



Rizzetta & Company

# **The Groves Community Development District**

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**Board of Supervisors'  
2<sup>nd</sup> Audit & Regular Meetings  
April 4, 2023**

**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 Richard Loar Jimmy Allison James Nearey Christina Cunningham	Chairman Vice Chairman Assistant Secretary Assistant Secretary Assistant Secretary
<b>District Manager</b>	Gregory Cox	Rizzetta & Company, Inc.
<b>District Counsel</b>	Vivek Babbar	Straley Robin & Vericker
<b>District Engineer</b>	Stephen Brletic	BDI 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**

March 28, 2023

**FINAL AGENDA**

Dear Board Members:

The 2<sup>nd</sup> audit and regular meetings of the Board of Supervisors of The Groves Community Development District will be held on **Tuesday, April 4, 2023, at 10:00 a.m.** to be held at The Groves Civic Center, located at 7924 Melogold Circle, Land O' Lakes, FL 34637. The following is the tentative agenda for this meeting.

**AUDIT COMMITTEE MEETING**

- 1. CALL TO ORDER/ROLL CALL**
- 2. PLEDGE OF ALLEGIANCE**
- 3. AUDIENCE COMMENTS**
- 4. BUSINESS ADMINISTRATION**
  - A. Ranking of Proposals Received for Audit Services
    1. Grau & Associates.....Tab 1
    2. Berger, Toombs, Elam, Gaines & Frank.....Tab 2
- 5. ADJOURNMENT**

**BOARD OF SUPERVISORS MEETING**

- 1. CALL TO ORDER / ROLL CALL**
- 2. AUDIENCE COMMENTS ON AGENDA ITEMS**
- 3. STAFF REPORTS**
  - A. District Counsel
  - B. District Engineer
  - C. Aquatics Report
    1. March Waterway Inspection Report..... Tab 3
  - D. Clubhouse Manager
    1. March Clubhouse Manager's Report ..... Tab 4
  - E. District Manager
    1. March District Manager Report and  
Projects Management Plan Update ..... Tab 5
- 4. BUSINESS ITEMS**
  - A. Consideration of Rizzetta & Co. Rescinding of  
Termination Notice..... Tab 6
  - B. Consideration of Night Swimming Lighting Proposals ..... Tab 7
  - C. Consideration of RV Lot Lighting Proposals ..... Tab 8
  - D. Consideration of Yellowstone Proposal for Mulch Installation..... Tab 9
  - E. Consideration of Yellowstone Proposal for Conservation Areas  
Vegetation Cutback..... Tab 10
  - F. Consideration of Yellowstone Proposal for 30 Oaks Crown Work .. Tab 11

**5. BUSINESS ADMINISTRATION**

- A. Consideration of Minutes of Board of Supervisors' 1<sup>st</sup> Audit Meeting held on February 7, 2023 ..... Tab 12
- B. Consideration of Minutes of Board of Supervisors' Regular Meeting held on March 7, 2023 ..... Tab 13
- C. Consideration of Operations & Maintenance Expenditures for February 2023 .....Tab 14

**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) 994-1001.

Sincerely,  
*Gregory Cox*  
District Manager

# Tab 1



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# Proposal to Provide Financial Auditing Services:

## **THE GROVES**

**COMMUNITY DEVELOPMENT DISTRICT**

Proposal Due: March 15, 2023  
12:00PM

**Submitted to:**

The Groves  
Community Development District  
c/o District Manager  
5844 Old Pasco Rd, Suite 100  
Wesley Chapel, Florida 33544

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**Submitted by:**

Antonio J. Grau, Partner  
Grau & Associates  
951 Yamato Road, Suite 280  
Boca Raton, Florida 33431  
**Tel** (561) 994-9299  
(800) 229-4728  
**Fax** (561) 994-5823

[tgrau@graucpa.com](mailto:tgrau@graucpa.com)

[www.graucpa.com](http://www.graucpa.com)



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# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

March 15, 2023

The Groves Community Development District  
c/o District Manager  
5844 Old Pasco Rd, Suite 100  
Wesley Chapel, Florida 33544

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2023-2027.

Grau & Associates (Grau) welcomes the opportunity to respond to The Groves Community Development District's (the "District") Request for Proposal (RFP), and we look forward to working with you on your audit. We are an energetic and robust team of knowledgeable professionals and are a recognized leader of providing services to Community Development Districts. As one of Florida's few firms to primarily focus on government, we are especially equipped to provide you an effective and efficient audit.

Special district audits are at the core of our practice: **we have a total of 360 clients, 329 or 91% of which are special districts.** We know the specifics of the professional services and work products needed to meet your RFP requirements like no other firm. With this level of experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to client operations.

## Why Grau & Associates:

### Knowledgeable Audit Team

Grau is proud that the personnel we assign to your audit are some of the most seasoned auditors in the field. Our staff performs governmental engagements year round. When not working on your audit, your team is refining their audit approach for next year's audit. Our engagement partners have decades of experience and take a hands-on approach to our assignments, which all ensures a smoother process for you.

### Servicing your Individual Needs

Our clients enjoy personalized service designed to satisfy their unique needs and requirements. Throughout the process of our audit, you will find that we welcome working with you to resolve any issues as swiftly and easily as possible. In addition, due to Grau's very low turnover rate for our industry, you also won't have to worry about retraining your auditors from year to year.

### Developing Relationships

We strive to foster mutually beneficial relationships with our clients. We stay in touch year round, updating, collaborating and assisting you in implementing new legislation, rules and standards that affect your organization. We are also available as a sounding board and assist with technical questions.

### Maintaining an Impeccable Reputation

We have never been involved in any litigation, proceeding or received any disciplinary action. Additionally, we have never been charged with, or convicted of, a public entity crime of any sort. We are financially stable and have never been involved in any bankruptcy proceedings.

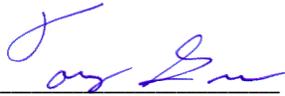
### Complying With Standards

Our audit will follow the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida, and any other applicable federal, state and local regulations. We will deliver our reports in accordance with your requirements.

This proposal is a firm and irrevocable offer for 90 days. We certify this proposal is made without previous understanding, agreement or connection either with any previous firms or corporations offering a proposal for the same items. We also certify our proposal is in all respects fair, without outside control, collusion, fraud, or otherwise illegal action, and was prepared in good faith. Only the person(s), company or parties interested in the project as principals are named in the proposal. Grau has no existing or potential conflicts, and anticipates no conflicts during the engagement. Our Federal I.D. number is 20-2067322.

We would be happy to answer any questions or to provide any additional information. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA ([tgrau@graucpa.com](mailto:tgrau@graucpa.com)) or Racquel McIntosh, CPA ([rmcintosh@graucpa.com](mailto:rmcintosh@graucpa.com)) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

Very truly yours,  
Grau & Associates



Antonio J. Grau

# Firm Qualifications



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# Grau's Focus and Experience

## Our Team



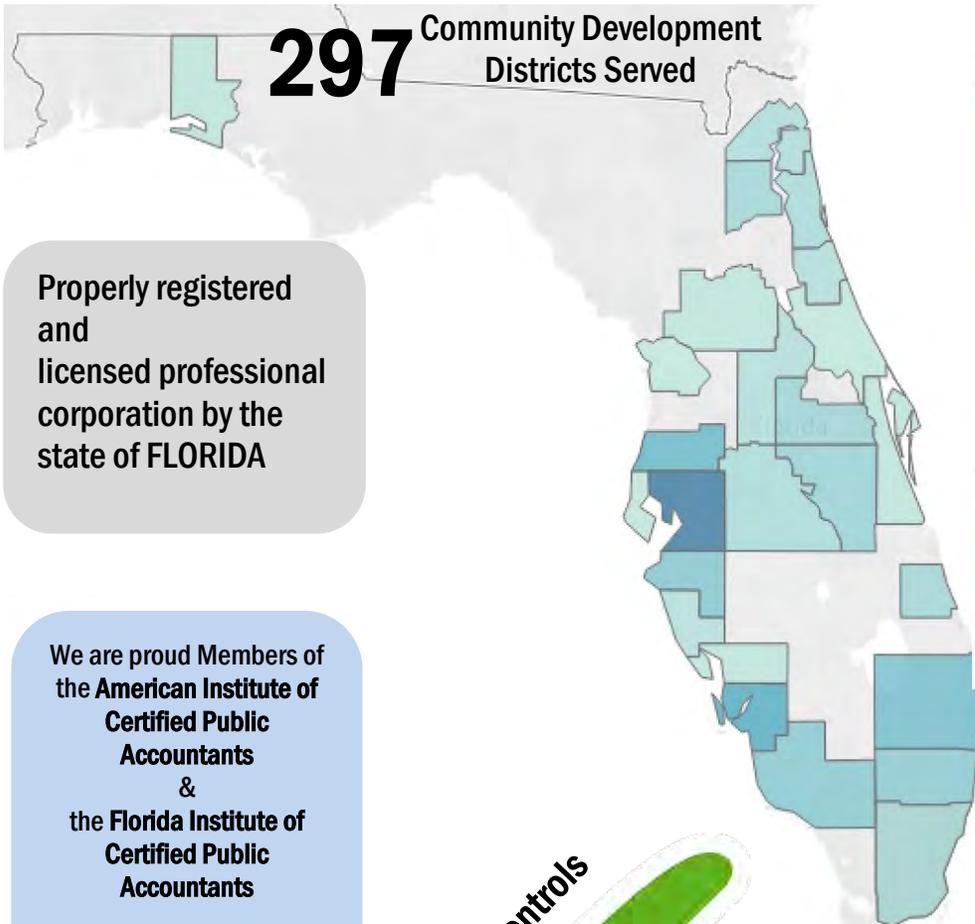
3 Partners  
10 Professional Staff  
2 Administrative Professionals



# 2005

Year founded

## Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

We are proud Members of the American Institute of Certified Public Accountants & the Florida Institute of Certified Public Accountants



- ⇒ External quality review program: consistently receives a pass
- ⇒ Internal: ongoing monitoring to maintain quality



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate



**FICPA Peer Review Program**  
Administered in Florida  
by The Florida Institute of CPAs



Peer Review  
Program

**AICPA Peer Review Program**  
Administered in Florida  
by the Florida Institute of CPAs

February 20, 2020

Antonio Grau  
Grau & Associates  
951 Yamato Rd Ste 280  
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on February 20, 2020, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2022. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,  
*FICPA Peer Review Committee*

Peer Review Team  
FICPA Peer Review Committee  
paul@ficpa.org  
800-342-3197 ext. 251

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202

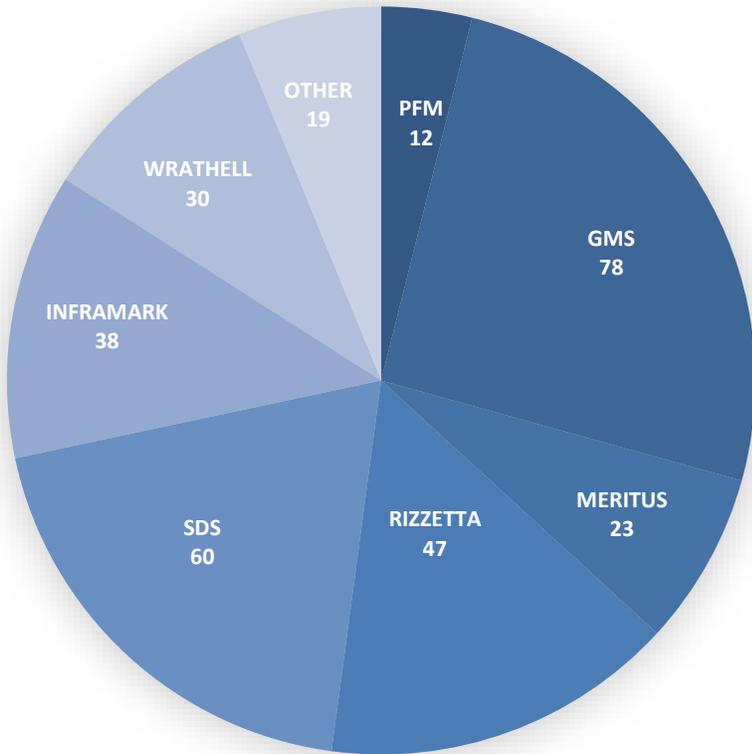
3800 Esplanade Way, Suite 210 | Tallahassee, FL 32311 | 800.342.3197, in Florida | 850.224.2727 | Fax: 850.222.6190 | [www.ficpa.org](http://www.ficpa.org)

# Firm & Staff Experience



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



### *Profile Briefs:*

**Antonio J GRAU, CPA (Partner)**

*Years Performing Audits: 35+  
CPE (last 2 years): Government Accounting, Auditing: 24 hours; Accounting, Auditing and Other: 58 hours  
Professional Memberships: AICPA, FICPA, FGFOA, GFOA*

**Racquel McIntosh, CPA (Partner)**

*Years Performing Audits: 18+  
CPE (last 2 years): Government Accounting, Auditing: 38 hours; Accounting, Auditing and Other: 56 hours  
Professional Memberships: AICPA, FICPA, FGFOA, FASD*

“Here at Grau & Associates, staying up to date with the current technological landscape is one of our top priorities. Not only does it provide a more positive experience for our clients, but it also allows us to perform a more effective and efficient audit. With the every changing technology available and utilized by our clients, we are constantly innovating our audit process.”

- Tony Grau

“Quality audits and exceptional client service are at the heart of every decision we make. Our clients trust us to deliver a quality audit, adhering to high standards and assisting them with improvements for their organization.”

-Racquel McIntosh

# YOUR ENGAGEMENT TEAM

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team.

Grau contracts with an outside group of IT management consultants to assist with matters including, but not limited to; network and database security, internet security and vulnerability testing.

An advisory consultant will be available as a sounding board to advise in those areas where problems are encountered.



The assigned personnel will work closely with the partner and the District to ensure that the financial statements and all other reports are prepared in accordance with professional standards and firm policy. Responsibilities will include planning the audit; communicating with the client and the partners the progress of the audit; and determining that financial statements and all reports issued by the firm are accurate, complete and are prepared in accordance with professional standards and firm policy.

The Engagement Partner will participate extensively during the various stages of the engagement and has direct responsibility for engagement policy, direction, supervision, quality control, security, confidentiality of information of the engagement and communication with client personnel. The engagement partner will also be involved directing the development of the overall audit approach and plan; performing an overriding review of work papers and ascertain client satisfaction.



# Antonio 'Tony' J. Grau, CPA Partner

Contact: [tgrau@graucpa.com](mailto:tgrau@graucpa.com) | (561) 939-6672

## Experience

For over 30 years, Tony has been providing audit, accounting and consulting services to the firm's governmental, non-profit, employee benefit, overhead and arbitrage clients. He provides guidance to clients regarding complex accounting issues, internal controls and operations.

As a member of the Government Finance Officers Association Special Review Committee, Tony participated in the review process for awarding the GFOA Certificate of Achievement in Financial Reporting. Tony was also the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County. Tony received the AICPA advanced level certificate for governmental single audits.

## Education

University of South Florida (1983)  
Bachelor of Arts  
Business Administration

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## Clients Served (partial list)

(>300) Various Special Districts, including:

- |  |  |
|--|--|
| Bayside Improvement Community Development District   | St. Lucie West Services District                 |
| Dunes Community Development District                 | Ave Maria Stewardship Community District         |
| Fishhawk Community Development District (I, II, IV)  | Rivers Edge II Community Development District    |
| Grand Bay at Doral Community Development District    | Bartram Park Community Development District      |
| Heritage Harbor North Community Development District | Bay Laurel Center Community Development District |
| Boca Raton Airport Authority                         |  |
| Greater Naples Fire Rescue District                  |  |
| Key Largo Wastewater Treatment District              |  |
| Lake Worth Drainage District                         |  |
| South Indian River Water Control                     |  |

## Professional Associations/Memberships

- |  |   |
|--|---|
| American Institute of Certified Public Accountants | Florida Government Finance Officers Association |
| Florida Institute of Certified Public Accountants  | Government Finance Officers Association Member  |
| City of Boca Raton Financial Advisory Board Member |   |

## Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	24
Accounting, Auditing and Other	58
Total Hours	<u>82</u> (includes of 4 hours of Ethics CPE)



# Racquel C. McIntosh, CPA

## Partner

Contact : [rmcintosh@graucpa.com](mailto:rmcintosh@graucpa.com) | (561) 939-6669

### Experience

Racquel has been providing government audit, accounting and advisory services to our clients for over 14 years. She serves as the firm’s quality control partner; in this capacity she closely monitors engagement quality ensuring standards are followed and maintained throughout the audit.

Racquel develops in-house training seminars on current government auditing, accounting, and legislative topics and also provides seminars for various government organizations. In addition, she assists clients with implementing new accounting software, legislation, and standards.

### Education

- Florida Atlantic University (2004)  
Master of Accounting
- Florida Atlantic University (2003)  
Bachelor of Arts:  
Finance, Accounting

### Clients Served (partial list)

(>300) Various Special Districts, including:  
 Carlton Lakes Community Development District  
 Golden Lakes Community Development District  
 Rivercrest Community Development District  
 South Fork III Community Development District  
 TPOST Community Development District

Westchase Community Development District  
 Monterra Community Development District  
 Palm Coast Park Community Development District  
 Long Leaf Community Development District  
 Watergrass Community Development District

East Central Regional Wastewater Treatment Facilities  
 Indian Trail Improvement District  
 Pinellas Park Water Management District  
 Ranger Drainage District  
 South Trail Fire Protection and Rescue Service District

### Professional Associations/ Memberships

- American Institute of Certified Public Accountants
- Florida Institute of Certified Public Accountants
- FICPA State & Local Government Committee
- FGFOA Palm Beach Chapter

### Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	38
Accounting, Auditing and Other	56
Total Hours	<u>94</u> (includes of 4 hours of Ethics CPE)

# References



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

We have included three references of government engagements that require compliance with laws and regulations, follow fund accounting, and have financing requirements, which we believe are similar to the District.

## Dunes Community Development District

<b>Scope of Work</b>	Financial audit
<b>Engagement Partner</b>	Antonio J. Grau
<b>Dates</b>	Annually since 1998
<b>Client Contact</b>	Darrin Mossing, Finance Director 475 W. Town Place, Suite 114 St. Augustine, Florida 32092 904-940-5850

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## Two Creeks Community Development District

<b>Scope of Work</b>	Financial audit
<b>Engagement Partner</b>	Antonio J. Grau
<b>Dates</b>	Annually since 2007
<b>Client Contact</b>	William Rizzetta, President 3434 Colwell Avenue, Suite 200 Tampa, Florida 33614 813-933-5571

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## Journey's End Community Development District

<b>Scope of Work</b>	Financial audit
<b>Engagement Partner</b>	Antonio J. Grau
<b>Dates</b>	Annually since 2004
<b>Client Contact</b>	Todd Wodraska, Vice President 2501 A Burns Road Palm Beach Gardens, Florida 33410 561-630-4922

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# **Specific Audit Approach**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# AUDIT APPROACH

## **Grau's Understanding of Work Product / Scope of Services:**

We recognize the District is an important entity and we are confident our firm is eminently qualified to meet the challenges of this engagement and deliver quality audit services. ***You would be a valued client of our firm and we pledge to commit all firm resources to provide the level and quality of services (as described below) which not only meet the requirements set forth in the RFP but will exceed those expectations.*** Grau & Associates fully understands the scope of professional services and work products requested. Our audit will follow the Auditing Standards of the AICPA, *Generally Accepted Government Auditing Standards*, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida and any other applicable Federal, State or Local regulations. **We will deliver our reports in accordance with your requirements.**

## **Proposed segmentation of the engagement**

Our approach to the audit engagement is a risk-based approach which integrates the best of traditional auditing techniques and a total systems concept to enable the team to conduct a more efficient and effective audit. The audit will be conducted in three phases, which are as follows:



## **Phase I - Preliminary Planning**

A thorough understanding of your organization, service objectives and operating environment is essential for the development of an audit plan and for an efficient, cost-effective audit. During this phase, we will meet with appropriate personnel to obtain and document our understanding of your operations and service objectives and, at the same time, give you the opportunity to express your expectations with respect to the services that we will provide. Our work effort will be coordinated so that there will be minimal disruption to your staff.

### **During this phase we will perform the following activities:**

- » Review the regulatory, statutory and compliance requirements. This will include a review of applicable federal and state statutes, resolutions, bond documents, contracts, and other agreements;
- » Read minutes of meetings;
- » Review major sources of information such as budgets, organization charts, procedures, manuals, financial systems, and management information systems;
- » Obtain an understanding of fraud detection and prevention systems;
- » Obtain and document an understanding of internal control, including knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation;
- » Assess risk and determine what controls we are to rely upon and what tests we are going to perform and perform test of controls;
- » Develop audit programs to incorporate the consideration of financial statement assertions, specific audit objectives, and appropriate audit procedures to achieve the specified objectives;
- » Discuss and resolve any accounting, auditing and reporting matters which have been identified.

## Phase II – Execution of Audit Plan

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matter that may impact the completion of our work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to the following:

- » Apply analytical procedures to further assist in the determination of the nature, timing, and extent of auditing procedures used to obtain evidential matter for specific account balances or classes of transactions;
- » Perform tests of account balances and transactions through sampling, vouching, confirmation and other analytical procedures; and
- » Perform tests of compliance.

## Phase III - Completion and Delivery

In this phase of the audit, we will complete the tasks related to year-end balances and financial reporting. All reports will be reviewed with management before issuance, and the partners will be available to meet and discuss our report and address any questions. Tasks to be performed in Phase III include, but are not limited to the following:

- » Perform final analytical procedures;
- » Review information and make inquiries for subsequent events; and
- » Meeting with Management to discuss preparation of draft financial statements and any potential findings or recommendations.

You should expect more from your accounting firm than a signature in your annual financial report. Our concept of truly responsive professional service emphasizes taking an active interest in the issues of concern to our clients and serving as an effective resource in dealing with those issues. In following this approach, we not only audit financial information with hindsight but also consider the foresight you apply in managing operations.

Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

In preparing this management letter, we will initially review any draft comments or recommendations with management. In addition, we will take necessary steps to ensure that matters are communicated to those charged with governance.

In addition to communicating any recommendations, we will also communicate the following, if any:

- » Significant audit adjustments;
- » Significant deficiencies or material weaknesses;
- » Disagreements with management; and
- » Difficulties encountered in performing the audit.

Our findings will contain a statement of condition describing the situation and the area that needs strengthening, what should be corrected and why. Our suggestions will withstand the basic tests of corrective action:

Is the recommendation cost effective?

Is the recommendation the simplest to effectuate in order to correct a problem?

Is the recommendation at the heart of the problem and not just correcting a symptomatic matter?

Is the corrective action taking into account why the deficiency occurred?

To assure full agreement with facts and circumstances, we will fully discuss each item with Management prior to the final exit conference. This policy means there will be no “surprises” in the management letter and fosters a professional, cooperative atmosphere.

### **Communications**

We emphasize a continuous, year-round dialogue between the District and our management team. We regularly communicate through personal telephone calls and electronic mail throughout the audit and on a regular basis.

Our clients have the ability to transmit information to us on our secure client portal with the ability to assign different staff with separate log on and viewing capability. This further facilitates efficiency as all assigned users receive electronic mail notification as soon as new information has been posted into the portal.

# Cost of Services



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2023-2027 are as follows:

<b>Year Ended September 30,</b>		<b>Fee</b>
2023		\$3,200
2024		\$3,300
2025		\$3,400
2026		\$3,500
2027		\$3,600
<b>TOTAL (2023-2027)</b>		<b><u>\$17,000</u></b>

The above fees are based on the assumption that the District maintains its current level of operations. Should conditions change or additional Bonds are issued the fees would be adjusted accordingly upon approval from all parties concerned.

