

Grand Oaks
Community Development District

FEBRUARY 12, 2025

AGENDA

Grand Oaks Community Development District

475 West Town Place

Suite 114

St. Augustine, Florida 32092

District Website: www.GrandOaksCDD.org

February 5, 2025

Board of Supervisors
Grand Oaks Community Development District

Dear Board Members:

The Grand Oaks Community Development District Meeting is scheduled for **Wednesday, February 12, 2025 at 1:30 p.m.** at the Grand Oaks Amenity Center, 1055 Turnbull Creek Road, St. Augustine, Florida 32092.

Following is the advance agenda for the meeting:

- I. Roll Call
- II. Public Comments (*regarding agenda items below*)
- III. Consideration of Minutes of the January 8, 2025 Meeting
- IV. Consideration of Proposal for Irrigation Repair
- V. Acceptance of Fiscal Year 2023 Audit Report
- VI. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. Manager
 - D. Operation Manager - Report
 - E. Amenity Center Manager - Report
- VII. Supervisor's Request and Public Comments

VIII. Financial Reports

A. Financial Statements as of December 31, 2024

B. Summary of Operations and Maintenance Invoices

IX. Next Scheduled Meeting – 03/12/25 @ 1:30 p.m. @ Grand Oaks Amenity Center

X. Adjournment

THIRD ORDER OF BUSINESS

MINUTES OF MEETING
GRAND OAKS
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Grand Oaks Community Development District was held on Wednesday, January 8, 2025, at 1:30 p.m. at the Grand Oaks Amenity Center, 1055 Turnbull Creek Road, St. Augustine, Florida.

Present and constituting a quorum were:

John Dodson	Chairman
Dennis Smith <i>by phone</i>	Vice Chairman
Linda Cruz	Supervisor
Clair Snyder	Supervisor

Also, present were:

Jim Oliver	District Manager
Wes Haber	District Counsel
Bill Schaefer <i>by phone</i>	District Engineer
Rich Gray	GMS
Matt Biagetti	GMS

FIRST ORDER OF BUSINESS

Roll Call

Mr. Oliver called the meeting to order at 1:30 p.m. Three Board members were present constituting a quorum and one Board member joined by phone. Mr. Oliver explained that this is a transitional meeting. He noted Clair Snyder was sworn in prior to the start of the meeting. Mr. Oliver briefly reviewed the Sunshine Law and the Public Records Law. He also reviewed the duties and responsibilities of the Board of Supervisors. He explained that they are the governing Board for this CDD, which is governed by Chapter 190 Florida Statutes. Mr. Haber also briefly reviewed the Sunshine Law and the Public Records Law.

Mr. Oliver provided an overview of the change in management companies to GMS. He also discussed GMS, outlined the experience of the District management team and local presence, and recognized the challenges of bringing the CDD to standard.

SECOND ORDER OF BUSINESS

Public Comments *(Regarding Agenda Items Listed Below)*

Mr. Oliver opened the public comment period.

Resident questioned who the residents need to contact now. Mr. Oliver responded right now the residents can contact Mr. Matt Biagetti. There was also a question regarding agenda packets being provided. Mr. Oliver explained that this transitional meeting has a very light agenda, but they do post the full agenda which all the residents can access.

Resident asked if there were going to be other cable providers brought in instead of just Hotwire. Resident also commented that there has been a tree down on the ground for two or three weeks.

Resident asked about the Grand Oaks HOA dues. Mr. Oliver responded that he couldn't help out with the HOA, but he can have Mr. Biagetti make a note so they can get the information back to the HOA. Mr. Biagetti responded that right now they do not have the information available to send out to residents or the payment amount that is due. He added that they are waiting to determine that amount. Mr. Oliver asked what the name of the HOA company is. Mr. Biagetti responded that the HOA company is Inframark who handles the management of the HOA here. Mr. Dodson explained that the problem with part of that is the developers who have been terminated still control that because they set that up. He noted that they are working to fix that.

Resident commented on the rules and regulations that the CDD and the HOA need to follow. She explained that the residents have no clue what the Grand Oaks HOA is, what they do, and who is on it. She also pointed out that they have never had a meeting. She asked if they are supposed to have a meeting at least once a year. Mr. Oliver responded that he was going to have to do some research on the HOA side because he is not involved with the HOA. He explained that they could get some basic information and get it out so the residents can coordinate directly with the HOA management company.

Resident had a question for the HOA regarding the budget and if the residents will see a budget before they set the amount. Mr. Oliver explained that the HOA and the CDD are not related, and one is not superior to the other. He added that the HOA has no control over the CDD and the CDD has no control over the HOA. In saying that, he did say Mr. Biagetti will make contact with the HOA so the information noted today from residents will get back to the HOA.

Resident commented on the CDD 101 to the Board members. He suggested offering a CDD 101 for residents. Mr. Oliver responded that they would do that.

Resident asked if the CDD was responsible for cleaning the streets once a month. Mr. Oliver responded that he could bring this comment to the developer. Mr. Dodson responded that this may be an obligation from a builder. Mr. Oliver responded that it is the HOA who manages and is responsible for that gated Summer Bay community, but they will note this comment regarding street cleaning and pass it along to the HOA.

Resident asked if the CDD is in charge of maintaining the lake shores and/or the drainage and irrigation systems in both communities, gated and ungated. Mr. Dodson responded that those are owned by the CDD and is something that they are looking into as far as behind the gate stuff. Discussion ensued. The resident noted that they had been told at a meeting that the CDD was supposed to mow and maintain the lake shores at least once a month or once every six weeks and it doesn't happen. That is creating a pest, snake, and rodent problem. Mr. Dodson responded that part of the issue is access at some of the lakes. He pointed out that they just got the plats this week. He explained that they have to identify where the correct easements are. He noted some of the issues were they had single gates where they needed double gates. He further explained that the new management company is going to stay on top of them in making sure they are honoring their contract as far as how many times they are mowed. He added that if they get to a point where it feels like it needs to be mowed more, then they can change the contract and add that in.

Resident commented on the street lighting.

Resident asked for clarification that the CDD is responsible for the lakes and sprinkler system. Mr. Dodson responded that there is so much information and things that they are trying to get. They are still waiting on documents from Inframark, but as they understand it, he explained, the irrigation system through the whole community is owned by the CDD up to the residents lots. He added that the residents were responsible for the irrigation on their lot. He explained that the CDD is basically providing water through the reuse ponds.

THIRD ORDER OF BUSINESS

Consideration of Minutes of the December 4, 2024 Meeting

Mr. Oliver presented the minutes of the December 4, 2024 meeting. He noted that these minutes were prepared by Inframark.

On MOTION by Mr. Dodson seconded by Ms. Cruz, all in favor, the Minutes of the December 4, 2024 Meeting, were approved.

FOURTH ORDER OF BUSINESS**Discussion of Outstanding Repair Items**

Mr. Oliver opened this discussion item up for the Board of Supervisors to go through the list of outstanding repair items and put the dollar amounts to these repairs as they go through the process so the Board can priorities what those repairs are going to be. He stated they also want to invite audience members that are there today and those who could not attend the meeting today to send emails with other items that may have been missed on this. Mr. Dodson re-emphasized that they are not doing any maintenance right now on anything unless it is dire need until they get all the financials from Inframark and know what they have. Once they know what they have, then they can prioritize these items and start repairing. Mr. Biagetti explained that some of these items they are currently working on with some of their vendors and some of the items that have been take off of the list have already been taken care of.

Mr. Biagetti provided and discussed the detailed list of outstanding repairs and maintenance items to be addressed. After discussing the list of outstanding repairs, Mr. Biagetti offered to answer any questions. Residents were invited to provide additional input during the meeting as well as to email the items to Mr. Biagetti. Discussion ensued on additional outstanding repairs which were not on the list provided by Mr. Biagetti. Some of the items discussed included parking policy, termite bond, Hotwire contract, sidewalk completion, dog park fencing deficiencies, tagging/graffiti on signs, improved and rapid communications with residents, lighting at entrance, lighting on pond fountains and water line for dog park.

FIFTH ORDER OF BUSINESS**Discussion of Transition Matters**

Mr. Oliver opened this item for discussion. He explained that this item of discussion is regarding the transition between Inframark to GMS. He further explained that at this District's October meeting, the Board made the decision to terminate Inframark and hire GMS. Informally they set a transition start date with Inframark for November 15 thinking they would have everything wrapped up by December 15th. He stated they did not receive their first documents until after Christmas. Mr. Oliver continued providing an update regarding the transition process, which included significant and continued delays in receiving CDD documents from Inframark. He noted that major gaps in records seem to exist. He also noted that the banking transition has been slow and was not initiated by outgoing firm until after January 1, 2025 transition effect date. He pointed

out that the Fiscal Year 2023 audit has not been completed yet, but GMS is working with Grau & Associates to expedite completion. Mr. Oliver explained that they are really going to focus on operations and maintenance issues. He added that they are really going to get on this so they can get things where they need to go. He stated that he has had many conversations with Mr. Dodson over the last couple of months. Mr. Dodson noted the Board's appreciation of GMS coming on to the Grand Oaks CDD team. Discussion ensued. It was noted that GMS's back-office staff has been successful in contacting vendors with past due invoices explaining the change in management companies. It was noted that in many cases the late fees were waived as they effort to bring payable current.

SIXTH ORDER OF BUSINESS

Ratification of Agreement with Governmental Management Services, LLC for District Management

Mr. Oliver presented and discussed this item. The Board ratified the agreement with Governmental Management Services, LLC for District Management.

On MOTION by Mr. Dodson seconded by Ms. Cruz, with all in favor, the Agreement with Governmental Management Services, LLC for District Management, was ratified.
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SEVENTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Mr. Haber provided an update stating the Board authorized the Chairman to retain legal counsel to investigate a number of issues. He stated he reviewed a proposal from the firm Forman and that proposal got signed very recently. He anticipates that will get sent back to them soon and that process will get underway. He also commented that it would be highly unusual and likely illegal for the tax collector/property appraiser to withhold District assessments to pay some other debt. His guess is that there is some miscommunication about two separate issues. He asked if Mr. Oliver receives clarification on this matter to let him know. Mr. Haber was happy to answer any questions.

B. Engineer

Mr. Schaefer provided the engineer report to the Board. He stated there has been some correspondence with Pulte Homes with regards to removal of the fence on Pond #14, which is their largest pond. He also noted that they are working with Pulte on some of the various phases. He stated that there have been inspections with regards to wanting to add the phase adopted by the CDD. He noted they had some curb work done and after reinspection, they still have some curb work that needs to be done, so they are putting together a report to send to Pulte. Mr. Dodson asked if the fence was removed by Pulte's group. Mr. Schaefer responded yes. Mr. Dodson also asked if Pulte said they would repair that. Mr. Schaefer responded yes. The question was asked if it was possible for the landowners' that this has an impact on to have copies of the engineer's reports and survey reports that were done by the CDD. Mr. Oliver responded that they don't have that stuff yet, but he will coordinate to get that information. Mr. Dodson stated that regarding Mr. Schaefer's reviewing of builders roads for acceptance, he asked him to hold off on that until Mr. Haber can verify that they do accept those. There was also discussion regarding the road conditions where water is coming up through the road surface and there are cracks.

C. Manager

Mr. Oliver stated they would be discussing the Fiscal Year 2026 budget process because they will need to approve the budget by late May or early June.

D. Operation Manager – Report

Mr. Biagetti stated he doesn't have much to report back to everyone. He noted that he has had many good conversations with the residents there. He added that they are looking forward to this. He presented a proposal from Greenery for irrigation repairs. The Board accepted this proposal. Mr. Dodson suggested mapping out the repairs so they can keep track of what has or hasn't been repaired. Spending authorizations for necessary repairs were discussed.

On MOTION by Mr. Dodson seconded by Ms. Cruz, with all in favor, the Proposal from Greenery for Irrigation Repairs, was approved.

E. Amenity Center Manager – Report

There being no amenity center manager report, the next item followed.

EIGHTH ORDER OF BUSINESS

Supervisor's Requests and Public Comments

Mr. Oliver opened the Supervisor's requests and public comments period.

Resident commented that he liked the communication that he has saw from staff so far. He discussed how important the communication is and informing residents of what is happening in the community. He asked for the good communication to residents to continue. This resident also suggested having a maintenance contract.

Resident commented that they need to strike the annuals yearly because they can't afford them.

Resident asked for an update on the bridge loan of \$300,000. Mr. Dodson responded that they were trying to avoid that, but they have not gone through the financials. He stated the plan is not to unless they have to.

Resident asked for updates about what is going on with the developer in the county. Mr. Dodson responded that they were going to provide an update and full explanation of what is going on soon.

Resident asked if the Board and/or staff has all the homeowner's contact information. Mr. Oliver responded that they were going to work with the HOA and Inframark to get all the information.

Resident thanked the Board and the new District Management Company, GMS. He noted he is looking forward to making working together to make this community better.

Resident asked if anyone audited whether the original developers were paying their portion of the fees for the unsold lots. Mr. Dodson responded that is all going to be analyzed. He added that will all probably be all in the financials that they will see. This resident also thanked the Board for getting the irrigation fixed immediately.

Resident asked if they will be posting the minutes of the meeting from this point forward. Mr. Oliver responded that typically 7 days before a meeting, the agenda packet will be posted, and the draft minutes will be within that agenda packet.

Resident asked about lighting in certain areas. Mr. Dodson responded that they could either be out or they weren't put in originally. He noted if they don't have lights, it is something they could add to the wish list down the road.

NINTH ORDER OF BUSINESS

Next Scheduled Meeting – 02/12/25 @ 1:30 p.m. at Grand Oaks Amenity Center

Mr. Oliver stated the next meeting is scheduled for February 12, 2025, at 1:30 p.m. at the same location.

TENTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Dodson, seconded by Ms. Cruz, with all in favor, the meeting was adjourned.

Secretary / Assistant Secretary

Chairman / Vice Chairman

FOURTH ORDER OF BUSINESS

Work Order Proposal



Proposal Date: 1/31/2025
Proposal Work Order #: 75336
Prepared By: KAREN GARDNER

Property Name: Grand Oaks CDD
Address: 4185 FL-16, St. Augustine, FL 32092
Client Contact: Alison Mossing amossing@gmstnn.com
Client Phone #:

Grand Oaks irrigation proposal 1-25

zone 19: next to light post to pool broken line

zone 23: broken line at flower bed

zone 24: broken line end of sidewalk to pool area

zone 34: line break infield

zone 36: broken sprinkler by dumpster

zone 40: broken sprinkler dog park

This proposal is meant to be an estimate, while we do all we can to have an accurate estimate of what the costs for the project will be. We can only estimate and it is possible during the course of the work that items are going to be uncovered that may change the estimated price. Final Price is calculated based on time and material.

DESCRIPTION	QTY	SIZE	TOTAL PRICE
Irrigation Repair			\$896.00
Lateral Repair	4.00	EA	
Total for Work Order #75336			\$896.00

TERMS & CONDITIONS

- 1. Plant Guarantee.** The Greenery, Inc. guarantees all plantings we supply and install for one year that are covered under an automated irrigation system and maintained under a continuous maintenance agreement by the Greenery, Inc. This guarantee does not apply to plants that are lost due to abuse, vandalism, animals, fire, lightning, hail, vehicular damage, freeze, neglect, nor Acts of God.
- 2. Exclusions.** Transplanted materials, annuals and flowers, plants in pots and planters, and all types of Sod are EXCLUDED from the Plant Guarantee.
- 3. Deer.** Damage to or loss of plants due to deer is not covered by any guarantee, expressed or implied. The Greenery, Inc. makes every effort to use deer resistant material; however, due to the increase in their population and their changing habits, the Greenery, Inc. is not responsible for any resultant damage.
- 4. Tree Work.** Stumps from tree removal will be cut to within approximately twelve inches above ground level. Stump grinding, or removal is not included unless otherwise specified in this proposal. Wood will be left on the premises where lowered and dropped and will be cut into firewood length (approximately 16 to 24 inches lengthwise) unless specified otherwise in this proposal. Splitting, moving or hauling of wood or wood chips will be performed only if specifically stated in this proposal.
- 5. Utility Locates.** The Greenery Inc. will call in the utility locates before starting the job. It is the responsibility of the Client/Owner to call in any private utilities that are outside normal location utilities. The Greenery Inc. is not responsible for damage to underground irrigation lines, wiring, pipes, utilities, invisible fencing, or lighting systems whose locations are not properly marked.
- 6. Irrigation Pricing.** The existing automated irrigation system is checked at new landscaping areas, adjusted for proper coverage and broken heads and nozzles are replaced as needed. Irrigation adjustments, repairs and additions are billed on a Labor and Materials basis. Labor Rate is \$75 per hour. Any irrigation prices included in this bid are an estimation only.
- 7. New Construction Irrigation Installation.** Sleeves under roads and sidewalks must be accurately marked and no deeper than 4 feet below surface grade. A water source must be provided by Client/Owner/Developer prior to commencement of irrigation installation. Any temporary irrigation pipe that needs to be installed to access water source, will be billed in addition. The connection of the backflow device to the water meter is the responsibility of the Client/Owner.
- 8. Drainage.** Any drainage installation is meant to improve conditions but does not guarantee a complete elimination of issues. Standing water, puddling, saturated soils and washouts may still occur. Additional work may be needed after initial work is completed. Standing water for up to 48 hours after a significant rainfall is typical for the Lowcountry.
- 9. Access to Jobsite.** Client/Owner is to provide all utilities to perform the work. Client/Owner will furnish access to all parts of jobsite where Contractor is to perform work as required by the Contract or other functions related thereto, during normal business hours and other reasonable periods of time. Contractor will perform the work as reasonably practical after the owner makes the site available for the performance of the work.
- 10. Invoicing.** Client/Owner will make payment to Contractor within fifteen (15) days upon receipt of invoice. If the completion of work requires more than thirty (30) days, a progress bill will be presented by month end and will be paid within fifteen (15) days upon receipt of invoice.
- 11. Disclaimer.** This proposal was estimated and priced based upon a site visit and visual inspection from ground level using ordinary means, at or about the time the proposal was prepared. The price quoted in this proposal for the work described is the result of that ground level visual inspection and therefore our company will not be liable for any additional costs or damages for additional work not described herein, or liable for any incidents/accidents resulting from conditions that were not ascertainable by said ground level visual inspection by ordinary means at the time said inspection was performed. Contractor cannot be held responsible for unknown or otherwise hidden defects. Any corrective work proposed herein cannot guarantee exact results. Professional engineering and/or certified landscape architectural design services are not included in this agreement and are not provided by the Contractor. Any design defects in the Contract Documents are the sole responsibility of the Owner. If the Client/Owner must engage a licensed engineer, architect and/or landscape design professional, any costs concerning these Design Services are to be paid by the Client/Owner directly to the designer involved.
- 12. Promotional Clause.** The client hereby assigns the Contractor the irrevocable and unrestricted right to use and publish photographs of the work performed for editorial, trade, advertising, educational and any other purpose in any manner and medium; to alter the same without restriction; and to copyright the same without restriction. The Client releases all claim to profits that may arise from use of images.

13. Payment. All unpaid balances over 30 days from date of invoice will be subject to the maximum finance charge allowable by law. The Greenery will be entitled to all costs of collection, including reasonable attorneys' fees and it shall be relieved of any obligation to continue performance under this or any other Contract with Client/Owner. Interest at a per annum rate of 1.5% per month (18% per year) or the highest rate permitted by law, may be charged on unpaid balance 30 days after billing. Failure to make payment when due for completed work may result in a mechanic's lien on the title of your property.

14. A 50% deposit of the total project cost is required to initiate the work. Please refer to the work order number when making your payment. Upon receipt of the deposit, we will confirm the schedule and begin preparing for the installation.

Property Name: Grand Oaks CDD
Address: 4185 FL-16, St. Augustine, FL 32092
Client Contact: Alison Mossing amossing@gmstnn.com
Client Phone #:

Proposal Date: 1/31/2025
Proposal Work Order #: 75336
Prepared By: KAREN GARDNER

Total: \$896.00
Deposit Amount (50%): \$448.00

By KAREN GARDNER
Date KAREN GARDNER
1/31/2025
The Greenery, Inc.

By _____
Date _____

FIFTH ORDER OF BUSINESS

**GRAND OAKS
COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2023**

**GRAND OAKS COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Grand Oaks Community Development District
St. Johns County, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, and each major fund of Grand Oaks Community Development District, St. Johns County, Florida ("District") as of and for the fiscal year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, and each major fund of the District as of September 30, 2023, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As discussed in the Notes to the basic financial statements, the District's financial conditions are deteriorating and the District has met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes. The general fund reported a deficit fund balance of (\$131,898) at September 30, 2023. Subsequent to fiscal year end, the District did not collect enough assessments to make the scheduled Series 2020 and Series 2021 debt service payments on November 1, 2024. The District made the November 1, 2024 debt service payments for the Series 2020 and 2021, in part, with funds drawn from the respective reserve accounts. If the reserve accounts are not replenished within 120 days this will be considered an event of default in accordance with the Bond indentures. The Series 2020 reserve account has been replenished within 120 days, but the Series 2021 reserve account has not been replenished as of the date of this report. Furthermore, there is a dispute regarding the performance of certain obligations in the infrastructure improvements agreements with St. Johns County. As a result, the District is unable to plat certain parcels within the Series 2020 and 2021 assessment areas.

Responsibilities of Management for the Financial Statements

The District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information Included in the Financial Report

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with FL Statute 218.39 (3) (c) but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 5, 2025, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

February 5, 2025

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Grand Oaks Community Development District, St. Johns County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2023. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The liabilities of the District exceeded its assets at the close of the most recent fiscal year resulting in a net position deficit balance of (\$14,987,611).
- The change in the District's total net position in comparison with the prior fiscal year was (\$14,665,172), a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2023, the District's governmental funds reported combined ending fund balances of \$2,423,194, a decrease of (\$1,126,779) in comparison with the prior fiscal year. A portion of the fund balance is restricted for debt service and capital projects, non-spendable for prepaid items and deposits, and the remainder is unassigned deficit fund balance in the general fund.

OVERVIEW OF FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

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

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

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

The government-wide financial statements include all governmental activities that are principally supported by assessments. The District does not have any business-type activities. The governmental activities of the District include the general government (management), maintenance and recreational functions.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category: governmental funds.

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three governmental funds for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund, and capital projects fund, all of which are considered major funds.

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

Notes to the Financial Statements

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

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

	NET POSITION	
	SEPTEMBER 30,	
	2023	2022
Current and other assets	\$ 2,969,192	\$ 4,092,511
Capital assets, net of depreciation	13,705,091	27,963,377
Total assets	<u>16,674,283</u>	<u>32,055,888</u>
Current liabilities	1,014,030	1,106,705
Long-term liabilities	30,647,864	31,271,622
Total liabilities	<u>31,661,894</u>	<u>32,378,327</u>
Net Position		
Net investment in capital assets	(16,616,653)	(2,726,451)
Restricted	1,673,539	2,363,826
Unrestricted	(44,497)	40,186
Total net position	<u>\$ (14,987,611)</u>	<u>\$ (322,439)</u>

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

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

The District's net position decreased during the most recent fiscal year. The majority of the decrease is attributed to the conveyance of completed infrastructure to other entities for maintenance and ownership responsibilities.

