



***BEACH  
COMMUNITY DEVELOPMENT DISTRICT***

***Advanced Meeting Package***

***Regular Meeting***

***Monday  
June 20, 2022  
6:00 p.m.***

***Location:  
12788 Meritage Blvd.,  
Jacksonville, FL 32246***

***Note: The Advanced Meeting Package is a working document and thus all materials are considered DRAFTS prior to presentation and Board acceptance, approval or adoption.***

# Beach Community Development District

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## Development Planning and Financing Group

[X] 250 International Parkway, Suite 208  
Lake Mary FL 32746  
321-263-0132

Board of Supervisors  
**Beach Community Development District**

Dear Board Members:

The Regular Meeting of the Board of Supervisors of the Beach Community Development District is scheduled for **Monday, June 20, 2022, at 6:00 p.m.** at the **12788 Meritage Blvd., Jacksonville, FL 32246**

The advanced copy of the agenda for the meeting is attached along with associated documentation for your review and consideration. Any additional support material will be distributed at the meeting.

The balance of the agenda is routine in nature. Staff will present their reports at the meeting. If you have any questions, please contact me. I look forward to seeing you there.

Sincerely,

*David McInnes*

David McInnes  
District Manager

Cc: Attorney  
Engineer  
District Records

District: **BEACH COMMUNITY DEVELOPMENT DISTRICT**

Date of Meeting: Monday, June 20, 2022

Time: 6:00 PM

Location: 12788 Meritage Blvd.,  
Jacksonville, FL 32246

Call-in Number: +1 (929) 205-6099

Meeting ID: 7055714830#

***Revised Agenda***

**I. Roll Call**

**II. Pledge of Allegiance**

**III. Audience Comments** – *(limited to 3 minutes per individual for agenda items)*

**IV. Consent Agenda**

A. Consideration for Approval – The Minutes of the Board of Supervisors Special Meeting Held May 9, 2022

[Exhibit 1](#)

B. Consideration for Acceptance – The April 2022 Unaudited Financial Statements

[Exhibit 2](#)

C. Consideration for Acceptance – The May 2022 Unaudited Financial Statements

[Exhibit 3](#)

**V. Business Items**

A. Consideration & Adoption of **Resolution 2022-15**, Accepting FY 2021 Annual Audited Financial Report

[Exhibit 4](#)

B. Consideration of LLS Tax Solution Arbitrage Rebate Services Proposal - \$650.00

[Exhibit 5](#)

C. Consideration of Paypal Proposal

[Exhibit 6](#)

D. Consideration of District Engineer Work Authorization No. 34

[Exhibit 7](#)

E. Consideration of Fitness Equipment Repair Proposal Options

[Exhibit 8](#)

1. Life Fitness – Parts – TBD

2. Southeast Fitness Repair - \$2,411.72

F. Consideration of AC Repair Services Proposal Options

[Exhibit 9](#)

1. Air Solutions - \$1,050.00/ per pm

2. Buehler Air Conditioning

G. Discussion of Landscape RFP

[Exhibit 10](#)

H. Discussion & Consideration of The Lake Doctors Agreement Renewal

[Exhibit 11](#)

I. Consideration of VGlobal Tech Supervisor Emails Proposal

[Exhibit 12](#)

J. Discussion of Amenity Operations Recommendations

[Exhibit 13](#)

**VI. Staff Reports**

- A. **Lifestyle & Field Management Report**
- B. District Counsel
- C. District Manager
- D. District Engineer

**Exhibit 14**

**VII. Audience Comments** *(limited to 3 minutes per individual for non-agenda items)*

**VIII. Supervisors' Requests**

**IX. Action Items Summary**

**X. Next Month's Agenda Items**

**XI. Next Meeting Quorum Check: July 18<sup>th</sup>, 6:00 PM**

Stephen Kounoupas	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> REMOTE	<input type="checkbox"/> NO
Andrew Hagan	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> REMOTE	<input type="checkbox"/> NO
Sheila S. Papelbon	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> REMOTE	<input type="checkbox"/> NO
Matt Calderaro	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> REMOTE	<input type="checkbox"/> NO
Robert Renn	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> REMOTE	<input type="checkbox"/> NO

**XII. Adjournment**

# EXHIBIT 1

1 **MINUTES OF MEETING**

2 **BEACH**

3 **COMMUNITY DEVELOPMENT DISTRICT**

4 The Special Meeting of the Board of Supervisors of the Beach Community Development District  
5 was held on Monday, May 9, 2022 at 6:02 p.m., at 12788 Meritage Blvd., Jacksonville, Florida 32246,  
6 with Zoom Conference Call available.

7 **FIRST ORDER OF BUSINESS – Roll Call**

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

9 Present and constituting a quorum were:

10	Stephen Kounoupas	Board Supervisor, Chairman
11	Sheila Papelbon	Board Supervisor, Vice Chairwoman
12	Matt Calderaro	Board Supervisor, Assistant Secretary

13 Also present were:

14	Howard McGaffney	District Manager, DPFG Management and Consulting
15	David McInnes	Assistant District Manager, DPFG Management and Consulting
16	Wes Haber <i>(via phone,</i>	District Counsel, Kutak Rock LLP
17	<i>joined in progress)</i>	
18	Ross Ruben <i>(via phone,</i>	Vesta Property Services
19	<i>joined in progress)</i>	
20	Jay King	Vesta Property Services
21	Elizabeth Myers	Vesta Property Services
22	Ron Zastrocky	Vesta Property Services
23	Jake Card <i>(via phone,</i>	Advanced Security Specialist & Consulting
24	<i>joined in progress)</i>	
25	Robert Renn	Resident

26 *The following is a summary of the discussions and actions taken at the May 9, 2022 Beach CDD Board of*  
27 *Supervisors Special Meeting.*

28 **SECOND ORDER OF BUSINESS – Audience Comments**

29 Multiple audience members expressed security concerns and suggestions regarding the  
30 guardhouse.

31 **THIRD ORDER OF BUSINESS – Office of Elected Supervisor & Form 1**

32 A. Discussion to Fill Seat 3

33 Mr. McGaffney stated that one resume was received for the position from an individual by the  
34 name of Ryan Jones. He expressed concerns appointing Mr. Jones, as he was not present for the  
35 meeting. In response to an audience question, Mr. McGaffney reviewed the required  
36 qualifications and expectations for supervisors.

37 B. Consideration of Seat 3 Candidates

38 Three residents attending the meeting expressed interest in the position.

39 C. Seat 3 Choice

40 Mr. Kounoupas nominated Robert Renn to fill the vacancy.

41 On a MOTION by Mr. Kounoupas, SECONDED by Ms. Papelbon, WITH ALL IN FAVOR, the Board  
42 approved the appointment of Robert Renn to Seat 3 on the Board of Supervisors, for the Beach  
43 Community Development District.

44 D. Exhibit 1: Oath of Office

45 Mr. McGaffney administered the Oath of Office for Mr. Renn.

46 E. Exhibit 2: Form 1

47 Mr. McGaffney requested that Mr. Renn fill out and submit Form 1.

48 F. Exhibit 3: New Supervisor Information Sheet

49 G. Exhibit 4: Sunshine Law & Code of Ethics

50 H. Exhibit 5: Consideration & Adoption of **Resolution 2022-13**, Redesignating Officers

51 Ms. Papelbon expressed the need to relinquish her position as Vice Chair due to time  
52 commitments. She nominated Mr. Kounoupas to continue to serve as Chair and Mr. Calderaro to  
53 serve as Vice Chair. Mr. McGaffney noted that the other positions would remain the same.

54 On a MOTION by Mr. Kounoupas, SECONDED by Ms. Papelbon, WITH ALL IN FAVOR, the Board  
55 adopted **Resolution 2022-13**, Redesignating Officers, for the Beach Community Development District.

56 Following the motion, Mr. McGaffney discussed a process change for paying invoices. He  
57 explained that when Ms. Myers or Mr. Zastrocky receive an invoice, they would approve and  
58 code it, and then send it to the Chair for approval. Upon receiving approval, it would be returned  
59 to Ms. Myers or Mr. Zastrocky to forward to the Accounts Payable department at DPFPG.

60 On a MOTION by Ms. Papelbon, SECONDED by Mr. Calderaro, WITH ALL IN FAVOR, the Board  
61 approved the new invoice process proposed by the District Manager, for the Beach Community  
62 Development District.

63 **FOURTH ORDER OF BUSINESS – Consent Agenda**

64 A. Exhibit 6: Consideration for Approval – The Minutes of the Board of Supervisors Special  
65 Meeting Held March 30, 2022

66 Mr. McGaffney commented positively on working with PFM on the transition for District  
67 Management.

68 B. Exhibit 7: Consideration for Approval – The Minutes of the Board of Supervisors Regular  
69 Meeting Held April 11, 2022

70 On a MOTION by Mr. Kounoupas, SECONDED by Ms. Papelbon, WITH ALL IN FAVOR, the Board  
71 approved Items A and B of the Consent Agenda for the Beach Community Development District.

72 **FIFTH ORDER OF BUSINESS – Business Items**

73 A. Exhibit 8: Discussion of Approved Proposed FY 2023 Budget

74 Mr. McGaffney discussed security for the budget and indicated that while he did not see roving  
75 patrol listed in the budget, it appeared to be included. Mr. Kounoupas explained that there was an  
76 agreement with the security company in which the CDD would only pay for roving if roving was  
77 used. Mr. Renn recalled that the \$36,000.00 for roving was put in a general fund, as it was not  
78 used.

79 Ms. Papelbon noted that a fee would be needed to perform the rebate calculation on the 2018  
80 bond. Mr. McGaffney stated that he had put out an APB and that he would include this once he  
81 had the numbers. Ms. Papelbon requested that Mr. McGaffney add the arbitrage rebate to the  
82 budget as a line item with a zero amount or question marks for the time being.

83 Mr. McGaffney noted that the capital improvements line item had increased from \$0.00 to  
84 \$38,480.00 from the year prior. The Board clarified that this was a new line item. Mr. McGaffney  
85 indicated that this number was likely too low but recommended leaving something in this line  
86 item until the capital reserve study was performed for a more accurate number.

87 Mr. Kounoupas inquired about the line items that were highlighted in yellow on Exhibit 9. Mr.  
88 Renn stated that the highlighted numbers were an educated guess as to what these projects would  
89 cost. Mr. McGaffney explained that this document was based off information that had been given  
90 to staff regarding projects that needed to be done and indicated that more items would be added to  
91 the document over time.

92 Ms. Papelbon asked if the Board would like to change the number for guard service. Mr.  
93 Calderaro stated that he would like to hear from Jake Card with Advanced Security before  
94 making adjustments to this number. Mr. Kounoupas recalled that the Board had opted to take the  
95 maximum assessment allowed without reassessment, in the amount of \$1,846.56. Ms. Papelbon  
96 clarified that this number had increased by \$73.95 annually. Mr. Kounoupas suggested removing  
97 roving and move some of the money allocated to this line to bonds, if needed.

98 Mr. McGaffney indicated that he would add the arbitrage rebate calculation to the budget and  
99 decrease the number for the capital improvements line. Mr. Renn noted that the Board's goal  
100 should be cost containment. Discussion ensued regarding security costs. Mr. McGaffney  
101 recommended that the Board not remove \$22,000.00 from the amount budgeted for security. In  
102 response to a comment from Ms. Papelbon, Mr. McGaffney clarified that a letter would need to  
103 be sent out to inform residents if assessments were increased to \$1,846.00.

104 Mr. Card joined the meeting via phone. Mr. McGaffney requested clarification on the  
105 \$220,000.00 number budgeted for security. Mr. Card recalled that that the previous Chairman had  
106 requested that he start on a lower budget on a temporary basis. Mr. Kounoupas asked if there was  
107 a contract which indicated the rate of pay increase to \$25.00 per hour. He pointed out that the  
108 budgeted amount did not include holiday pay.

109 Ms. Papelbon expressed that she would like to keep assessments at \$1,846.00 and decrease the  
110 capital projects line item. Mr. McGaffney stated that he would increase the number budgeted for  
111 security and take that amount out of the capital projects line item.

112 Mr. Renn asked if the hourly rate increase for Advanced Security had been approved. Mr.  
113 McGaffney indicated that this would be brought back to the next meeting.

114 Mr. McGaffney opened the floor to audience comments. An audience member expressed  
115 concerns regarding costs for a third lifeguard. Mr. McGaffney stated this would be discussed  
116 during the Amenity Manager's report.

117 An audience member noted that a security guard would not have the authority to make arrests and  
118 suggested hiring an officer to rove the community.

119 An audience member stated that she had concerns regarding inflation affecting the cost of gas and  
120 electricity. Mr. McGaffney indicated that inflation was taken into account for the budget.

121 An audience member inquired about the increase in cost for Field Management. A supervisor  
122 clarified that the reason for this increase was due to multiple line items being consolidated. The  
123 audience member asked if the guards could monitor the amenity fire system. Mr. Renn recalled  
124 that this had been discussed in the past and was in the process of being looked into.



125 Mr. Card clarified that his company had the authority to detain any individual suspected of  
126 committing a crime or in the process of committing a crime. He explained that they would then  
127 call JSO and turn over the individual to that entity within a certain amount of time. He noted that  
128 his company charged a rate of \$35.00 an hour for roving and patrol and that JSO would charge a  
129 minimum of \$55.00 an hour. He added that neither his company nor JSO were permitted to write  
130 uniform traffic citations.

131 On a MOTION by Ms. Papelbon, SECONDED by Mr. Kounoupas, WITH ALL IN FAVOR, the Board  
132 approved the adjustment of the discussed numbers on the FY 2023 Budget for the Beach Community  
133 Development District.

134 Following the motion, Mr. McGaffney asked if Mr. Card's report on security should be included  
135 under Staff Reports. The Board agreed to have Mr. Card's report included under Staff Reports  
136 moving forward.

137 1. Exhibit 9: FY 2023 Capital Improvements

138 This item was discussed as part of Exhibit 8.

139 2. Exhibit 10: Security-Roving Patrol

140 This item was discussed as part of Exhibit 8.

141 B. District Manager Discussion of Organizational Matters

142 Mr. McGaffney indicated that this had already been discussed off-record.

143 C. Discussion of Towing within the Community

144 Ms. Myers stated that she had received several emails from residents regarding towing and  
145 indicated that she was working with Mr. Card on this matter. She noted that there was no CDD or  
146 HOA policy in place to allow towing in the community. She reviewed what would need to be  
147 done before vehicles could be towed by ASAP Towing. Mr. McGaffney requested that Mr. Card  
148 and Ms. Myers identify a process for towing to bring back to the next meeting. He stated that he  
149 would work with Mr. Heber on policy and language to put this on the agenda. This item was  
150 tabled to the next meeting.

