35,595)
143 FUND BALANCE - ENDING	2,525,506	2,464,406	2,355,871	2,231,735	(124,136)

**GRAND HAVEN CDD
FISCAL YEAR 2024-2025 PROPOSED BUDGET
CONTRACT SUMMARY**

FINANCIAL STATEMENT CATEGORY	FY 2025 PROPOSED	SERVICE PROVIDER	COMMENS (SCOPE OF SERVICE)
REVENUES			
Additional Revenues:			
Reuse water	23,000	City of Palm Coast	
Gate & amenity guest	9,000	CDD	
Tennis	500	CDD	
Room rentals & Rec Center Fee	2,000	CDD	
Interest - Investments	30,000	Bank United	
Miscellaneous	-		
TOTAL ADDITIONAL REVENUES	64,500		
EXPENDITURES			
ADMINISTRATIVE			
Supervisors - regular meetings	12,000	CDD	Florida Statute, Chapter 190.006(8) sets a \$200 per Supervisor for each meeting of the Board of Supervisors not to exceed \$4,800 for each fiscal year per Supervisor. The District anticipates 12 meetings and 10 workshops
Supervisors - workshops	9,000	CDD	
District Management	44,413	Vesta District Services	Florida Statute, Chapter 190.007(1) states that the Board shall employ and fix the compensation of a District Manager. The District Manager shall have charge and supervision of the works of the District.
Administrative	11,806	Vesta District Services	These services include preparation of meeting agenda and minutes, coordinating postings on the website, records retention, responding to resident requests and complying with all regulatory requirements involving District activities.
Accounting	24,378	Vesta District Services	Budget preparation and financial reporting, cash management, revenue reporting and accounts payable functions.
Assessment roll preparation	10,727	Vesta District Services	Assessment roll services, which include preparing, maintaining and transmitting the annual roll with the annual special assessment amounts for the operating, maintenance and capital assessments.
Office supplies	1,180	N/A	Office supplies used by the District Management company for the sole purpose of the District, billed annually in accordance with the adopted budget
Postage	3,539	N/A	Postage for mailings, including the annual 197 letters to residents related to the annual assessments and public hearings
Audit	4,400	Grau & Associates	The District is required to have an independent examination of its financial accounting, records and accounting procedures each year. This audit is conducted pursuant to Florida State Law and the Rules of the Auditor General.
Legal - general counsel	114,067	Clark & Albaugh	Clark & Albaugh, LLP. provides on-going general counsel and legal representation. These lawyers are confronted with issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts.
Engineering	42,800	Kimley-Horn	Engineering, consulting and construction services to the District while crafting solutions with sustainability for the long-term interests of the community while recognizing the needs of government, the environment and maintenance of the District's facilities.
Legal advertising	6,134	CDD	Per Florida Statutes, the District advertises for all meetings, workshops, public hearings and public bids. These advertisements are to be in a newspaper of general circulation in the area in which the CDD is located.
Bank fees	1,770	Bank United	The District pays fees to various financial institutions for its bank accounts.
Dues & licenses	206	DEO	The District pays an annual registration fee to the State of Florida to fund the administration of the Uniform Special District Accountability Act.
Property taxes	2,831	Flagler County	
Contingency	25,000	N/A	Reserve Study
TOTAL ADMINISTRATIVE	314,251		
INFORMATION AND TECHNOLOGY			
IT support	35,890	Celera	The District contracts with Celera I.T. Services, Inc. for technology services in the District offices.
Village Center and Creekside telephone & fax	7,906	NetFortis	The District contracts with Fonality for phone and fax service at the Village Center
Cable/internet-village center/creekside	14,445	Spectrum	The District contracts with Spectrum for Village Center and Creekside Cable TV and for Creekside Internet.
Wi-Fi for gates/Hot Spots	30,745	Spectrum	The District contracts with Spectrum for WiFi service
Cell phones	8,390	T-Mobile	The District contracts with T-Mobile for cell phone service
Website hosting & development	1,787	Campus Suite	The District contracts with Campus Suite to produce and maintain the District's website which is required by the State of Florida. Includes IT support, security tools, email, quarterly technology alignment and vCIO reviews, roadmap, password manager, security awareness training, 24/7 security operations center etc.
ADA website compliance	248	Campus Suite	The District contracts with Campus Suite to ensure the District's website is ADA compliant