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

	CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30,	
	2023	2022
Revenues:		
Program revenues		
Charges for services	\$ 1,875,298	\$ 2,191,188
Operating grants and contributions	41,151	-
Capital grants and contributions	10,144	101
General revenues	-	8
Total revenues	<u>1,926,593</u>	<u>2,191,297</u>
Expenses:		
General government	144,908	109,682
Physical environment	689,087	268,776
Parks and recreation	240,864	91,865
Bond issuance costs	-	333,875
Conveyance of capital assets	14,172,845	-
Interest	1,344,061	1,333,162
Total expenses	<u>16,591,765</u>	<u>2,137,360</u>
Change in net position	(14,665,172)	53,937
Net position - beginning	<u>(322,439)</u>	<u>(376,376)</u>
Net position - ending	<u>\$ (14,987,611)</u>	<u>\$ (322,439)</u>

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2023 was \$16,591,765. The costs of the District's activities were funded by program revenues which were comprised primarily of assessments and investment earnings. In total, expenses increased from the prior fiscal year. The majority of the increase was the result of the conveyance of completed infrastructure to other entities for maintenance and ownership responsibilities.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2023.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2023, the District had \$14,091,844 invested in capital assets for its governmental activities. In the government-wide financial statements, depreciation of \$386,753 has been taken, which resulted in a net book value of \$13,705,091. More detailed information about the District's capital assets is presented in the notes of the financial statements.

CAPITAL ASSETS AND DEBT ADMINISTRATION (Continued)

Capital Debt

At September 30, 2023, the District had \$30,585,000 in Bonds outstanding and \$62,956 in leases payable for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

As discussed in the Notes to the basic financial statements, the District's financial conditions are deteriorating and the District has met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes. The general fund reported a deficit fund balance of (\$131,898) at September 30, 2023. Subsequent to fiscal year end, the District did not collect enough assessments to make the scheduled Series 2020 and Series 2021 debt service payments on November 1, 2024. The District made the November 1, 2024 debt service payments for the Series 2020 and 2021, in part, with funds drawn from the respective reserve accounts. If the reserve accounts are not replenished within 120 days this will be considered an event of default in accordance with the Bond indentures. The Series 2020 reserve account has been replenished within 120 days, but the Series 2021 reserve account has not been replenished as of the date of this report. Furthermore, there is a dispute regarding the performance of certain obligations in the infrastructure improvements agreements with St. Johns County. As a result, the District is unable to plat certain parcels within the Series 2020 and 2021 assessment areas.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, taxpayers, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Grand Oaks Community Development District's Finance Department at 475 West Town Place, Suite 114, St. Augustine, FL 32092.

**GRAND OAKS COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2023**

	Governmental Activities
ASSETS	
Cash	\$ 3,323
Assessments receivable	7,973
Due from Developer	225,768
Prepaid items	9,003
Deposits	1,560
Restricted assets:	
Investments	2,721,565
Capital assets:	
Nondepreciable	2,918,713
Depreciable, net	10,786,378
Total assets	16,674,283
 LIABILITIES	
Accounts payable	258,295
Contracts and retainage payable	200,302
Accrued interest payable	555,433
Non-current liabilities:	
Due within one year	589,795
Due in more than one year	30,058,069
Total liabilities	31,661,894
 NET POSITION	
Net investment in capital assets	(16,616,653)
Restricted for debt service	1,673,539
Unrestricted	(44,497)
Total net position	\$ (14,987,611)

See notes to the financial statements

**GRAND OAKS COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position
					Governmental Activities
Primary government:					
Governmental activities:					
General government	\$ 144,908	\$ 144,908	\$ -	\$ -	\$ -
Physical environment	689,087	474,543	-	10,144	(204,400)
Parks and recreation	240,864	3,200	-	-	(237,664)
Interest on long-term debt	1,344,061	1,252,647	41,151	-	(50,263)
Conveyance of capital assets	14,172,845	-	-	-	(14,172,845)
Total governmental activities	<u>16,591,765</u>	<u>1,875,298</u>	<u>41,151</u>	<u>10,144</u>	<u>(14,665,172)</u>
					Change in net position (14,665,172)
					Net position - beginning (322,439)
					<u>\$ (14,987,611)</u>

See notes to the financial statements

**GRAND OAKS COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2023**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
ASSETS				
Cash	\$ 3,323	\$ -	\$ -	\$ 3,323
Investments	-	2,195,135	526,430	2,721,565
Assessments receivable	2,418	5,555	-	7,973
Due from Developer	225,768	-	-	225,768
Due from other funds	-	28,282	-	28,282
Prepaid items	9,003	-	-	9,003
Deposits	1,560	-	-	1,560
Total assets	<u>\$ 242,072</u>	<u>\$ 2,228,972</u>	<u>\$ 526,430</u>	<u>\$ 2,997,474</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 258,295	\$ -	\$ -	\$ 258,295
Contracts and retainage payable	-	-	200,302	200,302
Due to other funds	28,274	-	8	28,282
Total liabilities	<u>286,569</u>	<u>-</u>	<u>200,310</u>	<u>486,879</u>
Deferred inflows of resources:				
Unavailable revenue	87,401	-	-	87,401
Total deferred inflows of resources	<u>87,401</u>	<u>-</u>	<u>-</u>	<u>87,401</u>
Fund balances:				
Nonspendable:				
Prepaid items and deposits	10,563	-	-	10,563
Restricted for:				
Debt service	-	2,228,972	-	2,228,972
Capital projects	-	-	326,120	326,120
Unassigned	(142,461)	-	-	(142,461)
Total fund balances	<u>(131,898)</u>	<u>2,228,972</u>	<u>326,120</u>	<u>2,423,194</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 242,072</u>	<u>\$ 2,228,972</u>	<u>\$ 526,430</u>	<u>\$ 2,997,474</u>

See notes to the financial statements

**GRAND OAKS COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET –
GOVERNMENTAL FUNDS TO THE STATEMENTS OF NET POSITION
SEPTEMBER 30, 2023**

Total fund balances - governmental funds \$ 2,423,194

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

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

Cost of capital assets	14,091,844	
Accumulated depreciation	<u>(386,753)</u>	13,705,091

Assets recorded in the governmental fund financial statements that are not available to pay for current-period expenditures are unavailable revenue in the governmental funds.

87,401

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

Accrued interest payable	(555,433)	
Bonds payable	(30,584,908)	
Lease payable	<u>(62,956)</u>	<u>(31,203,297)</u>
Net position of governmental activities		<u>\$ (14,987,611)</u>

See notes to the financial statements

**GRAND OAKS COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
REVENUES				
Assessments	\$ 532,050	\$ 1,252,647	\$ -	\$ 1,784,697
Interest earnings	-	41,151	10,144	51,295
Miscellaneous revenues	3,200	-	-	3,200
Total revenues	<u>535,250</u>	<u>1,293,798</u>	<u>10,144</u>	<u>1,839,192</u>
EXPENDITURES				
Current:				
General government	144,908	-	-	144,908
Physical environment	471,768	-	-	471,768
Parks and recreation	72,731	-	-	72,731
Debt Service:				
Principal	13,995	610,000	-	623,995
Interest	3,932	1,348,626	-	1,352,558
Capital outlay	-	-	300,011	300,011
Total expenditures	<u>707,334</u>	<u>1,958,626</u>	<u>300,011</u>	<u>2,965,971</u>
Excess (deficiency) of revenues over (under) expenditures	(172,084)	(664,828)	(289,867)	(1,126,779)
OTHER FINANCING SOURCES (USES)				
Transfers in (out)	-	(34,193)	34,193	-
Total other financing sources (uses)	<u>-</u>	<u>(34,193)</u>	<u>34,193</u>	<u>-</u>
Net change in fund balances	(172,084)	(699,021)	(255,674)	(1,126,779)
Fund balances - beginning	<u>40,186</u>	<u>2,927,993</u>	<u>581,794</u>	<u>3,549,973</u>
Fund balances - ending	<u>\$ (131,898)</u>	<u>\$ 2,228,972</u>	<u>\$ 326,120</u>	<u>\$ 2,423,194</u>

See notes to the financial statements

**GRAND OAKS COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

Net change in fund balances - total governmental funds	\$ (1,126,779)
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures, however, in the statement of activities, the cost of those assets is eliminated and capitalized in the statement of net position.	300,011
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental fund financial statements.	87,401
Repayment of long-term liabilities are reported as expenditures in the governmental fund financial statements, but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.	623,995
Depreciation on capital assets is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.	(385,452)
Conveyances of infrastructure improvements to other governments of previously capitalized capital assets is recorded as an expense in the statement of activities.	(14,172,845)
Amortization of Bond discounts/premiums is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.	(237)
The change in accrued interest on long-term liabilities between the current and prior fiscal year recorded in the statement of activities but not in the governmental fund financial statements.	<u>8,734</u>
Change in net position of governmental activities	<u><u>\$(14,665,172)</u></u>

See notes to the financial statements

**GRAND OAKS COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Grand Oaks Community Development District ("District") was established on August 21, 2018, effective on August 23, 2018, by Ordinance 2018-47 of St. Johns County, Florida, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected by the owners of the property within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes. At September 30, 2023, three of the Board members are affiliated with Southeast Land Ventures, LLC (the "Developer").

The Board has the final responsibility for:

1. Assessing and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District is considered to be financially accountable, and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment; operating-type special assessments for maintenance and debt service are treated as charges for services and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Assessments

Assessments are non-ad valorem assessments on all platted lots within the District. Assessments are levied each November 1 on property as of the previous January 1 to pay for the operations and maintenance of the District. The fiscal year for which annual assessments are levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. For debt service assessments, amounts collected as advance payments are used to prepay a portion of the Bonds outstanding. Otherwise, assessments are collected annually to provide funds for the debt service on the portion of the Bonds which are not paid with prepaid assessments.

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

The District reports the following major governmental funds:

General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Debt Service Fund

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

Capital Projects Fund

This fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure within the District

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

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due.

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

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Infrastructure and roadways	30
Amenity center	30
Right-to-use leased equipment	5

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Unearned Revenue

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

Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the Bond. Bonds payable are reported net of applicable premium or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the period of issuance. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as capital projects fund expenditures.

Deferred Outflows/Inflows of Resources

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

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

Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

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

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Fund Equity/Net Position (Continued)

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

Other Disclosures

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 3 – BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year-end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearings are conducted to obtain comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year.

NOTE 4 – DEPOSITS AND INVESTMENTS

Deposits

The District's cash balances were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

Investments

The District's investments were held as follows at September 30, 2023:

	<u>Amortized Cost</u>	<u>Credit Risk</u>	<u>Maturities</u>
US Bank Money Market	\$ 2,721,565	N/A	Not available
	<u>\$ 2,721,565</u>		

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

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

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

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

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

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

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

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

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

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. Accordingly, the District's investments have been reported at amortized cost above.

NOTE 5 – INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Interfund receivables and payables at September 30, 2023 were as follows:

Fund	Due from	Due to
General	\$ -	\$ 28,274
Debt service	28,282	-
Capital projects	-	8
Total	<u>\$ 28,282</u>	<u>\$ 28,282</u>

The outstanding balances between funds result primarily from the time lag between the dates that transactions are recorded in the accounting system and payments between funds are made. In the case of the District, the balances between the general fund and the debt service fund relate to assessments collected in the general fund that have not yet been transferred to the debt service fund.

Interfund transfers for the fiscal year ended September 30, 2023 were as follows:

Fund	Transfer in	Transfer out
Debt service	\$ -	\$ 34,193
Capital projects	34,193	-
Total	<u>\$ 34,193</u>	<u>\$ 34,193</u>

NOTE 5 – INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS (Continued)

Transfers are used to move revenues from the fund where collection occurs to the fund where funds have been reallocated for use. In the case of the District, transfers from the debt service fund to the capital projects fund were made in accordance with the Bond Indentures.

NOTE 6 – CAPITAL ASSETS

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

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Construction in progress	\$ 27,886,595	\$ 300,011	\$ 25,267,893	\$ 2,918,713
Total capital assets, not being depreciated	<u>27,886,595</u>	<u>300,011</u>	<u>25,267,893</u>	<u>2,918,713</u>
Capital assets, being depreciated				
Infrastructure and roadways	-	6,519,567	-	6,519,567
Amenity center	-	4,575,481	-	4,575,481
Fitness equipment	78,083	-	-	78,083
Total capital assets, being depreciated	<u>78,083</u>	<u>11,095,048</u>	<u>-</u>	<u>11,173,131</u>
Less accumulated depreciation for:				
Infrastructure and roadways	-	217,319	-	217,319
Amenity center	-	152,516	-	152,516
Fitness equipment	1,301	15,617	-	16,918
Total accumulated depreciation	<u>1,301</u>	<u>385,452</u>	<u>-</u>	<u>386,753</u>
Total capital assets, being depreciated, net	<u>76,782</u>	<u>10,709,596</u>	<u>-</u>	<u>10,786,378</u>
Governmental activities capital assets, net	<u>\$ 27,963,377</u>	<u>\$ 11,009,607</u>	<u>\$ 25,267,893</u>	<u>\$ 13,705,091</u>

The infrastructure intended to serve the District has been estimated at a total cost of about \$36,416,600. The infrastructure will include roads, stormwater management, utilities, community facilities, entry features, and offsite improvements. A portion of the project costs are to be funded with the proceeds from the issuance of Bonds and the remainder is intended to be funded by the Developer. Upon completion, certain assets will be conveyed to others for ownership and maintenance. During the current fiscal year the District conveyed \$14,172,845 of infrastructure improvements to other entities.

Depreciation expense was charged to function/programs as follows:

Physical environment	\$ 217,319
Parks and recreation	168,133
Total	<u>\$ 385,452</u>

NOTE 7 – LONG TERM LIABILITIES

Series 2019

In April 2019, the District issued \$11,460,000 of Special Assessment Revenue Bonds, Series 2019 consisting of multiple term bonds with due dates ranging from November 1, 2024 to November 1, 2050 and fixed interest rates ranging from 3.75% to 5%. The Bonds were issued to redeem the District's Series 2018 BAN and to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing November 1, 2021 through November 1, 2050.

The Series 2019 Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture. This occurred during the current fiscal year as the District collected assessments from lot closings and prepaid \$55,000 of the Series 2019 Bonds.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2023.

Series 2020

In September 2020, the District issued \$15,490,000 of Special Assessment Revenue Bonds, Series 2020 (Assessment Area 2), consisting of multiple term bonds with due dates ranging from May 1, 2024 to May 1, 2052 and fixed interest rates ranging from 3.25% to 4.5%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is to be paid semiannually on each May 1 and November 1, commencing May 1, 2021. Principal on the Bonds is to be paid serially commencing May 1, 2023 through May 1, 2052.

The Series 2020 Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. Upon satisfaction of certain conditions, a portion of the original reserve requirements will be released to the Developer for construction costs paid on behalf of the District; this did not occur during the current fiscal year. The District was in compliance with the requirements at September 30, 2023.

Series 2021

In November 2021, the District issued \$5,295,000 of Special Assessment Revenue Bonds, Series 2021 (Assessment Area 3), consisting of multiple term bonds with due dates ranging from November 1, 2026 to November 1, 2051 and fixed interest rates ranging from 2.625% to 4%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is to be paid semiannually on each May 1 and November 1, commencing May 1, 2022. Principal on the Bonds is to be paid serially commencing November 1, 2022 through November 1, 2051.

The Series 2021 Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

NOTE 7 – LONG TERM LIABILITIES (Continued)

Series 2021 (Continued)

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. Upon satisfaction of certain conditions, a portion of the original reserve requirements will be released to the Developer for construction costs paid on behalf of the District; this did not occur during the current fiscal year. The District was in compliance with the requirements at September 30, 2023.

Fitness Equipment

In September 2022, the District entered into a financed purchase agreement for the purchase of fitness equipment that will terminate on August 1, 2027. As of September 30, 2023, the total principal balance was \$62,956. The District is required to make total monthly fixed payments of \$1,494. The value of the fitness equipment capital asset as of September 30, 2023 was \$78,083 with an accumulated depreciation of \$16,918.

Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2023 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable					
Series 2019	\$ 10,410,000	\$ -	\$ 240,000	\$ 10,170,000	\$ 190,000
Less: original issue discount	62,693	-	2,322	60,371	-
Series 2020	15,490,000	-	270,000	15,220,000	275,000
plus: original issue premium	2,668	-	95	2,573	-
Series 2021	5,295,000	-	100,000	5,195,000	110,000
plus: original issue premium	59,696	-	1,990	57,706	-
Finance purchased note	76,951	-	13,995	62,956	14,795
Total	<u>\$ 31,271,622</u>	<u>\$ -</u>	<u>\$ 623,758</u>	<u>\$ 30,647,864</u>	<u>\$ 589,795</u>

At September 30, 2023, the scheduled debt service requirements on the Bonds payable debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2024	\$ 575,000	\$ 1,328,032	\$ 1,903,032
2025	595,000	1,308,922	1,903,922
2026	610,000	1,288,860	1,898,860
2027	640,000	1,265,519	1,905,519
2028	660,000	1,240,755	1,900,755
2029-2033	3,745,000	5,780,552	9,525,552
2034-2038	4,615,000	4,907,176	9,522,176
2039-2043	5,695,000	3,769,332	9,464,332
2044-2048	7,135,000	2,307,350	9,442,350
2049-2052	6,315,000	571,775	6,886,775
Total	<u>\$ 30,585,000</u>	<u>\$ 23,768,273</u>	<u>\$ 54,353,273</u>

NOTE 7 – LONG TERM LIABILITIES (Continued)

Long-term Debt Activity (Continued)

At September 30, 2023, the scheduled debt service requirements on the financed purchased note were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2024	\$ 14,795	\$ 3,133	\$ 17,928
2025	15,641	2,287	17,928
2026	16,535	1,393	17,928
2027	15,985	449	16,434
Total	<u>\$ 62,956</u>	<u>\$ 7,262</u>	<u>\$ 70,218</u>

NOTE 8 – DEVELOPER TRANSACTIONS

The Developer owns a portion of land within the District; therefore, assessment revenues in the general and debt service funds include the assessments levied on those lots owned by the Developer.

The District has recorded assessments receivable from the Developer of \$225,768 in the general fund as of September 30, 2023. A total of \$138,367 of the receivable was collected subsequent to fiscal year end, and the remaining \$87,401 has not been collected as of the date of the report. The District expects to collect the remaining \$87,401, therefore this amount is classified as a receivable and unavailable revenue as of September 30, 2023.

NOTE 9 – CONCENTRATION

The District's activity is dependent upon the continued involvement of the Developer and major landowners, the loss of which would have a material adverse effect on the District's operations.

NOTE 10 – MANAGEMENT COMPANY

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

NOTE 11 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims during the past three years.

NOTE 12 – DEFICIT FUND EQUITY

The general fund had a deficit fund balance of (\$131,898) at September 30, 2023. The deficit will be covered by proceeds from a short-term note, a revolving line of credit, or assessments collected in the subsequent period.

NOTE 13 - ADDITIONAL INFORMATION

During a prior fiscal year, the Developer and St. Johns County (the "County") entered an agreement in which the Developer agreed to pay certain costs related to widening roads that are in or near the District. There is a dispute regarding the performance of certain obligations in the infrastructure improvements agreements with St. Johns County. As a result, the District is unable to plat certain parcels within the Series 2020 and 2021 assessment areas.

NOTE 14 – LITIGATION

Independent Construction of the Treasure Coast, LLC v. Day Late Enterprises, Inc.

The District was named in connection with one count seeking to foreclose a lien for amounts allegedly unpaid under a construction contract to which the District not a party. The trial court dismissed the District from the case with prejudice. However, that final order is currently on appeal. As of the date of the report, a judgement to the likelihood of an unfavorable outcome or estimate of any potential loss cannot be made.

W. Gardner, LLC v. Southeastern Development Partners, LLC

The District has been named in connection with one count seeking to foreclose a lien for amounts allegedly unpaid under a construction contract to which the District was not a party. As of the date of the report, a judgement to the likelihood of an unfavorable outcome or estimate of any potential loss cannot be made.

Costa Verde Lands, LLC, v. Keith Hyatt

The District has been named in connection with two counts relating to a lack of payment bond and foreclosure of a lien both related to amounts allegedly unpaid under a construction contract to which the District was not a party. As of the date of the report, a judgement to the likelihood of an unfavorable outcome or estimate of any potential loss cannot be made.

NOTE 15 – SUBSEQUENT EVENTS

Bond Prepayments

Subsequent to fiscal year end, the District prepaid a total of \$30,000 of the Series 2020 Bonds. The prepayments were considered extraordinary mandatory redemptions as outlined in the Bond Indenture.

Bond Reserve Compliance

Subsequent to fiscal year end, the District did not collect sufficient assessments from the Developer in order to make the scheduled November 1, 2024 interest payments for both the Series 2020 and Series 2021 Bonds. As a result, the District drew on the Series 2020 and 2021 reserve accounts in order to make the scheduled interest payments. The District has 120 days from the date of the draws to replenish the reserve account. If the reserve accounts are not replenished within 120 days, then the reserve accounts will not be in compliance which is considered an event of default in accordance with the Bond indentures. The Series 2020 reserve account has been replenished within 120 days, but the Series 2021 reserve account has not been replenished as of the date of this report.

**GRAND OAKS COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	Budgeted Amounts	Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original & Final		
REVENUES			
Assessments	\$ 847,785	\$ 532,050	\$ (315,735)
Miscellaneous revenue	-	3,200	3,200
Total revenues	847,785	535,250	(312,535)
EXPENDITURES			
Current:			
General government	115,261	144,908	(29,647)
Physical environment	631,524	471,768	159,756
Parks and recreation	101,000	72,731	28,269
Debt Service:			
Principal	-	13,995	(13,995)
Interest	-	3,932	(3,932)
Total expenditures	847,785	707,334	140,451
Excess (deficiency) of revenues over (under) expenditures	\$ -	(172,084)	\$ (172,084)
Fund balance - beginning		40,186	
Fund balance - ending		\$ (131,898)	

See notes to required supplementary information

**GRAND OAKS COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget for the General Fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2023.

**GRAND OAKS COMMUNITY DEVELOPMENT DISTRICT
ST. JOHNS COUNTY, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of District employees compensated in the last pay period of the District's fiscal year being reported.	0
Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported.	0
Employee compensation	0
Independent contractor compensation	0
Construction projects to begin on or after October 1; (\$65K)	
Series 2021 - Assessment Area 3	\$668,307
Budget variance report	See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Ad Valorem taxes;	Not applicable
Non ad valorem special assessments;	
Special assessment rate	Operations and maintenance - \$ 903.06 Debt service - \$ 1,806.97 - \$2,766.48
Special assessments collected	\$1,784,697
Outstanding Bonds:	see Note 7 for details



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Supervisors
Grand Oaks Community Development District
St. Johns County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Grand Oaks Community Development District, St. Johns County, Florida ("District") as of and for the fiscal year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated February 5, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of the District in a separate letter dated February 5, 2025.