# Supplemental Information



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## **PARTIAL LIST OF CLIENTS**

<b>SPECIAL DISTRICTS</b>	<b>Governmental Audit</b>	<b>Single Audit</b>	<b>Utility Audit</b>	<b>Current Client</b>	<b>Year End</b>
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Lealman Special Fire Control District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Water Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓			✓	9/30
South Central Regional Wastewater Treatment and Disposal Board	✓			✓	9/30
South-Dade Venture Development District	✓			✓	9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunshine Water Control District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (297)	✓			✓	9/30
<b>TOTAL</b>	<b>333</b>	<b>5</b>	<b>3</b>	<b>328</b>	

## **ADDITIONAL SERVICES**

### **CONSULTING / MANAGEMENT ADVISORY SERVICES**

Grau & Associates also provide a broad range of other management consulting services. Our expertise has been consistently utilized by Governmental and Non-Profit entities throughout Florida. Examples of engagements performed are as follows:

- Accounting systems
- Development of budgets
- Organizational structures
- Financing alternatives
- IT Auditing
- Fixed asset records
- Cost reimbursement
- Indirect cost allocation
- Grant administration and compliance

### **ARBITRAGE**

The federal government has imposed complex rules to restrict the use of tax-exempt financing. Their principal purpose is to eliminate any significant arbitrage incentives in a tax-exempt issue. We have determined the applicability of these requirements and performed the rebate calculations for more than 150 bond issues, including both fixed and variable rate bonds.

**73**

Current  
Arbitrage  
Calculations

**We look forward to providing The Groves Community Development District with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!**

**For even more information on Grau & Associates  
please visit us on [www.graucpa.com](http://www.graucpa.com).**

## **Tab 2**

**THE GROVES  
COMMUNITY DEVELOPMENT DISTRICT  
PROPOSAL FOR AUDIT SERVICES**

---

**PROPOSED BY:**

Berger, Toombs, Elam, Gaines & Frank  
CERTIFIED PUBLIC ACCOUNTANTS, PL

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600 Citrus Avenue, Suite 200  
Fort Pierce, Florida 34950

(772) 461-6120

**CONTACT PERSON:**

J. W. Gaines, CPA, Director

**DATE OF PROPOSAL:**

March 15, 2023

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# Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue  
Suite 200  
Fort Pierce, Florida 34950

772/461-6120 // 461-1155  
FAX: 772/468-9278

March 15, 2023

The Groves Community Development District  
Rizzetta & Company, Inc.  
5844 Old Pasco Road, Suite 100  
Wesley Chapel, FL 33544

Dear District Manager:

Thank you very much for the opportunity to present our professional credentials to provide audit services for The Groves Community Development District.

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has assembled a team of governmental and nonprofit specialists second to none to serve our clients. Our firm has the necessary qualifications and experience to serve as the independent auditors for The Groves Community Development District. We will provide you with top quality, responsive service.

## **Experience**

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is a recognized leader in providing services to governmental and nonprofit agencies throughout Florida. We have been the independent auditors for a number of local governmental agencies and through our experience in performing their audits, we have been able to increase our audit efficiency and; therefore, reduce costs. We have continually passed this cost savings on to our clients and will continue to do so in the future. As a result of our experience and expertise, we have developed an effective and efficient audit approach designed to meet or exceed the performance specifications 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 the standards for financial and compliance audits. We will conduct the audit in accordance with auditing standards generally accepted in the United States of America; "Government Auditing Standards" issued by the Comptroller General of the United States; the provisions of the Single Audit Act, Subpart F of Title 2 US Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, with minimal disruption to your operations. Our firm has frequent technical updates to keep our personnel informed and up-to-date on all changes that are occurring within the industry.

Fort Pierce / Stuart

Member AICPA

- 1 -  
Member AICPA Division for CPA Firms  
Private Companies practice Section

Member FICPA

The Groves Community Development District  
March 15, 2023

Our firm is a member of the Government Audit Quality Center, an organization dedicated to improving government audit quality. We also utilize the audit program software of a nationally recognized CPA firm to assure us that we are up to date with all auditing standards and to assist us maintain maximum audit efficiencies.

To facilitate your evaluation of our qualifications and experience, we have arranged this proposal to include a resume of our firm, including our available staff, our extensive prior governmental and nonprofit auditing experience and clients to be contacted.

You need a firm that will provide an efficient, cost-effective, high-quality audit within critical time constraints. You need a firm with the prerequisite governmental and nonprofit experience to perform your audit according to stringent legal and regulatory requirements, a firm that understands the complex nature of community development districts and their unique compliance requirements. You need a firm with recognized governmental and nonprofit specialists within the finance and governmental communities. And, certainly, you need a firm that will provide you with valuable feedback to enhance your current and future operations. Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is that firm. J. W. Gaines is the person authorized to make representations for the firm.

Thank you again for the opportunity to submit this proposal to The Groves Community Development District.

Very truly yours,

*Berger Toombs Elam  
Gaines + Frank*

Berger, Toombs, Elam, Gaines & Frank  
Certified Public Accountants PL  
Fort Pierce, Florida

## **PROFILE OF THE PROPOSER**

### **Description and History of Audit Firm**

**Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is a Treasure Coast public accounting firm, which qualifies as a small business firm, as established by the Small Business Administration (13 CFR 121.38), with offices in Fort Pierce and Stuart. We are a member of the Florida Institute of Certified Public Accountants and the American Institute of Certified Public Accountants. The firm was formed from the merger of Edwards, Berger, Harris & Company (originated in 1972) and McAlpin, Curtis & Associates (originated in 1949). J. W. Gaines and Associates (originated in 1979) merged with the firm in 2004. Our tremendous growth rate experienced over the last 69 years is directly attributable to the firm's unrelenting dedication to providing the highest quality, responsive professional services attainable to its clients.

We are a member of the Private Companies Practice Section (PCPS) of the American Institute of Certified Public Accountants (AICPA) to assure we meet the highest standards. Membership in this practice section requires that our firm meet more stringent standards than standard AICPA membership. These rigorous requirements include the requirement of a triennial peer review of our firm's auditing and accounting practice and annual Continuing Professional Education (CPE) for all accounting staff (whether CPA or non-CPA). For standard AICPA membership, only a quality review is required and only CPAs must meet CPE requirements.

We are also a member of the Government Audit Quality Center ("the Center") of the American Institute of Certified Public Accountants to assure the quality of our government audits. Membership in the Center, which is voluntary, requires our firm to comply with additional standards to promote the quality of government audits.

We have been extensively involved in serving local government entities with professional accounting, auditing and consulting services throughout the entire 69 year history of our firm. Our substantial experience over the years makes us uniquely qualified to provide accounting, auditing, and consulting services to these clients. We are a recognized leader in providing services to governmental and nonprofit agencies on the Treasure Coast and in Central and South Florida, with extensive experience in auditing community development districts and water control districts. We were the independent auditors of the City of Fort Pierce for over 37 years and currently, we are the independent auditors for St. Lucie County since 2002, and for 34 of the 38 years that the county has been audited by CPA firms. Additionally, we have performed audits of the City of Stuart, the City of Vero Beach, Indian River County and Martin County. We also presently audit over 75 Community Development Districts throughout Florida.

Our firm was founded on the belief that we are better able to respond to our clients needs through education, experience, independence, quality control, and personal service. Our firm's commitment to quality is reflected in our endeavor of professional excellence via continuing education, the use of the latest computer technology, professional membership in PCPS and peer review.

We believe our approach to audit engagements, intelligence and innovation teamed with sound professional judgment enables us to explore new concepts while remaining sensitive to the fundamental need for practical solutions. We take pride in giving you the assurance that the personal assistance you receive comes from years of advanced training, technical experience and financial acumen.

## Professional Staff Resources

**Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** has a total of 27 professional and administrative staff (including 12 professional staff with extensive experience servicing government entities). The work will be performed out of our Fort Pierce office with a proposed staff of one senior accountant and one or two staff accountants supervised by an audit manager and audit partner. With the exception of the directors of the firm's offices, the professional staff is not specifically assigned to any of our individual offices. The professional and administrative staff resources available to you through Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL are as follows:

	<u>Total</u>
Partners/Directors (CPA's)	5
Principals (CPA)	1
Managers (CPA)	1
Senior/Supervisor Accountants (2 CPA's)	3
Staff Accountants (1 CPA)	7
Computer Specialist	1
Paraprofessional	6
Administrative	<u>4</u>
Total – all personnel	28

Following is a brief description of each employee classification:

**Staff Accountant** – Staff accountants work directly under the constant supervision of the auditor-in-charge and, are responsible for the various testing of documents, account analysis and any other duties as his/her supervisor believes appropriate. Minimum qualification for a staff accountant is graduation from an accredited university or college with a degree in accounting or equivalent.

**Senior Accountant** – A senior accountant must possess all the qualifications of the staff accountant, in addition to being able to draft the necessary reports and financial statements, and supervise other staff accountants when necessary.

**Managers** – A manager must possess the qualifications of the senior accountant, plus be able to work without extensive supervision from the auditor-in-charge. The manager should be able to draft audit reports from start to finish and to supervise the audit team, if necessary.

**Principal** – A principal is a partner/director in training. He has been a manager for several years and possesses the technical skills to act as the auditor-in-charge. A principal has no financial interest in the firm.

**Partner/Director** – The director has extensive governmental auditing experience and acts as the auditor-in-charge. Directors have a financial interest in the firm.

## **Professional Staff Resources (Continued)**

**Independence** – Independence of the public accounting firm, with respect to the audit client, is the foundation from which the public gains its trust in the opinion issued by the public accounting firm at the end of the audit process. This independence must be in appearance as well as in fact. The public must perceive that the accounting firm is independent of the audit entity to ensure that nothing would compromise the opinion issued by the public accounting firm. **Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is independent of The Groves Community Development District, including its elected officials and related parties, at the date of this proposal, as defined by the following rules, regulations, and standards:

AuSection 220 – Statements on Auditing Standards issued by the American Institute of Certified Public Accountants;

ET Sections 101 and 102 – Code of Professional Conduct of the American Institute of Certified Public Accountants;

Chapter 21A-1, Florida Administrative Code;

Section 473.315, Florida Statutes; and,

Government Auditing Standards, issued by the Comptroller General of the United States.

On an annual basis, all members of the firm are required to confirm, in writing, that they have no personal or financial relationships or holding that would impair their independence with regard to the firm's clients.

Independence is a hallmark of our profession. We encourage our staff to use professional judgment in situations where our independence could be impaired or the perception of a conflict of interest might exist. In the governmental sector, public perception is as important as professional standards. Therefore, the utmost care must be exercised by independent auditors in the performance of their duties.

### **Ability to Furnish the Required Services**

As previously noted in the Profile of the Proposer section of this document, our firm has been in existence for over 69 years. We have provided audit services to some clients for over 30 years continually. Our firm is insured against physical loss through commercial insurance and we also carry liability insurance. The majority of our audit documentation is stored electronically, both on our office network and on each employee laptop or computer assigned to each specific job. Our office computer network is backed up on tape, so in the event of a total equipment loss, we can restore all data as soon as replacement equipment is acquired. In addition, our field laptop computers carry the same data and can be used in the event of emergency with virtually no delay in completing the required services.

## **ADDITIONAL SERVICES PROVIDED**

### **Arbitrage Rebate Services**

**Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** also provides arbitrage rebate compliance and related services to governmental issuers. The Tax Reform Act of 1986 requires issuers of most tax-exempt obligations to pay (i.e., “rebate”) to the United States government any arbitrage profits. Arbitrage profits are earnings on the investment of bond proceeds and certain other monies in excess of what would have been earned had such monies been invested at a yield equal to the yield on the bonds.

Federal tax law requires that interim rebate calculations and payments are due at the end of every fifth bond year. Final payment is required upon redemption of the bonds. More frequent calculations may be deemed advisable by an issuer’s auditor, trustee or bond counsel or to assure that accurate and current records are available. These more frequent requirements are usually contained in the Arbitrage or Rebate Certificate with respect to the bonds.

Our firm performs a comprehensive rebate analysis and includes the following:

- Verifying that the issue is subject to rebate;
- Calculating the bond yield;
- Identifying, and separately accounting for, all “Gross Proceeds” (as that term is defined in the Code) of the bond issue, including those requiring analysis due to “transferred proceeds” and/or “commingled funds” circumstances;
- Determining what general and/or elective options are available to Gross proceeds of the issue;
- Calculating the issue’s excess investment earning (rebate liability), if any;
- Delivering appropriate documentation to support all calculations;
- Providing an executive summary identifying the methodology employed, major assumptions, conclusions, and any other recommendations for changes in recordkeeping and investment policies;
- Assisting as necessary in the event of an Internal Revenue Service inquiry; and,
- Consulting with issue staff, as necessary, regarding arbitrage related matters.

## **GOVERNMENTAL AUDITING EXPERIENCE**

**Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** has been practicing public accounting in Florida for 69 years. Our success over the years has been the result of a strong commitment to providing personalized quality service to our clients.

The current members of our firm have performed audits of over 900 community development districts, and over 1,800 audits of municipalities, counties and other governmental entities such as the City of Fort Pierce and St. Lucie County.

Our firm provides a variety of accounting, auditing, tax litigation support, and consulting services. Some of the professional accounting, auditing and management consulting services that are provided by our firm are listed below:

- Performance of annual financial and compliance audits, including Single Audits of state and federal financial assistance programs, under the provisions of the Single Audit Act, Subpart F of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), with minimal disruptions to your operations;
- Performance of special compliance audits to ascertain compliance with the applicable local, state and federal laws and regulations;
- Issuance of comfort letters and consent letters in conjunction with the issuance of tax-exempt debt obligations, including compiling financial data and interim period financial statement reviews;
- Calculation of estimated and actual federal arbitrage rebates;
- Assistance in compiling historical financial data for first-time and supplemental submissions for GFOA Certificate of Achievement for Excellence in Financial Reporting;
- Preparation of indirect cost allocation systems in accordance with Federal and State regulatory requirements;
- Providing human resource and employee benefit consulting;
- Performance of automation feasibility studies and disaster recovery plans;
- Performance feasibility studies concerning major fixed asset acquisitions and utility plant expansion plans (including electric, water, pollution control, and sanitation utilities); and
- Assistance in litigation, including testimony in civil and criminal court.
- Assist clients who utilize QuickBooks software with their software needs. Our Certified QuickBooks Advisor has undergone extensive training through QuickBooks and has passed several exams to attain this Certification.

### **Continuing Professional Education**

All members of the governmental audit staff of our firm, and audit team members assigned to this engagement, are in compliance with the Continuing Professional Education (CPE) requirements set forth in Government Auditing Standards issued by the Comptroller General of the United States. In addition, our firm is in compliance with the applicable provisions of the Florida Statutes that require CPA's to have met certain CPE requirements prior to proposing on governmental audit engagements.

## **GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)**

The audit team has extensive experience in performing governmental audits and is exposed to intensive and continuing concentration on these types of audits. Due to the total number of governmental audits our team performs, each member of our governmental staff must understand and be able to perform several types of governmental audits. It is our objective to provide each professional employee fifty hours or more of comprehensive continuing professional education each year. This is accomplished through attending seminars throughout Florida and is reinforced through in-house training.

Our firm has made a steadfast commitment to professional education. Our active attendance and participation in continuing professional education is a major part of our objective to obtain the most recent knowledge on issues which are of importance to our clients. We are growing on the reputation for work that our firm is providing today.

### **Quality Control Program**

Quality control requires continuing commitment to professional excellence. **Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is formally dedicated to that commitment.

To ensure maintaining the standards of working excellence required by our firm, we joined the Private Companies Practice Section (PCPS) of the American Institute of Certified Public Accountants (AICPA). To be a participating member firm of this practice section, a firm must obtain an independent Peer Review of its quality control policies and procedures to ascertain the firm's compliance with existing auditing standards on the applicable engagements.

The scope of the Peer Review is comprehensive in that it specifically reviews the following quality control policies and procedures of the participating firm:

- Professional, economic, and administrative independence;
- Assignment of professional personnel to engagements;
- Consultation on technical matters;
- Supervision of engagement personnel;
- Hiring and employment of personnel;
- Professional development;
- Advancement;
- Acceptance and continuation of clients; and,
- Inspection and review system.

We believe that our commitment to the program is rewarding not only to our firm, but primarily to our clients.

The external independent Peer Review of the elements of our quality control policies and procedures performed by an independent certified public accountant, approved by the PCPS of the AICPA, provides you with the assurance that we continue to conform to standards of the profession in the conduct of our accounting and auditing practice.

## **GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)**

Our firm is also a member of Governmental Audit Quality Center (GAQC), a voluntary membership center for CPA firms that perform governmental audits. This center promotes the quality of governmental audits.

Our firm has completed successive Peer Reviews. These reviews included a representative sample of our firm's local governmental auditing engagements. As a result of these reviews, our firm obtained an unqualified opinion on our quality control program and work procedures. On page 31 is a copy of our most recent Peer Review report. It should be noted that we received a pass rating.

Our firm has never had any disciplinary actions by state regulatory bodies or professional organizations.

As our firm performs approximately one hundred audits each year that are reviewed by federal, state or local entities, we are constantly dealing with questions from these entities about our audits. We are pleased to say that any questions that have been raised were minor issues and were easily resolved without re-issuing any reports.

### **Certificate of Achievement for Excellence in Financial Reporting (CAFR)**

We are proud and honored to have been involved with the City of Fort Pierce and the Fort Pierce Utilities Authority when they received their first Certificates of Achievement for Excellence in Financial Reporting for the fiscal years ended September 30, 1988 and 1994, respectively. We were also instrumental in the City of Stuart receiving the award, in our first year of performing their audit, for the year ended September 30, 1999.

We also assisted St. Lucie County, Florida for the year ended September 30, 2003, in preparing their first Comprehensive Annual Financial Report, and St. Lucie County has received their Certificate of Achievement for Excellence in Financial Reporting every year since.

As continued commitment to insuring that we are providing the highest level of experience, we have had at least one employee of our firm serve on the GFOA – Special Review Committee since the mid-1980s. This committee is made up of selective Certified Public Accountants throughout the United States who have demonstrated their high level of knowledge and expertise in governmental accounting. Each committee member attends a special review meeting at the Annual GFOA Conference. At this meeting, the committee reports on the Certificate of Achievement Program's most recent results, future goals, and common reporting deficiencies.

We feel that our previous experience in assisting the City of Fort Pierce, the Fort Pierce Utilities Authority and St. Lucie County obtain their first CAFRs, and the City of Stuart in continuing to receive a CAFR and our firm's continued involvement with the GFOA, and the CAFR review committee make us a valued asset for any client in the field of governmental financial reporting.

## **GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)**

### References

Terracina Community Development  
District  
Jeff Walker, Special District Services  
(561) 630-4922

Gateway Community Development  
District  
Stephen Bloom, Severn Trent Management  
(954) 753-5841

The Reserve Community Development District  
  
Darrin Mossing, Governmental Management  
Services LLC  
(407) 841-5524

Port of the Islands Community Development  
District  
Cal Teague, Premier District Management  
  
(239) 690-7100 ext 101

In addition to the above, we have the following additional governmental audit experience:

### Community Development Districts

Aberdeen Community Development  
District

Beacon Lakes Community  
Development District

Alta Lakes Community Development  
District

Beaumont Community Development  
District

Amelia Concourse Community  
Development District

Bella Collina Community Development  
District

Amelia Walk Community  
Development District

Bonnet Creek Community  
Development District

Aqua One Community Development  
District

Buckeye Park Community  
Development District

Arborwood Community Development  
District

Candler Hills East Community  
Development District

Arlington Ridge Community  
Development District

Cedar Hammock Community  
Development District

Bartram Springs Community  
Development District

Central Lake Community  
Development District

Baytree Community Development  
District

Channing Park Community  
Development District

## GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Cheval West Community Development District	Evergreen Community Development District
Coconut Cay Community Development District	Forest Brooke Community Development District
Colonial Country Club Community Development District	Gateway Services Community Development District
Connerton West Community Development District	Gramercy Farms Community Development District
Copperstone Community Development District	Greenway Improvement District
Creekside @ Twin Creeks Community Development District	Greyhawk Landing Community Development District
Deer Run Community Development District	Griffin Lakes Community Development District
Dowden West Community Development District	Habitat Community Development District
DP1 Community Development District	Harbor Bay Community Development District
Eagle Point Community Development District	Harbourage at Braden River Community Development District
East Nassau Stewardship District	Harmony Community Development District
Eastlake Oaks Community Development District	Harmony West Community Development District
Easton Park Community Development District	Harrison Ranch Community Development District
Estancia @ Wiregrass Community Development District	Hawkstone Community Development District

## GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Heritage Harbor Community Development District	Madeira Community Development District
Heritage Isles Community Development District	Marhsall Creek Community Development District
Heritage Lake Park Community Development District	Meadow Pointe IV Community Development District
Heritage Landing Community Development District	Meadow View at Twin Creek Community Development District
Heritage Palms Community Development District	Mediterra North Community Development District
Heron Isles Community Development District	Midtown Miami Community Development District
Heron Isles Community Development District	Mira Lago West Community Development District
Highland Meadows II Community Development District	Montecito Community Development District
Julington Creek Community Development District	Narcoossee Community Development District
Laguna Lakes Community Development District	Naturewalk Community Development District
Lake Bernadette Community Development District	New Port Tampa Bay Community Development District
Lakeside Plantation Community Development District	Overoaks Community Development District
Landings at Miami Community Development District	Panther Trace II Community Development District
Legends Bay Community Development District	Paseo Community Development District
Lexington Oaks Community Development District	Pine Ridge Plantation Community Development District
Live Oak No. 2 Community Development District	Piney Z Community Development District

## GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Poinciana Community Development District	Sampson Creek Community Development District
Poinciana West Community Development District	San Simeon Community Development District
Port of the Islands Community Development District	Six Mile Creek Community Development District
Portofino Isles Community Development District	South Village Community Development District
Quarry Community Development District	Southern Hills Plantation I Community Development District
Renaissance Commons Community Development District	Southern Hills Plantation III Community Development District
Reserve Community Development District	South Fork Community Development District
Reserve #2 Community Development District	St. John's Forest Community Development District
River Glen Community Development District	Stoneybrook South Community Development District
River Hall Community Development District	Stoneybrook South at ChampionsGate Community Development District
River Place on the St. Lucie Community Development District	Stoneybrook West Community Development District
Rivers Edge Community Development District	Tern Bay Community Development District
Riverwood Community Development District	Terracina Community Development District
Riverwood Estates Community Development District	Tison's Landing Community Development District
Rolling Hills Community Development District	TPOST Community Development District
Rolling Oaks Community Development District	

## GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Triple Creek Community  
Development District

Vizcaya in Kendall  
Development District

TSR Community Development  
District

Waterset North Community  
Development District

Turnbull Creek Community  
Development District

Westside Community Development  
District

Twin Creeks North Community  
Development District

WildBlue Community Development  
District

Urban Orlando Community  
Development District

Willow Creek Community  
Development District

Verano #2 Community  
Development District

Willow Hammock Community  
Development District

Viera East Community  
Development District

Winston Trails Community  
Development District

VillaMar Community  
Development District

Zephyr Ridge Community  
Development District

## **GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)**

### Other Governmental Organizations

City of Westlake	Office of the Medical Examiner, District 19
Florida Inland Navigation District	Rupert J. Smith Law Library of St. Lucie County
Fort Pierce Farms Water Control District	St. Lucie Education Foundation
Indian River Regional Crime Laboratory, District 19, Florida	Seminole Improvement District
Viera Stewardship District	Troup Indiantown Water Control District

### Current or Recent Single Audits.

St. Lucie County, Florida  
Early Learning Coalition, Inc.  
Treasure Coast Food Bank, Inc.

Members of our audit team have acquired extensive experience from performing or participating in over 1,800 audits of governments, independent special taxing districts, school boards, and other agencies that receive public money and utilize fund accounting.

Much of our firm's auditing experience is with compliance auditing, which is required for publicly financed agencies. In this type of audit, we do a financial examination and also confirm compliance with various statutory and regulatory guidelines.

Following is a summary of our other experience, including Auditor General experience, as it pertains to other governmental and fund accounting audits.

### Counties

(Includes elected constitutional officers, utilities and dependent taxing districts)

Indian River  
Martin  
Okeechobee  
Palm Beach

### Municipalities

City of Port St. Lucie  
City of Vero Beach  
Town of Orchid

## **GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)**

### Special Districts

Bannon Lakes Community Development District  
Boggy Creek Community Development District  
Capron Trail Community Development District  
Celebration Pointe Community Development District  
Coquina Water Control District  
Diamond Hill Community Development District  
Dovera Community Development District  
Durbin Crossing Community Development District  
Golden Lakes Community Development District  
Lakewood Ranch Community Development District  
Martin Soil and Water Conservation District  
Meadow Pointe III Community Development District  
Myrtle Creek Community Development District  
St. Lucie County – Fort Pierce Fire District  
The Crossings at Fleming Island  
St. Lucie West Services District  
Indian River County Mosquito Control District  
St. John's Water Control District  
Westchase and Westchase East Community Development Districts  
Pier Park Community Development District  
Verandahs Community Development District  
Magnolia Park Community Development District

### Schools and Colleges

Federal Student Aid Programs – Indian River Community College  
Indian River Community College  
Okeechobee County District School Board  
St. Lucie County District School Board

### State and County Agencies

Central Florida Foreign-Trade Zone, Inc. (a nonprofit organization affiliated with the St. Lucie County Board of County Commissioners)  
Florida School for Boys at Okeechobee  
Indian River Community College Crime Laboratory  
Indian River Correctional Institution

## **FEE SCHEDULE**

We propose the fee for our audit services described below to be \$3,240 for the years ended September 30, 2023 and 2024, and \$3,450 for the years ended September 30, 2025, 2026, and 2027. The fee is contingent upon the financial records and accounting systems of The Groves Community Development District being "audit ready" and the financial activity for the District is not materially increased. If we discover that additional preparation work or subsidiary schedules are needed, we will consult with your authorized representative. We can assist with this additional work at our standard rates should you desire.

