



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 two horizontal lines, is a circular emblem containing a detailed illustration of a tree.

*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](mailto: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

### *Revised 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. Staff Reports**
  - A. District Engineer: David Sowell – 10mins. Allotted
  - B. Amenity Manager: John Lucansky – 10mins. Allotted [Exhibit 2](#)
  - C. Operations Manager: Barry Kloptosky
    - 1. Presentation of Capital Project Plan Tracker – 10mins. Allotted [Exhibit 3](#)
    - 2. Monthly Report – 15mins. Allotted [Exhibit 4](#)
  - D. **District Counsel: Scott Clark – 20mins. Allotted** [Exhibit 5](#)
  - E. District Manager: David McInnes
    - 1. Meeting Matrix – 10mins. Allotted [Exhibit 6](#)
    - 2. Action Item Report – 10mins. Allotted [Exhibit 7](#)
    - 3. Resident Subject to Disciplinary Action – 10mins. Allotted
- VI. Consent Agenda Items – 5mins. Allotted**
  - A. Consideration for Acceptance – The April 2024 Unaudited Financial Report [Exhibit 8](#)
  - B. **Consideration for Approval – The Minutes of the Board of Supervisors Regular Meeting Held April 18, 2024** [Exhibit 9](#)

**VII. Business Items**

- A. Consideration & Adoption of **Resolution 2024-11**, Approving Proposed FY 2025 Budget & Setting PH – 45mins. Allotted [Exhibit 10](#)
- B. Consideration & Adoption of **Resolution 2024-12**, Authorizing Storm Debris Election – 5mins. Allotted [Exhibit 11](#)
- C. **Consideration of Revised Code of Conduct – 30mins. Allotted** [Exhibit 12](#)
- D. Presentation & Acceptance of FY 2023 Audited Annual Financial Report – 5mins. Allotted [Exhibit 13](#)
- E. Presentation of Flagler County Number of Qualified Electors – F.S. 190.006 – 2,906 – 2mins. Allotted [Exhibit 14](#)
- F. Reminder of Form 1’s Due Date: July 1<sup>st</sup> - 5mins. Allotted
- G. Reminder of Qualifying Period & Seats Up for Election – Mon., June 10<sup>th</sup>-Fri., June 14<sup>th</sup>
  - 1. Seat #2
  - 2. Seat #4

**VIII. Discussion Topics**

- A. **Conceptual Plans for North & South Parking Lots – 20mins. Allotted** [Exhibit 15](#)
- B. Employee Time Policy – 45mins. Allotted
- C. Use of Grand Haven Room for Food Service (Café Renovation) – 15mins. Allotted

**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 20<sup>th</sup>
  - The tournament and banquet went very well.
  
- Murder Mystery dinner show was Saturday April 27<sup>th</sup>
  - Huge success-sold out 80 ppl.

#### • **May Events:**

- Name That Tune, scheduled for Thursday 23<sup>rd</sup>
- Memorial Day Flag Ceremony Monday 27<sup>th</sup> 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 26<sup>th</sup>. 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 6<sup>th</sup> 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	<b>Totals:</b>	<b>\$885,901</b>	<b>-\$15,105</b>	<b>\$321,510</b>	<b>\$77,798</b>		

# 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.

Vanessa Stepniak • Operations Supervisor  
Grand Haven CDD  
2 N. Village Pkwy  
Palm Coast FL. 32137  
P: 386-447-1888 • F: 386-447-1131

○ **CAFÉ RENOVATION PROJECT**

- The architect gave a presentation to the Board at the July 20<sup>th</sup> 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 18<sup>th</sup> 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 \$1,081,675.00 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*

Mark A. Hall  
Attorney at Law  
mhall@legatteamforlife.com



**CHIUMENTO  
LAW**

145 City Place, Suite 301  
Palm Coast, FL 32164  
Tel: (386) 445-8900  
Fax: (386) 445-6702

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,

  
Mark A. Hall, Esq.  
Attorney at Law

# EXHIBIT 6

# GRAND HAVEN MEETING AGENDA MATRIX

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

**GRAND HAVEN MEETING AGENDA MATRIX**

--	--	--	--

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

# GRAND HAVEN MEETING AGENDA MATRIX

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

**GRAND HAVEN MEETING AGENDA MATRIX**

--	--	--	--

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



## GRAND HAVEN MEETING AGENDA MATRIX

SUBJECT		NOTES	
Communications		<ul style="list-style-type: none"> <li>• New website—Done</li> <li>• Chair to write annual report to residents at end of FY</li> <li>• “New Work in Progress” schedule on website: Done</li> <li>• Regular communications with HOA: <b>Ongoing</b></li> <li>• Build relationship with City and County: <b>Ongoing</b></li> <li>• Ten year plan presentation: <b>6/20 Meeting</b></li> <li>• Include \$ amounts in E-Blasts if known (e.g. the cost of cleaning out drains for putting yard debris in it): <b>Ongoing</b></li> </ul>	
Safety and Security		<ul style="list-style-type: none"> <li>• Improve visibility at intersections along Waterside (visibility of lines and hedge lines): <b>Ongoing by OM</b></li> <li>• 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: <b>6/6 workshop</b></li> <li>• Inspect roads and walkways: <b>Ongoing by OM &amp; DE</b></li> <li>• Work with county and HOA regarding hogs: <b>Ongoing</b></li> </ul>	

## GRAND HAVEN MEETING AGENDA MATRIX

	<ul style="list-style-type: none"> <li>• Modifications of all gates: <b>Ongoing</b></li> <li>• Technology for gate access: <b>Ongoing</b> <ul style="list-style-type: none"> <li>• Eliminate tailgating at Gate</li> </ul> </li> <li>• Gate options for sidewalks—10/5: <b>Board decided not to take action at this time.</b></li> <li>• Cell phone gate access for visitors—Done</li> <li>• Cap on number of amenity cards issued—4/18 Meeting</li> <li>• Wild Hog Issue: <b>Ongoing</b></li> </ul>
Café' Renovations	<ul style="list-style-type: none"> <li>• Design work for café contract signed (5/4/2023); Done</li> </ul>
Vesta's Participation in Cafe	<ul style="list-style-type: none"> <li>• Postpone until later (1/18/2024 Regular Meeting)</li> </ul>
Staffing/Organization	<ul style="list-style-type: none"> <li>• Done</li> </ul>
Pond and Bank Plan	<ul style="list-style-type: none"> <li>• 2/15/2024 Meeting; 4/4 Workshop</li> </ul>
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"> <li>• 8/1 workshop (Louise)</li> </ul>
Dog Park	<ul style="list-style-type: none"> <li>• Minimal upgrades: (10/19/2023 Meeting). Done</li> </ul>
Amenity Management Alternatives	<ul style="list-style-type: none"> <li>• 1/4/2024 workshop decision: Do not pursue. Done</li> </ul>
Amenity Expansion	<ul style="list-style-type: none"> <li>• 4/4 workshop</li> </ul>
Building Expansion	<ul style="list-style-type: none"> <li>• Additional Spacing needs; 4/4 workshop</li> </ul>