151 D. Exhibit 11: Consideration & Adoption of **Resolution 2022-14**, Amending FY 2022 Meeting  
152 Schedule

153 Mr. McGaffney stated that he recommended monthly meetings and that this resolution would  
154 schedule the meetings for the third Monday of each month, with the exception of holidays.

155 On a MOTION by Mr. Kounoupas, SECONDED by Mr. Renn, WITH ALL IN FAVOR, the Board  
156 adopted **Resolution 2022-14**, Amending FY 2022 Meeting Schedule, for the Beach Community  
157 Development District.

158 E. General Election – Duval County Qualifying Period – Noon, June 13 2022 through Noon, June  
159 17, 2022

160 Mr. McGaffney gave notice of the General Election qualifying date. Mr. Haber explained a Board  
161 member in a seat for which no one qualified would remain in that seat. He clarified that there was  
162 a 90-day holdover period that the Board would have to appoint someone to fill the vacancy and  
163 that the original Board member would remain in that seat for that time period. He added that the  
164 Board members would not need to qualify for a seat they were previously in. In response to a  
165 question from Mr. Renn, Mr. Haber indicated that he did not believe that there was a publication

166 requirement for the District to advertise the Board positions but that he would look into this to  
167 confirm. Mr. Kounoupas noted that Seats 2, 4, and 5 were the seats up for election.

168 F. Exhibit 12: Consideration of Amenity Center Computer Replacement Options

169 Ms. Myers stated that the current computer did not have enough memory and explained the plan  
170 to designate one computer exclusively for security cameras, with the other computer to run all  
171 other programs. Mr. Renn recalled that the Board had budgeted for a new computer system in the  
172 past. Mr. Kounoupas explained that a computer with a better hard drive was needed. Mr.  
173 Calderaro stated that he would like to approve the third option of the Intel i7 without exit  
174 insurance.

175 On a MOTION by Mr. Kounoupas, SECONDED by Mr. Calderaro, WITH ALL IN FAVOR, the Board  
176 approved the purchase of an Intel i7 computer for the Amenity Center, in an amount not to exceed  
177 \$1,300.00, for the Beach Community Development District.

178 **SIXTH ORDER OF BUSINESS – Staff Reports**

179 Mr. King brought up a concern that had been mentioned by a resident earlier in the meeting  
180 pertaining to guards not properly screening individuals. Mr. Card stated that non-residents were  
181 asked for their driver’s license and who they were visiting. He noted that a LPR reader captured  
182 the license plate of each vehicle that came through the guard house and resident entrance but that  
183 it was unable to see who the vehicles belonged to. He explained that the recordings stayed on  
184 record for 30 days. Mr. Haber recommended avoiding going into further detail on security outside  
185 of a shade session.

186 Mr. Renn inquired as to whether the guards asked for the vehicle operator’s driver’s license and if  
187 a log of the driver’s licenses that had been checked. Mr. Card explained that vehicles being  
188 operated by individuals recognized by the guards as residents were not checked but that vehicles  
189 operated by individuals who were not recognized were checked. He confirmed that licenses were  
190 notated and kept in a system. An audience member suggested comparing the number of residents  
191 and non-resident that come through the guardhouse. Mr. McGaffney indicated that he made a  
192 note of this and that he would follow up with the audience member, as well as Mr. Card.

193 A. Lifestyle & Field Management Report

194 1. Field Management Report

195 **This item, originally Item A2 under the Sixth Order of Business, Staff Reports, was**  
196 **presented out of order.**

197 Mr. Zastrocky reviewed his report, noting that the fountains at the front of the community  
198 were operational and had been pressure-washed. He added that a new tennis net had been  
199 installed and that a splash pad had opened on Friday. Mr. Zastrocky additionally noted  
200 that the palm trees were tentatively scheduled for trimming on May 19.

201 Mr. Renn requested an update on the Wi-Fi repairs for the fitness center, Tamaya Hall,  
202 and the pool area. Mr. Zastrocky stated that this was on the capital project list he had put  
203 together and that he was currently waiting to hear back on one estimate. Mr. McGaffney  
204 explained that staff was in the process of prioritizing capital projects for the June  
205 meeting. Mr. Renn indicated that he would like to prioritize Wi-Fi. He asked if the Board  
206 could make a motion for the repairs, as this had been discussed for nearly 2 years at  
207 Board meetings. Mr. McGaffney pointed out that he had not seen any of the District’s  
208 financials as of yet. Ms. Papelbon expressed that she would not want to vote that night  
209 but that she agreed Wi-Fi should be made a priority.

210 2. Exhibit 13: Amenity Manager Report

211 **This item, originally Item A1 under the Sixth Order of Business, Staff Reports, was**  
212 **presented out of order.**

213 Ms. Myers stated that the Amenity Center would be fully staffed by lifeguards by the  
214 Memorial Day weekend. She explained that the lifeguard position involved a number of  
215 responsibilities, including checking the pool chemicals, taking out the trash, and checking  
216 residents for IDs. Mr. King added that a third lifeguard would help give the staff  
217 flexibility if one of the lifeguards had to call out or were unavailable. Mr. McGaffney  
218 noted that there would be an end-of-the-season evaluation with the amenity company.

219 Mr. King asked Mr. McGaffney when the policy topic would be discussed. Mr.  
220 McGaffney indicated that the amenity policies would be discussed over the course of  
221 multiple meetings, beginning in June.

222 Mr. Renn requested additional information on the “See Something Say Something”  
223 policy. Mr. King confirmed that Vesta would follow up with reporting individuals. Mr.  
224 Renn requested a follow up from Vesta within 24 or 48 hours. Mr. King indicated that  
225 this would be done going forward.

226 B. District Counsel

227 Mr. Haber confirmed that the District was required to publish notice of the election qualifying  
228 period at least 2 weeks in advanced. He noted that PFM may have already published this notice  
229 that indicated that he would work with Mr. McGaffney to follow up with PFM on this matter. In  
230 response to a question from Mr. McGaffney, Mr. Haber confirmed that electronic notification was  
231 not required. Mr. McGaffney mentioned that he had already notified his office of the publication  
232 notice.

233 Mr. Haber noted that there had been a change in the law that allowed special Districts to use the  
234 City or County’s website for the purposes of advertising meetings. He stated that this may result  
235 in cost savings for the District and that he would provide the Board with an update on this matter  
236 after he acquired more information.

237 C. District Manager

238 Mr. McGaffney expressed gratitude to the Board, residents, and staff for a successful meeting. He  
239 clarified for the record that he would be the District Manager for the District, with Mr. McInnes  
240 serving as the Assistant District Manager. He stated that Mr. McInnes was tentatively expected to  
241 become the District Manager in approximately 12 months.

242 D. District Engineer

243 Mr. McGaffney indicated that he would like to use a layered CAD format to help lower costs.

244 **SEVENTH ORDER OF BUSINESS – Audience Comments – New Business/Non-Agenda** *(limited to*  
245 *3 minutes per individual)*

246 An audience member expressed a positive opinion on multiple staff members and on the members  
247 of the Board.

248 An audience member commented on a sign at the guard gate that stated “no vehicles over 10  
249 feet.” He suggested removing this limit for efficiency purposes. He noted that he had submitted  
250 this matter to be put on the agenda. Mr. Renn indicated that this may had fallen through the  
251 cracks due to the transition from PFM to DPFG. In response to a question from Mr. Renn,  
252 multiple audience members stated that they would like to roof for the guardhouse removed to  
253 make room for larger vehicles to enter. Mr. McGaffney stated that he would look into this with

254 Mr. Zastrocky and staff to acquire pricing to put on the June agenda. He clarified that items  
255 would not necessarily be added to the agenda if they were requested by residents but stated that  
256 responses would be received to these requests within 24 hours. The audience member commented  
257 positively on the organizational approach taken at the meeting. The audience member  
258 additionally suggested raising the roof, rather than removing it.

259 An audience member commented on a tractor trailer owned by a non-resident that was parked in  
260 the community all day outside the gateway by the construction area. He inquired about a wall that  
261 was going to be installed where houses were planned to be built and asked if fences would be  
262 installed along the boulevard area. Mr. McGaffney indicated that ICI would attend a meeting to  
263 address this matter. The audience member brought up an issue with children climbing up the  
264 slide. Mr. Zastrocky stated that he would reach out to the manufacturers of the slide again but  
265 noted that no slide manufacturers had anything to encapsulate the bottom on the slide. The  
266 audience member additionally discussed a sinkhole problem his neighbor had with his backyard  
267 under his fence. Ms. Myers recalled that this had been discussed the month prior for multiple  
268 areas. Mr. McGaffney requested more information to address this issue.

269 An audience member expressed that he would like to have a report on the visitor log at the  
270 guardhouse. Mr. McGaffney assured the audience member that this would be done. The audience  
271 member additionally requested a status update on instructors and insurance. Ms. Papelbon noted  
272 that this would be one of her requests under Supervisors Requests.

273 An audience member recalled that she had read a document which stated that the District would  
274 be charged extra if they went over 8 meetings per year. Mr. McGaffney clarified that the District  
275 would not be charged extra for monthly meetings. The audience member also suggested getting  
276 rid of policies that were not being enforced.

#### 277 **EIGHTH ORDER OF BUSINESS – Supervisors Requests**

278 Ms. Papelbon requested an update on the instructors and their insurance. Mr. King explained that  
279 this was difficult to enforce and that he would work with Mr. McGaffney on prioritizing policies.  
280 Ms. Papelbon stated that she would like for policies for the tennis instructors and gate security to  
281 be prioritized.

282 Mr. Kounoupas requested clarification on the process for members of the Board speaking with  
283 Vesta employees. Mr. McGaffney recommended summarizing what staff was being asked to do  
284 in a list of action items to work on. He added that he would prefer for the Board to send their  
285 questions to the District Manager. Mr. Weber noted that the Chair had authority for the creation  
286 of the agenda and convening meetings.

287 Mr. Renn suggested having a sign-in sheet for the Tamaya Lifestyle events to prevent non-  
288 residents from attending. The other Board members indicated that they felt this was a non-issue.  
289 Mr. Ruben noted that sign-in sheets were used for some events and that he would work with Ms.  
290 Myers to have sign-in sheets for events with charges involved moving forward. Mr. Renn recalled  
291 in the past residents' feelings had been hurt when their residence status had been questioned and  
292 indicated that a sign-in sheet could help prevent this from occurring in the future.

293 Mr. Renn recalled that Mr. Card had promised solar lighting for the parking lot. Ms. Myers noted  
294 that this was on the capital list. Mr. Renn additionally stressed the importance of guards checking  
295 and logging guests being discussed with Mr. Card.

296 Mr. Kounoupas requested a process in which residents could report issues. Mr. McGaffney  
297 indicated that processes would be worked on and that communication was a priority.

#### 298 **NINTH ORDER OF BUSINESS – Action Items Summary**

299 Mr. McGaffney briefly reviewed several action items and indicated that he would look through  
300 his notes to put together the full list of action items.

- 301 1. The District Manager will discuss security at the guardhouse with Mr. Card.
- 302 2. The District Manager will amend the budget to include the Arbitrage Rebate Calculation and  
303 decrease the capital line by this amount.
- 304 3. The District Manager will include Wi-Fi, the towing policy, and instructor policy on the June  
305 Agenda.
- 306 4. The District Manager will follow up with District Counsel regarding the use of the website for  
307 meeting notices and determine what savings this would bring to the District’s budget.
- 308 5. The District Manager will follow up on emails from Mr. Calderaro and Mr. Renn.
- 309 6. Mr. Ruben will work with Ms. Myers and Mr. Zastrocky to keep better track of and follow up on  
310 resident comments.
- 311 7. The District Manager will follow up on the tractor trailer in the parking lot with Mr. Card.
- 312 8. Mr. Ruben will work with Ms. Myers regarding sign-in sheets for events.

313 **TENTH ORDER OF BUSINESS – Next Meeting Quorum Check: Thursday, May 26 at 11:30 a.m.**

314 All Board members confirmed that they would be physically present for the meeting, which  
315 would establish a quorum.

316 **ELEVENTH ORDER OF BUSINESS – Adjournment**

317 Mr. McGaffney asked for final questions, comments, or corrections before requesting a motion to  
318 adjourn the meeting. There being none, Ms. Papelbon made a motion to adjourn the meeting.

319 On a MOTION by Ms. Papelbon, SECONDED by Mr. Kounoupas, WITH ALL IN FAVOR, the Board  
320 adjourned the meeting at 9:08 p.m. for the Beach Community Development District.