The District's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the findings identified in our audit and described in the accompanying Management Letter. The District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

February 5, 2025



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY
RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors
Grand Oaks Community Development District
St. Johns County, Florida

We have examined Grand Oaks Community Development District, St. Johns County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2023. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2023.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Grand Oaks Community Development District, St. Johns County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

February 5, 2025



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

To the Board of Supervisors
Grand Oaks Community Development District
St. Johns County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Grand Oaks Community Development District, St. Johns County, Florida ("District") as of and for the fiscal year ended September 30, 2023, and have issued our report thereon dated February 5, 2025.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters based on an audit of the financial statements performed in accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated February 5, 2025, should be considered in conjunction with this management letter.

Purpose of this Letter

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

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

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, as applicable, management, and the Board of Supervisors of Grand Oaks Community Development District, St. Johns County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

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

February 5, 2025

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

2023-01 Financial Condition Assessment:

Observation: The District's financial conditions are deteriorating. The Developer failed to pay \$87,401 in operations and maintenance assessments during the current fiscal year. In addition, the Developer failed to pay assessments for the Series 2020 and Series 2021 Bonds subsequent to fiscal year end, which has resulted in the District drawing on the respective reserve accounts for the Series 2020 and 2021 Bonds in order to make the scheduled interest payments on November 1, 2024. If the reserve accounts are not replenished within 120 days, then this will be considered an event of default in accordance with the Bond indentures. The Series 2020 reserve account has been replenished within 120 days, but the Series 2021 reserve account has not been replenished as of the date of this report. In addition, the general fund reported a deficit fund balance of (\$131,898) at September 30, 2023.

Recommendation: We recommend that the District take steps to alleviate the deteriorating financial conditions.

Reference Number for Prior Year Finding: Not applicable.

Management Response: The District has taken steps to alleviate the deteriorating financial condition that includes but not limited to the replacement of the majority controlled Board of Supervisors and management team. All legally available options to the District to levy and collect current and past due assessments to reduce and/or eliminate the deteriorating financial condition will be implemented.

2023-02 Construction Expenditures:

Observation: During the audit it was noted that the District used Series 2021 construction account funds to pay over \$200,000 to reimburse the Developer for litigation costs that relate to a suit between the Developer and St. Johns County. It is not evident that these expenditures are eligible to be paid with construction account funds. During December 2024, the District has retained legal counsel in order to determine if these costs are eligible to be paid from the construction account bond proceeds.

Recommendation: We recommend that the District ensure that all construction related expenditures paid with the use of Bond proceeds are for eligible project costs prior to the amounts being paid.

Reference Number for Prior Year Finding: Not applicable.

Management Response: The District has replaced all individuals and entities responsible for the approval of the developer related litigation cost and will ensure there are no potentially unauthorized expenditure of construction funds in the future.

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

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

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

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

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2022.

REPORT TO MANAGEMENT (Continued)

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

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2023, except as noted above.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2023, except as noted above.

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

5. In connection with our audit, we determined that the District has met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes. The District failed to collect operations and maintenance assessments in the amount of \$87,401 during the fiscal year ended September 30, 2023. As such, this amount was written off. The general fund reported a deficit fund balance of (\$131,898) at September 30, 2023. See Findings section above for additional information. We applied financial condition assessment procedures pursuant to Rule 10.556(7) and determined that a deteriorating financial condition was noted. It is management's responsibility to monitor financial condition, and our condition assessment was based in part on representations made by management and the review of financial information provided by the same.

6. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 27.

EIGHTH ORDER OF BUSINESS

A.

Grand Oaks Community Development District

Financial Statements
(Unaudited)

Period Ending
December 31, 2024

Prepared by:

2005 Pan Am Circle ~ Suite 300 ~ Tampa, Florida 33607
Phone (813) 873-7300 ~ Fax (813) 873-7070

GRAND OAKS COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of December 31, 2024

(In Whole Numbers)

ACCOUNT DESCRIPTION	GENERAL	SERIES 2019A	SERIES 2020	SERIES 2021	SERIES 2019A	SERIES 2020	SERIES 2021	GENERAL	GENERAL	TOTAL
	FUND	DEBT SERVICE FUND	DEBT SERVICE FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	CAPITAL PROJECTS FUND	CAPITAL PROJECTS FUND	FIXED ASSETS FUND	LONG-TERM DEBT FUND	
ASSETS										
Cash - Operating Account	\$ 108,996	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 108,996
Cash In Bank	346,135	-	-	-	-	-	-	-	-	346,135
Cash in Transit	-	176,431	476,732	-	-	-	-	-	-	653,163
Accounts Receivable - Other	200	-	-	-	-	-	-	-	-	200
Due From Developer	118,934	-	-	-	-	-	-	-	-	118,934
Due From Other Funds	256,995	195,419	139,639	23,582	-	-	-	-	-	615,635
Investments:										
Acquisition & Construction Account	-	-	-	-	8,198	10,618	4,390	-	-	23,206
Prepayment Account	-	64,690	4,735	-	-	-	-	-	-	69,425
Reserve Fund	-	676,697	741,205	93,308	-	-	-	-	-	1,511,210
Revenue Fund	-	237,173	432,073	1	-	-	-	-	-	669,247
State Road 16 Subaccount	-	-	-	-	-	-	2,529	-	-	2,529
Deposits	1,560	-	-	-	-	-	-	-	-	1,560
Fixed Assets										
Construction Work In Process	-	-	-	-	-	-	9,220	25,866,101	-	25,875,321
Amount Avail In Debt Services	-	-	-	-	-	-	-	-	1,557,457	1,557,457
Amount To Be Provided	-	-	-	-	-	-	-	-	28,968,823	28,968,823
TOTAL ASSETS	\$ 832,820	\$ 1,350,410	\$ 1,794,384	\$ 116,891	\$ 8,198	\$ 10,618	\$ 16,139	\$ 25,866,101	\$ 30,526,280	\$ 60,521,841
LIABILITIES										
Accounts Payable	\$ 533,331	\$ 105,287	\$ 64,385	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	703,003
Accrued Expenses	24,722	-	-	-	-	-	-	-	-	24,722
Insurance Financing Payable	1,558	-	-	-	-	-	-	-	-	1,558
Accounts Payable - Other	-	-	-	-	-	504,540	-	-	-	504,540
Deferred Revenue	32,382	-	-	-	-	-	-	-	-	32,382
Bonds Payable	-	-	-	-	-	-	-	-	30,526,280	30,526,280
Due To Other Funds	-	-	-	-	52,988	538,476	24,171	-	-	615,635
TOTAL LIABILITIES	591,993	105,287	64,385	-	52,988	1,043,016	24,171	-	30,526,280	32,408,120

GRAND OAKS COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of December 31, 2024

(In Whole Numbers)

ACCOUNT DESCRIPTION	GENERAL	SERIES 2019A	SERIES 2020	SERIES 2021	SERIES 2019A	SERIES 2020	SERIES 2021	GENERAL	GENERAL	TOTAL
	FUND	DEBT SERVICE FUND	DEBT SERVICE FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	CAPITAL PROJECTS FUND	CAPITAL PROJECTS FUND	FIXED ASSETS FUND	LONG-TERM DEBT FUND	
FUND BALANCES										
Restricted for:										
Debt Service	-	1,245,123	1,729,999	116,891	-	-	-	-	-	3,092,013
Unassigned:	240,827	-	-	-	(44,790)	(1,032,398)	(8,032)	25,866,101	-	25,021,708
TOTAL FUND BALANCES	240,827	1,245,123	1,729,999	116,891	(44,790)	(1,032,398)	(8,032)	25,866,101	-	28,113,721
TOTAL LIABILITIES & FUND BALANCES	\$ 832,820	\$ 1,350,410	\$ 1,794,384	\$ 116,891	\$ 8,198	\$ 10,618	\$ 16,139	\$ 25,866,101	\$ 30,526,280	\$ 60,521,841

GRAND OAKS COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 31, 2024
General Fund (001)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 2,981	\$ 2,981	0.00%
Rental Income	-	575	575	0.00%
Special Assmnts- Tax Collector	600,758	180,674	(420,084)	30.07%
Special Assmnts- CDD Collected	649,186	332,545	(316,641)	51.22%
Other Miscellaneous Revenues	-	1,495	1,495	0.00%
TOTAL REVENUES	1,249,944	518,270	(731,674)	41.46%
<u>EXPENDITURES</u>				
<u>Administration</u>				
Supervisor Fees	12,000	600	11,400	5.00%
ProfServ-Dissemination Agent	9,270	2,318	6,952	25.01%
ProfServ-Trustee Fees	9,500	4,041	5,459	42.54%
District Counsel	20,000	-	20,000	0.00%
District Engineer	13,200	1,710	11,490	12.95%
District Manager	55,697	62,674	(6,977)	112.53%
Accounting Services	9,548	2,387	7,161	25.00%
Auditing Services	6,600	3,000	3,600	45.45%
Website Compliance	4,200	3,053	1,147	72.69%
Postage, Phone, Faxes, Copies	1,200	157	1,043	13.08%
Public Officials Insurance	3,500	3,500	-	100.00%
Insurance Deductible	25,000	-	25,000	0.00%
Legal Advertising	2,200	-	2,200	0.00%
Misc-Assessment Collection Cost	12,516	-	12,516	0.00%
Bank Fees	150	-	150	0.00%
Website Administration	1,545	1,050	495	67.96%
Office Supplies	600	74	526	12.33%
Dues, Licenses, Subscriptions	175	-	175	0.00%
Total Administration	186,901	84,564	102,337	45.25%
<u>Electric Utility Services</u>				
Utility - Electric	110,000	15,775	94,225	14.34%
Total Electric Utility Services	110,000	15,775	94,225	14.34%
<u>Water Utility Services</u>				
Security Monitoring Services	50,000	2,906	47,094	5.81%
Total Water Utility Services	50,000	2,906	47,094	5.81%
<u>Water-Sewer Comb Services</u>				
Utility - Water	12,000	841	11,159	7.01%
Utility - Gas	2,000	-	2,000	0.00%

GRAND OAKS COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 31, 2024
General Fund (001)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
Total Water-Sewer Comb Services	14,000	841	13,159	6.01%
<u>Other Physical Environment</u>				
Waterway Management	16,000	10,100	5,900	63.13%
Insurance -Property & Casualty	58,000	58,253	(253)	100.44%
R&M-General	5,000	2,342	2,658	46.84%
Landscape - Annuals	14,265	-	14,265	0.00%
Landscape - Mulch	40,000	-	40,000	0.00%
Landscape Maintenance	229,008	59,926	169,082	26.17%
R&M-Hardscape Cleaning	14,000	-	14,000	0.00%
Plant Replacement Program	18,000	-	18,000	0.00%
Miscellaneous Maintenance	70,000	13,302	56,698	19.00%
Irrigation Maintenance	10,000	3,011	6,989	30.11%
Total Other Physical Environment	474,273	146,934	327,339	30.98%
<u>Capital Expenditures & Projects</u>				
Improvements - Other	21,000	-	21,000	0.00%
Total Capital Expenditures & Projects	21,000	-	21,000	0.00%
<u>Road and Street Facilities</u>				
Sidewalk & Pavement Repair	5,000	-	5,000	0.00%
Total Road and Street Facilities	5,000	-	5,000	0.00%
<u>Parks and Receptions</u>				
Contract - Park Facility Janitorial Maintenance	11,820	-	11,820	0.00%
Onsite Staff	195,000	-	195,000	0.00%
Garbage Dumpster Expense	1,800	-	1,800	0.00%
R&M-Pools	27,000	8,748	18,252	32.40%
Recreation Equip. Maint.	22,000	6,139	15,861	27.90%
Miscellaneous Maintenance	5,000	-	5,000	0.00%
Special Events	7,000	500	6,500	7.14%
Holiday Lighting & Decorations	2,000	-	2,000	0.00%
Janitorial Supplies	1,500	-	1,500	0.00%
Dog Waste Station Supplies	650	-	650	0.00%
Total Parks and Receptions	273,770	15,387	258,383	5.62%
<u>Parks and Recreation</u>				
Recreation / Park Facility Maintenance	15,000	7,168	7,832	47.79%
Total Parks and Recreation	15,000	7,168	7,832	47.79%
<u>Reserves</u>				

GRAND OAKS COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 31, 2024
General Fund (001)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
Capital Reserve	100,000	-	100,000	0.00%
Total Reserves	100,000	-	100,000	0.00%
TOTAL EXPENDITURES & RESERVES	1,249,944	273,575	976,369	21.89%
Excess (deficiency) of revenues				
Over (under) expenditures	-	244,695	244,695	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		(3,868)		
FUND BALANCE, ENDING		\$ 240,827		

GRAND OAKS COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 31, 2024
Series 2019A Debt Service Fund (201)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 12,600	\$ 12,600	0.00%
Special Assmnts- Tax Collector	537,242	158,821	(378,421)	29.56%
Special Assmnts- CDD Collected	142,678	257,656	114,978	180.59%
TOTAL REVENUES	679,920	429,077	(250,843)	63.11%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	195,000	-	195,000	0.00%
Interest Expense	475,819	434,613	41,206	91.34%
Total Debt Service	670,819	434,613	236,206	64.79%
TOTAL EXPENDITURES	670,819	434,613	236,206	64.79%
Excess (deficiency) of revenues Over (under) expenditures	9,101	(5,536)	(14,637)	-60.83%
<u>OTHER FINANCING SOURCES (USES)</u>				
Contribution to (Use of) Fund Balance	9,101	-	(9,101)	0.00%
TOTAL FINANCING SOURCES (USES)	9,101	-	(9,101)	0.00%
Net change in fund balance	<u>\$ 9,101</u>	<u>\$ (5,536)</u>	<u>\$ (32,839)</u>	<u>-60.83%</u>
FUND BALANCE, BEGINNING (OCT 1, 2024)		1,250,659		
FUND BALANCE, ENDING		<u>\$ 1,245,123</u>		

GRAND OAKS COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 31, 2024
Series 2020 Debt Service Fund (202)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 11,705	\$ 11,705	0.00%
Special Assmnts- Tax Collector	328,531	97,121	(231,410)	29.56%
Special Assmnts- CDD Collected	604,659	800,811	196,152	132.44%
TOTAL REVENUES	933,190	909,637	(23,553)	97.48%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	285,000	-	285,000	0.00%
Interest Expense	649,850	324,294	325,556	49.90%
Total Debt Service	934,850	324,294	610,556	34.69%
TOTAL EXPENDITURES	934,850	324,294	610,556	34.69%
Excess (deficiency) of revenues Over (under) expenditures	(1,660)	585,343	587,003	-35261.63%
<u>OTHER FINANCING SOURCES (USES)</u>				
Contribution to (Use of) Fund Balance	(1,660)	-	1,660	0.00%
TOTAL FINANCING SOURCES (USES)	(1,660)	-	1,660	0.00%
Net change in fund balance	<u>\$ (1,660)</u>	<u>\$ 585,343</u>	<u>\$ 590,323</u>	<u>-35261.63%</u>
FUND BALANCE, BEGINNING (OCT 1, 2024)		1,144,656		
FUND BALANCE, ENDING		<u>\$ 1,729,999</u>		

GRAND OAKS COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 31, 2024
Series 2021 Debt Service Fund (203)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 2,965	\$ 2,965	0.00%
Special Assmnts- CDD Collected	300,025	-	(300,025)	0.00%
TOTAL REVENUES	300,025	2,965	(297,060)	0.99%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	115,000	115,000	-	100.00%
Interest Expense	183,503	92,506	90,997	50.41%
Total Debt Service	298,503	207,506	90,997	69.52%
TOTAL EXPENDITURES	298,503	207,506	90,997	69.52%
Excess (deficiency) of revenues Over (under) expenditures	1,522	(204,541)	(206,063)	-13438.96%
<u>OTHER FINANCING SOURCES (USES)</u>				
Contribution to (Use of) Fund Balance	1,522	-	(1,522)	0.00%
TOTAL FINANCING SOURCES (USES)	1,522	-	(1,522)	0.00%
Net change in fund balance	<u>\$ 1,522</u>	<u>\$ (204,541)</u>	<u>\$ (209,107)</u>	<u>-13438.96%</u>
FUND BALANCE, BEGINNING (OCT 1, 2024)		321,432		
FUND BALANCE, ENDING		<u>\$ 116,891</u>		

GRAND OAKS COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 31, 2024
Series 2019A Capital Projects Fund (301)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 144	\$ 144	0.00%
TOTAL REVENUES	-	144	144	0.00%
<u>EXPENDITURES</u>				
TOTAL EXPENDITURES	-	-	-	0.00%
Excess (deficiency) of revenues Over (under) expenditures	-	144	144	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		(44,934)		
FUND BALANCE, ENDING		<u>\$ (44,790)</u>		

GRAND OAKS COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 31, 2024
Series 2020 Capital Projects Fund (302)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 105	\$ 105	0.00%
TOTAL REVENUES	-	105	105	0.00%
<u>EXPENDITURES</u>				
<u>Construction In Progress</u>				
Construction in Progress	-	466,021	(466,021)	0.00%
Total Construction In Progress	-	466,021	(466,021)	0.00%
TOTAL EXPENDITURES	-	466,021	(466,021)	0.00%
Excess (deficiency) of revenues				
Over (under) expenditures	-	(465,916)	(465,916)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		(566,482)		
FUND BALANCE, ENDING		\$ (1,032,398)		

GRAND OAKS COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 31, 2024
Series 2021 Capital Projects Fund (303)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 35	\$ 35	0.00%
TOTAL REVENUES	-	35	35	0.00%
<u>EXPENDITURES</u>				
TOTAL EXPENDITURES	-	-	-	0.00%
Excess (deficiency) of revenues Over (under) expenditures	-	35	35	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		(8,067)		
FUND BALANCE, ENDING		<u>\$ (8,032)</u>		

GRAND OAKS COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 31, 2024
General Fixed Assets Fund (900)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
TOTAL REVENUES	-	-	-	0.00%
<u>EXPENDITURES</u>				
TOTAL EXPENDITURES	-	-	-	0.00%
Excess (deficiency) of revenues Over (under) expenditures	-	-	-	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		25,866,101		
FUND BALANCE, ENDING		<u>\$ 25,866,101</u>		

Bank Account Statement

Monday, February 3, 2025

Grand Oaks CDD

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Bank Account No. 5901
Statement No. 12_24

Statement Date 12/31/2024

G/L Account No. 101002 Balance	346,134.61	Statement Balance	349,932.96
		Outstanding Deposits	111.05
Positive Adjustments	0.00		
Subtotal	346,134.61	Subtotal	350,044.01
Negative Adjustments	0.00	Outstanding Checks	-3,909.40
Ending G/L Balance	346,134.61	Ending Balance	346,134.61

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
Deposits							
							0.00
12/06/2024		JE000989	Special Assmnts-Tax Collector	Tax Revenue/Debt Service	107,830.45	107,830.45	0.00
12/18/2024		JE000990	Special Assmnts-Tax Collector	Tax Revenue/Debt Service	177,123.27	177,123.27	0.00
12/31/2024		JE000991	Interest - Investments	Interest Earned	1,674.58	1,674.58	0.00
Total Deposits					286,628.30	286,628.30	0.00
Checks							
							0.00
12/11/2024	Payment	1003	GRAND OAKS CDD	Check for Vendor V00026	-368,841.83	-368,841.83	0.00
12/11/2024	Payment	1004	GRAND OAKS CDD	Check for Vendor V00026	-81,294.58	-81,294.58	0.00
Total Checks					-450,136.41	-450,136.41	0.00
Adjustments							
Total Adjustments							
Outstanding Checks							
11/08/2024	Payment	101	MACROLEASE ACH	Payment of Invoice 001461			-1,792.80
12/08/2024	Payment	DD102	MACROLEASE ACH	Payment of Invoice 001486			-2,091.60
12/19/2024	Payment	1005	FLORIDACOMMERCE	Check for Vendor V00003			-25.00
Total Outstanding Checks							-3,909.40
Outstanding Deposits							
10/04/2024		JE000933		Special Assmnts- Excess			86.05
12/31/2024		JE001017		RC check payment 1005			25.00
Total Outstanding Deposits							111.05

Bank Account Statement

Grand Oaks CDD

Friday, January 31, 2025

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Bank Account No. 9049

Statement No. 12_24

Statement Date

12/31/2024

G/L Account No. 101001 Balance	108,996.19	Statement Balance	118,033.36
		Outstanding Deposits	322.06
Positive Adjustments	0.00		
Subtotal	108,996.19	Subtotal	118,355.42
Negative Adjustments	0.00	Outstanding Checks	-9,359.23
Ending G/L Balance	108,996.19	Ending Balance	108,996.19

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
Deposits							
11/07/2024	Payment	DEP00014		Deposit No. DEP00014	450.00	450.00	0.00
12/20/2024		JE000988	Special Assmnts-CDD Collected	Truist Bank	90,091.84	90,091.84	0.00
Total Deposits					90,541.84	90,541.84	0.00
Checks							
11/19/2024	Payment	1757	MARCIA WEEKS	Payment of Invoice 001479	-500.00	-500.00	0.00
11/19/2024	Payment	1758	MARCIA WEEKS	Payment of Invoice 001484	-662.69	-662.69	0.00
12/06/2024	Payment	DD023	ST. JOHNS COUNTY UTILITIE DEPT	Payment of Invoice 001485	-449.79	-449.79	0.00
12/06/2024	Payment	DD024	ST. JOHNS COUNTY UTILITIE DEPT	Payment of Invoice 001496	-27.86	-27.86	0.00
12/11/2024	Payment	1766	ACE HANDYMAN SERVICES	Check for Vendor V00104	-659.08	-659.08	0.00
12/11/2024	Payment	1767	B4 BACKFLOW LLC	Check for Vendor V00103	-150.00	-150.00	0.00
12/11/2024	Payment	1768	C BUSS ENTERPRISES, INC.	Check for Vendor V00087	-6,832.93	-6,832.93	0.00
12/11/2024	Payment	1769	CINTAS FIRE 636525	Check for Vendor V00056	-324.00	-324.00	0.00
12/11/2024	Payment	1770	DOODYCALLS OF JACKSONVILLE	Check for Vendor V00079	-117.00	-117.00	0.00
12/11/2024	Payment	1771	FLORIDACOMMERCE	Check for Vendor V00003	-175.00	-175.00	0.00
12/11/2024	Payment	1773	INFRAMARK LLC	Check for Vendor V00029	-69,322.92	-69,322.92	0.00
12/11/2024	Payment	1774	INNERSYNC	Check for Vendor V00073	-1,552.50	-1,552.50	0.00
12/11/2024	Payment	1777	MASSEY SERVICES, INC.	Check for Vendor V00098	-270.00	-270.00	0.00
12/11/2024	Payment	1778	MHD COMMUNICATIONS	Check for Vendor V00052	-946.64	-946.64	0.00
12/11/2024	Payment	1779	NORTHEAST QUALITY SERV LLC	Check for Vendor V00063	-5,550.00	-5,550.00	0.00
12/11/2024	Payment	1780	SOUTHEAST UTILITIES SERVICES, LLC	Check for Vendor V00071	-472.50	-472.50	0.00

Bank Account Statement

Friday, January 31, 2025

Grand Oaks CDD

Page 2

Bank Account No. 9049

Statement No. 12_24

Statement Date

12/31/2024

Date	Type	Check No.	Payee	Description	Debit	Credit	Balance
12/11/2024	Payment	1781	ST. JOHNS COUNTY TAX COLLECTOR	Check for Vendor V00009	-132.00	-132.00	0.00
12/11/2024	Payment	1782	ST. JOHNS COUNTY UTILITIE DEPT	Check for Vendor V00004	-363.08	-363.08	0.00
12/11/2024	Payment	1783	STEELHEAD PLUMBING LLC	Check for Vendor V00067	-215.50	-215.50	0.00
12/11/2024	Payment	1784	THE GREENERY INC.	Check for Vendor V00057	-86,941.40	-86,941.40	0.00
12/11/2024	Payment	1785	ULINE	Check for Vendor V00054	-585.55	-585.55	0.00
12/11/2024	Payment	1786	US BANK	Check for Vendor V00032	-4,040.63	-4,040.63	0.00
12/09/2024	Payment	DD025	TECO	Payment of Invoice 001540	-150.43	-150.43	0.00
12/31/2024		JE001017		RC check payment 1005	-25.00	-25.00	0.00
12/09/2024		JE001018	Recreation Equip. Maint.	Loan payment	-1,494.00	-1,494.00	0.00
Total Checks					-181,960.50	-181,960.50	0.00

Adjustments

Total Adjustments

Outstanding Checks

07/01/2023		JE000429		Reverse VOID			-1,841.03
04/26/2024	Payment	1616	ST. JOHNS COUNTY SHERIFF'S OFFICE	Check for Vendor V00075			-650.63
05/30/2024	Payment	1650	ST. JOHN'S STATE OF FLORIDA DEPT OF HEALTH	Check for Vendor V00042			-52.42
08/08/2024	Payment	DD019	MACROLEASE ACH	Payment of Invoice 001376			-2,016.90
10/03/2024	Payment	1730	ST. JOHNS COUNTY SHERIFF'S OFFICE	Check for Vendor V00075			-173.25
11/07/2024		JE000937		RC Deposit			-450.00
12/11/2024	Payment	1772	GRAU AND ASSOCIATES	Check for Vendor V00022			-1,500.00
12/11/2024	Payment	1775	M&G HOLIDAY LIGHTING	Check for Vendor V00077			-2,675.00
Total Outstanding Checks							-9,359.23

Outstanding Deposits

08/01/2024		JE000850		To rev JE 000849			322.06
Total Outstanding Deposits							322.06

B.