# EXHIBIT 7

Date of Action Item	Action Item	Status
	<b>DISTRICT MANGER SECTION</b>	
6/15/2023	DM to work with OM and DC to determine District responsibilities for Pond Banks	Done
3/21/2024	<del>DM to see if Louise has additional funding needs for Oak Trees in FY 2025</del>	<del>Done</del>
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	<del>DM to see if Louise can attend the 4/4 workshop</del>	<del>Done</del>
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	<del>DM to seek from DE an estimate for survey of “stem walls” in the Crossings</del>	<del>Done</del>
3/21/2024	<del>DM to send out to the Board a copy of the current insurance policy for the District</del>	<del>Done</del>
4/4/2024	<del>DM to send DC Louise’s list of questions for Pond Banks to report back to the Board</del>	<del>Done</del>
4/4/2024	<del>DM to send Board last schedule of roads from the DE</del>	<del>Done</del>
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
	<b>OPERATIONS MANAGER SECTION</b>	
6/2/2022	OM is to set up a FPL energy audit for all structures in community including pumphouse.	6/9/2023: 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	<del>OM, DC and Louise to provide list of options for Board to consider for Pond Bank issue</del>	Done
2/15/2024	OM to remind residents of maintenance guidelines for ponds (quarterly reminders)	
4/4/2024	<del>OS to have Solitude follow up with inspection of the inflow/outflow mechanics of ponds</del>	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
<b>DISTRICT ENGINEER SECTION</b>		
4/4/2024	<del>DE to advise if ponds on golf course the responsibility of the District (functionality of ponds)</del>	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
<b>BOARD SECTION</b>		
3/21/2024	<del>Supervisors to send DM questions regarding the café proposal to send to the architect for 4/4 workshop</del>	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	<del>Supervisors to send DM questions for OM annual review form</del>	Done
XXXXXXXXXXXX XXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXX XXXXXX
	<b>DISTRICT COUNSEL SECTION</b>	
1/19/2023	DC to work with City of Palm Coast to determine current storm clean up protocol and to provide a new MOU if possible	Underway
6/15/2023	DC to work with OM and DM to determine District responsibilities for Pond Banks	Underway
2/15/2024	DC to review pond bank issues with other communities	Done
2/15/2024	<del>OM, DC and Louise to provide list of options for Board to consider for Pond Bank issue</del>	Done
3/21/2024	<del>DC to send attorney for condos a message that Board wants a response within 10 days to letter about oak tree damage</del>	Done
3/21/2024	<del>DC to obtain from architect a Scope of Work for Enhanced Management</del>	<del>Done</del> 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>
<b>Assets:</b>			
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
<b>Total Assets</b>	<b><u>\$ 5,928,924</u></b>	<b><u>\$ 2,190,893</u></b>	<b><u>\$ 8,119,818</u></b>
<b>Liabilities:</b>			
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
<b>Total Liabilities</b>	<b><u>1,832,483</u></b>	<b><u>26,330</u></b>	<b><u>1,858,813</u></b>
<b>Fund Balance:</b>			
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
<b>Total Fund Balance</b>	<b><u>4,096,442</u></b>	<b><u>2,164,563</u></b>	<b><u>6,261,005</u></b>
<b>Total Liabilities &amp; Fund Balance</b>	<b><u>\$ 5,928,924</u></b>	<b><u>\$ 2,190,893</u></b>	<b><u>\$ 8,119,818</u></b>

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>
<b>Revenues:</b>					
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%
<b>Total Revenues</b>	<b><u>\$ 4,182,613</u></b>	<b><u>\$ 78,143</u></b>	<b><u>\$ 4,024,457</u></b>	<b><u>\$ (158,156)</u></b>	<b><u>96.22%</u></b>
<b>Expenditures:</b>					
<b>Administrative</b>					
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%
<b>Total Administrative</b>	<b><u>272,542</u></b>	<b><u>21,158</u></b>	<b><u>160,843</u></b>	<b><u>(111,699)</u></b>	<b><u>59.02%</u></b>
<b>Information &amp; Technology</b>					
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%
<b>Total Information &amp; Technology</b>	<b><u>96,150</u></b>	<b><u>7,908</u></b>	<b><u>55,902</u></b>	<b><u>(40,248)</u></b>	<b><u>58.14%</u></b>
<b>Insurance</b>					
Insurance - general liability & public official	131,034	-	150,395	19,361	114.78%
<b>Total Insurance</b>	<b><u>131,034</u></b>	<b><u>-</u></b>	<b><u>150,395</u></b>	<b><u>19,361</u></b>	<b><u>114.78%</u></b>
<b>Utilities</b>					
<b>Electric:</b>					
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 <sup>1</sup>	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 <sup>2</sup>	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%
<b>Total Utilities</b>	<b>332,767</b>	<b>20,212</b>	<b>199,739</b>	<b>(133,028)</b>	<b>60.02%</b>

#### 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%
<b>Total Field Operations</b>	<b>1,220,285</b>	<b>82,674</b>	<b>637,196</b>	<b>(583,089)</b>	<b>52.22%</b>

#### 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%
<b>Total Staff Support</b>	<b>969,510</b>	<b>63,492</b>	<b>513,900</b>	<b>(455,610)</b>	<b>53.01%</b>

#### 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%
<b>Total Amenity Operations</b>	<b>837,186</b>	<b>63,679</b>	<b>523,470</b>	<b>(313,716)</b>	<b>62.53%</b>