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

324 **Meeting minutes were approved at a meeting by vote of the Board of Supervisors at a publicly noticed**  
325 **meeting held on June 20, 2022.**

326  
327 \_\_\_\_\_  
**Signature**

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

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

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

328 **Title:**     **Secretary**     **Assistant Secretary**

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

## EXHIBIT 2

**Beach**  
**Community Development District**

Financial Statements  
(Unaudited)

For the Period Ending  
April 30, 2022

**Beach Community Development District**  
**Balance Sheet**  
**As of April 30, 2022**

	<u>General Fund</u>	<u>Debt Service Series 2013A</u>	<u>Debt Service Series 2015A</u>	<u>Construction 2013A, 2015A</u>	<u>Total</u>
1 <b><u>ASSETS</u></b>					
2 Operating Account BU	\$ 794,985	\$ -	\$ -	\$ -	\$ 794,985
3 Checking Account CS	86,869	-	-	-	86,869
4 Debit Card Account CS	893	-	-	-	893
5 Prepaid Expenses	886	-	-	-	886
6 Assessments Receivable On-Roll	4,693	2,954	450	-	8,097
7 Assessments Receivable Off-Roll	111,498	-	134,655	-	246,152
8 Due From Other Funds*	-	4,519	1,658	-	6,177
9 DS 2013A					-
10 Sinking Fund 2013A		170,000			170,000
11 Interest 2013A		325,108			325,108
12 Prepayment 2013A	-	175,444	-	-	175,444
13 Revenue 2013A	-	424,724	-	-	424,724
14 DS 2015A					-
15 Sinking Fund 2015A	-	-	155,000	-	155,000
16 Interest 2015A	-	-	233,935	-	233,935
17 Prepayment 2015A	-	-	253,239	-	253,239
18 Optional Redemption 2015A	-	-	-	-	-
19 Revenue 2015A	-	-	93,573	-	93,573
20 Acquisition/Construction 2013A	-	-	-	37	37
21 Acquisition/Construction 2015A	-	-	-	149	149
22 <b>TOTAL ASSETS</b>	<b>\$ 999,824</b>	<b>\$ 1,102,748</b>	<b>\$ 872,511</b>	<b>\$ 187</b>	<b>\$ 2,975,269</b>



23 **LIABILITIES**

24	Accounts Payable	\$ 43,927	\$ -	\$ -	\$ -	\$ 43,927
25	Deferred Revenue On-Roll	4,693	2,954	450	-	8,097
26	Deferred Revenue Off-Roll	111,498	-	134,655	-	246,152
27	Due To Other Funds*	-	-	-	-	-
28	Outstanding Checks	75,699	-	-	-	75,699
29	<b>TOTAL LIABILITIES</b>	<b>235,817</b>	<b>2,954</b>	<b>135,105</b>	<b>-</b>	<b>373,876</b>

30 **FUND BALANCE**

31	Prepaid & Deposits	886	-	-	-	886
32	Reserved	109,319	690,745	235,241	(6,750)	1,028,555
33	Unreserved	653,802	409,049	502,166	6,937	1,571,953
34	<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<b>\$ 999,824</b>	<b>\$ 1,102,748</b>	<b>\$ 872,511</b>	<b>\$ 187</b>	<b>\$ 2,975,269</b>

\*Differences in Due To/Due From due to funds in transit

**Beach Community Development District**  
**General Fund**  
**Statement of Revenue, Expenses and Changes in Fund Balance**  
**For the Period From October 1, 2021 through April 30, 2022**

	<u>FY2022 Adopted</u>	<u>FY2022 Actual YTD</u>	<u>Variance Over (Under)</u>	<u>% of Budget</u>
<b>1 REVENUE</b>				
2 Special Assessments - On Roll	\$ 1,108,414	\$ 1,104,412	\$ (4,002)	100%
3 Special Assessments - Off Roll	445,990	334,493	(111,498)	75%
4 Other Income & Other Financing Sources	-	25,026	25,026	
5 Carryforward	-	-	-	
6 Interest Income	-	43	43	
<b>7 TOTAL REVENUE</b>	<b>\$ 1,554,404</b>	<b>\$ 1,463,973</b>	<b>\$ (90,431)</b>	<b>94%</b>
<b>8 EXPENDITURES</b>				
<b>9 General &amp; Administrative Expenses</b>				
10 Supervisor Fees	\$ 4,800	\$ 5,400	\$ 600	113%
11 Public Official Insurance	2,800	2,632	(168)	94%
12 General Liability Insurance	3,600	3,381	(219)	94%
13 Trustee Fees	8,000	14,375	6,375	180%
14 District Management	38,500	22,458	(16,042)	58%
15 Engineering	2,500	-	(2,500)	0%
16 Dissemination Agent	4,000	2,000	(2,000)	50%
17 District Counsel	5,000	7,820	2,820	156%
18 Assessment Administration	9,000	9,000	-	100%
19 Reamortization Schedule	500	-	(500)	0%
20 Audit	6,000	6,096	96	102%
21 Legal Advertising	1,750	1,506	(244)	86%
22 Miscellaneous	1,000	1,414	414	141%
23 Website	2,400	1,663	(737)	69%
24 Dues, Licenses & Fees	175	175	-	100%
<b>25 Total General &amp; Administrative Expenses</b>	<b>90,025</b>	<b>77,919</b>	<b>12,106</b>	<b>87%</b>
<b>26 Field Expenses</b>				
27 Field Management	16,200	3,618	(12,582)	22%
28 Property Insurance	75,500	74,212	(1,288)	98%
29 Lake Maintenance	19,800	10,996	(8,804)	56%
30 Landscaping (Including materials)	402,792	204,677	(198,115)	51%
31 Landscape Improvement	-	-	-	
32 Irrigation (Repairs)	10,000	2,640	(7,360)	26%
33 Electric - Street Lights/Irrigation-JEA	188,475	89,054	(99,421)	47%
34 Right of Way / Lake Mowing	2,500	-	(2,500)	0%
35 Entry Water Feature	7,500	3,185	(4,315)	42%
36 Carryforward replenish	5,000	-	(5,000)	0%
37 Contingency - Hurricane Expenses/deductible	10,000	-	(10,000)	0%
38 General Maintenance	8,000	1,038	(6,962)	13%
<b>39 Total Field Expenses</b>	<b>745,767</b>	<b>389,419</b>	<b>356,348</b>	<b>52%</b>

40	<b><u>Amenity Expenses</u></b>				
41	Amenity Admin/Operation/Lifeguards	170,000	101,003	(68,997)	59%
42	Swimming Pool Maintenance & Chemicals	47,500	31,482	(16,018)	66%
43	Swimming Pool Inspection	1,500	-	(1,500)	0%
44	Amenity General Maintenance	15,510	14,001	(1,509)	90%
45	Holiday Decorations	6,000	-	(6,000)	0%
46	Amenity Cleaning	15,000	7,735	(7,265)	52%
47	Amenity Electric/Water and Sewer	60,000	26,647	(33,353)	44%
48	Amenity Gates/Control Access	2,500	4,717	2,217	189%
49	Amenity Website	7,860	3,779	(4,081)	48%
50	Amenity Internet/Cable	10,000	7,489	(2,511)	75%
51	Amenity Dues & Licenses	850	-	(850)	0%
52	Amenity Security	800	-	(800)	0%
53	Fitness Equipment Lease	10,000	6,944	(3,056)	69%
54	Lifestyles Programming	25,000	8,115	(16,885)	32%
55	Amenity Gas	600	261	(339)	44%
56	Tennis Court Maintenance - 4 Clay Courts	14,500	1,280	(13,220)	9%
57	Landscaping Maintenance of Amenity Center	68,400	44,882	(23,518)	66%
58	Landscape Improvement	2,500	2,902	402	116%
59	Amenity Irrigation (Repairs)	1,500	166	(1,334)	11%
60	Pest Control	1,200	718	(482)	60%
61	Amenity Fire System Monitoring	1,500	3,020	1,520	201%
62	Alarm	500	-	(500)	0%
63	Trash Collection	2,292	858	(1,434)	37%
64	<b><u>Total Amenity Expenses</u></b>	<b><u>465,512</u></b>	<b><u>266,001</u></b>	<b><u>199,511</u></b>	<b><u>57%</u></b>
65	<b><u>Access Control /Gate House</u></b>				
66	Guard Service	246,000	110,058	(135,943)	45%
67	Guard House Supplies	800	-	(800)	0%
68	Guard House Utilities	3,800	3,529	(271)	93%
69	Guard House Repair & Maintenance	1,000	33	(967)	3%
70	Guard House Janitorial	-	-	-	
71	Bar Code Expense	1,500	3,641	2,141	243%
72	<b><u>Total Access Control/Gate House Expenses</u></b>	<b><u>253,100</u></b>	<b><u>117,260</u></b>	<b><u>135,840</u></b>	<b><u>46%</u></b>
73	<b><u>TOTAL EXPENDITURES</u></b>	<b><u>\$ 1,554,404</u></b>	<b><u>\$ 850,600</u></b>	<b><u>703,804</u></b>	<b><u>55%</u></b>
74	<b><u>Excess of Revenue Over (Under) Expenditures</u></b>	<b><u>-</u></b>	<b><u>613,373</u></b>	<b><u>613,373</u></b>	
75	Fund Balance - Beginning	143,374	150,634	7,260	
76	<b><u>Fund Balance - Ending</u></b>	<b><u>\$ 143,374</u></b>	<b><u>\$ 764,007</u></b>	<b><u>\$ 620,633</u></b>	

**Beach Community Development District**  
**Debt Service 2013A**  
**Statement of Revenue, Expenses and Changes in Fund Balance**  
**For the Period From October 1, 2021 through April 30, 2022**

	<b>FY2022 Adopted</b>	<b>FY2022 Actual YTD</b>	<b>Variance Over (Under)</b>
<b>1 REVENUE</b>			
2 Special Assessments - On Roll	\$ 821,645	\$ 815,325	\$ (6,320)
3 Special Assessments - Off Roll	-	143,574	143,574
4 Prepayment	-	34,220	34,220
5 Interest Revenue	-	181	181
<b>6 TOTAL REVENUE</b>	<b>821,645</b>	<b>993,300</b>	<b>171,655</b>
<b>7 EXPENDITURES</b>			
8 11/01/21 Debt Service			
9 Interest	328,670	328,670	-
10 05/01/22 Debt Service			
11 Interest	328,670	-	328,670
12 Principal	170,000	100,000	(70,000)
13 Other Expenditures	-	155,582	
<b>14 TOTAL EXPENDITURES</b>	<b>827,340</b>	<b>584,252</b>	<b>243,088</b>
<b>15 Excess of Revenue Over (Under) Expenditures</b>	<b>(5,695)</b>	<b>409,049</b>	<b>414,744</b>
16 Fund Balance - Beginning	690,745	690,745	-
<b>17 Fund Balance - Ending</b>	<b>\$ 685,050</b>	<b>\$ 1,099,794</b>	<b>\$ 414,744</b>

**Beach Community Development District**  
**Debt Service 2015A**  
**Statement of Revenue, Expenses and Changes in Fund Balance**  
**For the Period From October 1, 2021 through April 30, 2022**

	<b>FY2022 Adopted</b>	<b>FY2022 Actual YTD</b>	<b>Variance Over (Under)</b>
<b>1 REVENUE</b>			
2 Special Assessments - On Roll	\$ 124,646	\$ 124,196	\$ (450)
3 Special Assessments - Off Roll	493,652	611,902	118,250
4 Interest Revenue	-	2	2
<b>5 TOTAL REVENUE</b>	<b>618,298</b>	<b>736,100</b>	<b>117,803</b>
<b>6 EXPENDITURES</b>			
7 11/01/21 Debt Service			
8 Interest	234,673	233,935	738
9 05/01/22 Debt Service			-
10 Interest	234,673	-	234,673
11 Principal	155,000	-	(155,000)
<b>12 TOTAL EXPENDITURES</b>	<b>624,345</b>	<b>233,935</b>	<b>390,410</b>
<b>13 Excess of Revenue Over (Under) Expenditures</b>	<b>(6,048)</b>	<b>502,165</b>	<b>508,213</b>
14 Fund Balance - Beginning	235,241	235,241	-
<b>15 Fund Balance - Ending</b>	<b>\$ 229,193</b>	<b>\$ 737,406</b>	<b>\$ 508,213</b>

# EXHIBIT 3

**Beach**  
**Community Development District**

Financial Statements  
(Unaudited)

For the Period Ending  
May 31, 2022

**Beach Community Development District**  
**Balance Sheet**  
**As of May 31, 2022**

	<u>General Fund</u>	<u>Debt Service Series 2013A</u>	<u>Debt Service Series 2015A</u>	<u>Construction 2013A, 2015A</u>	<u>Total</u>
1 <b>ASSETS</b>					
2 Operating Account BU	\$ 697,040	\$ -	\$ -	\$ -	\$ 697,040
3 Checking Account CS	43,324	-	-	-	43,324
4 Debit Card Account CS	893	-	-	-	893
5 Prepaid Expenses	886	-	-	-	886
6 Assessments Receivable On-Roll	-	-	-	-	-
7 Assessments Receivable Off-Roll	111,498	-	134,655	-	246,152
8 Due From Other Funds	-	9,846	2,470	-	12,315
9 DS 2013A	-	-	-	-	-
10 Sinking Fund 2013A	-	-	-	-	-
11 Interest 2013A	-	-	-	-	-
12 Prepayment 2013A	-	39,994	-	-	39,994
13 Revenue 2013A	-	405,359	-	-	405,359
14 DS 2015A	-	-	-	-	-
15 Sinking Fund 2015A	-	-	-	-	-
16 Interest 2015A	-	-	-	-	-
17 Prepayment 2015A	-	-	3,239	-	3,239
18 Optional Redemption 2015A	-	-	-	-	-
19 Revenue 2015A	-	-	93,573	-	93,573
20 Acquisition/Construction 2013A	-	-	-	37	37
21 Acquisition/Construction 2015A	-	-	-	149	149
22 <b>TOTAL ASSETS</b>	<b>\$ 853,641</b>	<b>\$ 455,199</b>	<b>\$ 233,937</b>	<b>\$ 187</b>	<b>\$ 1,542,964</b>



23	<b>LIABILITIES</b>						
24	Accounts Payable	\$ 31,600	\$ -	\$ -	\$ -	\$ 31,600	
25	Deferred Revenue On-Roll	-	-	-	-	-	
26	Deferred Revenue Off-Roll	111,498	-	134,655	-	246,152	
27	Due To Other Funds	6,138	-	-	-	6,138	
28	Outstanding Checks	18,891	-	-	-	18,891	
29	<b>TOTAL LIABILITIES</b>	<b>168,126</b>	<b>-</b>	<b>134,655</b>	<b>-</b>	<b>302,781</b>	
30	<b>FUND BALANCE</b>						
31	Prepaid & Deposits	886	-	-	-	886	
32	Reserved	109,319	690,745	235,241	(6,750)	1,028,555	
33	Unreserved	575,309	(235,546)	(135,958)	6,937	210,742	
34	<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>	<b>\$ 853,641</b>	<b>\$ 455,199</b>	<b>\$ 233,937</b>	<b>\$ 187</b>	<b>\$ 1,542,964</b>	

**Beach Community Development District**  
**General Fund**  
**Statement of Revenue, Expenses and Changes in Fund Balance**  
**For the Period From October 1, 2021 through May 31, 2022**

