



Rizzetta & Company

# **The Groves Community Development District**

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## **Board of Supervisors' Regular Meeting June 7, 2022**

**District Office:  
5844 Old Pasco Road, Suite 100  
Wesley Chapel, FL 33544  
813-994-1001**

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

## **THE GROVES COMMUNITY DEVELOPMENT DISTRICT**

The Groves Civic Center, 7924 Melogold Circle, Land O' Lakes, FL 34637

<b>Board of Supervisors</b>	Bill Boutin	Chairman
	Richard Loar	Vice Chairman
	Jimmy Allison	Assistant Secretary
	James Nearey	Assistant Secretary
	Christina Cunningham	Assistant Secretary
<b>District Manager</b>	Gregory Cox	Rizzetta & Company, Inc.
<b>District Counsel</b>	Dana Collier	Straley Robin & Vericker
<b>District Engineer</b>	Stephen Brletic	JMT Engineering

**All cellular phones must be placed on mute while in the meeting room.**

The Audience Comment portion of the agenda is where individuals may make comments on matters that concern the District. Individuals are limited to a total of three (3) minutes to make comments during this time.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting/hearing/workshop is asked to advise the District Office at least forty-eight (48) hours before the meeting/hearing/workshop by contacting the District Manager at (813) 933-5571. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) 1-800-955-8770 (Voice), who can aid you in contacting the District Office.

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

**THE GROVES COMMUNITY DEVELOPMENT DISTRICT**  
**DISTRICT OFFICE □ 5844 OLD PASCO RD □ SUITE 100 □ WESLEY**  
**CHAPEL, FL 33544**  
[WWW.THEGROVESCDD.ORG](http://WWW.THEGROVESCDD.ORG)

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**Board of Supervisors**  
**The Groves Community**  
**Development District**

June 3, 2022

**REVISED AGENDA**

Dear Board Members:

The regular meeting of the Board of Supervisors of The Groves Community Development District will be held on **Tuesday, June 7, 2022 at 6:30 p.m.** to be held at The Groves Civic Center, located at 7924 Melogold Circle, Land O' Lakes, FL 34637. The following is the agenda for this meeting.

**BOARD OF SUPERVISORS MEETING**

- 1. CALL TO ORDER/ROLL CALL**
- 2. PLEDGE OF ALLEGIANCE**
- 3. AUDIENCE COMMENTS ON AGENDA ITEMS**
- 4. BUSINESS ITEMS**
  - A.** Consideration of Commercial Acoustics Proposal  
for Clubhouse Acoustic Panels.....Tab 1
  - B.** Consideration of Proposal for Night Swimming Lighting  
Design and Install.....Tab 2
  - C.** Consideration of Pump House Preventative Maintenance  
Proposals.....Tab 3
  - D.** Consideration of Proposals for Lanai Split AC  
System.....Tab 4
  - E.** Consideration of A Total Solution, Inc Proposal.....Tab 5
  - F.** Consideration of Facility Use Policy (**under separate cover**)
- 5. STAFF REPORTS**
  - A.** District Counsel
  - B.** District Engineer
  - C.** Aquatics Report
    1. May Waterway and Canal Reports – Steadfast.....Tab 6
  - D.** Client Relations Manager Update
  - E.** Clubhouse Manager
    1. Review of May Report.....Tab 7
  - F.** District Manager
    1. May 2022 District Manager Report.....Tab 8
    2. Projects Management Plan Update.....Tab 9
    3. Review of April 2022 Financial Statement.....Tab 10
    4. Review of FY 2020-2021 Final Audit Report.....Tab 11

- 6. **BUSINESS ADMINISTRATION**
  - A. Consideration of Minutes of the Board of Supervisors'  
Regular Meeting held on May 3, 2022.....Tab 12
  - B. Consideration of Minutes of the Board of Supervisors'  
Continued Meeting held on May 26, 2022.....Tab 13
  - C. Consideration of the Revised Minutes of the Board of Supervisors'  
Meeting held on September 7, 2021.....Tab 14
  - D. Consideration of Operation & Maintenance Expenditures  
For April 2022.....Tab 15
- 7. **SUPERVISOR REQUESTS**
- 8. **ADJOURNMENT**

We look forward to seeing you at the meeting. In the meantime, if you have any questions, please do not hesitate to call us at (813) 933-5571.

Sincerely,  
*Gregory Cox*  
District Manager

## Tab 1



QUOTE #:  
03955

Country of Origin: United States of America

To: Gregory Cox  
[GCox@rizzetta.com](mailto:GCox@rizzetta.com)  
12750 Citrus Park Lane, Suite 115  
Tampa, Florida 33625  
Phone: 813.933.5571

Project: Land O Lakes Clubhouse  
7924 Melogold Cir, Land O' Lakes, FL 34637

COMMERCIAL ACOUSTICS  
6122 Benjamin Road  
Tampa, FL 33634  
904.710.8351 Cell  
888.815.9691 Office

QUOTE DATE	SHIPPED VIA	TERMS
2/15/2022	DELIVERED TO SITE	50% DOWN/NET 30

QTY ORDERED	TYPE	DESCRIPTION	COST PER UNIT	TOTAL
16	Acoustical Panels	6 pcf, NRC 1.05, All Beveled <ul style="list-style-type: none"><li>QTY 12 – Ceiling Mounted Panels<ul style="list-style-type: none"><li>Whisper White</li><li>2'x4'x2"</li></ul></li><li>QTY 4 – Wall Mounted Panels<ul style="list-style-type: none"><li>FR701 Aquamarine</li><li>18"x16"x2"</li></ul></li></ul>	LS	\$2,196.00
	Installation	Acoustic Panel Installation – Wall & Ceiling Mounted up to 9' All Materials and Hardware Included, Installed per Layout Below		\$2,099.20
	Sales Tax			\$164.70
	Total			\$4,459.90



**Terms of Proposal:**

1. Quote valid for 30 days
2. 50% Down Payment due prior to installation. Payment is due 30 days from installation of material. A service charge of 1.5% per month (18% per year) will apply to all delinquent invoices.
3. 3-4 week lead-time. Lead time may vary by 1-2 weeks in extreme cases.
4. A 1 year limited warranty applies to all material. Material warranty limited to price of Commercial Acoustics materials included.
5. Installation Details:
  - a. A Hard Date for initial mobilization shall be set in writing no less than 2 weeks in advance of mobilization for installation. Scheduling notification shall be provided via email to client. Client certifies at this time that the site is ready to receive the system installation. If the site is not ready upon arrival, the client may be subject to a rescheduling fee. Installation days cannot be confirmed until the area(s) is/are prepared and ready to receive the components or system. If man hours are lost due to lack of preparation, Commercial Acoustics will require a change order to accommodate for lost time.
  - b. Go-Backs, Punch Lists, or Change Order items shall require a minimum 72-hour notification, in writing
  - c. Installation duration is an estimate only, and is heavily dependent on site conditions. No authority to reduce scope of work by supplementing with external labor shall be granted, without prior written approval by Commercial Acoustics.
  - d. Room will be clear and broom-clean prior to arrival. Finish products shall not be exposed to areas that are not sufficiently clean and dust-free.
  - e. Assumes permits and inspections are complete prior to installation team arrival
  - f. Product will be installed per installation instructions provided. Instructions shall be requested by Contractor in advance of installation team arrival, if needed.
  - g. If ceiling installation, assumes that ceiling is constructed of gypsum or corrugated metal. If Client or Contractor is aware of deficient ceiling substrate or material, Client or Contractor shall disclose this known deficiency
  - h. If after-hours or over-night installation is required, this will be subject to a \$500/day after-hours fee.
  - i. If applicable, the client shall approve a completed first piece prior to commencement of installation. This shall serve as the basis of future quality standard throughout the rest of the project
  - j. If no layout is provided by client, best practices shall be utilized to ensure equal spacing between panels and components. All obstructions, protrusions, cut outs, etc. must be absent or brought to our attention prior to installation of acoustic panels. Custom-cutting panels around unexpected or undocumented obstructions greatly increases the installation time, and will incur a Change Order fee
6. Acoustic Panels:
  - a. Includes Guilford of Maine acoustically-transparent fabric. Contact salesperson for fabric swatches or additional fabric options
  - b. First Piece Panels off production line available for client approval prior to delivery
7. If sales tax exempt, the purchaser must have a valid Sales Tax Certificate on file with Commercial Acoustics at time of order. Payment of local and state taxes are not included in this quote if outside of the states of FL and LA, and are the responsibility of the purchaser. All credit terms for Net 30 accounts are subject to approval prior to the order being released into production.
8. This quote includes General Liability coverage of \$2,000,000 and Workers Compensation coverage of \$1,000,000. Does not include Waivers of Subrogation (WoS), Additional Insured (AI), or Primary Non-Contributory (PNC) endorsements. Additional insurance requirements, endorsements or waivers may require an additional fee. If a sample Certificate of Insurance (COI) is available, please provide during the bidding process.
9. Custom made products such as acoustic fabric panels are made to specifications and are not subject to return under any conditions.
10. Price in proposal assumes no retainage in contract. If retainage is required, additional financing fees may be incurred.
11. If this Proposal is adopted as a portion of a Subcontract or Scope of Work, these Terms & Conditions shall not be over-ridden or superseded by the Terms & Conditions of the Subcontract, and shall remain wholly
12. Client shall have representative on-site with authority to approve final quality of installation on last day of installation, and at completion of regular intervals of the installation. If no representative is available, or the representative does not have sufficient authority to approve or reject the installation, a Go-Back or Change Order may be submitted to client if additional mobilization is required.
13. CONTRACTOR agrees to refrain from any and all interference in the progress of SUBCONTRACTOR's performance of the work. CONTRACTOR shall be liable to SUBCONTRACTOR for any and all damages, expenses and losses incurred as a result of such delay, including any liquidated damages ("LDs") assessed against SUBCONTRACTOR, all incidental and consequential damages, and costs for continued Project supervision, job overhead, insurance, Project facilities and other costs



Prepared By: Walker Peek  
Walker Peek

Contact Information:  
Walker Peek  
Commercial Acoustics  
walker@commercial-acoustics.com  
904-710-8351

Signature of Authorization: \_\_\_\_\_ Date: \_\_\_\_\_

## Tab 2

Hi Gregory,

It shouldn't be too crazy but these days, I'm finding that everyone's version of "crazy" is a little different. I should think the poles and heads could be had for \$1,500 or so for each pole and light (hardware cost). Obviously we need to do the actual design to verify but I think we'll need 3-4 of them. A good rule of thumb would be to double the install cost. So 3 poles @ \$1,500 = \$4,500 x 2 = \$9,000 or so.

Best,

-Aram

**Aram Ebben, IALD, CLD, LEED AP**

EXP | Principal, Director of Lighting Design

m : +1.407.758.0551 | e : [aram.ebben@exp.com](mailto:aram.ebben@exp.com)

*[exp.com](http://exp.com) | [legal disclaimer](#)*

*keep it green, read from the screen*

## **Tab 3**



*ProPump and Controls  
2101 Cantu CT  
Sarasota FL 34232  
941-755-4589*

## **Groves Golf and CC**

### **Project:**

ProPump and Controls to provide labor to perform preventative maintenance on the golf course irrigation station.

### **Recommendation: (3) Maintenance Routines annually**

Thank you for your interest in our Preventive Maintenance Program. Scheduled services are an important part of a reliable pump station operation. Performance data is reviewed, after every service, to determine if there is a need to schedule any major repairs. With our extensive PM checklist, major repairs can often be anticipated and scheduled to keep problems from becoming an emergency. This has proven to be a very worthwhile service, and years of experience have shown us, that customers who have regular, professional maintenance performed on their equipment have fewer issues and spend less money on unscheduled repairs. Below is a brief overview of the services provided during a typical PM.

#### **Maintenance to include (if applicable) but not limited to:**

##### **Operation and meter checks**

- Voltage testing on electrical wiring, under no load and full load conditions, to determine electrical power quality and electrical connection integrity.
- Amperage, sound, and insulation resistance testing on all motors to determine the condition of windings and bearings.
- Pressure testing on all pumps at no flow (dead head) and full flow (if possible) to determine the condition of pump bowl assemblies and determine proper water flow through intake system.
- Check and adjust packing for proper coolant water flow.
- Overall station tuning to ensure proper starting, staging and stopping of pumps and accessories. Will require assistance from site personnel.
- Check and exercise all station safeties.
- PLC program verification and mandatory upgrades as applicable.

##### **Pumps**

- Clean drain tubes, check and record shaft run out.
- Verify vacuum breaker for anti-siphon function.
- Tighten head bolts.
- Check for excessive noise and vibration.
- Add packing or replace, as necessary.

**Motors**

- Inspect motor termination, head shaft connection and ratchet assembly. Tighten base bolts. Change motor oil (if applicable) and lubricate motors once per year.

**Check Valves**

- Sound and pressure inspection on all check valves for leakage.

**Isolation Valves**

- Inspect, lubricate, as needed, and exercise all isolation valves.

**Manifold, Tank & Station skid**

- Visually inspect general condition of all manifold pieces and bolting. Inspect for deterioration.

**Control Valve**

- Clean and inspect or rebuild if necessary. Clean wye strainer, limit switch and tubing. Check pressure gauges. Replace stem O-rings, as necessary.
- Disassemble pilot controls clean and inspect, rebuild, if necessary.

**Optional Equipment**

- Check for proper operation of the following optional component, if present:  
auxiliary hydraulic pump, automatic lake screen flush operation, bypass control valve, wye strainers and filtration systems.

**Main Electrical**

- Check and verify all connections to pump station. Inspect disconnecting means and verify correct fusing.

**Control Panel**

- Inspect and clean as necessary all control components in electrical control cabinet. Make necessary adjustments as needed for proper operation. Clean and flush control tubing to pressure switches. Verify all alarm operations installed on station and check indicating lamps and replace as necessary. Clean and inspect motor starter contacts once per year. Inspect all wiring and terminations. Inspect and verify surge protection if installed.

**Costs**

- The labor rate to perform the service on an annual basis is based on the number of pumps, wye strainers and other accessories. Parts are additional, i.e., packing, oil, repair kits. Pro Pump will always obtain approval before installing any parts that are not involved in the general maintenance of the pump station. The PM service usually takes the biggest part of a day to complete, including pump performance tests which will require assistance from the site. You or your irrigation tech, are welcome to be there to ask questions, watch or assist if desired.

**Annual Total Cost:** \$2,250.00

**Applicable tax and freight not included**

***ProPump & Controls Accepts Major Credit Cards***

***A Credit Card Service Fee of 2.65% will be charged to all Payments in excess of \$5,000.00***

PAYMENT TERMS: All Purchase Orders are subject to acceptance by ProPump & Controls, Inc. Receipt of production deposit, verification of acceptable credit, and confirmation of order are required before production. All orders subject to 50% production deposit. Balance due 30 days from date of invoice.

If shipment or installation is delayed, by no fault of ProPump & Controls, Inc., customer agrees to amend the contract or purchase order. Customer will take ownership of the product and request that ProPump & Controls, Inc. store it until shipment can be arranged. ProPump will invoice the customer based on the original terms of the order and customer will also accept liability for payment. Orders placed under Preferred Customer Agreements include all discounts and fee payments.

How to order: Please help us expedite your order by providing the following:

Is this sale taxable? (circle one) Yes No ( If the order is non-taxable, a tax exempt certificate for the "ship to" state must be submitted with this order.)

Provide signature: Accepted for

Buyer\_\_\_\_\_

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

Requested delivery

date:\_\_\_\_\_

Ship to address:

\_\_\_\_\_

Street Address\_\_\_\_\_

City\_\_\_\_\_County\_\_\_\_\_State\_\_\_\_\_

Zip\_\_\_\_\_

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

Phone & Fax:\_\_\_\_\_

Please return one signed copy of this quotation on acceptance. Merchandise delivered or shipped is due and payable to: ProPump & Controls, Inc. 610 Old Mt. Eden Road, Shelbyville, Ky. 40065. Fax number: 502-633-0733 Phone 800-844-0677.

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DELIVERY: Delivery dates are estimates and confirmed shipment cannot be determined until all manufacturing details are known. ProPump & Controls Inc. will make reasonable efforts to establish a delivery schedule after receipt of an executed contract and all approvals. Seller shall not be liable for special or consequential damages caused by delay in delivery. Customer agrees to execute bill and hold contract in the event of order delay.

ACCEPTANCE: If for any reason buyer is unable to accept delivery at the agree to date, then delivery shall be deemed completed in seller's warehouse for purposes of payment and seller shall store and subsequently deliver as provided above. Buyer will be responsible for additional handling fee of \$250.00 and storage charges of \$750.00 per month which will be added to invoice.

LATE FEES: Late fee of 1 1/2 % of the unpaid balance will be charged per month on all accounts which are past due, plus any collections or attorney's fees incurred in settlement of past due accounts.