GRAND OAKS CDD
Summary of Operations and Maintenance Invoices

Vendor	Invoice Date	Invoice/Account Number	Amount	Invoice Total	Comments/Description
Monthly Contract					
C BUSS ENTERPRISES, INC.	12/25/2024	2788	\$1,914.68	\$1,914.68	POOL JAN 24
INFRAMARK LLC	11/14/2024	137449	\$874.83		DISTRICT INVOICE OCT 2024
INFRAMARK LLC	11/14/2024	137449	\$6.90	\$881.73	DISTRICT INVOICE OCT 2024
INFRAMARK LLC	11/5/2024	136685	\$795.67		NOV. 2024
INFRAMARK LLC	11/5/2024	136685	\$772.50		NOV. 2024
INFRAMARK LLC	11/5/2024	136685	\$4,641.42		NOV. 2024
INFRAMARK LLC	11/5/2024	136685	\$16,250.00		NOV. 2024
INFRAMARK LLC	11/5/2024	136685	\$350.00	\$22,809.59	NOV. 2024
INFRAMARK LLC	12/3/2024	139001	\$795.67		DEC 2024
INFRAMARK LLC	12/3/2024	139001	\$772.50		DEC 2024
INFRAMARK LLC	12/3/2024	139001	\$4,641.42		DEC 2024
INFRAMARK LLC	12/3/2024	139001	\$16,250.00		DEC 2024
INFRAMARK LLC	12/3/2024	139001	\$350.00	\$22,809.59	DEC 2024
THE GREENERY INC.	11/1/2024	767794	\$19,084.00	\$19,084.00	LANDSCAPE MAINT. NOV 2024
THE GREENERY INC.	12/3/2024	770396	\$19,084.00	\$19,084.00	LANDSCAPE MAINT. DEC 2024
THE LAKE DOCTORS, INC.	12/2/2024	232333B	\$2,475.00	\$2,475.00	WATERWAY MAINT.
WM CORPORATE SERVICES, INC.	11/26/2024	9711431-2224-2	\$181.66	\$181.66	WASTE
Monthly Contract Subtotal			\$89,240.25	\$89,240.25	
Variable Contract					
INFRAMARK LLC	12/18/2024	139727	\$5.52	\$5.52	POSTAGE NOV 2024
THE GREENERY INC.	12/12/2024	771060	\$1,573.98	\$1,573.98	IRRIGATION
Variable Contract Subtotal			\$1,579.50	\$1,579.50	
Utilities					
FPL ACH	12/6/2024	2349 120624	\$3,992.78	\$3,992.78	SERVICE 11/5-12/5/24
FPL ACH	12/6/2024	3517 120624	\$65.28	\$65.28	SERVICE 11/6-12/6/24
FPL ACH	12/5/2024	1475 120524	\$2,624.37	\$2,624.37	SERVICE 11/5-12/5/24
FPL ACH	12/5/2024	7024 120524	\$908.33	\$908.33	SERVICE 11/5-12/5/24
ST. JOHNS COUNTY UTILITIE DEPT	11/19/2024	9988 111924 ACH	\$27.86	\$27.86	WATER
ST. JOHNS COUNTY UTILITIE DEPT	11/19/2024	4104 111924 ACH	\$363.08	\$363.08	WATER
TECO	12/6/2024	9785 120624	\$78.40	\$78.40	SERVICES 11/2-12/3/24
Utilities Subtotal			\$8,060.10	\$8,060.10	

GRAND OAKS CDD
Summary of Operations and Maintenance Invoices

Vendor	Invoice Date	Invoice/Account Number	Amount	Invoice Total	Comments/Description
Regular Services					
ADA SITE COMPLIANCE	6/19/2024	INV-11223	\$1,500.00	\$1,500.00	ADA SITE COMPLIANCE
CINTAS CORPORATION	10/7/2024	4207436448	\$89.64	\$89.64	CLUBHOUSE OPERATIONS
DOODYCALLS OF JACKSONVILLE	11/30/2024	JAC-0235340	\$52.00	\$52.00	PET STATIONS
GRAU AND ASSOCIATES	12/4/2024	26518	\$3,000.00	\$3,000.00	AUDIT FYE 09/30/23
Regular Services Subtotal			\$4,641.64	\$4,641.64	
Additional Services					
BEST FENCE AND RAIL OF FLORIDA LLC	7/24/2024	2406108	\$1,980.00	\$1,980.00	FENCE RPRS
FLORIDACOMMERCE	12/3/2024	91350 LF	\$25.00	\$25.00	Late Fees FY25 Special District Fees
GRAND OAKS CDD	12/10/2024	11052024-01	\$548.34	\$548.34	Series 2019 FY25 Tax Dist ID 1
GRAND OAKS CDD	12/10/2024	11052024-02	\$335.32	\$335.32	Series 2020 FY25 Tax Dist ID 1
GRAND OAKS CDD	12/10/2024	12062024-02	\$24,364.03	\$24,364.03	Series 2020 FY25 Tax Dist ID 4
GRAND OAKS CDD	12/10/2024	12062024-01	\$39,842.12	\$39,842.12	Series 2019 FY25 Tax Dist ID 4
GRAND OAKS CDD	12/10/2024	11152024-01	\$31,832.16	\$31,832.16	Series 2019 FY25 Tax Dist ID 2
GRAND OAKS CDD	12/10/2024	11152024-02	\$19,465.82	\$19,465.82	Series 2020 FY25 Tax Dist ID 2
GRAND OAKS CDD	12/10/2024	11202024-01	\$18,065.58	\$18,065.58	Series 2019 FY25 Tax Dist ID 3
GRAND OAKS CDD	12/10/2024	11202024-02	\$11,047.36	\$11,047.36	Series 2020 FY25 Tax Dist ID 3
INFRAMARK LLC	12/18/2024	139727	\$74.15	\$74.15	NOV 24 POSTAGE
MASSEY SERVICES, INC.	12/3/2024	63172758	\$135.00	\$135.00	PEST PREVENTION
MHD COMMUNICATIONS	11/29/2024	36165	\$37.50	\$37.50	SECURITY SERVICES - ACCESS TO CAMERA FOOTAGE
MHD COMMUNICATIONS	12/10/2024	36319	\$1,959.48	\$1,959.48	SECURITY PATROL SERVICES
THE GREENERY INC.	10/25/2024	766195	\$6,637.55	\$6,637.55	HURRICANE MILTON CLEANUP
THE GREENERY INC.	10/31/2024	766609	\$658.80	\$658.80	IRR RPRS
THE GREENERY INC.	10/31/2024	766601	\$2,531.25	\$2,531.25	LANDSCAPE
THE GREENERY INC.	11/30/2024	770213	\$627.80	\$627.80	IRR RPRS
Additional Services Subtotal			\$160,167.26	\$160,167.26	
TOTAL			\$263,688.75	\$263,688.75	

INVOICE

C Buss Enterprises
152 Lipizzan Trail
Saint Augustine, FL 32095

clayton@cbussenterprises.com
+1 (904) 710-8161
<https://www.cbussenterprises.com>



Bill to
Grand Oaks CDD
12574 Flagler Center Boulevard
Suite 101
Jacksonville, FL 32258

Ship to
Grand Oaks CDD
1055 Turnbull Creek Rd
Saint Augustine, FL 32092

Invoice details

Invoice no.: 2788
Terms: Due on receipt
Invoice date: 12/25/2024
Due date: 01/01/2025

#	Product or service	Description	Qty	Rate	Amount
1.	COMMERCIAL POOL SERVICE	MONTHLY POOL SERVICE	1	\$1,800.00	\$1,800.00
2.	MURIATIC ACID	PER GAL	4	\$11.12	\$44.48
3.	BICARB	PER LB	36	\$1.95	\$70.20

Total **\$1,914.68**

THANK YOU FOR YOUR BUSINESS! PLEASE MAKE CHECKS
PAYABLE TO C BUSS ENTERPRISES AND MAIL TO 152 LIPIZZAN
TRAIL, ST. AUGUSTINE, FL 32095



INVOICE

2002 West Grand Parkway North
Suite 100
Katy, TX 77449

INVOICE#

137449

DATE

11/14/2024

BILL TO

Grand Oaks CDD
2005 Pan Am Cir Ste 300
Tampa FL 33607-6008
United States

CUSTOMER ID

C2300

NET TERMS

Net 30

PO#**DUE DATE**

12/14/2024

Services provided for the Month of: **October 2024**

DESCRIPTION	QTY	UOM	RATE	MARKUP	AMOUNT
Michael Perez- 9-23-24 PY *COASTAL WILDLIFE & : Removal of a deer carcass: \$795.00, Jessica Rivera 9-23-24 HP *INSTANT INK : Grand Oaks Printing: \$59.11. Eric Davidson 8-23-24 DNH*GODADDY.COM : domain renewal: \$20.72	1	Ea	874.83		874.83
Postage	10	Ea	0.69		6.90
Subtotal					881.73

Subtotal	\$881.73
Tax	\$0.00
Total Due	\$881.73

Remit To : Inframark LLC, PO BOX 733778, Dallas, Texas, 75373-3778

To pay by Credit Card, please contact us at 281-578-4299, 9:00am - 5:30pm EST, Monday – Friday. A surcharge fee may apply.

To pay via ACH or Wire, please refer to our banking information below:

Account Name: INFRAMARK, LLC

ACH - Bank Routing Number: 111000614 / Account Number: 912593196

Wire - Bank Routing Number: 021000021 / SWIFT Code: CHASUS33 / Account Number: 912593196

Please include the Customer ID and the Invoice Number on your form of payment.



INVOICE

2002 West Grand Parkway North
Suite 100
Katy, TX 77449

INVOICE#

136685

DATE

11/5/2024

BILL TO

Grand Oaks CDD
2005 Pan Am Cir Ste 300
Tampa FL 33607-6008
United States

CUSTOMER ID

C2300

NET TERMS

Net 30

PO#**DUE DATE**

12/5/2024

Services provided for the Month of: **November 2024**

DESCRIPTION	QTY	UOM	RATE	MARKUP	AMOUNT
Accounting Services	1	Ea	795.67		795.67
Dissemination Services	1	Ea	772.50		772.50
District Management	1	Ea	4,641.42		4,641.42
Personnel Services	1	Ea	16,250.00		16,250.00
Website Maintenance / Admin	1	Ea	350.00		350.00
Subtotal					22,809.59

Subtotal	\$22,809.59
Tax	\$0.00
Total Due	\$22,809.59

Remit To : Inframark LLC, PO BOX 733778, Dallas, Texas, 75373-3778

To pay by Credit Card, please contact us at 281-578-4299, 9:00am - 5:30pm EST, Monday – Friday. A surcharge fee may apply.

To pay via ACH or Wire, please refer to our banking information below:

Account Name: INFRAMARK, LLC

ACH - Bank Routing Number: 111000614 / Account Number: 912593196

Wire - Bank Routing Number: 021000021 / SWIFT Code: CHASUS33 / Account Number: 912593196

Please include the Customer ID and the Invoice Number on your form of payment.



INVOICE

2002 West Grand Parkway North
Suite 100
Katy, TX 77449

INVOICE#

139001

DATE

12/3/2024

BILL TO

Grand Oaks CDD
2005 Pan Am Cir Ste 300
Tampa FL 33607-6008
United States

CUSTOMER ID

C2300

NET TERMS

Net 30

PO#**DUE DATE**

1/2/2025

Services provided for the Month of: December 2024

DESCRIPTION	QTY	UOM	RATE	MARKUP	AMOUNT
Accounting Services	1	Ea	795.67		795.67
Dissemination Services	1	Ea	772.50		772.50
District Management	1	Ea	4,641.42		4,641.42
Personnel Services	1	Ea	16,250.00		16,250.00
Website Maintenance / Admin	1	Ea	350.00		350.00
Subtotal					22,809.59

Subtotal	\$22,809.59
Tax	\$0.00
Total Due	\$22,809.59

Remit To : Inframark LLC, PO BOX 733778, Dallas, Texas, 75373-3778

To pay by Credit Card, please contact us at 281-578-4299, 9:00am - 5:30pm EST, Monday – Friday. A surcharge fee may apply.

To pay via ACH or Wire, please refer to our banking information below:

Account Name: INFRAMARK, LLC

ACH - Bank Routing Number: 111000614 / Account Number: 912593196

Wire - Bank Routing Number: 021000021 / SWIFT Code: CHASUS33 / Account Number: 912593196

Please include the Customer ID and the Invoice Number on your form of payment.



PO Box 6569
Hilton Head Island, SC 29938

Bill To
Grand Oaks CDD 2005 Pan Am Circle, Suite 300 Tampa, FL 33607

Invoice 767794	
Date	PO/Contract#
11/01/24	
Account Manager	Terms
WILLIAM FLANNERY	Due on Receipt
Total Amount	\$19,084.00
Property Address	
Grand Oaks CDD 4185 FL-16 St. Augustine, FL 32092	

Please detach and return with payment. *PAYMENTS DUE UPON RECEIPT* Thank You!

Description	Amount
#72151 - Maintenance Contract Services - Grand Oaks CDD November 2024	\$19,084.00
Total	\$19,084.00

Visa, Discover, AMEX, and MasterCard are accepted. All credit card transactions will incur a 3% non-refundable convenience fee. Payments can also be made via ACH, or by mailing a check to:

P.O. Box 6569 Hilton Head Island, SC 29938.

Current	1-30 Days Past Due	31-60 Days Past Due	61-90 Days Past Due	90+ Days Past Due
\$0.00	\$19,711.80	\$28,911.60	\$19,234.00	\$19,084.00

Phone #	E-mail	Web Site
843-785-3848	accountsreceivable@thegreeneryinc.com	www.thegreeneryinc.com



PO Box 6569
Hilton Head Island, SC 29938

Bill To
Grand Oaks CDD 2005 Pan Am Circle, Suite 300 Tampa, FL 33607

Invoice 770396	
Date	PO/Contract#
12/03/24	
Account Manager	Terms
WILLIAM FLANNERY	Due on Receipt
Total Amount	\$19,084.00
Property Address	
Grand Oaks CDD 4185 FL-16 St. Augustine, FL 32092	

Please detach and return with payment. *PAYMENTS DUE UPON RECEIPT* Thank You!

Description	Amount
#72151 - Maintenance Contract Services - Grand Oaks CDD December 2024	\$19,084.00
Total	\$19,084.00

Visa, Discover, AMEX, and MasterCard are accepted. All credit card transactions will incur a 3% non-refundable convenience fee. Payments can also be made via ACH, or by mailing a check to:

P.O. Box 6569 Hilton Head Island, SC 29938.

Current	1-30 Days Past Due	31-60 Days Past Due	61-90 Days Past Due	90+ Days Past Due
\$0.00	\$19,711.80	\$29,061.60	\$19,084.00	\$19,084.00

Phone #	E-mail	Web Site
843-785-3848	accountsreceivable@thegreeneryinc.com	www.thegreeneryinc.com

MAKE CHECK PAYABLE TO:



The Lake Doctors, Inc.
Post Office Box 20122
Tampa, FL 33622-0122
(904) 262-5500

PLEASE FILL OUT BELOW IF PAYING BY CREDIT CARD



CARD NUMBER	EXP. DATE
SIGNATURE	AMOUNT PAID

ADDRESSEE

Please check if address below is incorrect and indicate change on reverse side

GRAND OAKS CDD
2005 Pan Am Cir
Suite 300
Tampa, FL 33607

ACCOUNT NUMBER	DATE	BALANCE
729170	12/2/2024	\$2,475.00

The Lake Doctors
Post Office Box 20122
Tampa, FL 33622-0122

000000017217100100000023233300000024750052

Please Return this invoice with your payment and notify us of any changes to your contact information.

GRAND OAKS CDD	Turnbull Creek Blvd, St Augustine, Florida 32092	Tampa, FL 33607
Invoice Due Date 12/12/2024	Invoice 232333B	PO #

Invoice Date	Description	Quantity	Amount	Tax	Total
12/2/2024	Water Management - Zone 1		\$2475.00	\$0.00	\$2475.00

Please remit payment for this month's invoice.

Please provide remittance information when submitting payments, otherwise payments will be applied to the oldest outstanding invoices.

Credits	\$0.00
Adjustment	\$0.00
AMOUNT DUE	

Total Account Balance including this invoice:

\$10100.00

This Invoice Total:

\$2475.00

Click the "Pay Now" link to submit payment by ACH

Customer #: 729170
Portal Registration #: 5D65AC7B
Customer E-mail(s): inframarkcms@payableslockbox.com,tabitha.blackwelder@inframark.com,itz
Customer Portal Link: www.lakedoctors.com/contact-us/

Corporate Address
4651 Salisbury Rd, Suite 155
Jacksonville, FL 32256

Set Up Customer Portal to pay invoices online, set up recurring payments, view payment history, and edit contact information



INVOICE

Customer ID:
Customer Name:
Service Period:
Invoice Date:
Invoice Number:

28-35356-73002
GRAND OAKS CDD
12/01/24-12/31/24
11/26/2024
9711431-2224-2

How to Contact Us

Visit wm.com/MyWM

Create a My WM profile for easy access to your pickup schedule, service alerts and online tools for billing and more. Have a question? Check our support center or start a chat.



Customer Service: (904) 260-1592

Your Payment is Due

Dec 26, 2024

If full payment of the invoiced amount is not received within your contractual terms, you may be charged a monthly late charge of 2.5% of the unpaid amount, with a minimum monthly charge of \$5, or such late charge allowed under applicable law, regulation or contract.

Your Total Due

\$181.66

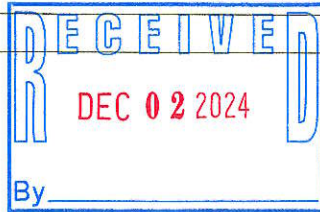
If payment is received after 12/26/2024: **\$ 186.66**

Previous Balance	+	Payments	+	Adjustments	+	Current Invoice Charges	=	Total Account Balance Due
42.96		(43.70)		0.00		182.40		181.66

DETAILS OF SERVICE

Details for Service Location: Grand Oaks Cdd, 1055 Turnbull Creek Rd, Saint Augustine FL 32092 **Customer ID: 28-35356-73002**

Description	Date	Ticket	Quantity	Amount
4 Yard Dumpster 1X Week	12/01/24		1.00	145.10
Energy Surcharge				20.10
Administrative Charge				8.50
ST JOHN CM 5% FRANCHISE				8.70
Total Current Charges				182.40



----- Please detach and send the lower portion with payment ----- (no cash or staples) -----

WM

WASTE MANAGEMENT INC. OF FLORIDA
WM OF JACKSONVILLE
PO BOX 3020
MONROE, WI 53566-8320
(904) 260-1592
(866) 381-9369

Invoice Date	Invoice Number	Customer ID <i>(Include with your payment)</i>
11/26/2024	9711431-2224-2	28-35356-73002
Payment Terms	Total Due	Amount
Total Due by 12/26/2024	\$181.66	
If Received after 12/26/2024	\$186.66	

2224000283535673002097114310000001824000000018166 0

0030599 01 AB 0.593 **AUTO T8 0 7331 33607-600875 -C04-P30629-11

GRAND OAKS CDD
2005 PAN AM CIR STE 300
TAMPA FL 33607-6008

10290C76



Remit To: 
WM CORPORATE SERVICES, INC.
AS PAYMENT AGENT
PO BOX 4648
CAROL STREAM, IL 60197-4648



224-0068434-2224-4

0030599-0000001-0031984



INVOICE

2002 West Grand Parkway North
Suite 100
Katy, TX 77449

INVOICE#

139727

DATE

12/18/2024

BILL TO

Grand Oaks CDD
2005 Pan Am Cir Ste 300
Tampa FL 33607-6008
United States

CUSTOMER ID

C2300

NET TERMS

Net 30

PO#**DUE DATE**

1/17/2025

Services provided for the Month of: **November 2024**

DESCRIPTION	QTY	UOM	RATE	MARKUP	AMOUNT
Rebekah A Scroggins: 9/16/2024 HP *INSTANT INK : HP INSTANT INK \$5.36 / Michael A Perez: 10/03/2024 AMAZON MARK* K65HH59B3 : Printer ink \$68.79	1	Ea	74.15		74.15
Postage	8	Ea	0.69		5.52
Subtotal					79.67

Subtotal	\$79.67
Tax	\$0.00
Total Due	\$79.67

Remit To : Inframark LLC, PO BOX 733778, Dallas, Texas, 75373-3778

To pay by Credit Card, please contact us at 281-578-4299, 9:00am - 5:30pm EST, Monday – Friday. A surcharge fee may apply.