**GRAND HAVEN CDD
FISCAL YEAR 2024-2025 PROPOSED BUDGET
CONTRACT SUMMARY**

FINANCIAL STATEMENT CATEGORY	FY 2025 PROPOSED	SERVICE PROVIDER	COMMENS (SCOPE OF SERVICE)
39 Communications: e-blast	590	Constant Contact	E-Blasts are sent out by CDD office as a means of communications with residents. Provide is Constant Contact. There is no formal contract for this service
TOTAL INFORMATION AND TECHNOLO	100,001		
INSURANCE			
42 Insurance	195,514	FIA	The District obtains general liability, public officials, property, auto general liability and flood insurance
TOTAL INSURANCE	195,514		
UTILITIES			
45 Electric			
46 Electric services - #12316, 85596, 65378	8,939	FPL	
47 Electric- Village Center - #18308	41,718	FPL	
48 Electric - Creekside - #87064, 70333	29,924	FPL	
49 Street lights ¹	30,307	FPL	
50 Propane - spas/café	32,911	Suburban Propane	The District has a contract with Suburban Propane to provide propane gas to the spas and café.
51 Garbage - amenity facilities	17,931	Waste Management	The District has a contract with Waste Pro for garbage service at both Village Center and Creekside
52 Water/sewer			
53 Water services ²	151,744	City of Palm Coast	
54 Water - Village Center - #324043-44997	21,776	City of Palm Coast	
55 Water - Creekside - #324043-45080	9,277	City of Palm Coast	
56 Pump house shared facility	5,473	Escalante/CDD	
TOTAL UTILITIES	350,000		
FIELD OPERATIONS			
59 Stormwater system			
60 Aquatic contract	63,600	Solitude	The District has a waterway management contract with SOLitude Lake Management
61 Aquatic contract: lake watch	5,350	Solitude	The District has a contract with SOLitude Lake Management
62 Aquatic contract: aeration maintenance	4,719	Solitude	The District has a maintenance contract with SOLitude Lake Management
63 Lake bank spraying	7,161	Solitude	The District has a contract with SOLitude Lake Management
64 Stormwater system repairs & maintenance	17,199	N/A	
65 Property maintenance			
66 Horticultural consultant	11,325	Louise Leister	The District has a contract with a horticulturalist to provide professional services regarding tree management within the community
67 Landscape repairs & replacement	47,144	N/A	
68 Landscape maintenance contract services-- VerdeGo	697,155	VerdeGo	Landscape maintenance services throughout the community.
69 Landscape maintenance-- Yellowstone	75,900	Yellowstone	The District will incur expenses with landscape maintenance specifically for croquet court
70 Tree maintenance (Oak tree pruning)	49,280	Shaw Tree	The District will incur expenses for oak tree pruning
71 LaVista Landscape Restoration	25,852		
72 Optional flower rotation	25,000	VerdeGo	The District will incur expenses for optional flower rotation
73 Dog Park Maintenance	10,000		
74 Irrigation repairs & replacement	40,000	VerdeGo	The District will incur expenses for irrigation repairs and replacements
77 Street light maintenance	10,089	N/A	The District will incur expenses for street light maintenance
78 Vehicle repairs & maintenance	17,056	N/A	The District will incur expenses for vehicle repair and maintenance. This includes gas as well as repair and maintenance.
79 Office supplies: field operations	16,515	N/A	The District will incur expenses for office supplies for field operations staff (such as paper, printers, printer ink, pens, batteries, battery backups, computer accessories, office furniture, folders, cell phones, note pads, laptops, computers, etc.)
80 Holiday lights	10,617	N/A	The District will incur expenses for annual holiday light displays
81 CERT operations	500	N/A	The District may incur expenses for Community Emergency Response Team to educate volunteers about disaster preparedness
82 Community maintenance	153,700	N/A	The District will incur expenses for community maintenance (street signs, benches, garbage cans, power washing equipment, tools, camera repairs, bridge and pier repairs, mailbox maintenance/repairs, pond bank repairs, sidewalks, crosswalks, curb and gutters, bulkhead repairs/maintenance).
83 Storm clean-up	30,672	N/A	The District may incur expenses for storm clean-up. This is typically done by landscape company but is for more than their standard contract.
TOTAL FIELD OPERATIONS	1,318,834		
STAFF SUPPORT			

**GRAND HAVEN CDD
FISCAL YEAR 2024-2025 PROPOSED BUDGET
CONTRACT SUMMARY**

	FINANCIAL STATEMENT CATEGORY	FY 2025 PROPOSED	SERVICE PROVIDER	COMMENS (SCOPE OF SERVICE)
86	Payroll	742,000	CDD Staff	The District has 12 full time employees
87	Merit pay/bonus	45,000	CDD Staff	The District provides a Board approved merit pay/bonus program for eligible employees
88	Payroll taxes	53,000	CDD Staff	As an employer, the Distric is required to pay this tax
89	Health insurance	137,238	CDD Staff	The District provides health insurance for eligible employees
90	Insurance: workers' compensation	20,000	CDD Staff	Premium for worker's compensation coverage which is required by Florida Statutespremium for eligible employees
91	Payroll services	6,250	CDD Staff	As an employer, the Distric is required to pay this tax
92	Mileage reimbursement	8,000	CDD Staff	The District pays a per mile reimbursement to employees when personal vehicles are used for District business
93	TOTAL STAFF SUPPORT	1,011,488		
94	AMENITY OPERATIONS			
95	Amenity Management	700,000	Vesta Property Services	The District has a contract with Vesta Property Services for management of all amenities which expires on 9/30/2024.
96	A/C maintenance and service	21,982	Sunshine State Heating and Air	The District will incur expenses for annual air conditioner maintenance and service
97	Fitness equipment service	3,651	Lloyd's Fitness	The District will incur expenses for annual fitness equipment service
98	Music licensing	4,280	Sesac	The District will incur expenses for use music
99	Pool/spa permits	1,032	FDOH	The District will incur expenses for annual permits
100	Pool chemicals	26,585	Poolsure	The District will incur expenses for chemicals to treat the pool
101	Pest control	2,663	Massey	The District will incur expenses for pest control in facilities
102	Amenity maintenance	157,500	N/A	The District will incur expenses for amenity maintenance --normally items that are underbudgeted (e.g. spa heater at Creekside; oven at the café, outdoor audio speaker at Village Center)
103	Special events	16,278	N/A	The District will incur expenses for special events throughout the year
104	TOTAL AMENITY	933,971		
105	SECURITY			
106	Gate access control staffing	228,149	Security Solutions of America	The District pays for staffing of guards at certain gates within the community
107	Additional guards	7,000	Security Solutions of America	The District budgets for additional guards if the need arises
108	Guardhouse facility maintenance	26,750	N/A	The District will incur expenses for the on-going maintenance of the guardhouses
109	Gate communication devices	11,041	N/A	The District purchases "clickers" for resident's purchase
110	Gate operating supplies	30,000	N/A	The District pays for card readers, gate arms, control boards, motors, loop detectors and keypads
111	Fire & security system	7,009	Daytona Fire & Safety	The District pays for inspections and repairs to the fire suppression systems
112	TOTAL SECURITY	309,949		

GRAND HAVEN CDD
FISCAL YEAR 2024-2025 PROPOSED BUDGET
CAPITAL RESERVE FUND (CRF)

	FY 2022 ACTUALS	FY 2023 ACTUALS	FY 2024 ADOPTED	FY 2025 PROPOSED	VARIANCE FY24 TO FY25
REVENUES					
¹ Assessment Levy: Capital Reserve Fund	\$ 788,027	\$ 826,022	\$ 882,524	\$ 948,714	\$ 66,190
On Roll Excess Fees	4,304	3,868		-	-
Fund Balance Forward			6,173	1,130,916	
Interest & Miscellaneous		-		-	-
TOTAL REVENUES	792,331	829,890	888,697	2,079,630	66,190
EXPENDITURES					
Infrastructure Reinvestment					
Capital Improvement Plan (CIP)	997,186	718,438	888,697	2,079,630	1,190,933
TOTAL EXPENDITURES	997,186	718,438	888,697	2,079,630	1,190,933
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(204,855)	111,452	-	-	(1,124,743)
FUND BALANCE					
Fund Balance - Beginning - 9/30/22 & 9/30/2023 AUDITED	1,716,515	1,511,660	1,623,112	1,616,939	(6,173)
Fund Balance Forward (utilization)			(6,173)	(1,130,916)	
Net Change in Fund Balance	(204,855)	111,452	-	-	-
FUND BALANCE - ENDING	1,511,660	1,623,112	1,616,939	486,023	(1,137,089)