LIEN: Seller retains a security interest in all products sold to buyer until the purchase price and other charges, if any, are paid in full as provided in Article 9 of the Uniform Commercial Code. Seller will file a Mechanics Lien or execute other documents as required to perfect the security interest in the products sold.

TAXES: State, city and local taxes are excluded from the contract price unless otherwise noted. Sales tax will be invoiced on the contract price unless written exemption is provided.

FACTORY AUTHORIZED WARRANTY: ProPump & Controls, Inc. warrants products manufactured by ProPump and associated component parts and/or labor, for defects in materials and workmanship for a period of one year following date of installation by ProPump, but not later than fifteen months from date of invoice if installed by others.

For products sold by ProPump & Controls, Inc but manufactured wholly by others, ProPump will extend the manufacturer's warranty to the customer, and will assist in handling warranty claims.

The foregoing constitutes ProPump & Control's sole warranty and has not nor does it make any additional warranty, whether express or implied, with respect to



the pumping system or component. ProPump & Controls, Inc. makes no warranty, whether express or implied, with respect to fitness for a particular purpose or merchantability of the pumping system or component. ProPump & Controls, Inc. shall not be liable to purchaser or any other person for any liability, loss, or damage caused or alleged to be caused, directly or indirectly, by the pumping system. In no event shall ProPump & Controls, Inc. be responsible for incidental, consequential, or act of God damages, nor shall manufacturer's liability for damages to purchaser or any other person ever exceed the original factory purchase price

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*ProPump and Controls  
2101 Cantu CT  
Sarasota FL 34232  
941-755-4589*

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**Costs**

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**Annual Total Cost:** \$3,000.00

**Applicable tax and freight not included**

***ProPump & Controls Accepts Major Credit Cards***

***A Credit Card Service Fee of 2.65% will be charged to all Payments in excess of \$5,000.00***

PAYMENT TERMS: All Purchase Orders are subject to acceptance by ProPump & Controls, Inc. Receipt of production deposit, verification of acceptable credit, and confirmation of order are required before production. All orders subject to 50% production deposit. Balance due 30 days from date of invoice.

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How to order: Please help us expedite your order by providing the following:

Is this sale taxable? (circle one) Yes No ( If the order is non-taxable, a tax exempt certificate for the "ship to" state must be submitted with this order.)

Provide signature: Accepted for

Buyer\_\_\_\_\_

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

Requested delivery

date:\_\_\_\_\_

Ship to address:

\_\_\_\_\_

Street Address\_\_\_\_\_

City\_\_\_\_\_County\_\_\_\_\_State\_\_\_\_\_

Zip\_\_\_\_\_

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

Phone & Fax:\_\_\_\_\_

Please return one signed copy of this quotation on acceptance. Merchandise delivered or shipped is due and payable to: ProPump & Controls, Inc. 610 Old Mt. Eden Road, Shelbyville, Ky. 40065. Fax number: 502-633-0733 Phone 800-844-0677.

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**ACCEPTANCE:** If for any reason buyer is unable to accept delivery at the agree to date, then delivery shall be deemed completed in seller's warehouse for purposes of payment and seller shall store and subsequently deliver as provided above. Buyer will be responsible for additional handling fee of \$250.00 and storage charges of \$750.00 per month which will be added to invoice.

**LATE FEES:** Late fee of 1 1/2 % of the unpaid balance will be charged per month on all accounts which are past due, plus any collections or attorney's fees incurred in settlement of past due accounts.

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For products sold by ProPump & Controls, Inc but manufactured wholly by others, ProPump will extend the manufacturer's warranty to the customer, and will assist in handling warranty claims.

The foregoing constitutes ProPump & Control's sole warranty and has not nor does it make any additional warranty, whether express or implied, with respect to

the pumping system or component. ProPump & Controls, Inc. makes no warranty, whether express or implied, with respect to fitness for a particular purpose or merchantability of the pumping system or component. ProPump & Controls, Inc. shall not be liable to purchaser or any other person for any liability, loss, or damage caused or alleged to be caused, directly or indirectly, by the pumping system. In no event shall ProPump & Controls, Inc. be responsible for incidental, consequential, or act of God damages, nor shall manufacturer's liability for damages to purchaser or any other person ever exceed the original factory purchase price

## Tab 4



8010 Sunport Drive, Unit # 118  
FL 32809 US  
(407)857-7800  
info@Alltempairconditioning.com  
Alltempairconditioning.com



**ALL TEMP**  
AIR CONDITIONING &  
REFRIGERATION LLC

**ADDRESS**

The Grove Golf and Country Club  
7924 Malogold Circle  
Land O lakes, Fla 34637

**SHIP TO**

The Grove Golf and Country  
Club  
7924 Malogold Circle  
Land O lakes, Fla 34637

**ESTIMATE #** 21208-EE**DATE** 06/02/2022**EXPIRATION DATE** 07/02/2022**SALES REP**

PJ

ACTIVITY	DATE	QTY	RATE	AMOUNT
<b>Diagnostic/Scope of Task</b> Quote To Provide and Install one 3 ton Heat Pump Ductless System to Be Located At Outside Lanai , Back of Resturant		1	0.00	0.00
<b>CH-36SH230230ZO</b> 36,000 BTU Heat pump , 230/1,Cooper & Hunter		1	2,761.09	2,761.09
<b>CH-36SPHWM-230VI</b> 3 Ton Heat pump Ductless, wall Unit		1	1,628.38	1,628.38
<b>PJX-N3-25-MAX</b> c&H Line Set, 3/8"x25' with Control Wires, 29'		1	434.67	434.67
<b>Concrete Pad</b> Concrete Pad		1	109.00	109.00
<b>Shipping</b> Incoming Shipping		1	248.21	248.21
<b>Install labor- Commerical</b> Commerical Install Labor, install New Unit, Pipe, and Start Up Electric Service By Others		8	224.00	1,792.00

TOTAL

**\$6,973.35**

Accepted By

Accepted Date

# Blank Tab

# Wilkes Air Conditioning, LLC

P.O. BOX 95

Bushnell, FL 33513

(352) 303-7358 St. Cert. #  
CMC1249437

" Old Fashion Quality Service"  
Heating • Air Conditioning • Generators  
Commercial and Residential

## PROPOSAL

**Proposal created for**

The Groves

**Job Name**

Lanai Mini Split

**Address****Job Address****City, State Zip**

Land O' Lakes, FL

**City State Zip****Phone****Date Submitted**

1-31-22

**Job Contact****Date of Plans****We respectfully submit the following specifications and estimate for:**

Install 3-ton Gree mini split in enclosed lanai. Cost to include:

1. 16 SEER Gree mini split system
2. Copper lineset and cover
3. Hurricane pad
4. Labor

Electrical circuit provided by others

We hereby propose to furnish material and labor- in accordance to the above specifications, for the sum of:

Eight thousand eight hundred 00/100 ----- \$8,800.00

Payment to be made as follows:

Draw Basis

All material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from above specifications involving extra cost will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control. Owner to carry fire, tornado and other necessary insurance. Our workers are fully covered by Workman's Compensation Insurance.

Authorized  
Signature

*David Abe Wilkes*

Proposal  
Valid for

30

Days

**Acceptance of Proposal-** The above specifications, prices and conditions are acceptable. I hereby authorize all work as specified. Payment to be remitted as outlined above

Signature

Signature

Date

Authorized:

## **Tab 5**



# A TOTAL SOLUTION, INC.

## Security & Fire Protection

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### Life Safety Inspection and Monitoring Agreement

This agreement is entered by and between A Total Solution, Inc. and The Groves Country Club  
(Subscriber name)

Location Address: 7924 Melogold Circle  
Land O Lakes FL 34637

Billing Address: 12750 Citrus Park Lane  
Suite 115  
Tampa FL 33625

Location Name: The Groves Country Club

Contact Name: Gregory Cox

Location Ph.: 813-933-5571

Contact Ph. 813-933-5571

Fax number: \_\_\_\_\_

Email: gcox@rizzetta.com

#### Type of inspection and monitoring approved

- ☒ Annual fire alarm inspection (1)
- ☐ Semi-annual fire alarm inspection (1)
- ☐ Quarterly fire alarm inspection (2)
- ☐ Biennial smoke sensitivity
- ☒ Fire system monitoring
- ☐ Differential Pressure Test inspection (1)
- ☐ Security system monitoring
- ☒ Hood inspection (2)
- ☒ Fire extinguisher inspection (1)

- ☒ Annual fire sprinkler inspection (1)
- ☐ Quarterly fire sprinkler inspection (2)
- ☐ 5-Year obstruction & inspection service (1)
- ☐ Fire pump inspection (1)
- ☐ 5-Year pump inspection
- ☐ Fire hydrant inspection (1)
- ☐ Stand-pipe inspection (1)
- ☐ Back flow inspection (1)
- ☐ Semi-annual fire sprinkler inspection (1)

1. **AGREEMENT:** Subject to the terms and conditions set forth in this agreement, subscriber engages ATS to inspect and/or 24-hour monitoring of the subscriber's life safety system (s) at the premises specified above, and which is listed in Appendix A (attached) and/or to monitor signals of the type, which are listed in Appendix A (attached).
2. **TERM:** The year term of this agreement shall begin on 4/6/2022 and end on 4/6/2024 unless terminated in accordance with Section 7 or renewed in accordance with Section 8.
3. **PREMISES:** This agreement applies to service to be rendered with respect to the system installed at subscriber's facility located above.
4. **FEES:** As consideration for ATS' promise of performance of services, subscriber agrees to pay ATS the sum of each inspection after completion per fee schedule in appendix A. Central Station monitoring will be billed in advanced quarterly. If the fee due to be paid by subscriber is not paid when due, ATS has the right to assess a service charge of one and one-half percent (1½ %) per month, which will be charged for each month, or fraction thereof, that the fee is overdue. If a delinquent account is sent to collections, subscriber is responsible for all collections and attorney fees. The fee paid by subscriber does not include installation charges or the costs of either installation or service for telephone lines

Customers initials \_\_\_\_\_ Page 1 of 5

STATE FIRE EQUIPMENT DEALER LICENSE #16-000044

STATE FIRE SPRINKLER LICENSE #92353800012002

STATE FIRE ALARM LICENSE #EF0000441

3487 Keystone Road, Tarpon Springs, Florida 34688-7815

Local (727) 942-1993 Central Florida 1-888-ATS-FIRE Fax (727) 943-5919

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So that ATS may properly adjust its rates to meet changing service and maintenance costs, if the term of this agreement extends beyond the initial term of this agreement, ATS may at any time increase its charges under this agreement by giving thirty (30) days' advance written notice of such increase to subscriber. If subscriber is unwilling to pay the increased charges, subscriber may terminate this agreement by providing written notice of termination to ATS within thirty (30) days after the date on which ATS provided its notice to subscriber. Subscriber's failure to provide ATS with such notice during the prescribed time period shall constitute subscriber's consent to the increase.

5. **MAINTENANCE OF LIFE SAFETY SYSTEM:** Services and maintenance beyond that listed in Appendix A (attached) shall be billed to subscriber. All repair parts will be billed to the subscriber. ATS is not responsible for the unavailability of any part and Maintenance shall be performed between the hours of 8:00 AM and 5:00 PM, exclusive of Saturdays, Sundays, and holidays (unless mutually agreed upon). **NO** emergency service call(s) annually will be provided as part of this agreement. A minimum of one (1) hour shall be billed for all service calls. After the first hour, all service calls shall be billed in 15-minute increments. Subscriber shall disclose to ATS any material fact affecting the unobstructed access to the life safety system. ATS' obligation under this agreement relates solely to the specified inspection and/or 24-hour monitoring of the life safety system, and not to any other equipment or property, which may affect the system (s).
6. **MONITORING OF ALARM SYSTEM:** Upon receipt of a signal from the premises, unless there is reasonable cause to believe that an emergency condition does not in fact exist, ATS shall make all reasonable efforts to communicate notice of the alarm to the police, fire, or other authorities, and/or to the person(s) whose name and telephone number subscriber has designated in writing to be notified in case of such an alarm.

### LIMITATIONS ON MONITORING SERVICES:

- **Failure of Telephones or Telephone Equipment:** ATS shall not be obligated to perform any monitoring service whenever any telephone line, VOIP (*Voice over Internet Protocol*), or telephone equipment shall not be in working order.
- **Power Interruptions:** ATS shall not be obligated to perform any monitoring service whenever a power interruption of four (4) hours or longer occurs.
- **Runaway Dialers or Excessive Signals:** These type signals are typically the result of malfunctioning equipment on the subscriber's end. Failure to address a runaway or excessive signal situation immediately may prevent an actual emergency transmission from being properly acted upon in a timely fashion. Therefore, the following actions/responsibilities will apply to these situations:
  - a. In the event that the Central Station declares a dialer to be in "runaway," the Central Station will attempt to notify the subscriber of the condition through the subscriber's notification list. The subscriber once notified must either addresses the problem causing the runaway situation themselves, or else must contact ATS service Department for assistance in addressing the problem. This action must be taken within two (2) hours following notification of a runaway dialer condition.
  - b. If the subscriber cannot be notified or if the subscriber fails to take the necessary action to resolve the run-away condition as specified in the proceeding subparagraph, ATS will, at its sole discretion, take one or more of the following actions: 1) dispatch a technician to the subscriber's premises, in which event the subscriber will pay to ATS a service charge to repair, or (2) suspend monitoring service to a subscriber which generates what ATS deems, in its sole discretion, to be an excessive number of false alarm signals.
  - c. In the event of "Excessive Signals" from a subscriber, subscriber will contact ATS' Service Department within five (5) business days of notification to schedule an inspection of the alarm system to include corrective action where required to insure the condition or conditions that resulted in the excessive signals is repaired.

Customers initials \_\_\_\_\_ Page 2 of 5

STATE FIRE EQUIPMENT DEALER LICENSE #16-000044

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d. Should the subscriber not resolve the excessive signal problem to the satisfaction of ATS, one or more of the remedies outlined in subparagraph 2, above may be taken at the sole discretion of A Total solution, Inc.

7. **CANCELLATION:** ATS may cancel this agreement at any time, upon ten (10) days' written notice to subscriber. ATS may cancel this agreement without any written notice in the event that ATS' facility, connection wires, or equipment are destroyed or substantially damaged by fire or other cause, such that it is impractical to continue service, or in the event that for reasons beyond ATS' control, proper signal wires or facilities are not available. In the event that ATS' services are terminated pursuant to this Section, ATS will be entitled to a pro-rata portion of the fee specified in Section 4 based upon the amount of time that services have been performed.
8. **RENEWAL:** This agreement is for the term previously specified. Unless either party notifies the other in writing at least thirty (30) days prior to the date of expiration, this agreement will automatically be renewed for a term of one year at ATS' then prevailing rate for the service described in this agreement. **REFER TO APPENDIX A**
9. **WAIVER OF WARRANTIES:** ATS hereby disclaims all warranties, express or implied, including those of merchantability or fitness for a particular purpose, as well as any warranty that its service will avert, deter, or prevent any loss which protective systems might alleviate or mitigate.
10. **LIMITATIONS OF LIABILITY:** Subscriber understands and agrees that ATS is not an insurer. Subscriber realizes that despite the frequency of any inspection or test, there is always the possibility that a problem or defect may develop subsequently which would render the alarm system inoperable. ATS shall not be responsible for any loss or damage caused by the failure of subscriber's alarm system to operate properly where such failure was caused by:
  - a. a problem or defect which developed or manifested itself subsequent to an inspection or test by ATS, or
  - b. a problem or defect which could not be discovered by a reasonable inspection or test, or
  - c. the failure of, or defect in, any equipment or property not covered by this agreement, or
  - d. a problem or defect which ATS was unable to fix because of the unavailability of any part, nor shall ATS incur any liability for any delay in response, or the non-response, of police, fire, other authorities, or persons notified by ATS.

ATS shall not be responsible for any loss sustained through fire, burglary, theft, robbery, or other cause, by virtue of this agreement or by virtue of the relationship established by this agreement. ATS SHALL NOT BE LIABLE FOR ANY INCIDENTAL OR CONSEQUENTIAL DAMAGES. ATS' sole obligation is to provide those services previously specified. In light of the difficulty of ascertaining damages and the non-feasibility of otherwise obtaining an adequate remedy, if there shall at any time be or arise any liability of ATS by virtue of this agreement, such liability is and shall be limited and fixed as liquidated damages to a sum not to exceed the fee set forth in Section 4 of this agreement.