To pay via ACH or Wire, please refer to our banking information below:

Account Name: INFRAMARK, LLC

ACH - Bank Routing Number: 111000614 / Account Number: 912593196

Wire - Bank Routing Number: 021000021 / SWIFT Code: CHASUS33 / Account Number: 912593196

Please include the Customer ID and the Invoice Number on your form of payment.



PO Box 6569
Hilton Head Island, SC 29938

Bill To
Grand Oaks CDD 2005 Pan Am Circle, Suite 300 Tampa, FL 33607

Invoice 771060	
Date	PO/Contract#
12/12/24	
Account Manager	Terms
WILLIAM FLANNERY	Due on Receipt
Total Amount	\$1,573.98
Property Address	
Grand Oaks CDD 4185 FL-16 St. Augustine, FL 32092	

Please detach and return with payment. *PAYMENTS DUE UPON RECEIPT* Thank You!

Description	Qty/UOM	Rate	Amount
#73597 - Grand Oaks CDD Main Roadway Clock			
zone 6: three broken risers at Blackjack and oak way			
zone 11: one broken 6' sprinkler at pond			
zone 20: valve failed need to locate and diagnose			
zone 24: one broken 6" sprinkler at 2nd center island from front entrance			
zone 25: valve failed need to locate and diagnose			
zone 27: one broken sprinkler at exit side left			
zone 31: valve leaking need to diagnose problem			
zone 32: valve failed need to locate and diagnose			
zone 34: broken riser at Turnbull creek rd			
zone 46: valve failed need to locate and diagnose			
<i>Irrigation REPAIR - 12/05/2024</i>			\$1,573.98
Labor - 12/05/24	8.970	\$75.00	
Pop-Up Spray Head 6" (Material)	3.000 EA	\$14.54	
Misc Irrigation Materials (Material)	25.000	\$10.00	
Total			\$1,573.98

Visa, Discover, AMEX, and MasterCard are accepted. All credit card transactions will incur a 3% non-refundable convenience fee. Payments can also be made via ACH, or by mailing a check to:

P.O. Box 6569 Hilton Head Island, SC 29938.

Phone #	E-mail	Web Site
843-785-3848	accountsreceivable@thegreeneryinc.com	www.thegreeneryinc.com

Current	1-30 Days Past Due	31-60 Days Past Due	61-90 Days Past Due	90+ Days Past Due
\$1,573.98	\$19,711.80	\$28,911.60	\$19,234.00	\$19,084.00

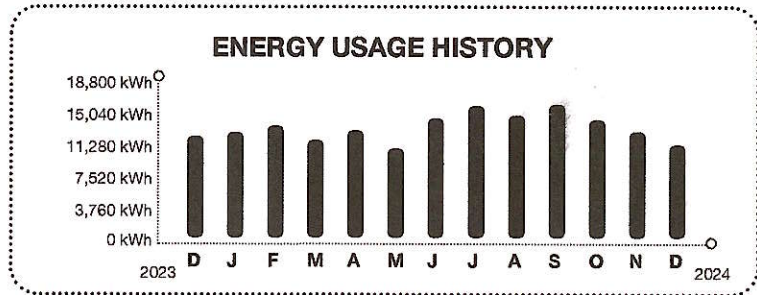
Phone #	E-mail	Web Site
843-785-3848	accountsreceivable@thegreeneryinc.com	www.thegreeneryinc.com



Electric Bill Statement
For: Nov 6, 2024 to Dec 6, 2024 (30 days)
Statement Date: Dec 6, 2024
Account Number: 41929-72349
Service Address:
1055 TURNBULL CREEK RD #AMENITY
SAINT AUGUSTINE, FL 32092

GRAND OAKS COMMUNITY DEVEL OPMENT DISTRICT,
Here's what you owe for this billing period.

CURRENT BILL
\$3,992.78
TOTAL AMOUNT YOU OWE
Dec 27, 2024
NEW CHARGES DUE BY
Switch to eBill today and get your bill wherever you are. FPL.com/eBill



BILL SUMMARY table with columns for description and amount. Total amount you owe is \$3,992.78.

KEEP IN MIND
Did you forget? \$2,809.58 of this bill is past due. If payment has been made, we thank you and apologize for this reminder.
Payment received after February 28, 2025 is considered LATE; a late payment charge of 1% will apply.

State regulators have approved new rates to take effect Jan. 1, 2025, including a temporary charge to recover hurricane restoration costs. Learn more at FPL.com/Rates.

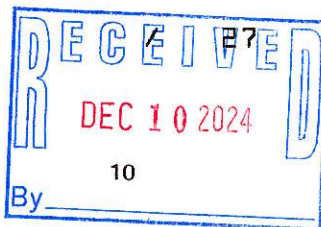
Customer Service: (386) 252-1541
Outside Florida: 1-800-226-3545

Report Power Outages:
Hearing/Speech Impaired:

1-800-4OUTAGE (468-8243)
711 (Relay Service)



Ways to Pay



280958 1305419297234998729930000

0001 0004 049831

GRAND OAKS COMMUNITY DEVEL
OPMENT DISTRICT
2005 PAN AM CIR STE 300
TAMPA FL 33607-6008

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Make check payable to FPL in U.S. funds and mail along with this coupon to:



FPL
GENERAL MAIL FACILITY
MIAMI FL 33188-0001



Visit FPL.com/PayBill for ways to pay.

Form with fields for ACCOUNT NUMBER (41929-72349), TOTAL AMOUNT YOU OWE (\$3,992.78), NEW CHARGES DUE BY (Dec 27, 2024), and AMOUNT ENCLOSED.



Customer Name:
GRAND OAKS
COMMUNITY DEVELOPMENT DISTRICT

Account Number:
41929-72349

BILL DETAILS

Amount of your last bill	4,261.59
Payment received - Thank you	-1,452.01
Balance before new charges	\$2,809.58
New Charges	
Rate: GSD-1 GENERAL SERVICE DEMAND	
Base charge:	\$30.21
Non-fuel: (\$0.028120 per kWh)	\$335.90
Fuel: (\$0.029780 per kWh)	\$355.72
Demand: (\$13.02 per KW)	\$429.66
Electric service amount	1,151.49
Gross receipts tax (State tax)	29.55
Taxes and charges	29.55
Late payment charge	1.16
Regulatory fee (State fee)	1.00
Total new charges	\$1,183.20
Total amount you owe	\$3,992.78

METER SUMMARY

Meter reading - Meter KLL2329. Next meter reading Jan 8, 2025.

Usage Type	Current	-	Previous	=	Usage
kWh used	66332		54387		11945
Demand KW	33.24				33

ENERGY USAGE COMPARISON

	This Month	Last Month	Last Year
Service to	Dec 6, 2024	Nov 6, 2024	Dec 6, 2023
kWh Used	11945	13626	13021
Service days	30	30	29
kWh/day	398	454	449
Amount	\$1,182.04	\$1,241.85	\$1,356.71

KEEP IN MIND

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- The fuel charge represents the cost of fuel used to generate electricity. It is a direct pass-through to customers. FPL does not profit from fuel, although higher costs do result in higher state and local taxes and fees.

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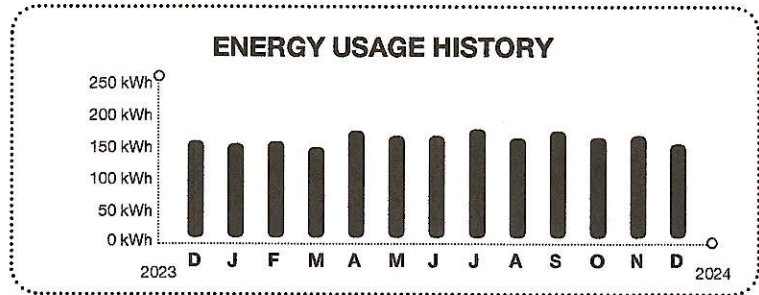
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Electric Bill Statement
For: Nov 6, 2024 to Dec 6, 2024 (30 days)
Statement Date: Dec 6, 2024
Account Number: 85601-33517
Service Address:
114 SMITH RANCH RD #IRR
SAINT AUGUSTINE, FL 32092

GRAND OAKS COMMUNITY DEVELOPMENT DISTRICT,
Here's what you owe for this billing period.

CURRENT BILL
\$65.28
TOTAL AMOUNT YOU OWE
Dec 27, 2024
NEW CHARGES DUE BY
Switch to eBill today and get your bill wherever you are.
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BILL SUMMARY
Amount of your last bill 99.92
Payments received -66.80
Balance before new charges 33.12
Total new charges 32.16
Total amount you owe \$65.28
(See page 2 for bill details.)

- KEEP IN MIND
Did you forget? \$33.12 of this bill is past due. If payment has been made, we thank you and apologize for this reminder.
Payment received after February 28, 2025 is considered LATE; a late payment charge of 1% will apply.

State regulators have approved new rates to take effect Jan. 1, 2025, including a temporary charge to recover hurricane restoration costs. Learn more at FPL.com/Rates.

Customer Service: (386) 252-1541
Outside Florida: 1-800-226-3545

Report Power Outages:
Hearing/Speech Impaired:

1-800-4OUTAGE (468-8243)
711 (Relay Service)



Ways to Pay



/ 27

3312 13058560133517 8256000000

0003 0004 049831

GRAND OAKS COMMUNITY DEVELOPMENT DISTRICT
2005 PAN AM CIR STE 300
TAMPA FL 33607-6008

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85601-33517
ACCOUNT NUMBER

\$65.28
TOTAL AMOUNT YOU OWE

Dec 27, 2024
NEW CHARGES DUE BY

\$
AMOUNT ENCLOSED



Customer Name: GRAND OAKS
COMMUNITY DEVELOPMENT DISTRICT

Account Number: 85601-33517

BILL DETAILS

Amount of your last bill	99.92
Payment received - Thank you	-66.80
Balance before new charges	\$33.12
New Charges	
Rate: GS-1 GENERAL SVC NON-DEMAND / BUSINESS	
Base charge:	\$12.78
Minimum base bill charge:	\$0.65
Non-fuel: (\$0.082130 per kWh)	\$13.14
Fuel: (\$0.029780 per kWh)	\$4.76
Electric service amount	31.33
Gross receipts tax (State tax)	0.80
Taxes and charges	0.80
Regulatory fee (State fee)	0.03
Total new charges	\$32.16
Total amount you owe	\$65.28

METER SUMMARY

Meter reading - Meter KN55121. Next meter reading Jan 8, 2025.

Usage Type	Current	-	Previous	=	Usage
kWh used	04431		04271		160

ENERGY USAGE COMPARISON

	This Month	Last Month	Last Year
Service to	Dec 6, 2024	Nov 6, 2024	Dec 6, 2023
kWh Used	160	174	165
Service days	30	30	29
kWh/day	5	5	5
Amount	\$32.16	\$33.12	\$34.89

KEEP IN MIND

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Electric Bill Statement
For: Nov 5, 2024 to Dec 5, 2024 (30 days)
Statement Date: Dec 5, 2024
Account Number: 02407-91475
Service Address:
594 TURNBULL CREEK RD # MAIL KIOSK
SAINT AUGUSTINE, FL 32092

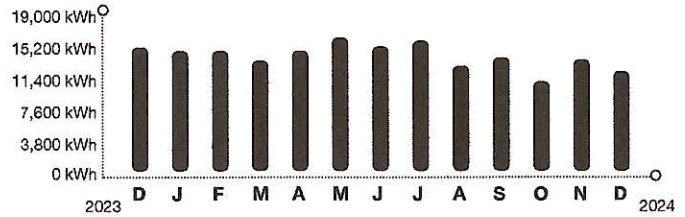
GRAND OAKS CDD,
Here's what you owe for this billing period.

CURRENT BILL

\$2,624.37
TOTAL AMOUNT YOU OWE
Dec 26, 2024
NEW CHARGES DUE BY

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ENERGY USAGE HISTORY



KEEP IN MIND

- Did you forget? \$1,344.52 of this bill is past due. If payment has been made, we thank you and apologize for this reminder.
- Payment received after February 25, 2025 is considered LATE; a late payment charge of 1% will apply.

BILL SUMMARY

Amount of your last bill	5,478.67
Payments received	-4,134.15
Balance before new charges	1,344.52
Total new charges	1,279.85
Total amount you owe	\$2,624.37

(See page 2 for bill details.)

State regulators have approved new rates to take effect Jan. 1, 2025, including a temporary charge to recover hurricane restoration costs. Learn more at FPL.com/Rates.

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711 (Relay Service)

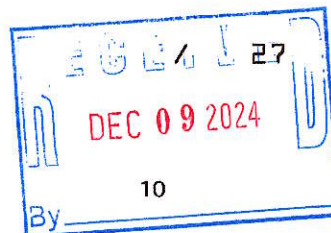


Ways to Pay



0001 0002 054321

GRAND OAKS CDD
C/O MERITUS COMMUNITIES
2005 PAN AM CIR STE 300
TAMPA FL 33607-6008



134452 1304024079147527342620000

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for ways to pay.

02407-91475
ACCOUNT NUMBER

\$2,624.37
TOTAL AMOUNT YOU OWE

Dec 26, 2024
NEW CHARGES DUE BY

\$ _____
AMOUNT ENCLOSED





Customer Name:
GRAND OAKS CDD

Account Number:
02407-91475

FPL.com Page 2

0002 0002 054321

E001

BILL DETAILS

Amount of your last bill	5,478.67
Payment received - Thank you	-4,134.15
Balance before new charges	\$1,344.52
New Charges	
Rate: GSD-1 GENERAL SERVICE DEMAND	
Base charge:	\$30.21
Non-fuel: (\$0.028120 per kWh)	\$363.19
Fuel: (\$0.029790 per kWh)	\$384.64
Demand: (\$13.02 per KW)	\$468.72
Electric service amount	1,246.76
Gross receipts tax (State tax)	32.00
Taxes and charges	32.00
Regulatory fee (State fee)	1.09
Total new charges	\$1,279.85
Total amount you owe	\$2,624.37

METER SUMMARY

Meter reading - Meter KL23642. Next meter reading Jan 7, 2025.

Usage Type	Current	-	Previous	=	Usage
kWh used	84474		71558		12916
Demand KW	35.87				36

ENERGY USAGE COMPARISON

	This Month	Last Month	Last Year
Service to	Dec 5, 2024	Nov 5, 2024	Dec 5, 2023
kWh Used	12916	14427	16079
Service days	30	32	29
kWh/day	430	450	554
Amount	\$1,279.85	\$1,342.93	\$1,603.37

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Electric Bill Statement
For: Nov 5, 2024 to Dec 5, 2024 (30 days)
Statement Date: Dec 5, 2024
Account Number: 97899-67024
Service Address:
28 TURNBULL CREEK RD #ENTRY
SAINT AUGUSTINE, FL 32092

GRAND OAKS COMMUNITY DEVELOPMENT DISTRICT,
Here's what you owe for this billing period.

CURRENT BILL

\$908.33

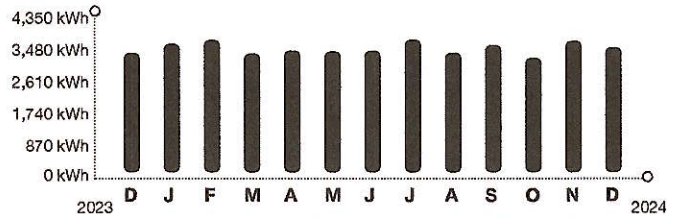
TOTAL AMOUNT YOU OWE

Dec 26, 2024

NEW CHARGES DUE BY

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ENERGY USAGE HISTORY



BILL SUMMARY

Amount of your last bill	2,698.76
Payments received	-2,228.83
Balance before new charges	469.93
Total new charges	438.40
Total amount you owe	\$908.33

(See page 2 for bill details.)

KEEP IN MIND

- Did you forget? \$469.93 of this bill is past due. If payment has been made, we thank you and apologize for this reminder.
- Payment received after February 25, 2025 is considered LATE; a late payment charge of 1% will apply.

State regulators have approved new rates to take effect Jan. 1, 2025, including a temporary charge to recover hurricane restoration costs. Learn more at FPL.com/Rates.

Customer Service: (386) 252-1541
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Report Power Outages:
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711 (Relay Service)



Ways to Pay



46993 1304978996702413380900000

0001 0002 054322

GRAND OAKS COMMUNITY DEVELOPMENT DISTRICT
2005 PAN AM CIR STE 300
TAMPA FL 33607-6008



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MIAMI FL 33188-0001



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97899-67024
ACCOUNT NUMBER

\$908.33
TOTAL AMOUNT YOU OWE

Dec 26, 2024
NEW CHARGES DUE BY

\$
AMOUNT ENCLOSED



Customer Name: GRAND OAKS
COMMUNITY DEVELOPMENT DISTRICT

Account Number: 97899-67024

BILL DETAILS

Amount of your last bill	2,698.76
Payment received - Thank you	-2,228.83
Balance before new charges	\$469.93
New Charges	
Rate: GS-1 GENERAL SVC NON-DEMAND / BUSINESS	
Base charge:	\$12.78
Non-fuel: (\$0.082130 per kWh)	\$304.04
Fuel: (\$0.029780 per kWh)	\$110.25
Electric service amount	427.07
Gross receipts tax (State tax)	10.96
Taxes and charges	10.96
Regulatory fee (State fee)	0.37
Total new charges	\$438.40
Total amount you owe	\$908.33

METER SUMMARY

Meter reading - Meter KCD9310. Next meter reading Jan 7, 2025.

Usage Type	Current	-	Previous	=	Usage
kWh used	41933		38231		3702

ENERGY USAGE COMPARISON

	This Month	Last Month	Last Year
Service to	Dec 5, 2024	Nov 5, 2024	Dec 5, 2023
kWh Used	3702	3893	3542
Service days	30	32	29
kWh/day	123	121	122
Amount	\$438.40	\$460.34	\$472.30

KEEP IN MIND

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Pay by Phone (844) 752-8845
 Phone (904) 209-2700
 Fax (904) 209-2718
 Toll Free (877) 837-2311

PO Drawer 3006
 St. Augustine, FL 32085

Statement Date 11/19/2024	Current Charges Due Date 12/19/2024
-------------------------------------	---

Current Month Activity				
Services Dates	Service Description	Units	Amount	Total

10/19/24	Amount of Your Last Statement			-14.87
	Past Due Balance			-14.87
	Water Rates			
	Base Rate	15.45	1.00	15.45
Consumption Fees	0 - 5,000 Gallons	3.92	0.85	3.33
	Water Total		0.85	18.78
	Wastewater Rates			
	Base Rate	18.14	1.00	18.14
Consumption Fees	0 + Sewer Gallons	6.83	0.85	5.81
	Wastewater Total		0.85	23.95
	Past Due Balance			-14.87
	Current Charges			42.73
	Amount Now Due / Credits			27.86

GRAND OAKS COMMUNITY DEVELOPMENT DISTRIC

Account Number:
579429-139988

Service Address:
544 TURNBULL CREEK RD

Service Type:
Commercial

Days in Billing Cycle: 31

Deposit Amount: \$ 100.00

Deposit Date: 05/09/2024

Geo Code: WGV

Meter Number: 90140530

Present Read Date: 11/19/2024

Previous Read Date: 10/19/2024

Current Reading: 2768

Previous Reading: 2683

Gallons Used: 850.00

Past Due Balances are subject to a Late Fee of 1.5% or \$5.00, whichever is greater and disconnection of service if not paid.

MESSAGE CENTER

In 2023, SJCUD detected 13 contaminants in the drinking water. All contaminants were at allowable levels & no health based violations were reported. Please go to www.sjcfi.us/WaterReport/NorthWest.pdf to view you report. This report contains important info about the source & quality of your water. To receive a hard copy of the report or if you have any questions please call 904-209-2700.

www.sjcutility.us

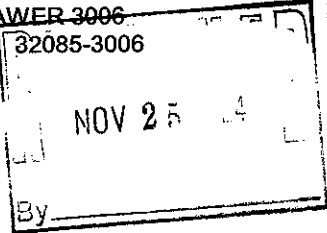
See reverse for monthly draft options or credit card payments.

Please detach and return with your payment.

FL29539F



ST JOHNS COUNTY UTILITY DEPARTMENT
 POST OFFICE DRAWER 3006
 ST AUGUSTINE FL 32085-3006



Account Number		Date Due	
579429-139988		12/19/2024	
Past Due Amount	Current Charges/Credits	Amount Now Due	After Due Date Pay
-14.87	42.73	27.86	32.86
Please Enter Amount Paid \$			



Please write your account number on your check and remit to:

*****AUTO**MIXED AADC 302

GRAND OAKS COMMUNITY DEVELOPMENT DISTRIC
 C/O MERITUS 2607
 2005 PAN AM CIR STE 300
 TAMPA FL 33607-6008

ST JOHNS COUNTY UTILITY DEPARTMENT
 POST OFFICE DRAWER 3006
 ST AUGUSTINE FL 32085-3006



000000139988000000579429000000002786000000003286

Check for Address Change



Pay by Phone (844) 752-8845
 Phone (904) 209-2700
 Fax (904) 209-2718
 Toll Free (877) 837-2311

PO Drawer 3006
 St. Augustine, FL 32085

Statement Date 11/19/2024	Current Charges Due Date 12/19/2024
-------------------------------------	---

Current Month/Activity				
Services Dates	Service Description	Units	Amount	Total

10/19/24	Amount of Your Last Statement			449.79
	Past Due Balance			449.79
	Water Rates			
	Meter Maintenance Charge	9.00	1.00	9.00
	Base Rate	123.52	1.00	123.52
Consumption Fees	0 - 40,000 Gallons	3.92	7.95	31.16
	Water Total		7.95	163.68
	Wastewater Rates			
	Base Rate	145.10	1.00	145.10
Consumption Fees	0 + Sewer Gallons	6.83	7.95	54.30
	Wastewater Total		7.95	199.40
	Past Due Balance			449.79
	Current Charges			363.08
	Amount Now Due / Credits			812.87

GRAND OAKS COMMUNITY DEVELOPMENT DISTRIC

Account Number:
579429-144104

Service Address:
1055 TURNBULL CREEK RD

Service Type:
Commercial

Days in Billing Cycle: 31

Deposit Amount: \$ 200.00

Deposit Date: 05/08/2024

Geo Code: WGV

Meter Number: 79900023
 Present Read Date: 11/19/2024
 Previous Read Date: 10/19/2024
 Current Reading: 56678
 Previous Reading: 55883
 Gallons Used: 7,950.00

Past Due Balances are subject to a Late Fee of 1.5% or \$5.00, whichever is greater and disconnection of service if not paid.