	<u>FY2022</u> <u>Adopted</u>	<u>FY2022</u> <u>Actual YTD</u>	<u>Variance</u> <u>Over (Under)</u>	<u>% of</u> <u>Budget</u>
<b>1 <u>REVENUE</u></b>				
2 Special Assessments - On Roll	\$ 1,108,414	\$ 1,111,627	\$ 3,214	100%
3 Special Assessments - Off Roll	445,990	334,493	(111,498)	75%
4 Other Income & Other Financing Sources	-	27,993	27,993	
5 Carryforward	-	-	-	
6 Interest Income	-	49	49	
<b>7 <u>TOTAL REVENUE</u></b>	<b><u>\$ 1,554,404</u></b>	<b><u>\$ 1,474,162</u></b>	<b><u>\$ (80,242)</u></b>	<b><u>95%</u></b>
<b>8 <u>EXPENDITURES</u></b>				
<b>9 <u>General &amp; Administrative Expenses</u></b>				
10 Supervisor Fees	\$ 4,800	\$ 6,200	\$ (1,400)	129%
11 Public Official Insurance	2,800	2,632	168	94%
12 General Liability Insurance	3,600	3,381	219	94%
13 Trustee Fees	8,000	14,375	(6,375)	180%
14 District Management	38,500	22,458	16,042	58%
15 Engineering	2,500	-	2,500	0%
16 Dissemination Agent	4,000	2,000	2,000	50%
17 District Counsel	5,000	7,820	(2,820)	156%
18 Assessment Administration	9,000	9,000	-	100%
19 Reamortization Schedule	500	-	500	0%
20 Audit	6,000	6,096	(96)	102%
21 Legal Advertising	1,750	1,606	144	92%
22 Miscellaneous	1,000	1,738	(738)	174%
23 Website	2,400	1,663	737	69%
24 Dues, Licenses & Fees	175	175	-	100%
<b>25 <u>Total General &amp; Administrative Expenses</u></b>	<b><u>90,025</u></b>	<b><u>79,143</u></b>	<b><u>10,882</u></b>	<b><u>88%</u></b>
<b>26 <u>Field Expenses</u></b>				
27 Field Management	16,200	3,618	12,582	22%
28 Property Insurance	75,500	74,212	1,288	98%
29 Lake Maintenance	19,800	10,996	8,804	56%
30 Landscaping (Including materials)	402,792	204,677	198,115	51%
31 Landscape Improvement	-	-	-	
32 Irrigation (Repairs)	10,000	2,991	7,009	30%
33 Electric - Street Lights/Irrigation-JEA	188,475	111,120	77,355	59%
34 Right of Way / Lake Mowing	2,500	-	2,500	0%
35 Entry Water Feature	7,500	3,185	4,315	42%
36 Carryforward replenish	5,000	-	5,000	0%
37 Contingency - Hurricane Expenses/deductible	10,000	-	10,000	0%
38 General Maintenance	8,000	1,038	6,962	13%
<b>39 <u>Total Field Expenses</u></b>	<b><u>745,767</u></b>	<b><u>411,836</u></b>	<b><u>333,931</u></b>	<b><u>55%</u></b>

40	<b>Amenity Expenses</b>				
41	Amenity Admin/Operation/Lifeguards	170,000	136,726	33,274	80%
42	Swimming Pool Maintenance & Chemicals	47,500	36,277	11,223	76%
43	Swimming Pool Inspection	1,500	-	1,500	0%
44	Amenity General Maintenance	15,510	15,326	184	99%
45	Holiday Decorations	6,000	-	6,000	0%
46	Amenity Cleaning	15,000	8,075	6,925	54%
47	Amenity Electric/Water and Sewer	60,000	26,647	33,353	44%
48	Amenity Gates/Control Access	2,500	4,717	(2,217)	189%
49	Amenity Website	7,860	3,939	3,921	50%
50	Amenity Internet/Cable	10,000	8,798	1,202	88%
51	Amenity Dues & Licenses	850	-	850	0%
52	Amenity Security	800	-	800	0%
53	Fitness Equipment Lease	10,000	6,944	3,056	69%
54	Lifestyles Programming	25,000	12,993	12,007	52%
55	Amenity Gas	600	298	302	50%
56	Tennis Court Maintenance - 4 Clay Courts	14,500	1,280	13,220	9%
57	Landscaping Maintenance of Amenity Center	68,400	45,060	23,340	66%
58	Landscape Improvement	2,500	2,902	(402)	116%
59	Amenity Irrigation (Repairs)	1,500	166	1,334	11%
60	Pest Control	1,200	718	482	60%
61	Amenity Fire System Monitoring	1,500	3,020	(1,520)	201%
62	Alarm	500	-	500	0%
63	Trash Collection	2,292	955	1,337	42%
64	<b>Total Amenity Expenses</b>	<b>465,512</b>	<b>314,842</b>	<b>150,670</b>	<b>68%</b>
65	<b>Access Control /Gate House</b>				
66	Guard Service	246,000	126,258	119,743	51%
67	Guard House Supplies	800	-	800	0%
68	Guard House Utilities	3,800	3,529	271	93%
69	Guard House Repair & Maintenance	1,000	33	967	3%
70	Guard House Janitorial	-	-	-	
71	Bar Code Expense	1,500	3,641	(2,141)	243%
72	<b>Total Access Control/Gate House Expenses</b>	<b>253,100</b>	<b>133,460</b>	<b>119,640</b>	<b>53%</b>
73	<b>TOTAL EXPENDITURES</b>	<b>\$ 1,554,404</b>	<b>\$ 939,282</b>	<b>615,122</b>	<b>60%</b>
74	<b>Excess of Revenue Over (Under) Expenditures</b>	<b>-</b>	<b>534,881</b>	<b>534,881</b>	
75	Fund Balance - Beginning	143,374	150,634	7,260	
76	<b>Fund Balance - Ending</b>	<b>\$ 143,374</b>	<b>\$ 685,514</b>	<b>\$ 542,140</b>	

**Beach Community Development District**  
**Debt Service 2013A**  
**Statement of Revenue, Expenses and Changes in Fund Balance**  
**For the Period From October 1, 2021 through May 31, 2022**

	<b>FY2022 Adopted</b>	<b>FY2022 Actual YTD</b>	<b>Variance Over (Under)</b>
<b>1 REVENUE</b>			
2 Special Assessments - On Roll	\$ 821,645	\$ 820,652	\$ (993)
3 Special Assessments - Off Roll	-	143,574	143,574
4 Prepayment	-	34,220	34,220
5 Interest Revenue	-	367	367
<b>6 TOTAL REVENUE</b>	<b>821,645</b>	<b>998,813</b>	<b>177,168</b>
<b>7 EXPENDITURES</b>			
8 11/01/21 Debt Service			
9 Interest	328,670	328,670	-
10 05/01/22 Debt Service			
11 Interest	328,670	325,108	3,563
12 Principal	170,000	425,000	255,000
13 Other Expenditures	-	155,582	
<b>14 TOTAL EXPENDITURES</b>	<b>827,340</b>	<b>1,234,359</b>	<b>(407,019)</b>
<b>15 Excess of Revenue Over (Under) Expenditures</b>	<b>(5,695)</b>	<b>(235,546)</b>	<b>(229,851)</b>
16 Fund Balance - Beginning	690,745	690,745	-
<b>17 Fund Balance - Ending</b>	<b>\$ 685,050</b>	<b>\$ 455,199</b>	<b>\$ (229,851)</b>

**Beach Community Development District**  
**Debt Service 2015A**  
**Statement of Revenue, Expenses and Changes in Fund Balance**  
**For the Period From October 1, 2021 through May 31, 2022**

	<u>FY2022 Adopted</u>	<u>FY2022 Actual YTD</u>	<u>Variance Over (Under)</u>
<b>1 REVENUE</b>			
2 Special Assessments - On Roll	\$ 124,646	\$ 125,007	\$ 361
3 Special Assessments - Off Roll	493,652	611,902	118,250
4 Interest Revenue	-	3	3
<b>5 TOTAL REVENUE</b>	<b>618,298</b>	<b>736,912</b>	<b>118,615</b>
<b>6 EXPENDITURES</b>			
7 11/01/21 Debt Service			
8 Interest	234,673	233,935	738
9 05/01/22 Debt Service			-
10 Interest	234,673	233,935	738
11 Principal	155,000	405,000	250,000
<b>12 TOTAL EXPENDITURES</b>	<b>624,345</b>	<b>872,870</b>	<b>(248,525)</b>
<b>13 Excess of Revenue Over (Under) Expenditures</b>	<b>(6,048)</b>	<b>(135,958)</b>	<b>(129,910)</b>
14 Fund Balance - Beginning	235,241	235,241	-
<b>15 Fund Balance - Ending</b>	<b>\$ 229,193</b>	<b>\$ 99,283</b>	<b>\$ (129,910)</b>

# EXHIBIT 4

**RESOLUTION 2022-15**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BEACH  
COMMUNITY DEVELOPMENT DISTRICT ACCEPTING THE AUDITED  
FINANCIAL REPORT FOR THE FISCAL YEAR ENDED SEPTEMBER 30,  
2021**

**WHEREAS**, the District's Auditor has heretofore prepared and submitted to the Board, for acceptance, the District's Audited Financial Report for Fiscal Year 2021/2022;

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

1. The Audited Financial Report for Fiscal Year 2021/2022, heretofore submitted to the Board, is hereby accepted for Fiscal Year 2021/2022, for the period ending September 30, 2021.
2. A verified copy of said Audited Financial Report for Fiscal Year 2021/2022 shall be attached hereto as an exhibit to this Resolution and included in the District's "Official Record of Proceedings".

**PASSED AND ADOPTED** this 20<sup>th</sup> day of June, 2022.

ATTEST:

**BEACH COMMUNITY DEVELOPMENT  
DISTRICT**

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

\_\_\_\_\_  
Chair/Vice Chair, Board of Supervisors

**Exhibit A:** FY 2022 Audit Report

**BEACH COMMUNITY DEVELOPMENT DISTRICT  
CITY OF JACKSONVILLE, FLORIDA  
FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED  
SEPTEMBER 30, 2021**



**BEACH COMMUNITY DEVELOPMENT DISTRICT  
CITY OF JACKSONVILLE, FLORIDA**

**TABLE OF CONTENTS**

	Page
INDEPENDENT AUDITOR'S REPORT	1-2
MANAGEMENT'S DISCUSSION AND ANALYSIS	3-6
<b>BASIC FINANCIAL STATEMENTS</b>	
Government-Wide Financial Statements:	
Statement of Net Position	7
Statement of Activities	8
Fund Financial Statements:	
Balance Sheet – Governmental Funds	9
Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position	10
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	11
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	12
Notes to the Financial Statements	13-22
<b>REQUIRED SUPPLEMENTARY INFORMATION</b>	
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund	23
Notes to Required Supplementary Information	24
<b>OTHER INFORMATION</b>	
Data Elements required by FL Statute 218.39 (3) (c)	25
<b>INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS</b>	<b>26-27</b>
<b>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</b>	<b>28</b>
<b>MANAGEMENT LETTER REQUIRED BY CHAPTER 10.550 OF THE RULES OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA</b>	<b>29-30</b>



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## INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors  
Beach Community Development District  
City of Jacksonville, Florida

### Report on the Financial Statements

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

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund, of the District as of September 30, 2021, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

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

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The information for compliance with FL Statute 218.39 (3) (c) is not a required part of the basic financial statements. The information for compliance with FL Statute 218.39 (3) (c) has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated May 11, 2022 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

May 11, 2022

## MANAGEMENT'S DISCUSSION AND ANALYSIS

The management of the Beach Community Development District, City of Jacksonville, Florida ("District") would like to offer the readers of the District's financial statements this discussion and analysis of the District's financial activities for the fiscal year ended September 30, 2021. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

### FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$14,101,289.
- The change in the District's total net position in comparison with the prior fiscal year was (\$141,070), a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2021, the District's governmental funds reported combined ending fund balances of \$1,076,806, a decrease of (\$803,927) in comparison with the prior fiscal year. A portion of fund balance is non-spendable for prepaid items and deposits, restricted for debt service and capital projects, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

### OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis 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 and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

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

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), amenity, gate house and maintenance 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, the 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, assets exceeded liabilities 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,	
	2021	2020
Assets, excluding capital assets	\$ 1,280,728	\$ 2,016,185
Capital assets, net of depreciation	30,612,457	31,065,981
Total assets	31,893,185	33,082,166
Liabilities, excluding long-term liabilities	672,760	632,106
Long-term liabilities	17,119,136	18,207,701
Total liabilities	17,791,896	18,839,807
Net Position		
Net investment in capital assets	13,493,507	12,858,833
Restricted	457,148	1,280,920
Unrestricted	150,634	102,606
Total net position	\$ 14,101,289	\$ 14,242,359

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

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

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

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

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

CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30,		
	2021	2020
Revenues:		
Program revenues		
Charges for services	\$ 3,220,451	\$ 8,798,738
Operating grants and contributions	1,069	21,639
Capital grants and contributions	37	6,301
General revenues		
Unrestricted investment earnings	1,108	2,600
Total revenues	<u>3,222,665</u>	<u>8,829,278</u>
Expenses:		
General government	182,850	152,752
Maintenance and operations	1,076,922	1,046,346
Amenity	826,441	822,608
Gate house	125,084	127,226
Interest	1,152,438	1,326,645
Total expenses	<u>3,363,735</u>	<u>3,475,577</u>
Special items:		
Developer refund	-	(787,713)
Retainage payable settlement	-	240,276
Total special items	<u>-</u>	<u>(547,437)</u>
Change in net position	<u>(141,070)</u>	<u>4,806,264</u>
Net position - beginning	14,242,359	9,436,095
Net position - ending	<u>\$ 14,101,289</u>	<u>\$ 14,242,359</u>

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2021 was \$3,363,735. The costs of the District's activities were primarily funded by program revenues. Program revenues are comprised primarily of assessments and investment earnings. The decreases in program revenues over the prior fiscal year is due to a decrease in prepaid assessments received during the prior fiscal year. In total, expenses decreased primarily as a result of a decrease in interest expense in the current fiscal year. Based on the amortization schedule of the Bonds, as the balance outstanding of the Bonds decreases over time, the portion of each debt service payment allocated to principal increases accordingly thereby decreasing the amount allocated to interest.

## GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. The general fund budget for the fiscal year ended September 30, 2021 was amended to increase revenues and appropriations by \$32,528. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2021.

## CAPITAL ASSETS AND DEBT ADMINISTRATION

### Capital Assets

At September 30, 2021, the District had \$34,356,662 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$3,744,205 has been taken, which resulted in a net book value of \$30,612,457. More detailed information about the District's capital assets is presented in the notes of the financial statements.

### Capital Debt

At September 30, 2021, the District had \$17,200,000 in Bonds outstanding and \$3,835 in capital leases outstanding. 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

It is anticipated that the general operations of the District will remain fairly constant.

## CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide property owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Beach Community Development District's Finance Department at 250 International Parkway, Suite 208, Lake Mary, FL 32746.