11. **GENERAL:** This agreement shall be governed by the laws of the State of Florida and constitutes the entire agreement between the parties hereto with respect to maintenance of the system, and shall supersede all previous or contemporaneous negotiations, commitments, and writings with respect to matters set forth herein. The courts of the State of Florida, Pinellas County and the US District Court for the Middle District of Florida shall be the exclusive jurisdiction and venue for all legal proceedings that are not arbitrated under this agreement. It may only be modified by a written amendment, signed and dated by authorized representatives of both parties. The terms and provisions of this agreement shall prevail over any conflicting, additional, or other terms appearing on any purchase order submitted by customer at any time. Neither this agreement nor any rights hereunder may be assigned or otherwise transferred by either party, except to any corporation controlled by or under common control with the assigned party, or in connection with the acquisition of, or the sale of substantially all of the assets of the business to which this agreement pertains.

A Total Solution, Inc.

Greg Mackin

Printed or Typed Name

Signature

Commercial Sales Manager

Title

4/6/2022

Date

Subscriber Acceptance

Company

Printed or Typed Name of Representative

Signature

Title

Date

Customers initials \_\_\_\_\_ Page 3 of 5

STATE FIRE EQUIPMENT DEALER LICENSE #16-000044

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### APPENDIX A

Required Inspections	Cost not Including Tax	Initials
<input checked="" type="checkbox"/> Annual Fire Alarm Inspection	\$375.75	_____
<input type="checkbox"/> Semi-Annual Fire Alarm Inspection (1)	_____	_____
<input type="checkbox"/> Quarterly Fire Alarm Inspection (1)	_____	_____
<input type="checkbox"/> Biennial Smoke Detector Test (1)	_____	_____
<input checked="" type="checkbox"/> Annual Fire Sprinkler Inspection (1)	\$285.50	_____
<input type="checkbox"/> Semi-Annual Fire Sprinkler Inspection (1)	_____	_____
<input type="checkbox"/> Quarterly Fire Sprinkler Inspection (1)	_____	_____
<input type="checkbox"/> Quarterly Fire Sprinkler Inspection (2)	_____	_____
<input type="checkbox"/> Annual Backflow Inspection	_____	_____
<input type="checkbox"/> Backflow Bypass Service	_____	_____
<input checked="" type="checkbox"/> Fire Extinguishers (10)	\$128.00	_____
<input type="checkbox"/> Differential Pressure Test	_____	_____
<input type="checkbox"/> 3/4 " Bypass Inspection	_____	_____
<input checked="" type="checkbox"/> Annual Hood Inspection (1)	\$85.00	_____
<input checked="" type="checkbox"/> Semi-Annual Hood Inspection (1)	\$85.00	_____
<input checked="" type="checkbox"/> Trip Charge	\$48.00	_____
<input type="checkbox"/> Fire Hydrant Assessment (15)	_____	_____
<input checked="" type="checkbox"/> 24 Hour Fire Alarm Monitoring (Annual)	\$432.00	Billed Quarterly@ \$108.00
<input type="checkbox"/> 24 Hour Security Monitoring (Annual)	_____	Billed Quarterly@ \$____

**Total Annual Cost** \$1,439.25 Includes Tax

### Variable Inspections

- ☐ Biennial Smoke Detector Test Due \_\_\_\_\_
- ☐ 5-Year Fire Sprinkler Inspection Due \_\_\_\_\_

Location Name: The Groves Country Club

Contact Name: Greg Cox

Date: 4/6/2022

Contact Signature: \_\_\_\_\_

Customer initials \_\_\_\_\_ Page 4 of 5

STATE FIRE EQUIPMENT DEALER LICENSE #16-000044

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### APPENDIX B

#### REGULAR HOURS:

Any normal working day between 8:00 a.m. and 4:30 p.m.

#### OVERTIME HOURS:

Any normal working day where work proceeding during regular hours goes beyond 4:30 PM. Any work, which may be Scheduled for execution after 5:00 PM on any workday.

#### EMERGENCY HOURS:

Any work required by customer personnel after normal working hours which requires immediate attention and Necessitates a special trip to the site. A minimum of four (4) hours will be charged when responding to "emergency" Service. Emergency service charges are computed "portal-to-portal" in lieu of the travel zone schedule.

#### HOLIDAY EMERGENCY:

Any work beginning the day before an ATS recognized holiday at 4:30 PM to the day after that holiday at 8:00 AM. A minimum of four (4) hours will be charged when responding to "holiday emergency" service, for the days below:

NEW YEAR'S DAY  
GOOD FRIDAY  
EASTER  
MEMORIAL DAY  
INDEPENDENCE DAY  
LABOR DAY  
THANKSGIVING DAY  
FRIDAY AFTER THANKSGIVING  
CHRISTMAS EVE  
CHRISTMAS DAY  
NEW YEARS EVE

Customers initials \_\_\_\_\_ Page 5 of 5

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## **Tab 6**



# The Groves CDD Aquatics

Steadfast Environmental, LLC  
30435 Commerce Drive Suite 102  
San Antonio, FL 33576  
813-836-7940 | [office@SteadfastAlliance.com](mailto:office@SteadfastAlliance.com)



Kevin Riemensperger  
5/23/2022 12:05 PM

Steadfast Environmental  
30435 Commerce Drive Suite 102  
San Antonio, FL 33576  
813-836-7940 | office@SteadfastEnv.com



**Site: 7**



Comments:  
Excellent condition. No algae or nuisance grasses observed. The Spatterdock here is continually maintained to prevent it from becoming too thick.



**Site: 19**



Comments:  
Area along Trovita undergoing cleanout. Otherwise in good health.





**Site: 3**



3A- Fringe amounts of decaying algae remain since the most recent treatment date, but for the most part the waterway is clear. The bank is free of non-native grasses, though there is Slender Spikerush in a few locations. These to be addressed during the next maintenance event.

**Site:**



Comments:

3B - Near-Excellent condition/improving. The pond features many native waterlily plants, as well as Duckpotato. Invasive Torpedograss is being managed to prevent it's spread.



**Site: 22**



The area is a treasure-trove of Florida-native flora and fauna. A wonderfully productive wetland with high species diversity. Invasive vegetation is being managed here, as evidenced from the decaying non-native Primrose Willow skeletons.

**Site: 2**



2B - Excellent condition. Routine maintenance and monitoring will continue here.



**Site: 10**



Sump 10 - Mixed condition. No algae observed. What appears to be algae is, in reality, Slender Spikerush grasses that have floated to the surface. Routine treatments continue to manage, but eradication is difficult without employing specialty herbicides.

**Site: 4**



Mixed condition. The larger portion of the pond is in excellent condition. The smaller portion is experiencing a mild planktonic algae bloom. Treatment has occurred already, results within the next few days.



**Site: 2**



2C-1 - Near-excellent condition. The only observed issue on this pond being the fringe amounts of Slender Spikerush near the current waterline. This hard to destroy nuisance grass will be hit during the next treatment event.



**Site: 2**



2C-2- Similar in condition to it's sister-pond. Regular treatments will keep the Spatterdock under control.







### ***Management Summary***

As May comes to a close, the conditions affecting the ponds continue to favor growth. Humidity levels have rapidly spiked. Daytime temperatures continue to rise, having recently reached the mid 90's. Save for a few events, lack of rainfall has left pond waters stagnant, and many are experiencing lower water levels. And with no fresh water entering the stagnant waterbodies; these hot, nutrient-dense pools are producing algal activity at a much higher rate than typically observed.

Across the inspected areas, most ponds are in excellent condition (with the exception of sump 10). Shoreline grasses were either nonexistent or at a minimum, while algae activity manifested mostly through small amounts of subsurface filamentous algae along the pond perimeter, easily treatable through routine maintenance.

Treatments administered this week should abate or resolve growth that would have exploded until the next scheduled maintenance event. However, as we stand at the precipice of peak algae season, follow-up treatments are always necessary to maintain the aesthetics of the ponds.

Sump 10's Slender Spikerush is a difficult to eradicate submersed species of vegetation. We are seeing some success, with routine treatments, though it will be a continuous battle through the summer season as nutrients pool in the stagnant hot ponds.

### ***Recommendations / Action Items***

Continue to treat for algal activity to prevent local bloom events.

Treat grasses below the high water mark on the pond perimeter (such as those seen on Sump 10).

Watch out for debris items along the perimeter of the ponds.

Finish up work along approved areas of the waterway 19 cleanout.

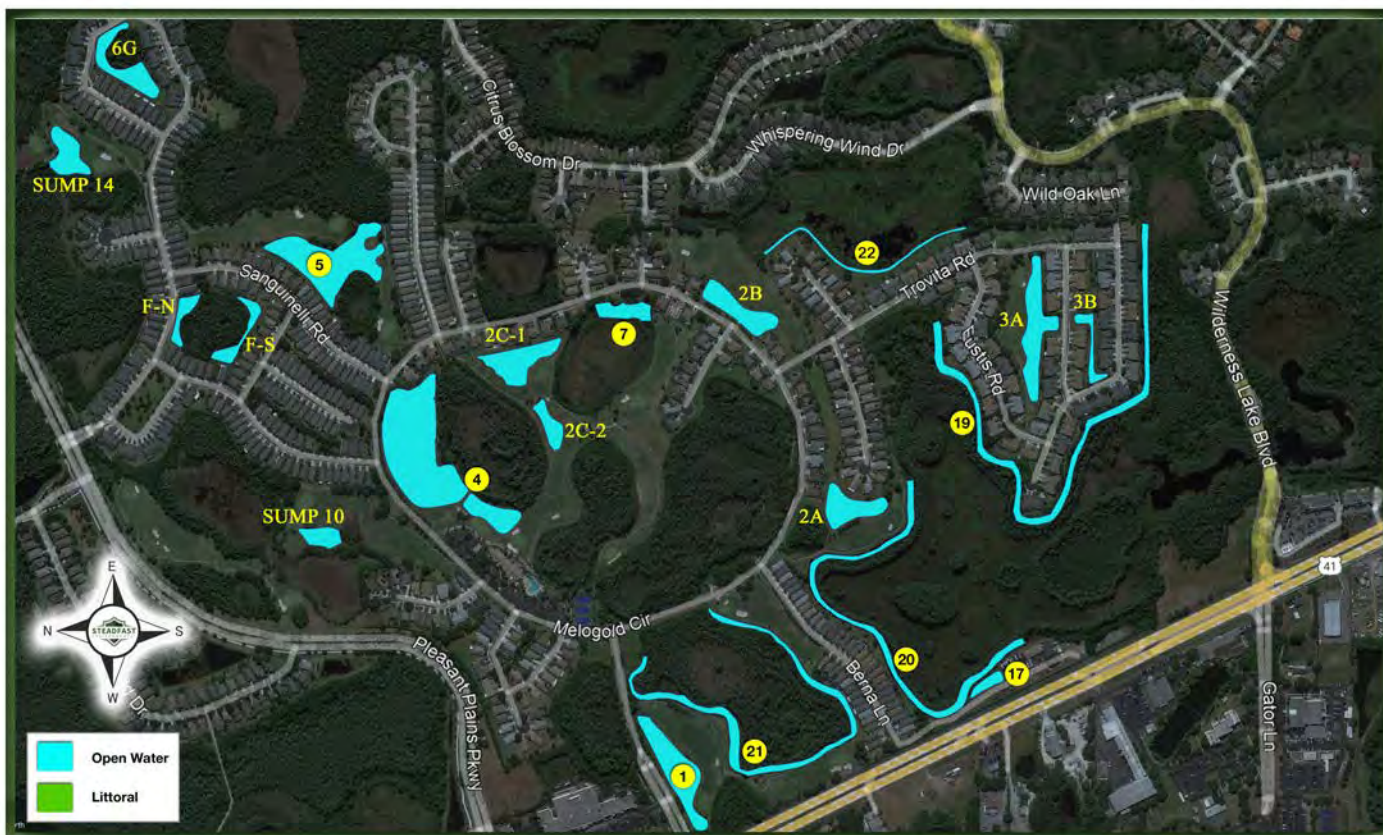
Thank you for choosing Steadfast Environmental!



## THE GROVES CDD

Festive Groves Blvd, Land O' Lakes

Gate Code:



Steadfast Environmental, LLC

30435 Commerce Drive Suite 102

San Antonio, FL 33576

813-836-7940 | office@SteadfastAlliance.com

## **Tab 7**



## June Monthly Manager's Report

**The Groves Golf and Country Club CDD**  
**7924 Melogold Circle**  
**Land O Lakes, FL 34637**  
**Phone: 813-995-2832**

**Email: [clubhouse@thegrovescdd.com](mailto:clubhouse@thegrovescdd.com)**

**Clubhouse Manager: Amy Wall**

---

### Clubhouse Operations/Maintenance Updates

- Billing completed for 2<sup>nd</sup> quarter RV park. New keys being issued to RV owners. All owners have received a key and invoices for 3<sup>rd</sup> quarter will be sent out in July.
- Projecting acquisition of an eye wash station for maintenance shed.
- Emergency Action Plan and Emergency Management Plan being completed for review.
- The Groves rock display is being worked on and dirt is being placed to fill in hole.
- Changed lobby lights in clubhouse. Found correct bulb, now looking great.
- Changed outlets in clubhouse.
- Cut boards for bridge repairs. This was completed and they did a great job.
- Helped volunteers do bridge repairs between holes 13 and 14 and finished bridge repairs.
- Painted men's/women's restroom doors.
- Changed pool bathroom lights.
- Replaced women's room bathroom timer and this is working great.
- Installed landscape floodlight. Working on two more. Electricians may need to help wire one in the back door of clubhouse.
- Jeff cleaned the trellis at the Butterfly Garden, and it looks great.
- Cleaned the white fence at The Groves entrance.
- Replaced the front wall bottom screen in the lanai.



Rizzetta & Company



- Pressure washed restaurant dumpster area.
- Pressure washed the brick wall at the back of the Clubhouse. We are still working to get rust stains cleaned off.
- Fixed the front gate arm periodically. Jan is aware how to do the repairs, so we do not get charged.
- Worked on The Groves sign washout, but still in progress. We are trying to get the water to stop creating the erosion.
- Added sod to an irrigation area at Cleopatra/Jaffa. A board placed on the grass killed the grass. The sod is now growing and looking better.
- Inspected/adjusted door closers by restaurant bathrooms.

### **Vendors That Made a Site Visit or Performed a Service**

- Had irrigation sprinkler head lifted at Jaffa for better functioning.
- Steadfast – Reviewed rim ditch work and proposals with Chairman, District Manager and Facilities Coordinator. Steadfast is moving on to phase two of the rim ditch work on Eustis.
- Wilkes AC replaced all HVAC filters in Clubhouse and Restaurant.

### **Equipment Safety Checks**

- Working on pressure washer as it is not functioning properly at this time.

### **Facilities Usage - Upcoming Events**

- Clubhouse rental for June 11, 2022.
- Golf Tournament on June 25, 2022.

### **Board of Supervisor's Requests & Updates**

- Golf shoe cleaner requested for entrance to lanai.
- Hot water heater required for maintenance shed.

### **Resident Requests**

- Dog waste station on Trovita.
- Dance floor in the Ballroom.
- New flooring in Ballroom. Some residents are concerned about tripping hazards in the entry way and expressed interest in something new.
- Broken fence between Wilderness Lake Preserve and The Groves at 20941 Sunsweet Court. This was brought to our attention and we are working with the staff at the Wilderness regarding this issue.