MESSAGE CENTER

In 2023, SJCUD detected 13 contaminants in the drinking water. All contaminants were at allowable levels & no health based violations were reported. Please go to www.sjcl.us/WaterReport/NorthWest.pdf to view you report. This report contains important info about the source & quality of your water. To receive a hard copy of the report or if you have any questions please call 904-209-2700.

www.sjcutility.us

See reverse for monthly draft options or credit card payments.

Please detach and return with your payment.

FL29539F



ST JOHNS COUNTY UTILITY DEPARTMENT
 POST OFFICE DRAWER 3006
 ST AUGUSTINE FL 32085-3006

Account Number 579429-144104			Date Due DUE UPON RECEIPT
Past Due Amount 449.79	Current Charges/Credits 363.08	Amount Now Due 812.87	After Due Date Pay 825.06
Please Enter Amount Paid \$			



Please write your account number on your check and remit to:

ST JOHNS COUNTY UTILITY DEPARTMENT
 POST OFFICE DRAWER 3006
 ST AUGUSTINE FL 32085-3006



GRAND OAKS COMMUNITY DEVELOPMENT DISTRIC
 C/O MERITUS 2607
 2005 PAN AM CIR STE 300
 TAMPA FL 33607-6008

000000144104000000579429000000081287000000082506

Check for Address Change



GRAND OAKS CDD
 1055 TURNBULL CREEK RD
 ST AUGUSTINE, FL 32092

Statement Date: December 06, 2024

Amount Due: \$78.40

Due Date: December 27, 2024

Account #: 221008719785

Account Summary

Current Service Period: November 02, 2024 - December 03, 2024

Previous Amount Due	\$224.16
Payment(s) Received Since Last Statement	-\$224.16
Current Month's Charges	\$78.40

Amount Due by December 27, 2024 \$78.40

Amount not paid by due date may be assessed a late payment charge and an additional deposit.

Your Energy Insight

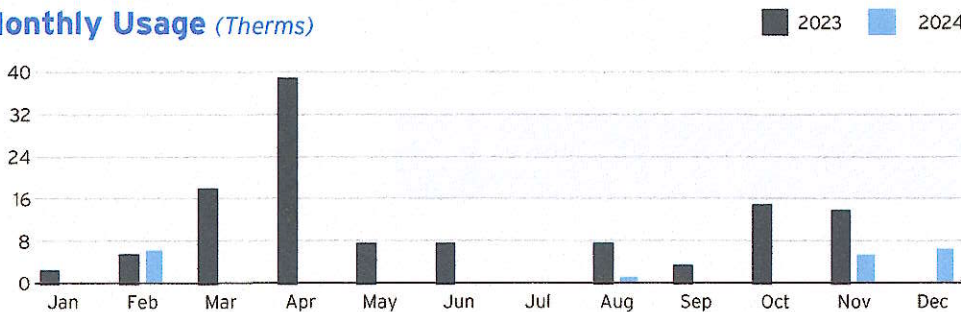


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Monthly Usage (Therms)



Learn about your newly redesigned bill and get deeper insights about your usage by visiting TECOaccount.com

It's the most wonderful time of the year for **GIVING & RECEIVING.**

Make a donation or find help for your utility bill payment at PeoplesGas.com/Share



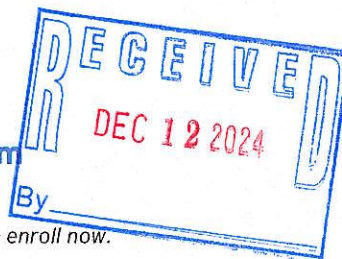
To ensure prompt credit, please return stub portion of this bill with your payment.

Account #: 221008719785

Due Date: December 27, 2024

Pay your bill online at PeoplesGas.com
 See reverse side of your paystub for more ways to pay.

Go Paperless, Go Green! Visit PeoplesGas.com/Paperless to enroll now.



Amount Due: \$78.40

Payment Amount: \$ _____

606939948574

00004329 FTECO112072400275510 00000 03 01000000 18369 002

GRAND OAKS CDD
 2005 PAN AM CIR, STE 300
 TAMPA, FL 33607-6008

Mail payment to:
 TECO
 P.O. BOX 31318
 TAMPA, FL 33631-3318

Make check payable to: TECO
 Please write your account number on the memo line of your check.

6069399485742210087197850000000078402

00004329-0010340-Page 1 of 4





Service For:
 1055 TURNBULL CREEK RD
 ST AUGUSTINE, FL 32092

Account #: 221008719785
 Statement Date: December 06, 2024
 Charges Due: December 27, 2024

Meter Read

Service Period: Nov 02, 2024 - Dec 03, 2024

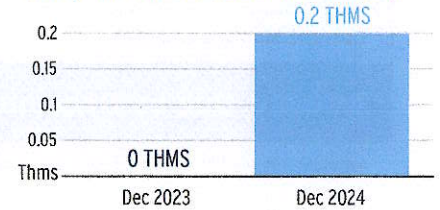
Rate Schedule: Small General Service - Transportation

Meter Number	Read Date	Current Reading	- Previous Reading	= Measured Volume	x BTU	x Conversion	= Total Used	Billing Period
AIX43880	12/03/2024	131	125	6 CCF	1,046	1.0000	6.3 Therms	32 Days

Charge Details

Natural Gas Charges			
Customer Charge			\$43.07
Distribution Charge	6.3 THMS @ \$0.63243		\$3.98
Swing Service Charge	6.3 THMS @ \$0.03880		\$0.24
Florida Gross Receipts Tax			\$0.20
Natural Gas Service Cost			\$47.49

Avg THMS Used Per Day



Other Fees and Charges			
Gas Late Payment Fee			\$0.91
Total Other Fees and Charges			\$0.91
Miscellaneous Charges			
Gas Management	1 X \$30.0000		\$30.00
Total Miscellaneous Charges			\$30.00

Important Messages

Total Current Month's Charges \$78.40

00004329-0010340-Page 2 of 4

For more information about your bill and understanding your charges, please visit PeoplesGas.com

Ways To Pay Your Bill

- Bank Draft**
 Visit PeoplesGas.com for free recurring or one time payments via checking or savings account.
- In-Person**
 Find list of Payment Agents at PeoplesGas.com
- Mail A Check Payments:**
 TECO
 P.O. Box 31318
 Tampa, FL 33631-3318
 Mail your payment in the enclosed envelope.
- Credit or Debit Card**
 Pay by credit Card using KUBRA EZ-Pay at PeoplesGas.com. Convenience fee will be charged.
- Phone**
 Toll Free: **866-689-6469**
- All Other Correspondences:**
 Peoples Gas
 P.O. Box 111
 Tampa, FL 33601-0111

Contact Us

- Residential Customer Care:**
 813-223-0800 (Tampa)
 863-299-0800 (Lakeland)
 352-622-0111 (Ocala)
 954-453-0777 (Broward)
 305-940-0139 (Miami)
 727-826-3333 (St. Petersburg)
 407-425-4662 (Orlando)
 904-739-1211 (Jacksonville)
 877-832-6747 (All Other Counties)
- Online:**
PeoplesGas.com
- Phone:**
Commercial Customer Care:
 866-832-6249
- Hearing Impaired/TTY:**
 7-1-1
- Natural Gas Outage:**
 877-832-6747
- Natural Gas Energy Conservation Rebates:**
 877-832-6747

Please Note: If you choose to pay your bill at a location not listed on our website or provided by Peoples Gas, you are paying someone who is not authorized to act as a payment agent at Peoples Gas. You bear the risk that this unauthorized party will relay the payment to Peoples Gas and do so in a timely fashion. Peoples Gas is not responsible for payments made to unauthorized agents, including their failure to deliver or timely deliver the payment to us. Such failures may result in late payment charges to your account or service disconnection.

ADA Site Compliance
 6400 Boynton Beach Blvd 742721
 Boynton Beach, FL 33474
 accounting@adasitecompliance.com



Invoice

BILL TO

Grand Oaks CDD

INVOICE #	DATE	TOTAL DUE	DUE DATE	TERMS	ENCLOSED
INV-11223	06/19/2024	\$1,568.52	07/03/2024	14	

DESCRIPTION	QTY/HRS	RATE	AMOUNT
Technological Auditing, Compliance Shield, Customized Accessibility Policy, and Consulting with Accessibility and Compliance Experts	1	1,500.00	1,500.00
1.5% - Applied on Aug 3, 2024			22.50
1.5% - Applied on Sep 3, 2024			22.84
1.5% - Applied on Oct 3, 2024			23.18

BALANCE DUE

\$1,568.52

REMIT PAYMENT TO:
 CINTAS CORP
 P.O. BOX 630910
 CINCINNATI, OH 45263-0910

VIEW & PAY YOUR BILLS ONLINE:
 WWW.CINTAS.COM/MYACCOUNT

CUSTOMER SVC/BILLING 833-290-0514
 CINTAS FAX # 904-741-6116
 PAYMENT INQUIRY 904-741-4525

INVOICE

SHIP TO: GRAND OAKES
 1055 TURNBULL CREEK RD
 SAINT AUGUSTINE, FL 32092

INVOICE # 4207436448
INVOICE DATE 10/07/2024

BILL TO: GRAND OAKS CDD
 210 N UNIVERSITY DR STE 702
 CORAL SPRINGS, FL 33071-7320

SOLD TO # 21633153
PAYER # 24145555
PAYMENT TERMS NET 10 EOM
SORT # 02800002944
CINTAS ROUTE 22 / DAY 1 / STOP 033

EMP#/LOCK#	MATERIAL	DESCRIPTION	FREQ	EXCH	QTY	UNIT PRICE	LINE TOTAL	TAX
	X10186	4X6 ACTIVE SCRAPER	01	F	2	6.902	13.80	N
	X10189	3X5 XTRAC MAT ONYX	01	F	2	9.662	19.32	N
	X10192	4X6 XTRAC MAT ONYX	01	F	3	11.043	33.13	N
	X45690	B&V AIR CARE COUNTER DISP GRY-	01	F	2	5.521	11.04	N
	X9210	URINAL SCREEN SVC	01	F	3	1.380	4.14	N
		SUBTOTAL					81.43	
		SERVICE CHARGE					8.21	N
		SUBTOTAL					89.64	
		TAX					(0.00)	
		TOTAL USD					89.64	

TOTAL ADJUST. _____
TAX ADJUST. _____
NET TOTAL _____

CUSTOMER TOTAL CURRENT: 517.80 PAST DUE: 393.36 30 DAYS: 179.28 60 DAYS: 0.00 90+ DAYS: 0.00

FOR ALL NON-PAYMENT RELATED CORRESPONDENCE : CINTAS CORPORATION #0280 / 1595 TRANSPORT CT., / JACKSONVILLE, FL 32218

REMIT PAYMENT TO:
 CINTAS CORP
 P.O. BOX 630910
 CINCINNATI, OH 45263-0910

VIEW & PAY YOUR BILLS ONLINE:
 WWW.CINTAS.COM/MYACCOUNT

CUSTOMER SVC/BILLING 833-290-0514
 CINTAS FAX # 904-741-6116
 PAYMENT INQUIRY 904-741-4525

INVOICE

SHIP TO: GRAND OAKES
 1055 TURNBULL CREEK RD
 SAINT AUGUSTINE, FL 32092

INVOICE # 4208143998
INVOICE DATE 10/14/2024

BILL TO: GRAND OAKS CDD
 210 N UNIVERSITY DR STE 702
 CORAL SPRINGS, FL 33071-7320

SOLD TO # 21633153
PAYER # 24145555
PAYMENT TERMS NET 10 EOM
SORT # 02800002944
CINTAS ROUTE 22 / DAY 1 / STOP 033

EMP#/LOCK#	MATERIAL	DESCRIPTION	FREQ	EXCH	QTY	UNIT PRICE	LINE TOTAL	TAX
	X10186	4X6 ACTIVE SCRAPER	01	F	2	6.902	13.80	N
	X10189	3X5 XTRAC MAT ONYX	01	F	2	9.662	19.32	N
	X10192	4X6 XTRAC MAT ONYX	01	F	3	11.043	33.13	N
	X45690	B&V AIR CARE COUNTER DISP GRY-	01	F	2	5.521	11.04	N
	X9210	URINAL SCREEN SVC	01	F	3	1.380	4.14	N
		SUBTOTAL					81.43	
		SERVICE CHARGE					8.21	N
		SUBTOTAL					89.64	
		TAX					(0.00)	
		TOTAL USD					89.64	

TOTAL ADJUST. _____
TAX ADJUST. _____
NET TOTAL _____

CUSTOMER TOTAL CURRENT: 0.00 PAST DUE: 517.80 30 DAYS: 393.36 60 DAYS: 179.28 90+ DAYS: 0.00

FOR ALL NON-PAYMENT RELATED CORRESPONDENCE : CINTAS CORPORATION #0280 / 1595 TRANSPORT CT., / JACKSONVILLE, FL 32218

REMIT PAYMENT TO:
 CINTAS CORP
 P.O. BOX 630910
 CINCINNATI, OH 45263-0910

VIEW & PAY YOUR BILLS ONLINE:
 WWW.CINTAS.COM/MYACCOUNT

CUSTOMER SVC/BILLING 833-290-0514
 CINTAS FAX # 904-741-6116
 PAYMENT INQUIRY 904-741-4525

INVOICE

SHIP TO: GRAND OAKES
 1055 TURNBULL CREEK RD
 SAINT AUGUSTINE, FL 32092

INVOICE # 4208887747
INVOICE DATE 10/21/2024

SOLD TO # 21633153
PAYER # 24145555
PAYMENT TERMS NET 10 EOM
SORT # 02800002944
CINTAS ROUTE 22 / DAY 1 / STOP 033

BILL TO: GRAND OAKS CDD
 210 N UNIVERSITY DR STE 702
 CORAL SPRINGS, FL 33071-7320

EMP#/LOCK#	MATERIAL	DESCRIPTION	FREQ	EXCH	QTY	UNIT PRICE	LINE TOTAL	TAX
	X10186	4X6 ACTIVE SCRAPER	01	F	2	6.902	13.80	N
	X10189	3X5 XTRAC MAT ONYX	01	F	1	9.662	9.66	N
	X10192	4X6 XTRAC MAT ONYX	01	F	3	11.043	33.13	N
	X45690	B&V AIR CARE COUNTER DISP GRY-	01	F	2	5.521	11.04	N
	X9210	URINAL SCREEN SVC	01	F	3	1.380	4.14	N
		SUBTOTAL					71.77	
		SERVICE CHARGE					8.21	N
		SUBTOTAL					79.98	
		TAX					(0.00)	
		TOTAL USD					79.98	

TOTAL ADJUST. _____
TAX ADJUST. _____
NET TOTAL _____

CUSTOMER TOTAL CURRENT: 0.00 PAST DUE: 517.80 30 DAYS: 393.36 60 DAYS: 179.28 90+ DAYS: 0.00

FOR ALL NON-PAYMENT RELATED CORRESPONDENCE : CINTAS CORPORATION #0280 / 1595 TRANSPORT CT., / JACKSONVILLE, FL 32218



DoodyCalls of Jacksonville FL
 3948 3rd St S #442
 Jacksonville Beach, FL, 32250

Please remit payment to: DoodyCalls 3948 3rd St S #442, Jacksonville Beach FL, 32250	
Invoice Balance	\$52.00
Total Due Includes All Unpaid Invoices	\$ 117.00

Grand Oaks CDD,
 1055 Turnbull Creek Road,
 St. Augustine, FL 32092

Checks payable to DoodyCalls of Jacksonville FL: We appreciate your business.

CUSTOMER CARE CENTER HOURS OF OPERATION: 800 366-3922 Monday - Friday: 8:30 AM to 9 PM Saturday: 9 AM to 5 PM Sunday: 12:30 PM to 3:30 PM					Invoice #	Invoice Date
					JAC-0235340	Nov. 30, 2024
Description	Date	Qty	U/M	Rate	Discount	Amount
SO-01007 Service : Pet waste station service	Nov. 7, 2024	1		\$ 13.00		\$ 13.00
SO-01007 Service : Pet waste station service	Nov. 14, 2024	1		\$ 13.00		\$ 13.00
SO-01007 Service : Pet waste station service	Nov. 21, 2024	1		\$ 13.00		\$ 13.00
SO-01007 Service : Pet waste station service	Nov. 27, 2024	1		\$ 13.00		\$ 13.00
Invoice Total						\$52.00
Payments/Credits Applied to Invoice						\$0.00
Invoice Balance						\$52.00
A minus sign (-) in the Total Due Field Box indicates a credit balance						
DoodyCalls is going Green - Let us know if you prefer your invoices by email or choose monthly auto pay with your card.						

Grau and Associates

1001 W. Yamato Road, Suite 301
Boca Raton, FL 33431
www.graucpa.com

Phone: 561-994-9299

Fax: 561-994-5823

*Grand Oaks Community Development District
2005 Pan Am Circle, Suite 300
Tampa, FL 33607*

Invoice No. 26518
Date 12/04/2024

SERVICE	AMOUNT
Audit FYE 09/30/2023	\$ <u>3,000.00</u>
Current Amount Due	\$ <u>3,000.00</u>

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
3,000.00	1,500.00	0.00	0.00	0.00	4,500.00

Payment due upon receipt.

Best Fence and Rail of Florida LLC

7380 Philips Hwy, Ste 103B
Jacksonville, FL 32256

Invoice

Due Date	Invoice #
7/24/2024	2406108

Bill To	Job Location
Grand Oaks CDD c/o Inframark 313 Campus St. Celebration FL 34747	Grand Oaks CDD St. Augustine FL 32092

Customer Phone	Customer Fax	Terms	Rep	Inv. Date	Install Date	Job #
904-669-4757				7/24/2024	7/24/2024	2406108

Quantity	Item Code	Description	U/M	Price Each	Amount
1	INSTALLATION	Take down and store on site 198' of 4' high black 2-rail aluminum ascot style fence. Reinstall 198' of 4' high black aluminum ascot style fence. All posts are to be set in concrete. Lot 53 Fairlake Circle Lot 71 Qualhurst Rd Lot 156 Lone Cypress Way Lot 303 Qualhurst Rd.		1,980.00	1,980.00

			Subtotal	\$1,980.00
RETURNED CHECKS ARE SUBJECT TO A \$50.00 SERVICE FEE. NO REFUNDS ON MATERIALS PURCHASED.			Sales Tax (7.5%)	\$0.00
CUSTOMER PICKUP _____ DATE _____			Total	\$1,980.00
BEST FENCE _____ DATE _____			Payments/Credits	\$0.00
Best Fence and Rail Phone #	Best Fence and Rail Fax #		Balance Due	\$1,980.00
904 268-1638	904 230-2780			

FloridaCommerce, Special District Accountability Program
Fiscal Year 2024 - 2025 Special District State Fee Invoice and Profile Update

Required by sections 189.064 and 189.018, Florida Statutes, and Chapter 73C-24, Florida Administrative Code

Date Invoiced: 10/01/2024	1st Fees Date: 12/03/2024			Invoice No: 91350
Annual Fee: \$175.00	1st Late Fee: \$25.00	2nd Late Fee: \$0.00	Received: \$0.00	Total Due, Postmarked by 01/06/2025: \$200.00

STEP 1: Review the following profile and make any needed changes.

1. Special District's Name, Registered Agent's Name and Registered Office Address:

Grand Oaks Community Development District
 Mr. Brian K. Lamb
 Meritus
 2005 Pan Am Circle, Suite 300
 Tampa, Florida 33607



- 2. Telephone: 813-397-5120 Ext:
- 3. Fax: 813-837-7070
- 4. Email: brian.lamb@inframark.com
- 5. Status: Independent
- 6. Governing Body: Elected
- 7. Website Address: www.grandoakscdd.com
- 8. County(ies): St. Johns
- 9. Special Purpose(s): Community Development
- 10. Boundary Map on File: 03/04/2019
- 11. Creation Document on File: 03/04/2019
- 12. Date Established: 08/24/2018
- 13. Creation Method: Local Ordinance
- 14. Local Governing Authority: St. Johns County
- 15. Creation Document(s): County Ordinance 2018-47
- 16. Statutory Authority: Chapter 190, Florida Statutes
- 17. Authority to Issue Bonds: Yes
- 18. Revenue Source(s): Assessments

STEP 2: Sign and date to certify accuracy and completeness.

By signing and dating below, I do hereby certify that the profile above (changes noted if necessary) is accurate and complete:

Registered Agent's Signature:  Date 12/10/2024

STEP 3: Pay the annual state fee or certify eligibility for zero annual fee.

a. Pay the Annual Fee: Pay the annual fee by following the instructions at www.FloridaJobs.org/SpecialDistrictFee.

b. Or, Certify Eligibility for the Zero Fee: By initialing both of the following items, I, the above signed registered agent, do hereby certify that to the best of my knowledge and belief, **BOTH** of the following statements and those on any submissions to the Department are true, correct, complete, and made in good faith. I understand that any information I give may be verified.

1. ___ This special district is not a component unit of a general purpose local government as determined by the special district and its Certified Public Accountant; and,

2. ___ This special district is in compliance with its Fiscal Year 2022 - 2023 Annual Financial Report (AFR) filing requirement with the Florida Department of Financial Services (DFS) and that AFR reflects \$3,000 or less in annual revenues or, is a special district not required to file a Fiscal Year 2022 - 2023 AFR with DFS and has included an income statement with this document verifying \$3,000 or less in revenues for the current fiscal year.

Department Use Only: Approved: ___ Denied: ___ Reason: _____

STEP 4: Make a copy of this document for your records.

STEP 5: Email this document to SpecialDistricts@Commerce.fl.gov or mail it to FloridaCommerce, Bureau of Budget Management, 107 East Madison Street, MSC #120, Tallahassee, FL 32399-4124. Direct questions to 850.717.8430.