#### 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%
<b>Total Security</b>	<b>323,139</b>	<b>14,033</b>	<b>150,977</b>	<b>(172,162)</b>	<b>46.72%</b>
<b>Total Expenditures</b>	<b>\$ 4,182,613</b>	<b>\$ 273,155</b>	<b>\$ 2,392,422</b>	<b>\$ (1,790,191)</b>	<b>57.20%</b>
<b>Excess of Revenues Over (Under) Expenditures</b>			<b>\$ 1,632,035</b>		
<b>Other Financing Sources (Uses)</b>					
Transfer In			-		
Transfer Out			-		
<b>Total Other Financing Sources (Uses)</b>			<b>\$ -</b>		
Fund Balance - Beginning			2,464,406		
<b>Fund Balance - Ending</b>			<b>\$ 4,096,442</b>		

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

# EXHIBIT 9

1 **MINUTES OF MEETING**

2 **GRAND HAVEN**

3 **COMMUNITY DEVELOPMENT DISTRICT**

4 The Regular Meeting of the Board of Supervisors of the Grand Haven Community Development  
5 District was held on Thursday, April 18, 2024 at 9:03 a.m. in the Grand Haven Room, at the Grand Haven  
6 Village Center, 2001 Waterside Parkway, Palm Coast, Florida 32137.

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

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

9 Present and constituting a quorum were:

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

15  
16 Also present were:

17 David McInnes	District Manager, Vesta District Services
18 Lea Stokes	Vesta Property Services
19 Scott Clark	District Counsel
20 David Sowell <i>(via phone)</i>	District Engineer
21 Barry Kloptosky <i>(via phone)</i>	Operations Manager
22 Vanessa Stepniak	Operations Supervisor
23 John Lucansky <i>(via phone)</i>	Amenity Manager
24 Denise Gallo	Grand Haven Master Association

25  
26 *The following is a summary of the discussions and actions taken at the April 18, 2024 Grand Haven CDD*  
27 *Board of Supervisors Regular Meeting. Audio for this meeting is available upon public records request.*

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

29 The Pledge of Allegiance was recited.

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

32 An audience member provided an update on plans for a “Meet The Candidates” event for the Palm  
33 Coast mayoral race, to be scheduled prior to the primaries, which he had informed the Board about  
34 at the most recent workshop meeting. The audience member stated that these plans had been  
35 cancelled out of concerns about the remodel timeline for the café and how that would impact the  
36 ability to conduct the event. The audience member noted that he had reached out to the golf course  
37 as a potential alternative venue, but that they had attempted to charge \$500 for use of the facilities  
38 for this event.

39 An audience member indicated that the dog park facilities in Grand Haven had poor drainage and  
40 was shaded from the sunlight, which resulted in the area retaining moisture and mud. The audience  
41 member stated that this resulted in dogs becoming filthy when at the park, and that the conditions  
42 could potentially be a breeding ground for parasites, advocating for the park’s improvement. The  
43 audience member additionally requested for parking near the bocce ball courts to be expanded. The  
44 audience member also suggested that benevolent 501 (c) (3) organizations could contribute to  
45 Grand Haven via resident donations, and that if these avenues were set up this had the potential to  
46 decrease overall taxes.



47 An audience member requested for permission to provide educational presentations at Grand Haven  
48 for the community regarding AARP, noting that he was a trained volunteer for the organization  
49 which had been granted a 501 (c) (4) status by the IRS. The audience member suggested that this  
50 status should negate the solicitation concerns that had previously been cited by the Board in  
51 response to his original inquiry about providing these presentations, and proposed that a Board  
52 member could attend an initial presentation. Mr. Foley stated that he would ask the Board to  
53 consider granting permission, and requested for a written copy of the presentation content.

54 An audience member provided an overview of the pickleball playing community's contributions to  
55 Grand Haven, in particular highlighting fundraising for local charities and community involvement  
56 efforts. The audience member requested for the Board to prioritize pickleball facilities to  
57 accommodate the sport and its community's growth.

58 Audience comments were heard expressing concerns regarding parking capacity in areas of the  
59 community. An audience member expressed opposition to the proposal to construct parking by  
60 destroying the green space where the croquet facilities were formerly located, adding that other  
61 pickleball players held similar views. Some comments were made regarding possible solutions  
62 involving parking space near the Escalante golf course and encouraging carpooling to amenity  
63 locations.

64 An audience member expressed appreciation for the No Trespassing signs that had been posted at  
65 entrances. The audience member provided a suggestion to narrow down a center median on the  
66 road across from the Village Center parking lot, as its current design was a pinch point resulting in  
67 cars getting backed up.

68 The Board consulted Mr. Kloptosky and Mr. Sowell for their input regarding parking solutions,  
69 under Exhibit 14.

70 **FOURTH ORDER OF BUSINESS – Exhibit 1: Presentation of Proof of Publication(s)**

71 **FIFTH ORDER OF BUSINESS – Staff Reports**

72 A. District Engineer: David Sowell

73 Mr. Sowell provided an overview on the paving that was on the FY 2025 plan, stating that he  
74 planned on surveying all of the roads throughout the Grand Haven community the week after this  
75 meeting to review for any possible areas of concern. Comments were heard regarding risks involved  
76 with pushing back repairs, as early resurfacing was significantly more affordable than major repairs  
77 down the line.

78 *(The Board recessed the meeting at 11:26 a.m., and reconvened at 11:39 a.m.)*

79 B. Exhibit 2: Amenity Manager: John Lucansky

80 Mr. McInnes stated that Mr. Lucansky was on the call but unable to speak, though had offered to  
81 answer any questions that the Board may have.

82 C. Operations Manager: Barry Kloptosky

83 Ms. Stepniak presented the following reports on behalf of Mr. Kloptosky.

84 1. Exhibit 3: Presentation of Capital Project Plan Tracker

85 There were no questions on the tracker.

86 2. Exhibit 4: Monthly Report

87 Ms. Stepniak presented the report, noting that the Flamingo Court and Tanglewood Court  
88 mailbox replacements had been completed. Ms. Stepniak stated that the contract for the  
89 pond bank erosion repair project had been executed and the work was scheduled to begin

90 at the end of April. Ms. Stepniak additionally highlighted work with installing an aerator,  
91 streetlights getting delivered to the community, and improvements to the Creekside gym  
92 including the installation of a new AED machine.

93 Mr. Debitetto suggested registering the AED as this would aid any first responders  
94 unfamiliar with the layout and AED location. Additional discussion ensued regarding  
95 training and communication, and Ms. Stepniak stated that Mr. Lucansky planned on  
96 holding a training class on June 4 at 10:00 a.m. at the Grand Haven room.