Rizzetta & Company

## **Tab 8**



Rizzetta & Company

#### UPCOMING DATES TO REMEMBER

- **Next Meeting:** July 5, 2022
- **FY 2020-2021 Audit Completion Deadline:** June 30, 2022
- **Next General Election (Seats 1,2,3):** November 2022
- **Final Budget Meeting:** July 5, 2022

## District Manager's Report

June 7, 2022

# 2022

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#### FINANCIAL SUMMARY

4/30/2022

General Fund Cash & Investment Balance: \$1,522,199,

Reserve Fund Cash & Investment Balance: \$1,765,127

Debt Service Fund Investment Balance: \$217,669

**Total Cash and Investment Balances: \$3,504,995**

General Fund Expense Variance: (\$3,965) **Over Budget**

Reserve Fund Expense Variance: \$188,890 **Under Budget**

**Total General and Reserve Fund Variance: \$184,925 Under Budget**

## Tab 9



## Project/Maintenance Management The Groves

Task	Priority	Status	Start	Estimate Completion	% Complete	Lead	Notes
<b>Clubhouse Facilities</b>							
Clubhouse Music System	Low	In Progress	Nov 2021	??	0%	OM	Throughout Clubhouse ???
Clubhouse Drainage	Normal	In Progress	Nov 2021	June 2022	90%	OM/DE	Seeking Sitemasters Proposal
Get More Speakers for Stage	Normal	Pending	Mar 2022	June 2022	5%	OM	Staff reviewing options
Smoking Room Enclosure	Normal	Pending	May 2022	TBD	5%	OM/ Mr. Allison	Proposal obtained to enclose with glass sliding windows. \$19K
<b>Pool</b>							
Pool/Spa RFP	High	In Progress	NA	July 2022	15%	DM/DC/ Martin Aquatic	Martin Aquatic Design to develop Scope of Work
Pool/Spa Renovation	High	In Progress	NA	July 2023	35%	Martin Aquatic	Survey Complete. Martin Aquatics now evaluating the survey.
Pool Shell Surface Issues	High	In Progress	April 22	May 2022	100%	DM/Martin Aquatic	Patched. Completed.
Pool Night Swimming Certification Validation	High	In Progress	Jan 2022	June 2022	5%	DE/DM	Survey 3/30/22. Night swimming halted. Proposal to be considered.
Pool Furniture Purchase	Normal	In Progress	Nov 2021	June 2022	80%	OM	10 Lounge Chairs delivered. Umbrellas to be ordered.
New Storage Shed for Pool	Normal	Pending	Mar 2022	June 2022	50%	OM	Old one out. New one ordered.
<b>Restaurant</b>							

Lanai Remodel/Enclosure	High	In Progress	Oct 2021	June 2022		OM/ Mr. Allison	Starting June 2022. Permits obtained. Add HVAC + Electrical
Cabana Remodel	High	Unknown	Mar 2021	TBD	0%	OM/DE	Request to determine if water distribution can be added
Restaurant Back Doors	Normal	Pending	Feb 2022	TBD	5%	OM/ Mr. Allison	Yehova estimate \$10,218 to replace
Restaurant ADA Restroom Door Closure	Normal	Pending	Feb 2022	TBD	5%	OM/ Mr. Allison	Est. Cost \$2,500 if Maintenance Installs
Beverage Golf Cart	Normal	In Progress	Mar 2021	June 2022	50%	B9B	B9B acquiring cart.
Amend Restaurant Agreement to add Standing Utility Rate	Normal	In Progress	Mar 2022	Apr 2022	95%	Staff / DC	\$300 rate per month agreed to. Inventory to be re-done.
<b>Irrigation Renovation</b>							
Irrigation System Split Study	High	In Progress	Nov 2021	July 2022	10%	OM/DE	Ballenger Irrigation hired to conduct analysis
<b>Stormwater, Ponds, Rim Ditches</b>							
Rim Ditch Clearing and Maintenance Agreement Needing Update	Normal	In Progress	Mar 2022	TBD	90%	OM	Proposals Received from Steadman. Most work completed, more in process.
Stormwater Facilities Report	Normal	In Progress	Dec 2022	June 2022	75%	DE	District Engineer preparing.
<b>Policies</b>							
Policy for Vegetation Trimming on CDD Property	Normal	In Progress	Nov 2021	June 2022	25%	DM/DC	Mr. Cox to draft and present to the Board
Set Up Workshop for Facilities Use Policy	Normal	In Progress	Mar 2022	June 2022	90%	Staff/ DC	Workshop Complete, Policies under development
<b>Golf Maint Facility</b>							

Golf Maint Bldg Repairs	Normal	In Progress	Nov 2021	July 2022	25%	OM/Maint	Restroom work. Work plan being developed by maintenance team.
<b>Community Maintenance</b>							
Flooding at Entrance	Normal	In Progress	Nov 2021	TBD	10%	OM/DE	No solution in process at this time.
The Groves Rock Display	Low	In Progress	Nov 2021	June 2022	85%	OM/DE	Working with Golf Course Maintenance
<b>Dog Park</b>							
Dog Park Sod	Normal	In Progress	Mar 2022	June 2022	65%	OM/Maint	Sod installation week of April 17
<b>Maintenance Vehicles</b>							
Acquistion of new Kubota for Maintenance Use	Normal	In Progress	Mar 2022	June 2022	15%	Staff/ Mr. Boutin	In progress -Chairman looking at options
<b>HOA Related</b>							
New Shed Approved for HOA Placing on CDD Property	Normal	In Progress	Mar 2022	July 2022	20%	Staff/ DE	Tuff Shed ordered. Slab Est. Obtained
<b>Resident Requests</b>							
<b>Social Club Activities</b>							
<b>Security</b>							

<b>Amenity Staff</b>							
Monthly meeting with all players using Clubhouse facilities	Normal	Pending	?	TBD	0%	OM	Planning for CDD/HOA/Golf/Restaurant
CDD Email Blast Capability	Normal	Pending	?	TBD	0%	OM	More information required- assessment
<b>Contracts</b>							
Bid Out CFC Fire Extinguisher/ Monitoring Service	Normal	Pending	Mar 2022	June 2022	35%	OM/DM	Board considering Proposal
Verify Holiday Decorations by July 2022	Normal	Pending	Mar 2022	Jul 2022	0%	OM	
<b>Accounting/ Finances</b>							

## **Tab 10**



Rizzetta & Company

# **The Groves Community Development District**

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**Financial Statements  
(Unaudited)**

**April 30, 2022**

**Prepared by: Rizzetta & Company, Inc.**

[thegrovescdd.org](http://thegrovescdd.org)  
[rizzetta.com](http://rizzetta.com)

**The Groves Community Development District**

Balance Sheet

As of 4/30/2022

(In Whole Numbers)

	General Fund	Reserve Fund	Debt Service Fund	Total Governmental Funds	General Fixed Asset Account Group	General Long-Term Debt Account Group
<b>Assets</b>						
Cash In Bank	461,118	0	0	461,118	0	0
Investments	1,061,081	0	217,669	1,278,750	0	0
Investments - Reserves	0	1,765,127	0	1,765,127	0	0
Accounts Receivable	15,835	0	1,532	17,368	0	0
Prepaid Expenses	0	0	0	0	0	0
Deposits	25,286	0	0	25,286	0	0
Due From Other Funds	7,292	0	0	7,292	0	0
Due From Others	0	0	0	0	0	0
Amount Available In Debt Service Funds	0	0	0	0	0	219,202
Amount To Be Provided	0	0	0	0	0	1,025,798
Fixed Assets	0	0	0	0	15,544,006	0
Total Assets	<u>1,570,613</u>	<u>1,765,127</u>	<u>219,202</u>	<u>3,554,941</u>	<u>15,544,006</u>	<u>1,245,000</u>
<b>Liabilities</b>						
Accounts Payable	32,185	0	0	32,185	0	0
Accrued Expenses Payable	1,747	0	0	1,747	0	0
Deferred Revenue	0	0	0	0	0	0
Deposits	3,600	0	0	3,600	0	0
Due To Other Funds	0	7,292	0	7,292	0	0
Revenue Bond Payable--Long Term	0	0	0	0	0	1,245,000
Total Liabilities	<u>37,531</u>	<u>7,292</u>	<u>0</u>	<u>44,823</u>	<u>0</u>	<u>1,245,000</u>
<b>Fund Equity &amp; Other Credits</b>						
Beginning Fund Balance	1,152,218	1,560,306	95,306	2,807,830	15,544,006	0
Net Change in Fund Balance	<u>380,863</u>	<u>197,529</u>	<u>123,896</u>	<u>702,288</u>	<u>0</u>	<u>0</u>
Total Fund Equity & Other Credits	<u>1,533,082</u>	<u>1,757,835</u>	<u>219,202</u>	<u>3,510,118</u>	<u>15,544,006</u>	<u>0</u>
<b>Total Liabilities &amp; Fund Equity</b>	<u>1,570,613</u>	<u>1,765,127</u>	<u>219,202</u>	<u>3,554,941</u>	<u>15,544,006</u>	<u>1,245,000</u>

See Notes to Unaudited Financial Statements

**The Groves Community Development District**

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2021 Through 4/30/2022

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
<b>Revenues</b>					
Interest Earnings					
Interest Earnings	0	0	45	45	0.00%
Special Assessments					
Tax Roll	1,099,228	1,099,228	1,099,361	133	(0.01)%
Other Miscellaneous Revenues					
Miscellaneous Revenue	32,000	18,667	14,584	(4,082)	54.42%
<b>Total Revenues</b>	<b>1,131,228</b>	<b>1,117,895</b>	<b>1,113,990</b>	<b>(3,904)</b>	<b>1.52%</b>
<b>Expenditures</b>					
Legislative					
Supervisors Fees	14,000	8,167	10,000	(1,833)	28.57%
Financial & Administrative					
Administrative Services	8,600	5,017	5,017	0	41.66%
District Management	37,500	21,875	21,875	0	41.66%
District Engineer	15,000	8,750	25,045	(16,295)	(66.96)%
Disclosure Report	1,000	1,000	1,000	0	0.00%
Trustees Fees	3,300	3,300	3,300	0	0.00%
Tax Collector/Property Appraiser Fees	150	0	0	0	100.00%
Financial & Revenue Collections	5,000	2,917	2,917	0	41.66%
Accounting Services	19,200	11,200	11,200	0	41.66%
Auditing Services	3,600	0	1,529	(1,529)	57.52%
Arbitrage Rebate Calculation	500	500	1,000	(500)	(100.00)%
Assessment Roll	5,000	5,000	5,000	0	0.00%
Management Contract (Amenity)	285,301	166,426	147,482	18,943	48.30%
Public Officials Liability	3,256	3,256	3,108	148	4.54%
Insurance					
Legal Advertising	1,500	875	375	500	75.00%
Miscellaneous Mailings	1,000	583	0	583	100.00%
Bank Fees	1,000	583	1,034	(451)	(3.39)%
Dues, Licenses & Fees	750	175	175	0	76.66%
Music License/ Monthly Service	2,000	1,167	0	1,167	100.00%
Liquor License	500	500	3,413	(2,913)	(582.50)%
Website Hosting, Maintenance, Backup	1,650	1,238	1,136	101	31.13%
Email Host and Website Compliance	2,100	1,225	1,225	0	41.66%
Legal Counsel					
District Counsel	25,000	14,583	25,016	(10,433)	(0.06)%

See Notes to Unaudited Financial Statements



**The Groves Community Development District**

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2021 Through 4/30/2022

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Law Enforcement					
Deputy/Florida Highway Patrol	7,500	4,375	2,358	2,017	68.56%
Security Operations					
Security Monitoring Services	25,200	14,700	20,700	(6,000)	17.85%
Miscellaneous Operating Supplies	1,000	583	2,320	(1,737)	(132.04)%
Security Camera Maintenance	20,000	11,667	2,200	9,467	89.00%
Security Services and Patrols	80,000	46,667	42,768	3,899	46.53%
Security Camera Financing	8,500	4,958	692	4,266	91.85%
Electric Utility Services					
Utility Services	8,000	4,667	4,904	(238)	38.69%
Utility - Recreation Facilities	27,000	15,750	13,796	1,954	48.90%
Utility - Street Lights	27,000	15,750	15,068	682	44.19%
Gas Utility Services					
Utility - Recreation Facilities	30,000	17,500	24,938	(7,438)	16.87%
Garbage/Solid Waste Control Services					
Garbage - Recreation Facility	1,500	875	1,878	(1,003)	(25.19)%
Solid Waste Assessment	2,750	2,750	2,768	(18)	(0.66)%
Water-Sewer Combination Services					
Utility Services	25,000	14,583	11,095	3,488	55.61%
Stormwater Control					
Lake/Pond Bank Maintenance	15,000	8,750	9,290	(540)	38.06%
Aquatic Maintenance	17,000	9,917	9,146	771	46.20%
Stormwater System Maintenance	5,000	2,917	2,300	617	54.00%
Stormwater Assessment	4,500	4,500	3,684	816	18.12%
Miscellaneous Expense	1,000	583	4,000	(3,417)	(300.00)%
Other Physical Environment					
General Liability/Property/Casualty Insurance	30,200	30,200	25,953	4,247	14.06%
Entry & Walls Maintenance	2,000	1,167	500	667	75.00%
Landscape Maintenance	141,578	82,587	83,987	(1,400)	40.67%
Irrigation Repair & Maintenance	10,000	5,833	15,312	(9,479)	(53.12)%
Irrigation Pump & Well Maintenance	2,500	1,458	5,989	(4,531)	(139.56)%
Holiday Decorations	5,000	5,000	11,926	(6,926)	(138.51)%
Landscape - Mulch	20,025	11,681	0	11,681	100.00%
Landscape - Annuals	5,100	3,825	1,728	2,097	66.11%

See Notes to Unaudited Financial Statements

**The Groves Community Development District**

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2021 Through 4/30/2022

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Landscape Replacement Plants, Shrubs, Trees	20,000	11,667	30,063	(18,396)	(50.31)%
Reclaimed Water - WUP Commitment	25,000	14,583	6,975	7,608	72.09%
Road & Street Facilities					
Gate Facility Maintenance	2,000	1,167	3,553	(2,386)	(77.65)%
Parking Lot Repair & Maintenance	1,500	875	0	875	100.00%
Sidewalk Repair & Maintenance	25,000	14,583	0	14,583	100.00%
Roadway Repair & Maintenance	1,000	583	0	583	100.00%
Parks & Recreation					
Maintenance & Repair	30,500	17,792	28,196	(10,404)	7.55%
Telephone, Fax, Internet	8,000	4,667	5,308	(641)	33.65%
Vehicle Maintenance	1,500	875	1,045	(170)	30.31%
Office Supplies	6,000	3,500	3,320	180	44.66%
Lighting Replacement	1,000	583	113	470	88.70%
Clubhouse - Facility Janitorial Supplies	10,000	5,833	5,255	579	47.45%
Pool/Water Park/Fountain Maintenance	12,000	7,000	10,886	(3,886)	9.28%
Athletic/Park Court/Field Repairs	5,500	3,208	919	2,289	83.28%
Pool Service Contract	20,000	11,667	10,518	1,149	47.41%
Pool Repairs	1,000	583	2,166	(1,582)	(116.55)%
Pest Control	2,500	1,458	1,162	296	53.52%
Fitness Equipment Maintenance & Repairs	1,000	583	1,164	(581)	(16.44)%
Facility A/C & Heating Maintenance & Repairs	8,000	4,667	3,300	1,367	58.75%
Furniture Repair & Replacement	2,500	1,458	4,830	(3,371)	(93.18)%
Pool Furniture Replacement	2,500	1,458	0	1,458	100.00%
Clubhouse Miscellaneous Expense	10,000	5,833	10,739	(4,906)	(7.39)%
Dog Park Maintenance	2,500	1,458	975	483	61.00%
Boardwalk & Bridge Maintenance	3,500	2,042	352	1,690	89.94%
Computer Support, Maintenance & Repairs	500	292	660	(368)	(31.99)%
Equipment Lease (Copier)	5,000	2,917	2,281	636	54.38%
Contingency					
Miscellaneous Contingency	45,000	26,250	9,200	17,050	79.55%

See Notes to Unaudited Financial Statements

**The Groves Community Development District**

Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2021 Through 4/30/2022

(In Whole Numbers)

	Annual Budget	YTD Budget	YTD Actual	YTD Variance	Percent Annual Budget Remaining
Total Expenditures	<u>1,212,260</u>	<u>729,162</u>	<u>733,127</u>	<u>(3,965)</u>	<u>39.52%</u>
Excess of Revenues Over (Under) Expenditures	<u>(81,032)</u>	<u>388,732</u>	<u>380,863</u>	<u>(7,869)</u>	<u>570.01%</u>
Other Financing Sources (Uses)					
Carry Forward Fund Balance	81,032	81,032	0	(81,032)	100.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>469,764</u>	<u>380,863</u>	<u>(88,901)</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	0	1,152,218	1,152,218	0.00%
Fund Balance, End of Period	<u>0</u>	<u>469,764</u>	<u>1,533,082</u>	<u>1,063,317</u>	<u>0.00%</u>

**The Groves Community Development District**

Statement of Revenues and Expenditures

Reserve Fund - 005

From 10/1/2021 Through 4/30/2022

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget to Actual Variance	Budget Percentage Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	10,895	10,895	0.00%
Special Assessments				
Tax Roll	225,000	225,000	0	0.00%
Total Revenues	<u>225,000</u>	<u>235,895</u>	<u>10,895</u>	<u>4.84%</u>
Expenditures				
Contingency				
Capital Reserve	225,000	36,110	188,890	83.95%
Total Expenditures	<u>225,000</u>	<u>36,110</u>	<u>188,890</u>	<u>83.95%</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>199,785</u>	<u>199,785</u>	<u>0.00%</u>
Other Financing Sources (Uses)				
Unrealized Gain/Loss on Investments	0	(2,256)	(2,256)	0.00%
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>197,529</u>	<u>197,529</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	1,560,306	1,560,306	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>1,757,835</u></u>	<u><u>1,757,835</u></u>	<u><u>0.00%</u></u>

**The Groves Community Development District**

Statement of Revenues and Expenditures

Debt Service Fund - Series 2007 - 201

From 10/1/2021 Through 4/30/2022

(In Whole Numbers)