CHECK REQUEST FORM
Grand Oaks

Date: 12/10/2024

Invoice#: 11052024-01

Vendor#: V00026

Vendor Name: Grand Oaks

Pay From: Valley Acct# 5901

Description: Series 2019 - FY 25 Tax Dist ID #1

Code to: 201.103200.1000

Amount: \$548.34

Requested By: 12/10/2024
teresa farlow

GRAND OAKS CDD

TAX REVENUE RECEIPTS AND TRANSFER SCHEDULE
FISCAL YEAR 2025, TAX YEAR 2024

	Fiscal Year 2025 Percentages	
Net O&M	588,242.00	40.46%
Net DS Series 2019	338,531.26	36.95%
Net DS Series 2020	6,000,000.00	22.59%
Net DS Series 2021	1,454,015.29	0.00%
Net Total	1,454,015.29	100.00%

Net O&M 588,242.00
 Net DS Series 2019 338,531.26
 Net DS Series 2020 6,000,000.00
 Net DS Series 2021 1,454,015.29
 Net Total 1,454,015.29

17%

Date Received	Amount Received	40.46%		36.95%		22.59%		0.00%		0.00%	Proof	Distribution Number & Date Transferred	Payments (CDD check#)
		Raw Numbers Operations Revenue, Occupied Units	Rounded Operations Revenue, Occupied Units	Raw Numbers 2019 Debt Service Revenue	Rounded 2019 Debt Service Revenue	Raw Numbers 2020 Debt Service Revenue	Rounded 2020 Debt Service Revenue	Raw Numbers 2021 Debt Service Revenue	Rounded 2021 Debt Service Revenue				
11/5/2024 Check Request	1,484.05	600.39	600.39	548.34	548.34	335.32	335.32	-	-	-	-	Dist #1	
11/15/2024 Check Request	86,151.94	34,853.96	34,853.96	31,832.16	(581.90)	19,465.82	19,465.82	-	-	-	-	Dist #2	
11/20/2024 Check Request	48,893.47	19,780.53	19,780.53	18,065.58	(33,780.42)	11,047.36	11,047.36	-	-	-	-	Dist #3	
<i>Adjust 12/6 Check Request</i>													
12/6/2024	107,830.45	43,624.30	43,624.30	39,842.12	(3,087.51)	24,364.03	24,364.03	-	-	-	-	Dist #4	
TOTAL	244,359.91	98,859.18	98,859.18	90,288.19	70,421.71	55,212.53	43,064.03	-	-	-	32,015.02		
Net Total on Roll	1,454,015.29	588,242.00	588,242.00	537,242.03			328,531.26						
Collection Surplus / (Deficit)	(1,209,655.38)	(489,382.82)		(466,820.32)			(285,467.26)						

76,596.73 24,364.03
 1841.03
 78,437.76

CHECK REQUEST FORM
Grand Oaks

Date: 12/10/2024

Invoice#: 11052024-02

Vendor#: V00026

Vendor Name: Grand Oaks

Pay From: Valley Acct# 5901

Description: Series 2020 - FY 25 Tax Dist ID #1

Code to: 202.103200.1000

Amount: \$335.32

Requested By: Teresa Farlow 12/10/2024

GRAND OAKS CDD

TAX REVENUE RECEIPTS AND TRANSFER SCHEDULE
FISCAL YEAR 2025, TAX YEAR 2024

Dollar Amounts	Fiscal Year 2025 Percentages
588,242.00	40.46%
537,242.03	36.95%
328,531.26	22.59%
1,454,015.29	100.00%

Net O&M 0.404600
 Net DS Series 2019 0.369500
 Net DS Series 2020 0.225900
 Net DS Series 2021 0.000000
 Net Total 1.000000

17%

Date Received	Amount Received	40.46%		36.95%		36.95% Rounded		22.59%		22.59% Rounded		0.000%		Proof	Distribution Number & Date Transferred	Payments (CDD check#)
		Raw Numbers Operations Revenue, Occupied Units	Rounded Operations Revenue, Occupied Units	Raw Numbers 2019 Debt Service Revenue	Rounded 2019 Debt Service Revenue	Raw Numbers 2020 Debt Service Revenue	Rounded 2020 Debt Service Revenue	Raw Numbers 2021 Debt Service Revenue	Rounded 2021 Debt Service Revenue							
11/5/2024	1,484.05	600.39	600.39	548.34	548.34	335.32	335.32									
Check Request															Dist #1	
11/15/2024	86,151.94	34,853.96	34,853.96	31,832.16	(33,780.42)	19,465.82	19,465.82								Dist #2	
Check Request																
11/20/2024	48,893.47	19,780.53	19,780.53	18,065.58	(19,171.27)	11,047.36	11,047.36								Dist #3	
Check Request																
<i>Adjust 12/6 Check Request</i>																
12/6/2024	107,830.45	43,624.30	43,624.30	39,842.12	(3,087.51)	24,364.03	24,364.03								Dist #4	
TOTAL	244,359.91	98,859.18	98,859.18	90,288.19	70,421.71	55,212.53	43,064.03									
Net Total on Roll	1,454,015.29		588,242.00	537,242.03	328,531.26									32,015.02		
Collection Surplus / (Deficit)	(1,209,655.38)		(489,382.82)		(466,820.32)		(285,467.26)									

76,596.73 24,364.03
 1841.03
 78,437.76

CHECK REQUEST FORM
Grand Oaks

Date: 12/10/2024

Invoice#: 12062024-02

Vendor#: V00026

Vendor Name: Grand Oaks

Pay From: Valley Acct# 5901

Description: Series 2020 - FY 25 Tax Dist ID #4

Code to: 202.103200.1000

Amount: \$24,364.03

Requested By: Teresa Farlow 12/10/2024

GRAND OAKS CDD

TAX REVENUE RECEIPTS AND TRANSFER SCHEDULE FISCAL YEAR 2025, TAX YEAR 2024

Dollar Amounts	Fiscal Year 2025 Percentages
588,242.00	40.46%
537,242.03	36.95%
328,531.26	22.59%
	0.00%
1,454,015.29	100.00%

Net O&M
Net DS Series 2019
Net DS Series 2020
Net DS Series 2021
Net Total

17%

Date Received	Amount Received	40.46%		36.95%		201		202		Proof	Distribution Number & Date Transferred	Payments (CDD check#)
		Raw Numbers Operations Revenue, Occupied Units	Rounded Operations Revenue, Occupied Units	Raw Numbers 2019 Debt Service Revenue	Rounded 2019 Debt Service Revenue	Raw Numbers 2020 Debt Service Revenue	Rounded 2020 Debt Service Revenue	Raw Numbers 2021 Debt Service Revenue	Rounded 2021 Debt Service Revenue			
11/5/2024	1,484.05	600.39	600.39	548.34	548.34	335.32	335.32			-	Dist #1	
11/15/2024	86,151.94	34,853.96	34,853.96	31,832.16	31,832.16	19,465.82	19,465.82			-	Dist #2	
11/20/2024	48,893.47	19,780.53	19,780.53	18,065.58	18,065.58	11,047.36	11,047.36			-	Dist #3	
12/6/2024	107,830.45	43,624.30	43,624.30	39,842.12	39,842.12	24,364.03	24,364.03			-	Dist #4	
		-	-	-	-	-	-			-		
		-	-	-	-	-	-			-		
		-	-	-	-	-	-			-		
		-	-	-	-	-	-			-		
		-	-	-	-	-	-			-		
		-	-	-	-	-	-			-		
		-	-	-	-	-	-			-		
		-	-	-	-	-	-			-		
		-	-	-	-	-	-			-		
		-	-	-	-	-	-			-		
TOTAL	244,359.91	98,859.18	98,859.18	90,288.20	90,288.20	55,212.53	55,212.53			-		
Net Total on Roll	1,454,015.29		588,242.00		537,242.03		328,531.26			-		
Collection Surplus / (Deficit)	(1,209,655.38)		(489,382.82)		(446,953.83)		(273,318.73)			-		

CHECK REQUEST FORM
Grand Oaks

Date: 12/10/2024

Invoice#: 12062024-01

Vendor#: V00026

Vendor Name: Grand Oaks

Pay From: Valley Acct# 5901

Description: Series 2019 - FY 25 Tax Dist ID #4

Code to: 201.103200.1000

Amount: \$39,842.12

Requested By: 12/10/2024
teresa farlow

GRAND OAKS CDD
TAX REVENUE RECEIPTS AND TRANSFER SCHEDULE
FISCAL YEAR 2025, TAX YEAR 2024

Dollar Amounts	Fiscal Year 2025 Percentages
588,242.00	40.46%
537,242.03	36.95%
328,531.26	22.59%
1,454,015.29	100.00%

Net O&M
Net DS Series 2019
Net DS Series 2020
Net DS Series 2021
Net Total

17%

Date Received	Amount Received	201				202				Proof	Distribution Number & Date Transferred	Payments (CDD check#)
		40.46% Raw Numbers Operations Revenue, Occupied Units	40.46% Rounded Operations Revenue, Occupied Units	36.95% Raw Numbers 2019 Debt Service Revenue	36.95% Rounded 2019 Debt Service Revenue	22.59% Raw Numbers 2020 Debt Service Revenue	22.59% Rounded 2020 Debt Service Revenue	0.00% Raw Numbers 2021 Debt Service Revenue	0.00% Rounded 2021 Debt Service Revenue			
11/5/2024	1,484.05	600.39	600.39	548.34	548.34	335.32	335.32	-	-	-	Dist #1	
11/15/2024	86,151.94	34,853.96	34,853.96	31,832.16	31,832.16	19,465.82	19,465.82	-	-	-	Dist #2	
11/20/2024	48,893.47	19,780.53	19,780.53	18,065.58	18,065.58	11,047.36	11,047.36	-	-	-	Dist #3	
12/6/2024	107,830.45	43,624.30	43,624.30	39,842.12	39,842.12	24,364.03	24,364.03	-	-	-	Dist #4	
TOTAL	244,359.91	98,859.18	98,859.18	90,288.20	90,288.20	55,212.53	55,212.53	-	-	-		
Net Total on Roll	1,454,015.29		588,242.00	537,242.03	537,242.03	328,531.26	328,531.26					
Collection Surplus / (Deficit)	(1,209,655.38)		(489,382.82)		(446,953.83)		(273,318.73)					

CHECK REQUEST FORM
Grand Oaks

Date: 12/10/2024

Invoice#: 11152024-01

Vendor#: V00026

Vendor Name: Grand Oaks

Pay From: Valley Acct# 5901

Description: Series 2019 - FY 25 Tax Dist ID #2

Code to: 201.103200.1000

Amount: \$31,832.16

Requested By: 12/10/2024
teresa farlow

GRAND OAKS CDD

TAX REVENUE RECEIPTS AND TRANSFER SCHEDULE
FISCAL YEAR 2025, TAX YEAR 2024

	Dollar Amounts	Fiscal Year 2025 Percentages
Net O&M	588,242.00	0.404600
Net DS Series 2019	537,242.03	0.369500
Net DS Series 2020	328,531.26	0.225900
Net DS Series 2021	1,454,015.29	0.000000
Net Total	1,454,015.29	1.000000

17%

Date Received	Amount Received	40.46%		36.95%		22.59%		0.000%		0.00%		Proof	Distribution Number & Date Transferred	Payments (CDD check#)
		Raw Numbers Operations Revenue, Occupied Units	Rounded Operations Revenue, Occupied Units	Raw Numbers 2019 Debt Service Revenue	Rounded 2019 Debt Service Revenue	Raw Numbers 2020 Debt Service Revenue	Rounded 2020 Debt Service Revenue	Raw Numbers 2021 Debt Service Revenue	Rounded 2021 Debt Service Revenue					
11/5/2024	1,484.05	600.39	600.39	548.34	548.34	335.32	335.32					-	Dist #1	
Check Request														
11/15/2024	86,151.94	34,853.96	34,853.96	31,832.16	31,832.16	19,465.82	19,465.82					-	Dist #2	
Check Request														
11/20/2024	48,893.47	19,780.53	19,780.53	18,065.58	18,065.58	11,047.36	11,047.36					-	Dist #3	
Check Request														
<i>Adjust 12/6 Check Request</i>														
12/6/2024	107,830.45	43,624.30	43,624.30	39,842.12	39,842.12	24,364.03	24,364.03					-	Dist #4	
TOTAL	244,359.91	98,859.18	98,859.18	90,288.19	70,421.71	55,212.53	43,064.00					-		
Net Total on Roll	1,454,015.29	588,242.00	588,242.00	537,242.03	537,242.03	328,531.26	328,531.26					32,015.02		
Collection Surplus / (Deficit)	(1,209,655.38)		(489,382.82)		(466,820.32)		(285,467.26)							

76,596.73 24,364.03
1841.03
78,437.76

CHECK REQUEST FORM
Grand Oaks

Date: 12/10/2024

Invoice#: 11152024-02

Vendor#: V00026

Vendor Name: Grand Oaks

Pay From: Valley Acct# 5901

Description: Series 2020 - FY 25 Tax Dist ID #2

Code to: 202.103200.1000

Amount: \$19,465.82

Requested By: Teresa Farlow 12/10/2024

2025

GRAND OAKS CDD

TAX REVENUE RECEIPTS AND TRANSFER SCHEDULE
FISCAL YEAR 2025, TAX YEAR 2024

Dollar Amounts	Fiscal Year 2025 Percentages
588,242.00	40.46%
537,242.03	36.95%
328,531.26	22.59%
1,454,015.29	100.00%

Net O&M 0.404600
 Net DS Series 2019 0.369500
 Net DS Series 2020 0.225900
 Net DS Series 2021 0.000000
 Net Total 1.000000

17%

Date Received	Amount Received	40.46%		36.95%		22.59%		0.000%		0.00%	Proof	Distribution Number & Date Transferred	Payments (CDD check)
		Raw Numbers Operations Revenue, Occupied Units	Rounded Operations Revenue, Occupied Units	Raw Numbers 2019 Debt Service Revenue	Rounded 2019 Debt Service Revenue	Raw Numbers 2020 Debt Service Revenue	Rounded 2020 Debt Service Revenue	Raw Numbers 2021 Debt Service Revenue	Rounded 2021 Debt Service Revenue				
11/5/2024	1,484.05	600.39	600.39	548.34	548.34	335.32	335.32				-	Dist #1	
Check Request					(581.90)		(581.90)						
11/15/2024	86,151.94	34,853.96	34,853.96	31,832.16	31,832.16	19,465.82	19,465.82				-	Dist #2	
Check Request					(33,780.42)		(33,780.42)						
11/20/2024	48,893.47	19,780.53	19,780.53	18,065.58	18,065.58	11,047.36	11,047.36				-	Dist #3	
Check Request					(19,171.27)		(19,171.27)						
Adjust 12/6 Check Request					(3,087.51)		(3,087.51)						
12/6/2024	107,830.45	43,624.30	43,624.30	39,842.12	39,842.12	24,364.03	24,364.03				-	Dist #4	
TOTAL	244,359.91	98,859.18	98,859.18	90,288.19	90,288.19	55,212.53	55,212.53				-		
Net Total on Roll	1,454,015.29	588,242.00	588,242.00	537,242.03	537,242.03	328,531.26	328,531.26				32,015.02		
Collection Surplus / (Deficit)	(1,209,655.38)		(489,382.82)		(466,820.32)		(285,467.26)						

76,596.73
1841.03
24,364.03
78,437.76

CHECK REQUEST FORM
Grand Oaks

Date: 12/10/2024

Invoice#: 11202024-01

Vendor#: V00026

Vendor Name: Grand Oaks

Pay From: Valley Acct# 5901

Description: Series 2019 - FY 25 Tax Dist ID #3

Code to: 201.103200.1000

Amount: \$18,065.58

Requested By: 12/10/2024
teresa farlow

GRAND OAKS CDD

TAX REVENUE RECEIPTS AND TRANSFER SCHEDULE FISCAL YEAR 2025, TAX YEAR 2024

	Fiscal Year 2025 Percentages	
Net O&M	40.46%	0.404600
Net DS Series 2019	36.95%	0.369500
Net DS Series 2020	22.59%	0.225900
Net DS Series 2021	0.00%	0.000000
Net Total	100.00%	1.000000

17%

Date Received	Amount Received	40.46%		36.95%		201		202		Proof	Distribution Number & Date Transferred	Payments (CDD checkef)
		Raw Numbers Operations Revenue, Occupied Units	Rounded Operations Revenue, Occupied Units	Raw Numbers 2019 Debt Service Revenue	Rounded 2019 Debt Service Revenue	Raw Numbers 2020 Debt Service Revenue	Rounded 2020 Debt Service Revenue	Raw Numbers 2021 Debt Service Revenue	Rounded 2021 Debt Service Revenue			
11/5/2024	1,484.05	600.39	600.39	548.34	548.34	335.32	335.32	335.32	335.32	-	Dist #1	
Check Request					(581.90)				(355.84)			
11/15/2024	86,151.94	34,853.96	34,853.96	31,832.16	31,832.16	19,465.82	19,465.82	19,465.82	19,465.82	-	Dist #2	
Check Request					(33,780.42)				(20,657.19)			
11/20/2024	48,893.47	19,780.53	19,780.53	18,065.58	18,065.58	11,047.36	11,047.36	11,047.36	11,047.36	-	Dist #3	
Check Request					(19,171.27)				(11,723.49)			
<i>Adjust 12/6 Check Request</i>					(3,487.51)				(1,888.02)			
12/6/2024	107,830.45	43,624.30	43,624.30	39,842.12	39,842.12	24,364.03	24,364.03	24,364.03	24,364.03	-	Dist #4	
									22,476.01			
TOTAL	244,359.91	98,859.18	98,859.18	90,288.19	70,421.71	55,212.53	43,064.00	43,064.00	32,815.02	32,815.02		
Net Total on Roll	1,454,015.29	588,242.00	588,242.00	537,242.03	537,242.03	328,531.26	328,531.26	328,531.26	328,531.26			
Collection Surplus / (Deficit)	(1,209,655.38)				(466,820.32)				(285,467.26)			

76,596.73 24,364.03
1841.03
78,437.76

CHECK REQUEST FORM
Grand Oaks

Date: 12/10/2024

Invoice#: 11202024-02

Vendor#: V00026

Vendor Name: Grand Oaks

Pay From: Valley Acct# 5901

Description: Series 2020 - FY 25 Tax Dist ID #3

Code to: 202.103200.1000

Amount: \$11,047.36

Requested By: 12/10/2024
Teresa Farlow

GRAND OAKS CDD

TAX REVENUE RECEIPTS AND TRANSFER SCHEDULE
FISCAL YEAR 2025, TAX YEAR 2024

	Fiscal Year 2025 Percentages	
Net O&M	40.46%	0.404600
Net DS Series 2019	36.95%	0.369500
Net DS Series 2020	22.59%	0.225900
Net DS Series 2021	0.00%	0.000000
Net Total	100.00%	1.000000

Net O&M
Net DS Series 2019
Net DS Series 2020
Net DS Series 2021
Net Total

17%

Date Received	Amount Received	40.46%		36.95%		201		202		0.000% Raw Numbers 2021 Debt Service Revenue	0.00% Rounded 2021 Debt Service Revenue	Proof	Distribution Number & Date Transferred	Payments (CDD check#)
		Raw Numbers Operations Revenue, Occupied Units	40.46% Rounded Operations Revenue, Occupied Units	Raw Numbers 2019 Debt Service Revenue	36.95% Rounded 2019 Debt Service Revenue	Raw Numbers 2020 Debt Service Revenue	22.59% Rounded 2020 Debt Service Revenue	Raw Numbers 2020 Debt Service Revenue	22.59% Rounded 2020 Debt Service Revenue					
11/5/2024 Check Request	1,484.05	600.39	600.39	548.34	548.34	335.32	335.32	335.32	335.32			-	Dist #1	
11/15/2024 Check Request	86,151.94	34,853.96	34,853.96	31,832.16	31,832.16	19,465.82	19,465.82	19,465.82	19,465.82	(355.84)		-	Dist #2	
11/20/2024 Check Request	48,893.47	19,780.53	19,780.53	18,065.58	18,065.58	11,047.36	11,047.36	11,047.36	11,047.36	(20,657.19)		-	Dist #3	
<i>Adjust 12/6 Check Request</i>										(11,723.49)				
12/6/2024	107,830.45	43,624.30	43,624.30	39,842.12	39,842.12	24,364.03	24,364.03	24,364.03	24,364.03	(1,888.02)		-	Dist #4	
TOTAL	244,359.91	98,859.18	98,859.18	90,288.19	90,288.19	55,212.53	55,212.53	43,064.00	43,064.00					
Net Total on Roll	1,454,015.29	588,242.00	588,242.00	537,242.03	537,242.03			328,531.26	328,531.26			32,015.02		
Collection Surplus / (Deficit)	(1,209,655.38)		(489,382.82)		(466,820.32)			(285,467.26)	(285,467.26)					

76,596.73
1841.03
78,437.76

24,364.03



INVOICE

2002 West Grand Parkway North
Suite 100
Katy, TX 77449

INVOICE#

139727

DATE

12/18/2024

BILL TO

Grand Oaks CDD
2005 Pan Am Cir Ste 300
Tampa FL 33607-6008
United States

CUSTOMER ID

C2300

NET TERMS

Net 30

PO#**DUE DATE**

1/17/2025

Services provided for the Month of: **November 2024**

DESCRIPTION	QTY	UOM	RATE	MARKUP	AMOUNT
Rebekah A Scroggins: 9/16/2024 HP *INSTANT INK : HP INSTANT INK \$5.36 / Michael A Perez: 10/03/2024 AMAZON MARK* K65HH59B3 : Printer ink \$68.79	1	Ea	74.15		74.15
Postage	8	Ea	0.69		5.52
Subtotal					79.67

Subtotal	\$79.67
Tax	\$0.00
Total Due	\$79.67

Remit To : Inframark LLC, PO BOX 733778, Dallas, Texas, 75373-3778

To pay by Credit Card, please contact us at 281-578-4299, 9:00am - 5:30pm EST, Monday – Friday. A surcharge fee may apply.

To pay via ACH or Wire, please refer to our banking information below:

Account Name: INFRAMARK, LLC

ACH - Bank Routing Number: 111000614 / Account Number: 912593196

Wire - Bank Routing Number: 021000021 / SWIFT Code: CHASUS33 / Account Number: 912593196

Please include the Customer ID and the Invoice Number on your form of payment.



PEST PREVENTION SERVICE REPORT

"Protecting Health, Food and Property"

Massey Services is committed to the health and safety of our Customers and Team Members. All materials selected for use on your property are registered by the United States Environmental Protection Agency and have satisfied our quality assurance evaluations. To further promote safety, please comply with all instructions and recommendations.

Account # 9304803
The Amenity Center/Grand Oaks_CDD
Attn: Rebekah Scroggins
1055 Turnbull Creek Rd
St. Augustine, FL 32092-

Pest Prevention
Invoice Number # 63172758
Amount Due \$135.00

Massey Services - St Augustine
Service Center License # 174221
1761 E Dobbs Rd Suites 31 & 32, St Augustine FL 32084
Phone: 904-808-1828
WeCare@masseyservices.com

<u>Today's Service Included</u> Preventative treatment for pests outside	<u>Pest Activity Found</u> - Roaches, Ants
	<u>Technician Comments and Recommendations</u> Today's service included a perimeter inspection of the home. The exterior of the home was swept for the removal of accessible wasps and spider webs. I treated the exterior perimeter of the home for the prevention of pest activity. I also inspected the boundary areas of the property and treated any pest activity found. Thank you for choosing Massey Services!