97 D. Exhibit 5: District Counsel: Scott Clark

98 Mr. Clark stated that he had received no response to the letter relating to the CDD tree destruction  
99 by the condos which the Board had directed him to send to their counsel at the previous meeting.  
100 Mr. Clark asked the Board how they wished to proceed, and stated that he would not recommend  
101 moving forward with a lawsuit with the dollar amount quoted by Ms. Leister for the repairs. The  
102 Board discussed moving forward with getting estimates for the repairs and having the cost reflected  
103 in their specific proposed assessments, and Mr. Clark provided an overview of this process as a  
104 budgetary decision.

105 Mr. Clark stated that his report had provided some historical information about the CDD's pond  
106 bank programs, and that it answered several questions posed to the CDD from the workshop  
107 meeting earlier in the month. Dr. Merrill stated that her understanding was that the CDD could take  
108 over the inspection process and assess individual homeowners for repairs and plantings. The Board  
109 and District staff discussed the CCNRs and spartina plantings for ponds, with Dr. Merrill stressing  
110 the importance of clear and concise communication methods in providing education to the  
111 community regarding pond maintenance needs and expectations.

112 Mr. Clark noted that the City of Palm Coast had a new attorney and that he had begun a dialogue  
113 with him on the storm debris cleanup process. Mr. Clark stated that the public works department  
114 had indicated that they intended to proceed with the same protocol as the previous year with regards  
115 to hurricane season. Mr. Clark noted that the existing contract with 4C's was one which the  
116 operations staff was currently happy with and wished to continue, and that a similar right of entry  
117 resolution to the previous year's would be presented to the Board.

118 Mr. Clark recalled past discussions from a workshop meeting on financing amenities, and provided  
119 information on the bond project process and issuance costs, as well as historical information and  
120 previous costs of issuance.

121 E. District Manager: David McInnes

122 Mr. McInnes stated that there had been 40 past-due monthly invoices that they had become aware  
123 of regarding electricity costs, dating back to prior to the change in management companies. Mr.  
124 McInnes stated that these invoices were supposedly being sent to the CDD office, but that Ms.  
125 Stepniak had indicated that she had never seen the invoices previously. Mr. McInnes stated that the  
126 charges appeared to be associated with 25% of the bill to operate a water pump (with a structure  
127 where Escalante would pay the costs and backbill the CDD accordingly), and by this point had  
128 reached an amount of about \$23,000, but noted that they had been unable to find the relevant  
129 agreement in writing. Mr. McInnes stated that he wished to confirm the invoices' legitimacy, where  
130 the origin of the beginning balance would be, and when an invoice for this had last been paid. Mr.  
131 Clark provided additional background on the overall agreement regarding the pump house that had  
132 been terminated due to maintenance responsibility issues, and Mr. Kloptosky recalled that  
133 maintenance matters and how the agreement was generally handled had changed between when  
134 Hampton Golf was running the golf course and when it had transitioned to Escalante.

135 1. Exhibit 6: Meeting Matrix

136 Mr. McInnes gave an overview of the meeting matrix. Mr. Polizzi and the Board discussed  
137 details under the safety and security workshop meeting topic and how it pertained to budget  
138 discussions and long-term planning.

139 2. Exhibit 7: Action Item Report

140 3. Summary of OM Annual Evaluation

141 Mr. McInnes stated that he had printouts of summaries of Supervisor comments with  
142 regards to the Operation Manager's evaluation, and distributed them to the Board, stating  
143 that these would be discussed at the June meeting.

144 **SIXTH ORDER OF BUSINESS – Consent Agenda Items**

145 A. Exhibit 8: Consideration for Acceptance – The March 2024 Unaudited Financial Report

146 B. Exhibit 9: Consideration for Approval – The Minutes of the Board of Supervisors Workshop  
147 Meeting Held March 7, 2024

148 C. Exhibit 10: Consideration for Approval – The Minutes of the Board of Supervisors Regular  
149 Meeting Held March 21, 2024

150 D. Exhibit 11: Consideration for Approval – The Minutes of the Audit Committee Meeting Held  
151 March 21, 2024

152 On a MOTION by Mr. Polizzi, SECONDED by Ms. Crouch, WITH ALL IN FAVOR, the Board approved  
153 all items of the Consent Agenda, for the Grand Haven Community Development District.

154

155 On a MOTION by Mr. Foley, SECONDED by Mr. Polizzi, WITH ALL IN FAVOR, the Board recessed  
156 the Regular Board Meeting for the purpose of Holding the Public Hearing related to Amending Amenity  
157 Rules, for the Grand Haven Community Development District.

158 *(The Board recessed the regular meeting at 1:29 p.m.)*

159 **SEVENTH ORDER OF BUSINESS – Public Hearing – Amending Amenity Rules**

160 A. Open the Public Hearing

161 On a MOTION by Mr. Foley, SECONDED by Mr. Polizzi, WITH ALL IN FAVOR, the Board approved  
162 opening the Public Hearing for Amending Amenity Rules for the Grand Haven Community Development  
163 District.

164 B. Exhibit 12: Presentation of Amended Amenity Rules

165 Mr. Clark presented the amended amenity rules, noting changes to language relating to authorized  
166 persons, allowing for immediate suspensions for certain offenses, and durations of notices and  
167 suspensions. The Board discussed considerations for non-residents and the Board came to a  
168 consensus to cap the number at 2.

169 C. Public Comments

170 There being none, the next item followed.

171 D. Close the Public Hearing

172 On a MOTION by Mr. Foley, SECONDED by Mr. Polizzi, WITH ALL IN FAVOR, the Board approved  
173 closing the Public Hearing for Amending Amenity Rules for the Grand Haven Community Development  
174 District.

175 *(The Board reconvened the regular meeting at 1:49 p.m.)*

176 E. Exhibit 13: Consideration & Adoption of **Resolution 2024-10**, Amended Rules, Policies, & Fees

177 On a MOTION by Mr. Foley, SECONDED by Mr. Polizzi, WITH ALL IN FAVOR, the Board adopted  
178 **Resolution 2024-10**, Amending the Amenity Rules, Policies, & Fees, amended to include a cap of 2 non-  
179 resident amenity member families, for the Grand Haven Community Development District.