**GRAND HAVEN CDD
FISCAL YEAR 2024-2025 PROPOSED BUDGET
CAPITAL IMPROVEMENT PLAN (CIP)**

CAPITAL PROJECTS		FY 2025 PROPOSED
1	Gate & Gate Operator - Replacement	\$ 12,763
2	Concrete Curb and Gutter Replacement	\$ 158,259
3	Concrete Replacement	\$ 53,093
4	Firewise Projects	\$ 55,008
5	Road Repairs	\$ 31,907
6	Camera and DVR Replacement	\$ 11,487
7	Light Pole & Fixture - Replacement (estimated 5 poles)	\$ 32,418
8	Pond Bank Erosion Issues	\$ 38,198
9	Call Boxes at Gate	\$ 120,565
10	Furnishings/Decorating Allowance - Clubhouse ((CAC))	\$ 23,185
11	Furniture, Outdoor, Composite Tbl/Chair - (CAC) Croquet	\$ 10,488
12	Tiki Bar, Microwave - (CAC)	\$ 2,094
13	Electronics, Office Technology Allowance - CDD Office	\$ 19,064
14	Café, Computer Workstation, Point Of Sale - Cafe Bar (VC)	\$ 6,956
15	Maint, Pressure Washer	\$ 8,115
16	Maint, Utility Vehicle - Kawasaki Mule	\$ 17,389
17	Maint, Vehicle, 2022 Ford-F250, 2WD (Additional Fleet Vehicle)	\$ 50,428
18	Drinking Fountain, Outdoor - Creekside Amenity Center	\$ 3,202
19	Finish, Tile Floor - Clubhouse (CAC) Patio	\$ 56,275
20	Café, 2nd Part X Renovation Allowance - (VC)	\$ 563,164
21	Basketball Court Resurfacing, Asphalt Base - (CAC)	\$ 7,500
22	Basketball Court Resurfacing, Asphalt Base - Wild Oaks	\$ 7,500
23	Lake Aerator (Annual)	\$ 39,056
24	Landscape Enhancements-Annual Reinvestment	\$ 57,964
25	Refurbishment Allowance - Monument and Mailbox	\$ 50,081
26	Pool Finish, Exposed Aggregate & Tile Trim	\$ 77,435
27	Pool Deck Shelter (CAC)	\$ 11,013
28	Street Signs and Poles, Replacement	\$ 10,000
29	Tennis Court Resurfacing, Clay - (VC) Courts 1-7	\$ 45,000
30	Parking Lot Expansion	\$ 200,004
31	Roadway	\$ 300,020
32	TOTAL CAPITAL PROJECTS¹	\$ 2,079,630

Footnote 1: Total estimated capital projects per the reserve study.

**GRAND HAVEN CDD
FISCAL YEAR 2024-2025 PROPOSED BUDGET
GENERAL FUND ASSESSMENT ALLOCATION**

OPERATIONS & MAINTENANCE (O&M)

NET O&M BUDGET	\$4,319,520
COUNTY COLLECTION COSTS	\$91,905
EARLY PAYMENT DISCOUNT	\$183,809
GROSS O&M ASSESSMENT	\$4,595,234

CAPITAL RESERVE FUND (CRF)

NET CAPITAL RESERVE FUND	\$948,714
COUNTY COLLECTION COSTS	\$20,185
EARLY PAYMENT DISCOUNT	\$40,371
GROSS CRF ASSESSMENT	\$1,009,270

ALLOCATION OF O&M ASSESSMENT

UNIT TYPE	UNIT COUNT	ERU FACTOR	TOTAL ERU's	% TOTAL ERU's	TOTAL O&M	O&M PER UNIT
SINGLE LOT AND OCCUPIED CONDOS	1837	1.0	1837.0	96.14%	\$4,417,986	\$2,405
DOUBLE LOT	5	2.0	10.0	0.52%	\$24,050	\$4,810
UNFINISHED CONDOS	2	24.0	48.0	2.51%	\$115,440	\$57,720
ESCALANTE	1	15.7	15.7	0.82%	\$37,759	\$37,759
	<u>1845</u>		<u>1910.7</u>	<u>100.00%</u>	<u>\$4,595,234</u>	

ALLOCATION OF CAPITAL RESERVE ASSESSMENT

UNIT TYPE	ERU FACTOR	TOTAL ERU's	% TOTAL ERU's	CAPITAL RESERVE FUND	CRF PER UNIT
SINGLE LOT AND OCCUPIED CONDOS	1.0	1837.0	96.14%	\$970,340	\$528
DOUBLE LOT	2.0	10.0	0.52%	\$5,282	\$1,056
UNFINISHED CONDOS	24.0	48.0	2.51%	\$25,355	\$12,677
ESCALANTE	15.7	15.7	0.82%	\$8,293	\$8,293
		<u>1910.7</u>	<u>100.00%</u>	<u>\$1,009,270</u>	

O&M VARIANCE

FY 2024	\$4,019,578
FY 2025	\$4,319,520
VARIANCE	\$299,942

CRF VARIANCE

FY 2024	\$882,524
FY 2025	\$948,714
VARIANCE	\$66,190

O&M ASSESSMENT PER UNIT

UNIT TYPE	FY 2024 O&M PER UNIT	FY 2025 O&M PER UNIT	VARIANCE PER UNIT	VARIANCE PER MONTH
SINGLE LOT AND OCCUPIED CONDOS	\$2,238.00	\$2,405.00	\$167.00	\$13.92
DOUBLE LOT	\$4,476.00	\$4,810.00	\$334.00	\$27.83
UNFINISHED CONDOS	\$53,712.00	\$57,720.01	\$4,008.00	\$334.00
ESCALANTE	\$35,136.60	\$37,758.50	\$2,621.90	\$218.49