**BEACH COMMUNITY DEVELOPMENT DISTRICT  
CITY OF JACKSONVILLE, FLORIDA  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2021**

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash	\$ 347,296
Assessments receivable	219,596
Interest receivable	50
Prepaid items and deposits	7,260
Restricted assets:	
Investments	706,526
Capital assets:	
Depreciable, net	<u>30,612,457</u>
Total assets	<u>31,893,185</u>
 <b>LIABILITIES</b>	
Accounts payable	203,922
Accrued interest payable	468,838
Non-current liabilities:	
Due within one year	328,835
Due in more than one year	<u>16,790,301</u>
Total liabilities	<u>17,791,896</u>
 <b>NET POSITION</b>	
Net investment in capital assets	13,493,507
Restricted for debt service	457,148
Unrestricted	<u>150,634</u>
Total net position	<u>\$ 14,101,289</u>

See notes to the financial statements



**BEACH COMMUNITY DEVELOPMENT DISTRICT  
CITY OF JACKSONVILLE, FLORIDA  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

<u>Functions/Programs</u>	<u>Expenses</u>	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Primary government:					
Governmental activities:					
General government	\$ 182,850	\$ 182,850	\$ -	\$ -	\$ -
Maintenance and operations	1,076,922	1,187,014	-	37	110,129
Amenity	826,441	32,638	-	-	(793,803)
Gate house	125,084	-	-	-	(125,084)
Interest on long-term debt	1,152,438	1,817,949	1,069	-	666,580
Total governmental activities	3,363,735	3,220,451	1,069	37	(142,178)
General revenues:					
					1,108
Unrestricted investment earnings					1,108
Total general revenues					1,108
Change in net position					(141,070)
Net position - beginning					14,242,359
Net position - ending					\$ 14,101,289

See notes to the financial statements

**BEACH COMMUNITY DEVELOPMENT DISTRICT  
CITY OF JACKSONVILLE, FLORIDA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2021**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
<b>ASSETS</b>				
Cash	\$ 347,296	\$ -	\$ -	\$ 347,296
Investments	-	706,340	186	706,526
Assessments receivable	-	219,596	-	219,596
Interest receivable	-	50	-	50
Prepaid items and deposits	7,260	-	-	7,260
Total assets	<u>\$ 354,556</u>	<u>\$ 925,986</u>	<u>\$ 186</u>	<u>\$ 1,280,728</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ 203,922	\$ -	\$ -	\$ 203,922
Total liabilities	<u>203,922</u>	<u>-</u>	<u>-</u>	<u>203,922</u>
Fund balances:				
Nonspendable:				
Prepaid items and deposits	7,260	-	-	7,260
Restricted for:				
Debt service	-	925,986	-	925,986
Capital projects	-	-	186	186
Unassigned	143,374	-	-	143,374
Total fund balances	<u>150,634</u>	<u>925,986</u>	<u>186</u>	<u>1,076,806</u>
Total liabilities and fund balances	<u>\$ 354,556</u>	<u>\$ 925,986</u>	<u>\$ 186</u>	<u>\$ 1,280,728</u>

See notes to the financial statements

**BEACH COMMUNITY DEVELOPMENT DISTRICT  
CITY OF JACKSONVILLE, FLORIDA  
RECONCILIATION OF THE BALANCE SHEET –  
GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION  
SEPTEMBER 30, 2021**

Total fund balances - governmental funds \$ 1,076,806

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

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

Cost of capital assets	34,356,662	
Accumulated depreciation	<u>(3,744,205)</u>	30,612,457

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	(468,838)	
Bonds payable	(17,115,301)	
Capital lease	<u>(3,835)</u>	<u>(17,587,974)</u>

Net position of governmental activities		<u>\$ 14,101,289</u>
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See notes to the financial statements

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

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
<b>REVENUES</b>				
Assessments	\$ 1,369,864	\$ 1,817,949	\$ -	\$ 3,187,813
Interest income	1,108	1,069	37	2,214
Amenity revenue	32,638	-	-	32,638
Total revenues	<u>1,403,610</u>	<u>1,819,018</u>	<u>37</u>	<u>3,222,665</u>
<b>EXPENDITURES</b>				
Current:				
General government	174,350	8,500	-	182,850
Maintenance and operations	575,693	-	-	575,693
Amenity	457,183	-	-	457,183
Gate house	125,084	-	-	125,084
Debt service:				
Principal	22,169	1,070,000	-	1,092,169
Interest	1,103	1,175,547	-	1,176,650
Capital outlay	-	-	416,963	416,963
Total expenditures	<u>1,355,582</u>	<u>2,254,047</u>	<u>416,963</u>	<u>4,026,592</u>
Excess (deficiency) of revenues over (under) expenditures	48,028	(435,029)	(416,926)	(803,927)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	416,559	416,559
Transfers out	-	(416,559)	-	(416,559)
Total other financing sources (uses)	<u>-</u>	<u>(416,559)</u>	<u>416,559</u>	<u>-</u>
Net change in fund balances	48,028	(851,588)	(367)	(803,927)
Fund balances - beginning	<u>102,606</u>	<u>1,777,574</u>	<u>553</u>	<u>1,880,733</u>
Fund balances - ending	<u>\$ 150,634</u>	<u>\$ 925,986</u>	<u>\$ 186</u>	<u>\$ 1,076,806</u>

See notes to the financial statements

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

Net change in fund balances - total governmental funds	\$ (803,927)
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 is capitalized in the statement of net position as capital assets.	416,963
Depreciation of capital assets is not recognized in the governmental fund statements but is reported as an expense in the statement of activities.	(870,487)
Repayment of long-term liabilities are reported as expenditures in the governmental fund statement but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.	1,092,169
Amortization of Bond discounts is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.	(3,604)
The change in accrued interest on long-term liabilities between the current and prior fiscal year is recorded in the statement of activities but not in the fund financial statements.	<u>27,816</u>
Change in net position of governmental activities	<u><u>\$ (141,070)</u></u>

See notes to the financial statements

**BEACH COMMUNITY DEVELOPMENT DISTRICT  
CITY OF JACKSONVILLE, FLORIDA  
NOTES TO FINANCIAL STATEMENTS**

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

Beach Community Development District ("District") was established by Ordinance No. 2007-170-E, adopted by City of Jacksonville, Florida on March 26, 2007 and created pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes, amended by Ordinance No. 2014-765-E and further amended by Ordinance No. 2018-661-E. 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 registered voters, as provided by F. S. Chapter 190.006. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes. At September 30, 2021, one of the Board members are affiliated with ICI Homes, LLC ("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 assessable property within the District. Assessments are levied to pay for the operations and maintenance and debt service of the District. The fiscal year for which annual assessments are levied begins on October 1 and, if collected using the Uniform Method of Collection, with discounts available for payments through February 28 and become delinquent on April 1. Alternatively, the District adopts a resolution providing for the collection dates and directly collects the assessments.

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.

### **Assets, Liabilities and Net Position or Equity**

#### **Restricted Assets**

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

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

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

#### Deposits and Investments

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

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

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

The State Board of Administration's ("SBA") Local Government Surplus Funds Trust Fund ("Florida PRIME") is a "2a-7 like" pool. A "2a-7 like" pool is an external investment pool that is not registered with the Securities and Exchange Commission ("SEC") as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a-7 of the Investment Company Act of 1940, which comprises the rules governing money market funds. Thus, the pool operates essentially as a money market fund. The District has reported its investment in Florida PRIME at amortized cost for financial reporting purposes.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured and any unspent Bond proceeds are required to be held in investments as specified in the Bond Indenture.

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

#### 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 asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are completed and placed in service.

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>
Amenity center	40
Infrastructure	40
Equipment	7



## **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 ratably over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

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

#### Deferred Outflows/Inflows of Resources

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

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

#### Fund Equity/Net Position

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

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

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

Assigned fund balance – Includes spendable fund balance amounts 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) A public hearing is conducted to obtain public comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year.

## **NOTE 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.

## NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

### Investments

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

	<u>Amortized Cost</u>	<u>Credit Risk</u>	<u>Maturities</u>
Investment in Local Government Surplus Funds Trust Fund (Florida PRIME)	\$ 689,093	S&P AAAM	Weighted average of the portfolio: 49 days
First American Treasury Obligations Fund CL Y	17,433	S&P AAAM	Weighted average of the portfolio: 13 days
Total Investments	<u>\$ 706,526</u>		

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

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

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

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

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

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

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

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

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. For external investment pools that qualify to be measured at amortized cost, the pool's participants should also measure their investments in that external investment pool at amortized cost for financial reporting purposes. Accordingly, the District's investments have been reported at amortized cost above.

## NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

### Investments (Continued)

*External Investment Pool* – With regard to redemption gates, Chapter 218.409(8)(a), Florida Statutes, states that “The principal, and any part thereof, of each account constituting the trust fund is subject to payment at any time from the moneys in the trust fund. However, the Executive Director may, in good faith, on the occurrence of an event that has a material impact on liquidity or operations of the trust fund, for 48 hours limit contributions to or withdrawals from the trust fund to ensure that the Board can invest moneys entrusted to it in exercising its fiduciary responsibility. Such action must be immediately disclosed to all participants, the Trustees, the Joint Legislative Auditing Committee, the Investment Advisory Council, and the Participant Local Government Advisory Council. The Trustees shall convene an emergency meeting as soon as practicable from the time the Executive Director has instituted such measures and review the necessity of those measures. If the Trustees are unable to convene an emergency meeting before the expiration of the 48-hour moratorium on contributions and withdrawals, the moratorium may be extended by the Executive Director until the Trustees are able to meet to review the necessity for the moratorium. If the Trustees agree with such measures, the Trustees shall vote to continue the measures for up to an additional 15 days. The Trustees must convene and vote to continue any such measures before the expiration of the time limit set, but in no case may the time limit set by the Trustees exceed 15 days.” With regard to liquidity fees, Florida Statute 218.409(4) provides authority for the SBA to impose penalties for early withdrawal, subject to disclosure in the enrollment materials of the amount and purpose of such fees. At present, no such disclosure has been made.

As of September 30, 2021, there were no redemption fees or maximum transaction amounts, or any other requirements that serve to limit a participant’s daily access to 100% of their account value.

## NOTE 5 – CAPITAL ASSETS

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

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, being depreciated				
Amenity center	\$ 14,209,333	\$ -	\$ -	\$ 14,209,333
Infrastructure	19,632,194	416,963	-	20,049,157
Equipment	98,172	-	-	98,172
Total capital assets, being depreciated	33,939,699	416,963	-	34,356,662
Less accumulated depreciation for:				
Amenity center	1,259,374	355,233	-	1,614,607
Infrastructure	1,558,246	501,229	-	2,059,475
Equipment	56,098	14,025	-	70,123
Total accumulated depreciation	2,873,718	870,487	-	3,744,205
Total capital assets, being depreciated, net	31,065,981	(453,524)	-	30,612,457
Governmental activities capital assets	\$ 31,065,981	\$ (453,524)	\$ -	\$ 30,612,457

The infrastructure intended to serve the District is estimated at a total cost of approximately \$161,000,000. The infrastructure will include roadways, a fire station, potable water and wastewater systems, stormwater management improvements, recreation improvements and land improvements including wetland mitigation areas. The Series 2013 and 2015 projects have been completed. The remaining phases of the overall capital improvement plan is expected to be financed with the proceeds from the issuance of Bonds or Developer contributions.

Depreciation expense was charged to the maintenance and operations function.

## **NOTE 6 – LONG-TERM LIABILITIES**

### **Series 2013 Bonds**

On November 4, 2013, the District issued \$18,075,000 of Capital Improvement Revenue Bonds, Series 2013 consisting of multiple Term Bonds with due dates ranging from May 1, 2018 to May 1, 2044 and fixed interest rates ranging from 6.5% to 7.2%. 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. Principal on the A Bonds is to be paid serially commencing May 1, 2015 through May 1, 2044.

The Series 2013A Bonds are subject to redemption at the option of the District prior to their maturity. The Series 2013B Bonds have been paid in full during a previous fiscal year. 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. During the current fiscal year the District prepaid \$200,000 of the Bonds. See Note 10 - Subsequent Events for redemption amounts subsequent to the fiscal year end.

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, 2021.

### **Series 2015 Bonds**

On April 10, 2015, the District issued \$30,920,000 of Capital Improvement Revenue Bonds, Series 2015 consisting of \$9,295,000 Term Bonds Series 2015A due on May 1, 2045 with a fixed interest rate of 5.90% and \$21,625,000 Term Bonds Series 2015B due on May 1, 2021 with a fixed interest rate of 5.90%. The Bonds were issued to finance the acquisition, construction and equipping 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 A Bonds is to be paid serially commencing May 1, 2016 through May 1, 2045. The Series 2015B Bonds have been paid off.

The Series 2015A Bonds are subject to redemption at the option of the District prior to their maturity. The Series 2015B Bonds are not subject to optional redemption. 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. The District was in compliance with the requirements at September 30, 2021.

### **Reserve requirement amendment and deferred obligation payment**

During the prior fiscal year, the District amended the Series 2013A and 2015A Bond indentures to release the requirements for the reserve accounts. After the requirements were released, the District used the \$416,558 balance in the 2013A reserve account to repay the Developer for portions of the 2013 project that were paid for by the Developer and the District used the \$327,745 balance in the 2015A reserve account to redeem a portion of the outstanding 2015A Bonds. The reserve requirement was eliminated as a result of the amendment.

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

### Capital Lease

In November 2016, the District entered into a capital lease agreement for the acquisition of fitness equipment. The total acquisition cost of the equipment was \$98,172 which was recognized as a capital lease obligation. The term of the lease is from December 1, 2016 through November 1, 2021 and is payable in monthly installments of \$1,939.

### Long-term Debt Activity

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

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Series 2013A	\$ 9,630,000	\$ -	\$ 360,000	\$ 9,270,000	\$ 170,000
Series 2015A	8,640,000	-	710,000	7,930,000	155,000
Less: issuance discount	(88,303)	-	(3,604)	(84,699)	-
Capital Lease	26,004	-	22,169	3,835	3,835
Total	<u>\$ 18,207,701</u>	<u>\$ -</u>	<u>\$ 1,088,565</u>	<u>\$ 17,119,136</u>	<u>\$ 328,835</u>

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

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2022	\$ 325,000	\$ 1,125,210	\$ 1,450,210
2023	345,000	1,104,675	1,449,675
2024	370,000	1,082,880	1,452,880
2025	390,000	1,059,490	1,449,490
2026	415,000	1,034,840	1,449,840
2027-2031	2,535,000	4,743,330	7,278,330
2032-2036	3,515,000	3,798,505	7,313,505
2037-2041	4,895,000	2,463,505	7,358,505
2042-2045	4,410,000	660,165	5,070,165
	<u>\$ 17,200,000</u>	<u>\$ 17,072,600</u>	<u>\$ 34,272,600</u>

At September 30, 2021, the future minimum lease payments on the capital lease obligations were as follows:

Fiscal year	Amount
2022	\$ 3,868
Total minimum lease payments	3,868
Less: amounts representing interest	(33)
Present value of minimum lease payments	<u>\$ 3,835</u>

## NOTE 7 – DEVELOPER TRANSACTIONS AND CONCENTRATION

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's activity is dependent upon the continued involvement of the Developer, the loss of which could have a material adverse effect on the District's operations.