180 **EIGHTH ORDER OF BUSINESS – Business Items**

181 No discussion under the Eighth Order of Business, Business Items, was held at this meeting.

182 **NINTH ORDER OF BUSINESS – Discussion Topics**

183 A. FY 2025 Preliminary Draft Budget – continued

184 1. Chairman’s Comments

185 The Chairman’s Comments on the FY 2025 Preliminary Draft Budget were not discussed  
186 at this meeting.

187 2. Expenditure Effects on Long Term Plan Assessments

188 The Expenditure Effects were not discussed at this meeting.

189 3. Consideration of Café Renovation RFP

190 The Board discussed the cost amount for the café project, with comments made regarding  
191 the kitchen equipment that would be needed on top of the proposal costs provided. Mr.  
192 Kloptosky stated that the numbers on the proposals were all-inclusive besides the variable  
193 of the kitchen equipment and the Board possibly approving a contingency of 10% which  
194 he would be given the authority to manage.

195 On a MOTION by Ms. Crouch, SECONDED by Mr. Debitetto, WITH ALL IN FAVOR, the Board  
196 approved awarding the Café Renovation Project to Paul Culver, in accordance with the proposal received  
197 from him, and giving the Operations Manager the authority for 10% contingency, for the Grand Haven  
198 Community Development District.

199

200 On a MOTION by Mr. Debitetto, SECONDED by Dr. Merrill, WITH ALL IN FAVOR, the Board approved  
201 the Café Equipment Purchase, in an amount not to exceed \$90,000.00, for the Grand Haven Community  
202 Development District.

203 4. Exhibit 14: Old Croquet Court Conversion (VC) for Parking Lot

204 Mr. Kloptosky noted that the old croquet court location had been his original  
205 recommendation, noting its advantages in location and relative cost compared to other sites  
206 under consideration. In response to Supervisor questions about reconfiguring the existing  
207 parking area and potentially expanding the area to the extent allowed by current mitigation  
208 zone lines, Mr. Kloptosky deferred to the District Engineer, explaining that Mr. Sowell had  
209 previously done drawings related to the project.

210 Mr. Sowell gave an overview of a number of possible reconfigurations to the North parking  
211 lot, though recalled that discussions had previously run into dead ends related to costs. Mr.  
212 Sowell explained that code requirements would call for additional reconfiguration of lights,  
213 irrigation, and replanting trees. Mr. Sowell responded to Supervisor comments regarding  
214 narrowing the Riverfront median to better accommodate for overflow parking, noting that  
215 while he could confirm that the median was not required by code, he was hesitant to provide  
216 confirmation about its viability for parking without having looked into specific engineering  
217 requirements and methods of slowing traffic down to a safe speed to accommodate.

218 Mr. Foley recalled a proposed reconfiguration that would have resulted in a net increase in  
219 17 spaces. Mr. Sowell stated that he recalled a concept where 7 angled spaces could be  
220 added along the edge abutting the wetland, potentially reducing the green space slightly.  
221 Mr. Sowell noted that he would need to run this by the Water Management District to verify  
222 that there would be no issues permitting-wise with this construction, and/or whether they  
223 would require the installation of any special protections.

224 Following comments from Mr. Debitetto regarding Concept 3, Mr. Sowell presented this  
225 concept to the Board, noting that it reconfigured the turning radii to be tighter, allowing for  
226 room for six additional spaces. Mr. Sowell noted that there were landscape islands and  
227 lighting islands that needed to be considered as part of the configuration. Discussion ensued  
228 regarding the viability of having a net 13 spaces added, and safety considerations with  
229 regards to larger vehicles having the space to back out without being boxed in.

230 Mr. Foley summarized the parking situation for the audience, noting that he would like for  
231 a decision to be made rather than kicked down the road again. Mr. Foley suggested that  
232 efforts to change parking behaviors had not had significant effect in solving the problems  
233 thus far, and that the problems with full parking lots were persisting with frequent  
234 occurrence.

235 Mr. Debitetto presented a petition that had been distributed to the pickleball and bocce  
236 players of the community against the old croquet court parking proposal, and indicated that  
237 out of this subset of the overall Grand Haven community, 278 signatures had been  
238 collected. Mr. Polizzi asked for clarification as to how many households were represented  
239 with this petition, suggesting that the distinction between general residents and more  
240 specific property owners should be considered. Mr. Debitetto responded that the intent of  
241 the survey was to provide the Board with some illustrative insight as to the general  
242 sentiment towards the proposal from groups that would be affected by the change. Mr.  
243 Debitetto noted that the loss of green space diminished aesthetic appeal and could create a  
244 poor impression for visitors to the community and prospective buyers, as well as generate  
245 disruptions and pose potential danger to nearby players and pedestrians respectively. Mr.  
246 Debitetto additionally highlighted the possibility of revenue losses from potential  
247 relocation of courts.

248 Mr. Debitetto presented a proposal to create a parking area in the location of the basketball  
249 court, noting that \$8,000 was already budgeted to resurface the court. In response to Ms.  
250 Crouch asking about whether this proposal would result in the loss of an amenity, Mr.  
251 Debitetto suggested that a quarter court could be installed by the jungle gym.

252 Ms. Crouch stated that she felt the use of the old croquet courts should be the Board's last  
253 option considered as opposed to other proposed long-term solutions, which Dr. Merrill  
254 expressed agreement with. The Board discussed the viability of a shuttle service option as  
255 a short-term solution to provide immediate relief.

256 Dr. Merrill made a motion to have the District Engineer look into the three parking  
257 alternatives, namely the Riverside median narrowing, the concepts adding 6 and 7 parking

258 spots to the North parking lot, and the proposal presented by Mr. Debitetto for the South  
259 parking lot; and for the CDD to look into operating a shuttle service for the community  
260 during special events. This motion was seconded by Mr. Debitetto.

261 During discussion of the motion, Mr. Foley recalled that Vesta had indicated that they  
262 would not be directly involved in providing a shuttle service. Ms. Stepniak stated that  
263 prices for hiring a company for a shuttle service had been acquired in mid-2023, but that  
264 the issue preventing further progress at the time had been involving the insurance company.  
265 Additional discussion ensued regarding where the Riverside median narrowing would  
266 begin and end as proposed. Mr. Polizzi asked for clarification from the District Engineer  
267 as to the timeline for providing for a response to the requests within this motion, and Mr.  
268 Sowell suggested that a timeframe of two months would be doable, and that specific  
269 matters relating to the North Lot proposals for 6 and 7 spaces could be prepared by the next  
270 meeting to be integrated and presented to the Board.