CRF ASSESSMENT PER UNIT

UNIT TYPE	FY 2024 CRF PER UNIT	FY 2025 CRF PER UNIT	VARIANCE PER UNIT	VARIANCE PER MONTH
SINGLE LOT AND OCCUPIED CONDOS	\$491.37	\$528.22	\$36.85	\$3.07
DOUBLE LOT	\$982.73	\$1,056.44	\$73.71	\$6.14
UNFINISHED CONDOS	\$11,792.82	\$12,677.28	\$884.46	\$73.71
ESCALANTE	\$7,714.47	\$8,293.06	\$578.59	\$48.22

TOTAL ASSESSMENT PER UNIT

UNIT TYPE	FY 2024 TOTAL PER UNIT	FY 2025 TOTAL PER UNIT	VARIANCE PER UNIT	VARIANCE PER MONTH
SINGLE LOT AND OCCUPIED CONDOS	\$2,729.37	\$2,933.22	\$203.85	\$16.99
DOUBLE LOT	\$5,458.74	\$5,866.44	\$407.71	\$33.98
UNFINISHED CONDOS	\$65,504.82	\$70,397.29	\$4,892.47	\$407.71
ESCALANTE	\$42,851.07	\$46,051.56	\$3,200.49	\$266.71

EXHIBIT 10

RESOLUTION 2024-12

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE GRAND HAVEN COMMUNITY DEVELOPMENT DISTRICT AUTHORIZING DISTRICT'S BOARD CHAIR, MANAGER OR OPERATIONS MANAGER TO MAKE CERTAIN ELECTIONS WITH RESPECT TO STORM DEBRIS UPON DESIGNATED FINDINGS OF FACT, RATIFYING THE ACTIONS OF THE DISTRICT'S CHAIRMAN, MANAGER OR OPERATIONS MANAGER, AND ESTABLISHING AN EFFECTIVE DATE

WHEREAS, the Grand Haven Community Development District (the "District") is a community development district, established March 24, 1997 by Flagler County, Florida Ordinance 97-03 pursuant to the provisions of Chapter 190, Florida Statutes. The District is governed by a Board of Supervisors (the "Board"); and

WHEREAS, the District owns and maintains certain real property, amenity facilities and roads within the District (the "Property"); and

WHEREAS, the District is subject from time to time to hurricanes and other major wind and/or rainstorm events that leave substantial amounts of debris on or about the Property ("Storm Debris"); and

WHEREAS, the Board finds that such Storm Debris, if allowed to remain, may find its way into the District's stormwater system and create a risk of harm to persons and damage to property; and

WHEREAS, the District has previously published Requests for Proposal for Debris Removal services in the past two successive fiscal years and has received either inadequate or no response thereto; and

WHEREAS, the District has been informed that, due to tight labor market conditions and other concerns, Debris Removal contractors may be unable to fulfill contractual obligations in a timely and complete manner; and

WHEREAS, the District has contracted with a Debris Removal contractor to handle Storm Debris but believes it would be prudent to have in place an additional strategy in the event that a storm event overwhelms the available capacity to respond to the storm event in a timely manner; and

WHEREAS, the City of Palm Coast (the "City") has put forth a plan under which it may elect, after a hurricane or other major wind and rainstorm event which has left a large quantity of debris, to enter into a *Master Services Agreement* with a third party contractor to remove the debris

(the “Program”); and

WHEREAS, the District may elect to participate in the Program on the conditions that it execute a ***Right of Entry*** form and agree to pay for Storm Debris removal by the third party contractor, and

WHEREAS, the Board desires to designate certain persons to make such an election on the District’s behalf under certain specified conditions.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF GRAND HAVEN COMMUNITY DEVELOPMENT DISTRICT

Section 1. **Incorporation.** The Board finds that the “Whereas” statements set forth above are true and correct and incorporates each such finding and statement into this Resolution.

Section 2. **Initial Finding of Public Interest.** The Board finds that, due to the harm that may befall persons, property and public infrastructure if Storm Debris is not timely and properly handled, there is a high degree of public interest associated with the contracting of adequate resources to handle Storm Debris. The Board further finds that it is in the public interest of the District and its residents to take advantage of resources that the City of Palm Coast may make available to handle Storm Debris.

Section 3. **Conditional Authorization.** The Board hereby authorizes its Chair, District Manager, or Operations Manager to elect to participate in the Program, including the execution of a ***Right of Entry*** form substantially similar to the one attached hereto as Exhibit “A,” thereby obligating the District to pay the City’s designated contractor for Storm Debris removal effectuated under the Program. Such authorization is subject to and conditioned upon a finding that the conditions set forth herein have been met.

Section 4. **Conditions.** The Board’s Chair, the District Manager, or the District’s Operations Manager are not authorized to elect to participate in the Program unless the Board’s Chair, the District Manager, or the District’s Operations Manager determines that removal of the Storm Debris would be in the public interest. Such removal is in the public interest when it is necessary to:

- (1) Eliminate immediate threats to life, public health, and safety; or
- (2) Eliminate immediate threats of significant damage to improved public or private property; or
- (3) Ensure economic recovery of the affected community to the benefit of the community-at-large; or

- (4) Mitigate the risk to life and property by removing substantially damaged structures and associated appurtenances as needed to convert property acquired through a FEMA hazard mitigation program to uses compatible with open space, recreation, or wetlands management practices.

Section 5. Ratification. Any election made in good faith by the Board's Chair, the District Manager, or the District's Operations Manager pursuant to this resolution and in compliance with the conditions set forth herein shall be ratified by the Board at its next scheduled meeting.

Section 6. This Resolution shall become effective upon its adoption.

PASSED AND ADOPTED this 16th day of May, 2024.

Secretary/Assistant Secretary

Chair/Vice Chair

Exhibit “A”



Right of Entry Authorization



Event Name: _____ Applicant Name: _____ Date: _____

Purpose

This form will authorize the Applicant to enter and remove debris from private property. Applicant will need permission from FEMA for all private property debris removal along with the right of entry authorization for each different location.

