



Rizzetta & Company

The Groves Community Development District

**Board of Supervisors' Meeting
August 4, 2020**

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

www.thegrovescdd.org

THE GROVES COMMUNITY DEVELOPMENT DISTRICT

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

| | | |
|-----------------------------|--|--|
| Board of Supervisors | Bill Boutin Richard Loar Jimmy Allison James Nearey Christina Cunningham | Chairman Vice Chairman Assistant Secretary Assistant Secretary Assistant Secretary |
| District Manager | Matthew Huber | Rizzetta & Company, Inc. |
| District Counsel | John Vericker | Straley Robin & Vericker |
| District Engineer | Katie Vander Meade | Landmark Engineering & Surveying Corp. |

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

July 27, 2020

Board of Supervisors
The Groves Community
Development District

Dear Board Members:

The regular meeting of the Board of Supervisors of The Groves Community Development District will be held on **Tuesday, August 4, 2020 at 6:30 p.m.** to be held at The Groves Civic Center, located at 7924 Melogold Circle, Land O' Lakes, FL 34637 or by communication media technology pursuant to Governor DeSantis' Executive Order 20-69 as extended by Executive Order 20-150. The following is the agenda for this meeting.

- 1. CALL TO ORDER/ROLL CALL**
- 2. AUDIENCE COMMENTS**
- 3. STAFF REPORTS**
 - A. District Counsel
 - B. District Engineer
 1. Consideration of Proposal for Culvert Cleaning.....Tab 1
 - C. Clubhouse Manager
 1. Review of Monthly Report.....Tab 2
 - D. District Manager
- 4. BUSINESS ADMINISTRATION**
 - A. Consideration of Minutes of the Board of Supervisors' Meeting held on July 7, 2020.....Tab 3
 - B. Consideration of Operation & Maintenance Expenditures for June 2020.....Tab 4
- 5. BUSINESS ITEMS**
 - A. Aquatics Report.....Tab 5
 - B. Discussion Regarding Sidewalks/Aprons
 - C. Public Hearing on Fiscal Year 2020/2021 Final Budget.....Tab 6
 1. Consideration of Resolution 2020-05, Adopting Fiscal Year 2020/2021 Final Budget.....Tab 7
 - D. Public Hearing on Fiscal Year 2020/2021 Special Assessments
 1. Consideration of Resolution 2020-06, Imposing Special Assessments and Certifying an Assessment Roll.....Tab 8
 - E. Consideration of Resolution 2020-07, Setting the Meeting Schedule for Fiscal Year 2020/2021.....Tab 9
 - F. Ratification of Amenity Services Proposal.....Tab 10
- 6. SUPERVISOR REQUESTS**
- 7. ADJOURNMENT**

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

Sincerely,
Matthew Huber
District Manager

Tab 1

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, July 7, 2020 at 10:02 a.m.**, to be conducted by means of communications media technology pursuant to Executive Orders 20-52 and 20-69 issued by Governor DeSantis on March 9, 2020 and March 20, 2020, respectively, and pursuant to Section 120.54(5)(b)2., Florida Statutes.

Present via teleconference and constituting a quorum:

| | |
|----------------------|--|
| Bill Boutin | Board Supervisor, Chairman |
| Richard Loar | Board Supervisor, Vice Chairman |
| Jimmy Allison | Board Supervisor, Assistant Secretary |
| Christina Cunningham | Board Supervisor, Assistant Secretary |
| James Nearey | Board Supervisor, Assistant Secretary |

Also present via teleconference were:

| | |
|--------------------|--|
| Matthew Huber | District Manager, Rizzetta & Company, Inc. |
| John Vericker | District Counsel, Straley, Robin & Vericker |
| Katie Vander Meade | District Engineer, Landmark Engineering |
| Mark Buffano | Operations Manager |
| Grace Yang | Attorney, Gray Robinson, PA |

Audience: **Present**

FIRST ORDER OF BUSINESS

Call to Order

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

SECOND ORDER OF BUSINESS

Audience Comments

Mr. Huber asked if there were any audience comments. Audience comments were entertained regarding Mr. Buffano and pool issues, a person who was banned from the amenities for six months, and a request for grass to be cut at park by back gate and mulch placed.

48 An audience member commented regarding painting of the District's sidewalks,
49 Hold Harmless Agreement, the District's ability for blanket approval, and the District's
50 authority to contact the HOA.

51
52 Comments were also entertained regarding running meetings via video instead of
53 phone, pool rules, and tree trimming over roads and cart paths. A resident requested to
54 be involved in any group/committee for Vesh's replacement.

55
56 **THIRD ORDER OF BUSINESS**

Staff Reports

57
58 **A. District Counsel**

59 Mr. Vericker And Ms. Yang explained the details of the liquor license renewal. It
60 expires September 30, 2020.

61
62 The following options were discussed:

- 63 1. If Vesh leaves, the license reverts to the District
- 64 2. If Vesh is replaced then the license goes to the new vendor
- 65 3. Temporarily close the service of alcohol

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67 It was stated that the new vendor must have FEIN, Sales Tax letter, Health
68 License, and a Pasco County permit for onsite consumption.

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On a Motion by Mr. Nearey, seconded by Mr. Allison, followed by a vote of all in favor,
the Board of Supervisors approved the engagement of Grace Yang at Gray Robinson,
PA for the Liquor License Renewal for The Groves Community Development District.

Mr. Vericker requested that a discussion regarding sidewalks/aprons and how
best to handle resident requests be added to the August meeting agenda.

B. District Engineer

Ms. Vander Meade updated the Board on the road micro-surfacing and asphalt.
It was stated that Mr. Allison will not be onsite to review any work. A discussion
ensued regarding lab, calibration, and onsite review of work with a bid deadline
of August 13th with review of the work at the September 1st meeting.

On a Motion by Mr. Allison, seconded by Mr. Loar, followed by a vote of all in favor,
the Board of Supervisors approved a bid deadline of August 13th and the review of the
micro-surfacing of the roads at their September 1st meeting for The Groves
Community Development District.

80
81 Ms. Vander Meade reviewed her report for the board. She stated that the culvert
82 cleaning cost would be approximately \$2,500.00. Ms. Vander Meade will bring a
83 proposal for the Board's review at their August meeting.

84
85 Mr. Allison requested that Ms. Vander Meade take a look at the bridges and
86 check to see if "double T braces" are available and the cost.

88 C. Clubhouse Manager

89 Mr. Buffano presented the Clubhouse Manager report for June 2020. He stated
90 that the sidewalk/trip near Melogold and Berna has been repaired in house and
91 the pumphouse repairs have also been completed.

92
93 It was stated that the Yellowstone hedges on back need to be cut back twice a
94 year.