## **SCOPE OF WORK TO BE PERFORMED**

If selected as the District's auditors, we will perform a financial and compliance audit in accordance with Section 11.45, Florida Statutes, in order to express an opinion on an annual basis on the financial statements of The Groves Community Development District as of September 30, 2023, 2024, 2025, 2026, and 2027. The audits will be performed to the extent necessary to express an opinion on the fairness in all material respects with which the financial statements present the financial position, results of operations and changes in financial position in conformity with generally accepted accounting principles and to determine whether, for selected transactions, operations are properly conducted in accordance with legal and regulatory requirements. Reportable conditions that are also material weaknesses shall be identified as such in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters. Other (non-reportable) conditions discovered during the course of the audit will be reported in a separate letter to management, which will be referred to in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters.

Our audit will be performed in accordance with standards for financial and compliance audits contained in *Government Auditing Standards*, as well as in compliance with rules and regulations of audits of special districts as set forth by the State Auditor General in Chapter 10.550, Local Governmental Entity Audits, and other relevant federal, state and county orders, statutes, ordinances, charter, resolutions, bond covenants, Administrative Code and procedures, or rules and regulations which may pertain to the work required in the engagement.

The primary purpose of our audit will be to express an opinion on the financial statements discussed above. It should be noted that such audits are subject to the inherent risk that errors or irregularities may not be detected. However, if conditions are discovered which lead to the belief that material errors, defalcations or other irregularities may exist or if other circumstances are encountered that require extended services, we will promptly notify the appropriate individual.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **J. W. Gaines, CPA, CITP**

Director – 41 years

#### **Education**

- ◆ Stetson University, B.B.A. – Accounting

#### **Registrations**

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy
- ◆ Certified Information Technology Professional (CITP) – American Institute of Certified Public Accountants

#### **Professional Affiliations/Community Service**

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Affiliate member Government Finance Officers Association
- ◆ Past President, Vice President-Campaign Chairman, Vice President and Board Member of United Way of St. Lucie County, 1989 - 1994
- ◆ Past President, President Elect, Secretary and Treasurer of the Treasure Coast Chapter of the Florida Institute of Certified Public Accountants, 1988 - 1991
- ◆ Past President of Ft. Pierce Kiwanis Club, 1994 - 95, Member/Board Member since 1982
- ◆ Past President, Vice President and Treasurer of St. Lucie County Chapter of the American Cancer Society, 1980 -1986
- ◆ Member of the St. Lucie County Chamber of Commerce, Member Board of Directors, Treasurer, September 2002 - 2006, Chairman Elect 2007, Chairman 2008, Past Chairman 2009
- ◆ Member Lawnwood Regional Medical Center Board of Trustees, 2000 – Present, Chairman 2013 - Present
- ◆ Member of St. Lucie County Citizens Budget Committee, 2001 – 2002
- ◆ Member of Ft. Pierce Citizens Budget Advisory Committee, 2010 – 2011
- ◆ Member of Ft. Pierce Civil Service Appeals Board, 2013 - Present

#### **Professional Experience**

- ◆ Miles Grant Development/Country Club – Stuart, Florida, July 1975 – October 1976
- ◆ State Auditor General's Office – Public Accounts Auditor – November 1976 through September 1979
- ◆ Director - Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants PL, responsible for numerous government and nonprofit audits.
- ◆ Over 40 years experience in all phases of public accounting and auditing experience, with a concentration in financial and compliance audits. Mr. Gaines has been involved in all phases of the audits listed on the preceding pages.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

**J. W. Gaines, CPA, CITP (Continued)**

Director

#### **Continuing Professional Education**

- ◆ Has participated in numerous continuing professional education courses provided by nationally recognized sponsors over the last two years to keep abreast of the latest developments in accounting and auditing such as:
  - Governmental Accounting Report and Audit Update
  - Analytical Procedures, FICPA
  - Annual Update for Accountants and Auditors
  - Single Audit Sampling and Other Considerations

# ***Commitment to Quality Service***

## **Personnel Qualifications and Experience**

### **David S. McGuire, CPA, CITP**

Accounting and Audit Principal – 18 years

Accounting and Audit Manager – 4 years

Staff Accountant – 11 years

### **Education**

- ◆ University of Central Florida, B.A. – Accounting
- ◆ Barry University – Master of Professional Accountancy

### **Registrations**

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy
- ◆ Certified Information Technology Professional (CITP) – American Institute of Certified Public Accountants
- ◆ Certified Not-For-Profit Core Concepts 2018

### **Professional Affiliations/Community Service**

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Associate Member, Florida Government Finance Office Associates
- ◆ Assistant Coach – St. Lucie County Youth Football Organization (1994 – 2005)
- ◆ Assistant Coach – Greater Port St. Lucie Football League, Inc. (2006 – 2010)
- ◆ Board Member – Greater Port St. Lucie Football League, Inc. (2011 – 2017)
- ◆ Treasurer, AIDS Research and Treatment Center of the Treasure Coast, Inc. (2000 – 2003)
- ◆ Board Member/Treasurer, North Treasure Coast Chapter, American Red Cross (2004 – 2010)
- ◆ Member/Board Member of Port St. Lucie Kiwanis (1994 – 2001)
- ◆ President (2014/15) of Sunrise Kiwanis of Fort Pierce (2004 – 2017)
- ◆ St. Lucie District School Board Superintendent Search Committee (2013 – present)
- ◆ Board Member – Phrozen Pharos (2019-2021)

### **Professional Experience**

- ◆ Twenty-eight years public accounting experience with an emphasis on nonprofit and governmental organizations.
- ◆ Audit Manager in-charge on a variety of audit and review engagements within several industries, including the following government and nonprofit organizations:
  - St. Lucie County, Florida
  - 19<sup>th</sup> Circuit Office of Medical Examiner
  - Troup Indiantown Water Control District
  - Exchange Club Center for the Prevention of Child Abuse, Inc.
  - Healthy Kids of St. Lucie County
  - Mustard Seed Ministries of Ft. Pierce, Inc.
  - Reaching Our Community Kids, Inc.
  - Reaching Our Community Kids - South
  - St. Lucie County Education Foundation, Inc.
  - Treasure Coast Food Bank, Inc.
  - North Springs Improvement District
- ◆ Four years of service in the United States Air Force in computer operations, with a top secret (SCI/SBI) security clearance.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **David S. McGuire, CPA, CITP (Continued)**

Accounting and Audit Principal

#### **Continuing Professional Education**

- ◆ Mr. McGuire has attended numerous continuing professional education courses and seminars taught by nationally recognized sponsors in the accounting auditing and single audit compliance areas. He has attended courses over the last two years in those areas as follows:

Not-for-Profit Auditing Financial Results and Compliance Requirements

Update: Government Accounting Reporting and Auditing

Annual Update for Accountants and Auditors

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **David F. Haughton, CPA**

Accounting and Audit Manager – 30 years

#### **Education**

- ◆ Stetson University, B.B.A. – Accounting

#### **Registrations**

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy

#### **Professional Affiliations/Community Service**

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Former Member of Florida Institute of Certified Public Accountants Committee on State and Local Government
- ◆ Affiliate Member Government Finance Officers Association (GFOA) for over 10 years
- ◆ Affiliate Member Florida Government Finance Officers Association (FGFOA) for over 10 years
- ◆ Technical Review – 1997 FICPA Course on State and Local Governments in Florida
- ◆ Board of Directors – Kiwanis of Ft. Pierce, Treasurer – 1994-1999; Vice President – 1999-2001

#### **Professional Experience**

- ◆ Twenty-seven years public accounting experience with an emphasis on governmental and nonprofit organizations.
- ◆ State Auditor General's Office – West Palm Beach, Staff Auditor, June 1985 to September 1985
- ◆ Accounting and Audit Manager of Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants PL, responsible for audit and accounting services including governmental and not-for-profit audits.
- ◆ Over 20 years of public accounting and governmental experience, specializing in governmental and nonprofit organizations with concentration in special districts, including Community Development Districts which provide services including water and sewer utilities. Governmental and non-profit entities served include the following:

##### **Counties:**

St. Lucie County

##### **Municipalities:**

City of Fort Pierce

City of Stuart

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **David F. Haughton, CPA (Continued)**

Accounting and Audit Manager

#### **Professional Experience (Continued)**

##### **Special Districts:**

Bluewaters Community Development District  
Country Club of Mount Dora Community Development District  
Fiddler's Creek Community Development District #1 and #2  
Indigo Community Development District  
North Springs Improvement District  
Renaissance Commons Community Development District  
St. Lucie West Services District  
Stoneybrook Community Development District  
Summerville Community Development District  
Terracina Community Development District  
Thousand Oaks Community Development District  
Tree Island Estates Community Development District  
Valencia Acres Community Development District

##### **Non-Profits:**

The Dunbar Center, Inc.  
Hibiscus Children's Foundation, Inc.  
Hope Rural School, Inc.  
Maritime and Yachting Museum of Florida, Inc.  
Tykes and Teens, Inc.  
United Way of Martin County, Inc.  
Workforce Development Board of the Treasure Coast, Inc.

- ◆ While with the Auditor General's Office he was on the staff for the state audits of the Martin County School District and Okeechobee County School District.
- ◆ During 1997 he performed a technical review of the Florida Institute of Certified Public Accountants state CPE course on Audits of State and Local Governments in Florida. His comments were well received by the author and were utilized in future updates to the course.

#### **Continuing Professional Education**

- ◆ During the past several years, he has participated in numerous professional development training programs sponsored by the AICPA and FICPA, including state conferences on special districts and governmental auditing in Florida. He averages in excess of 100 hours bi-annually of advanced training which exceeds the 80 hours required in accordance with the continuing professional education requirements of the Florida State Board of accountancy and the AICPA Private Companies Practice Section. He has over 75 hours of governmental CPE credit within the past two years.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Matthew Gonano, CPA**

Senior Staff Accountant – 10 years

#### **Education**

- ◆ University of North Florida, B.B.A. – Accounting
- ◆ University of Alicante, Spain – International Business
- ◆ Florida Atlantic University – Masters of Accounting

#### **Professional Affiliations/Community Service**

- ◆ American Institute of Certified Public Accountants
- ◆ Florida Institute of Certified Public Accountants

#### **Professional Experience**

- ◆ Senior Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.
- ◆ Performed audits of nonprofit and governmental organizations in accordance with Governmental Accounting Auditing Standards (GAAS)
- ◆ Performed Single Audits of nonprofit organizations in accordance with OMB Circular A-133, Audits of State, Local Governments, and Non-Profit Organizations.

#### **Continuing Professional Education**

- ◆ Mr. Gonano has participated in numerous continuing professional education courses.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Paul Daly**

Staff Accountant – 9 years

#### **Education**

- ◆ Florida Atlantic University, B.S. – Accounting

#### **Professional Experience**

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

#### **Continuing Professional Education**

- ◆ Working to attain the requirements to take the Certified Public Accounting (CPA) exam.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Melissa Marlin, CPA**

Senior Staff Accountant – 9 years

#### **Education**

- ◆ Indian River State College, A.A. – Accounting
- ◆ Florida Atlantic University, B.B.A. – Accounting

#### **Professional Experience**

- ◆ Staff accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

#### **Continuing Professional Education**

- ◆ Mrs. Marlin participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Bryan Snyder**

Staff Accountant – 8 years

#### **Education**

- ◆ Florida Atlantic University, B.B.A. – Accounting

#### **Professional Experience**

- ◆ Accountant beginning his professional auditing career with Berger, Toombs, Elam, Gaines, & Frank.
- ◆ Mr. Snyder is gaining experience auditing governmental & nonprofit entities.

#### **Continuing Professional Education**

- ◆ Mr. Snyder participates in numerous continuing education courses and plans on working to acquire his CPA certificate.
- ◆ Mr. Snyder is currently studying to pass the CPA exam.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

**Maritza Stonebraker, CPA**  
Senior Accountant – 7 years

#### **Education**

- ◆ Indian River State College, B.S. – Accounting

#### **Professional Experience**

- ◆ Staff Accountant beginning her professional auditing career with Berger, Toombs, Elam, Gaines, & Frank.

#### **Continuing Professional Education**

- ◆ Mrs. Stonebraker participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Jonathan Herman, CPA**

Senior Staff Accountant – 9 years

#### **Education**

- ◆ University of Central Florida, B.S. – Accounting
- ◆ Florida Atlantic University, MACC

#### **Professional Experience**

- ◆ Accounting graduate with nine years experience with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

#### **Continuing Professional Education**

- ◆ Mr. Herman participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Sean Stanton, CPA**

Staff Accountant – 5 years

#### **Education**

- ◆ University of South Florida, B.S. – Accounting
- ◆ Florida Atlantic University, M.B.A. – Accounting

#### **Professional Experience**

- ◆ Staff accountant with Berger, Toombs, Elam, Gaines, & Frank auditing governmental and non-profit entities.

#### **Continuing Professional Education**

- ◆ Mr. Stanton participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

## ***Commitment to Quality Service***

<b>Personnel Qualifications and Experience</b>
--

**Tifanee Terrell**

Staff Accountant – 2 years

**Education**

- ◆ Florida Atlantic University, M.A.C.C. – Accounting

**Professional Experience**

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

**Continuing Professional Education**

- ◆ Ms. Terrell participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Ms. Terrell is currently studying to pass the CPA exam.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Dylan Dixon**

Staff Accountant – 1 year

#### **Education**

- ◆ Indian River State College, A.A. – Accounting

#### **Professional Experience**

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

#### **Continuing Professional Education**

- ◆ Mr. Dixon is currently pursuing a bachelor's degree in Accounting.
- ◆ Mr. Dixon participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Mr. Dixon is currently working towards completing an additional 30 hours of education to qualify to sit for CPA exam.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

**Maurice Wally**  
Staff Accountant

#### **Education**

- ◆ Indian River State College, A.A. – Accounting

#### **Professional Experience**

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

#### **Continuing Professional Education**

- ◆ Mr. Wally is currently enrolled at Indian River State College and will complete his degree in December 2022.
- ◆ Mr. Wally participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Mr. Wally is currently working towards completing an additional 30 hours of education to qualify to sit for CPA exam.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Brennen Moore**

Staff Accountant

#### **Education**

- ◆ Indian River State College, A.A. – Accounting

#### **Professional Experience**

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

#### **Continuing Professional Education**

- ◆ Mr. Moore is currently enrolled at Indian River State College and will complete his bachelor's degree in spring of 2023.
- ◆ Mr. Moore participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Mr. Moore is currently working towards completing an additional 30 hours of education to qualify to sit for CPA exam.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

**Jordan Wood**  
Staff Accountant

#### **Education**

- ◆ Indian River State College, A.A. – Accounting

#### **Professional Experience**

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

#### **Continuing Professional Education**

- ◆ Ms. Wood is currently enrolled at Indian River State College to complete her bachelor's degree.
- ◆ Ms. Wood participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Ms. Wood is currently working towards completing an additional 30 hours of education to qualify to sit for CPA exam.



6815 Dairy Road  
Zephyrhills, FL 33542

813.788.2155  
BodinePerry.com

**Report on the Firm's System of Quality Control**

To the Partners of November 30, 2022  
Berger, Toombs, Elam, Gaines & Frank, CPAs, PL  
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL (the firm), in effect for the year ended May 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [aicpa.org/prsummary](http://aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

**Firm's Responsibility**

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

**Peer Reviewer's Responsibility**

Our responsibility is to express an opinion on the design of the system of quality control, and the firm's compliance therewith based on our review.

**Required Selections and Considerations**

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

**Opinion**

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Berger, Toombs, Elam, Gaines & Frank, CPAs, PLC, has received a peer review rating of *pass*.

*Bodine Perry*

Bodine Perry

(BERGER\_REPORT22)



**THE GROVES COMMUNITY DEVELOPMENT DISTRICT  
REQUEST FOR PROPOSALS**

**District Auditing Services for Fiscal Years 2023-2027  
Pasco County, Florida**

**INSTRUCTIONS TO PROPOSERS**

**SECTION 1. DUE DATE.** Sealed proposals must be received no later than March 15, 2023, at 12:00 p.m., at the offices of District Manager, located at 5844 Old Pasco Rd, Suite 100, Wesley Chapel, Florida 33544. Proposals will be publicly opened at that time.

**SECTION 2. FAMILIARITY WITH THE LAW.** By submitting a proposal, the Proposer is assumed to be familiar with all federal, state, and local laws, ordinances, rules and regulations that in any manner affect the work. Ignorance on the part of the Proposer will in no way relieve it from responsibility to perform the work covered by the proposal in compliance with all such laws, ordinances and regulations.

**SECTION 3. QUALIFICATIONS OF PROPOSER.** The contract, if awarded, will only be awarded to a responsible Proposer who is qualified by experience and licensing to do the work specified herein. The Proposer shall submit with its proposal satisfactory evidence of experience in similar work and show that it is fully prepared to complete the work to the satisfaction of the District.

**SECTION 4. SUBMISSION OF ONLY ONE PROPOSAL.** Proposers shall be disqualified and their proposals rejected if the District has reason to believe that collusion may exist among the Proposers, the Proposer has defaulted on any previous contract or is in arrears on any previous or existing contract, or for failure to demonstrate proper licensure and business organization.

**SECTION 5. SUBMISSION OF PROPOSAL.** Submit one (1) digital copy and one (1) hard copy of the Proposal Documents, and other requested attachments at the time and place indicated herein, which shall be enclosed in an opaque sealed envelope, marked with the title "Auditing Services – The Groves Community Development District" on the face of it.

**SECTION 6. MODIFICATION AND WITHDRAWAL.** Proposals may be modified or withdrawn by an appropriate document duly executed and delivered to the place where proposals are to be submitted at any time prior to the time and date the proposals are due. No proposal may be withdrawn after opening for a period of ninety (90) days.

**SECTION 7. PROPOSAL DOCUMENTS.** The proposal documents shall consist of the notice announcing the request for proposals, these instructions, the Evaluation Criteria Sheet and a proposal with all required documentation pursuant to Section 12 of these instructions (the "Proposal Documents").

**SECTION 8. PROPOSAL.** In making its proposal, each Proposer represents that it has read and understands the Proposal Documents and that the proposal is made in accordance therewith.

**SECTION 9. BASIS OF AWARD/RIGHT TO REJECT.** The District reserves the right to reject any and all proposals, make modifications to the work, and waive any informalities or irregularities in proposals as it is deemed in the best interests of the District.

**SECTION 10. CONTRACT AWARD.** Within fourteen (14) days of receipt of the Notice of Award from the District, the Proposer shall enter into and execute a Contract (engagement letter) with the District.

**SECTION 11. LIMITATION OF LIABILITY.** Nothing herein shall be construed as or constitute a waiver of Districts limited waiver of liability contained in section 768.28, Florida Statutes, or any other statute or law.

**SECTION 12. MISCELLANEOUS.** All proposals shall include the following information in addition to any other requirements of the proposal documents.

- A. List position or title of all personnel to perform work on the District audit. Include resumes for each person listed; list years of experience in present position for each party listed and years of related experience.
- B. Describe proposed staffing levels, including resumes with applicable certifications.
- C. Three references from projects of similar size and scope. The Proposer should include information relating to the work it conducted for each reference as well as a name, address and phone number of a contact person.
- D. The lump sum cost of the provision of the services under the proposal

**SECTION 13. PROTESTS.** Any protest regarding the Proposal Documents, must be filed in writing, at the offices of the District Manager, within seventy-two (72) hours after the receipt of the proposed project plans and specifications or other contract documents. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to aforesaid plans, specifications or contract documents.

**SECTION 14. EVALUATION OF PROPOSALS.** The criteria to be used in the evaluation of proposals are presented in the Evaluation Criteria Sheet, contained within the Proposal Documents.

## EVALUATION CRITERIA

**1. Ability of Personnel. (20 Points)**

(E.g., geographic locations of the firm's headquarters or permanent office in relation to the project; capabilities and experience of key personnel; present ability to manage this project; evaluation of existing work load; proposed staffing levels, etc.)

**2. Proposer's Experience. (20 Points)**

(E.g. past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other Community Development Districts in other contracts; character, integrity, reputation, of respondent, etc.)

**3. Understanding of Scope of Work. (20 Points)**

Extent to which the proposal demonstrates an understanding of the District's needs for the services requested.

**4. Ability to Furnish the Required Services. (20 Points)**

Extent to which the proposal demonstrates the adequacy of Proposer's financial resources and stability as a business entity necessary to complete the services required (E.g. the existence of any natural disaster plan for business operations).

**5 Price (20 Points)**

Points will be awarded based upon the price bid for the rendering of the services and reasonable ness of the price to the services.

**Total (100 Points)**

## **Tab 3**



## The Groves CDD Aquatics

---

**Inspection Date:**

3/27/2023 9:10 AM

**Prepared by:**

Lee Smith

Account Manager

STEADFAST OFFICE:

WWW.STEADFASTENV.COM  
813-836-7940

# Inspection Report

**SITE:** Sump 14

Condition:    Excellent    Great    Good    Poor    Mixed Condition    Improving



**Comments:**

Water level in pond is low. Minor amounts of Babytears present along the shoreline. Algae growth was observed throughout the pond in minimal amounts and will continue to be routinely treated.

<u>WATER:</u>	<input checked="" type="checkbox"/> Clear	Turbid	Tannic
<u>ALGAE:</u>	N/A	<input checked="" type="checkbox"/> Subsurface Filamentous	Surface Filamentous
		Planktonic	Cyanobacteria
<u>GRASSES:</u>	N/A	<input checked="" type="checkbox"/> Minimal	Moderate
			Substantial
<u>NUISANCE SPECIES OBSERVED:</u>			
Torpedo Grass	Pennywort	<input checked="" type="checkbox"/> Babytears	Chara
Hydrilla	Slender Spikerush	Other:	

**SITE:** 6G

Condition:    Excellent    Great    Good    Poor    Mixed Condition    Improving



**Comments:**

Water level in pond is low. Babytears are present on the exposed bank in significant amounts. Torpedo grass throughout the pond has been treated and is slowly decaying. Moderate amounts of algae throughout the pond will be a target for technicians going forward.

<u>WATER:</u>	<input checked="" type="checkbox"/> Clear	Turbid	Tannic
<u>ALGAE:</u>	N/A	<input checked="" type="checkbox"/> Subsurface Filamentous	<input checked="" type="checkbox"/> Surface Filamentous
		Planktonic	Cyanobacteria
<u>GRASSES:</u>	N/A	Minimal	<input checked="" type="checkbox"/> Moderate
			Substantial
<u>NUISANCE SPECIES OBSERVED:</u>			
<input checked="" type="checkbox"/> Torpedo Grass	Pennywort	<input checked="" type="checkbox"/> Babytears	Chara
Hydrilla	Slender Spikerush	Other:	

# Inspection Report

**SITE:** FN

Condition:    Excellent    ✓Great    Good    Poor    Mixed Condition    ✓Improving



**Comments:**

Water level in pond is low. Minor amounts of algae growth observed throughout the pond. No other issues observed. Routine maintenance and monitoring will occur here.

<u>WATER:</u>	Clear	Turbid	Tannic	
<u>ALGAE:</u>	N/A	Subsurface Filamentous	Planktonic	Surface Filamentous Cyanobacteria
<u>GRASSES:</u>	N/A	Minimal	Moderate	Substantial
<u>NUISANCE SPECIES OBSERVED:</u>				
	Torpedo Grass	Pennywort	Babytears	Chara
	Hydrilla	Slender Spikerush	Other:	

**SITE:** Sump 10

Condition:    Excellent    ✓Great    Good    Poor    Mixed Condition    ✓Improving



**Comments:**

Water level in pond is low. Minor amounts of Babytears and algae around the perimeter of the pond. Pond is in great condition otherwise.