Fields

- Event Name: Type of event, Number, Name of Event (if known) will be entered.
- Applicant Name: Name of applicant will be entered.
- Date: Date of event
- ROE Number: Unique number identifier for ROE form.
- Address: Address of private property
- City, State: City and state where private property is located.
- Tax ID Block/ Lot: Identifying parcel information of private property location (This information can be located through the local property appraiser)
- FEMA- DR-: Refers to the disaster number and the state the disaster is declared for (e.g., FEMA- DR-0000-FL)
- Landmark: If the private property is near a landmark answer yes and describe landmarks.

If demolition is occurring, a witness will need to sign the ROE authorization form.





Right of Entry Authorization



Event Name: _____ Applicant Name: _____ Date: _____

ROE No.	
---------	--

Right of Entry Authorization Form Private Property Debris Removal and/or Demolition

ADDRESS:	
CITY, STATE:	
TAX ID BLOCK/LOT:	

ROE No.	PRIVATE CONTRACTOR / FORCE ACCOUNT DEBRIS REMOVAL DEMOLITION
	FEMA-DR- -
	Address:
	Tax ID Block/Lot:
	Landmark: <input type="checkbox"/> Yes <input type="checkbox"/> No

RIGHT OF ENTRY ONTO PRIVATE PROPERTY FOR DEBRIS REMOVAL AND/OR DEMOLITION DISASTER ASSISTANCE (FEMA-DR- - OR)

Ownership Interest and Grant of Right of Entry for Debris Removal or Demolition Activities

The undersigned hereby certifies they/he/she are/is (check):

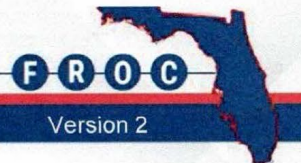
The owner(s) with authority to grant access to the property at above address.

The authorized agent of the Property Owner at above address.

The Property Owner(s)/agent authorize(s) the City/County of _____, the State of _____, and the United States of America, their respective agents, successors and assigns, contractors and subcontractors (collectively, the "Governments/Contractors") to have the right of access and to enter the property above specified for purposes of performing debris removal as it is a public health and safety threat OR for demolishing structures local authorities have determined to be unsafe due to the declared major disaster FEMA-DR- -

Government Not Obligated, No Expense Except For Insurance Proceeds

The Property Owner(s)/agent(s) understand(s) that this Right-of-Entry does not obligate the Governments/Contractors to perform debris removal or demolition. Governments/Contractors will access the property under this ROE if the work has been determined necessary in accordance with Federal, State, or local regulations. The Property Owner(s) will not be charged for the work conducted by Governments/Contractors. However, if the Property Owner(s) receive(s) insurance proceeds or compensation from other sources for debris removal or demolition, the Property Owner's(s)' obligation is set out in the section below, entitled "Avoidance of Duplication of Benefits..."





Right of Entry Authorization



Government Indemnified and Held Harmless

The Property Owner(s)/agent(s) agree(s) to indemnify and hold harmless the Governments/Contractors for any damage of any type whatsoever to the above described property or to personal property and fixtures situated thereon, or for bodily injury or death to persons on the property, and hereby releases, discharges and waives any and all actions, either legal or equitable, which the Property Owner(s) has/have, or ever might or may have, by reason of any action taken by Governments/Contractors to remove debris or demolish unsafe structures.

Acknowledgment of Prohibition on Fraud, Intentional Misstatements

The Property Owner/agent understands that an individual who fraudulently or willfully misstates any fact in connection with this agreement may be subject to penalties under state and federal law, including civil penalties, imprisonment for not more than five years, or both, as provided under 18 USC § 1001.

Government/Contractors will perform the following work: (check)

- Remove debris from the Property
- Demolish the unsafe and condemned structure on the Property and remove the demolition debris.

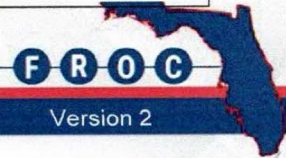
Avoidance of Duplication of Benefits: Reporting Debris Removal/Demolition Money Received

Property Owner(s)/agent(s) has/have an obligation to file an insurance claim if coverage is available. Property Owner(s)/agent (s) understand(s) and acknowledge(s) that receipt of compensation or reimbursement for performance of the aforementioned activities from any source, including Small Business Administration, private insurance, an individual and family grant program or any other public or private assistance program could constitute a duplication of benefits prohibited by federal law. If the Property Owner(s)/agent(s) receive(s) any compensation from any source for debris removal or demolition activities on this property, the Property Owner(s)/agent(s) will report it to the Department of _____ at (phone & address) _____

Release of Insurance Information

If insured, the Property Owner(s)/agent(s) authorize(s) its/their insurer, (Company) _____, to release information relating to coverage and payments for debris removal/demolition activities (Claim # _____, Policy # _____) to the City/County identified herein and/or to the State of _____.

Privacy Act Statement: The Property Owner/Owner's Authorized Agent acknowledge(s) that information submitted will be shared with other governmental agencies, federal and non-federal, and contractors, their subcontractors and employees but solely for purposes of disaster relief management to meet the objectives of this Right-of-Entry. This form is signed to allow access to perform debris removal and/or demolition operations on the above-mentioned property, to authorize the release of insurance policy/claim information and to notify any lien-holder of demolition.





Right of Entry Authorization



FOR DEMOLITION:

Mortgage and Insurance Adjuster Information

- The Property Owner(s)/agent(s) certifies/certify that **NO** mortgage exists on said property.
- The Property Owner(s)/agent(s) certifies/certify that a mortgage does exist on said property.
- The Property Owner(s)/agent(s) certifies/certify that if insurance exists, an adjuster has inspected the property.

Other Liens/Encumbrances on the Property

- The Property Owner(s)/agent(s) certifies/certify that no other liens or encumbrances exist on said property.
- The Property Owner(s)/agent(s) certifies/certify that (type lien[s]) exist(s) on said property.

Witnesses Only if Demolition

Property Owner(s) or Authorized Agent AND Mortgage/Lien Holder(s)

For the considerations and purposes set forth herein, I/we hereby set my/our hand(s) and seal(s) this _____ day of _____, _____.