#### **NOTE 8 – MANAGEMENT COMPANY**

The District has contracted with a management company to perform management advisory services, which include financial and accounting advisory 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 9 – 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 10 – SUBSEQUENT EVENTS**

##### **Bond Payments**

Subsequent to fiscal year end, the District prepaid a total of \$100,000 of the Series 2013A Bonds. The prepayments were considered extraordinary mandatory redemptions as outlined in the Bond Indenture.

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

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Assessments	\$ 1,366,726	\$ 1,366,726	\$ 1,369,864	\$ 3,138
Interest income	-	-	1,108	1,108
Amenity revenue	-	32,528	32,638	110
Total revenues	1,366,726	1,399,254	1,403,610	4,356
<b>EXPENDITURES</b>				
Current:				
General government	88,085	102,985	174,350	(71,365)
Maintenance and operations	678,659	661,409	575,693	85,716
Amenity	443,010	474,188	457,183	17,005
Gate house	133,700	137,400	125,084	12,316
Debt service:				
Principal	22,169	22,169	22,169	-
Interest	1,103	1,103	1,103	-
Total expenditures	1,366,726	1,399,254	1,355,582	43,672
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ -	48,028	\$ 48,028
Fund balance - beginning			102,606	
Fund balance - ending			\$ 150,634	

See notes to required supplementary information



**BEACH COMMUNITY DEVELOPMENT DISTRICT  
CITY OF JACKSONVILLE, FLORIDA  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

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

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. The general fund budget for the fiscal year ended September 30, 2021 was amended to increase revenues and appropriations by \$32,528. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2021.

**BEACH COMMUNITY DEVELOPMENT DISTRICT  
CITY OF JACKSONVILLE, FLORIDA  
OTHER INFORMATION – DATA ELEMENTS  
REQUIRED BY FL STATUTE 218.39(3)(C)  
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Element	Comments
Number of district employees compensated at 9/30/2021	0
Number of independent contractors compensated in September 2021	13
Employee compensation for FYE 9/30/2021 (paid/accrued)	\$0
Independent contractor compensation for FYE 9/30/2021	\$183,702
Budget variance report	See page 23 of annual financial report
Ad Valorem taxes;	Not applicable
Millage rate FYE 9/30/2021	Not applicable
Ad valorem taxes collected FYE 9/30/2021	Not applicable
Outstanding Bonds:	Not applicable
Non ad valorem special assessments;	
Special assessment rate FYE 9/30/2021	Operations and maintenance - \$1,558.59
	Debt service - \$1931.12, 1466.66, 1626.02
Special assessments collected FYE 9/30/2021	\$1,708,514
Outstanding Bonds:	
Series 2013, due November 1, 2044,	see Note 6 for details
Series 2015, due November 1, 2045,	see Note 6 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  
Beach Community Development District  
City of Jacksonville, 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 Beach Community Development District, City of Jacksonville, Florida ("District") as of and for the fiscal year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated May 11, 2022.

**Internal Control Over Financial Reporting**

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

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

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

**Compliance and Other Matters**

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

**Purpose of this Report**

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

May 11, 2022



**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  
Beach Community Development District  
City of Jacksonville, Florida

We have examined Beach Community Development District, City of Jacksonville, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2021. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

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

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2021.

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

May 11, 2022



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

To the Board of Supervisors  
Beach Community Development District  
City of Jacksonville, Florida

**Report on the Financial Statements**

We have audited the accompanying basic financial statements of Beach Community Development District, City of Jacksonville, Florida ("District") as of and for the fiscal year ended September 30, 2021, and have issued our report thereon dated May 11, 2022.

**Auditor's Responsibility**

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

**Other Reporting Requirements**

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated May 11, 2022, should be considered in conjunction with this management letter.

**Purpose of this Letter**

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General 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 Beach Community Development District, City of Jacksonville, Florida and is not intended to be and should not be used by anyone other than these specified parties.

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

May 11, 2022

## REPORT TO MANAGEMENT

### I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

### II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

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

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

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

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

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

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

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

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

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.
5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.
6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2021. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.
7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 25.

# EXHIBIT 5





LLS Tax Solutions Inc.  
2172 W. Nine Mile Rd.  
#352  
Pensacola, FL 32534  
Telephone: 850-754-0311  
Email: [liscott@llstax.com](mailto:liscott@llstax.com)

May 11, 2022

- Beach Community Development District in Jacksonville Florida

On behalf of LLS Tax Solutions Inc. I would like the opportunity to extend to you services from our innovative Arbitrage Rebate Services Firm.

We are delighted at this opportunity to present our scope of services. Our all-inclusive annual fee for an arbitrage calculation is \$650.00. This fee includes the more complicated refunding bond issues with transferred proceeds or commingled funds.

Our scope of services that relate to the fee of \$650.00 include:

- Assess whether the issue is subject to arbitrage rebate requirements (including an analysis to ascertain whether any “spending exceptions” or “small issuance exceptions” apply)
- Calculate the bond yield, as required under existing regulations (except where previously computed and provided to us)
- Calculate earnings from investment of bond proceeds (including a calculation of investment yield) to assess if any rebate to the federal government is required
- Analyze the data contained in source documents, helping to evaluate whether bond proceeds are included in the calculations
- Advise you of situations we become aware while completing the arbitrage calculation that bond counsel consultation is recommended.
- Work closely with bond counsel to resolve any questions that may arise
- Prepare a detailed report on arbitrage rebate that includes cumulative results since the issue date
- Prepare the necessary Form 8038T and reports to accompany any required payment to the U.S. Treasury

We serve you by being attentive to your needs, drawing on our resources to address your challenges, and employing our industry experience to seek the right solutions. Please let me know if you have any questions. You can contact me by telephone (850-754-0311) or email [liscott@llstax.com](mailto:liscott@llstax.com). I look forward to the opportunity to provide you excellent arbitrage services.

Kind Regards,

*Linda L. Scott*

Linda L. Scott, CPA

# EXHIBIT 6

## Paypal Proposal for Beach CDD

6/9/2022

Written by: Ross Ruben, Vesta Property Services

**\*Information comes directly from the Paypal Website. Link below.**

**Purpose:** To make it more convenient for residents to pay for event fees and rental fees via credit or debit card. Both go directly to the CDD. Paypal is the only processor that integrates with our website rental software.

**Needed:** Paypal account linked to CDD bank account.

### CDD Sales:

- Event Tickets – Range from \$10.00 - \$20.00 per person depending on the event
- Rentals
  - Boardroom - \$200.00
  - Pool Cabana - \$150.00
  - Palm Court - \$200.00
  - Tamaya Hall - \$700.00
  - Tamaya Hall, Court and Bar - \$1500.00

**Paypal Fees and Hardware:** <https://www.paypal.com/us/business/pos>

### Fees:

- Paypal Checkout – 3.49% + .49 per transaction
- Standard Credit Cards and Debit Cards – 2.99% + .49 per transaction
- QR code transactions \$10.01 and above -1.9% + 0.10 USD per transaction
- QR code transactions \$10.00 and below -2.4% + 0.05 USD per transaction

### Hardware:

- None needed.
- All transactions will be done via link or QR code

# EXHIBIT 7

**BEACH COMMUNITY DEVELOPMENT DISTRICT  
WORK AUTHORIZATION NO. 34  
2021/2022 GENERAL CONSULTING ENGINEERING SERVICES**

**Scope of Work**

England, Thims & Miller, Inc. shall provide general consulting engineering services for the Beach Community Development District as directed by the Board of Supervisors or their designee. General consulting services shall include, but not be limited to:

1. Attending Meetings
2. Preparation of Engineering Reports and Studies
3. Preparation of Cost Estimates and Budgets
4. Technical Support for Community Development District Staff
5. Development and Analysis of District Projects
5. Operation and Maintenance Inspections
7. Prepare Presentation Documents for District Meetings

The outlined services shall be performed on a time and material basis at the currently approved rate and expense schedule. The estimated fee shall not be exceeded without further authorization. This estimated fee is not a guaranteed maximum cost.

**ESTIMATED FEE .....\$10,000.00**

**Basis of Estimated Fee (12 Months)**

**ENGLAND-THIMS & MILLER, INC.  
2021 HOURLY FEE SCHEDULE**

Principal – CEO/CSO/President.....	\$265.00/Hr.
Principal – Vice President .....	\$245.00/Hr.
Senior Engineer.....	\$195.00/Hr.
Engineer.....	\$157.00/Hr.
Project Manager .....	\$180.00/Hr.
Assistant Project Manager .....	\$147.00/Hr.
Senior Planner.....	\$182.00/Hr.
Planner.....	\$149.00/Hr.
CEI Project Manager.....	\$165.00/Hr.
CEI Senior Inspector.....	\$148.00/Hr.
CEI Inspector .....	\$120.00/Hr.
Senior Landscape Architect .....	\$168.00/Hr.
Landscape Architect.....	\$150.00/Hr.
Senior Graphics Technician.....	\$149.00/Hr.
GIS Programmer.....	\$160.00/Hr.
GIS Analyst .....	\$133.00/Hr.
Senior Engineering Designer / Senior LA Designer .....	\$151.00/Hr.
Engineering/Landscape Designer .....	\$131.00/Hr.
CADD/GIS Technician .....	\$121.00/Hr.
Administrative Support .....	\$84.00/Hr.
Accountant.....	\$102.00/Hr.

Cost such as subconsultants, printing, telephone, delivery service, mileage and travel shall be invoiced at direct costs plus 15%.

**Time of Performance**

Services rendered will commence upon District approval and will be completed on or before September 30, 2022.

**Approval**

Submitted by: Scott A. Wild  
England, Thims & Miller, Inc.

Date: \_\_\_\_\_, 2021

Approved by: \_\_\_\_\_  
Beach Community Development District

Date: \_\_\_\_\_, 2021

# EXHIBIT 8

art **16DN-XWXXA-04R**

Availability: **Available**

**Refurbished Part:** This part has previously been used, returned and repaired to original condition

**List Price: \$1,400.00 EACH**

**Note:** Any discounts will be reflected in your cart. List prices do not include the cost of freight.

Part **16DN-XWXXA-04**

Availability: **Available**

**List Price: \$1,600.00 EACH**

**Note:** Any discounts will be reflected in your cart. List prices do not include the cost of freight.

LF - ASX ELL - USER ARM CABLE #1 ASSY.: LF - ASX ELL - USER ARM CABLE #1 ASSY. AK61-00051-0002 \$ 8.88

LF - ELL - BULL HORN H/R CABLE: LF - ELL - BULL HORN H/R CABLE AK61-00051-0000 \$ 17.85

LF - ASX ELL - LIFE PULSE FLEX CABLE: LF - ASX ELL - LIFE PULSE FLEX CABLE AK69-00110-0000 \$ 24.00

LF - ASX ELL - LIFE PULSE Y CABLE: LF - ASX ELL - LIFE PULSE Y CABLE AK69-00109-0000 \$ 18.00



# SoutheastFITNESS REPAIR

Equipment Repair & Maintenance

**Southeast Fitness Repair**

14476 Duval Place West, Suite 208  
 Jacksonville, Florida 32218  
 Office: 904.683.1439 Fax: 904.683.1624

**ESTIMATE**

**Date:** May 10, 2022  
*All estimates are valid for 30 days*

Quote# : 2745

<b>Facility Name:</b> TAMAYA
<b>Facility Address:</b> Beach CDD 12788 MERITAGE BLVD. JACKSONVILLE 32246
<b>ON-SITE POC:</b>

Estimate For: TAMAYA

Description	Part #	Each	QTY.	Total
LF - ELL - (GAN) CONSOLE: LF - ELL - (GAN) CONSOLE	16DN-XWXXA-04	\$ 1,999.99	1.00	\$ 1,999.99
LF - ASX ELL - USER ARM CABLE #1 ASSY.: LF - ASX ELL - USER ARM CABLE #1 ASSY.	AK61-00051-0002	\$ 8.88	1.00	\$ 8.88
LF - ELL - BULL HORN H/R CABLE: LF - ELL - BULL HORN H/R CABLE	AK61-00051-0000	\$ 17.85	1.00	\$ 17.85
LF - ASX ELL - LIFE PULSE FLEX CABLE: LF - ASX ELL - LIFE PULSE FLEX CABLE	AK69-00110-0000	\$ 24.00	1.00	\$ 24.00
LF - ASX ELL - LIFE PULSE Y CABLE: LF - ASX ELL - LIFE PULSE Y CABLE	AK69-00109-0000	\$ 18.00	1.00	\$ 18.00
MINIMUM SHIPPING: MINIMUM SHIPPING	MINIMUM SHIPPING	\$ 133.00	1.00	\$ 133.00
FLAT RATE FEE		\$ 150.00	1.00	\$ 150.00
LABOR PER HOUR 1 TECH: LABOR PER HOUR 1 TECH		\$ 60.00	1.00	\$ 60.00

**Comments:** LF ELL S/N ASX120794 - CONSOLE (UNIT IS GETTING POWER BUT CONSOLE WILL NOT BOOT UP) PER FH.  
 LF ELL S/N ASX120791 - HEART RATE CABLES (IF THIS DOES NOT FIX THE ISSUE, THE THE CONSOLE WILL NEED TO BE REPLACED) PER FH.  
 RON 904-577-3075  
 LABOR HOUR IS ESTIMATED AND SUBJECT TO CHANGE.

<b>Subtotal</b>	\$2,411.72
<b>Tax</b>	\$0.00
<b>TOTAL</b>	<b>\$2,411.72</b>

**To approve this estimate, please sign below and fax to 904.683.1624  
 or you may email your acceptance to [rosemary@southeastfitnessrepair.com](mailto:rosemary@southeastfitnessrepair.com)**

**X** \_\_\_\_\_ **Date:** \_\_\_\_\_

# EXHIBIT 9



**HEATING AND COOLING SPECIALISTS**

546 Ellis Rd S

Jacksonville, FL 32254

Telephone: 904-221-2704 Fax: 904-220-0715

**COMMERCIAL SERVICE AGREEMENT**

This agreement to take effect 7/2022 and is entered into by and between Air Solutions Heating & Cooling, Inc., Jacksonville, Florida, and

Name: Tamaya  
 Address: 12788 Meritage Blvd  
Jacksonville, Florida 32246  
Ron Zastrocky 904-577-  
3075/rzastrocky@vestapropertyservices.com

For Rendering: Preventive Maintenance to the following equipment:  
Equipment Listed on Attached Page  
Filters Listed on Attached Page

**MAINTENANCE SCHEDULE:**

	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Inspections	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filter Chgs	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

The Following Checked Items Are Included In This Service Agreement.