95
96 Mr. Buffano will have a vendor take a look at the integrity of the bridges. He will
97 also follow-up on the A/C installation.
98

On a Motion by Mr. Allison, seconded by Mr. Loar, followed by a vote of all in favor, the Board of Supervisors authorized a letter to be sent to the man banned from the pool for The Groves Community Development District.

99
100 D. District Manager

101 Mr. Huber noted the next scheduled meeting will be on August 4, 2020 at
102 6:30 p.m. and the Board will be adopting their final budget at this meeting.
103

104 **FOURTH ORDER OF BUSINESS**

**Consideration of Minutes of the
Board of Supervisors' Meeting held
on May 5, 2020**

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108 Mr. Huber presented the minutes of the Board of Supervisors' meeting held on
109 May 5, 2020 that were tabled at the last meeting for a change to the 12th Order of
110 Business.
111

On a Motion by Mr. Loar, seconded by Ms. Cunningham, followed by a vote of all in favor, the Board of Supervisors approved the minutes of the Board of Supervisors' meeting held on May 5, 2020 as amended for The Groves Community Development District.

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113 **FIFTH ORDER OF BUSINESS**

**Consideration of Minutes of the
Board of Supervisors' Meeting held
on June 2, 2020**

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117 Mr. Huber presented the minutes of the Board of Supervisors' meeting held on
118 June 2, 2020. There were a few changes made to the meeting minutes.
119

On a Motion by Mr. Allison, seconded by Mr. Nearey, followed by a vote of all in favor, the Board of Supervisors approved the minutes of the Board of Supervisors' meeting held on June 2, 2020 as amended for The Groves Community Development District.

SIXTH ORDER OF BUSINESS

Consideration of Operations and Maintenance Expenditures for April and May 2020

Mr. Huber presented the Operation and Maintenance Expenditures for April and May 2020 to the Board. A discussion ensued regarding various invoices and the services they represent.

On a Motion by Mr. Loar, seconded by Mr. Nearey, followed by a vote of all in favor, the Board of Supervisors received and filed the Operation and Maintenance Expenditures for April (\$92,195.38) and May 2020 (\$68,074.22) The Groves Community Development District.

SEVENTH ORDER OF BUSINESS

Aquatics Report

Mr. Wilt presented and reviewed the Aquatics Report dated June 17, 2020. A discussion ensued regarding the work on Cleopatra and Berna that is not included in the report. Mr. Boutin requested that a representative attend the next meeting to discuss how to fix the erosion issues with ponds #10 and #14. Mr. Buffano stated that that ponds #13 and #10 do not look good. Mr. Nearey spoke about Lilly Pads.

EIGHTH ORDER OF BUSINESS

Discussion Regarding Mark Vesh's Resignation and a Replacement

A discussion ensued regarding the replacement of Mark Vesh. The Board decided to schedule a special meeting prior to their August meeting to discuss this item further.

On a Motion by Mr. Boutin, seconded by Mr. Nearey, followed by a vote of all in favor, the Board of Supervisors authorized Ms. Cunningham to work with District Counsel to short list vendors to be reviewed by the Board at their August 4th meeting for The Groves Community Development District.

On a Motion by Mr. Boutin, seconded by Mr. Nearey, followed by a vote of all in favor, the Board of Supervisors authorized a Special Meeting to be held on July 31st at 10:00 a.m. to review proposals for Mr. Vesh's replacement and authorized a Special Meeting to be held on August 4th at 1:00 p.m. to hold interviews for Mr. Vesh's replacement for The Groves Community Development District.

NINTH ORDER OF BUSINESS

Update Regarding Trees on Berna

Mr. Boutin stated that he did not request this item. A discussion ensued regarding the trees on Berna, photos taken and the watering of the trees.

TENTH ORDER OF BUSINESS

**Discussion Regarding Hiring of
Temporary Part-Time Employee**

A discussion ensued regarding the hiring of a temporary part-time employee.

On a Motion by Mr. Boutin, seconded by Mr. Nearey, followed by a vote of all in favor, the Board of Supervisors approved hiring a part-time employee (25 – 30 hours) for 90 days interim/contract for The Groves Community Development District.

Rizzetta Amenity Services to provide a proposal for the additional employee for the Board to review.

ELEVENTH ORDER OF BUSINESS

**Review of Phase III Proposal to Open
Up Additional Activities in Clubhouse
and Adjacent Facilities**

Mr. Boutin Reviewed the Groves CDD Phase III Proposal Guidelines.

On a Motion by Mr. Allison, seconded by Mr. Boutin, followed by a vote of all in favor, the Board of Supervisors agreed not to approve the Phase III proposal to open up additional facilities as presented by the Chairman and to allow the onsite clubhouse manager flexibility for The Groves Community Development District.

TWELFTH ORDER OF BUSINESS

**Discussion Regarding Joint Workshop
with HOA for New Residents**

Mr. Boutin presented the idea of a joint workshop with the HOA for new residents. A discussion ensued regarding the necessity of holding a joint workshop. It was stated that a copy of the Sunshine Laws should be included in all new residents' orientations.

THIRTEENTH ORDER OF BUSINESS

**Discussion Regarding Fixing Issues of
Ponds Where Grass was Installed by
Holes #10 and #14.**

This item was discussed under the Aquatics Report.

FOURTEENTH ORDER OF BUSINESS

Supervisor Requests

Mr. Huber asked if there were any Supervisor requests. Mr. Nearey stated that he was happy to have a part timer now.

Mr. Boutin and the whole Board stated that they were very happy with Mark Buffano. Ms. Cunningham spoke about the pool opening being an issue on how to get more flexibility. Mr. Loar stated that a final resolution was needed for the sidewalk apron issue at the August meeting.