PROPERTY OWNER/AUTHORIZED AGENT:

Witness 1

Witness 2

LIEN HOLDER:

MORTGAGE HOLDER:

OTHER LIEN HOLDER:



EXHIBIT 11

GRAND HAVEN COMMUNITY DEVELOPMENT DISTRICT BOARD OF SUPERVISORS CODE OF CONDUCT

IN PUBLIC ADVERTISED MEETINGS AND WORKSHOPS

Use Formal Titles

The Board should refer to one another formally during public meetings as Chairman or Supervisor, followed by the individual's last name.

Practice Civility & Decorum in Discussions & Debate

Difficult questions, tough challenges to a particular point of view, and criticism of ideas and information are legitimate elements of a free democracy in action. This does not allow, however, Board Members to make belligerent, personal, impertinent, slanderous, threatening, abusive, or disparaging comments. No shouting or physical actions that could be construed as threatening will be tolerated.

Honor the Role of the Chair in Maintaining Order

It is the responsibility of the Chair to keep the command of Board Members on track during public meetings. Board Members should honor efforts by the Chair to focus discussion on current agenda items. If there is disagreement about the agenda or the Chair's actions, those objections should be voiced politely and with reason, following procedures outlined in parliamentary procedure.

Avoid Personal Comments that Could Offend Other Board Members

If a Board and/or Staff Member is personally offended by the remarks of another Board Member, the offended Board and/or Staff Member should make notes of the actual words used and call for a "point of personal privilege" that challenges the other Board Member to justify or apologize for the language used. The Chair will maintain control of this discussion.

Demonstrate Effective Problem-Solving Approaches

Board Members have a public stage to show how individuals with different points of view can find common ground and seek a compromise that benefits the community as a whole.

BOARD CONDUCT WITH DISTRICT STAFF

Governance of a District relies on the cooperative efforts of elected officials, who set policy, and District staff, who implement and administer the Board's policies. Therefore, every effort should be made to be cooperative and show mutual respect for the contributions made by each individual for the good of the community. _

Treat All Staff as Professionals

Clear, honest communication that respects the abilities, experience, and dignity of each individual is expected. Poor behavior towards staff is not acceptable.

Limit Contact to Specific District Staff

Questions of District staff and/or requests for additional background information should be directed only to the District Manager or, following the procedures set forth herein, the or Field-Operations Manager or the Operations Supervisor. The District Manager should be copied on any request.

Requests for follow-up or directions to staff should be made only through the District Manager when appropriate. Board members may request information from the Operations Manager or Operations Supervisor in order to keep themselves informed on ongoing projects. Board Members shall limit such contact to requests for information and questions, but shall not seek during such contact to provide direction or criticism to the staff member or to promote ideas or actions which are inconsistent with direction that the Board has given at a public meeting. Board members who desire to make contact with the Operations Manager or Operations Supervisor as described in this paragraph shall initially reach out by email and provide a summary of the information requested or questions involved. Board members shall not show up unannounced seeking to meet with the Operations Manager or Operations Supervisor and shall allow a reasonable amount of time for a meeting to be scheduled, being mindful of their workload. A copy of each email contact shall be provided to the District Manager for purposes of monitoring for excessive demands and maintaining required public records.

If the Operations Manager or Operations Supervisor express concern that the requests involved should come from the full Board of Supervisors or that the request will occupy too much time or resources, the Board member involved shall refer the matter to the District Manager for further clarification. Outside of the Operations Manager or Operations Supervisor, Board members shall not make specific requests for information or to meet with District staff except as directed by the full Board.- When in doubt about what staff contact is appropriate, Board Members should ask the District Manager for direction. Materials supplied to Board Members in response

to a request will be made available to all members of the Board so that all have equal access to information.

Do Not Disrupt District Staff from Their Job

Board Members should not disrupt District staff while they are in meetings, on the phone, or

engrossed in performing their job functions in order to have their individual needs met. Board Members shall not attempt to give staff or vendors direction on how to do their job functions.

Never Publicly Criticize an Individual Employee

Board Members should never express concerns about the performance of a District employee in public, or to the employee directly. Comments about staff performance should only be made to the District Manager or the Operations Manager, as is appropriate, through private correspondence or conversation.

Do Not Get Involved in Administrative Functions

Board Members must not attempt to influence District staff on the making of appointments, awarding of contracts, selecting of consultants, processing of development applications, or granting of District licenses and permits. Board Members shall not direct or attempt to direct the activities of staff or vendors while performing their jobs. Any request that relates to the performance of staff or a vendor should be made through the District Manager.

Check with District Staff on Correspondence Before Taking Action

Before sending correspondence, Board Members should check with the District Manager to see if any official District response has already been sent or is in progress.

Except as provide for in this Code, Do Not Attend Meetings with District Staff Unless Requested by Staff and approved by the Board.

Even if the Board Member does not say anything, the Board Member's presence implies support, shows partiality, intimidates staff, and hampers staff's ability to do their job objectively. _

Limit Requests for Staff Support

Requests for additional staff support - even in high priority or emergency situations - should be made to the District Manager who is responsible for allocating District resources in order to maintain a professional, well-run District government.

Do Not Solicit Political Support from Staff

Board Members should not solicit any type of political support (financial contributions, display of posters or lawn signs, name on support list, etc. from District staff. District staff may, as private citizens with constitutional rights, support political candidates but all such activities must be done away from the workplace.

No Social Media Postings

Board Members shall not use social media platforms to communicate their positions on matters that are pending business before the Board or which are likely to come before the Board at a future time.