- Replace or clean all filters as per agreement.
- Oil motors and lubricate bearings as necessary.
- Inspect and adjust all belts, motors, and pulleys as necessary
- Check compressor operation.
- Check compressor oil level at sight glass.
- Inspect evaporator and condenser coils.
- Inspect electrical contactors.
- Check for motor overloading
- Annual Condenser Coil Cleaning
- Check for refrigerant pressures.
- Inspect system for refrigerant leaks (visual inspection).
- Inspect and clear drain lines.
- Install drain pan treatment.
- Check TX valve operation.
- Check heating equipment.
- Inspect equipment for energy efficient operation.
- Collect unit data (Mitsubishi Maintenance Tool)
- Pull and clean blower and wheels (Mitsubishi Equipment)

The charge for the above service will be \$ 1,050.00, per p.m., net 30 days.

It is mutually agreed that this agreement shall automatically be extended from year to year and is subject to cancellation by either party by giving 30 days notice in writing to the other party.

All time and material for items not covered by this agreement will be charged to the customer at the standard prevailing rate.

No claims for consequential damage shall be made by either party.

Air Solutions Heating & Cooling Inc. reserves the right to review and increase service rates on an annual basis.

This agreement replaces all other contracts.

Accepted By: \_\_\_\_\_ Air Solutions Heating & Cooling Inc.  
 Date: \_\_\_\_\_ By: \_\_\_\_\_



## Buehler Air Conditioning

207 20th N St

Jacksonville Beach, FL 32250

ESTIMATE	#499
SCHEDULED DATE	Wed May 25, 2022 10:00am
TOTAL	<b>\$0.00</b>

Zastrocky, Ron  
 12788 Meritage Blvd  
 Jacksonville, FL 32246

### CONTACT US

(904) 233-8831  
 office@buehlerair.com

(904) 577-3075  
 rzastrocky@vestapropertyservices.com

### ESTIMATE

Maintenance quote for 6 commercial split systems. \$199 for the first system and \$120 for each additional, totaling \$799 for all 6. This is a one time charge that includes two maintenances per year. Maintenance includes a discounted diagnostic charge, 15% off any parts/repairs, we check all electrical components and refrigerant pressures, clean out all drain lines, change all filters, sanitize indoor evaporator coils, wash outdoor condenser coils, clean off all contractors and defrost boards. Also quoting customer to replace the condenser fan motor for the Lennox system that is currently down. Price for motor and blade is \$1273 out the door, comes with a 1 year part and labor warranty. Motor is in stock, we would just need to schedule a time/date to have it installed.

Please call Kyle with any questions. 904-515-8212

Thank you for your business! Did you know we have a referral program?

\$100 Visa Gift Card for new system installation customer (takes approx. 4-6 weeks)

\$25 Visa Gift Card for new service or maintenance customer (takes approx. 4-6 weeks)

All coupons must be presented at time of service. Refunds will not be issued after the fact.

Fax: 904-485-8788

# EXHIBIT 10

**CONTRACT AND SPECIFICATIONS  
FOR  
LANDSCAPE AND IRRIGATION MAINTENANCE  
BY  
SUN STATE NURSERY & LANDSCAPING, INC.**

This Agreement is made and entered into this 16th of November 2020, by and between the following parties:

**Beach Community Development District**, a local unit of special-purpose government established pursuant to chapter 190, Florida Statutes, located in the City of Jacksonville, Duval County, Florida whose address is 12501 Corporate Boulevard, Orlando, Florida 32817 (hereinafter "District"), and

**Sun State Nursery and Landscaping, Inc.** a Florida Corporation with a mailing address of 9362 Phillips Highway, Jacksonville, Florida 32256 (hereinafter "Contractor" and, together with the District, the "Parties).

1. **GENERAL INTRODUCTION:** It is the intent of these specifications to establish requirements and guidelines for the general purpose of providing landscape services for the above referenced site. Upon the execution of this agreement the Contractor agrees to furnish the services described herein and shall not deviate from any of the prescribed requirements listed without approval from the District.

2. **CONTRACTOR REQUIREMENTS:** The Contractor shall supply qualified and experienced personnel to perform all work consistent with sound horticultural practice.

All equipment, tool, labor, chemicals, and vehicles used while performing this contract shall be supplied by and be the full responsibility of the Contractor.

The Contractor shall not be liable for any damages caused by Acts of God, Freezes, Hurricanes, Vandalism, or any other instances which are beyond the Contractor's reasonable control.

It shall be the Contractor's responsibility to thoroughly inspect and familiarize himself with the existing site conditions and to make the District aware of any existing deficiencies prior to assuming maintenance of the property. Should the District decide not to remedy the deficiencies when notified the Contractor shall not be held responsible for subsequent damages.

3. **SERVICE CONTRACT PERIOD AND RENEWAL:** The Contract will commence on December 1, 2020. The term of this landscape service contract shall be for two years with a renewal option of one year, upon mutual agreement of both parties.

Contract includes the option for either party to terminate an any time given a certified written 30-day notice.

4. **PROJECT BOUNDARIES:** The project boundaries shall encompass all areas landscaped under the landscape installation contract. A project Map is included with this Contract.

5. **MOWING:** All lawn areas shall be mowed once a week (every seven days) during the growing season, herein defined as April 1 through October 15. During the remainder of the year mowing shall be completed at a minimum to maintain an even, finished appearance. All turf shall be mowed at its recommended height, typically between 2 to 5 inches depending on the species. The number of mowing visits will be 38 – 42 times per year based on the growth and seasonal conditions.

6. **EDGING:** Edging shall be done on a regular basis to coincide with the mowing schedule. All perimeter lawn areas including sidewalks, walkways, parking lots, curbing, landscape beds, where turf similar types of areas shall be edged with a mechanical edger.

Building edges, light posts, fences, and other similar areas inaccessible by mechanical edger's shall be edged with a "string" mechanical edger to maintain a neat and trimmed appearance. To prevent injury to trees this type of edger shall not be used to edge tree rings.

All plant beds, tree rings and annual beds shall be kept clean and well defined to prevent encroachment by lawn areas.

All sidewalk expansion joints, curbs, and pavement edges shall be kept free of weeds by spraying of approved EPA listed herbicide.

7. **WEEDING:** Weeding of all landscaped areas shall be done on a routine basis coinciding with the service schedule, to maintain a neat and orderly appearance.

Weeds shall be removed to maintain a healthy and neat environment for the plant material. Weed removal may be done manually or using post and pre-emergent chemicals.

8. **TRIMMING:** Ornamental shrubbery shall be neatly trimmed on as as-needed basis to maintain a natural, well-groomed appearance while allowing the shrubs to reach mature and intended size. Great care shall be taken when trimming the plant material to understand and preserve the original design intent.

9. **PRUNING:** Plant pruning, shearing, and trimming shall be accomplished under the supervision of an experienced specialist to assure this function is in accordance with recommended horticultural practices for properly allowing budding, blooming and growth habit to occur.

Frequency of pruning shall occur within the requirements of individual beds, species, or individual growth patterns. Inspection for pruning needs shall be noted upon each site visit for planning of a pruning schedule. Selective pruning shall be performed on all ornamental trees and plants to maintain the natural habit of the plant and insure health and vigor.

Trees will be maintained to a height up to ten feet (10') above roadways and up to eight to ten feet (8 – 10') above pedestrian areas and walkways, such as sidewalks. Any tree trimming above these heights or when overhanging buildings will be a separate cost. Structural pruning or thinning will also be a separate cost.

10. **FERTILIZATION:** A soils analysis may be made to determine the fertilizer and soil amendment requirements for each individual species including turf.

Turf areas shall be fertilized up to five times a year using a fertilization formula adjusted for season and turf requirements. Fertilization shall maintain all turf areas in vigorous growing condition and exhibiting good color during the growing season. Turf areas shall be kept free of weeds using Pre and Post emergent herbicides.

All plants, shrubs, groundcover, and trees shall be fertilized two to three (2 – 3) times per year with a fertilization formula adjusted for the season and growth conditions of the year. The fertilizer shall contain minor elements.

Feeding of all trees shall be accomplished by either the use of tree specific fertilizer or by application of organic fertilizer at the rate of one pound per caliper inch. Fertilization of annual beds shall be as often as needed to maintain a good bloom and color to minimize replacements.

11. **INSECT DISEASE AND CONTROL:** The Contractor shall be responsible for the treatment of insects and diseases affecting all turf, plants, groundcover, and trees within the project boundaries. Appropriate insecticides and fungicides shall be used in accordance with Local, State and Federal regulations.

Applications shall be made on an as needed basis. Care shall be taken to spray only when weather conditions are favorable. Contractor will use only EPA approved insecticides and fungicides. Material Safety Data Sheets can be made available for any material being sprayed per OSHA regulations.

A spraying program shall be developed to minimize infestations by insects. The program shall utilize integrated pest management practices.

12. **REMOVAL OF DEBRIS AND CLEAN-UP:** All turf and landscape beds shall be policed for litter and debris on each visit prior to mowing operations.

The Contractor shall incorporate litter pick-up in the normal course of carrying out landscape functions to maintain a neat and orderly appearance.

All sidewalks and curbs should be blown-off following mowing, edging, trimming or other landscape duties to maintain a neat and orderly appearance.

13. **IRRIGATION INSPECTION:**

Any damage to the irrigation system caused by the Contractor's maintenance crews shall be repaired at his cost. Any repairs which are not the responsibility of the Contractor shall be brought to the attention of the District. Prior to repair, an estimate of the cost shall be given to the District for approval.

Monthly Inspections of system components will be reported to the District at their request. Incidental minor repairs, and adjustments to system are included in this contract.

14. **HORTICULTURAL INSPECTION:** The Contractor shall have on staff a certified horticultural professional to oversee the general landscape program.

A monthly report detailing the month's activities and an evaluation of the property noting any problems which need to be rectified can be given to the District for their review.

15. **STATEMENT OF ETHICS:** The Contractor and District agree that the execution and content of this Contract will be subject to ethical standards including, but not limited to the following:

Contractor and District shall neither recruit nor hire personnel in the employ of either party during the term of this contract nor for a period of one year after the termination of this contract. Owner and District will not divulge the details of this agreement or any details of the business operations of either party to any outside source. It is understood that interaction between employees of Owner and District shall be conducted in a professional and pleasant manner whenever they occur.



16. **SUMMARY OF SERVICES TO BE PROVIDED:**

- A. **Mowing:** Weekly, April 1 through October 15  
Bi-weekly or as needed October 16 through March 31  
38 - 42 Service visits per year based on growth and seasonal conditions
- B. **Edging:** To concur with mowing cycle: Hard surfaces - weekly, soft edges-biweekly
- C. **Weeding:** Every service
- D. **Trash Clean-up:** Every service
- E. **Turf Applications:** **INCLUDED**  
Fertilization: If included, up to five times a year as described in the specifications.  
Spraying: if included, on an as needed basis as per the specifications.
- F. **Mulching:** **INCLUDED**
- G. **Trimming & Pruning:** To concur with mowing cycle
- I. **Irrigation Inspection:** **INCLUDED**  
(12) times per year.
- J. **Annual replacement:** **INCLUDED**
- K. **Palm Tree Pruning:** **INCLUDED**  
(1) time per year

17. **COMPENSATION FOR SERVICES:**

**\$32,156.25 / Month            \$385,875.00 / Yearly**

**See Attached Summary Schedule for Property Details**  
**See Attached Map for a depiction of all Properties to be Maintained**

Payment shall be paid for services rendered as described in the specifications. Payment is due in full within 30 days of billing. Interest will be charged at 18% or the maximum allowed by law which ever is greater for overdue bills. Service may be discontinued, and the contract canceled if overdue bills are not paid within 30 days.

Sunstate Tamaya O&M

	Month	Year	
Tamaya & Meritage Blvd.	\$10,800.00	\$129,600.00	
Tamaya Blvd Phase 2	\$2,666.66	\$32,000.00	
Tamaya Amenity	\$6,333.33	\$76,000.00	
Bella Nina(Parcel GH)	\$1,370.00	\$16,440.00	
Bella Nika Phase 1(Parcel CD)	\$7,187.10	\$86,245.20	
Bella Nika Phase 2 (Parcel CD)	\$316.50	\$3,798.00	
Bella Nika Phase 3 (Parcel CD)	\$2,083.00	\$24,996.00	
Bella Nika(Parcel CD) Power Lines	\$700.00	\$8,400.00	
Bella Ana(Parcel I)	\$709.00	\$8,508.00	
Isabella Phase 1(Parcel B)	\$0.00	\$0.00	Future
Isabella Phase 2(Parcel B)	\$0.00	\$0.00	Future
Total	\$32,165.59	\$385,987.20	

# EXHIBIT 11

**BEACH  
COMMUNITY DEVELOPMENT DISTRICT**

Review and Consideration of Lake Doctors  
Renewal Agreement



**The Lake Doctors, Inc.**  
Aquatic Management Services

Corporate Offices  
3543 State Road 419  
Winter Springs, FL 32708  
1-800-666-5253  
lakes@lakedoctors.com  
www.lakedoctors.com

February 25, 2021

Ms. Amy Champagne  
Tamaya Community-Beach CDD  
c/o Fishkind & Associates  
12051 Corporate Blvd.  
Orlando, FL 32817

Dear Ms. Champagne:

Your current Lake Doctors, Inc. Water Management Agreement for **Tamaya Community-Beach CDD** is due for renewal on April 1, 2021. We are pleased to enclose a renewal proposal for your approval. Your monthly investment amount of \$1,328.00/month will remain unchanged.

If you have any questions or concerns regarding your Lake Doctors Water Management Program, **please feel free to give me a call at (904)626-0287 or contact me by email at [mark.seymour@lakedoctors.com](mailto:mark.seymour@lakedoctors.com).**

To assure continuous and uninterrupted service, kindly return a copy of the executed agreement by March 15, 2021. For your convenience, we have provided a pre-addressed, stamped envelope.

As always, we will continue to focus upon fully satisfying your water management needs by providing excellent, quality service, quick response to questions or problems and deep concern for the health of your pond, lake or waterway.

We at The Lake Doctors very much appreciate your current business and look forward to continuing to work with you to keep your waterway(s) in excellent condition.

Sincerely,

Mark A. Seymour  
Sales Manager

MAS/jkw  
720157



**The Lake Doctors, Inc.**  
Aquatic Management Services

Corporate Offices  
3543 State Road 419  
Winter Springs, FL 32708  
1-800-666-5253  
lakes@lakedoctors.com  
www.lakedoctors.com

## Water Management Agreement

**MAS/720157 R**

This Agreement, made this April day of 23<sup>rd</sup> 2021 is between The Lake Doctors, Inc., a Florida Corporation, hereinafter called "THE LAKE DOCTORS" and

PROPERTY NAME (Community/Business/Individual) Beach Community Development District

MANAGEMENT COMPANY PFM Group consulting LLC

INVOICING ADDRESS 12051 Corporate Blvd.