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FIFTEENTH ORDER OF BUSINESS

Adjournment

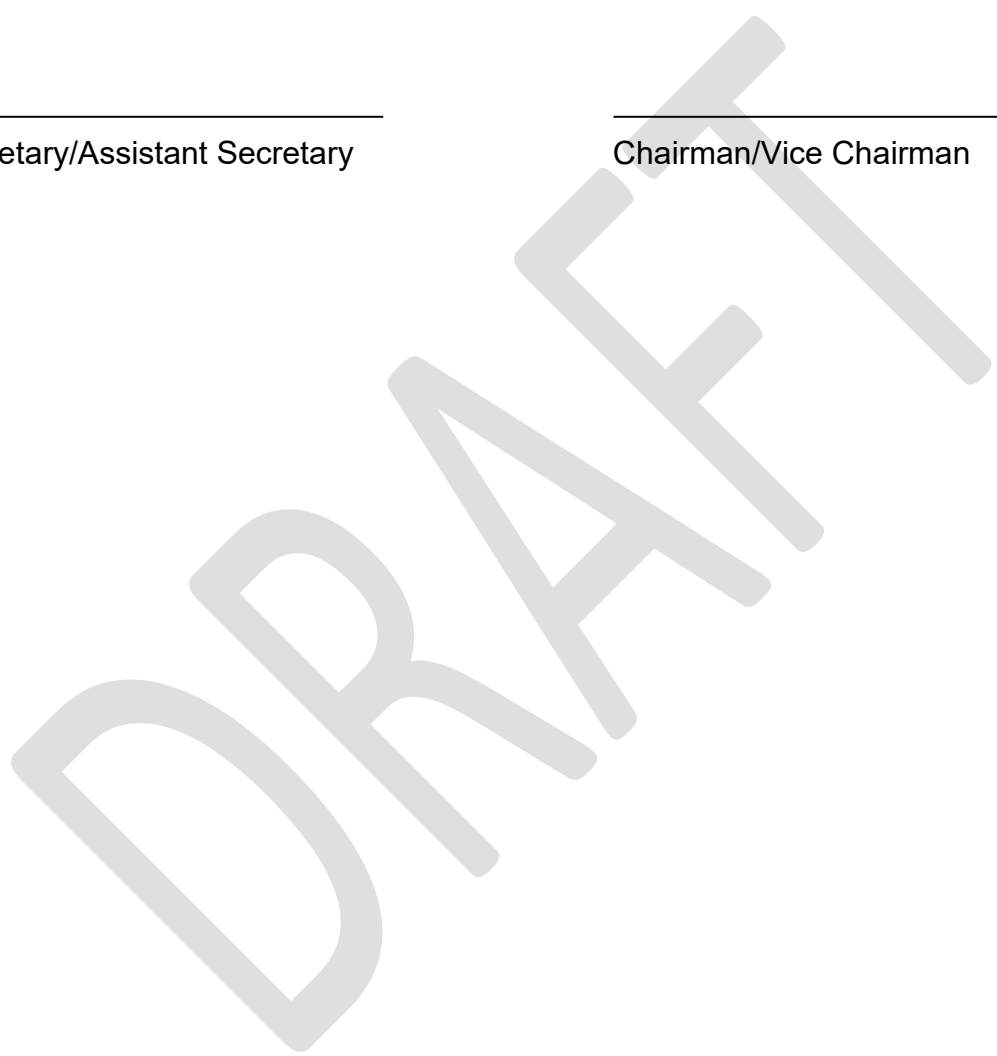
Mr. Huber requested a motion to adjourn the meeting of the Board of Supervisors' for The Groves Community Development District.

On a Motion by Mr. Boutin, seconded by Mr. Nearey, and followed by a vote of all in favor, the Board of Supervisors adjourned the meeting at 1:50 p.m. for The Groves Community Development District.

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Secretary/Assistant Secretary

Chairman/Vice Chairman



Tab 2

THE GROVES COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE · 5844 OLD PASCO ROAD · SUITE 100 · WESLEY CHAPEL, FLORIDA 33544

Operation and Maintenance Expenditures June 2020 For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from June 1, 2020 through June 30, 2020. This does not include expenditures previously approved by the Board.

The total items being presented: **\$96,530.79**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

The Groves Community Development District

Paid Operation & Maintenance Expenditures

June 1, 2020 Through June 30, 2020

| <u>Vendor Name</u> | <u>Check Number</u> | <u>Invoice Number</u> | <u>Invoice Description</u> | <u>Invoice Amount</u> |
|-------------------------------------|---------------------|-----------------------|--|-----------------------|
| Brighthouse Networks | 007003 | 0034594836-01 06/20 | 7924 Melogold Circle-Ballroom 06/20 | \$ 6.60 |
| Brighthouse Networks | 007016 | 046594101061020 | 7924 Melogold Circle-Golf & Club 06/20 | \$ 607.21 |
| Brighthouse Networks | 007003 | 051389101052320 | 7924 Melogold Cir Back Gate 06/20 | \$ 122.81 |
| Brighthouse Networks | 007032 | 088099301051920 | Internet for Master Business Accts 05/20 | \$ 293.79 |
| Central Termite & Pest Control Inc. | 007004 | 66051 | Pest Control Monthly 05/20 | \$ 50.00 |
| Christina Cunningham | 007005 | CC060220 | Board Of Supervisors Meeting 06/02/20 | \$ 200.00 |
| City of Clearwater | 007017 | 4156233 06/20 | 7924 Melogold Circle 06/20 | \$ 764.14 |
| Clean Sweep Supply Co., Inc. | 006993 | 00209314 | Janitorial Supplies 05/20 | \$ 51.50 |
| Clean Sweep Supply Co., Inc. | 007018 | 00209461 | Janitorial Supplies 06/20 | \$ 52.91 |
| Clean Sweep Supply Co., Inc. | 007018 | 00209466 | Janitorial Supplies 06/20 | \$ 444.90 |

The Groves Community Development District

Paid Operation & Maintenance Expenditures

June 1, 2020 Through June 30, 2020

| <u>Vendor Name</u> | <u>Check Number</u> | <u>Invoice Number</u> | <u>Invoice Description</u> | <u>Invoice Amount</u> |
|--|---------------------|-----------------------|---------------------------------------|-----------------------|
| Dynamic Security, Inc. | 006994 | 2000004497 | Security Services 05/16/20-05/22/20 | \$ 1,425.48 |
| Dynamic Security, Inc. | 007012 | 2000004504 | Security Services 05/23/20-05/29/20 | \$ 1,425.48 |
| Dynamic Security, Inc. | 007019 | 2000004593 | Security Services 05/30/20-06/05/20 | \$ 1,425.48 |
| Dynamic Security, Inc. | 007019 | 2000004601 | Security Services 06/06/20-06/12/20 | \$ 1,425.48 |
| Florida Department of Health in Pasco County | 007006 | 51-BID-4646761 | Swimming Pool Permit 06/20 | \$ 280.00 |
| Florida Department of Health in Pasco County | 007006 | 51-BID-4647007 | Spa Permit 06/20 | \$ 145.00 |
| Great Britain Tile, Inc. | 007020 | 30691 | Tile Installation 06/20 | \$ 6,379.85 |
| GreatAmerica Financial Services Corporation | 007021 | 27194493 | Copier Maintenance/Color Images 06/20 | \$ 379.80 |
| James P Nearey | 007008 | JN060220 | Board Of Supervisors Meeting 06/02/20 | \$ 200.00 |
| Jimmy Allison | 007001 | JA060220 | Board Of Supervisors Meeting 06/02/20 | \$ 200.00 |