	Annual Budget	Current Period Actual	Budget to Actual Variance	Budget Percentage Remaining
Revenues				
Interest Earnings				
Interest Earnings	0	22	22	0.00%
Special Assessments				
Tax Roll	158,096	158,111	16	0.00%
Total Revenues	<u>158,096</u>	<u>158,133</u>	<u>38</u>	<u>0.02%</u>
Expenditures				
Debt Service				
Interest	73,096	34,238	38,858	53.16%
Principal	85,000	0	85,000	100.00%
Total Expenditures	<u>158,096</u>	<u>34,238</u>	<u>123,858</u>	<u>78.34%</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>123,896</u>	<u>123,896</u>	<u>0.00%</u>
Excess of Rev./Other Sources Over (Under) Expend./Other Uses	<u>0</u>	<u>123,896</u>	<u>123,896</u>	<u>0.00%</u>
Fund Balance, Beginning of Period	0	95,306	95,306	0.00%
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>219,202</u></u>	<u><u>219,202</u></u>	<u><u>0.00%</u></u>

**The Groves CDD**  
**Investment Summary**  
**April 30, 2022**

<u>Account</u>	<u>Investment</u>	<u>Balance as of</u> <u>April 30, 2022</u>
US Bank Custody Operating Surplus		
Principal Cash	Cash Account	\$ 225,814
The Bank of Tampa	Money Market	244,717
The Bank of Tampa ICS:		
Pinnacle Bank	Money Market	248,352
Southern States Bank	Money Market	93,846
The Huntington National Bank	Money Market	248,352
<b>Total General Fund Investments</b>		<b>\$ 1,061,081</b>
US Bank Custody Reserve		
Principal Cash	Cash Account	\$ 1,545,576
<b>Subtotal</b>		<b>1,545,576</b>
The Bank of Tampa ICS Capital Reserve:		
Customers Bank	Money Market	65,045
Southern States Bank	Money Market	154,506
<b>Subtotal</b>		<b>219,551</b>
<b>Total Reserve Fund Investments</b>		<b>\$ 1,765,127</b>
US Bank Series 2007 Reserve	First American Treasury Obligation Fund Class Z	\$ 1
US Bank Series 2007 Revenue	First American Treasury Obligation Fund Class Z	217,666
US Bank Series 2007 Prepayment	First American Treasury Obligation Fund Class Z	2
<b>Total Debt Service Fund Investments</b>		<b>\$ 217,669</b>

**The Groves Community Development District**

Summary A/R Ledger

001 - General Fund

From 4/1/2022 Through 4/30/2022

Invoice Date	Customer Name	Invoice Number	Current Balance
10/1/2021	Pasco County Tax Collector	FY21-22	12,835.65
4/30/2022	The Groves Golf & Country Club HOA, Inc.	HOA-Copies-2022-04	49.17
4/30/2022	The Groves Golf & Country Club HOA, Inc.	HOA-Electric-2022-04	933.79
4/30/2022	The Groves Golf & Country Club HOA, Inc.	HOA-Reclaim-2022-04	1,618.40
4/30/2022	The Groves Golf & Country Club HOA, Inc.	HOA-Spectrum-2022-04	398.41
		Total 001 - General Fund	15,835.42

**The Groves Community Development District**

Summary A/R Ledger

201 - Debt Service Fund - Series 2007

From 4/1/2022 Through 4/30/2022

Invoice Date	Customer Name	Invoice Number	Current Balance
10/1/2021	Pasco County Tax Collector	FY21-22	1,532.40
		Total 201 - Debt Service Fund - Series 2007	1,532.40
Report Balance			17,367.82



# The Groves Community Development District

Aged Payables by Invoice Date

Aging Date - 12/1/2021

001 - General Fund

From 4/1/2022 Through 4/30/2022

Vendor Name	Invoice Date	Invoice Number	Invoice Description	Current Balance
Vicious Art Studios	12/9/2021	1100-50	Service Call - LED Sign 12/21	569.00
McNatt Plumbing Company, Inc.	12/13/2021	11130039	Unclog Kitchen Sink 12/21	1,655.06
Stutzman Brothers Property Maintenance, Inc.	2/28/2022	15433	Tree Trimming - Dog Park 02/22	1,400.00
Grau and Associates	4/4/2022	22274	Audit Services FY 09/30/21	1,500.00
Spectrum	4/17/2022	0034594836-01 04/22	7924 Melogold Circle- Ballroom 04/22	6.60
Toshiba Financial Services	4/21/2022	31496064	Copier Maintenance/Color Images 04/22	327.80
Securiteam, Inc.	4/22/2022	12134041422	Service Call- Install Software 04/22	275.00
Pasco County	4/22/2022	16488745	7924 Melogold Circle Hydrant 04/22	25.48
Clean Sweep Supply Co., Inc.	4/22/2022	3588	Janitorial Supplies 04/22	168.85
ESS Global Corporation	4/25/2022	42522	Security Services 04/18/22-04/24/22	1,597.75
Securiteam, Inc.	4/25/2022	12142041822	Service Call-Network Offline 04/22	150.00
Proteus Pool Services LLC	4/25/2022	Grovo15rev1	Pool Maintenance Contract 04/22	1,502.53
Rizzetta & Company, Inc.	4/29/2022	INV0000068075	Personnel Reimbursement 04/29/22	7,877.84
Wilkes Air Conditioning LLC	4/29/2022	1501	A/C Maintenance 04/22	360.00
Rizzetta & Company, Inc.	4/30/2022	INV0000068126	Out of Pocket Expenses 04/22	167.11
Steve Gaskins Contracting, Inc.	5/2/2022	0000915	Off Duty Deputy & Scheduler Fee 04/22	262.00
ESS Global Corporation	5/3/2022	5322	Security Services 04/25/22-05/01/22	1,617.00
Pasco County	5/4/2022	16545263	7324 Melogold Cir 04/22	1,340.00
Pasco County	5/4/2022	16545266	0 Festive Groves Blvd 04/22	38.77
Pasco County	5/4/2022	16545267	7320 Land O Lakes Blvd 04/22	144.40
Pasco County	5/4/2022	16546031	7924 Melogold Cir - Reclaimed 04/22	2,427.60
Gray Robinson Atty.	5/5/2022	11075902	Alcohol Compliance 04/22	186.00
Withlacoochee River Electric Cooperative, Inc	5/5/2022	Summary Elec 04/22	Summary Electric 04/22	6,436.25
Central Termite & Pest Control Inc.	5/6/2022	89285	Pest Control Monthly 04/22	52.00
Central Termite & Pest Control Inc.	5/6/2022	89478	Pest Control Monthly Rodent 04/22	50.00
Johnson, Mirmiran & Thompson, Inc.	5/9/2022	15-191721	Engineering Services 04/22	2,047.50
			Total 001 - General Fund	32,184.54
Report Total				32,184.54

**The Groves Community Development District  
Notes to Unaudited Financial Statements  
April 30, 2022**

**Balance Sheet**

1. Trust statement activity has been recorded through 04/30/22.
2. See EMMA (Electronic Municipal Market Access) at <https://emma.msrb.org> for Municipal Disclosures and Market Data.
3. For presentation purposes, the Reserves are shown in a separate fund titled Reserve Fund.

**Summary A/R Ledger – Payment Terms**

4. Payment terms for landowner assessments are (a) defined in the FY21-22 Assessment Resolution adopted by the Board of Supervisors, (b) pursuant to Florida Statutes, Chapter 197 for assessments levied via the county tax roll.

## **Tab 11**

**THE GROVES COMMUNITY DEVELOPMENT DISTRICT  
PASCO COUNTY, FLORIDA  
FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED  
SEPTEMBER 30, 2021**

**THE GROVES COMMUNITY DEVELOPMENT DISTRICT  
PASCO COUNTY, FLORIDA**

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors  
The Groves Community Development District  
Pasco County, Florida

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of The Groves Community Development District, Pasco County, Florida ("District") as of and for the fiscal year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Opinions

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, 2021, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *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, 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 May 17, 2022, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

May 17, 2022

## MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of The Groves Community Development District, Pasco County, Florida (the "District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2021. 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 plus deferred outflows of resources of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$6,247,051.
- The change in the District's total net position in comparison with the prior fiscal year was (\$1,118,533), 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, 2021, the District's governmental funds reported combined ending fund balance of \$2,799,213, a decrease of (\$600,300) in comparison with the prior fiscal year. A portion of the fund balance is non-spendable for prepaid items and deposits, restricted for debt service, assigned to maintenance reserves and subsequent year's expenditures, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

### OVERVIEW OF FINANCIAL STATEMENTS

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

#### Government-Wide Financial Statements

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

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

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

The government-wide financial statements 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), recreation, public safety, and maintenance functions.



## OVERVIEW OF FINANCIAL STATEMENTS (Continued)

### 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 two governmental funds for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund and debt service fund. The general and debt service funds are considered to be major funds.

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

### Notes to the Financial Statements

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

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

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

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

## GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

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

NET POSITION SEPTEMBER 30,		2021	2020
Current and other assets	\$	2,871,053	\$ 3,423,023
Capital assets, net of depreciation		4,628,251	5,224,965
Total assets		7,499,304	8,647,988
Deferred outflows of resources		93,119	101,585
Current liabilities		100,372	53,989
Long-term liabilities		1,245,000	1,330,000
Total liabilities		1,345,372	1,383,989
Net position			
Net investment in capital assets		3,476,370	3,996,550
Restricted		65,807	64,853
Unrestricted		2,704,874	3,304,181
Total net position	\$	6,247,051	\$ 7,365,584

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

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

CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30,		2021	2020
Revenues:			
Program revenues			
Charges for services	\$	1,401,767	\$ 1,434,458
General revenues			
Interest income and other revenue		28,112	77,432
Total revenues		1,429,879	1,511,890
Expenses:			
General government		227,750	173,379
Maintenance and operations		1,590,007	777,913
Public safety		160,369	131,019
Parks and recreation		490,617	565,654
Interest		79,669	84,182
Total expenses		2,548,412	1,732,147
Change in net position		(1,118,533)	(220,257)
Net position - beginning		7,365,584	7,585,841
Net position - ending	\$	6,247,051	\$ 7,365,584

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2021 was \$2,548,412. The costs of the District's activities were primarily funded by program revenues. Program revenues, comprised primarily of assessments, decreased during the fiscal year. In total, expenses, including depreciation, increased from the prior fiscal year, the majority of the increase was the result of restaurant renovations, pond repairs, roof repairs, and road resurfacing.

## GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. The general fund budget for the fiscal year ended September 30, 2021 was amended to increase appropriations and use of fund balance by \$700,000. Actual general fund expenditures exceed appropriations for the fiscal year ended September 30, 2021.

## CAPITAL ASSET AND DEBT ADMINISTRATION

### Capital Assets

At September 30, 2021, the District had \$15,544,006 invested in capital assets for its governmental activities. In the government-wide financial statements, depreciation of \$10,915,755 has been taken, which resulted in a net book value of \$4,628,251. More detailed information about the District's capital assets is presented in the notes to the financial statements.

### Capital Debt

At September 30, 2021, the District had \$1,245,000 in Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes to the financial statements.

## ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

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

## CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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

## **FINANCIAL STATEMENTS**

**THE GROVES COMMUNITY DEVELOPMENT DISTRICT  
PASCO COUNTY, FLORIDA  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2021**

	Governmental Activities
<b>ASSETS</b>	
Cash and cash equivalents	\$ 2,037,530
Investments	682,256
Accounts receivable	4,476
Deposits	23,691
Prepaid items	28,761
Restricted assets:	
Investments	94,339
Capital assets:	
Nondepreciable	1,438,000
Depreciable, net	3,190,251
Total assets	<u>7,499,304</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred charge on refunding (debit)	93,119
Total deferred outflows of resources	<u>93,119</u>
<b>LIABILITIES</b>	
Accounts payable and accrued expenses	68,690
Deposits payable	3,150
Accrued interest payable	28,532
Non-current liabilities:	
Due within one year	85,000
Due in more than one year	1,160,000
Total liabilities	<u>1,345,372</u>
<b>NET POSITION</b>	
Net investment in capital assets	3,476,370
Restricted for debt service	65,807
Unrestricted	2,704,874
Total net position	<u>\$ 6,247,051</u>

See notes to the financial statements

**THE GROVES COMMUNITY DEVELOPMENT DISTRICT  
PASCO COUNTY, FLORIDA  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues Charges for Services</u>	<u>Net (Expense) Revenue and Changes in Net Position Governmental Activities</u>
Primary government:			
Governmental activities:			
General government	\$ 227,750	\$ 114,820	\$ (112,930)
Maintenance and operations	1,590,007	801,598	(788,409)
Public safety	160,369	80,849	(79,520)
Parks and recreation	490,617	247,343	(243,274)
Interest on long-term debt	79,669	157,157	77,488
Total governmental activities	<u>2,548,412</u>	<u>1,401,767</u>	<u>(1,146,645)</u>
General revenues:			
Miscellaneous revenue			24,878
Investment earnings			3,234
Total general revenues			<u>28,112</u>
Change in net position			(1,118,533)
Net position - beginning			<u>7,365,584</u>
Net position - ending			<u>\$ 6,247,051</u>

See notes to the financial statements

**THE GROVES COMMUNITY DEVELOPMENT DISTRICT  
PASCO COUNTY, FLORIDA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2021**

	Major Funds		Total
	General	Debt Service	Governmental Funds
<b>ASSETS</b>			
Cash and cash equivalents	\$ 2,037,530	\$ -	\$ 2,037,530
Investments	682,256	94,339	776,595
Accounts receivable	4,476	-	4,476
Deposits	23,691	-	23,691
Prepaid items	28,761	-	28,761
Total assets	<u>\$ 2,776,714</u>	<u>\$ 94,339</u>	<u>\$ 2,871,053</u>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable and accrued expenses	\$ 68,690	\$ -	\$ 68,690
Deposits payable	3,150	-	3,150
Total liabilities	<u>71,840</u>	<u>-</u>	<u>71,840</u>
Fund balances:			
Nonspendable:			
Prepaid items and deposits	52,452	-	52,452
Restricted for:			
Debt service	-	94,339	94,339
Assigned to:			
Maintenance reserves	1,690,807	-	1,690,807
Subsequent year's expenditures	81,032	-	81,032
Unassigned	880,583	-	880,583
Total fund balances	<u>2,704,874</u>	<u>94,339</u>	<u>2,799,213</u>
Total liabilities and fund balances	<u>\$ 2,776,714</u>	<u>\$ 94,339</u>	<u>\$ 2,871,053</u>

See notes to the financial statements

**THE GROVES COMMUNITY DEVELOPMENT DISTRICT  
PASCO COUNTY, FLORIDA  
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION  
SEPTEMBER 30, 2021**

Total fund balances - governmental funds \$ 2,799,213

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets in the net position of the government as a whole.

Cost of capital assets	15,544,006	
Accumulated depreciation	<u>(10,915,755)</u>	4,628,251

Deferred charges on refunding of long-term debt are shown as deferred outflows/inflows of resources in the government-wide financial statements; however, this amount is expensed in the governmental fund financial statements.

93,119

Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.

Accrued interest payable	(28,532)	
Bonds payable	<u>(1,245,000)</u>	<u>(1,273,532)</u>
Net position of governmental activities		<u>\$ 6,247,051</u>

See notes to the financial statements



**THE GROVES COMMUNITY DEVELOPMENT DISTRICT  
PASCO COUNTY, FLORIDA  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

	Major Funds		Total
	General	Debt Service	Governmental Funds
<b>REVENUES</b>			
Assessments	\$ 1,244,610	\$ 157,131	\$ 1,401,741
Net investment income	3,234	26	3,260
Miscellaneous revenue	24,878	-	24,878
Total revenues	1,272,722	157,157	1,429,879
<b>EXPENDITURES</b>			
Current:			
General government	227,750	-	227,750
Maintenance and operations	401,547	-	401,547
Public safety	160,369	-	160,369
Parks and recreation	330,935	-	330,935
Debt Service:			
Principal	-	85,000	85,000
Interest	-	73,150	73,150
Capital outlay	751,428	-	751,428
Total expenditures	1,872,029	158,150	2,030,179
Excess (deficiency) of revenues over (under) expenditures	(599,307)	(993)	(600,300)
Fund balances - beginning	3,304,181	95,332	3,399,513
Fund balances - ending	\$ 2,704,874	\$ 94,339	\$ 2,799,213

See notes to the financial statements

**THE GROVES COMMUNITY DEVELOPMENT DISTRICT  
PASCO COUNTY, FLORIDA  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

Net change in fund balances - total governmental funds \$ (600,300)

Amounts reported for governmental activities in the statement of activities  
are different because:

Repayment of long-term liabilities are reported as expenditures in the governmental fund financial statements but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities. 85,000

Depreciation of capital assets is not recognized in the governmental fund statements but is reported as an expense in the statement of activities. (596,714)

Amortization of the deferred charge on refunding is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities. (8,466)

The change in accrued interest on long-term liabilities between the current and prior fiscal year is recorded in the statement of activities but not in the governmental fund financial statements. 1,947

Change in net position of governmental activities \$ (1,118,533)

See notes to the financial statements

**THE GROVES COMMUNITY DEVELOPMENT DISTRICT  
PASCO COUNTY, FLORIDA  
NOTES TO THE FINANCIAL STATEMENTS**

**NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY**

The Groves Community Development District ("District") was established on August 15, 2000, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes, by Pasco County Ordinance No. 00-14. 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 qualified electors who reside 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 final responsibility for:

1. Allocating and levying special 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 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.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**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.