Conditions, Avenues and Sources Identified as Potential Pest Activity

<u>Materials</u>	<u>EPA #</u>	<u>Active %</u>	<u>Quantity</u>	<u>Target Pests</u>	<u>Location</u>	<u>Application Method</u>
Temprid FX .025% Gal	432-1544	0.025 %	0.2 gal	Roaches	Exterior	Broadcast Liquid
Talstar Xtra (lbs)	279-9552	0.25 %	3.5 lbs	Ants	Perimeter	Broadcast Granular

<u>Pest Prevention Technician</u>	<u>License #</u>	<u>Date</u>	<u>Time In</u>	<u>Time Out</u>	<u>Customer Signature</u>
Donald Beatty	JE346782	12/03/2024	07:21 AM	08:00 AM	Not Available

Donald Beatty

Payment Coupon


Payment Options
Online at MasseyServices.com
Download the MyMassey App
By Phone at 1-888-2MASSEY (262-7739)

Check # _____

WHEN PAYING BY MAIL
Please submit to:
Massey Services, Inc.
P.O. Box 547668
Orlando, FL 32854-7668

Go Green!
Enroll today for AutoPay and Paperless
Billing Online at MasseyServices.com

Account# 9304803
The Amenity Center/Grand Oaks_CDD
Attn: Rebekah Scroggins
1055 Turnbull Creek Rd
St. Augustine, FL 32092-



Invoice # 63172758
Pest Prevention

Today's Service Prepaid Amt	Discount Amt
\$135.00	0
Tax Amount	Today's Service Total Due
0	\$135.00

Balances Prior to Today's Service

Current	30 Days	60 Days	90 Days	Total
\$135.00	0	0	0	\$135.00

Expect More...and Get It!

Payment Received Today



MHD Communications
5808 Breckenridge Pkwy Ste G
Tampa, FL 33610
(813) 948-0202

Date	Invoice
11/29/2024	36165
Account	
Grand Oaks	

Bill To:
Grand Oaks CDD Attn: Accounts Payable 1055 Turnbull Creek Road St Augustine , FL 32092 United States

Ship To
Grand Oaks CDD 1055 Turnbull Creek Road St Augustine , FL 32092 United States

Terms	Due Date	PO Number	Reference
NET15	12/14/2024		

Service Request Number	531221
Summary	Grand Oaks server connection
Billing Method	Actual Rates
Detail	<p>Tue 12/3/2024/10:33 AM UTC-05/ Austin Mann (time)- Connect to the Grand oaks Kantech PC Tried to log in to Kantech Was unable to get a log in prompt Checked Kantech services Gateway services were not running Restarted all Kantech services Restarted Kantech Workstation Was able to Sign into Kantech as MHD admin Called Tabitha Confirmed she was able to connect No further action required</p> <p>Mon 12/2/2024/9:24 AM UTC-05/ Tabitha Blackwelder This email comes from outside the organization. Do not click links or open attachments unless it is an email you expected to receive.</p> <p>Good morning,</p> <p>Later Wednesday afternoon the card system went down again. It is stating that it is not connected to the server. The cameras still work and there is internet connection. But we had this trouble before and had to have someone remote in and reset the connections to the main network. Can you please help me with this as I have residence that need keycards and I'm unable to provide them? Thank you.</p> <p>Sincerely, Tabitha Blackwelder On-Site Property Manager</p> <p>[Inframark_WIS_Logo_ESig] 1055 Turnbull Creek Rd, St. Augustine, Fl 32092 Email: tabitha.blackwelder@inframark.com (M) (904) 501-2473 www.inframark.com</p>
Resolution	<p>Tue 12/3/2024/10:33 AM UTC-05/ Austin Mann (time)- Connect to the Grand oaks Kantech PC Tried to log in to Kantech Was unable to get a log in prompt Checked Kantech services Gateway services were not running</p>

Restarted all Kantech services
 Restarted Kantech Workstation
 Was able to Sign into Kantech as MHD admin
 Called Tabitha
 Confirmed she was able to connect
 No further action required

Company Name Grand Oaks CDD
 Contact Name Tabitha Blackwelder

Services	Work Type	Hours	Rate	Amount
Billable Services				
Help Desk Technician	Remote - Business Hours	0.25	150.00	\$37.50
Total Services:				\$37.50

We appreciate your business! MHD Communications accepts checks and all major credit cards. A late payment charge of 5% per month will be applied to all unpaid balances.	Invoice Subtotal:	\$37.50
	Sales Tax:	\$0.00
	Invoice Total:	\$37.50
	Payments:	\$0.00
	Credits:	\$0.00
	Balance Due:	\$37.50

Invoice Time Detail

Invoice Number: 36165
Company: Grand Oaks CDD

Charge To: Grand Oaks CDD / Grand Oaks server connection Location: Main

Date	Staff	Notes	Bill	Hours	Rate	Ext Amt
12/03/2024	Mann, Austin	Service Ticket: 531221 Summary: Grand Oaks server connection Connect to the Grand oaks Kantech PC Tried to log in to Kantech Was unable to get a log in prompt Checked Kantech services Gateway services were not running Restarted all Kantech services Restarted Kantech Workstation Was able to Sign into Kantech as MHD admin Called Tabitha Confirmed she was able to connect No further action required	Y	0.25	150.00	\$37.50

Subtotal: \$37.50

Invoice Time Total: **Billable Hours:** 0.25



MHD Communications
5808 Breckenridge Pkwy Ste G
Tampa, FL 33610
(813) 948-0202

Date	Invoice
12/10/2024	36319
Account	
Grand Oaks	

Bill To:
Grand Oaks CDD Attn: Accounts Payable 1055 Turnbull Creek Road St Augustine , FL 32092 United States

Ship To
Grand Oaks CDD 1055 Turnbull Creek Road St Augustine , FL 32092 United States

Terms	Due Date	PO Number	Reference
NET15	12/25/2024		

Service Request Number	503784
Summary	Voicemail from HD - INFRAMARK FN at (904) 501-2473 on Sep 12 2024 11:09 AM
Billing Method	Actual Rates
Detail	<p>Wed 12/4/2024/1:26 PM UTC-05/ Skyler Baker (time)- Changed GE6 to VLAN100 on SW02. Verified new cameras came online in NVR. Downloaded switch configuration and placed in ITGlue.</p> <p>Wed 12/4/2024/8:55 AM UTC-05/ Clive Huh (time)- Client reported connectivity issues with two cameras on pole near front pool gate & back pool gate card reader not working.</p> <p>CAMERA</p> <ul style="list-style-type: none"> - Installed IP Power branded switch to provide power and network to cameras due to 500-580ft cable run. - Installed 1x new waterproof in-line extender and re-used existing in-line extender for second camera. - Statically configured cameras: 192.168.100.11 & .12 and added them to network. - Worked with Skyler to assign proper vlan tagging on switch port providing uplink to ip power switch. - Verified cameras are connecting and adjusted field of view. <p>ACCESS CONTROL</p> <ul style="list-style-type: none"> - Verified back pool gate card reader is no longer functioning. Replaced with KT-SG-MT; tested & working. <p>MATERIALS USED:</p> <ul style="list-style-type: none"> 1x Veracity Outreach MAX XT Ethernet and Poe extender 1x IP Power Switch IPCP-8P210G-AF1 1x KT-SG-MT <p>Wed 12/4/2024/5:55 AM UTC-05/ Clive Huh (time)- Travel to Grand Oaks</p>

Thu 9/12/2024/11:19 AM UTC-04/ noreply@voicemail.goto.com
This email comes from outside the organization.
Do not click links or open attachments unless it is an email you expected to receive.

[GoTo logo]

You received a new voicemail message

[Info] New voicemail message

Time:Thursday, September 12 2024 11:09 AM

From:HD - INFRAMARK FN (904) 501-2473

Duration:29 seconds

Voicemail box:6002

Transcript:

Yes, my name is Tabetha Blackwelder. I'm calling from the Grand Oaks Amenity Center in St. Augustine, Florida. A good callback number for me is area code 904-501-2473. We're having an issue with the key card pad at the pool that was installed a couple weeks ago. It is no longer operational. If you could give me a call back. Again, my number is 904-501-2473. Thank you.

Rate this transcript's accuracy

[Star rating]

Mailbox Capacity: 93/99 available

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333 Summer St, Boston, MA 02210, United States

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[image]

Resolution

Company Name

Grand Oaks CDD

Contact Name

Service Request Number 508650

Summary

Cannot access Cameras/Locks

Billing Method

Actual Rates

Detail

Wed 10/2/2024/1:21 PM UTC-04/ Tabitha Blackwelder

tabitha.blackwelder@inframark.com

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Ok, thank you for letting me know. I'm hoping we can resolve this soon.

Sincerely,

Tabitha Blackwelder

[Inframark_WIS_Logo_ESig]

CDD On-site Manager

Grand Oaks Amenities Center

1055 Turnbull Creek Rd

St Augustine Fl 32092

Px: 904-501-2473

Wed 10/2/2024/8:50 AM UTC-04/ Blake Tomlinson (time)-

Hey Tabitha!

I am terribly sorry! I didn't realize your office was three and half hours away. I am working and speaking to my Project Manager James, who is working on a few other items for your company as well. I will keep you posted once we can get a technician all the way up there!

Have a great day!

Blake Tomlinson

MHD

Tue 10/1/2024/3:29 PM UTC-04/ Tabitha Blackwelder

tabitha.blackwelder@inframark.com

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Do not click links or open attachments unless it is an email you expected to receive.

That works, see ya then.

Have a great day!
Tabitha Blackwelder

[Inframark_WIS_Logo_ESig]
CDD On-site Manager
Grand Oaks Amenities Center
1055 Turnbull Creek Rd
St Augustine Fl 32092
Px: 904-501-2473

Tue 10/1/2024/3:13 PM UTC-04/ Blake Tomlinson (time)-
Hey Tabitha!

I will meet you there around 11-11:30 tomorrow if that works for you!

Have a great night!
Blake Tomlinson
MHD Communications

Tue 10/1/2024/1:04 PM UTC-04/ Tabitha Blackwelder
tabitha.blackwelder@inframark.com
This email comes from outside the organization.
Do not click links or open attachments unless it is an email you expected to receive.

Hi Blake,

I'm in office 11am-7pm, but I do have staff here at 9am if you need to come earlier. I can have them stay at the clubhouse so they can let ya'll in the office. The address is 1055 Turnbull Creek Rd St Augustine Fl 32092. Let me know what time works for you.

Sincerely,
Tabitha Blackwelder

[Inframark_WIS_Logo_ESig]
CDD On-site Manager
Grand Oaks Amenities Center
1055 Turnbull Creek Rd
St Augustine Fl 32092
Px: 904-501-2473

Tue 10/1/2024/12:48 PM UTC-04/ Blake Tomlinson (time)-
Hey Tabitha!

Its Blake with MHD, I am reaching out regarding issues with your Cameras, reviewing the notes from Josh's extensive troubleshooting, I do not believe we will be able to resolve this in a timely manner remotely. Is there a good time Wednesday or Thursday that I could come onsite and take a look at the issue physically? Can you also please confirm the address of service.

Have a great day!
Blake Tomlinson
MHD

Fri 9/27/2024/1:20 PM UTC-04/ Josh Nielsen (time)-
- I can see the access control and camera's are currently down but I can't figure out why
- User says everything is back to power except for the access control and cameras
- Club House cameras are at IP 192.168.100.3 - unable to ping that NVR
- User walked into the Club house and we were in front of a router. Not sure what it was connected to but I had the user reset it and nothing happened

- User walked into another closet with what looked like 2 Netgear big switches as well as a Fortinet. Had the user reboot all of this and nothing changed. I also didn't lose internet on the computer that I had access to which was interesting
 - Traceroute from the Kantech PC to the Club House NVR doesn't make it past the G/W

[image]

Escalating the issue as I think there's something going on in the network

Fri 9/27/2024/11:16 AM UTC-04/ Rod Rodriguez-
 -Tabitha called in stating that their power came back on but that she cannot access camera feed.
 -Only one one key pad is working currently as well.

Resolution

Company Name Grand Oaks CDD
 Contact Name Tabitha Blackwelder

Service Request Number 477450

Summary Front pool gate is not locking due to heat
 Billing Method Actual Rates
 Detail Mon 7/8/2024/2:04 PM UTC-04/ Kathryn Nappa-
 Front Pool Gate is staying unlocked during hot periods, and then when it cools down the gate locks again. She stated it started happening earlier this month. Maintenance guy was able to get it work by tapping on the magnet, abut this is not working any longer.

Resolution

Company Name Grand Oaks CDD
 Contact Name Tabitha Blackwelder

Services	Work Type	Hours	Rate	Amount
Billable Services				
Junior Network Engineer	Remote - Business Hours	0.50	150.00	\$75.00
Help Desk Technician	Remote - Business Hours	0.75	150.00	\$112.50
Professional Services Technician	Travel	3.00	150.00	\$450.00
Professional Services Technician	Onsite - Business Hours	5.50	150.00	\$825.00
Total Services:				\$1,462.50

Products & Other Charges	Quantity	Price	Amount
Billable Products & Other Charges			
KT-SG-MT: ioSmart Smart Card Reader, multi-technology, single gang	1.00	\$285.00	\$285.00
IPCP-8P210G-AF1: 10 Port Gigabit Unmanaged POE Switch, 8 Port POE+ & 2 Ethernet Uplink, 802.3at 30 Watts Per Port,120 Watt Total Budget, Extend Mode up to 820', Fanless, Metal	1.00	\$55.71	\$55.71
LE23KYC603GN-2P: Waterproof RJ45 Coupler Female to Female, IP68 Outdoor Shielded Ethernet Connectors for CAT6/CAT5E/CAT5 Network Cables 2-Pack	1.00	\$19.56	\$19.56
Total Products & Other Charges:			\$360.27

We appreciate your business! MHD Communications accepts checks and all major credit cards.	Invoice Subtotal:	\$1,822.77
	Sales Tax:	\$136.71

A late payment charge of 5% per month will be applied to all unpaid balances.	Invoice Total:	\$1,959.48
	Payments:	\$0.00
	Credits:	\$0.00
	Balance Due:	\$1,959.48

Invoice Time Detail

Invoice Number: 36319
Company: Grand Oaks CDD

Charge To: Grand Oaks CDD / Cannot access Cameras/Locks Location: Main

Date	Staff	Notes	Bill	Hours	Rate	Ext Amt
09/27/2024	Nielsen, Josh	<p>Service Ticket:508650</p> <p>Summary:Cannot access Cameras/Locks</p> <ul style="list-style-type: none"> - I can see the access control and camera's are currently down but I can't figure out why - User says everything is back to power except for the access control and cameras - Club House cameras are at IP 192.168.100.3 - unable to ping that NVR - User walked into the Club house and we were in front of a router. Not sure what it was connected to but I had the user reset it and nothing happened - User walked into another closet with what looked like 2 Netgear big switches as well as a Fortinet. Had the user reboot all of this and nothing changed. I also didn't lose internet on the computer that I had access to which was interesting - Traceroute from the Kantech PC to the Club House NVR doesn't make it past the G/W <p>[image]</p> <p>Escalating the issue as I think there's something going on in the network</p>	Y	0.75	150.00	\$112.50

Subtotal: \$112.50

Charge To: Grand Oaks CDD / Voicemail from HD - INFRAMARK FN at (904) 501-2473 on Sep 12 2024 11:09 AM Location: Main

Date	Staff	Notes	Bill	Hours	Rate	Ext Amt
12/04/2024	Huh, Clive	<p>Service Ticket:503784</p> <p>Summary:Voicemail from HD - INFRAMARK FN at (904) 501-2473 on Sep 12 2024 11:09 AM</p> <p>Travel to Grand Oaks</p>	Y	3.00	150.00	\$450.00
12/04/2024	Huh, Clive	<p>Service Ticket:503784</p> <p>Summary:Voicemail from HD - INFRAMARK FN at (904)</p>	Y	5.50	150.00	\$825.00

501-2473 on Sep 12 2024
11:09 AM

Client reported connectivity issues with two cameras on pole near front pool gate & back pool gate card reader not working.

CAMERA

- Installed IP Power branded switch to provide power and network to cameras due to 500-580ft cable run.

- Installed 1x new waterproof in-line extender and re-used existing in-line extender for second camera.

- Statically configured cameras: 192.168.100.11 & .12 and added them to network.

- Worked with Skyler to assign proper vlan tagging on switch port providing uplink to ip power switch.

- Verified cameras are connecting and adjusted field of view.

ACCESS CONTROL

- Verified back pool gate card reader is no longer functioning. Replaced with KT-SG-MT; tested & working.

MATERIALS USED:

1x Veracity Outreach MAX XT Ethernet and Poe extender
1x IP Power Switch IPCP-8P210G-AF1
1x KT-SG-MT

12/04/2024 Baker, Skyler	Service Ticket: 503784	Y	0.50	150.00	\$75.00
Summary: Voicemail from HD - INFRAMARK FN at (904) 501-2473 on Sep 12 2024 11:09 AM Changed GE6 to VLAN100 on SW02. Verified new cameras came online in NVR. Downloaded switch configuration and placed in ITGlue.					

Subtotal: \$1,350.00

Invoice Time Total:

Billable Hours:

9.75



PO Box 6569
Hilton Head Island, SC 29938

Bill To
Grand Oaks CDD 2005 Pan Am Circle, Suite 300 Tampa, FL 33607

Invoice 766195	
Date	PO/Contract#
10/25/24	
Account Manager	Terms
ZACHARY HIGGINBOTHAM	Due on Receipt
Total Amount	\$6,637.55
Property Address	
Grand Oaks CDD 4185 FL-16 St. Augustine, FL 32092	

Please detach and return with payment. *PAYMENTS DUE UPON RECEIPT* Thank You!

Description	Qty/UOM	Rate	Amount
#72040 - Emergency Storm Recovery - Grand Oaks			
Hurricane Milton Debris Clean Up			
<i>Storm Recovery Services - 10/24/2024</i>			\$6,637.55
labor - 10/18/24	46.290	\$95.00	
Storm Disposal/Refuse (Other)	28.000 CY	\$30.00	
Storm Recovery Equipment Operator (Equipment)	8.000 HR	\$175.00	
		Total	\$6,637.55

Visa, Discover, AMEX, and MasterCard are accepted. All credit card transactions will incur a 3% non-refundable convenience fee. Payments can also be made via ACH, or by mailing a check to:

P.O. Box 6569 Hilton Head Island, SC 29938.

Current	1-30 Days Past Due	31-60 Days Past Due	61-90 Days Past Due	90+ Days Past Due
\$6,637.55	\$19,234.00	\$19,084.00	\$0.00	\$0.00

Phone #	E-mail	Web Site
843-785-3848	accountsreceivable@thegreeneryinc.com	www.thegreeneryinc.com



PO Box 6569
Hilton Head Island, SC 29938

Bill To
Grand Oaks CDD 2005 Pan Am Circle, Suite 300 Tampa, FL 33607

Invoice 766609	
Date	PO/Contract#
10/31/24	
Account Manager	Terms
ZACHARY HIGGINBOTHAM	Due on Receipt
Total Amount	\$658.80
Property Address	
Grand Oaks CDD 4185 FL-16 St. Augustine, FL 32092	

Please detach and return with payment. *PAYMENTS DUE UPON RECEIPT* Thank You!

Description	Qty/UOM	Rate	Amount
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#71613 - Grand Oaks Stuck Valve Proposal 10-1

Stuck valve diagnostic and repair.

- Location of valve that is stuck on and diagnose issue.

<i>Irrigation REPAIR - 10/17/2024</i>			<i>\$658.80</i>
Labor - 10/04/24	3.770	\$75.00	
Labor - 10/07/24	6.300	\$75.00	
Misc Irrigation Materials (Material)	35.920	\$2.23	
		Total	\$658.80

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P.O. Box 6569 Hilton Head Island, SC 29938.

Current	1-30 Days Past Due	31-60 Days Past Due	61-90 Days Past Due	90+ Days Past Due
\$0.00	\$29,061.60	\$19,084.00	\$19,084.00	\$0.00

Phone #	E-mail	Web Site
843-785-3848	accountsreceivable@thegreeneryinc.com	www.thegreeneryinc.com



PO Box 6569
Hilton Head Island, SC 29938

Invoice 766601	
Date	PO/Contract#
10/31/24	
Account Manager	Terms
WILLIAM FLANNERY	Due on Receipt

Bill To
Grand Oaks CDD 2005 Pan Am Circle, Suite 300 Tampa, FL 33607

Property Address
Grand Oaks CDD 4185 FL-16 St. Augustine, FL 32092

Please detach and return with payment. *PAYMENTS DUE UPON RECEIPT* Thank You!

Description	Qty/UOM	Rate	Amount
#69549 - Tree Work - 618 Natureland Cir <i>Landscape Enhancement Work - 10/22/2024</i>			\$2,531.25
		Invoice Total	\$2,531.25
		Credits/Payments	(\$0.00)
		Invoice Balance Due	\$2,531.25

Visa, Discover, AMEX, and MasterCard are accepted. All credit card transactions will incur a 3% non-refundable convenience fee. Payments can also be made via ACH, or by mailing a check to:

P.O. Box 6569 Hilton Head Island, SC 29938.

Current	1-30 Days Past Due	31-60 Days Past Due	61-90 Days Past Due	90+ Days Past Due
\$0.00	\$19,711.80	\$28,911.60	\$19,234.00	\$19,084.00

Phone #	E-mail	Web Site
843-785-3848	accountsreceivable@thegreeneryinc.com	www.thegreeneryinc.com



PO Box 6569
Hilton Head Island, SC 29938

Bill To
Grand Oaks CDD 2005 Pan Am Circle, Suite 300 Tampa, FL 33607

Invoice 770213	
Date	PO/Contract#
11/30/24	
Account Manager	Terms
WILLIAM FLANNERY	Due on Receipt
Total Amount	\$627.80
Property Address	
Grand Oaks CDD 4185 FL-16 St. Augustine, FL 32092	

Please detach and return with payment. ***PAYMENTS DUE UPON RECEIPT*** Thank You!

Description	Qty/UOM	Rate	Amount
#73366 - Irrigation Service Call- JAX			
Repair from damaged caused by another construction company to main line.			
<i>Irrigation/Lighting Service & Repair - 11/21/2024</i>			\$627.80
Labor - 11/21/24	7.410	\$75.00	
PVC Slip FIX 3/4" (Material)	1.000 EA	\$6.24	
Misc Irrigation Materials (Material)	19.000	\$2.23	
Rotor 6" (Material)	1.000 EA	\$23.44	
		Total	\$627.80

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P.O. Box 6569 Hilton Head Island, SC 29938.

Current	1-30 Days Past Due	31-60 Days Past Due	61-90 Days Past Due	90+ Days Past Due
\$0.00	\$627.80	\$29,061.60	\$19,084.00	\$19,084.00

Phone #	E-mail	Web Site
843-785-3848	accountsreceivable@thegreeneryinc.com	www.thegreeneryinc.com