The Groves Community Development District

Paid Operation & Maintenance Expenditures

June 1, 2020 Through June 30, 2020

| <u>Vendor Name</u> | <u>Check Number</u> | <u>Invoice Number</u> | <u>Invoice Description</u> | <u>Invoice Amount</u> |
|---|---------------------|-----------------------|---|-----------------------|
| Landmark Engineering & Surveying Corp. | 007022 | 2000020-236 | Engineering Services 05/20 | \$ 522.50 |
| Lowes | 007015 | 060420 | Sensa Granite Vanity 06/20 | \$ 3,539.49 |
| Lowes | 007015 | 060520 | Installation Sensa Granite Vanity 06/20 | \$ 1,251.04 |
| Mike Fasano, Pasco County Tax Collector | 006995 | JVRR86 06/20 | Golf Cart Registration Renewal 06/20 | \$ 23.35 |
| Mood Media | 006996 | 55451084 | Clubhouse Music Monthly Service 06/20 | \$ 165.58 |
| Pasco County | 006997 | 13467253 | 7924 Melogold Circlw Hydrant 04/20 | \$ 25.48 |
| Pasco County | 007013 | 13500427 | 7924 Melogold Reclaimed Water 04/20 | \$ 4,773.94 |
| Pasco County | 007013 | Pasco Summary 05/20 | Pasco Water Summary 05/20 | \$ 2,205.32 |
| Richard Loar | 007007 | RL060220 | Board Of Supervisors Meeting 06/02/20 | \$ 200.00 |
| Rizzetta & Company, Inc. | 006998 | INV0000050187 | District Management Fees 06/20 | \$ 6,338.75 |

The Groves Community Development District

Paid Operation & Maintenance Expenditures

June 1, 2020 Through June 30, 2020

| <u>Vendor Name</u> | <u>Check Number</u> | <u>Invoice Number</u> | <u>Invoice Description</u> | <u>Invoice Amount</u> |
|-----------------------------------|---------------------|-----------------------|--|-----------------------|
| Rizzetta Amenity Services, Inc. | 007009 | INV00000000007553 | Bi-Weekly Payroll-Insurance Reim 05/20 | \$ 4,956.98 |
| Rizzetta Amenity Services, Inc. | 007023 | INV00000000007614 | Bi-Weekly Payroll-Insurance Reim 06/20 | \$ 8,023.73 |
| Rizzetta Amenity Services, Inc. | 007023 | INV00000000007585 | Out of Pocket Expenses 05/20 | \$ 271.87 |
| Rizzetta Technology Services, LLC | 006999 | INV0000005930 | Email & Website Hosting Services 06/20 | \$ 175.00 |
| RLC Pool LLC | 007024 | 1386 | Pool Maintenance 06/20 | \$ 750.00 |
| RLC Pool LLC | 007024 | 1482 | Pool And Spa Repair 06/20 | \$ 1,225.00 |
| Securiteam, Inc. | 007025 | 9279060820 | Service Call Repaired Barrier Gate 06/20 | \$ 125.00 |
| Solitude Lake Management LLC | 007026 | PI-A00420642 | Lake & Pond Management Services 06/20 | \$ 1,486.00 |
| Sports Surfaces LLC | 007027 | 11263 | Resurface Bocce Ball Courts 06/20 | \$ 4,455.00 |
| Steve Gaskins Contracting, Inc. | 007010 | 25154 | Off Duty Deputy & Scheduler Fee 05/20 | \$ 524.00 |

The Groves Community Development District

Paid Operation & Maintenance Expenditures

June 1, 2020 Through June 30, 2020

| <u>Vendor Name</u> | <u>Check Number</u> | <u>Invoice Number</u> | <u>Invoice Description</u> | <u>Invoice Amount</u> |
|--|---------------------|-----------------------------|--|-----------------------|
| Straley Robin Vericker | 007000 | 18329 | Legal Services 05/20 | \$ 3,222.50 |
| Straley Robin Vericker | 007028 | 18454 | Legal Services 06/20 | \$ 2,570.00 |
| The Groves CDD | CD374 | Debit Card Replenishment | Debit Card Replenishment | \$ 2,107.08 |
| The Groves CDD | CD376 | Debit Card Replenishment | Debit Card Replenishment | \$ 826.00 |
| Times Publishing Company | 007011 | 0000082276 05/20/20 | Acct 109332 Legal Advertising 05/20 | \$ 59.60 |
| Waste Management Inc. of Florida | 007029 | 0535931-1568-5 | Waste Disposal Services 06/20 | \$ 62.00 |
| Wilbur H. Boutin Jr | 007002 | BB060220 | Board Of Supervisors Meeting 06/02/20 | \$ 200.00 |
| Wilkes Air Conditioning LLC | 007030 | 756 | 7.5/10 Ton Split System Replacement05/20 | \$ 11,300.00 |
| Wilkes Air Conditioning LLC | 007030 | 775 | Replaced Compressor 06/20 | \$ 1,200.00 |
| Withlacoochee River Electric Cooperative, Inc | 007014 | Summary Elec 05/20 | Summary Electric 05/20 | \$ 6,266.98 |

The Groves Community Development District

Paid Operation & Maintenance Expenditures

June 1, 2020 Through June 30, 2020

| <u>Vendor Name</u> | <u>Check Number</u> | <u>Invoice Number</u> | <u>Invoice Description</u> | <u>Invoice Amount</u> |
|-----------------------|---------------------|-----------------------|-------------------------------------|-----------------------------------|
| Yellowstone Landscape | 007031 | TM 120383 | Monthly Landscape Maintenance 06/20 | <u>\$ 11,798.17</u> |
| Report Total | | | | <u><u>\$ 96,530.79</u></u> |

Tab 3



Rizzetta & Company

The Groves Community Development District

thegrovescdd.org

Approved Proposed Budget for Fiscal Year 2020-2021

Presented by: Rizzetta & Company, Inc.

**5844 Old Pasco Road
Suite 100
Wesley Chapel, Florida 33544
Phone: 813-994-1001**

rizzetta.com

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Rizzetta & Company

GENERAL FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

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

REVENUES:

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

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

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

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

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

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

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

EXPENDITURES – ADMINISTRATIVE:

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

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

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

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

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

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

Assessment Roll: The District will contract with a firm to maintain the assessment roll and annually levy a Non-Ad Valorem assessment for operating and debt service expenses.

Financial & Revenue Collections: Services include all functions necessary for the timely billing and collection and reporting of District assessments in order to ensure adequate funds to meet the District's debt service and operations and maintenance obligations. These services include, but are not limited to, assessment roll preparation and certification, direct billings and funding request processing as well as responding to property owner questions regarding District assessments. This line item also includes the fees incurred for a Collection Agent to collect the funds for the principal and interest payment for its short-term bond issues and any other bond related collection needs. These funds are collected as prescribed in the Trust Indenture. The Collection Agent also provides for the release of liens on property after the full collection of bond debt levied on particular properties.