<u>WATER:</u>	✗Clear	Turbid	Tannic	
<u>ALGAE:</u>	N/A	✗Subsurface Filamentous	Planktonic	Surface Filamentous Cyanobacteria
<u>GRASSES:</u>	N/A	✗Minimal	Moderate	Substantial
<u>NUISANCE SPECIES OBSERVED:</u>				
	Torpedo Grass	Pennywort	✗Babytears	Chara
	Hydrilla	Slender Spikerush	Other:	

# Inspection Report

**SITE: 2B**

Condition: Excellent    Great    Good    Poor    Mixed Condition    Improving



**Comments:**

Water level in pond is low. Minor amounts of decaying Babytears and algae are present along the perimeter. Technician will continue to routinely treat this pond for nuisance species.

<u>WATER:</u>	<input checked="" type="checkbox"/> Clear	<input type="checkbox"/> Turbid	<input type="checkbox"/> Tannic	
<u>ALGAE:</u>	<input type="checkbox"/> N/A	<input checked="" type="checkbox"/> Subsurface Filamentous	<input type="checkbox"/> Surface Filamentous	<input type="checkbox"/> Planktonic
<u>GRASSES:</u>	<input type="checkbox"/> N/A	<input checked="" type="checkbox"/> Minimal	<input type="checkbox"/> Moderate	<input type="checkbox"/> Substantial
<u>NUISANCE SPECIES OBSERVED:</u>				
	<input type="checkbox"/> Torpedo Grass	<input type="checkbox"/> Pennywort	<input checked="" type="checkbox"/> Babytears	<input type="checkbox"/> Chara
	<input type="checkbox"/> Hydrilla	<input type="checkbox"/> Slender Spikerush	<input type="checkbox"/> Other:	

**SITE: 5**

Condition: Excellent    Great    Good    Poor    Mixed Condition    Improving



**Comments:**

This pond is mostly in great condition. Some areas along the perimeter have moderate amounts of surface algae present. Shoreline grasses are also present in minor amounts. There are some areas that still contain hydrilla in this pond. Technician is aware and will continue to treat accordingly.

<u>WATER:</u>	<input checked="" type="checkbox"/> Clear	<input type="checkbox"/> Turbid	<input type="checkbox"/> Tannic	
<u>ALGAE:</u>	<input type="checkbox"/> N/A	<input checked="" type="checkbox"/> Subsurface Filamentous	<input checked="" type="checkbox"/> Surface Filamentous	<input type="checkbox"/> Planktonic
<u>GRASSES:</u>	<input type="checkbox"/> N/A	<input type="checkbox"/> Minimal	<input checked="" type="checkbox"/> Moderate	<input type="checkbox"/> Substantial
<u>NUISANCE SPECIES OBSERVED:</u>				
	<input checked="" type="checkbox"/> Torpedo Grass	<input type="checkbox"/> Pennywort	<input checked="" type="checkbox"/> Babytears	<input type="checkbox"/> Chara
	<input checked="" type="checkbox"/> Hydrilla	<input type="checkbox"/> Slender Spikerush	<input type="checkbox"/> Other:	

# Inspection Report

## SITE: 4

Condition: Excellent    Great    Good    Poor    Mixed Condition    Improving



### Comments:

Pond appears to be in excellent condition. Only nuisance species observed was surface algae along the perimeter in minor amounts. This surface algae has been treated recently and is slowly decaying. Technician will continue to target this algae during future maintenance events.

<u>WATER:</u>	<input checked="" type="checkbox"/> Clear	<input type="checkbox"/> Turbid	<input type="checkbox"/> Tannic	
<u>ALGAE:</u>	<input type="checkbox"/> N/A	<input type="checkbox"/> Subsurface Filamentous	<input checked="" type="checkbox"/> Surface Filamentous	
		<input type="checkbox"/> Planktonic	<input type="checkbox"/> Cyanobacteria	
<u>GRASSES:</u>	<input type="checkbox"/> N/A	<input checked="" type="checkbox"/> Minimal	<input type="checkbox"/> Moderate	<input type="checkbox"/> Substantial
<u>NUISANCE SPECIES OBSERVED:</u>				
	<input checked="" type="checkbox"/> Torpedo Grass	<input type="checkbox"/> Pennywort	<input type="checkbox"/> Babytears	<input type="checkbox"/> Chara
	<input type="checkbox"/> Hydrilla	<input type="checkbox"/> Slender Spikerush	<input type="checkbox"/> Other:	

## SITE: 2A

Condition: Excellent    Great    Good    Poor    Mixed Condition    Improving



### Comments:

Water level in pond is low. Very minor amounts of subsurface algae and shoreline grasses around the edge of this pond. No other issues observed. Routine maintenance and monitoring will occur here.

<u>WATER:</u>	<input checked="" type="checkbox"/> Clear	<input type="checkbox"/> Turbid	<input type="checkbox"/> Tannic	
<u>ALGAE:</u>	<input type="checkbox"/> N/A	<input checked="" type="checkbox"/> Subsurface Filamentous	<input type="checkbox"/> Surface Filamentous	
		<input type="checkbox"/> Planktonic	<input type="checkbox"/> Cyanobacteria	
<u>GRASSES:</u>	<input type="checkbox"/> N/A	<input checked="" type="checkbox"/> Minimal	<input type="checkbox"/> Moderate	<input type="checkbox"/> Substantial
<u>NUISANCE SPECIES OBSERVED:</u>				
	<input checked="" type="checkbox"/> Torpedo Grass	<input type="checkbox"/> Pennywort	<input type="checkbox"/> Babytears	<input type="checkbox"/> Chara
	<input type="checkbox"/> Hydrilla	<input type="checkbox"/> Slender Spikerush	<input type="checkbox"/> Other:	

# Inspection Report

**SITE: 3A**

Condition:    Excellent    Great    ✓Good    Poor    ✓Mixed Condition    ✓Improving



**Comments:**

Lyngbya is still present in this pond in moderate amounts. It has been treated and is currently decaying. Technicians continue to treat this, and it continuously returns. It is going to be a cyclical battle, especially through the summer. The water levels are super low, and the water is warm and stagnant, which enhances this growth. With more rain, our technician should be able to make more progress in this area.

<u>WATER:</u>	<input checked="" type="checkbox"/> Clear	<input type="checkbox"/> Turbid	<input type="checkbox"/> Tannic
<u>ALGAE:</u>	<input type="checkbox"/> N/A	<input checked="" type="checkbox"/> Subsurface Filamentous	<input checked="" type="checkbox"/> Surface Filamentous
		<input type="checkbox"/> Planktonic	<input type="checkbox"/> Cyanobacteria
<u>GRASSES:</u>	<input checked="" type="checkbox"/> N/A	<input type="checkbox"/> Minimal	<input type="checkbox"/> Moderate
			<input type="checkbox"/> Substantial
<u>NUISANCE SPECIES OBSERVED:</u>			
	<input type="checkbox"/> Torpedo Grass	<input type="checkbox"/> Pennywort	<input type="checkbox"/> Babytears
	<input type="checkbox"/> Hydrilla	<input type="checkbox"/> Slender Spikerush	<input checked="" type="checkbox"/> Other: Lyngbya
			<input type="checkbox"/> Chara

**SITE: 1**

Condition:    ✓Excellent    Great    Good    Poor    Mixed Condition    Improving



**Comments:**

Water level in pond is low. Minor amounts of subsurface algae present throughout. Pond is in excellent condition. Routine maintenance and monitoring will occur here.

<u>WATER:</u>	<input checked="" type="checkbox"/> Clear	<input type="checkbox"/> Turbid	<input type="checkbox"/> Tannic
<u>ALGAE:</u>	<input type="checkbox"/> N/A	<input checked="" type="checkbox"/> Subsurface Filamentous	<input type="checkbox"/> Surface Filamentous
		<input type="checkbox"/> Planktonic	<input type="checkbox"/> Cyanobacteria
<u>GRASSES:</u>	<input checked="" type="checkbox"/> N/A	<input type="checkbox"/> Minimal	<input type="checkbox"/> Moderate
			<input type="checkbox"/> Substantial
<u>NUISANCE SPECIES OBSERVED:</u>			
	<input type="checkbox"/> Torpedo Grass	<input type="checkbox"/> Pennywort	<input type="checkbox"/> Babytears
	<input type="checkbox"/> Hydrilla	<input type="checkbox"/> Slender Spikerush	<input type="checkbox"/> Other:
			<input type="checkbox"/> Chara

## MANAGEMENT SUMMARY



With the conclusion of March, the changing weather has rapidly shifted the conditions affecting The Groves ponds. The series of cold snaps continues, though between these are periods of increasingly warm temperatures. Rain events are becoming more common, but are currently erratic, which has lowered water levels in some areas of the community. Additionally, the lack of significant wind or rain has increased decay times for surface algae once treated. Residents may notice this algae that sticks around longer between treatment events, this is a direct result of stagnant water conditions and cold nighttime temperatures. Once treated, algae will turn brown, and eventually white as it decays, a sign of it's successful treatment. Maximum results from treatment will typically be evident within 7-10 days.

Most ponds were in great condition on this most recent visit. Nuisance grasses were noted in some ponds and will continue to be treated accordingly (such as 6G & 2A). Due to low water levels, some sections of the beds and pond banks are exposed. It is here that technicians have made great progress on exposed subsurface growth (1, 4, 2B). Algae is the main enemy at this time of year, with lowered water levels and sudden increase in temperature. This will be the main target moving forward for our technicians, as we move towards the warmer months. I am pleased to report that out of all the ponds surveyed today, all but one had already had it's algal growth addressed.

Pond #5 is a special one that is on our radar. Hydrilla growth was previously observed in this pond and has been treated. On this visit, there were still moderate amounts of hydrilla present. It has been kept under control and our technician will continue to treat accordingly.

Pond #3A is also on our radar and contains Lyngbya. This pond has been a constant battle since we started treating it. After treatment, it clears up and looks much nicer. But as days pass the Lyngbya grows back quick. As the weather changes and summer arrives, it should be easier to clear up.

## RECOMMENDATIONS

Continue to treat ponds for algae, administer follow-ups to ponds experiencing extended decay times.

Administer treatments to any nuisance grasses growing along shorelines and within water.

Continue to treat and monitor ponds #5 & #3A closely for Hyrdilla and Lyngbya.

Stay alert for debris items that find their way to the pond's shore.

Thank you for choosing Steadfast Environmental!

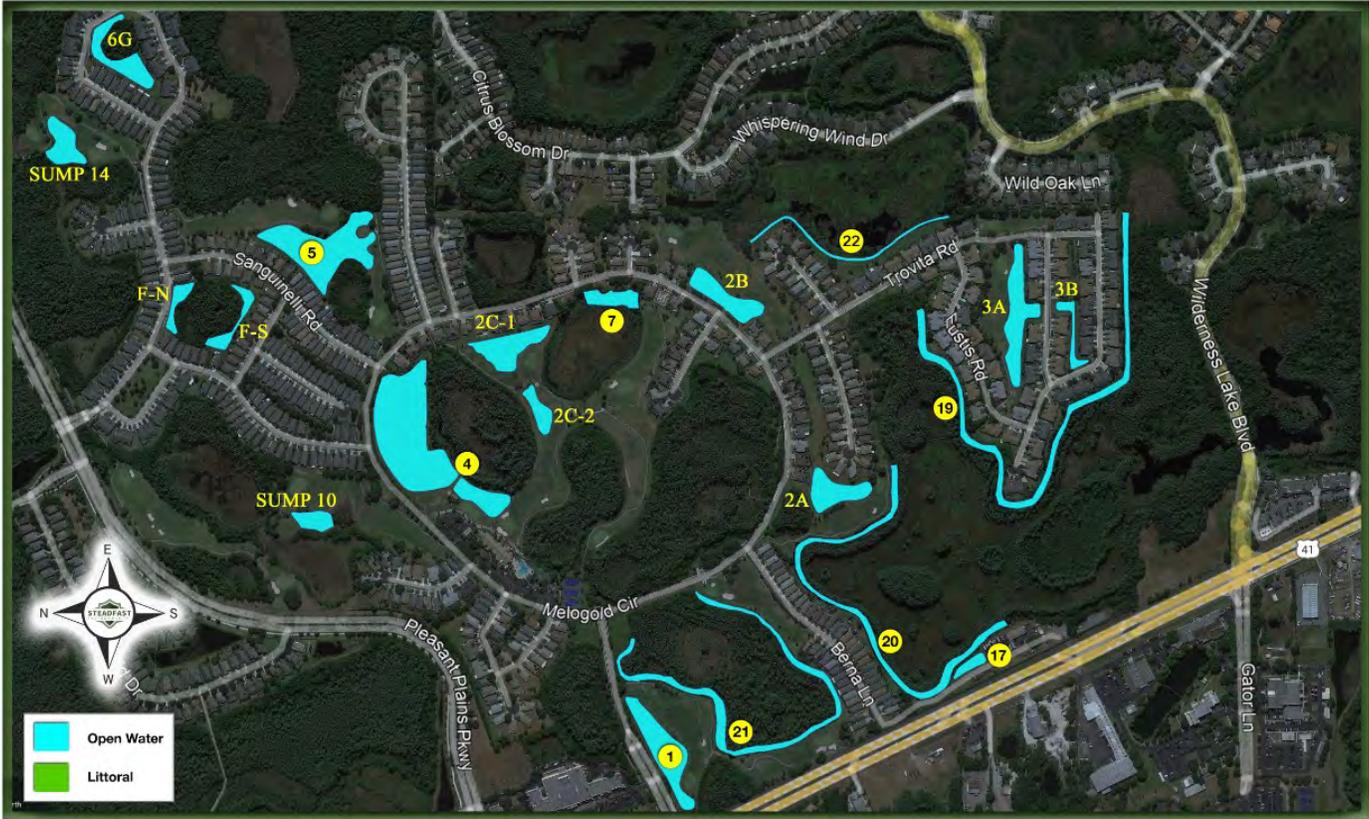
MAINTENANCE AREA



# THE GROVES CDD

Festive Groves Blvd, Land O' Lakes

Gate Code:



## **Tab 4**



## March Monthly Manager's Report

**The Groves Golf and Country Club CDD**  
**7924 Melogold Circle**  
**Land O Lakes, FL 34637**  
**Phone: 813-995-2832 Ext 1**  
**Email: [clubhouse@thegrovescdd.com](mailto:clubhouse@thegrovescdd.com)**  
**Clubhouse Manager: Amy Wall**

### **Clubhouse Operations Managers Projected Projects**

- Currently planning new pool furniture purchase.
- Identifying areas with sidewalk cracks for consolidated proposal.
- Working with Yellowstone regarding residents' concerns and addressing them.

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

- Mr. Electric installed and rewired new GFIs at the front entrance.
- McNatt's Plumbing "snaked" the women's and men's bathroom.
- DCSI Came visit to prepare camera proposal for RV & Maintenance area.
- Big Wave Restoration on site for the renovation of the Craft Room.
- McNatt's came out to fix a backflow pipe broken by a resident who ran over it with a golf cart.
- Sheppards Electric visited for a lighting proposal for the RV park and Maintenance area.
- Sheppards Electric visited to prepare a proposal for use of the existing light poles for night swimming lighting.
- FLM visited to prepare a proposal for pool lighting for night swimming using new poles.
- Securiteam prepared a proposal for the RV park and Maintenance area.

### **Maintenance projects/Projected Projects**

- Pressure washed sidewalks at dog park and along Melogold.
- Cleared out all leaves backed up in drains.
- Cleaned up Butterfly Garden with more work to do.
- Painted the fence at garbage bin near Back 9 Bistro.
- Replaced tire on the maintenance cart.
- Completed photographing cracks in the sidewalks.
- Cleaned out Craft Room for start of renovation work.

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

- April 1<sup>st</sup> Groves Mens' Golf League (11 a.m.)
- April 2<sup>nd</sup> Social Club Fashion Show for Gulfside Hospice (2 p.m.)
- April 4<sup>th</sup> CDD Board of Supervisors' Meeting (10 a.m.)
- April 4<sup>th</sup> Stroke Screening and Prevention (8 a.m.)
- April 7<sup>th</sup> FCA Golf Tournament (7 a.m.)
- April 8<sup>th</sup> Pancake Breakfast with the Easter Bunny (7 a.m.)
- April 9<sup>th</sup> Couples Golf (12 p.m.)
- April 15<sup>th</sup> Social Club Event Grand Casino for Hospice (5 p.m.)
- April 19<sup>th</sup> HOA Board Meeting (4 p.m.)
- April 22<sup>nd</sup> Community Yard Sale (8 a.m.)
- April 29<sup>th</sup> US Kids Golf (8:30 a.m.)

## **Tab 5**



Rizzetta & Company

**UPCOMING DATES TO REMEMBER**

- **Next Meeting:** May 2, 2023 10:00 a.m.

**District  
Manager's  
Report**

April 4th

**2023**

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- Attached to the cover page is a project summary.

<u>FINANCIAL SUMMARY</u>	<u>2/28/2023</u>	
General Fund Cash & Investment Balance:	\$1,671,692	
Reserve Fund Cash & Investment Balance:	\$1,886,255	
Debt Service Fund Investment Balance:	\$218,518	
<b>Total Cash and Investment Balances:</b>	<b>\$3,776,465</b>	
General Fund Expense Variance:	<b>\$ 54,065</b>	<b>Under Budget</b>
Reserve Fund Expense Variance:	<b>\$ 219,279</b>	<b>Under Budget</b>
<b>Total General and Reserve Fund Variance:</b>	<b>\$ 273,344</b>	<b>Under Budget</b>

## The Groves CDD On-Going Project Update

April 4, 2023

**Pool/Spa RFP.** At the March 7, 2023 CDD Meeting, the Board approved to re-start the RFP process for the Pool and Spa renovation. The Board approved a proposal from Martin Aquatic Design for the work required to re-structure the scope of work, etc.

**Pool Night Swimming Certification.** The Board has reviewed proposals to install new light poles and lighting that meets the specifications in the design. The Board has now asked staff to seek proposals for use of the existing light poles.

**Card Room and Restaurant Flooring.** B9B has had their vendor make “repairs” to the flooring but so far the repairs are incomplete and unacceptable. The Board has requested that B9B have the unsatisfactory floor repairs re-done. Staff has introduced the option of using an epoxy finish to the concrete floor as an alternative to carpet or tiles.

**Back 9 Bistro.** At the March 7, 2023 CDD meeting, the Board requested staff to issue B9B a 15-day notice to have the flooring repaired or replaced. The Board also approved to have staff initiate the RFP process for the selection of a restaurant operator.

**Irrigation System Split Study.** The Board engaged Ballenger Irrigation to begin a study of what would be required for the upgrade or replacement of the current irrigation system. Meetings were held in September and December. We have requested that Yellowstone start testing the irrigation system.

**Golf Maintenance Facility Repairs.** This is mostly in a holding pattern at this time.

**The Groves Rock Display and Hole 10 Erosion.** The erosion at hole #10 has been repaired largely with rip-rap. The erosion at the pond bank for the Groves Rock display sign is pending.

**Golf Course Bridge Work.** At the March 7, 2023 CDD meeting, the Board approved to proceed with the RFP process for the selection of a vendor to conduct the bridge repairs and determine to eliminate the conservation walkway.

**Arborist Inspection of Entrance Trees.** At the March 7, 2023 CDD meeting, the Board requested staff to have an arborist inspect the potentially dead trees at the entrance.

**RV Lot Lighting and Cameras.** The Board reviewed proposals for new lighting and requested staff to look into more security cameras to combine with the lighting.

## **Tab 6**



Rizzetta & Company  
Professionals in Community Management

3434 Colwell Avenue  
Suite 200  
Tampa, FL 33614  
p: 813.514.0400

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

March 14, 2023

The Groves Community Development District  
Board of Supervisors  
5844 Old Pasco Road  
Suite 100  
Wesley Chapel, FL 33544

Re: Rescinding Termination of District Management Services, Amenity Management Services, Dissemination Agent Services and Technology Services

Dear Chairman, Boutin:

As you know, on February 24, 2023, Rizzetta & Company, Incorporated ("Rizzetta") submitted a written notice of termination pursuant to Section XI of the Contract for Professional District Services dated April 5, 2021 between The Groves Community Development District ("District") and Rizzetta. In addition, Rizzetta also submitted a written notice of termination pursuant to Section 10 of the Amenities Management Agreement dated October 6, 2015 between the District and Rizzetta, notice of termination pursuant to Section 4 of the Dissemination Agent Agreement dated October 1, 2016 between the District and Rizzetta and notice of termination pursuant to Section X of the Contract for Professional Technology Services dated August 6, 2019 between the District and Rizzetta Technology Services, Inc., subsequently assigned to Rizzetta on November 9, 2021.

At the Board of Supervisors meeting of March 7, 2023, this matter was discussed at length. It was evident at this meeting that the Board of Supervisors wanted to continue the relationship. You tasked Scott Brizendine to bring back the Board's comments and request to reconsider. We have discussed the matter internally, and I'm happy to report back to you that Rizzetta has reconsidered our position and have agreed to rescind our termination notices. However, we believe that to improve the working relationship, and also for our staff to be successful, we put forward the following conditions:

- The Clubhouse Manager's normal work hours will be 8:00 a.m. to 4 p.m. with an option to work up to 16 hours off-site, if needed, to accomplish specific work tasks.
- The Clubhouse Manager will maintain the 10 a.m. to 2:00 p.m. daily time slot as the time reserved to meet with Board members, residents, vendors, etc. unless the Clubhouse Manager is working off-site.
- Except for urgent situations, it is requested that Board members' meetings with staff be pre-scheduled with the individual staff member versus walk-in meeting requests.
- Except for urgent situations, Supervisors, per Board policy, will coordinate with the District Manager for tasking/directing staff members outside of a Board meeting.
- The District Manager's dedicated work time is limited to a maximum of 20 hours per week, including meeting attendance. If another District Manager is assigned in the future, these hours may be required to be renegotiated.

If these conditions are agreeable to you, please indicate your acceptance by signing in the signature line below. Upon receiving this signed letter, Rizzetta & Company will provide the district an amendment to our existing contract for approval by the board. We look forward to continuing our working relationship with the Board and serving the community at The Groves.

Sincerely,

  
William J. Rizzetta  
President

Cc: Vivek Babbar, District Counsel

\_\_\_\_\_  
The Groves Community Development District

# Tab 7



# Quote

## FLM-Go

886 S. Packinghouse Sarasota 34232 Phone: 9413428980 Fax: Email: flm@floridalightingmaintenance.com

Date: 21-Dec-2022 01:07 PM

QUOTATION NO: 4555

To: **The Groves Golf & Country Club**

The Groves Golf & Country Club 7924 mellow gold circle  
Land O Lakes  
Florida, United States

Quantity	Description	Unit Price (\$)	GST Rate (\$)	Sub Total (\$)
1.00	Installation Materials and Labor	23,637.20	0.00	23,637.20
Sub Total:				<b>\$ 23,637.20</b>
Tax Rate Amount:				\$ 0.00
Quote Total (Tax Rate incl.):				<b>\$ 23,637.20</b>

**Site Name:** (5) The Groves Golf & Country Club  
**Contact Name:** Amy Wall  
**Quote Description** Install site lighting per photometric plans

Scope:  
 Auger and bucket truck work with 2 man crew  
 Utilize existing lighting circuits and trench power (run conduit and wire), from existing temporary pole(s) to pole location(s) in photometric  
 F/1 (3) 30' ag direct burial fiberglass poles in dark bronze color with tenon mount  
 F/1 (3) 290W LED area lights with slip fitter mounts  
 System testing and FC readings at dark  
 \*5 year manufacturers warranty on fixtures\*

Note #1: 50% deposit required to obtain materials and schedule work to be completed.  
 Note #2: Quote assumes existing lighting circuits and controls are in working condition. Restoring circuits/controls will be on a T and m basis.

Note #3: Work is to be completed M-f from 7am-5pm. FLM staff will need access to electrical room and space to maneuver equipment during install.