271 On a MOTION by Dr. Merrill, SECONDED by Mr. Debitetto, WITH ALL IN FAVOR, the Board approved  
272 directing the District Engineer to check and provide an estimate cost for Riverside median narrowing work,  
273 the proposal presented by Mr. Debitetto for the South Parking Lot, and for North Lot proposals (labeled 6,  
274 7, and 3A); directing the District Manager to verify the viability of insurance coverage from Egis for a  
275 potential valet service and shuttle bus service; and directing the Operations Supervisor to obtain quotes for  
276 the cost of establishing a potential valet service and shuttle bus service, for the Grand Haven Community  
277 Development District.

278 Following the motion, Mr. Debitetto made a motion to designate himself as liaison for the  
279 parking project.

280 During discussion of the motion, Mr. McInnes stated that, historically, liaisons were  
281 designated whenever the Board needed to work with an entity that did not directly report  
282 to the Board under normal circumstances. Mr. McInnes explained that the District Engineer  
283 directly reported to the Board.

284 Mr. Debitetto withdrew his motion.

285 Mr. Debitetto asked whether he could set up a meeting with the District Engineer to provide  
286 drawings and additional clarification as to his proposal for the South parking lot solution.  
287 Mr. Foley suggested that if the District Engineer required clarification on anything, he  
288 would reach out directly to Mr. Debitetto. Mr. McInnes requested for any such  
289 communications to be forwarded to himself for public records keeping purposes.

290 Mr. Debitetto made a motion, seconded by Dr. Merrill, to declare the matter of the  
291 conversion of the old croquet court into a parking lot to be a dead issue, and to require a  
292 later Board motion and approval for the item to be brought back for any future discussion.

293 During discussion of the motion, Mr. Polizzi argued that the motion was not necessary, as  
294 the Board had just approved a motion setting forth the specific set of options that they had  
295 an interest in pursuing and would therefore drive their decision. Mr. Polizzi suggested that  
296 declaring the item dead would create another layer of bureaucracy that he felt was  
297 unnecessary, and that he was uncomfortable with doing so. Ms. Crouch expressed  
298 agreement, noting that while she still felt that the croquet court might be the last option for  
299 possible consideration, it was important for the Board to keep all options available.

300 Mr. Debitetto withdrew his motion.

301 B. Revisions to the Code of Conduct

302 Dr. Merrill stated that she would like to have language related to limiting Board members' contact  
303 to CDD staff changed to be less restrictive, noting that staff tended to have the historical  
304 information and specific topic information that would be useful to tap into to help the Board make  
305 well-informed decisions, and that limiting contact had created difficulties. Dr. Merrill  
306 acknowledged that Board members should not spend significant amounts of staff time on various  
307 communications and requests and should still allow staff to perform their day-to-day duties, but  
308 that a middle ground could be reached where Mr. Kloptosky and/or Ms. Stepniak could give  
309 important context and input on given topics each month. Mr. Foley suggested that the District  
310 Manager could be reached out to for answers to specific questions, and that he felt he had not  
311 personally encountered difficulties working around the restrictions.

312 Ms. Stepniak provided background on the extent of the requests from Board members which had  
313 led to the restrictions in the first place, noting that staff members beyond herself and Mr. Kloptosky  
314 had expended significant effort on Supervisors' requests, at times only for the Board members to  
315 not actually use the information provided by staff. Ms. Stepniak noted that the dynamic between  
316 the Board and CDD staff made it inherently uncomfortable to consider rejecting Supervisor  
317 requests. Ms. Stepniak acknowledged that she also did not want for the formalities of an instituted  
318 process to discourage Board members from reaching out to her if they needed information that she  
319 was reasonably capable of providing. Discussion ensued regarding the process of going through  
320 the District Manager for requests.

321 Following further discussion on the initial issue that had resulted in the restrictions, Mr. Clark stated  
322 that he would take a look at the language and rework it to include some of the nuances discussed,  
323 for the Board's consideration at the next meeting.

324 Mr. Foley additionally suggested for statements to be added to the Code of Conduct to clearly  
325 establish that members of the Board were here to represent the best interests of the community as  
326 a whole, and not to represent special interest groups, particular preferences, or personal agendas;  
327 and establish that Board Supervisors were Supervisors inside and outside of Board meetings, and  
328 that they should hold themselves to that standard 24/7.

#### 329 **TENTH ORDER OF BUSINESS – Supervisors' Requests**

330 Mr. Debitetto asked whether there was a date for Mr. Kloptosky's anticipated return, and Mr.  
331 McInnes stated that there was not at this time. Mr. Debitetto asked whether the CDD could send  
332 out the link to Dr. Merrill's webpage on a monthly basis. Dr. Merrill stated that it had already been  
333 sent out via eblast by the amenities office twice, and that she could reach out to them to continue  
334 doing so regularly.

335 Dr. Merrill provided an overview of ideas that the committee had come up with at their most recent  
336 meeting, including for a suggestion box. Comments were raised regarding what the residents'  
337 expectations should be for any response and/or action when submitting to the suggestion box, as  
338 well as whether the submissions to the suggestion box should be incorporated in some way into  
339 regular meetings.

340 Mr. Polizzi asked whether any feedback had been received from the golf course regarding the use  
341 of their facilities for limited events. Dr. Merrill commented on the \$500 charge which an audience  
342 member at the beginning of the meeting had reported the golf course had been attempting to levy  
343 for his event.

344 The Board and Mr. McInnes discussed a document organizing topics via spreadsheet into high  
345 priority items, additional needs, and electives.

#### 346 **ELEVENTH ORDER OF BUSINESS – Action Item Summary**

347 The action items were as follows:

- 348 • The District Engineer will look into and provide cost estimates for Riverside median improvements.
- 349 • The District Engineer will perform a high level review of Mr. Debitetto’s proposals for the South
- 350 Parking Lot and North Parking Lot to determine whether a deeper dive is warranted.
- 351 • The District Engineer will look into the parking lot proposals marked 3A, 6, and 7 for any additional
- 352 viable avenues.
- 353 • The Operations Manager will review the operational performance of District stormwater structures.
- 354 • District Counsel will review the agreements with Escalante and compare them with current
- 355 operational processes.
- 356 • The District Manager will contact Egis Insurance regarding the requirements for coverage of valet
- 357 service and shuttle bus operations.