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

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

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

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

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

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

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

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

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

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

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

EXPENDITURES - FIELD OPERATIONS:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

RESERVE FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

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

REVENUES:

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

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

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

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

EXPENDITURES:

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

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

DEBT SERVICE FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

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

REVENUES:

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

EXPENDITURES – ADMINISTRATIVE:

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

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

Proposed Budget
The Groves Community Development District
General Fund
Fiscal Year 2020/2021

| | Chart of Accounts Classification | Actual YTD through 05/31/20 | Projected Annual Totals 2019/2020 | Annual Budget for 2019/2020 | Projected Budget variance for 2019/2020 | Budget for 2020/2021 | Budget Increase (Decrease) vs 2019/2020 | Comments |
|----|--|-----------------------------|-----------------------------------|-----------------------------|---|----------------------|---|------------------|
| 1 | | | | | | | | |
| 2 | REVENUES | | | | | | | |
| 3 | | | | | | | | |
| 12 | Interest Earnings | | | | | | | |
| 13 | Interest Earnings | \$ 6,135 | \$ 9,203 | \$ - | \$ 9,203 | \$ - | \$ - | |
| 14 | Special Assessments | | | | | | | |
| 15 | Tax Roll* | \$ 1,047,135 | \$ 1,047,135 | \$ 1,022,726 | \$ 24,409 | \$ 1,027,253 | \$ 4,527 | |
| 21 | Other Miscellaneous Revenues | | | | | | | |
| 24 | Miscellaneous Revenues | \$ 14,381 | \$ 21,572 | \$ - | \$ 21,572 | \$ - | \$ - | |
| 31 | | | | | | | | |
| 32 | TOTAL REVENUES | \$ 1,067,651 | \$ 1,077,909 | \$ 1,022,726 | \$ 55,183 | \$ 1,027,253 | \$ 4,527 | |
| 33 | | | | | | | | |
| 34 | Balance Forward from Prior Year | \$ - | \$ - | \$ 62,357 | \$ (62,357) | \$ - | \$ (62,357) | |
| 35 | | | | | | | | |
| 36 | TOTAL REVENUES AND BALANCE | \$ 1,067,651 | \$ 1,077,909 | \$ 1,085,083 | \$ (7,174) | \$ 1,027,253 | \$ (57,830) | |
| 37 | | | | | | | | |
| 38 | *Allocation of assessments between the Tax Roll and Off Roll are estimates only and subject to change prior to certification. | | | | | | | |
| 39 | | | | | | | | |
| 40 | EXPENDITURES - ADMINISTRATIVE | | | | | | | |
| 41 | | | | | | | | |
| 42 | Legislative | | | | | | | |
| 43 | Supervisor Fees | \$ 9,000 | \$ 13,500 | \$ 14,000 | \$ 500 | \$ 14,000 | \$ - | |
| 44 | Financial & Administrative | | | | | | | |
| 45 | Administrative Services | \$ 5,733 | \$ 8,600 | \$ 8,600 | \$ 1 | \$ 8,772 | \$ 172 | |
| 46 | District Management | \$ 26,810 | \$ 40,215 | \$ 40,125 | \$ (90) | \$ 40,928 | \$ 803 | |
| 47 | District Engineer | \$ 5,925 | \$ 8,888 | \$ 15,000 | \$ 6,113 | \$ 15,000 | \$ - | |
| 48 | Disclosure Report | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ - | \$ 1,000 | \$ - | |
| 49 | Trustees Fees | \$ 3,300 | \$ 3,300 | \$ 6,850 | \$ 3,550 | \$ 3,300 | \$ (3,550) | |
| 50 | Assessment Roll | \$ 5,250 | \$ 5,250 | \$ 5,250 | \$ - | \$ 5,250 | \$ - | |
| 51 | Financial & Revenue Collections | \$ 3,500 | \$ 5,250 | \$ 5,250 | \$ - | \$ 5,250 | \$ - | |
| 52 | Accounting Services | \$ 14,667 | \$ 22,001 | \$ 22,000 | \$ (1) | \$ 22,440 | \$ 440 | |
| 53 | Auditing Services | \$ 3,600 | \$ 3,600 | \$ 4,800 | \$ 1,200 | \$ 3,600 | \$ (1,200) | contract |
| 54 | Arbitrage Rebate Calculation | \$ 500 | \$ 500 | \$ 650 | \$ 150 | \$ 500 | \$ (150) | |
| 59 | Public Officials Liability Insurance | \$ 2,819 | \$ 2,819 | \$ 4,000 | \$ 1,181 | \$ 3,101 | \$ (899) | |
| 60 | Legal Advertising | \$ 699 | \$ 1,049 | \$ 1,500 | \$ 452 | \$ 1,000 | \$ (500) | |
| 61 | Bank Fees | \$ 1,000 | \$ 1,500 | \$ 750 | \$ (750) | \$ 2,000 | \$ 1,250 | |
| 62 | Dues, Licenses & Fees | \$ 175 | \$ 263 | \$ 750 | \$ 488 | \$ 750 | \$ - | |
| 63 | Music License/Monthly Service | \$ 1,375 | \$ 2,063 | \$ 2,500 | \$ 438 | \$ 2,350 | \$ (150) | |
| 64 | Tax Collector /Property Appraiser Fees | \$ 150 | \$ 150 | \$ 150 | \$ - | \$ 150 | \$ - | |
| 65 | Liquor License | \$ - | \$ - | \$ 1,350 | \$ 1,350 | \$ 350 | \$ (1,000) | per 2019 |
| 66 | Website Hosting, Maintenance, Backup | \$ 5,263 | \$ 7,895 | \$ 10,000 | \$ 2,106 | \$ 5,000 | \$ (5,000) | |
| 67 | Legal Counsel | | | | | | | |
| 68 | District Counsel | \$ 24,445 | \$ 36,668 | \$ 25,000 | \$ (11,668) | \$ 25,000 | \$ - | |
| 73 | | | | | | | | |
| 74 | Administrative Subtotal | \$ 115,211 | \$ 164,507 | \$ 169,525 | \$ 5,018 | \$ 159,741 | \$ (9,784) | |
| 75 | | | | | | | | |
| 76 | EXPENDITURES - FIELD OPERATIONS | | | | | | | |
| 77 | | | | | | | | |
| 78 | Law Enforcement | | | | | | | |
| 79 | Deputy/Florida Highway patrol | \$ 3,618 | \$ 5,427 | \$ 7,500 | \$ 2,073 | \$ 7,500 | \$ - | |
| 81 | Security Operations | | | | | | | |
| 86 | Misc. Operating Supplies | \$ - | \$ - | \$ 5,500 | \$ 5,500 | \$ 5,500 | \$ - | |
| 88 | Security Camera Maintenance | \$ 19,767 | \$ 29,651 | \$ 53,520 | \$ 23,870 | \$ 53,520 | \$ - | |
| 89 | Security Services | \$ 65,531 | \$ 98,297 | \$ 60,000 | \$ (38,297) | \$ 75,000 | \$ 15,000 | Dynamic Security |
| 90 | Electric Utility Services | | | | | | | |
| 91 | Utility Services | \$ 27,590 | \$ 41,385 | \$ 33,000 | \$ (8,385) | \$ 35,000 | \$ 2,000 | |
| 92 | Street Lights | \$ 11,332 | \$ 16,998 | \$ 31,000 | \$ 14,002 | \$ 27,000 | \$ (4,000) | |
| 93 | Utility - Recreation Facilities | \$ 18,895 | \$ 28,343 | \$ 35,000 | \$ 6,658 | \$ 35,000 | \$ - | |
| 99 | Garbage/Solid Waste Control Services | | | | | | | |