**Company Note** Pipe & Wire Pricing only valid for 7 calendar days. Once estimate/proposal is approved, Pipe & Wire Pricing will be reviewed, increase may be applied to the estimate/proposal/invoice based on commodity market pricing. Work to be completed during normal business hours (7:00AM-4:00PM Monday-Friday). Workmanship will meet or exceed the National Electrical Codes. Any unforeseen obstructions causing extra time or delays, to include permits, material, and/or equipment will be an additional charge. Quoted amount due (30) days after this scope of work is completed, deposit may be required. Deposits are not refundable due to the cancellation of the job by the client. Quote valid for 30 days. Permit and acquisition fees not included in the proposal. Acceptance of Proposal: Parties agree Florida law should apply to this contract. In the event FLM has to enforce this contract, customer shall pay FLM reasonable attorney fees and costs. Parties wave the right to jury trial and submit personal jurisdiction of Florida. The venue shall be Sarasota County of Florida.

By signing this estimate you agree to this disclosure and take full responsibility:

X\_\_\_\_\_



# XFIT

# HIGH-PERFORMANCE LED AREA LIGHTS

## KT-ALED290-L1-X-NM-8XX-VDIM LED AREA LIGHT FIXTURES

### DESCRIPTION

Compact 290W High-Performance LED Area Light |  
120–277V Input | Bronze Housing |  
Multiple Mounting, Optics, and Control options

### APPLICATION

Pole-mount or structure-mount outdoor illumination needs (including parking lots, auto dealerships, pathways, roadways, recreational venues, and other general area lighting requirements)

RoHS  
Compliant



5 YEAR  
WARRANTY



### PRODUCT FEATURES

- Compact, low-profile design delivers high-performance illumination and improves application site aesthetics
- Heavy-duty, die-cast aluminum housing with ample heat sinking for enhanced thermal performance
- True UO design for Dark Sky compliant performance eliminates undesirable sky glow
- Integrated NEMA/ANSI C136.10 3-pin twist-lock receptacle with shorting cap, standard on all fixtures, simplifies ordering requirements for photo control needs
- Precision-crafted optics, available with type II, III, IV, and V patterns, to meet diverse requirements from general purpose to specification-grade applications
- Integral latch design for hassle-free, hinged access to driver compartment
- Four contractor-friendly mounting options available (sold separately): slip fitter mount, adjustable pole mount for square and round poles, fixed pole mount for square and round poles, and trunnion mount
- Bi-level occupancy sensors and twist-lock photocell accessories available
- Reversible glare shield available, suitable for backside (house-side) or frontside (street-side) shielding
- Powered by Keystone 0–10V dimming LED driver featuring 12V AUX power tap, 6kV surge protection
- Ambient operating temperature: –40°C/–40°F to 50°C/122°F
- UL Certified for wet locations, IP65
- 0–10V dimming, 10% min
- Power factor: >0.95
- THD: <20%
- LED chip lifetime: L70 >100,000 hrs @ 25°C/77°F ambient fixture temp
- Meets FCC Part 15, Part B, Class A standards for conducted and radiated emissions

### ELECTRICAL SPECIFICATIONS

Catalog Number	Wattage	Lumens	Efficacy	Dimming	Color Temp	CRI	Dist Type*	Input Voltage	Rated Life	Legacy Equivalent	Housing Color**	Additional Feature
KT-ALED290-L1-3-NM-840-VDIM	290W	40,310 lm	139 lm/W	0–10V	4000K	>80	III	120–277V	50,000 hrs	1000W	Bronze	10kV external surge protection included
KT-ALED290-L1-3-NM-850-VDIM		40,890 lm	141 lm/W		5000K		III					
KT-ALED290-L1-5-NM-840-VDIM		40,600 lm	140 lm/W		4000K		V					
KT-ALED290-L1-5-NM-850-VDIM		41,180 lm	142 lm/W		5000K		V					

\* Fixtures with Type 2 (III) and Type 4 (IV) optics are available and assembled to order. Lead times may apply. Please see catalog number breakdown for full ordering code details.

\*\* Fixtures (and mounts) with alternate housing colors are available and made to order. Extended lead times apply. Please see catalog number breakdown for full ordering code details.

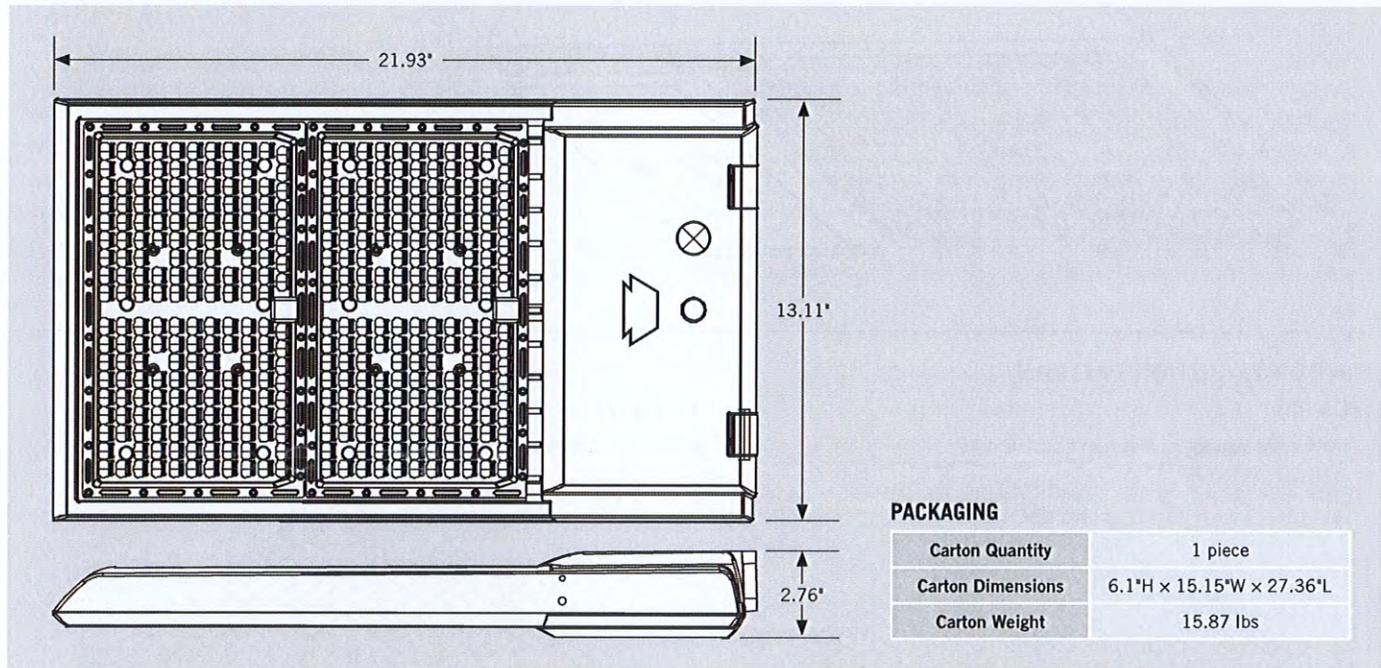


# KT-ALED290-L1-X-NM-8XX-VDIM

## LED AREA LIGHT FIXTURES

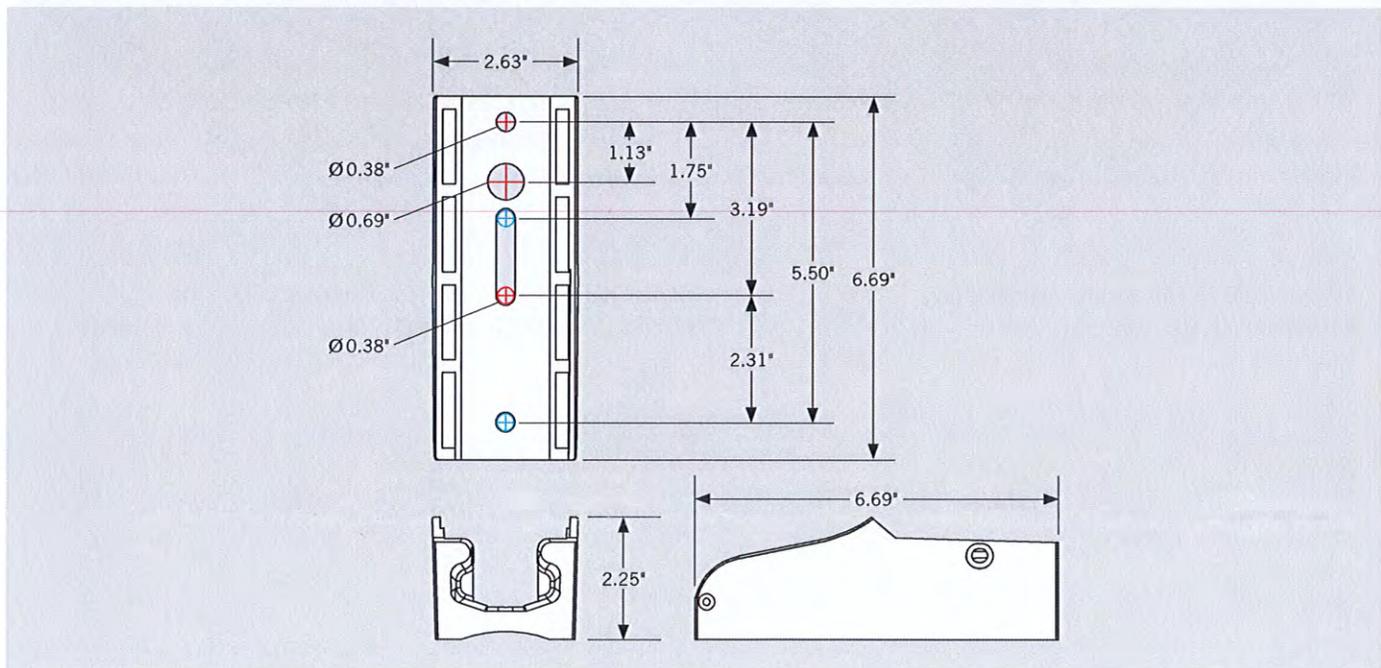
### PHYSICAL SPECIFICATIONS

#### LED AREA LIGHT FIXTURE



PACKAGING	
Carton Quantity	1 piece
Carton Dimensions	6.1\"H × 15.15\"W × 27.36\"L
Carton Weight	15.87 lbs

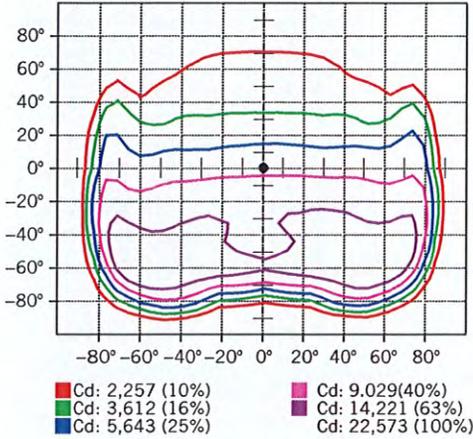
#### POLE MOUNT (ADJUSTABLE OR FIXED) DRILLING HOLES



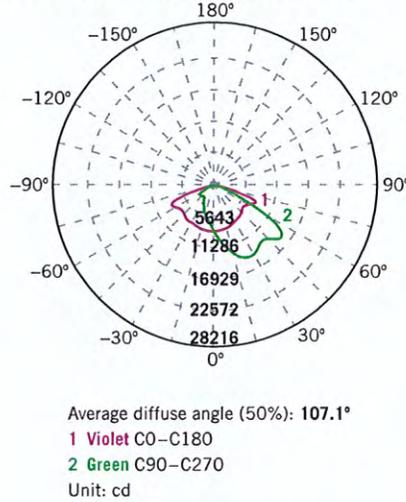
**KT-ALED290-L1-X-NM-8XX-VDIM**  
LED AREA LIGHT FIXTURES

**PHOTOMETRIC SPECIFICATIONS (TYPE 3 [III])**

**ISOCANDELA PLOT**



**LUMINOUS INTENSITY DISTRIBUTION**



**FLUX DISTRIBUTION**

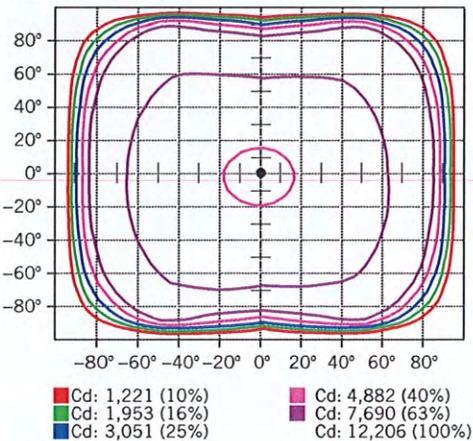
Zone	Lumens	% Luminaire
<b>Forward Light</b>	32,023 lm	78.3%
0°-30°	4,668 lm	11.4%
30°-60°	15,785 lm	38.6%
60°-80°	10,911 lm	26.7%
80°-90°	659 lm	1.6%
<b>Back Light</b>	8,879 lm	21.7%
0°-30°	2,381 lm	5.8%
30°-60°	4,201 lm	10.3%
60°-80°	2,134 lm	5.2%
80°-90°	163 lm	0.4%
<b>Up Light</b>	0 lm	0.0%
90°-100°	0 lm	0.0%
100°-180°	0 lm	0.0%

BUG* Rating	
Asymmetrical Luminaire Types	
Type I, II, III, IV	B3 U0 G4
Quadrilateral Symmetrical Luminaire Types	
Type V, Area Light	B3 U0 G4

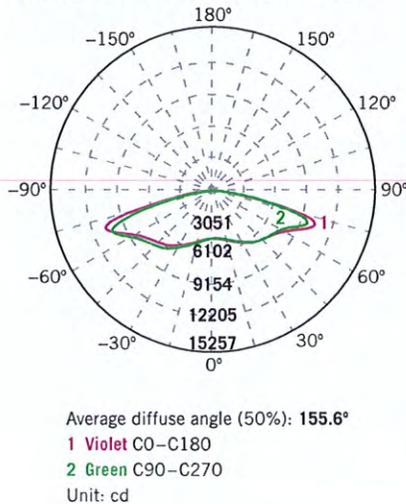
\* Backlight, Uplight, Glare

**PHOTOMETRIC SPECIFICATIONS (TYPE 5 [V])**

**ISOCANDELA PLOT**



**LUMINOUS INTENSITY DISTRIBUTION**



**FLUX DISTRIBUTION**

Zone	Lumens	% Luminaire
<b>Forward Light</b>	20,184 lm	49.1%
0°-30°	2,131 lm	5.2%
30°-60°	7,519 lm	18.3%
60°-80°	8,851 lm	21.6%
80°-90°	1,683 lm	4.1%
<b>Back Light</b>	20,884 lm	50.9%
0°-30°	2,231 lm	5.4%
30°-60°	8,135 lm	19.8%
60°-80°	9,332 lm	22.7%
80°-90°	1,186 lm	2.9%
<b>Up Light</b>	0 lm	0.0%
90°-100°	0 lm	0.0%
100°-180°	0 lm	0.0%

BUG* Rating	
Asymmetrical Luminaire Types	
Type I, II, III, IV	B5 U0 G5
Quadrilateral Symmetrical Luminaire Types	
Type V, Area Light	B5 U0 G5

\* Backlight, Uplight, Glare



# KT-ALED290-L1-X-NM-8XX-VDIM

## LED AREA LIGHT FIXTURES

### EPA SPECIFICATIONS

#### Large-Size Fixture Housing

Conditions: Horizontal winds only for calculations. Worst case total projected area used for calculations. All drag coefficients are set as worst case 1.2.  
 For details on exact EPA calculations and assumptions, please contact [productsupport@keystonetech.com](mailto:productsupport@keystonetech.com)

EPA Calcs (1.2*ft <sup>2</sup>   View)		Single Fixture	2 Fixtures at 90°	2 Fixtures at 180°	3 Fixtures at 90°	3 Fixtures at 120°	4 Fixtures at 90°	2 Fixtures Side-by-Side	3 Fixtures Side-by-Side	4 Fixtures Side-by-Side
Mounting Application	Fixture Position									
<b>Adjustable Pole Mount</b> 	Horizontal	0.62 sq. ft.	0.90 sq. ft.	1.24 sq. ft.	1.42 sq. ft.	1.48 sq. ft.	1.42 sq. ft.	0.74 sq. ft.	1.11 sq. ft.	1.48 sq. ft.
<b>Adjustable Pole Mount</b> 	45°	1.85 sq. ft.	2.43 sq. ft.	1.85 sq. ft.	3.01 sq. ft.	4.42 sq. ft.	3.01 sq. ft.	3.70 sq. ft.	5.55 sq. ft.	7.40 sq. ft.
<b>Slip Fitter Mount</b> 	Horizontal	0.60 sq. ft.	0.98 sq. ft.	1.20 sq. ft.	1.53 sq. ft.	1.57 sq. ft.	1.53 sq. ft.	0.86 sq. ft.	1.30 sq. ft.	1.73 sq. ft.
<b>Slip Fitter Mount</b> 	45°	1.92 sq. ft.	2.51 sq. ft.	1.92 sq. ft.	3.09 sq. ft.	4.39 sq. ft.	3.09 sq. ft.	3.84 sq. ft.	5.76 sq. ft.	7.68 sq. ft.
<b>Slip Fitter Mount</b> 	Vertical	2.59 sq. ft.	3.19 sq. ft.	2.59 sq. ft.	3.80 sq. ft.	4.07 sq. ft.	3.80 sq. ft.	5.18 sq. ft.	7.77 sq. ft.	10.35 sq. ft.



# KT-ALED290-L1-X-NM-8XX-VDIM

## LED AREA LIGHT FIXTURES

### ORDERING INFORMATION

ORDER CODE	PACK QTY.	UPC	Easy Code
KT-ALED290-L1-3-NM-840-VDIM	1	843654131528	GFU-80
KT-ALED290-L1-3-NM-850-VDIM	1	843654131535	YGC-54
KT-ALED290-L1-5-NM-840-VDIM	1	843654131542	WKK-76
KT-ALED290-L1-5-NM-850-VDIM	1	843654131559	NDW-15

### CATALOG NUMBER BREAKDOWN

# KT-ALED290-L1-X-NM-8XX-VDIM

1
2
3
4
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6
7
8
9
10
11
12
13

- 1 Keystone Technologies
- 2 Fixture Type
- 3 LED Technology
- 4 Wattage
- 5 Size/Shape
- 6 Style/Design Designation
- 7 Distribution Type
- 8 Mounting
- 9 CRI
- 10 Color Temp
- 11 Dimming
- 12 Housing Color
- 13 Options

#### 2 Fixture Type

A	Area Light
---	------------

#### 5 Size/Shape

L	Large
---	-------

#### 6 Style/Design Designation

1	Series 1
---	----------

#### 7 Distribution Type

2	Type 2 (II)
3	Type 3 (III)
4	Type 4 (IV)
5	Type 5 (V)

#### 8 Mounting

NM	No Mounting
----	-------------

#### 9 CRI

8	>80
---	-----

#### 10 Color Temp

40	4000K
50	5000K

#### 11 Dimming

VDIM	0-10V
------	-------

#### 12 Housing Color

Blank	Bronze
B	Black
W	White

#### 13 Options

Blank	No Options
/7PRS	7-Pin Receptacle and Shorting Cap installed
/MW3	Factory-installed Microwave Sensor

## Composite Pole - TR34

### Designed for Post Top or Area Lighting Luminaires

- Tapered composite pole shaft
- Direct embedded and anchor base models
- Base cover provided with AB pole

#### Ordering Information

##### Sample Catalog Number Logic

	B	C	D	E	F	G
<b>TR34</b>	16	DE	BLK	TXT	23	•
<b>TR34</b>	20	AB	DGR	SMS	30	•
Pole	Above Grade Height	Installation Method	Color	Surface Finish	Tenon O.D.	Options

#### B Above Grade Height

Cat No.	Description
<b>TR34-10</b>	10 feet /3.0 M
<b>TR34-11</b>	11 feet /3.4 M
<b>TR34-12</b>	12 feet /3.7 M
<b>TR34-13</b>	13 feet /4.0 M
<b>TR34-14</b>	14 feet /4.3 M
<b>TR34-15</b>	15 feet /4.6 M
<b>TR34-16</b>	16 feet /4.9 M
<b>TR34-17</b>	17 feet /5.2 M
<b>TR34-18</b>	18 feet /5.5 M
<b>TR34-19</b>	19 feet /5.8 M
<b>TR34-20</b>	20 feet /6.1 M
<b>TR34-21</b>	21 feet /6.4 M
<b>TR34-22</b>	22 feet /6.7 M
<b>TR34-23</b>	23 feet /7.0 M
<b>TR34-24</b>	24 feet /7.3 M
<b>TR34-25</b>	25 feet /7.6 M
<b>TR34-26</b>	26 feet /7.9 M
<b>TR34-27</b>	27 feet /8.3 M
<b>TR34-28</b>	28 feet /8.5 M
<b>TR34-29</b>	29 feet /8.8 M
<b>TR34-30</b>	30 feet /9.1 M

#### C Installation Method

Cat No.	Description
<b>DE</b>	Direct Embedded
<b>AB</b>	Anchor Base

#### D Color

Cat No.	Description
<b>BLK</b>	Black
<b>DBZ</b>	Dark Bronze
<b>DGR</b>	Dark Green
<b>SLV</b>	Silver
<b>WHT</b>	White
<b>GRY</b>	Grey
<b>CC</b>	Custom Color - Please provide a min. 3" x 3" color chip.

#### E Surface Finish

Cat No.	Description
<b>TXT</b>	Natural texture of the reinforcing strands
<b>SMS</b>	Smooth surface finish

#### F Tenon O.D.

Cat No.	Description
<b>23</b>	2 3/8" (60 mm) O.D.
<b>30</b>	3" (76 mm) O.D.
<b>99</b>	Custom Tenon O.D.

#### G Options

Cat No.	Description
<b>DTC</b>	Top pole cap and drilling for a side mounted arm(s). Provide template or drawing for hole locations.
<b>FLD</b>	Top pole cap. Field drill to accept a luminaire.
<b>RC</b>	Receptacle housing and a NEC-approved cover with 15A GFCI receptacle. Standard location is 12"/305 mm below the top of the pole.

- Other accessories are shown on the Accessories specification sheet.