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; 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment and 3) operating-type special assessments that are treated as charges for services (including assessments for maintenance and debt service). Other items not included among program revenues are reported instead as *general revenues*.

## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### **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 *current 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. However, debt service expenditures are recorded only when payment is due.

### **Assessments**

Assessments, including debt service assessments and operation and maintenance assessments, are non-ad valorem assessments imposed on all lands located within the District and benefitted by the District's activities. Assessments are levied by the District prior to the start of the fiscal year which begins October 1<sup>st</sup> and ends on September 30<sup>th</sup>. Operation and maintenance special assessments are imposed upon benefitted lands within the District. Debt service assessments are imposed upon certain lots and lands described in each resolution imposing the special assessment for each of the series of Bonds issued by the District.

Assessments and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The District reports the following major governmental funds:

### **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.

### **Debt Service Fund**

The debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest on long-term debt.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

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 Bond covenants or other contractual restrictions.

## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### Assets, Liabilities and Net Position or Equity (Continued)

#### Deposits and Investments

The District's cash on hand and demand deposits are considered to be cash and cash equivalents.

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 paragraphs 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. Any unspent proceeds are required to be held in investments as specified in the Bond indenture.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

#### 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 governmental 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 two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition 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 completed.

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>
Furniture, fixtures and equipment	5-10
Recreational facilities	15-25
Roadways	20
Security and other	15
Stormwater management	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.

## **NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **Assets, Liabilities and Net Position or Equity (Continued)**

#### Refundings of Debt

For current refundings and advance refundings resulting in the defeasance of debt, the difference between the reacquisition price and the net carrying amount of the old debt is reported as a deferred outflow of resources and recognized ratably as a component of interest expense over the remaining life of the old debt or the life of the new debt, whichever is shorter. In connection with the refunding, \$8,466 was recognized as a component of interest expense in the current fiscal year.

#### Unearned Revenue

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

#### 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 sources while discounts 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

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

#### 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.

The District can establish limitations on the use of fund balance as follows:

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 established by the Board of Supervisors that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also 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.

## **NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **Assets, Liabilities and Net Position or Equity (Continued)**

#### Fund Equity/Net Position (Continued)

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.

## **NOTE 3 – 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) A public hearing is conducted to obtain 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 4 – DEPOSITS AND INVESTMENTS

### Deposits

The District's cash balances 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.

### Investments

The District's investments were held as follows at September 30, 2021:

	Amortized cost	Credit Risk	Maturities
Ally Bank Midvale Utah CD	\$ 240,792	Not available	11/8/2021
Discover Bank Greenwood CD	240,792	Not available	11/8/2021
Goldman Sachs Bank CD	200,672	Not available	11/8/2021
First American Treasury Obligations Fund Class Z	94,339	S&P AAAm	Weighted average of the fund portfolio: 13 days
Total Investments	<u>\$ 776,595</u>		

*Credit risk* – For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

*Concentration risk* – The District places no limit on the amount the District may invest in any one issuer.

*Interest rate risk* – The District does not have a formal policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

However, the Bond Indenture limits the type of investments held using unspent proceeds.

*Fair Value Measurement* – When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- *Level 1:* Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- *Level 2:* Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- *Level 3:* Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Non-negotiable, non-transferable certificates of deposits that do not consider market rates are required to be reported at amortized cost. Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. Accordingly, the District's investments have been reported at amortized cost above.



## NOTE 5 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2021 was as follows:

	Beginning Balance	Additions	Disposals	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Land and land improvements	\$ 1,438,000	\$ -	\$ -	\$ 1,438,000
Total capital assets, not being depreciated	1,438,000	-	-	1,438,000
Capital assets, being depreciated				
Furniture, fixtures and equipment	513,434	-	-	513,434
Recreational facilities	3,689,242	-	-	3,689,242
Roadways	4,835,373	-	-	4,835,373
Security and other	1,433,767	-	-	1,433,767
Stormwater management	3,634,190	-	-	3,634,190
Total capital assets, being depreciated	14,106,006	-	-	14,106,006
Less accumulated depreciation for:				
Furniture, fixtures and equipment	433,600	13,553	-	447,153
Recreational facilities	2,128,562	148,054	-	2,276,616
Roadways	3,626,535	241,769	-	3,868,304
Security and other	1,404,694	11,628	-	1,416,322
Stormwater management	2,725,650	181,710	-	2,907,360
Total accumulated depreciation	10,319,041	596,714	-	10,915,755
Total capital assets, being depreciated, net	3,786,965	(596,714)	-	3,190,251
Governmental activities capital assets	\$ 5,224,965	\$ (596,714)	\$ -	\$ 4,628,251

Depreciation expense was charged to function/programs as follows:

Maintenance and operations	\$ 437,032
Culture and recreation	159,682
Total depreciation	<u>\$ 596,714</u>

## NOTE 6 – LONG-TERM LIABILITIES

On September 20, 2007, the District issued \$2,105,000 of Special Assessment Revenue Refunding Bonds Series 2007 due May 1, 2032, with interest rates of 5.0% to 5.5%. The Bonds were issued to refund all of the District's outstanding Series 2000 bonds and finance a portion of the costs of the Series 2007 Project. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2008 through May 1, 2032.

The Series 2007 Bonds are not subject to optional redemption prior to maturity. The Series 2007 Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occur as outlined in the Bond Indenture.

The Bond Indenture provides for a surety bond to be obtained in place of funding for the Debt Service Reserve Fund (the "Reserve Fund"). The Debt Service Reserve Fund Surety Bond constitutes a Debt Service Reserve Fund Insurance Policy under the Bond Indenture. The District has obtained the required bonding and is in compliance with the reserve requirement.

## NOTE 6 – LONG-TERM LIABILITIES (Continued)

The Bond Indenture established certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service. The District was in compliance with the requirements at September 30, 2021.

Changes in long-term liability activity for the fiscal year ended September 30, 2021 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Series 2007	\$ 1,330,000	\$ -	\$ 85,000	\$ 1,245,000	\$ 85,000
Total	\$ 1,330,000	\$ -	\$ 85,000	\$ 1,245,000	\$ 85,000

At September 30, 2021, the scheduled debt service requirements on the long – term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2022	\$ 85,000	\$ 68,475	\$ 153,475
2023	90,000	63,800	153,800
2024	95,000	58,850	153,850
2025	100,000	53,625	153,625
2026	110,000	48,125	158,125
2027-2031	620,000	145,475	765,475
2032	145,000	7,975	152,975
	<u>\$ 1,245,000</u>	<u>\$ 446,325</u>	<u>\$ 1,691,325</u>

## NOTE 7 – MANAGEMENT COMPANY

The District has contracted with a management company to perform management services, which include financial and accounting services. Certain employees of the management company also serve as officers (Board appointed non-voting positions) of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, and other administrative costs.

## NOTE 8 – 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; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. The District has not filed any claims under this commercial insurance coverage during the last three years.

## NOTE 9 – RELATED PARTY TRANSACTIONS

During the fiscal year ended September 30, 2021, the District received \$31,616 as reimbursement for electric, cable, copier, and irrigation repairs from The Groves Golf & Country Club HOA, Inc (HOA), the homeowners association located in the District. At September 30, 2021, the HOA owed the District approximately \$3,339, which is included in accounts receivable.

In addition, the District received \$160 from the HOA related to pump/motor installation. The project was completed subsequent to year end and the HOA was billed \$25,676.

**THE GROVES COMMUNITY DEVELOPMENT DISTRICT  
PASCO COUNTY, FLORIDA  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final	Amounts	
<b>REVENUES</b>				
Assessments	\$ 1,252,253	\$ 1,252,253	\$ 1,244,610	\$ (7,643)
Net investment income	-	-	3,234	3,234
Miscellaneous revenue	-	-	24,878	24,878
Total revenues	1,252,253	1,252,253	1,272,722	20,469
<b>EXPENDITURES</b>				
Current:				
General government	159,741	204,741	227,750	(23,009)
Maintenance and operations	459,066	489,066	401,547	87,519
Public safety	141,520	166,520	160,369	6,151
Parks and recreation	266,926	266,926	330,935	(64,009)
Capital outlay	225,000	825,000	751,428	73,572
Total expenditures	1,252,253	1,952,253	1,872,029	80,224
Excess (deficiency) of revenues over (under) expenditures	-	(700,000)	(599,307)	100,693
<b>OTHER FINANCING SOURCES</b>				
Use of fund balance	-	700,000	-	(700,000)
Total other financing sources	-	700,000	-	(700,000)
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	(599,307)	<u>\$ (599,307)</u>
Fund balance - beginning			<u>3,304,181</u>	
Fund balance - ending			<u>\$ 2,704,874</u>	

See notes to required supplementary information

**THE GROVES COMMUNITY DEVELOPMENT DISTRICT  
PASCO COUNTY, FLORIDA  
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).

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. The general fund budget for the fiscal year ended September 30, 2021 was amended to increase appropriations and use of fund balance by \$700,000. Actual general fund expenditures exceed appropriations for the fiscal year ended September 30, 2021.

**THE GROVES COMMUNITY DEVELOPMENT DISTRICT  
OTHER INFORMATION – DATA ELEMENTS  
REQUIRED BY FL STATUTE 218.39(3)(C)  
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of district employees compensated at 9/30/2021	0
Number of independent contractors compensated in September 2021	8
Employee compensation for FYE 9/30/2021 (paid/accrued)	Not applicable
Independent contractor compensation for FYE 9/30/2021	\$251,643.70
Construction projects to begin on or after October 1; (>\$65K)	Not applicable
Budget variance report	Not applicable
Ad Valorem taxes;	Not applicable
Millage rate FYE 9/30/2021	Not applicable
Ad valorem taxes collected FYE 9/30/2021	Not applicable
Outstanding Bonds:	Not applicable
Non ad valorem special assessments;	
Special assessment rate FYE 9/30/2021	Operations and maintenance; Club - \$1,741.42 Courtyard - \$1,741.42 Patio - \$1,741.42 Estate - \$1,741.42 Golf Course - \$17,414.17
	Debt service - 2007
	Club - \$220.14 Courtyard - \$220.14 Patio - \$220.14 Estate - \$220.14 Golf Course - \$2,201.36
Special assessments collected FYE 9/30/2021	\$1,401,741
Outstanding Bonds:	
Series 2007, due May 1, 2032	See Note 6 page 19 for details



**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 Supervisors  
The Groves Community Development District  
Pasco County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of The Groves Community Development District, Pasco County, Florida ("District") as of and for the fiscal year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated May 17, 2022.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, 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.

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 and correct 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 from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and 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**

The purpose of this report is 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.

May 17, 2022





**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

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**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 Supervisors  
The Groves Community Development District  
Pasco County, Florida

We have examined The Groves Community Development District, Pasco County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2021. 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. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide 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 fiscal year ended September 30, 2021.

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 The Groves Community Development District, Pasco County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

May 17, 2022



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**MANAGEMENT LETTER PURSUANT TO THE RULES OF  
THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors  
The Groves Community Development District  
Pasco County, Florida

**Report on the Financial Statements**

We have audited the accompanying basic financial statements of The Groves Community Development District, Pasco County, Florida ("District") as of and for the fiscal year ended September 30, 2021, and have issued our report thereon dated May 17, 2022.

**Auditor's 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 Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's 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 reports, which are dated May 17, 2022, should be considered in conjunction with this management letter.

**Purpose of this Letter**

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General of the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. Current year findings and recommendations.**
- II. Status of prior year findings and recommendations.**
- III. Compliance with the Provisions of the Auditor General of the State of Florida.**

Our management letter 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, Federal and other granting agencies, as applicable, management, and the Board of Supervisors of The Groves Community Development District, Pasco County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank The Groves Community Development District, Pasco County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements and the courtesies extended to us.

May 17, 2022

## REPORT TO MANAGEMENT

### I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

### II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

### III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2020.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2021.

3. 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.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2021.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.

5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.

6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2021. It is management's responsibility to monitor 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.

7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 23.

## **Tab 12**

**MINUTES OF MEETING**

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

**THE GROVES  
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of The Groves Community Development District was held on Tuesday, May 3, 2022, at 10:00 a.m., at The Groves Civic Center, located at 7924 Melogold Circle, Land O' Lakes, FL 33637.

Present and constituting a quorum:

Bill Boutin	<b>Board Supervisor, Chairman</b>
Richard Loar	<b>Board Supervisor, Vice Chairman</b>
Jimmy Allison	<b>Board Supervisor, Assistant Secretary</b>
Christina Cunningham	<b>Board Supervisor, Assistant Secretary</b>
James Nearey	<b>Board Supervisor, Assistant Secretary</b>

Also present were:

Gregory Cox	<b>District Manager, Rizzetta &amp; Co, Inc.</b>
Jennifer Goldyn	<b>District Manager, Rizzetta &amp; Co, Inc.</b>
Dana Collier	<b>District Counsel, Straley, Robin &amp; Vericker</b>
Amy Wall	<b>Operations Manager</b>
Stephen Brletic	<b>District Engineer, JMT</b>

Audience Members	<b>Present</b>
------------------	----------------

**FIRST ORDER OF BUSINESS**

**Call to Order**

The meeting was called to order at 10:00 a.m. and all five Supervisors were present in person.

**SECOND ORDER OF BUSINESS**

**Pledge of Allegiance**

All present at the meeting joined in the Pledge of Allegiance.

**THIRD ORDER OF BUSINESS**

**Audience Comments**

Mr. Boutin provided the Board and the audience with an explanation that the Board had received additional information in the form of a proposal from ESS Security for security services beyond what they were currently performing and that due to this, he was recommending that the Board table the topic of Consideration of the Securiteam Virtual Gate Agreement and that the Board consider continuing the current meeting until

May 26, 2022 at 9:00 a.m. in order to allow the Board members to review the proposal and consider it as well, at the continued meeting. Mr. Boutin additionally provided comments regarding letters that were affixed to residents' mailboxes in the community and how this was a violation of post office mailbox related laws.

On a motion from Mr. Loar, seconded by Mr. Nearey, the Board unanimously approved to continue the May 3, 2022, CDD Board meeting to 9:00 a.m., May 26, 2022 at The Groves Civic Center, for The Groves CDD.

The Board received a request to accept documents from members of the audience.

On a motion from Mr. Loar, seconded by Mr. Nearey, the Board unanimously approved to receive documents at the meeting, for The Groves CDD.

The Board received audience comments from numerous residents who were opposed to moving to a virtual gate monitoring system; several residents who were in favor of the virtual gate monitoring system; a resident who requested to appeal the Board's decision to proceed to the virtual gate monitoring system; a concern regarding a request to schedule use of the ceramics room; a concern regarding the removal of Brazilian Pepper trees near hole #12; and a request to update the pool equipment.

#### FOURTH ORDER OF BUSINESS

#### Consideration of Securiteam Virtual Gate Guard Agreement

The Board confirmed that the topic of Consideration of the Securiteam Virtual Gate Guard Agreement was moved to the May 26, 2022, continued CDD Board meeting.

#### FIFTH ORDER OF BUSINESS

#### Discussion of Dog Park

The Board received an update from Ms. Saraha Langley regarding the work completed to date at the dog park. Ms. Langley and the Board provided thanks to all the volunteers and staff who assisted in this project.

#### SIXTH ORDER OF BUSINESS

#### Consideration of Facility Use Policy

The Board briefly discussed and confirmed that the topic Consideration of the Facility Use Policy be taken up at the continued meeting scheduled for 9:00 am., May 26, 2022.

#### SEVENTH ORDER OF BUSINESS

#### Consideration of Rim Ditch Proposals

The Board considered six proposals from Steadfast Environmental, LLC for a variety of work including a tree removal near Trovita (#453); rim ditch clean out behind Cleopatra (#454); rim ditch clean out at Trovita (#456); upper Eustis cleanout (#457); overgrowth and dead vegetation removal at Cleopatra (#459); and lower Eustis rim ditch clean out (#458).

On a motion from Mr. Boutin, seconded by Mr. Nearey, the Board unanimously approved a not-to-exceed amount of \$12,000 for Steadfast Environmental, LLC proposals #453, #454, and #456, for The Groves CDD.