Proposed Budget
The Groves Community Development District
Reserve Fund
Fiscal Year 2020-2021

| | Chart of Accounts Classification | Actual YTD through 05/31/20 | Projected Annual Totals 2019/2020 | Annual Budget for 2019/2020 | Projected Budget variance for 2019/2020 | Budget for 2020/2021 | Budget Increase (Decrease) vs 2019/2020 |
|----|--|------------------------------------|--|------------------------------------|--|-----------------------------|--|
| 1 | | | | | | | |
| 2 | REVENUES | | | | | | |
| 3 | | | | | | | |
| 4 | Special Assessments | | | | | | |
| 5 | Tax Roll* | \$ 225,000 | \$ 225,000 | \$ 225,000 | \$ - | \$ 225,000 | \$ - |
| 12 | | | | | | | |
| 13 | TOTAL REVENUES | \$ 225,000 | \$ 225,000 | \$ 225,000 | \$ - | \$ 225,000 | \$ - |
| 14 | | | | | | | |
| 17 | TOTAL REVENUES AND BALANCE | \$ 225,000 | \$ 225,000 | \$ 225,000 | \$ - | \$ 225,000 | \$ - |
| 18 | | | | | | | |
| 19 | *Allocation of assessments between the Tax Roll and Off Roll are estimates only and subject to change prior to certification. | | | | | | |
| 20 | | | | | | | |
| 21 | EXPENDITURES | | | | | | |
| 22 | | | | | | | |
| 23 | Contingency | | | | | | |
| 24 | Capital Reserves | \$ 225,000 | \$ 225,000 | \$ 225,000 | \$ - | \$ 225,000 | \$ - |
| 25 | Capital Outlay | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 26 | | | | | | | |
| 27 | TOTAL EXPENDITURES | \$ 225,000 | \$ 225,000 | \$ 225,000 | \$ - | \$ 225,000 | \$ - |
| 28 | | | | | | | |
| 29 | EXCESS OF REVENUES OVER | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 30 | | | | | | | |

Budget Template
The Groves Community Development District
Debt Service
Fiscal Year 2020/2021

| Chart of Accounts Classification | Series 2007 | Budget for 2020/2021 |
|---|---------------------|-------------------------|
| REVENUES | | |
| Special Assessments | | |
| Net Special Assessments ⁽¹⁾ | \$158,095.70 | \$158,095.70 |
| TOTAL REVENUES | \$158,095.70 | \$158,095.70 |
| EXPENDITURES | | |
| Administrative | | |
| Financial & Administrative | | |
| Debt Service Obligation | \$158,095.70 | \$158,095.70 |
| Administrative Subtotal | \$158,095.70 | \$158,095.70 |
| TOTAL EXPENDITURES | \$158,095.70 | \$158,095.70 |
| EXCESS OF REVENUES OVER EXPENDITURES | \$0.00 | \$0.00 |

Pasco County ollection Costs (2%) and Early payment Discounts (4%) 6.0%

Gross assessments \$168,186.92

Notes:

Tax Roll Collection Costs and Early Payment Discount is 6% of Tax Roll. Budgeted net of tax roll assessments See Assessment Table.

⁽¹⁾ Maximum Annual Debt Service less Prepaid Assessments received.

The Groves Community Development District

FISCAL YEAR 2020/2021 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

| | |
|------------------------------|-----------------------|
| 2020/2021 O&M Budget | \$1,252,253.00 |
| Collection Cost @ 2%: | \$26,643.68 |
| Early Payment Discount @ 4%: | \$53,287.36 |
| 2020/2021 Total: | <u>\$1,332,184.04</u> |

| | |
|----------------------|-------------------|
| 2019/2020 O&M Budget | \$1,247,726.00 |
| 2020/2021 O&M Budget | \$1,252,253.00 |
| Total Difference: | <u>\$4,527.00</u> |

| | PER UNIT ANNUAL ASSESSMENT | | Proposed Increase / Decrease | |
|---|----------------------------|--------------------|------------------------------|--------------|
| | 2019/2020 | 2020/2021 | \$ | % |
| Debt Service - Club | \$220.14 | \$220.14 | \$0.00 | 0.00% |
| Operations/Maintenance - Club | \$1,735.12 | \$1,741.42 | \$6.30 | 0.36% |
| Total | \$1,955.26 | \$1,961.56 | \$6.30 | 0.32% |
| Debt Service - Courtyard | \$220.14 | \$220.14 | \$0.00 | 0.00% |
| Operations/Maintenance - Courtyard | \$1,735.12 | \$1,741.42 | \$6.30 | 0.36% |
| Total | \$1,955.26 | \$1,961.56 | \$6.30 | 0.32% |
| Debt Service - Patio | \$220.14 | \$220.14 | \$0.00 | 0.00% |
| Operations/Maintenance - Patio | \$1,735.12 | \$1,741.42 | \$6.30 | 0.36% |
| Total | \$1,955.26 | \$1,961.56 | \$6.30 | 0.32% |
| Debt Service - Estate | \$220.14 | \$220.14 | \$0.00 | 0.00% |
| Operations/Maintenance - Estate | \$1,735.12 | \$1,741.42 | \$6.30 | 0.36% |
| Total | \$1,955.26 | \$1,961.56 | \$6.30 | 0.32% |
| Debt Service - Golf Course | \$2,201.36 | \$2,201.36 | \$0.00 | 0.00% |
| Operations/Maintenance - Golf Course | \$17,351.22 | \$17,414.17 | \$62.95 | 0.36% |
| Total | \$19,552.58 | \$19,615.53 | \$62.95 | 0.32% |