358

359 **TWELFTH ORDER OF BUSINESS – Meeting Matrix Summary**

360 Mr. McInnes summarized the following points on the meeting matrix:

- 361 • In the May Meeting, the District Engineer will discuss conceptual plans for the North Parking Lot.
- 362 • In the May Meeting, the District Counsel will present revisions to the code of conduct.
- 363 • In the June Meeting, the District Engineer will present parking lot proposals.
- 364 • In the June Meeting, the District Counsel will provide a pond bank update to the Board.

365 **THIRTEENTH ORDER OF BUSINESS – Adjournment**

366 On a MOTION by Mr. Debitetto, SECONDED by Ms. Crouch, WITH ALL IN FAVOR, the Board  
367 adjourned the meeting at 3:10 p.m. for the Grand Haven Community Development District.

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

371 **Meeting minutes were approved at a meeting by vote of the Board of Supervisors at a publicly noticed**  
372 **meeting held on May 16, 2024.**

373  
374  
375  
376

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

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

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

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

377 **Title:**    **Secretary**    **Assistant Secretary**

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



# EXHIBIT 10

**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 16<sup>th</sup> 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**

	<b>FY 2022 ACTUALS</b>	<b>FY 2023 ACTUALS</b>	<b>FY 2024 ADOPTED</b>	<b>FY 2025 PROPOSED</b>	<b>VARIANCE FY24 TO FY25</b>
<b>1 REVENUES</b>					
<b>2 ASSESSMENTS LEVIED (NET OF ALLOWABLE DISCOUNTS):</b>					
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	-	-	-
<b>6 ADDITIONAL REVENUES:</b>					
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	-	-	-
<b>14 TOTAL REVENUES</b>	<b>3,735,829</b>	<b>3,857,256</b>	<b>4,182,613</b>	<b>4,534,008</b>	<b>351,395</b>
<b>15 EXPENDITURES</b>					
<b>16 ADMINISTRATIVE</b>					
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
<b>34 TOTAL ADMINISTRATIVE</b>	<b>264,241</b>	<b>283,272</b>	<b>272,542</b>	<b>314,251</b>	<b>41,709</b>
<b>35 INFORMATION AND TECHNOLOGY</b>					
37 IT SUPPORT	38,493	33,542	30,244	35,890	5,646

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

	<b>FY 2022 ACTUALS</b>	<b>FY 2023 ACTUALS</b>	<b>FY 2024 ADOPTED</b>	<b>FY 2025 PROPOSED</b>	<b>VARIANCE FY24 TO FY25</b>
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 <b>TOTAL INFORMATION AND TECHNOLOGY</b>	<b>77,216</b>	<b>92,729</b>	<b>96,150</b>	<b>100,001</b>	<b>3,851</b>
47					
48 <b>INSURANCE</b>					
49 INSURANCE	91,701	110,628	131,034	195,514	64,480
50 <b>TOTAL INSURANCE</b>	<b>91,701</b>	<b>110,628</b>	<b>131,034</b>	<b>195,514</b>	<b>64,480</b>
51					
52 <b>UTILITIES</b>					
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 <b>TOTAL UTILITIES</b>	<b>287,953</b>	<b>320,212</b>	<b>332,767</b>	<b>350,000</b>	<b>17,233</b>
66					
67 <b>FIELD OPERATIONS</b>					
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**

	<b>FY 2022 ACTUALS</b>	<b>FY 2023 ACTUALS</b>	<b>FY 2024 ADOPTED</b>	<b>FY 2025 PROPOSED</b>	<b>VARIANCE FY24 TO FY25</b>
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 <b>TOTAL FIELD OPERATIONS</b>	<b>942,207</b>	<b>1,204,430</b>	<b>1,220,285</b>	<b>1,318,834</b>	<b>98,549</b>
95					
96 <b>STAFF SUPPORT</b>					
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 <b>TOTAL STAFF SUPPORT</b>	<b>663,658</b>	<b>803,320</b>	<b>969,510</b>	<b>1,011,488</b>	<b>41,978</b>
105					
106 <b>AMENITY OPERATIONS</b>					
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**

	<b>FY 2022 ACTUALS</b>	<b>FY 2023 ACTUALS</b>	<b>FY 2024 ADOPTED</b>	<b>FY 2025 PROPOSED</b>	<b>VARIANCE FY24 TO FY25</b>
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 <b>TOTAL AMENITY</b>	<b>817,879</b>	<b>854,093</b>	<b>837,186</b>	<b>933,971</b>	<b>96,785</b>
117					
118 <b>SECURITY</b>					
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 <b>TOTAL SECURITY</b>	<b>310,222</b>	<b>249,672</b>	<b>323,139</b>	<b>309,949</b>	<b>(13,190)</b>
126					
127 <b>TOTAL EXPENDITURES</b>	<b>3,455,075</b>	<b>3,918,357</b>	<b>4,182,613</b>	<b>4,534,008</b>	<b>351,395</b>
128					
129 <b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<b>280,753</b>	<b>(61,101)</b>	<b>-</b>	<b>-</b>	<b>-</b>
130					
131 <b>FUND BALANCE</b>					
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 <b>FUND BALANCE - ENDING</b>	<b>2,525,506</b>	<b>2,464,406</b>	<b>2,355,871</b>	<b>2,231,735</b>	<b>(124,136)</b>
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 <b>FUND BALANCE - ENDING</b>	<b>2,525,506</b>	<b>2,464,406</b>	<b>2,355,871</b>	<b>2,231,735</b>	<b>(124,136)</b>



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

FINANCIAL STATEMENT CATEGORY	FY 2025 PROPOSED	SERVICE PROVIDER	COMMENS (SCOPE OF SERVICE)
<b>REVENUES</b>			
<b>Additional Revenues:</b>			
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	-		
<b>TOTAL ADDITIONAL REVENUES</b>	<b>64,500</b>		
<b>EXPENDITURES</b>			
<b>ADMINISTRATIVE</b>			
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
<b>TOTAL ADMINISTRATIVE</b>	<b>314,251</b>		
<b>INFORMATION AND TECHNOLOGY</b>			
IT support	35,890	Celera	The District contracts with Celera I.T. Services, Inc. for technology services in the District offices.
Village Center and Creeside 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
<b>40 TOTAL INFORMATION AND TECHNOLO</b>	<b>100,001</b>		
<b>41 INSURANCE</b>			
42 Insurance	195,514	FIA	The District obtains general liability, public officials, property, auto general liability and flood insurance
<b>43 TOTAL INSURANCE</b>	<b>195,514</b>		
<b>44 UTILITIES</b>			
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 <sup>1</sup>	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 <sup>2</sup>	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	
<b>57 TOTAL UTILITIES</b>	<b>350,000</b>		
<b>58 FIELD OPERATIONS</b>			
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-- <b>VerdeGo</b>	697,155	VerdeGo	Landscape maintenance services throughout the community.
69 Landscape maintenance-- <b>Yellowstone</b>	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 <b>LaVista Landscape Restoration</b>	<b>25,852</b>		
72 Optional flower rotation	25,000	VerdeGo	The District will incur expenses for optional flower rotation
73 <b>Dog Park Maintenance</b>	<b>10,000</b>		
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.
<b>84 TOTAL FIELD OPERATIONS</b>	<b>1,318,834</b>		
<b>85 STAFF SUPPORT</b>			