Executed this day of May, 2024

KEVIN FOLEY

JOHN POLIZZI

DR. MERRILL STASS-ISERN

NANCY CROUCH

-MICHAEL DEBITETTO

EXHIBIT 12

GRAND HAVEN COMMUNITY DEVELOPMENT DISTRICT

FINANCIAL STATEMENTS

September 30, 2023

GRAND HAVEN COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
September 30, 2023

CONTENTS

	<u>PAGE</u>
Independent Auditors’ Report.....	1-3
Management’s Discussion and Analysis	4-7
Government-wide Financial Statements:	
Statement of Net Position	8
Statement of Activities.....	9
Fund Financial Statements:	
Balance Sheet – General Fund.....	10
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities	11
Statement of Revenues, Expenditures and Changes in Fund Balances – General Fund	12
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	13
Notes to the Financial Statements.....	14-22
Required Supplementary Information	
Statement of Revenues and Expenditures – Budget and Actual – General Fund.....	23
Notes to Required Supplementary Information	24
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 <i>Government Auditing Standards</i>	25-26
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	27
Auditor’s Management Letter Required by Chapter 10.550, <i>Florida Statutes</i>	28-30

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, 2023, 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, 2023, 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 March 26, 2024, 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 March 26, 2024 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
March 26, 2024

GRAND HAVEN COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2023

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, 2023. 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 \$15,680,868.
- The change in the District's total net position in comparison with the prior fiscal year was (\$312,852) 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, 2023, the District's governmental funds reported combined ending fund balances of \$4,087,518. 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, 2023

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, 2023

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		
	2023	2022
Current assets	\$ 4,223,000	\$ 4,214,148
Non-current assets		
Capital assets	11,593,350	11,956,556
Total assets	15,816,350	16,170,704
Current liabilities	135,482	176,984
Total liabilities	135,482	176,984
Net position		
Net invested in capital assets	11,593,350	11,956,556
Unrestricted	4,087,518	4,037,164
Total net position	\$ 15,680,868	\$ 15,993,720

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		
	2023	2022
Program revenues	\$ 4,632,829	\$ 4,370,999
General revenues	54,318	99,174
Total revenues	4,687,147	4,470,173
Expenses		
General government	355,356	461,450
Physical environment	2,775,419	2,480,172
Culture and recreation	1,869,224	1,646,359
Total expenses	4,999,999	4,587,981
Change in net position	(312,852)	(117,808)
Net position - beginning of year	15,993,720	16,111,528
Net position - end of year	\$ 15,680,868	\$ 15,993,720

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2023 was \$4,999,999, 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.

GENERAL BUDGETING HIGHLIGHTS

GRAND HAVEN COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2023

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 exceeded expenditures appropriations for the fiscal year ended September 30, 2023, funded with prior year revenues which exceeded budget.

The variance between budgeted and actual general fund revenues is not considered significant. The actual general fund expenditures for the current fiscal year were higher than budgeted amounts due primarily to costs being higher than anticipated. The general fund reported a surplus for the fiscal year ended 2023.

CAPITAL ASSETS

Capital Assets

At September 30, 2023, the District had \$11,593,350 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, 2023 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 2024, 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, 2023

	<u>GOVERNMENTAL ACTIVITIES</u>
ASSETS	
Cash and cash equivalents	\$ 4,194,770
Accounts receivable	6,641
Assessments receivable	21,479
Deposits	110
Capital assets:	
Non-depreciable	4,374,644
Depreciable, net	<u>7,218,706</u>
TOTAL ASSETS	<u>\$ 15,816,350</u>
LIABILITIES	
Accounts payable and accrued expenses	<u>\$ 135,482</u>
TOTAL LIABILITIES	<u>135,482</u>
NET POSITION	
Net investment in capital assets	11,593,350
Unrestricted	<u>4,087,518</u>
TOTAL NET POSITION	<u>\$ 15,680,868</u>

The accompanying notes are an integral part of this financial statement

GRAND HAVEN COMMUNITY DEVELOPMENT DISTRICT

STATEMENT OF ACTIVITIES

Year Ended September 30, 2023

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenues and Changes in Net Position
		Charges for Services	Operating Contributions	Governmental Activities
Governmental activities				
General government	\$ 355,356	\$ 355,356	\$ -	\$ -
Physical environment	2,775,419	4,253,280	-	1,477,861
Culture and recreation	<u>1,869,224</u>	<u>24,193</u>	<u>-</u>	<u>(1,845,031)</u>
Total governmental activities	<u>\$ 4,999,999</u>	<u>\$ 4,632,829</u>	<u>\$ -</u>	<u>(367,170)</u>
General revenues:				
				32,422
				21,896
				<u>54,318</u>
				(312,852)
				<u>15,993,720</u>
				<u>\$ 15,680,868</u>

The accompanying notes are an integral part of this financial statement

GRAND HAVEN COMMUNITY DEVELOPMENT DISTRICT

BALANCE SHEET - GOVERNMENTAL FUNDS

September 30, 2023

	<u>MAJOR FUND</u>	TOTAL
	GENERAL	GOVERNMENTAL FUNDS
	<u>GENERAL</u>	<u>FUNDS</u>
<u>ASSETS</u>		
Cash and cash equivalents	\$ 4,194,770	\$ 4,194,770
Accounts receivable	6,641	6,641
Assessments receivable	21,479	21,479
Deposits	110	110
TOTAL ASSETS	<u>\$ 4,223,000</u>	<u>\$ 4,223,000</u>
<u>LIABILITIES AND FUND BALANCES</u>		
LIABILITIES		
Accounts payable and accrued expenses	\$ 135,482	\$ 135,482
TOTAL LIABILITIES	<u>135,482</u>	<u>135,482</u>
FUND BALANCES		
Nonspendable:		
Deposits	110	110
Committed:		
Distaster	750,000	750,000
Assigned to:		
Working capital	945,505	945,505
Unassigned	2,391,903	2,391,903
TOTAL FUND BALANCES	<u>4,087,518</u>	<u>4,087,518</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 4,223,000</u>	<u>\$ 4,223,000</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, 2023

Total Governmental Fund Balances in the Balance Sheet	\$ 4,087,518
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	47,463,836
Less accumulated depreciation	(35,870,486)
Net Position of Governmental Activities	<u>\$ 15,680,868</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, 2023

	<u>MAJOR FUND</u>	<u>TOTAL</u>
	<u>GENERAL</u>	<u>GOVERNMENTAL</u>
		<u>FUNDS</u>
REVENUES		
Special assessments	\$ 4,608,636	\$ 4,608,636
Miscellaneous revenue	21,896	21,896
Recreation and amenity fees	24,193	24,193
Investment earnings	32,422	32,422
TOTAL REVENUES	4,687,147	4,687,147
EXPENDITURES		
General government	355,356	355,356
Physical environment	1,763,795	1,763,795
Culture and recreation	1,776,632	1,776,632
Capital outlay	741,010	741,010
TOTAL EXPENDITURES	4,636,793	4,636,793
EXCESS REVENUES OVER		
(UNDER) EXPENDITURES	50,354	50,354
FUND BALANCE		
Beginning of year	4,037,164	4,037,164
End of year	\$ 4,087,518	\$ 4,087,518