THE GROVES

FISCAL YEAR 2020/2021 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

| | | |
|------------------------|------|-----------------------|
| TOTAL O&M BUDGET | | \$1,252,253.00 |
| COLLECTION COSTS & EPD | 2.0% | \$26,643.68 |
| EARLY PAYMENT DISCOUNT | 4.0% | \$53,287.36 |
| TOTAL O&M ASSESSMENT | | <u>\$1,332,184.04</u> |

| LOT SIZE | UNITS ASSESSED | | ALLOCATION OF O&M ASSESSMENT | | | | TOTAL | PER LOT ANNUAL ASSESSMENT | | |
|--|----------------|---|------------------------------|---------------|----------------|-----------------------|-------------------------------------|---------------------------|-----------------------------|----------------------|
| | O&M | SERIES 2007 DEBT SERVICE ^{(1) (2)} | EAU FACTOR | TOTAL EAU's | % TOTAL EAU's | TOTAL O&M BUDGET | SERIES 2007 DEBT SERVICE ASSESSMENT | O&M | DEBT SERVICE ⁽³⁾ | TOTAL ⁽⁴⁾ |
| Club | 285 | 285 | 1.00 | 285.00 | 37.25% | \$496,303.86 | \$62,739.90 | \$1,741.42 | \$220.14 | \$1,961.56 |
| Courtyard | 273 | 273 | 1.00 | 273.00 | 35.69% | \$475,406.85 | \$60,098.22 | \$1,741.42 | \$220.14 | \$1,961.56 |
| Patio | 138 | 137 | 1.00 | 138.00 | 18.04% | \$240,315.55 | \$30,159.18 | \$1,741.42 | \$220.14 | \$1,961.56 |
| Estate | 59 | 59 | 1.00 | 59.00 | 7.71% | \$102,743.61 | \$12,988.26 | \$1,741.42 | \$220.14 | \$1,961.56 |
| Golf Course | 1 | 1 | 10.00 | 10.00 | 1.31% | \$17,414.17 | \$2,201.36 | \$17,414.17 | \$2,201.36 | \$19,615.53 |
| | <u>756</u> | <u>755</u> | | <u>765.00</u> | <u>100.00%</u> | <u>\$1,332,184.04</u> | <u>\$168,186.92</u> | | | |
| LESS: Pasco County Collection Costs (2%) and Early Payment Discount (4%) | | | | | | <u>(\$79,931.04)</u> | <u>(\$10,091.22)</u> | | | |
| Net Revenue to be Collected | | | | | | <u>\$1,252,253.00</u> | <u>\$158,095.70</u> | | | |

⁽¹⁾ Reflects 1 (one) Series 2007 prepayment.

⁽²⁾ Reflects the number of total lots with Series 2007 debt outstanding.

⁽³⁾ Annual debt service assessment per lot adopted in connection with the Series 2007 bond issue. Annual assessment includes principal, interest, Pasco County collection costs and early payment discount costs.

⁽⁴⁾ Annual assessment that will appear on November 2020 Pasco County property tax bill. Amount shown includes all applicable county collection costs and early payment discounts (up to 4% if paid early).

Tab 4

RESOLUTION 2020-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE GROVES COMMUNITY DEVELOPMENT DISTRICT ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2020, AND ENDING SEPTEMBER 30, 2021; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager submitted, prior to June 15th, to the Board of Supervisors (“**Board**”) of The Groves Community Development District (“**District**”) a proposed budget for the next ensuing budget year (“**Proposed Budget**”), along with an explanatory and complete financial plan for each fund, pursuant to the provisions of Sections 189.016(3) and 190.008(2)(a), Florida Statutes;

WHEREAS, the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District at least 60 days prior to the adoption of the Proposed Budget pursuant to the provisions of Section 190.008(2)(b), Florida Statutes;

WHEREAS, the Board held a duly noticed public hearing pursuant to Section 190.008(2)(a), Florida Statutes;

WHEREAS, the District Manager posted the Proposed Budget on the District’s website at least 2 days before the public hearing pursuant to Section 189.016(4), Florida Statutes;

WHEREAS, the Board is required to adopt a resolution approving a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year pursuant to Section 190.008(2)(a), Florida Statutes; and

WHEREAS, the Proposed Budget projects the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD:

Section 1. Budget

- a.** That the Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District’s records office, and hereby approves certain amendments thereto, as shown below.
- b.** That the Proposed Budget as amended by the Board attached hereto as **Exhibit A**, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), Florida Statutes, and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures for fiscal year 2019-2020 and/or revised projections for fiscal year 2020-2021.

- c. That the adopted budget, as amended, shall be maintained in the office of the District Manager and at the District’s records office and identified as “The Budget for The Groves Community Development District for the Fiscal Year Beginning October 1, 2020, and Ending September 30, 2021”.
- d. The final adopted budget shall be posted by the District Manager on the District’s website within 30 days after adoption pursuant to Section 189.016(4), Florida Statutes.

Section 2. Appropriations. There is hereby appropriated out of the revenues of the District (the sources of the revenues will be provided for in a separate resolution), for the fiscal year beginning October 1, 2020, and ending September 30, 2021, the sum of \$ _____, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

| | |
|---------------------------------|----------|
| TOTAL GENERAL FUND | \$ _____ |
| CARRY FORWARD FUNDS | \$ _____ |
| RESERVE FUND | \$ _____ |
| DEBT SERVICE FUND, SERIES 2007A | \$ _____ |
| TOTAL ALL FUNDS | \$ _____ |

*Not inclusive of any collection costs or early payment discounts.

Section 3. Budget Amendments. Pursuant to Section 189.016(6), Florida Statutes, the District at any time within the fiscal year or within 60 days following the end of the fiscal year may amend its budget for that fiscal year as follows:

- a. The Board may authorize an increase or decrease in line item appropriations within a fund by motion recorded in the minutes if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may authorize an increase or decrease in line item appropriations within a fund if the total appropriations of the fund do not increase and if the aggregate change in the original appropriation item does not exceed \$10,000 or 10% of the original appropriation.
- c. Any other budget amendments shall be adopted by resolution and be consistent with Florida law. This includes increasing any appropriation item and/or fund to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.

The District Manager or Treasurer must establish administrative procedures to ensure that any budget amendments are in compliance with this section and Section 189.016, Florida Statutes, among other applicable laws. Among other procedures, the District Manager or Treasurer must ensure that any amendments to budget(s) under subparagraphs c. above are posted on the District's website within 5 days after adoption pursuant to Section 189.016(7), Florida Statutes.

Section 4. Effective Date. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

Passed and Adopted on August 4, 2020.