ABOVE GRADE  
HEIGHT  
20' MODEL  
SHOWN



## KT-FLED60-R1A-UNV-8CSB-VDIM

### COMPACT 60W GENERAL-PURPOSE LED FLOOD LIGHT

#### DESCRIPTION

Compact 60W General-Purpose LED Flood Light | 120–277V Input | 3000–5000K | Bronze Housing | Multiple Mounting Options

#### APPLICATION

Building Mount or Ground Mount for outdoor illumination (landscapes, display signage, loading docks, building façades, pathways, parking areas, and other general site lighting requirements)



#### PRODUCT FEATURES

- Uniform, wide flood design (NEMA 7h x 7w distribution pattern)
- Heavy-duty, die cast aluminum housing featuring built-in glare visor and tempered glass lens
- Powered by Keystone 0–10V dimming LED drivers
- Keystone Color Select Technology: Adjustable CCT (3000K, 4000K, or 5000K)
- Built-in dusk-to-dawn photocell behind translucent 3/4" threaded plug with anti-yellowing agent
- Heavy-duty 1/2" knuckle mount with 90° adjustment and yoke mount options included
- Ambient operating temperature: –20°C/–4°F to 45°C/113°F
- UL listed for wet locations, IP65
- 0–10V dimming, 10% min
- Power Factor: >0.95
- THD: <20%
- LED chip lifetime: L70 >100,000 hrs @ 25°C/77°F ambient fixture temp
- Meets FCC Part 15, Part B, Class A standards for conducted and radiated emissions

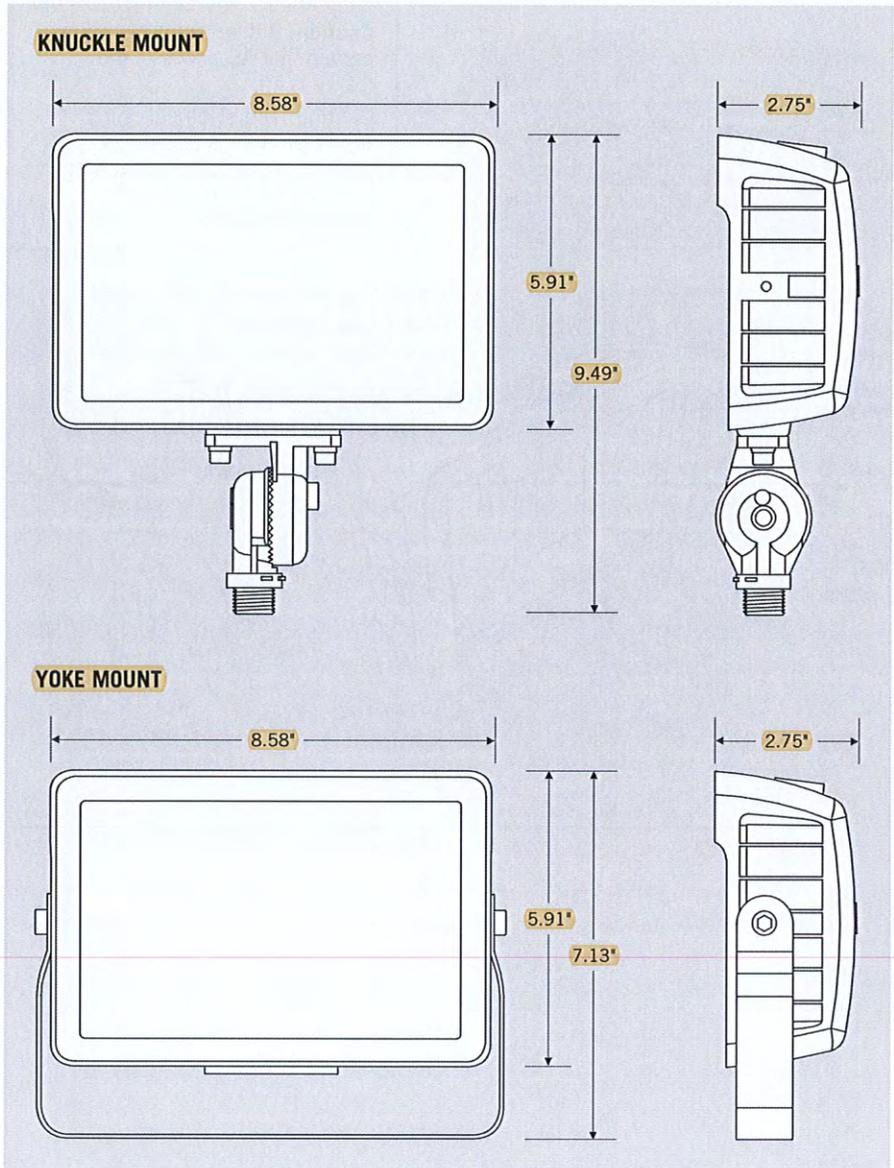
#### ELECTRICAL SPECIFICATIONS

Catalog Number	Wattage	Lumens	Dimming	CCT*	Efficacy	CRI	Housing Color	Mounting	Input Voltage	Rated Life	Legacy Equivalent
KT-FLED60-R1A-UNV-8CSB-VDIM	60W	7320 lm	0–10V	3000K	122 lm/W	>80	Bronze	Universal: 1/2" Knuckle or yoke	120–277V	50,000 hrs	250W MH
		8580 lm		4000K	143 lm/W						
		8040 lm		5000K	134 lm/W						

\* Color Uniformity: CCT (Correlated Color Temperature) range as per guidelines outlined in ANSI C78.377-2017

**KT-FLED60-R1A-UNV-8CSB-VDIM**  
COMPACT 60W GENERAL-PURPOSE LED FLOOD LIGHT

**PHYSICAL SPECIFICATIONS**





# KT-FLED60-R1A-UNV-8CSB-VDIM

COMPACT 60W GENERAL-PURPOSE LED FLOOD LIGHT

## ORDERING INFORMATION

ORDER CODE	PACK QTY.	ITEM STATUS
KT-FLED60-R1A-UNV-8CSB-VDIM	1	Quick Ship

## CATALOG NUMBER BREAKDOWN

# KT-FLED60-R1A-UNV-8CSB-VDIM

1	2	3	4	5	6	7	8	9	10	11	12	13
<b>1 Keystone Technologies</b>	<b>2 Fixture Type</b>	<b>3 LED Lamp</b>	<b>4 Max Wattage</b>	<b>5 Shape</b>	<b>6 Style</b>	<b>7 Distribution</b>	<b>8 Mounting</b>	<b>9 CRI</b>	<b>10 Color</b>	<b>11 Color Select Designation</b>	<b>12 Dimming</b>	<b>13 Housing Color</b>
	F Flood			R Rectangular	1 Non-Cutoff	A Wide (7 x 7)	UNV Universal	8 >80	40 4000K	A 3500K, 4000K, 5000K	VDIM 0-10V	Bronze
	WP Wallpack			C Circular	2 Full-Cutoff	B Narrow	SF Slip Fitter	9 >90	50 5000K	B 3000K, 4000K, 5000K		B Black
						C TBD Very Narrow	KNL 1/2" Knuckle		CS Color Select	C 3000K, 3500K, 4000K, 5000K		W White
										D TBD		

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# PROPOSAL

A Division of Carl Hankins, Inc.

14512 N. Nebraska Ave., Tampa, FL 33613 (813)910-8701 - Fax: (813) 977-5419

\*\*\*\*WMBE CERTIFIED\*\*\*\*

To:	The Groves	Email/Fax:	<a href="mailto:AWall@rizzetta.com">Amy Wall &lt;AWall@rizzetta.com&gt;</a>
Attn:	Amy Wall	Date:	March 22, 2023
From:	Scott Mercer	Email:	<a href="mailto:Scottm@chisesinc.com">Scottm@chisesinc.com</a>
PROJECT NAME:	The Groves Pool Light fixture heads only		
LOCATION:	7924 Mellow Gold Cir Land O Lakes		

SHEPPARD ELECTRICAL SERVICES is pleased to provide you with a quote for the following:

1. Remove old light fixture in pool area
2. Furnish and install ten (10) new replacement light fixtures on Existing light poles

**GRAND TOTAL QUOTE: \$ 4,474.00**

**NOTE:**

**Trouble shooting and lights not working will be and extra time and material charge**

**TERMS: Payment IS DUE UPON COMPLETION>** There is a 1.5% interest charge on all invoices after thirty (30) days. These terms are independent of and are not contingent upon manner in which customer may receive payment from others. **Prices are valid for one (1) week from date of proposal due to both conduit and wire markets changing daily.** In the event that customer accepts the terms of this proposal and materials are ordered, if the project is cancelled by no fault of SHEPPARD ELECTRICAL SERVICES the customer will be billed for any restocking fee that is assessed for specialty ordered material items. It is understood and agreed that the venue for any cause of action arising out of the agreement shall be in Hillsborough County, Florida and that the customer shall be responsible for any reasonable attorney's fees and collection costs. These terms supersede any outlined on the customer's documents.

American Express, Discover, Master Card and Visa accepted. **A 3% transaction fee will apply to all charges of \$2,000 or more.**

**NOTE: Final footages will determine invoicing if pricing is in per foot increments. The above quote does not include bonding, surveying, testing, permitting, or restoration. CARL HANKINS, INC. will not be responsible for utilities positioned on private property. These utilities be located by property owner.**

We greatly appreciate this opportunity and look forward to working with you. Upon acceptance of the above agreement, please sign below and return by fax to us at (813)977-5419 and we will be glad to schedule this work. Please be advised with the fluctuating rate of copper these prices could change.

\_\_\_\_\_  
Corporate Officer Signature

\_\_\_\_\_  
Date



## KT-FLED60-R1A-UNV-8CSB-VDIM

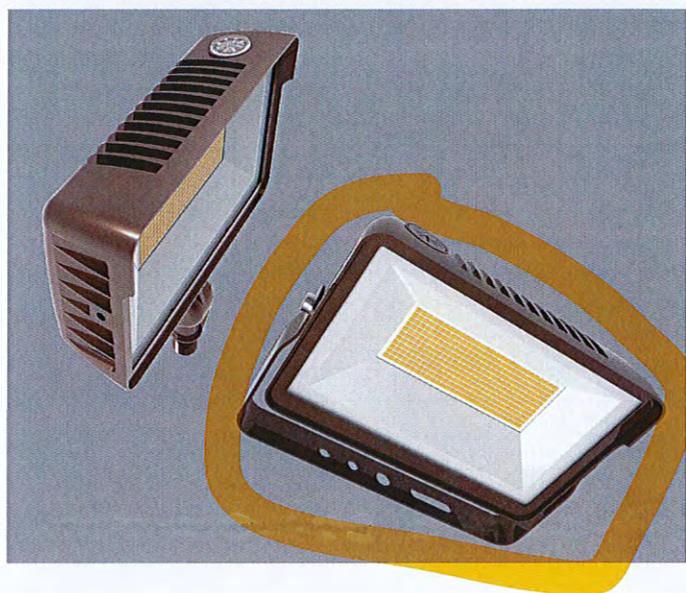
### COMPACT 60W GENERAL-PURPOSE LED FLOOD LIGHT

#### DESCRIPTION

Compact 60W General-Purpose LED Flood Light | 120–277V Input | 3000–5000K | Bronze Housing | Multiple Mounting Options

#### APPLICATION

Building Mount or Ground Mount for outdoor illumination (landscapes, display signage, loading docks, building façades, pathways, parking areas, and other general site lighting requirements)



#### PRODUCT FEATURES

- Uniform, wide flood design (NEMA 7h x 7w distribution pattern)
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- UL listed for wet locations, IP65
- 0–10V dimming, 10% min
- Power Factor: >0.95
- THD: <20%
- LED chip lifetime: L70 >100,000 hrs @ 25°C/77°F ambient fixture temp
- Meets FCC Part 15, Part B, Class A standards for conducted and radiated emissions

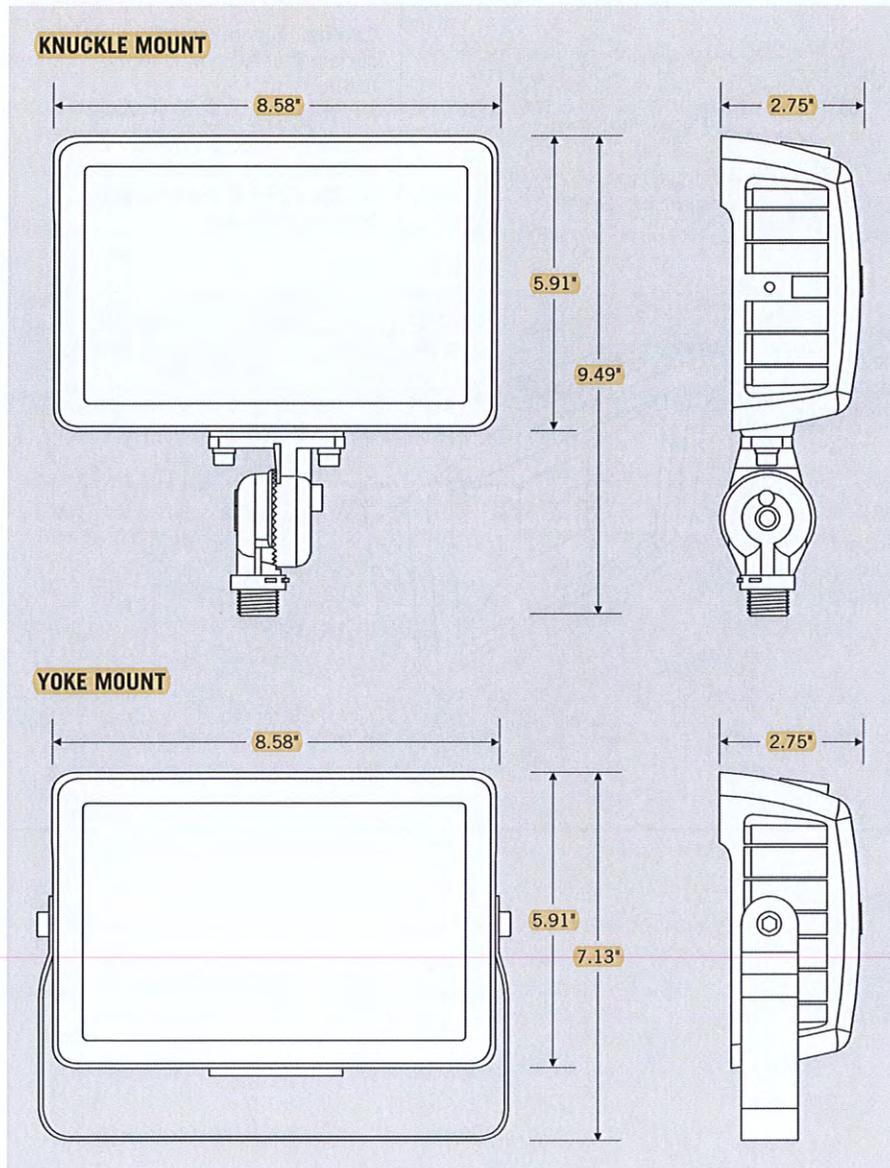
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		8580 lm		4000K	143 lm/W						
		8040 lm		5000K	134 lm/W						

\* Color Uniformity: CCT (Correlated Color Temperature) range as per guidelines outlined in ANSI C78.377-2017

**KT-FLED60-R1A-UNV-8CSB-VDIM**  
COMPACT 60W GENERAL-PURPOSE LED FLOOD LIGHT

**PHYSICAL SPECIFICATIONS**





# KT-FLED60-R1A-UNV-8CSB-VDIM

## COMPACT 60W GENERAL-PURPOSE LED FLOOD LIGHT

### ORDERING INFORMATION

ORDER CODE	PACK QTY.	ITEM STATUS
KT-FLED60-R1A-UNV-8CSB-VDIM	1	Quick Ship

### CATALOG NUMBER BREAKDOWN

# KT-FLED60-R1A-UNV-8CSB-VDIM

<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>13</b>																																												
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## **Tab 8**



Mr. Electric of Land O' Lakes  
 3761 Correia Drive  
 Zephyrhills, Florida 33542  
 813-461-5100

Invoice 2301720  
 Invoice Date 3/9/2023  
 Completed Date  
 Technicians Christopher  
 Seth  
 Customer PO

**Billing Address**  
 The Groves  
 5844 Old Pasco Road #STE 100  
 Zephyrhills, FL 33544 USA

**Job Address**  
 Country Club at The Groves  
 7924 Melogold Circle  
 Land O Lakes, FL 34637 USA

**Description of Work**

Maintenance facility and boat/RV storage lot quote:

This is the accurate quote for maintenance facility area lighting and boat/RV storage.

Previous quote was sent out without correct pricing for the 3 new pole mount lights, and also the 2 wall pack lights. Previously sent quote was \$2.00 and \$1.20 for the lights which was incorrect.

The poles have a revised price also, this change is due to the cost of expedite the shipping the poles, poles will now be available within a weeks time, after final approval of the project.  
 The normal delivery without expedite of the pole shipping would be roughly 6-8 weeks out for delivery.

Task #	Description	Quantity	Your Price	Your Total
RENT-TRENCH-WALK	TRENCHER RENTAL, DELIVERY AND PICKUP (DOES NOT INCLUDE OPERATION)	1.00	\$833.00	\$833.00
TR9991	LABOR CHARGE FOR MACHINE TRENCHING,PER HOUR, DOES NOT INCLUDE COST OF MACHINERY OR DELIVERY AND PICKUP	2.00	\$141.30	\$282.60
PVC0.75	3/4" PVC RACEWAY FOR CONDUCTOR (DOES NOT INCLUDE CONDUCTOR, LABOR FOR MOUNTING OR TRENCHING)	10.00	\$17.43	\$174.30
WIRE-10-COP	#10 WIRE PRICE PER FOOT, PER WIRE DOES NOT INCLUDE: * CONDUIT * TRENCHING * LOADCENTER * BREAKER * SPECIALTY DEVICES * FIXTURES * ETC	300.00	\$1.80	\$540.00
CSTM001	20' light poles (3)	3.00	\$1,080.00	\$3,240.00
CSTM001	3 led high output LED pole mount lights	3.00	\$389.76	\$1,169.28
PVC0.75	3/4" PVC RACEWAY FOR CONDUCTOR (DOES NOT INCLUDE CONDUCTOR, LABOR FOR MOUNTING OR TRENCHING)	10.00	\$17.43	\$174.30
WIRE-10-COP	#10 WIRE PRICE PER FOOT, PER WIRE DOES NOT INCLUDE: * CONDUIT * TRENCHING * LOADCENTER * BREAKER * SPECIALTY DEVICES * FIXTURES * ETC	300.00	\$1.80	\$540.00
LFT33MST	LIFT RENTAL, DELIVERY AND PICKUP	1.00	\$994.00	\$994.00
FIX-LED-150W-MOG	150W LED RETROFIT 400W METAL HALIDE MOGUL BASE	2.00	\$697.57	\$1,395.14
PVC0.75	3/4" PVC RACEWAY FOR CONDUCTOR (DOES NOT INCLUDE CONDUCTOR, LABOR FOR MOUNTING OR TRENCHING)	9.00	\$17.43	\$156.87
WIRE-10-COP	#10 WIRE PRICE PER FOOT, PER WIRE DOES NOT INCLUDE: * CONDUIT * TRENCHING * LOADCENTER * BREAKER * SPECIALTY DEVICES	270.00	\$1.80	\$486.00

	* FIXTURES			
	* ETC			
CSTM001	2 high output led wallpack light	2.00	\$185.09	\$370.18
BCLBR L2.0	15-20 AMP BRANCH CIRCUIT ASSEMBLY AND TERMINATION. INCLUDES RACEWAY MOUNTING (DOES NOT INCLUDE DEVICES OR MOUNTING HARDWARE, NOT TO EXCEED 50')	1.00	\$683.30	\$683.30
NOTES	** Mr. Electric does not warrant materials/fixtures provided by customer. Should any additional work or callbacks be required due to faulty products supplied by customer, customer will be charged. ** Unforeseen code violation corrections will be quoted separately and are not included in this estimate. ** Drywall Disclaimer - All efforts will be made to prevent and/or minimize damage to drywall. However, should any damage occur, the owner will assume all responsibility and cost of repair. ** Excavation Disclaimer - All efforts will be made to prevent and/or minimize damage to underground utilities. Homeowner is responsible for identifying all non public lines including irrigation, water, well, septic, leach field, cable, power, etc. However, should any damage occur, the owner will assume all responsibility and cost of repair. ** Quote is valid for 30 days. 50% deposit is required for scheduling. ** Cancellations after scheduling may result in restocking fees. ** Charges for permitting and inspections cannot be refunded once applied for.	1.00	\$0.00	\$0.00
CDP-002	COMMERCIAL DISPATCH Pre sold No dispatch fee Nt	1.00	\$0.00	\$0.00

<b>Sub-Total</b>	\$11,038.97
<b>Tax</b>	\$0.00
<b>Total Due</b>	<u>\$11,038.97</u>
<b>Balance Due</b>	\$11,038.97

Thank you for choosing Mr. Electric of Land O' Lakes EC13008910  
This estimate is valid for thirty days

---

IMPORTANT NOTICE: You and your contractor are responsible for meeting the Terms and Conditions of this contract. If you sign this contract and you fail to meet the terms and conditions of this contract, you may lose legal ownership rights to your home. KNOW YOUR RIGHTS AND DUTIES UNDER THE LAW. I agree that initial price quoted prior to the start of work does not include any additional or unforeseen tasks. Nor materials which may be found to be necessary to complete repairs or replacements. I also agree to hold Mr. Electric® or its assigns harmless for parts deemed corroded, unusable or unreliable for completion of stated work to be done. You agree that our technicians may take photographs of work performed for our own internal records and for social media and marketing purposes. In addition, if you agree to pose for a photo with our technician, you agree we may use your name, image, and likeness for social media and marketing purposes, without further compensation. I hereby authorize Mr. Electric of Land O Lakes to perform proposed work and agree to all agreement conditions as displayed and further acknowledge that this invoice is due upon receipt. A monthly service charge, at maximum allowed by law, will be added after 10 days. Independently owned and operated franchise. Amount to Authorize: \$11,038.97

Thank You

Acceptance of work performed: I find the service and materials performed & installed have been completed in accordance with this agreement. I agree to pay reasonable attorney fees, collection fees and court costs in the event of legal action pursuant to collection of amount due. Total Due: \$11,038.97

Thank You

TERMS AND CONDITIONS, It is agreed that Mr. Electric® is not responsible for the following: 1. Damage caused to the customer's property as a result of obtaining access to and exposing wiring and electrical systems. 2. Additional electrical work beyond that specifically mentioned in this estimate and proposal including, but not limited to, that which may be required because of pre-existing electrical code violations or additional work revealed to be necessary as a result of performing the specified work. 3. Any repairs, installation, removal or replacement of non-electrical items or activities including but not limited to: concrete, paving, asphalt, slabs, sidewalks, driveways, patios, pools, shrubbery, grass lawns, fences, plumbing and fixtures, painting, decorations, plastering, sheetrock and other wall coverings, glass, carpentry, millwork, cabinets, floors, carpeting, floor surfaces and preparation, roofing, flashing, sheet metal gutters, downspouts, brick, stonework, extension walls, steel and other framework. Customer accepts full responsibility for the prompt payment of all costs of this agreement even though customer may intend to obtain reimbursement from others such as landlords, tenants, insurance companies and tortfeasors. This proposal and said specifications shall not be altered or modified except by written agreement between the parties hereto and verbal understandings and agreements with representatives shall not be binding unless set forth herein.

LIMITED SERVICE WARRANTY Mr. Electric warrants, to the extent stated herein, electrical service or repair furnished by it. The stated period of warranty commences upon installation or repair of wiring or electrical system. Purchaser understands that Mr. Electric's liability under this warranty is limited to repair, replacement, or refund of purchaser's money, and does not extend to property damage resulting from overload or misuse of electrical system which fails during the agreed upon warranty period. This warranty gives you specific legal rights. You may also have other rights, which vary from state to state.

NOTICE TO OWNER This contractor is registered to do business in the state in which this work is performed. (See registration number on the front side of this contract.) Where required, this contractor has posted with the State all necessary bonds or cash deposits for the purpose of satisfying claims against the contractor for negligent or improper work or breach of contract in the conduct of the contractor's business. This bond or cash deposit may not be sufficient to cover a claim which might arise from the work done under your contract. If any supplier of materials used in your construction project or any employee of the contractor or subcontractor is not paid by the contractor or subcontractor on your job, your property may be liened to force payment. If you wish additional protection, you may request the contractor to provide you with original "lien release" documents from each supplier or subcontractor on your project. The contractor is required to provide you with further information about lien release documents if you request it. General information is also available from the licensing board in your state. Each State's requirements for terms and conditions may vary for service or installation work as it pertains to limited warranties, notice to owner regarding liens, etc. Inquire with your contractor for any state specific conditions

**ACCORDING TO FLORIDA'S CONSTRUCTION LIEN LAW (SECTIONS 713.001-713.37, FLORIDA STATUTES), THOSE WHO WORK ON YOUR PROPERTY OR PROVIDE MATERIALS AND SERVICES AND ARE NOT PAID IN FULL HAVE A RIGHT TO ENFORCE THEIR CLAIM FOR PAYMENT AGAINST YOUR PROPERTY. THIS CLAIM IS KNOWN AS A CONSTRUCTION LIEN. IF YOUR CONTRACTOR OR A SUBCONTRACTOR FAILS TO PAY SUBCONTRACTORS, SUBSUBCONTRACTORS, OR MATERIAL SUPPLIERS, THOSE PEOPLE WHO ARE OWED MONEY MAY LOOK TO YOUR PROPERTY FOR PAYMENT, EVEN IF YOU HAVE ALREADY PAID YOUR CONTRACTOR IN FULL. IF YOU FAIL TO PAY YOUR CONTRACTOR, YOUR CONTRACTOR MAY ALSO HAVE A LIEN ON YOUR PROPERTY. THIS MEANS IF A LIEN IS FILED YOUR PROPERTY COULD BE SOLD AGAINST YOUR WILL TO PAY FOR LABOR, MATERIALS, OR OTHER SERVICES THAT YOUR CONTRACTOR OR A SUBCONTRACTOR MAY HAVE FAILED TO PAY. TO PROTECT YOURSELF, YOU SHOULD STIPULATE IN THIS CONTRACT THAT BEFORE ANY PAYMENT IS MADE, YOUR CONTRACTOR IS REQUIRED TO PROVIDE YOU WITH A WRITTEN RELEASE OF LIEN FROM ANY PERSON OR COMPANY THAT HAS PROVIDED TO YOU A "NOTICE TO OWNER." FLORIDA'S CONSTRUCTION LIEN LAW IS COMPLEX, AND IT IS RECOMMENDED THAT YOU CONSULT AN ATTORNEY.**

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# PROPOSAL

A Division of Carl Hankins, Inc.