With regards to the rim ditch work, Mr. Boutin explained that it is a work in progress and that it will continue. Mr. Loar expressed his concern that the rim ditch areas that have been worked on must be now maintained to prevent it from returning to the previous condition.

**EIGHTH ORDER OF BUSINESS**

**Consideration of Pool Surface Patch Proposal**

Mr. Cox informed the Board that a proposal for \$870 from Pool Works was approved to patch several areas at the bottom of the pool that had started to delaminate. He explained that the patch work would be in place until the renovation project completed the complete pool resurfacing.

**NINTH ORDER OF BUSINESS**

**Discussion of Commercial Acoustics Proposal**

The Board reviewed a \$4,459 proposal from Commercial Acoustics for acoustic panel installation in the clubhouse card room. The Board members tabled the topic to allow staff to gather additional information and seek a revised proposal that only addresses the grill area.

**TENTH ORDER OF BUSINESS**

**Consideration of A-Total Proposal & Agreement**

The Board reviewed the proposal from A-Total Solutions for fire inspection, monitoring, and maintenance. Mr. Cox explained issues with the proposed agreement and the Board requested more information regarding fire monitoring system testing, if cell phone communications can be included for monitoring, and if fire extinguishers at the maintenance facility are included in the inspections. The topic was tabled until the June CDD meeting to allow the proposal to be clarified.

**ELEVENTH ORDER OF BUSINESS**

**Consideration of Wilks AC Proposal for Quarterly Services**

The Board reviewed a proposal from Wilks Air Conditioning Service for quarterly services. The Board requested staff to verify whether Wilks Air Conditioning was currently performing these services and tabled the proposal consideration to the continued meeting scheduled for May 26, 2022



**TWELFTH ORDER OF BUSINESS****Consideration of Pool Lighting Survey  
& Proposal**

The Board considered a proposal from EXP for design work to improve the pool lighting so that it will meet the requirements for night swimming certification. The work was estimated at \$4,050.

On a motion from Mr. Nearey, seconded by Mr. Loar, the Board unanimously approved the EXP proposal for the pool lighting design work, for The Groves CDD.

*The Board recessed the meeting from 11:45 a.m. to 11:54 a.m.*

**THIRTEENTH ORDER OF BUSINESS****Presentation of FY 2022-2023  
Proposed Budget**

Mr. Cox presented a proposed CDD budget for fiscal year 2022-2023 for their review and consideration. The Board members requested changes to line items in the proposed budget and tabled the topic until the May 26, 2022, continued meeting.

**FOURTEENTH ORDER OF BUSINESS****Consideration of Resolution 2022-04,  
Setting Public Hearing and Approving  
FY 2022-2023 Proposed Budget**

The Board tabled Resolution 2022-04, Setting Public Hearing and Approving the FY 2022-2023 Proposed Budget, until the May 26, 2022, continued CDD meeting.

**FIFTEENTH ORDER OF BUSINESS****Staff Reports****A. District Counsel**

The Board received an update from Dana Collier regarding the request from Clearwater Gas to install a gas line under the entrance roadway. She explained that Clearwater Gas had revised its plans to move the proposed line to an area that is not under the depressed sidewalk area.

The Board approved their request and requested District Counsel to explain that the approval was contingent upon them not having to close the roadway at any time.

On a motion from Mr. Allison, seconded by Mr. Nearey, the Board unanimously approved the request from Clearwater Gas to utilize the existing easements to install a gas line under the entrance roadway and to have District Counsel prepare the required documents to authorize that installation, for The Groves CDD.

**B. District Engineer**

The Board received a District Engineer update from Mr. Brletic.

He provided update information regarding the status of drainage issues behind homes and at the clubhouse. He explained that he was seeking a

proposal from Sitemasters to adjust the drainage system next to the clubhouse.

The Board reviewed the District Engineer JMT labor rate change submission submitted by Mr. Brletic.

On motion from Mr. Allison, seconded by Mr. Nearey, the Board unanimously approved to receive and file the JMT labor rate change update, for The Groves CDD.

**C. Aquatics Report - Steadfast**

The Board reviewed the April Waterway and Canal Reports submitted by Steadfast Environmental.

**D. Operations Manager**

The Board reviewed the Clubhouse Manager April Report.

Ms. Cunningham requested staff to amend the note regarding the lanai sliding doors under Supervisor Requests as it does not appear that there are any.

The Board noted that there is no action to be taken on a request to install an electrical box in the RV parking area.

Ms. Cunningham requested that staff devise a method of tracking mechanical and other issues involving the entrance gates.

**E. District Manager**

The Board received a District Manager update from Mr. Cox.

He noted that the next meeting was scheduled for June 7, 2022, at 6:30 p.m.

The Board reviewed the District Manager report; the projects plan update; the Supervisor of Elections notice that as of April 15, 2022, there were 1,142 registered voters in The Groves CDD; and the Campus Suite quarterly website audit report.

Mr. Cox introduced Ms. Jennifer Goldyn, with Rizzetta District Management, and explained that the transition from him to her as District Manager was still underway and that the plan was for her to open the June CDD meeting for the Board.

**SIXTEENTH ORDER OF BUSINESS**

**Consideration of Minutes of the  
Board of Supervisors' Meeting held  
on April 5, 2022**

The Board reviewed and amended the minutes of the Board of Supervisors April 5, 2022, meeting.

On a motion from Mr. Loar, seconded by Mr. Allison, the Board unanimously approved the minutes of the April 5, 2022, regular meeting, for The Groves CDD.

**SEVENTEENTH ORDER OF BUSINESS**

**Consideration of Operations and  
Maintenance Expenditures for March  
2022**

The Board reviewed the March 2022 Operations and Maintenance Report.

On a motion from Mr. Loar, seconded by Mr. Nearey, the Board unanimously approved to receive and file the May 2022 Operations and Maintenance Expenditures Report, for The Groves CDD.

**EIGHTEENTH ORDER OF BUSINESS**

**Supervisor Requests**

During Supervisor Requests, a recommendation from Ms. Cunningham to consider moving the July 5th CDD meeting to another date, due to the holiday travels, was discussed but not changed by the Board.

Mr. Boutin provided that the bridge work on the District's wooden bridges was getting ready to start up again and that volunteers were welcomed.

**NINETEENTH ORDER OF BUSINESS**

**Adjournment**

On a motion from Ms. Cunningham, seconded by Mr. Nearey, the Board unanimously approved to continue the meeting to 9:00 a.m., May 26, 2022, at the Civic Center, for The Groves CDD

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

\_\_\_\_\_  
Chairman/Vice Chairman

## **Tab 13**

**MINUTES OF MEETING**

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

**THE GROVES  
COMMUNITY DEVELOPMENT DISTRICT**

The continued meeting of the Board of Supervisors of The Groves Community Development District was held on Tuesday, May 26, 2022, at 9:02 a.m., at The Groves Civic Center, located at 7924 Melogold Circle, Land O' Lakes, FL 33637.

Present and constituting a quorum:

Bill Boutin	<b>Board Supervisor, Chairman</b>
Richard Loar	<b>Board Supervisor, Vice Chairman</b>
Jimmy Allison	<b>Board Supervisor, Assistant Secretary</b>
Christina Cunningham	<b>Board Supervisor, Assistant Secretary</b>
James Nearey	<b>Board Supervisor, Assistant Secretary (via conference call)</b>

Also present were:

Gregory Cox	<b>District Manager, Rizzetta &amp; Co, Inc.</b>
Dana Collier	<b>District Counsel, Straley, Robin &amp; Vericker</b>
Amy Wall	<b>Operations Manager</b>
Jason Klimis	<b>ESS Security</b>
Jim Sawford	<b>American Access</b>

Audience Members	<b>Present</b>
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**FIRST ORDER OF BUSINESS**

**Call to Order**

The meeting was called to order at 9:02 a.m. with four members physically present and Mr. Allison present via telephone conference call.

**SECOND ORDER OF BUSINESS**

**Pledge of Allegiance**

All present at the meeting joined in the Pledge of Allegiance.

**THIRD ORDER OF BUSINESS**

**Audience Comments**

The Board received audience comments regarding support for retaining the current live gate security guard versus a virtual gate guard system; comments and a document suggesting the issuance of additional bar codes to residents; concern regarding the notice to residents of the timing of the continued meeting; the need for improved communications to the residents about CDD actions; comments regarding the

budget amount for annuals; and comments regarding requests for proposals (RFP) for CDD contracts.

On a motion from Mr. Loar, seconded by Ms. Cunningham, the Board unanimously approved to receive a document for requesting additional bar codes, for The Groves CDD.

#### **FOURTH ORDER OF BUSINESS**

#### **Review of ESS w/ Access Controls Gate Security Agreement**

The Board received a presentation from Mr. Jason Klimis, with ESS Security, and Mr. Jim Sawford, with American Access, on the merits of a live gate guard security system coupled with a call box access system for evening hours at the community. Mr. Klimis presented a proposal which combined ESS Security guards with American Access call box access service. Mr. Klimis also provided for options to include additional roving guards in the community as desired by the Board.

#### **FIFTH ORDER OF BUSINESS**

#### **Consideration of Securiteam Gate Guard Agreement**

The Board received a presentation from Mr. Frank Prete, with Securiteam, for the system of virtual gate monitoring and access for the community, which the Board of Supervisors has previously approved to proceed, but for which the required agreement remained to be approved by the Board.

The Board opened a question-and-answer session with the audience members to allow Mr. Prete and Mr. Klimis to address questions from the audience and the Board members.

Following Board member discussion, the Board acted to rescind the previous decision to proceed with the virtual gate guard security system proposed by Securiteam.

On a motion from Mr. Loar, seconded by Mr. Boutin, the Board unanimously approved to rescind a previous Board decision to proceed with a Securiteam virtual gate monitoring and access system, for The Groves CDD.

#### **SIXTH ORDER OF BUSINESS**

#### **Review of Additional Gate Security Proposals**

The Board members discussed the need for a community-wide survey to get more comprehensive feedback from the residents regarding the opinions regarding the use of live security gate guards versus a virtual kiosk system to control access to the community. Mr. Boutin requested that Mr. Allison take the lead in the creation of a survey for this purpose.

The Board discussed the need to review the gate guard post orders that are currently in use and requested that Ms. Collier research to determine what actions of the guards are permitted to take when determining access approval on the public roadways of The Groves CDD.

\*\*\*\*The Board meeting was recessed from 10:00 a.m. to 10:22 a.m. All Board members were in attendance when the meeting was called back to order.\*\*\*\*

#### **SEVENTH ORDER OF BUSINESS**

#### **Consideration of Wilkes AC Proposal for Quarterly Services**

The Board members considered the proposal from Wilkes Air Conditioning, LLC for the performance of HVAC inspection and servicing of the CDD's HVAC systems. The Board members requested that the HVAC system at the front gate be included in this agreement.

On a motion from Mr. Loar, seconded by Mr. Allison, the Board unanimously approved the proposal from Wilkes Air Conditioning, LLC, for HVAC inspection and servicing, contingent upon the inclusion of the front gate guard facility, for The Groves CDD.

#### **EIGHTH ORDER OF BUSINESS**

#### **Presentation of FY 2022-2023 Proposed Budget**

Mr. Cox presented the FY 2022-2023 Proposed Budget which had been revised at the May 3, 2022, CDD meeting. He explained that the proposed budget did result in a CDD assessment increase for the residents and the golf course. The Board members discussed the proposed budget and made no further changes.

#### **NINTH ORDER OF BUSINESS**

#### **Consideration of Resolution 2022-04, Setting Public Hearing and Approving FY 2022-2023 Proposed Budget**

Mr. Cox presented Resolution 2022-04, Setting Public Hearing and Approving FY 2022-2023 Proposed Budget. He explained that there would be a public hearing scheduled for the August 2, 2022, CDD Board meeting and the Board will have the opportunity to adjust the budget further, if desired at that meeting, and that the final budget would be approved at that time.

On a motion from Mr. Boutin, seconded by Mr. Allison, the Board unanimously approved to adopt Resolution 2022-04, Setting Public Hearing and Approving FY 2022-2023 Proposed Budget, for The Groves CDD.

#### **TENTH ORDER OF BUSINESS**

#### **Supervisor Requests**

During Supervisor Requests agenda item, Ms. Cunningham requested that the Board consider moving the start time of the July 5, 2022, CDD meeting to 6:30 p.m. from 10:00 a.m. to allow her to attend.

On a motion from Mr. Loar, seconded by Ms. Cunningham, the Board unanimously approved to move the July 5, 2022, CDD meeting start time to 6:30 p.m., for The Groves CDD.

Mr. Boutin requested that Mr. Brletic perform an inspection of the rim ditch maintenance work that has been completed in the Eustis area to determine if the rim ditch bank is stable or if in need of repair.

Mr. Boutin requested an update of the lanai project, the ADA access issue, and the lanai air conditioning.

Mr. Boutin noted that he and staff were working to locate a vendor that could begin assuming the wooden bridge repairs versus using volunteers from the community.

Mr. Boutin requested staff to look into the topic of benches on the wooden nature walk bridges to determine what is the best solution to providing for those.

**ELEVENTH ORDER OF BUSINESS**

**Adjournment**

On a motion from Mr. Loar, seconded by Mr. Allison, the Board unanimously approved to adjourn the meeting at 12:19 p.m., for The Groves CDD

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

\_\_\_\_\_  
Chairman/Vice Chairman



## **Tab 14**

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**MINUTES OF MEETING**

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

**THE GROVES  
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of The Groves Community Development District was held on Thursday, September 7, 2021 at 10:00 a.m., at The Rizzetta & Co. Inc, District office located at 8544 Old Pasco Rd, Suite 100, Wesley Chapel, Florida 33544.

Present and constituting a quorum:

Bill Boutin	<b>Board Supervisor, Chairman</b>
Richard Loar	<b>Board Supervisor, Vice Chairman</b>
Jimmy Allison	<b>Board Supervisor, Assistant Secretary</b>
Christina Cunningham	<b>Board Supervisor, Assistant Secretary</b>
James Nearey	<b>Board Supervisor, Assistant Secretary</b>

Also present were:

Gregory Cox	<b>District Manager, Rizzetta &amp; Co, Inc.</b>
Dana Collier	<b>District Counsel, Straley, Robin &amp; Vericker</b>
Stephen Brletic	<b>District Engineer, JMT</b>
Beesan Mustafa	<b>Clubhouse Manager</b>
Nick Shaffery	<b>Rizzetta &amp; Co, Inc.</b>

Audience: **Present**

**FIRST ORDER OF BUSINESS**

**Call to Order**

Mr. Greg Cox called the meeting to order and performed roll call, confirming that a quorum was present.

**SECOND ORDER OF BUSINESS**

**Audience Comments**

The Board received audience comments regarding holiday lighting proposals; wildlife signage; speeding and the need for a no outlet sign installation on Berna Lane.

**THIRD ORDER OF BUSINESS**

**Consideration of Restaurant Operation  
Proposal and Agreement with Back 9  
Bistro**

The Board considered the draft Restaurant Operation Agreement with Back 9 Bistro and Ms. Cunningham reviewed the most recent amendments to the agreement.

The Board requested that the hours of operation be written in a manner that afforded Back 9 Bistro the flexibility to change when required.

The Board requested the contract start date be flexible to permit an earlier start if needed. It was also noted that all reference to the CDD providing a golf cart to be used as a beverage cart was removed.

The Board discussed the \$1 per month lease rate for the 12 months and that the subsequent years would be negotiable.

On a motion from Mr. Allison, seconded by Mr. Nearey, the Board unanimously approved the amended agreement with Back 9 Bistro for the operation of the restaurant facility, for The Groves CDD.

On a motion from Mr. Loar, seconded by Mr. Nearey, the Board unanimously approved to authorize the Chairman to negotiate and approve the cost for Ms. Grace Yang to complete the transfer of the liquor license, for The Groves CDD.

The Board provided direction for staff to work with Ms. Yang to obtain an estimate of cost and the process required to obtain the beverage golf cart liquor license.

Ms. Cunningham addressed the topic of how to determine how much Bayscape would owe the District upon the conclusion of the contract and the Chairman asked that she lead the effort to obtain that information.

Mr. Loar addressed the topic of an ice machine cleaning invoice for \$350 that was paid by the CDD and which should have been paid by Bayscape. Staff was directed to address that invoice with Bayscape.

#### FOURTH ORDER OF BUSINESS

#### Consideration of Pool Resurfacing Proposal

Mr. Mustafa informed the Board that he had just received additional proposals for pool resurfacing and the Board postponed consideration of the proposals until the next meeting. Ms. Cunningham requested that an effort be made to obtain references for those submitting proposals.