Attested By:

**The Groves Community
Development District**

Name: _____
Secretary/Assistant Secretary

William Boutin
Chair of the Board of Supervisors

Exhibit A: FY 2020-2021 Adopted Budget

EXHIBIT A

Tab 5

RESOLUTION 2020-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE GROVES COMMUNITY DEVELOPMENT DISTRICT IMPOSING ANNUALLY RECURRING OPERATIONS AND MAINTENANCE NON-AD VALOREM SPECIAL ASSESSMENTS; PROVIDING FOR COLLECTION AND ENFORCEMENT OF ALL DISTRICT SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENT OF THE ASSESSMENT ROLL; PROVIDING FOR CHALLENGES AND PROCEDURAL IRREGULARITIES; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Groves Community Development District (“**District**”) is a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes for the purpose of providing, preserving, operating, and maintaining infrastructure improvements, facilities, and services to the lands within the District;

WHEREAS, the District is located in Pasco County, Florida (“**County**”);

WHEREAS, the Board of Supervisors of the District (“**Board**”) hereby determines to undertake various activities described in the District’s adopted budget for fiscal year 2020-2021 attached hereto as **Exhibit A (“FY 2020-2021 Budget”)** and incorporated as a material part of this Resolution by this reference;

WHEREAS, the District must obtain sufficient funds to provide for the activities described in the FY 2020-2021 Budget;

WHEREAS, the provision of the activities described in the FY 2020-2021 Budget is a benefit to lands within the District;

WHEREAS, the District may impose non-ad valorem special assessments on benefited lands within the District pursuant to Chapter 190, Florida Statutes;

WHEREAS, such special assessments may be placed on the County tax roll and collected by the local Tax Collector (“**Uniform Method**”) pursuant to Chapters 190 and 197, Florida Statutes;

WHEREAS, the District has, by resolution and public notice, previously evidenced its intention to utilize the Uniform Method;

WHEREAS, the District has approved an agreement with the County Property Appraiser (“**Property Appraiser**”) and County Tax Collector (“**Tax Collector**”) to provide for the collection of special assessments under the Uniform Method;

WHEREAS, it is in the best interests of the District to proceed with the imposition, levy, and collection of the annually recurring operations and maintenance non-ad valorem special

assessments on all assessable lands in the amount contained for each parcel's portion of the FY 2020-2021 Budget ("**O&M Assessments**");

WHEREAS, the Board desires to collect the annual installment for the previously levied debt service non-ad valorem special assessments ("**Debt Assessments**") in the amounts shown in the FY 2020-2021 Budget;

WHEREAS, the District adopted an assessment roll as maintained in the office of the District Manager, available for review, and incorporated as a material part of this Resolution by this reference ("**Assessment Roll**");

WHEREAS, it is in the best interests of the District to certify the Assessment Roll to the Tax Collector pursuant to the Uniform Method; and

WHEREAS, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll, including the property certified to the Tax Collector by this Resolution, as the Property Appraiser updates the property roll, for such time as authorized by Florida law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD:

Section 1. Benefit from Activities and O&M Assessments. The provision of the activities described in the FY 2020-2021 Budget confer a special and peculiar benefit to the lands within the District, which benefits exceed or equal the O&M Assessments allocated to such lands. The allocation of the expenses of the activities to the specially benefited lands is shown in the FY 2020-2021 Budget and in the Assessment Roll.

Section 2. O&M Assessments Imposition. Pursuant to Chapter 190, Florida Statutes and procedures authorized by Florida law for the levy and collection of special assessments, the O&M Assessments are hereby imposed and levied on benefited lands within the District in accordance with the FY 2020-2021 Budget and Assessment Roll. The lien of the O&M Assessments imposed and levied by this Resolution shall be effective upon passage of this Resolution.

Section 3. Collection and Enforcement of District Assessments.

- a. **Uniform Method for all Debt Assessments and all O&M Assessments.** The collection of all Debt Assessments and all O&M Assessments for all lands within the District, shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as set forth in the Assessment Roll. All assessments collected by the Tax Collector shall be due, payable, and enforced pursuant to Chapter 197, Florida Statutes.
- b. **Future Collection Methods.** The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

Section 4. Certification of Assessment Roll. The Assessment Roll is hereby certified and authorized to be transmitted to the Tax Collector.

Section 5. Assessment Roll Amendment. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law. After any amendment of the Assessment Roll, the District Manager shall file the updates to the tax roll in the District records.

Section 6. Assessment Challenges. The adoption of this Resolution shall be the final determination of all issues related to the O&M Assessments as it relates to property owners whose benefited property is subject to the O&M Assessments (including, but not limited to, the determination of special benefit and fair apportionment to the assessed property, the method of apportionment, the maximum rate of the O&M Assessments, and the levy, collection, and lien of the O&M Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 30 days from adoption date of this Resolution.

Section 7. Procedural Irregularities. Any informality or irregularity in the proceedings in connection with the levy of the O&M Assessments shall not affect the validity of the same after the adoption of this Resolution, and any O&M Assessments as finally approved shall be competent and sufficient evidence that such O&M Assessment was duly levied, that the O&M Assessment was duly made and adopted, and that all other proceedings adequate to such O&M Assessment were duly had, taken, and performed as required.

Section 8. Severability. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

Section 9. Effective Date. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

Passed and Adopted on August 4, 2020.

Attested By:

**The Groves Community
Development District**

Name: _____
Secretary/Assistant Secretary

William Boutin
Chair of the Board of Supervisors

Exhibit A: FY 2020-2021 Budget

EXHIBIT A

Tab 6

RESOLUTION 2020-07

**A RESOLUTION OF THE GROVES COMMUNITY
DEVELOPMENT DISTRICT ADOPTING THE ANNUAL
MEETING SCHEDULE FOR FISCAL YEAR 2020/2021**

WHEREAS, the Groves (the "**District**") is a local unit of special-purpose government organized and existing in accordance with Chapter 190, Florida Statutes, and situated entirely within Pasco County, Florida; and

WHEREAS, the District is required by Florida law to prepare an annual schedule of its regular public meetings which designates the date, time and location of the District's meetings; and

WHEREAS, the Board has proposed the Fiscal Year 2020/2021 annual meeting schedule as attached in **Exhibit A**;

**NOW, THEREFORE BE IT RESOLVED BY THE BOARD
OF SUPERVISORS OF THE GROVES COMMUNITY
DEVELOPMENT DISTRICT**

1. The Fiscal Year 2020/2021 annual public meeting schedule attached hereto and incorporated by reference herein as Exhibit A is hereby approved and will be published and filed in accordance with the requirements of Florida law.
2. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 4th day of August, 2020.

ATTEST:

**THE GROVES COMMUNITY
DEVELOPMENT DISTRICT**

Name: _____
Secretary / Assistant Secretary

William Boutin
Chair, Board of Supervisors

EXHIBIT “A”
BOARD OF SUPERVISORS’ MEETING DATES
THE GROVES
COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2020/2021

October 6, 2020

November 10, 2020 * (moved up a week due to Election Day)

December 1, 2020

January 5, 2021*

February 2, 2021

March 2, 2021

April 6, 2021

May 4, 2021

June 1, 2021 *

July 6, 2021

August 3, 2021 *

September 7, 2021

All meetings will convene at 10:00 a.m.at¹ The Groves Civic Center, located at 7924 Melogold Circle, Land O’ Lakes, Florida 34637 with the exception of the November, January, June and August meetings that will be held at *6:30 p.m.

¹Please note that because of the COVID-19 public health emergency and to protect the public and follow the CDC guidance regarding social distancing, such meetings may be held telephonically, virtually, or at another location in the event the above location is not available. Please check the District’s website for the latest information: <https://www.thegrovescdd.org/>.