14512 N. Nebraska Ave., Tampa, FL 33613 (813)910-8701 - Fax: (813) 977-5419 \*\*\*\*WMBE CERTIFIED\*\*\*\*

To:	The Groves	Email/Fax:	<a href="mailto:AWall@rizzetta.com">Amy Wall &lt;AWall@rizzetta.com&gt;</a>
Attn:	Amy Wall	Date:	March 28, 2023
From:	Scott Mercer	Email:	<a href="mailto:Scottm@chisesinc.com">Scottm@chisesinc.com</a>
PROJECT NAME:	The Groves RV Storage area lights and poles		
LOCATION:	7924 Mellow Gold Cir Land O Lakes		

SHEPPARD ELECTRICAL SERVICES is pleased to provide you with a quote for the following:

1. Furnish a install three 24ft direct burial pole and five light heads
2. Install one pole and one light by Rv
3. Install one pole and two lights by building
4. Install one pole and two lights by shed
- 5 Directional bore approx 440 ft of conduit for all pole lights
6. Install j box on back of building run conduit up wall threw attic over to electrical panel and install timer and make connections and test power

**GRAND TOTAL QUOTE: \$ 19,432.00**

**NOTE:**

**TERMS: Payment IS DUE UPON COMPLETION**> There is a 1.5% interest charge on all invoices after thirty (30) days. These terms are independent of and are not contingent upon manner in which customer may receive payment from others. **Prices are valid for one (1) week from date of proposal due to both conduit and wire markets changing daily.** In the event that customer accepts the terms of this proposal and materials are ordered, if the project is cancelled by no fault of SHEPPARD ELECTRICAL SERVICES the customer will be billed for any restocking fee that is assessed for specialty ordered material items. It is understood and agreed that the venue for any cause of action arising out of the agreement shall be in Hillsborough County, Florida and that the customer shall be responsible for any reasonable attorney's fees and collection costs. These terms supersede any outlined on the customer's documents.

American Express, Discover, Master Card and Visa accepted. **A 3% transaction fee will apply to all charges of \$2,000 or more.**

**NOTE: Final footages will determine invoicing if pricing is in per foot increments. The above quote does not include bonding, surveying, testing, permitting, or restoration. CARL HANKINS, INC. will not be responsible for utilities positioned on private property. These utilities be located by property owner.**

We greatly appreciate this opportunity and look forward to working with you. Upon acceptance of the above agreement, please sign below and return by fax to us at (813)977-5419 and we will be glad to schedule this work. Please be advised with the fluctuating rate of copper these prices could change.

\_\_\_\_\_  
Corporate Officer Signature

\_\_\_\_\_  
Date



## VRT VERT Area and Site Light

### FEATURES

- Modern, low-profile design
- Easy installation
- 12,500-57,300 lumens
- Multiple mounting options available for versatile use
- Polycarbonate TIR optics
- Z10 enabled to simplify controls
- Designed for use with EIKO's aluminum or steel poles; contact EIKO for package pricing

### CERTIFICATIONS

- UL Listed for wet locations
- IP65 Rated
- DesignLights Consortium® Premium Qualified - meets the requirements for the highest DLC qualification for efficacy and lumen maintenance
- 3G Rated per ANSI C136.31

### PERFORMANCE

- Rated lifetime:
  - L70: 50,000 hours
  - L90: 36,000 hours
- 4000K, 5000K CCT
- CRI: >70

### ELECTRICAL

- Input voltage: 120-277V; 277-480V
- 0-10V dimming
- Power Factor: >0.9
- THD: <20%
- 10kV driver, plus 10kV supplemental surge protection

### THERMAL

- -40°F to 122°F (-40°C to 50°C) operating temperature

### CONSTRUCTION

- Diecast aluminum body with durable powder coat finish
- UV stabilized polycarbonate lens
- Stainless steel hardware
- Z10 included on all fixtures

### WARRANTY

- 5 year limited warranty. Additional warranty options available. Contact EIKO for details

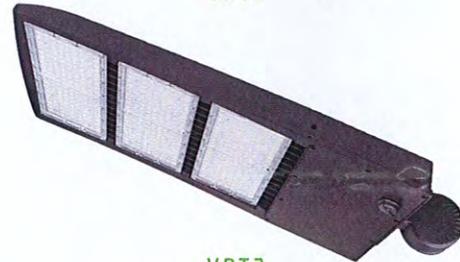
project name	type
catalog number	voltage
approved by	date



VRT1



VRT2



VRT3

### APPLICATIONS

- Parking Areas
- Automotive Dealerships
- Roadways
- Campuses
- Streetscapes
- Airports
- Area security lighting
- Building facades
- Signs
- Entryways

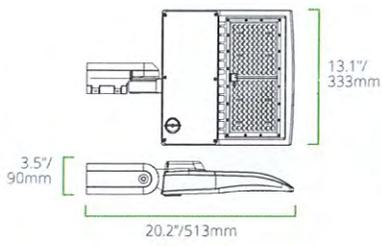
## CONFIGURATOR

MODEL	LUMEN PACKAGE	CCT	VOLTAGE	DIMMING	DISTRIBUTION	FINISH	CONTROLS	MOUNT (REQUIRED)
VRT1: VERT 100-150W	100W - 100W; 12,500 lm 150W - 150W; 19,700 lm	740 - 70 CRI; 4000K 750 - 70 CRI; 5000K	U - 120-277V V - 277-480V	D - 0-10V Dimming	T3 - Type 3 T5 - Type 5	BZ - Bronze	See p. 2 for options	VRT-S-BZ - Slipfitter, 2-3/8", Bronze VRT-D-BZ - Direct Mount, Bronze VRT-Y-BZ - Yoke Mount, Bronze
VRT2: VERT 185-300W	185W - 185W; 24,000 lm 200W - 200W; 26,000 lm 240W - 240W; 31,000 lm 300W - 300W; 39,400 lm							
VRT3: VERT 450W	450W - 450W; 57,300 lm							

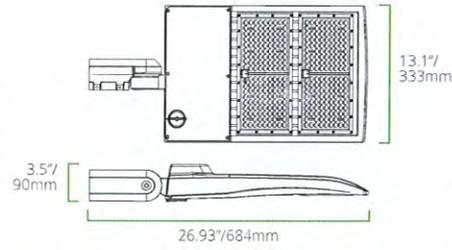


# PRODUCT DIMENSIONS

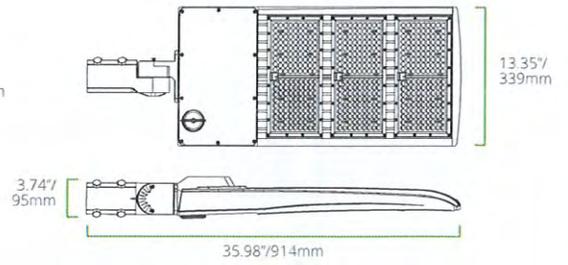
## SLIPFITTER MOUNT



VRT1

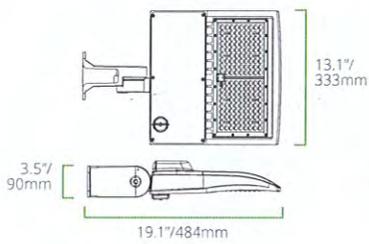


VRT2

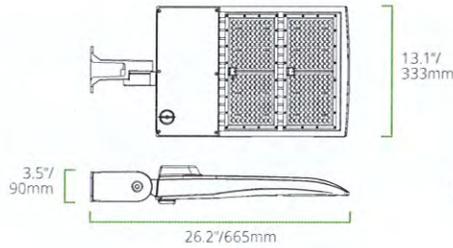


VRT3

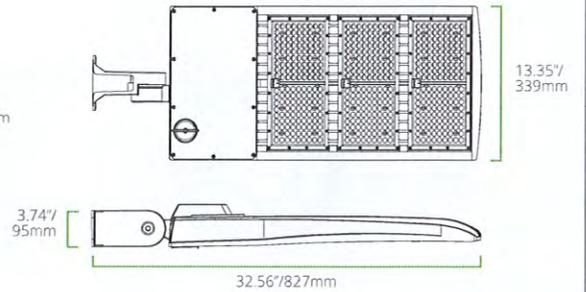
## YOKE MOUNT



VRT1

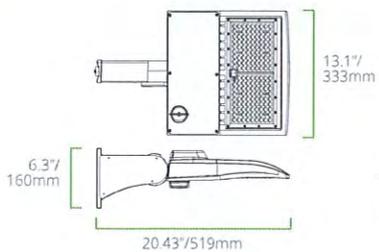


VRT2

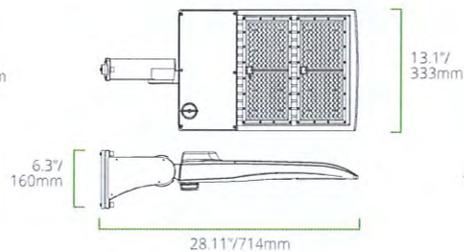


VRT3

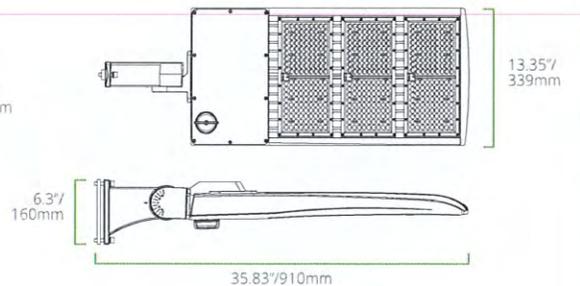
## DIRECT MOUNT



VRT1



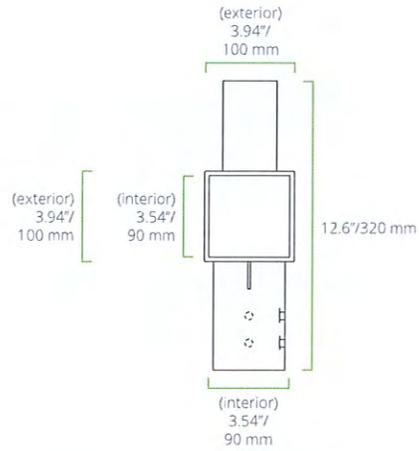
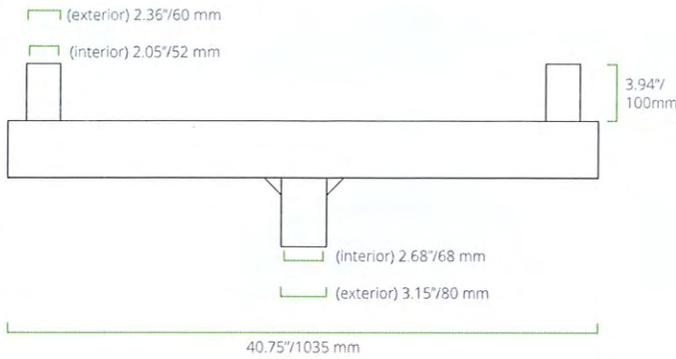
VRT2



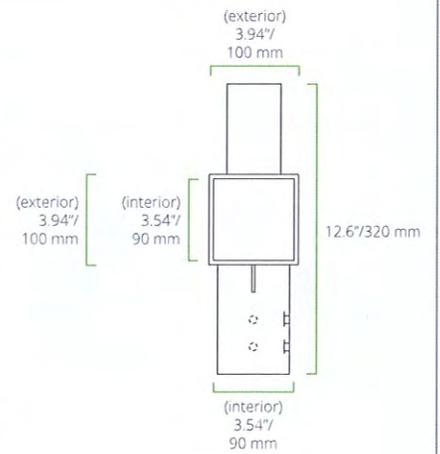
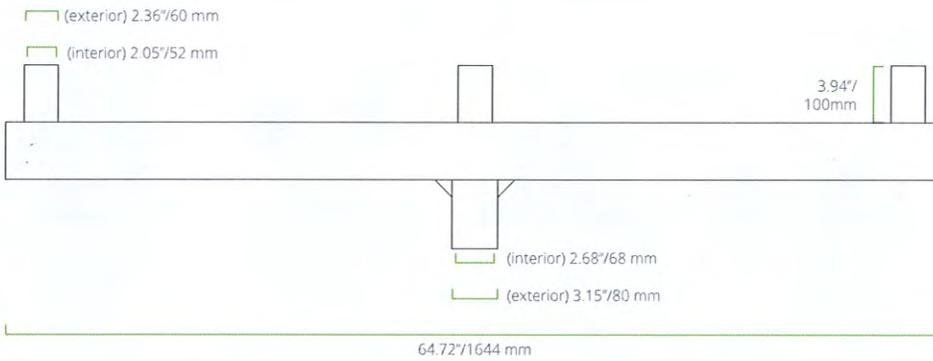
VRT3

# POLE ADAPTOR DIMENSIONS

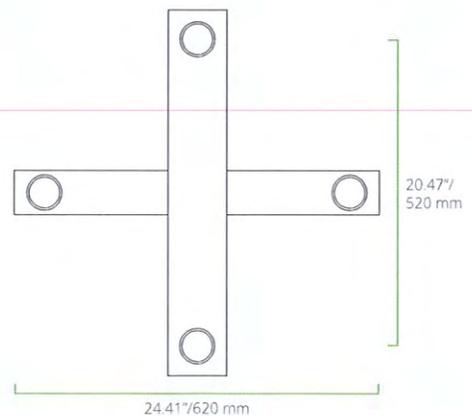
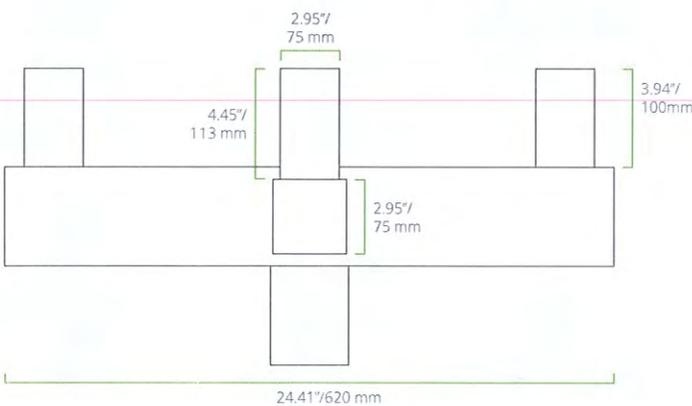
## POLE ADAPTOR FOR TWO HEADS



## POLE ADAPTOR FOR THREE HEADS

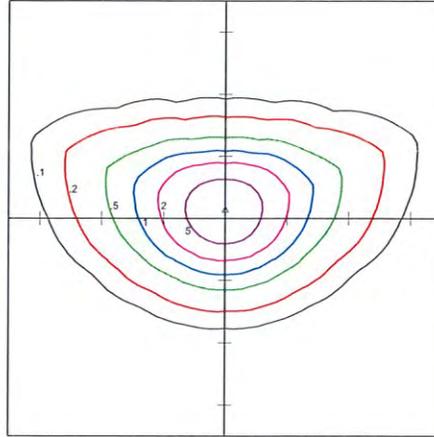


## POLE ADAPTOR FOR FOUR HEADS



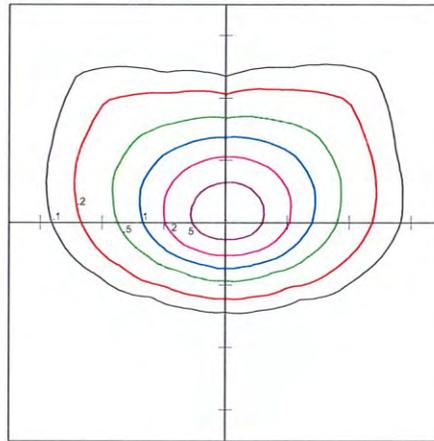
# DISTRIBUTION

## T3 DISTRIBUTION



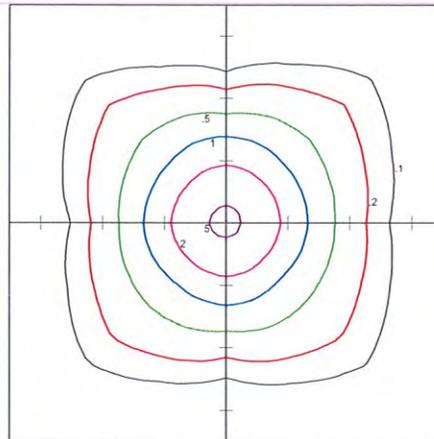
Distances are in units of mounting height (20').

## T4 DISTRIBUTION



Distances are in units of mounting height (20').

## T5 DISTRIBUTION



Distances are in units of mounting height (20').

## **Tab 9**



Proposal #263970

Date: 11/21/2022

From: Josh Hamilton

Proposal For

The Groves CDD
c/o Rizzetta & Company, Inc.
12750 Citrus Park Ln
Suite 115
Tampa, FL 33625

main:
mobile:

Location

7924 Melogold Cir
Land O' Lakes, FL 34637

Property Name: The Groves CDD

Mulch Installation

Terms: Net 30

We Propose to Install Pine Bark Mulch in all Beds on the CDD Property to the depth of 1 inch.

Table with 4 columns: DESCRIPTION, QUANTITY, UNIT PRICE, AMOUNT. Row 1: Mulch (Sub), 350.00, \$44.50, \$15,575.00

Client Notes

Summary table with 2 columns: Description, Amount. Rows: SUBTOTAL \$15,575.00, SALES TAX \$0.00, TOTAL \$15,575.00

Signature

x

Signature above authorizes Yellowstone Landscape to perform work as described above and verifies that the prices and specifications are hereby accepted. All overdue balances will be charge a 1.5% a month, 18% annual percentage rate. Limited Warranty: All plant material is under a limited warranty for one year. Transplanted plant material and/or plant material that dies due to conditions out of Yellowstone Landscape's control (i.e. Acts of God, vandalism, inadequate irrigation due to water restrictions, etc.) shall not be included in the warranty.

Contact
Print Name:
Title:
Date:

Assigned To
Josh Hamilton
Office:
jhamilton@yellowstonelandscape.com

# Tab 10



Proposal #288503

Date: 02/27/2023

From: Josh Hamilton

Proposal For

The Groves CDD

c/o Rizzetta & Company, Inc.  
12750 Citrus Park Ln  
Suite 115  
Tampa, FL 33625

main:  
mobile:

Location

7924 Melogold Cir  
Land O' Lakes, FL 34637

Property Name: The Groves CDD

Conservation Cutbacks

Terms: Net 30

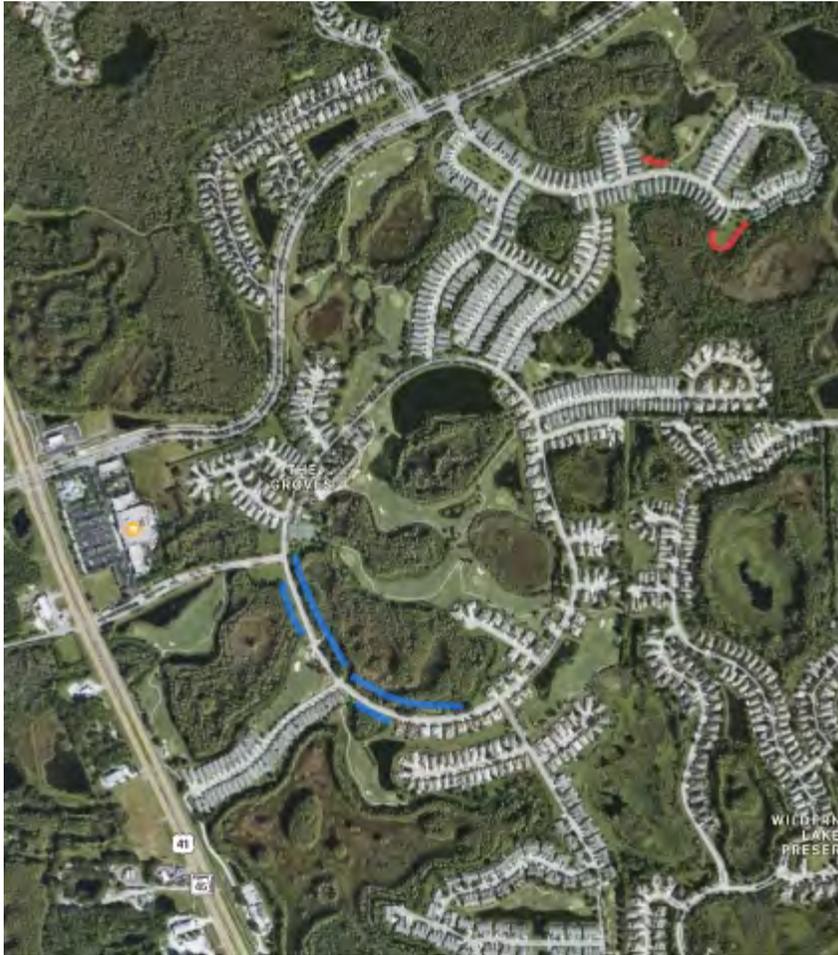
Conservation Push back to the existing mow line of all foliage protruding from the marked zones

- pushback will be conducted from ground level to 12 foot in height
- total marked zone is roughly 3150 feet
- All debris removed

DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT
Cutback	1.00	\$18,904.62	\$18,904.62

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Client Notes



Signature

x

SUBTOTAL	\$18,904.62
SALES TAX	\$0.00
<b>TOTAL</b>	<b>\$18,904.62</b>

Signature above authorizes Yellowstone Landscape to perform work as described above and verifies that the prices and specifications are hereby accepted. All overdue balances will be charge a 1.5% a month, 18% annual percentage rate.  
 Limited Warranty: All plant material is under a limited warranty for one year. Transplanted plant material and/or plant material that dies due to conditions out of Yellowstone Landscape's control (i.e. Acts of God, vandalism, inadequate irrigation due to water restrictions, etc.) shall not be included in the warranty.

Contact

Assigned To

Print Name: \_\_\_\_\_

Josh Hamilton

Title: \_\_\_\_\_

Office:

jhamilton@yellowstonelandscape.com

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

# Tab 11



Proposal #288519

Date: 02/27/2023

From: Josh Hamilton

Proposal For

The Groves CDD

c/o Rizzetta & Company, Inc.  
12750 Citrus Park Ln  
Suite 115  
Tampa, FL 33625

main:  
mobile:

Location

7924 Melogold Cir  
Land O' Lakes, FL 34637

Property Name: The Groves CDD

Oak Trees Crown and Clean

Terms: Net 30

Crown Clean/ Crown Raise of 30 Various Oaks located at the front entrance and parking lot at the club house

- Crown Elevation of 12-16 feet
- Center cleaning of water sprout branches up to 16 feet (75%)
- Removal of deadwood over 2 inches in diameter
- All debris removed

DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT
Crown and Clean	1.00	\$5,137.13	\$5,137.13

Client Notes

	SUBTOTAL	\$5,137.13
Signature	SALES TAX	\$0.00
x	TOTAL	\$5,137.13

Signature above authorizes Yellowstone Landscape to perform work as described above and verifies that the prices and specifications are hereby accepted. All overdue balances will be charge a 1.5% a month, 18% annual percentage rate.

Limited Warranty: All plant material is under a limited warranty for one year. Transplanted plant material and/or plant material that dies due to conditions out of Yellowstone Landscape's control (i.e. Acts of God, vandalism, inadequate irrigation due to water restrictions, etc.) shall not be included in the warranty.

Contact

Print Name: \_\_\_\_\_

Title: \_\_\_\_\_

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

Assigned To

Josh Hamilton

Office:

jhamilton@yellowstonelandscape.com

# 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 initial Audit Committee meeting of The Groves Community Development District, for the next Auditor Selection, was held on **Tuesday, February 7, 2023 at 10:01 a.m.** at The Groves Civic Center, located at 7924 Melogold Circle, Land O' Lakes, Florida 34637.

Present from the Audit Committee:

Bill Boutin	<b>Committee Member</b>
Richard Loar	<b>Committee Member</b>
Jimmy Allison	<b>Committee Member</b>
Christina Cunningham	<b>Committee Member</b>
James Neary	<b>Committee Member</b>

Also present were:

Debby Bayne-Wallace	<b>District Manager, Rizzetta &amp; Company, Inc.</b>
Vivek Babbar	<b>District Counsel, Straley, Robin &amp; Vericker</b>
Amy Wall	<b>Operations Manager</b>
Gregg Gruhl	<b>RASI</b>
Maura Lear	<b>Facilities Manager</b>

Audience: **Present**

**FIRST ORDER OF BUSINESS**

**Call to Order**

Ms. Bayne-Wallace called the audit committee meeting to order and performed a roll call.