#### FIFTH ORDER OF BUSINESS

#### Consideration of Sidewalk Repair Proposal

The Board considered a proposal from Precision Sidewalk Safety for repairs throughout the community. The Board approved the proposal with the estimated cost of \$42,373 - \$45,339 if the authorized by October 10, 2021, and asked staff to request that work start as soon as possible.

12. On a motion by Mr. Loar, seconded by Ms. Cunningham, the Board unanimously approved the Precision Sidewalk Safety proposal with a cost estimate of \$42,373 - \$45,339, for The Groves CDD.

**SIXTH ORDER OF BUSINESS**

**Consideration of Shuffleboard Proposal**

On a motion from Ms. Cunningham, seconded by Mr. Nearey, the Board unanimously approved a proposal from Allen Shuffleboard for materials to resurface two community shuffleboards, for \$3,162.87, for The Groves CDD.

**SEVENTH ORDER OF BUSINESS**

**Consideration of Lanai Proposal**

The Board discussed the proposal from Tropicana Screen & Glass, Inc. for \$30,730, for the enclosure of clubhouse lanai adjacent to the restaurant. This topic had been tabled at the previous regular meeting.

On a motion from Mr. Allison, seconded by Mr. Mr. Loar, the Board unanimously approved a lanai enclosure proposal from Tropicana Screen & Glass, Inc., for \$30,730, for The Groves CDD.

**EIGHTH ORDER OF BUSINESS**

**Consideration of Copier Proposals**

The Board discussed the topic of copier proposals for the Clubhouse and Mr. Loar was requested to review the proposal options with Mr. Mustafa and for the topic to be placed on the next meeting agenda for further consideration.

**NINTH ORDER OF BUSINESS**

**Discussion of Wildlife Signs at Community Entrances**

The Board discussed the topic of installing wildlife signs at community entrances.

On a motion from Mr. Boutin, seconded by Mr. Nearey, the Board unanimously approved to authorize staff to acquire and install signs and poles for two "wildlife" warning signs, with a not-to-exceed amount of \$500, for The Groves CDD.

**TENTH ORDER OF BUSINESS**

**Staff Reports**

**A. District Counsel**

Ms. Collier updated the Board on the Proposed Agreement for HOA to Maintain The Groves Sign on CDD Property.

**B. District Engineer**

The Board received a District Engineer update from Mr. Stephen Brletic.

He advised the Board that the stormwater pond outflow work was complete

along with the drainage pipe replacement work. He explained that a third project with a depressed area behind a residence is still underway and estimates to get fill dirt will be obtained.

Mr. Mustafa noted that there is substantial expense associated with warrant studies that would be required for the installation of intersection signage.

Following further discussion on the topic of a No Outlet sign being installed on Berna Lane, the Board members directed staff to have one installed.

**\*\*\*\*The Board members recessed the meeting at 12:05 p.m. and the meeting was called back to order at 12:19 p.m. with all Board members present. \*\*\*\***

**C. Aquatic Report – August Waterway and Canal Report**

The Board reviewed the August waterway and canal reports provided by Steadfast Environmental.

**D. Clubhouse Manager**

The Board received an Operations Manager update from Mr. Mustafa.

The Board received additional audience comments and considered the three proposals received for holiday lighting and discussed the possibility that it may be too late for any of them to be able to respond.

On a motion from Mr. Loar, seconded by Mr. Nearey, the Board unanimously approved to authorize staff to negotiate with all three holiday lighting vendors in order of pricing, and to authorize the Chairman to approve any of the three proposals in the order of lowest price being the first priority, for The Groves CDD.

**E. District Manager**

The Board received a District Manager update from Mr. Cox who reminded the Board that the next CDD meeting was scheduled for October 5, 2021, at 10:00 a.m.

Mr. Cox explained how he was working on a revision to the 2021-2022 budget to breakout more line items for better transparency or expenses.

Mr. Allison informed Mr. Cox that the next year meeting schedule had an incorrect date for the May meeting and requested that be adjusted.

Ms. Cunningham mentioned a landscape expense breakdown that Mr. Cox had prepared for her and asked that he provide that to the rest of the Board.

Mr. Cox informed the Board that the Amenity Management agreement 3rd Addendum was previously approved, but the exhibit had to be amended to reflect the approved change of Assistant Operations Manager to

Administrative Assistant. Mr. Loar noted that the Board has also approved the Administrative Assistant position was approved as full time by the Board.

**ELEVENTH ORDER OF BUSINESS**

**Consideration of Minutes of the Board of Supervisors' Special Meeting held on June 17, 2021**

The Board considered and amended the minutes of the CDD Board of Supervisors' special meeting held June 17, 2021.

On a motion from Mr. Loar, seconded by Mr. Nearey, the Board approved, as amended, the minutes of the CDD Board of Supervisors' special meeting held June 17, 2021, for The Groves CDD.

**TWELFTH ORDER OF BUSINESS**

**Consideration of Minutes of the Board of Supervisors' Meeting held on August 3, 2021**

On a motion from Mr. Nearey, seconded by Mr. Loar, the Board unanimously approved the minutes of the Board of Supervisor's regular meeting held on August 3, 2021, for The Groves CDD.

**THIRTEENTH ORDER OF BUSINESS**

**Consideration of Minutes of the Board of Supervisors' Special Meeting held on August 18, 2021**

On a motion from Mr. Nearey, seconded by Mr. Loar, the Board unanimously approved the minutes of the Board of Supervisor's Special meeting held on August 18, 2021, for The Groves CDD.

**FOURTEENTH ORDER OF BUSINESS**

**Consideration of Minutes of the Board of Supervisors' Special Meeting held on August 25, 2021**

On a motion from Mr. Loar, seconded by Mr. Nearey, the Board unanimously approved the minutes of the Board of Supervisor's Special meeting held on August 25, 2021, for The Groves CDD.

**FIFTEENTH ORDER OF BUSINESS**

**Consideration of Operations and Maintenance Expenditures for July 2021**

The Board reviewed the July 2021 Operations and Maintenance report which totaled \$115,108.69.

Mr. Cox was asked to have the Diamond Ice invoice for \$350 for ice machine cleaning sent to Bayscape for reimbursement to the District.

Mr. Mustafa was asked to review the Verizon "ring central" invoice to determine if it should be canceled.

On a motion from Mr. Loar, seconded by Mr. Nearey, the Board unanimously approved to accept and file the July 2021 Operations and Maintenance Report, for The Groves CDD

## SIXTEENTH ORDER OF BUSINESS

## Supervisor Requests

During Supervisor Requests, the following requests / comments were made:

- Ms. Cunningham asked if the AARP insurance class could be set up.
- Ms. Cunningham discussed the feasibility of the furniture in the kitchen storage area being moved to create more space. This item was asked to be an agenda topic at the next meeting.
- Ms. Cunningham requested staff to ensure the water meter for the restaurant be properly set up for the vendor.
- Mr. Loar reminded staff that the No Outlet sign installation was approved by the Board.
- Mr. Allison requested information regarding moving money in the budget and noted that moving money required Board approval.
- Mr. Boutin requested that the CDD / HOA Facility Maintenance agreement be added to the next agenda for discussion.
- Ms. Cunningham requested that copies of agreements with the pro shop / maintenance facilities / putting green, etc. be provided to the Board members.
- Mr. Boutin discussed the topic of cars being parked on the grass area near the maintenance facility instead of the appropriate parking areas and suggested a letter be sent to the vendor representatives and that the HOA be asked to assist with this issue. A resident added comments regarding a piece of aluminum that needed to be removed.
- Mr. Boutin requested a status of the ESS Security contract.
- Mr. Boutin requested that staff work on a solution to estate sales agents blocking the roads with vehicles.
- Mr. Boutin announced his concern that information being circulated about COVID booster shots being available is not valid.
- Mr. Boutin announced that a "military ball" was being put together for November 7, 2021.
- Mr. Boutin announced that a ceremony for Vietnam era veterans was being considered.

The Board addressed additional resident questions regarding the status of roadway repairs. It was noted that it was currently too hot to do the repairs.

The Board received an update from Mr. Nick Shaffery regarding the 90 Day Improvement plan. He provided an update of the new vendor app being implemented

THE GROVES COMMUNITY DEVELOPMENT DISTRICT

September 7, 2021 Minutes of Meeting

Page 7

by Rizzetta. The Board members requested that Rizzetta work on creating the ability for Board members to have access to the District agreements electronically. Ms. Cunningham requested that the 90 Day Improvement Plan continue to be an agenda item and the financials and District Manager replacement for Mr. Cox be addressed.

**SEVENTEENTH ORDER OF BUSINESS      Adjournment**

Mr. Cox requested a motion to adjourn the meeting of the Board of Supervisors for The Groves Community Development District.

On a motion from Mr. Loar, seconded by Mr. Nearey, the Board approved to adjourn the Board of Supervisors at 1:15 p.m., for The Groves CDD.

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

\_\_\_\_\_  
Chairman/Vice Chairman



## **Tab 15**

# THE GROVES COMMUNITY DEVELOPMENT DISTRICT

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District Office · Wesley Chapel · Florida · 813-994-1001

Mailing Address – 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614

[www.thegrovescdd.org](http://www.thegrovescdd.org)

## **Operation and Maintenance Expenditures**

**April 2022**

**For Board Approval**

Attached please find the check register listing the Operation and Maintenance expenditures paid from April 1, 2022 through April 30, 2022. This does not include expenditures previously approved by the Board.

The total items being presented:    **\$109,499.10**

Approval of Expenditures:

\_\_\_\_\_

\_\_\_\_\_ Chairperson

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

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

# The Groves Community Development District

## Paid Operation & Maintenance Expenditures

April 1, 2022 Through April 30, 2022

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount	
Brighthouse Networks	20220427-1	046594101041022	7924 Melogold Circle-Golf & Club 04/22	\$	266.95
Brighthouse Networks	20220427-2	051389101032422	7924 Melogold Cir Back Gate 04/22	\$	123.17
Brighthouse Networks	20220427-3	088099301031922	Internet for Master Business Accts 04/22	\$	294.54
Brighthouse Networks	20220427-4	091844201032422	7924 Melogold Cir 04/22	\$	134.22
Christina Cunningham	008154	CC032422	Board Of Supervisors Workshop 03/24/22	\$	200.00
Christina Cunningham	008154	CC040522	Board Of Supervisors Meeting 04/05/22	\$	200.00
City of Clearwater	008142	4156233 04/22	7924 Melogold Circle 04/22	\$	2,970.23
Clean Sweep Supply Co., Inc.	008143	3257	Janitorial Supplies 03/22	\$	132.94
Clean Sweep Supply Co., Inc.	008153	3342	Janitorial Supplies 03/22	\$	127.30
Clean Sweep Supply Co., Inc.	008173	3448	Janitorial Supplies 04/22	\$	123.30
Commercial Fire & Communications, Inc.	008141	12134456	Replace Batteries - Evac System 03/22	\$	42.72
Commercial Fire & Communications, Inc.	008141	12141917	Annual Fire Alarm Inspection 03/22	\$	682.42

# The Groves Community Development District

## Paid Operation & Maintenance Expenditures

April 1, 2022 Through April 30, 2022

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
ESS Global Corporation	008144	32822	Security Services 03/21/22-03/27/22	\$ 1,573.69
ESS Global Corporation	008167	41122	Security Services 04/04/22-04/10/22	\$ 1,617.00
ESS Global Corporation	008174	41822	Security Services 04/11/22-04/17/22	\$ 1,732.56
ESS Global Corporation	008167	4422	Security Services 03/28/22-04/03/22	\$ 1,549.63
EXP U.S. Services Ince	008175	113588	Engineering Services-Pool Project 03/22	\$ 1,792.09
Florida Department of Revenue	008155	61-8017755714 03/22	Sales & Use Tax 03/22	\$ 154.23
Innersync Studio, Ltd DBA Campus Suite	008156	20277	Website Hosting/Compliance Service 04/22	\$ 378.75
James P Nearey	008159	JN032422	Board Of Supervisors Workshop 03/24/22	\$ 200.00
James P Nearey	008159	JN040522	Board Of Supervisors Meeting 04/05/22	\$ 200.00
Jimmy Allison	008151	JA032422	Board Of Supervisors Workshop 03/24/22	\$ 200.00
Jimmy Allison	008151	JA040522	Board Of Supervisors Meeting 04/05/22	\$ 200.00
Johnson, Mirmiran & Thompson, Inc.	008168	14-190077	Engineering Services 03/22	\$ 2,280.00

# The Groves Community Development District

## Paid Operation & Maintenance Expenditures

April 1, 2022 Through April 30, 2022

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Leaders Holding Company	008145	SOTAM3731	(10) Chaise Lounges 03/22	\$ 4,219.89
Mr Electric of Land O Lakes	008146	20690001	Repair Cart Charging Station 03/22	\$ 668.25
MRIC Spatial, LLC	008158	1702	Topographic Survey 03/22	\$ 6,000.00
Pasco County	008160	16403723	7324 Melogold Cir 03/22	\$ 1,124.95
Pasco County	008160	16403726	0 Festive Groves Blvd 03/22	\$ 30.50
Pasco County	008160	16403727	7320 Land O Lakes Blvd 03/22	\$ 144.40
Pasco County	008160	16404492	7924 Melogold Cir - Reclaimed 03/22	\$ 3,000.55
Protegis, LLC	008161	11977940	Extinguisher - Annual Inspection 03/22	\$ 586.25
Richard Loar	008157	RL032422	Board Of Supervisors Workshop 03/24/22	\$ 200.00
Richard Loar	008157	RL040522	Board Of Supervisors Meeting 04/05/22	\$ 200.00
Rizzetta & Company, Inc.	008147	INV0000067105	District Management Fees 04/22	\$ 6,033.34
Rizzetta & Company, Inc.	008162	INV0000067143	General Management & Oversight 04/22	\$ 10,802.26

# The Groves Community Development District

## Paid Operation & Maintenance Expenditures

April 1, 2022 Through April 30, 2022

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Rizzetta & Company, Inc.	008169	INV0000067259	Out of Pocket Expenses 03/22	\$ 225.74
Rizzetta & Company, Inc.	008176	INV0000067666	Personnel Reimbursement 04/15/22	\$ 8,969.39
Rory Royston	008172	042022	2017 Kubota - Toro Workman GTX 2 04/22	\$ 5,500.00
Securiteam, Inc.	008163	12077033022	(100) Access Cards 03/22	\$ 615.00
Securiteam, Inc.	008163	15315	Quarterly Video Monitoring 04/22	\$ 6,899.97
Site Masters of Florida	008148	033122-1	Clear Vegetation - Storm Drainage 03/22	\$ 2,300.00
Spectrum	20220427-5	0034594836-01 03/22	7924 Melogold Circle- Ballroom 03/22	\$ 6.60
Steadfast Environmental, LLC	008164	SE-20712	Aquatic Maintenance 04/22	\$ 1,443.00
Steadfast Environmental, LLC	008177	SE-20747	Remove Vegetation 04/22	\$ 8,090.00
Steadfast Environmental, LLC	008177	SE-20750	Herbicide Application 04/22	\$ 250.00
Steadfast Environmental, LLC	008177	SE-20751	Remove Vegetation-Rim Ditch 04/22	\$ 950.00
Steve Gaskins Contracting, Inc.	008165	0000853	Off Duty Deputy & Scheduler Fee 03/22	\$ 524.00

# The Groves Community Development District

## Paid Operation & Maintenance Expenditures

April 1, 2022 Through April 30, 2022

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
The Groves CDD	CD408	CD408	Debit Card Replenishment	\$ 2,236.50
The Lake Doctors, Inc.	008149	646488	Quarterly Fountain Service 04/22	\$ 350.00
Times Publishing Company	008170	0000216048 03/16/22	Acct 109332 Legal Advertising 03/22	\$ 90.40
Waste Management Inc. of Florida	008150	0737824-1568-8	Waste Disposal Services 04/22	\$ 446.24
Wilbur H. Boutin Jr	008152	BB032422	Board Of Supervisors Workshop 03/24/22	\$ 200.00
Wilbur H. Boutin Jr	008152	BB040522	Board Of Supervisors Meeting 04/05/22	\$ 200.00
Wilkes Air Conditioning LLC	008178	1482	A/C Maintenance 04/22	\$ 600.00
Withlacoochee River Electric Cooperative, Inc	008166	Summary Elec 03/22	Summary Electric 03/22	\$ 6,303.34
Yellowstone Landscape	008179	TM 344916	Monthly Landscape Maintenance 04/22	\$ 11,798.17
Yellowstone Landscape	008171	TM 344930	Install Spring Annuals 03/22	\$ 864.00
Yellowstone Landscape	008171	TM 352482	Irrigation Repairs 03/22	<u>\$ 450.62</u>
<b>Report Total</b>				<u><b>\$ 109,499.10</b></u>