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

	<b>FINANCIAL STATEMENT CATEGORY</b>	<b>FY 2025 PROPOSED</b>	<b>SERVICE PROVIDER</b>	<b>COMMENS (SCOPE OF SERVICE)</b>
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	<b>TOTAL STAFF SUPPORT</b>	<b>1,011,488</b>		
94	<b>AMENITY OPERATIONS</b>			
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	<b>TOTAL AMENITY</b>	<b>933,971</b>		
105	<b>SECURITY</b>			
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	<b>TOTAL SECURITY</b>	<b>309,949</b>		

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

	<b>FY 2022 ACTUALS</b>	<b>FY 2023 ACTUALS</b>	<b>FY 2024 ADOPTED</b>	<b>FY 2025 PROPOSED</b>	<b>VARIANCE FY24 TO FY25</b>
<b>REVENUES</b>					
<sup>1</sup> 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		-		-	-
<b>TOTAL REVENUES</b>	<b>792,331</b>	<b>829,890</b>	<b>888,697</b>	<b>2,079,630</b>	<b>66,190</b>
<b>EXPENDITURES</b>					
<b>Infrastructure Reinvestment</b>					
Capital Improvement Plan (CIP)	997,186	718,438	888,697	2,079,630	1,190,933
<b>TOTAL EXPENDITURES</b>	<b>997,186</b>	<b>718,438</b>	<b>888,697</b>	<b>2,079,630</b>	<b>1,190,933</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(204,855)</b>	<b>111,452</b>	<b>-</b>	<b>-</b>	<b>(1,124,743)</b>
<b>FUND BALANCE</b>					
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	-	-	-
<b>FUND BALANCE - ENDING</b>	<b>1,511,660</b>	<b>1,623,112</b>	<b>1,616,939</b>	<b>486,023</b>	<b>(1,137,089)</b>

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

<b>CAPITAL PROJECTS</b>		<b>FY 2025 PROPOSED</b>
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	<b>TOTAL CAPITAL PROJECTS<sup>1</sup></b>	<b>\$ 2,079,630</b>

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
<b>GROSS O&amp;M ASSESSMENT</b>	<b>\$4,595,234</b>

**CAPITAL RESERVE FUND (CRF)**

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

**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
<b>VARIANCE</b>	<b>\$299,942</b>

**CRF VARIANCE**

FY 2024	\$882,524
FY 2025	\$948,714
<b>VARIANCE</b>	<b>\$66,190</b>

**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	<b>\$2,933.22</b>	\$203.85	\$16.99
DOUBLE LOT	\$5,458.74	<b>\$5,866.44</b>	\$407.71	\$33.98
UNFINISHED CONDOS	\$65,504.82	<b>\$70,397.29</b>	\$4,892.47	\$407.71
ESCALANTE	\$42,851.07	<b>\$46,051.56</b>	\$3,200.49	\$266.71

# EXHIBIT 11

## 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 16<sup>th</sup> 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):

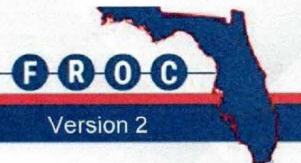
The owner(s) with authority to grant access to the property at above address.

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 12



# **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 Field Operations Manager. The District Manager should be copied on any request.~~ Staff members shall have the specific right to decline response to communications which violate this policy.

Requests for follow-up or directions to staff should be made only through the District Manager when appropriate. 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.

### **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 Field 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 ~~staff~~ Manager to see if any official District response has already been sent or is in progress.

**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**

Executed this      day of May, 2023

\_\_\_\_\_

KEVIN FOLEY

\_\_\_\_\_

JOHN POLIZZI

\_\_\_\_\_

DR. MERRILL STASS-ISERN

\_\_\_\_\_

MICHAEL FLANAGAN

\_\_\_\_\_

NANCY CROUCH

# EXHIBIT 13

**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>
<b>ASSETS</b>	
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>
<b>LIABILITIES</b>	
Accounts payable and accrued expenses	<u>\$ 135,482</u>
TOTAL LIABILITIES	<u>135,482</u>
<b>NET POSITION</b>	
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>                    </u>	<u>                    </u>
<b><u>ASSETS</u></b>		
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
	<u>                    </u>	<u>                    </u>
TOTAL ASSETS	<u>\$ 4,223,000</u>	<u>\$ 4,223,000</u>
<b><u>LIABILITIES AND FUND BALANCES</u></b>		
<b>LIABILITIES</b>		
Accounts payable and accrued expenses	\$ 135,482	\$ 135,482
	<u>                    </u>	<u>                    </u>
TOTAL LIABILITIES	<u>135,482</u>	<u>135,482</u>
<b>FUND BALANCES</b>		
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
	<u>                    </u>	<u>                    </u>
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 FUNDS</u>
<b>REVENUES</b>		
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
<b>TOTAL REVENUES</b>	<b>4,687,147</b>	<b>4,687,147</b>
<b>EXPENDITURES</b>		
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
<b>TOTAL EXPENDITURES</b>	<b>4,636,793</b>	<b>4,636,793</b>
<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>	<b>50,354</b>	<b>50,354</b>
<b>FUND BALANCE</b>		
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
<b>Governmental activities:</b>				
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)
<b>REVENUES</b>			
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>
<b>EXPENDITURES</b>			
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>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>\$ 23,408</u>	50,354	<u>\$ 26,946</u>
<b>FUND BALANCES</b>			
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**

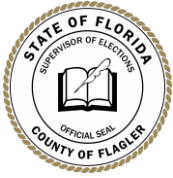
Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants 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 14



***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

# EXHIBIT 15