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, 2023

Net Change in Fund Balances - Total Governmental Funds	\$	50,354
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		1,075,329
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		(1,104,216)
Change in Net Position of Governmental Activities	<u>\$</u>	<u>21,467</u>

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, 2023

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, 2023

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, 2023

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, 2023

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	7 - 30
Equipment	4 - 20

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, 2023

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, 2023

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, 2023

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, 2023

NOTE E – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2023 was as follows:

	Balance 10/01/2022	Increases	Decreases	Balance 09/30/2023
Governmental activities:				
Capital assets, not being depreciated:				
Land and land improvements	\$ 4,080,698	\$ -	\$ -	\$ 4,080,698
Construction in progress	334,319	293,946	(334,319)	293,946
Total capital assets, not being depreciated	4,415,017	293,946	(334,319)	4,374,644
Capital assets, being depreciated				
Furniture, fixtures and equipment	1,671,921	161,605	(13,980)	1,819,546
Infrastructure - water control	910,255	-	-	910,255
Infrastructure - roadways and other	24,283,243	147,803	-	24,431,046
Infrastructure - recreational	15,456,370	471,975	-	15,928,345
Total capital assets, being depreciated	42,321,789	781,383	(13,980)	43,089,192
Less accumulated depreciation for:				
Furniture, fixtures and equipment	1,106,145	116,153	(13,980)	1,208,318
Infrastructure - water control	612,546	32,067	-	644,613
Infrastructure - roadways and other	18,153,658	863,404	-	19,017,062
Infrastructure - recreational	14,907,901	92,592	-	15,000,493
Total accumulated depreciation	34,780,250	1,104,216	(13,980)	35,870,486
Total capital assets, being depreciated - net	7,541,539	(322,833)	-	7,218,706
Governmental activities capital assets - net	\$ 11,956,556	\$ (28,887)	\$(334,319)	\$ 11,593,350

Depreciation expense of \$1,104,216 was charged to physical environment and culture and recreation in the amount of \$1,011,624 and \$92,592, respectively.

GRAND HAVEN COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL – GENERAL FUND
Year Ended September 30, 2023

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 30, 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 30, 2024, and has a 4th year option. Amounts paid under the management service agreement in 2023 was \$632,226.

Contractual obligations as of September 30, 2023 are as follows:

September 30,	
2024	664,639
	\$ 664,639

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, 2023

	<u>* BUDGET</u>	<u>ACTUAL</u>	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES			
Special assessments	\$ 4,559,007	\$ 4,608,636	\$ 49,629
Miscellaneous revenue	23,000	21,896	(1,104)
Recreation and amenity fees	14,000	24,193	10,193
Investment earnings	25,500	32,422	6,922
TOTAL REVENUES	<u>4,621,507</u>	<u>4,687,147</u>	<u>65,640</u>
EXPENDITURES			
Current			
General government	452,676	355,356	97,320
Physical environment	1,398,034	1,763,795	(365,761)
Culture and recreation	1,944,344	1,776,632	167,712
Capital outlay	803,045	741,010	62,035
TOTAL EXPENDITURES	<u>4,598,099</u>	<u>4,636,793</u>	<u>(38,694)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ 23,408</u>	50,354	<u>\$ 26,946</u>
FUND BALANCES			
Beginning of year		<u>4,037,164</u>	
End of year		<u>\$ 4,087,518</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 exceeded expenditures appropriations for the fiscal year ended September 30, 2023.

The variance between budgeted and actual general fund revenues is not considered significant. The actual general fund expenditures for the current fiscal year were higher than budgeted amounts due primarily to costs being higher than anticipated. The general fund reported a surplus for the fiscal year ended 2023.

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, 2023 and for the year ended September 30, 2023, which collectively comprise the Grand Haven Community Development District's basic financial statements and have issued our report thereon dated March 26, 2024.

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

March 26, 2024

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, 2023. 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, 2023.

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
March 26, 2024

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, 2023, and have issued our report thereon dated March 26, 2024.

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 March 26, 2024, 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. There were no findings or 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 12.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district's fiscal year as 8.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as \$623,001.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as \$404,787.
- 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 \$2,538 per residential unit.
- b. The total amount of special assessments collected by or on behalf of the District as \$4,608,636.
- c. The total amount of outstanding bonds issued by the district as N/A.

Additional Matters

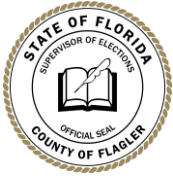
Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants 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
March 26, 2024

EXHIBIT 13



Kaiti Lenhart ★ FLAGLER COUNTY SUPERVISOR OF ELECTIONS

1769 E. Moody Boulevard, Building 2, Suite 101 ★ PO Box 901 ★ Bunnell, Florida 32110-0901
Phone (386) 313-4170 ★ Fax (386) 313-4171 ★ www.FlaglerElections.com

April 15, 2024

David McInnes
Vesta District Services
250 International Pkwy., Ste. 208
Lake Mary, Florida 32746

RE: CDD Registered Voters

Dear David McInnes:

Per your request, in accordance with the requirements of Florida Statute 190.006(3)(a)(2)(d), the total number of registered voters for the Grand Haven Community Development District as of April 15, 2024, is **2906**.

According to Florida Statute 190.006 (3)(b) you will need to publish the qualifying period for candidates to run for Seat 2 and 4:

Elections of board members by qualified electors held pursuant to this subsection shall be nonpartisan and shall be conducted in the manner prescribed by law for holding general elections. The district shall publish a notice of the qualifying period set by the supervisor of elections for each election at least 2 weeks prior to the start of the qualifying period.

Candidate Qualifying for the 2024 Election will be from Noon, June 10, 2024, through Noon, June 14, 2024. Any qualified elector of the district can file paperwork starting May 28, 2024. Interested individuals can contact the Flagler County Elections Office to get the necessary paperwork for filing to run for office.

If you have any questions or require any further assistance, please contact this office.

Thank you,

Kaiti Lenhart
Supervisor of Elections