**SECOND ORDER OF BUSINESS**

**Presentation of Audit Proposal Instructions**

Ms. Bayne-Wallace presented the audit proposal instructions for the Committee's consideration.



# 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 regular meeting of the Board of Supervisors of The Groves Community Development District was held on Tuesday, March 7, 2023, 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>
James Nearey	<b>Board Supervisor, Assistant Secretary</b>
Christina Cunningham	<b>Board Supervisor, Assistant Secretary</b>
Jimmy Allison	<b>Board Supervisor, Assistant Secretary</b>

Also present were:

Gregory Cox	<b>District Manager, Rizzetta &amp; Co, Inc.</b>
Vivek Babbar	<b>District Counsel, Straley, Robin &amp; Vericker</b>
Amy Wall	<b>Operations Manager</b>
Maura Lear	<b>Facilities Manager</b>
Stephen Brletic	<b>District Engineer, BDI Engineers</b>
Scott Brizendine	<b>Vice President of Operations</b>

Audience Members

**FIRST ORDER OF BUSINESS**

**Call to Order**

Mr. Cox opened the meeting at 10:00 a.m. and conducted a roll call. She confirmed that all CDD Board members were present and that there was a quorum present.

**SECOND ORDER OF BUSINESS**

**Pledge of Allegiance**

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

Mr. Boutin presented a Certificate of Appreciation to Ms. Linda Smith for her recent volunteer work for the Community.

Mr. Boutin made open comments regarding the need for more civility at the CDD meetings by all present.

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**THIRD ORDER OF BUSINESS**

**Audience Comments**

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52 The Board received audience comments regarding the back entrance gate not  
53 operating properly and Ms. Wall explained that the necessary repairs were being  
54 scheduled.

55  
56 The Board received additional comments from the audience regarding the few  
57 numbers of people desiring to swim at night versus the expense; comments regarding  
58 how the community is “going downhill”; the letter announcing the departure of Rizzetta  
59 and Company; complaints regarding poor shrubs and leaves maintenance by  
60 Yellowstone; complaint regarding the non-use of reserves to fix things; the need for a  
61 timer on the spa; the need for more pool furniture; request for wetland floating island  
62 maintenance update.

**FOURTH ORDER OF BUSINESS**

**Staff Reports**

**A. District Counsel**

67 Mr. Babbar, District Counsel, did not have an update for the Board, but did  
68 briefly address the process for the solicitation of companies to provide District  
69 Services, etc. resulting from the departure of Rizzetta and Company.

**B. District Engineer**

72 Mr. Brletic provided a District Engineer update to the Board. He explained  
73 that he had walked the wetland areas with the Golf Course representatives to  
74 see the areas they had requested authorization to trim back. He  
75 recommended that he and Mr. Babbar work together to create an  
76 authorization letter / agreement that would provide authorization on a long  
77 term basis, but would have the HOA/Golf Course be responsible for  
78 violations, should they occur, to include fines from SWFWMD and/or  
79 requirements to mitigate the areas to recover damaged wetlands. Mr. Boutin  
80 explained that he had recently been able to receive copies of documents that  
81 show the wetland boundaries.

**C. Aquatics Report - Steadfast**

84 The Board reviewed the Steadfast February waterway and canal report. Mr.  
85 Boutin explained that Steadfast will be returning to apply treatments to algae  
86 in some areas.

**D. Operations Manager**

88 The Board received a Clubhouse Manager’s Report from Ms. Wall. Mr.  
89 Boutin asked staff to seek an arborist’s inspection of several dead trees at the  
90 front entrance. Mr. Nearey requested an update on the flooring repair in the  
91 restaurant. Ms. Cunningham requested the status of Yellowstone’s plan to  
92 perform area cleanups as mentioned earlier in the meeting. She also noted  
93 that annuals continue to die due to irrigation issues and Ms. Wall provided an  
94 update on that issue.

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**E. District Manager**

The Board received a District Manager's report from Mr. Cox. He noted that the next CDD meeting was scheduled for April 4, 2023 at 10:00 a.m. He also provided an update of the District financials as of the end of January. Mr. Cox also presented the Board with the latest project summary update for their review.

**FIFTH ORDER OF BUSINESS**

**Consideration of Night Swimming Lighting Proposals**

The Board discussed the proposals provided to upgrade the lighting at the pool to meet certification requirements for night swimming. The Board discussed the option of using the existing light poles with different / stronger bulbs and tasked staff to inquire with the vendors if they would be able to quote using both old and new poles.

**SIXTH ORDER OF BUSINESS**

**Consideration of Proposals for Electrical Repairs at Front Entrance**

The Board considered the Mr. Electric proposal for the repairs of the GFIs at the front entrance for \$2,538.56.

On a motion from Mr. Allison, seconded by Mr. Nearey, the Board unanimously approved the Mr. Electric proposal for \$2,528.56, for GFI repair work at the front entrance, for The Groves CDD.

**SEVENTH ORDER OF BUSINESS**

**Consideration of RV Park Lighting Proposal**

The Board considered a proposal from Mr. Electric for the installation of lighting at the RV Park for \$8,962.96. The Board discussed the need at the same time for security cameras to add to or replace what is currently there.

On a motion from Mr. Allison, seconded by Mr. Nearey, the Board unanimously approved the proposal from Mr. Electric, for \$8,962.96, for the RV park lighting installation, for The Groves CDD.

**EIGHTH ORDER OF BUSINESS**

**Ratification of Chairmans Approval for Erosion Repair Proposal**

The Board members were requested to ratify the Chairman's approval of two erosion repair proposals from Site Masters. The Chairman had approved one for the repair at hole #10 for \$1,800 and one at The Groves pond bank signage for \$6,200. Mr. Loar noted that the pond bank signage repair included a note that it could be as much as \$8,000 if limestone rip-rap was needed to reconstruct.

On a motion from Mr. Loar, seconded by Mr. Allison, the Board unanimously agreed to ratify the Chairman's approval of two erosion repair proposals from Site Master's, one for \$1,800 and one not-to-exceed \$8,000, for The Groves CDD.

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**NINTH ORDER OF BUSINESS**

**Ratification of Chairmans Approval of Pro Pump Proposal**

The Board was requested to ratify the Chairman's approval of a PropPumps proposal, for \$2,095.56 for the replacement of failing fuse blocks and fuses for the motors and VFD on the irrigation pump. The cost of this repair will be shared three ways with the HOA and Golf Course.

On a motion Mr. Loar, seconded by Mr. Nearey, the Board unanimously approved to ratify the Chairman's approval of the ProPumps proposal for \$2,095.56, for The Groves CDD.

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Ms. Cunningham requested that updates of any meetings held between the Chairman and the leadership of the HOA be added the CDD agendas in the future.

**TENTH ORDER OF BUSINESS**

**Consideration of Proposals for Restaurant Chiller**

The Board considered various options and pricing of beverage chillers for the restaurant as a replacement for the current one since it is currently inoperable. Mr. Babbar explained that the concession agreement clarifies that the repair or replacement of this equipment is the responsibility of the restaurant operator. No action was taken on this issue except direction to staff to inform B9B that it is their responsibility to repair or replace the item per the lease agreement.

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**ELEVENTH ORDER OF BUSINESS**

**Consideration of 3<sup>rd</sup> Year Renewal of Yellowstone Landscape Maintenance Agreement**

The Board considered the renewal option for the final year of the Yellowstone landscape contract. Mr. Loar noted that there are some administrative changes to make such as the names of points of contact. Mr. Cox explained that renewing the agreement for the third year is an administrative requirement and if the Board has any concerns regarding their performance, the 30-day notice to terminate the contract is still there.

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On a motion from Mr. Allison, seconded by Mr. Nearey, the Board unanimously approved to renew the Yellowstone landscape and irrigation maintenance agreement for the third and final year, for The Groves CDD.

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**TWELFTH ORDER OF BUSINESS**

**Consideration of Authorization for Not-To-Exceed \$7,000 for Pool Furniture Replacement**

Mr. Cox explained that there have been a number of requests for additional / new pool furniture and that there is still slightly more than \$7,000 in the CDD budget for this. He requested that the Board authorize staff to use a not-to-exceed amount of \$7,000 to acquire new pool furniture, tables, and umbrellas, as needed.

On a motion from Mr. Nearey, seconded by Mr. Allison, the Board unanimously approved a not-to-exceed amount of \$7,000 for staff to acquire pool furniture, for The Groves CDD.

**THIRTEENTH ORDER OF BUSINESS**

**Discussion of Major Project Funding**

Mr. Cox explained that with the growing number of major projects currently under consideration by the Board, guidance is needed from the Board as to how to plan for funding. He noted that the option to issue a new bond is available and Mr. Brizendine offered that a capital improvement bank loan is also available if desired. The Board recognized that the other option is to use the current reserve funds. The Board discussed the various projects and their projected costs and concerns. Mr. Loar suggested that the Board proceed with planning to use reserve funds for the bridge repair project. Mr. Allison added that the \$1.8 million in the reserves would be adequate to fund the bridge work and the pool renovation, leaving the irrigation project as the major unknown. The Board concluded the discussion by noting that they need to move forward with the bridge repair work and close the conservation walkway.

**FOURTEENTH ORDER OF BUSINESS**

**Discussion of Policy Regarding CDD Board Members Relationship to Staff**

Mr. Allison presented a proposed policy regarding the relationship between the Supervisors and the CDD Staff, for the Board to consider approving. The Board members discussed and amended the proposed policy before approving.

31. On a motion from Mr. Allison, seconded by Mr. Nearey, the Board approved the amended CDD Board Members Relationship to Staff proposal, with a 3 to 2 vote, with Mr. Loar and Ms. Cunningham, voting no, for The Groves CDD.

**FIFTEENTH ORDER OF BUSINESS**

**Discussion of Rizzetta Services Termination Notice**

Mr. Boutin presented a letter received from Mr. Bill Rizzetta, with Rizzetta and Company, that notified the CDD Board of the intention to provide notice of contract termination of all the Rizzetta services contracts with The Groves CDD, to include District Management and Amenity Services, effective at the end of the 60 day termination notice requirement in the agreement. Mr. Babbar explained the Request for Proposals (RFP) process for seeking out new service providers and identifying a Board member to serve as

216 the primary point of contact for potential providers during the RFP process. The Board  
217 members discussed the notice and the selection process and requested that Mr. Babbar  
218 assist with shortening the RFP timing process as much as possible.

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220 **SIXTEENTH ORDER OF BUSINESS**

**Discussion of Workshop Results**

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222 The Board discussed the recent workshop discussions regarding the re-starting of  
223 the pool and spa renovation RFP process and considered a proposal from Martin Aquatic  
224 Design for \$12,705 for the assistance with reconstructing the RFP package and  
225 overseeing the bidding process.

226

On a motion from Mr. Loar, seconded by Mr. Nearey, the Board unanimously approved to proceed with the RFP for the pool and spa renovation and to approve the proposal from Martin Aquatic Design for \$12,705, for The Groves CDD.

227

228 The Board discussed the recent workshop discussions regarding the request for  
229 proposals (RFP) process for bridges repair and considered a proposal from BDI  
230 Engineers, Inc. (Mr. Brletic) for construction engineer bridge assessment services for  
231 \$10,900.

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On a motion from Mr. Nearey, seconded by Mr. Allison, the Board members unanimously approved to proceed with the RFP process for bridges repair services, without the conservation bridge, and approved the BDI Engineers, Inc. proposal for construction engineer bridge assessment services, for \$10,900, for The Groves CDD.

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234 The Board discussed the recent workshop discussions regarding the restaurant  
235 services provided by Back 9 Bistro (B9B). Mr. Nearey discussed the non-compliance with  
236 Board required repair to the flooring by B9B. Ms. Cunningham discussed her concerns  
237 regarding the numerous Health Department violations regarding the restaurant operations,  
238 flooring, and other areas. Mr. Nearey suggested that each Board Member submit to the  
239 District Manager a listing of all the complaints they have received from residents regarding  
240 B9B services. Ms. Cunningham discussed the need for an Improvement Plan for B9B  
241 versus placing them in a suggested probationary status by the Board. Mr. Nearey  
242 suggested that Board members send their respective issues to the District Manager and  
243 that they then be presented to Ms. Tolley and the importance of getting the flooring  
244 repaired immediately. Ms. Cunningham and Mr. Babbar discussed the issue of contract  
245 default issues versus contract termination options. Ms. Cunningham further discussed the  
246 issue of the Health Department visits and how unusual it was for them to visit so often.  
247 The Board continued discussion of working with Ms. Tolley versus termination. The Board  
248 discussed the 30-notice given to repair the flooring. Ms. Cunningham recommended  
249 initiating the RFP process for new providers during the time the Board was seeking  
250 improvements. Mr. Loar recommended initiating an improvement plan and at the same  
251 time, a Request for Proposals (RFP) process for restaurant services could be initiated  
252 simultaneously. He also discussed the possibility of having the service changed to a more  
253 limited menu.

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On a motion from Ms. Cunningham, seconded by Mr. Loar, the Board unanimously approved to have District Counsel provide Back 9 Bistro with a 15-day Notice to Comply requirement to have the flooring in the restaurant repaired, for The Groves CDD.

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Ms. Cunningham discussed that the Board needed to initiate the Request for Proposals for the restaurant services and added that B9B could participate in the process. Mr. Boutin suggested that the scope of services in the restaurant services RFP clarify what type of restaurant services are being requested by the Board.

On a motion from Ms. Cunningham, seconded by Mr. Loar, the Board unanimously approved having District Counsel initiate the Request for Proposals (RFP) for restaurant services, for The Groves CDD.

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Ms. Cunningham discussed the Health Department inspections and the results of those inspections and suggested that efforts be made to obtain those reports.

**SEVENTEENTH ORDER OF BUSINESS**

**Consideration of Minutes of the Board of Supervisors' Meeting held on February 7, 2023**

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4The Board reviewed the minutes of the Board of Supervisors regular meeting held on February 7, 2023. The Board made one amendment and Mr. Loar requested a status of the fountain pump clogging issue. Mr. Loar questioned the status of the alarms working or not and the status of the 120 permits on file with the County that was previously noted. Mr. Brletic will work to obtain the complete listing from the County. Ms. Cunningham questioned the status of the split air conditioning repair and whether or not it was actually under warranty. Mr. Loar questioned if the new pool service was starting the next day.

On a motion from Mr. Loar, seconded by Mr. Nearey, the Board unanimously approved the minutes of the Board of Supervisors regular meeting held on February 7, 2023, as amended, for The Groves CDD.

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**EIGHTEENTH ORDER OF BUSINESS**

**Consideration of Minutes of the Board of Supervisors' Workshop Meeting held on February 21, 2023**

On a motion from Mr. Loar, seconded by Mr. Allison, the Board unanimously approved the minutes of the workshop held on February 21, 2023, for The Groves CDD.

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288 **NINETEENTH ORDER OF BUSINESS** **Consideration of Operations and**  
289 **Maintenance Expenditures for**  
290 **December 2022**  
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292 The Board reviewed the Operation and Maintenance Expense Report for January  
293 2023, totaling \$110, 374.81.  
294

295 Ms. Cunningham asked why the JMT invoice was dated June. Mr. Brletic  
296 explained that this was a re-submission of the invoices. Mr. noted that the A Total  
297 Solutions invoice of December noted that a follow-up was needed, and Ms. Wall  
298 indicated it had been done. Ms. Cunningham questioned if A Total Solutions is the  
299 service that initiates fire alarms when detected. Mr. Loar questioned if the Clubhouse  
300 has smoke alarms.

On a motion from Ms. Cunningham, seconded by Mr. Loar, the Board unanimously approved to accept and file the Operation and Maintenance Expenditures Report for January 2023, for The Groves CDD.

301 **TWENTIETH ORDER OF BUSINESS** **Supervisor Requests**  
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304 During Supervisor Requests, Mr. Loar explained that he had been discussing  
305 with Mr. Brizendine the possibility of investing excess reserve funds and other available  
306 assessment funds.  
307

308 During Supervisor Requests, Ms. Cunningham requested the status of the HOA  
309 request for Trespassing Authorization form updates. Mr. Cox explained that the forms  
310 had not been updated at this point.  
311

312 During Supervisor Requests, Mr. Boutin noted that the calendar noted that the  
313 Pasco County Veterans Services office was planning to visit The Groves, but have  
314 indicated that they cannot make that date and a new date has not been established  
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316 **TWENTY-FIRST ORDER OF BUSINESS** **Adjournment**  
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On a motion from Ms. Cunningham, seconded by Mr. Loar, the Board members unanimously approved to adjourn the meeting at 12:50 p.m., for The Groves CDD.

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322 Secretary/Assistant Secretary Chairman/Vice Chairman

# Tab 14

# 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 February 2023 For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from February 1, 2023 through February 28, 2023. This does not include expenditures previously approved by the Board.

The total items being presented:     **\$ 80,647.10**

Approval of Expenditures:

\_\_\_\_\_

\_\_\_\_\_ Chairperson

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

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

# The Groves Community Development District

## Paid Operation & Maintenance Expenditures

February 1, 2023 Through February 28, 2023

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Central Termite & Pest Control Inc.	100281	100503	Pest Control Monthly 02/23	\$ 52.00
Central Termite & Pest Control Inc.	100281	100563	Pest Control Monthly Rodent 02/23	\$ 50.00
Charter Communications	ACH	051389101012323 - 9101 02/23 AUTO PAY	7924 Melogold Cir Back Gate 01/23	\$ 133.02
Charter Communications	ACH	091844201012423 - 4201 01/23	7924 Melogold Cir 01/23	\$ 136.60
Christina Cunningham	100267	CC011023	Board Of Supervisors Meeting 01/10/23	\$ 200.00
Christina Cunningham	100267	CC020723	Board Of Supervisors Meeting 02/07/23	\$ 200.00
Christina Cunningham	100282	CC022123	Board Of Supervisors Meeting - Workshop 02/21/23	\$ 200.00
City of Clearwater	100283	4156233 02/23	7924 Melogold Circle 02/23	\$ 4,255.97
Clean Sweep Supply Co., Inc.	100260	5828 01/23	Janitorial Supplies 01/23	\$ 322.30
Clean Sweep Supply Co., Inc.	100284	6065 02/23	Janitorial Supplies 02/23	\$ 235.95
ESS Global Corporation	100261	1188 01/23	Security Services 01/23/23-01/29/23	\$ 1,701.00
ESS Global Corporation	100272	1220 02/23	Security Services 01/30/23-02/05/23	\$ 1,701.00
ESS Global Corporation	100285	1255 02/23	Security Services 02/06/23-02/12/23	\$ 1,701.00

# The Groves Community Development District

## Paid Operation & Maintenance Expenditures

February 1, 2023 Through February 28, 2023

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
ESS Global Corporation	100285	1284 02/23	Security Services 02/13/23-02/19/23	\$ 1,701.00
Finn Outdoor, LLC	100262	2711 01/23	Repair Pipe - Underdrain (Melogold & Ruby Way) 01/23	\$ 1,350.00
Fitness Logic, Inc.	100286	111534	Service Call - Inspect MultiGym 02/23	\$ 65.00
Florida Department of Revenue	100273	61-8017755714 01/23	Sales & Use Tax 01/23	\$ 514.35
Florida Door Control of Orlando, Inc.	100287	1074411	Balance Due - Install ADA Door Operators 02/23	\$ 4,726.34
James P Nearey	100268	JN011023	Board Of Supervisors Meeting 01/10/23	\$ 200.00
James P Nearey	100268	JN020723	Board Of Supervisors Meeting 02/07/23	\$ 200.00
James P Nearey	100288	JN022123	Board Of Supervisors Meeting - Workshop 02/21/23	\$ 200.00
Jimmy Allison	100269	JA011023	Board Of Supervisors Meeting 01/10/23	\$ 200.00
Jimmy Allison	100269	JA020723	Board Of Supervisors Meeting 02/07/23	\$ 200.00
Jimmy Allison	100289	JA022123	Board Of Supervisors Meeting - Workshop 02/21/23	\$ 200.00
Life with CPR	100263	012923 Life	Cost Share - CPR Classes 02/23	\$ 1,000.00
Mr. Electric of Land O' Lakes	100274	2301376 02/23	Service Call - Guard Shack Lighting 02/23	\$ 596.00

# The Groves Community Development District

## Paid Operation & Maintenance Expenditures

February 1, 2023 Through February 28, 2023

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Pasco County Utilities	100275	17915353 - 0356330	0356330 - 7324 Melogold Cir 01/23	\$ 88.23
Pasco County Utilities	100275	17915379 - 0356345	0356345 - 0 Festive Groves Blvd 12/22	\$ 39.88
Pasco County Utilities	100275	17915384 - 0356350	0356350 - 7320 Land O Lakes Blvd 12/22	\$ 73.96
Pasco County Utilities	100275	17921136 - 0943510	0943510-7924 Melogold Cir-Reclaim 01/23	\$ 2,060.90
Pasco County Utilities	100290	17990146 - 0003115	0003115 - 7924 MELOGOLD CIR 01/23	\$ 70.75
Richard Loar	100270	RL011023	Board Of Supervisors Meeting 01/10/23	\$ 200.00
Richard Loar	100270	RL020723	Board Of Supervisors Meeting 02/07/23	\$ 200.00
Richard Loar	100291	RL022123	Board Of Supervisors Meeting - Workshop 02/21/23	\$ 200.00
Rizzetta & Company, Inc.	100258	INV0000075364 02/23	District Management Fees 02/23	\$ 6,033.34
Rizzetta & Company, Inc.	100278	INV0000075879	Out of Pocket Expenses 01/23	\$ 150.00
Rizzetta & Company, Inc.	100279	INV0000077290	Personnel Reimbursement 02/17/23	\$ 11,248.61
Rizzetta & Company, Inc.	100280	INV0000075853	Amenity Management & Oversight 02/23	\$ 12,825.34
Spectrum	ACH	166565101020723 - 5101 02/23	7924 Melogold Cir - 5101 02/23	\$ 266.95

# The Groves Community Development District

## Paid Operation & Maintenance Expenditures

February 1, 2023 Through February 28, 2023

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Steadfast Environmental, LLC	100292	SE-21950 02/23	Aquatic Maintenance 02/23	\$ 1,443.00
Steve Gaskins Contracting, Inc.	100264	1363 01/23	Off Duty Deputy & Scheduler Fee 01/23	\$ 524.00
Straley Robin Vericker	100276	22672 01/23	Legal Services 01/23	\$ 1,743.50
The Groves Golf & Country Club	100265	202301 01/23	50% Cost Share - Irrigation Repairs 01/23	\$ 681.63
The Groves Golf & Country Club	100293	202302 02/23	50% Cost Share - Irrigation Repairs 02/23	\$ 704.42
Times Publishing Company	100277	0000269393 01/29/23	Acct 109332 Legal Advertising 01/23	\$ 154.50
Times Publishing Company	100294	0000272183 02/12/23	Acct 109332 Legal Advertising 02/23	\$ 133.50
Times Publishing Company	100294	0000272201 02/15/23	Acct 109332 Legal Advertising 02/23	\$ 133.60
Toshiba Financial Services	100295	33482182 02/23	Copier Maintenance/Color Images 02/23	\$ 347.55
Waste Management Inc. of Florida	100266	0816158-1568-5 02/23	Waste Disposal Services 02/23	\$ 310.98
Wilbur H. Boutin Jr	100271	BB011023	Board Of Supervisors Meeting 01/10/23	\$ 200.00
Wilbur H. Boutin Jr	100271	BB020723	Board Of Supervisors Meeting 02/07/23	\$ 200.00
Wilbur H. Boutin Jr	100296	BB022123	Board Of Supervisors Meeting - Workshop 02/21/23	\$ 200.00

# The Groves Community Development District

## Paid Operation & Maintenance Expenditures

February 1, 2023 Through February 28, 2023

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Withlacoochee River Electric Cooperative, Inc.	ACH	Summary Electric 01/23	Summary Electric 01/23	\$ 6,119.05
Yellowstone Landscape	100297	TM 482825 02/23	Monthly Landscape Maintenance 02/23	\$ 11,798.17
Yellowstone Landscape	100297	TM 492376 02/23	Install Winter Annuals 02/23	<u>\$ 453.71</u>
<b>Report Total</b>				<b><u>\$ 80,647.10</u></b>