CITY Orlando STATE FL ZIP 32817 PHONE (407) 723-5900

EMAIL ADDRESS carvalhov@pfm.com EMAIL INVOICE:  YES OR NO

THIRD PARTY COMPLIANCE/REGISTRATION: YES OR NO      THIRD PARTY INVOICING PORTAL: YES OR NO

*\*\*If a Third Party Compliance/Registration or an Invoice Portal is required; it is the customer's responsibility to provide the information.*

Hereinafter called "CUSTOMER"

REQUESTED START DATE: Renewal  
PURCHASE ORDER #: \_\_\_\_\_

The parties hereto agree to follows:

A. THE LAKE DOCTORS agrees to manage certain lakes and/or waterways for a period of twelve (12) months from the date of execution of this Agreement in accordance with the terms and conditions of this Agreement in the following location(s):

Sixteen (16) ponds associated with Tamaya Community-Beach CDD, Jacksonville, FL

Includes a minimum of twelve (12) inspections and/or treatments, as necessary, for control and prevention of noxious aquatic weeds and algae. **Service will cease effective April 1, 2021 if the signed Agreement is not returned. Note - #11 on Terms & Conditions does not apply.**

B. CUSTOMER agrees to pay THE LAKE DOCTORS, its agents or assigns, the following sum for specified aquatic management services:

1. Underwater and Floating Vegetation Control Program	\$	<u>1,328.00 monthly</u>
2. Shoreline Grass and Brush Control Program	\$	<u>INCLUDED</u>
3. Additional Treatments, if Required	\$	<u>INCLUDED</u>
4. Free Callback Service	\$	<u>INCLUDED</u>
5. Monthly Written Service Reports	\$	<u>INCLUDED</u>
Total of Services Accepted	\$	<u>1,328.00 monthly</u>

**\$0.00** of the above sum-total shall be due and payable upon execution of this Agreement, the balance shall be payable in advance in monthly installments of **\$1,328.00**, including sales use taxes, fees or charges that are imposed by any governmental body relating to the service provided under this Agreement.

C. THE LAKE DOCTORS uses products which, in its sole discretion, will provide effective and safe results.

D. THE LAKE DOCTORS agrees to commence treatment within **fifteen (15)** business days, weather permitting, from the date of receipt of this executed Agreement plus initial deposit and/or required government permits.

E. The offer contained herein is withdrawn and this Agreement shall have no further force and effect unless executed and returned by CUSTOMER to THE LAKE DOCTORS on or before March 15, 2021.

F. **The terms and conditions appearing on the reverse side form an integral part of this Agreement, and CUSTOMER hereby acknowledges that he has read and is familiar with the contents thereof.** Agreement must be returned in its entirety to be considered valid.

THE LAKE DOCTORS, INC.

CUSTOMER

Signed

MARK A. SEYMOUR, SALES MANAGER

Signed

Name \_\_\_\_\_

Dated

4/23/21

## TERMS AND CONDITIONS

- 1) The Underwater and Floating Vegetation Control Program will be conducted in a manner consistent with good water management practices using the following methods and techniques when applicable.
  - a) Periodic treatments to maintain control of noxious submersed, floating and emersed aquatic vegetation and algae. CUSTOMER understands that some beneficial vegetation may be required in a body of water to maintain a balanced aquatic ecological system.
  - b) Determination of dissolved oxygen levels prior to treatment, as deemed necessary, to ensure that oxygen level is high enough to allow safe treatment. Additional routine water analysis and/or bacteriological analysis may be performed if required for success of the water management program.
  - c) Where applicable, treatment of only one-half or less of the entire body of water at any one time to ensure safety to fish and other aquatic life. However, THE LAKE DOCTORS shall not be liable for loss of any exotic or non-native fish or vegetation. Customer must also notify THE LAKE DOCTORS if any exotic fish exist in lake or pond prior to treatment.
  - d) CUSTOMER understands and agrees that for the best effectiveness and environmental safety, materials used by THE LAKE DOCTORS may be used at rates equal to or lower than maximum label recommendations.
  - e) Triploid grass carp stocking, if included, will be performed at stocking rates determined the Florida Fish and Wildlife Conservation Commission permit guidelines.
  - f) CUSTOMER agrees to provide adequate access. Failure to provide adequate access may require re-negotiation or termination of this Agreement.
  - g) Control of some weeds may take 30-90 days depending upon species, materials used and environmental factors.
  - h) When deemed necessary by THE LAKE DOCTORS and approved by CUSTOMER, the planting and/or nurturing of certain varieties of plants, which for various reasons, help to maintain ecological balance.
- 2) Under the Shoreline Grass and Brush Control Program, THE LAKE DOCTORS will treat border vegetation to the water's edge including, but not limited to torpedograss, cattails, and other emergent vegetation such as woody brush and broadleaf weeds. Many of these species take several months or longer to fully decompose. CUSTOMER is responsible for any desired physical cutting and removal.
- 3) CUSTOMER agrees to inform THE LAKE DOCTORS in writing if any lake or pond areas have been or are scheduled to be mitigated (planted with required or beneficial aquatic vegetation). THE LAKE DOCTORS assumes no responsibility for damage to aquatic plants if CUSTOMER fails to provide such information in a timely manner. Emergent weed control may not be performed within mitigated areas, new or existing, unless specifically stated by separate contract or modification of this Agreement. CUSTOMER also agrees to notify THE LAKE DOCTORS, in writing, of any conditions which may affect the scope of work and CUSTOMER agrees to pay any resultant higher direct cost incurred.
- 4) If at any time during the term of this Agreement, CUSTOMER feels THE LAKE DOCTORS is not performing in a satisfactory manner, or in accordance with the terms of this Agreement, CUSTOMER shall inform THE LAKE DOCTORS, in writing, stating with particularity the reasons for CUSTOMER'S dissatisfaction. THE LAKE DOCTORS shall investigate and attempt to cure the defect. If, after 30 days from the giving of the original notice, CUSTOMER continues to feel THE LAKE DOCTORS performance is unsatisfactory, CUSTOMER may terminate this Agreement by giving notice ("Second Notice") to THE LAKE DOCTORS and paying all monies owing to the effective date of termination. In this event, the effective date of termination shall be the last day of the month in which said second notice is received by THE LAKE DOCTORS.
- 5) Federal and State regulations require that various water time-use restrictions be observed during and following some treatments. THE LAKE DOCTORS will notify CUSTOMER of such restrictions. It shall be CUSTOMER responsibility to observe the restrictions throughout the required period. CUSTOMER understands and agrees that, notwithstanding any other provision of the Agreement, THE LAKE DOCTORS does not assume any liability for failure by any party to be notified of, or to observe, the above regulations.
- 6) THE LAKE DOCTORS shall maintain the following insurance coverage and limits: (a) Workman's Compensation with statutory limits; (b) Automobile Liability; (c) Comprehensive General Liability, including Pollution Liability, Property Damage, Completed Operations and Product Liability. A Certificate of Insurance will be provided upon request. A Certificate of Insurance naming CUSTOMER as "Additional Insured" may be provided at CUSTOMER'S request. CUSTOMER agrees to pay for any additional costs of insurance requirements over and above that is provided by THE LAKE DOCTORS.
- 7) Neither party shall be responsible for damages, penalties or otherwise for any failure or delay in performance of any of its obligations hereunder caused by strikes, riots, war, acts of God, accidents, governmental orders and regulations, curtailment or failure to obtain sufficient material, or other force majeure condition (whether or not of the same class or kind as those set forth above) beyond its reasonable control and which, by the exercise of due diligence, it is unable to overcome. Should THE LAKE DOCTORS be prohibited, restricted or otherwise prevented or impaired from rendering specified services by any condition, THE LAKE DOCTORS shall notify CUSTOMER of said condition and of the excess direct costs arising there from. CUSTOMER shall have thirty (30) days after receipt of said notice to notify THE LAKE DOCTORS in writing of any inability to comply with excess direct costs as requested by THE LAKE DOCTORS.
- 8) CUSTOMER warrants that he or she is authorized to execute the Water Management Agreement on behalf of the riparian owner and to hold THE LAKE DOCTORS harmless for consequences of such service not arising out of the sole negligence of THE LAKE DOCTORS.
- 9) CUSTOMER understands that, for convenience, the annual investment amount has been spread over a twelve-month period and that individual monthly billings do not reflect the fluctuating seasonal costs of service. If CUSTOMER places their account on hold, an additional start-up charge may be required due to aquatic re-growth.
- 10) THE LAKE DOCTORS agrees to hold CUSTOMER harmless from any loss, damage or claims arising out of the sole negligence of THE LAKE DOCTORS. However, THE LAKE DOCTORS shall in no event be liable to CUSTOMER or others for indirect, special or consequential damages resulting from any cause whatsoever.
- 11) Upon completion of the term of this Agreement, or any extension thereof, this Agreement shall be automatically extended for a period equal to its original term unless terminated by either party. If required, THE LAKE DOCTORS may adjust the monthly investment amount after the original term. THE LAKE DOCTORS will submit written notification to CUSTOMER 30 days prior to effective date of adjustment. If CUSTOMER is unable to comply with the adjustment, THE LAKE DOCTORS shall be notified immediately in order to seek a resolution.
- 12) THE LAKE DOCTORS may cancel this agreement with or without cause by 30-day written notice to customer.
- 13) Should CUSTOMER become delinquent, THE LAKE DOCTORS may place the account on hold for non-payment and CUSTOMER will continue to be responsible for the monthly investment amount even if the account is placed on hold. Service may be reinstated once the entire past due balance has been received in full. Should it become necessary for THE LAKE DOCTORS to bring action for collection of monies due and owing under this Agreement, CUSTOMER agrees to pay collection costs, including, but not limited to, reasonable attorneys fee (including those on appeal) and court costs, and all other expenses incurred by THE LAKE DOCTORS resulting from such collection action.
- 14) This Agreement is assignable by CUSTOMER upon written consent by THE LAKE DOCTORS.
- 15) This Agreement constitutes the entire agreement of the parties hereto and shall be valid upon acceptance by THE LAKE DOCTORS Corporate Office. No oral or written alterations or modifications of the terms contained herein shall be valid unless made in writing and accepted by an authorized representative of both THE LAKE DOCTORS and CUSTOMER.
- 16) If Agreement includes trash/debris removal, THE LAKE DOCTORS will perform the following: removal of casual trash such as cups, plastic bags and other man-made materials up to 20 lbs. during regularly scheduled service visits. Large or dangerous items such as biohazards and landscape debris will not be included.
- 17) CUSTOMER agrees to reimburse THE LAKE DOCTORS for all processing fees for registering with third party companies for compliance monitoring services and/or invoicing portal fees.



**The Lake Doctors, Inc.**  
Aquatic Management Services<sup>®</sup>

Corporate Offices  
3543 State Road 419  
Winter Springs, FL 32708  
1-800-666-5253  
lakes@lakedoctors.com  
www.lakedoctors.com

March 29, 2012

Mr. Ron Zastrocky  
Field Operations Manager  
Beach Community Evelopment District  
12788 Meritage Boulevard  
Jacksonville, FL 32246

Dear Ron:

Your current Lake Doctors, Inc. Water Management Agreement for Beach Community Development District is due for renewal on May 1st, 2022. Due to the rising costs of professionally managing your account, including aquatic products, vehicles, equipment, insurance and supplies, we would like to ask for a modest adjustment to your monthly investment amount, from \$1,328.00 to \$1,395.00 monthly.

If you have any questions or concerns regarding your proposed adjustment or your Lake Doctors Water Management Program, **please feel free to give me a call at (904)626-0287 contact me by email at [mark.seymour@lakedoctors.com](mailto:mark.seymour@lakedoctors.com)**. Otherwise, no action is required at this time.

As always, we will continue to focus upon fully satisfying your water management needs by providing excellent, quality service, quick response to questions or problems and deep concern for the health of your pond, lake or waterway.

We at The Lake Doctors very much appreciate your current business and look forward to continuing to work with you to keep your waterway(s) in excellent condition.

Sincerely,

Mark A. Seymour  
Sales Manager

MAS/mas  
720157





## Water Management Agreement

**MAS/720157/R**

This Agreement, made this \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_ is between The Lake Doctors, Inc., a Florida Corporation, hereinafter called "THE LAKE DOCTORS" and

**PROPERTY NAME** (*Community/Business/Individual*) \_\_\_\_\_

**MANAGEMENT COMPANY** \_\_\_\_\_

**INVOICING ADDRESS** \_\_\_\_\_

**CITY** \_\_\_\_\_ **STATE** \_\_\_\_\_ **ZIP** \_\_\_\_\_ **PHONE** ( ) \_\_\_\_\_

**EMAIL ADDRESS** \_\_\_\_\_ **EMAIL INVOICE: YES OR NO**

**THIRD PARTY COMPLIANCE/REGISTRATION: YES OR NO**      **THIRD PARTY INVOICING PORTAL: YES OR NO**

*\*\*If a Third Party Compliance/Registration or an Invoice Portal is required; it is the customer's responsibility to provide the information.*

Hereinafter called "CUSTOMER"

**REQUESTED START DATE:** \_\_\_\_\_

**PURCHASE ORDER #:** \_\_\_\_\_

The parties hereto agree to follows:

A. THE LAKE DOCTORS agrees to manage certain lakes and/or waterways for a period of twelve (12) months from the date of execution of this Agreement in accordance with the terms and conditions of this Agreement in the following location(s):

Sixteen (16) storm water lakes associated with **Tamaya Community-Beach CDD**, Jacksonville, FL  
Includes a minimum of twelve (12) inspections and/or treatments, as necessary, for control and prevention of noxious aquatic weeds and algae. 2X /monthly April- September. **Service will continue on a month-to-month basis until a renewal agreement is executed.** Payment terms Net 30.

B. CUSTOMER agrees to pay THE LAKE DOCTORS, its agents or assigns, the following sum for specified aquatic management services:

1. Underwater and Floating Vegetation Control Program	\$	<u>1,395.00 monthly</u>
2. Shoreline Grass and Brush Control Program	\$	<u>INCLUDED</u>
3. Additional Treatments, if Required	\$	<u>INCLUDED</u>
4. Free Callback Service	\$	<u>INCLUDED</u>
5. Monthly Written Service Reports	\$	<u>INCLUDED</u>
6. Initial stocking of triploid grass carp, as needed, upon FWC approval	\$	<u>INCLUDED</u>
7. Water Quality Testing Analysis, as needed for the success of the program	\$	<u>INCLUDED</u>
Total of Services Accepted	\$	<u>1,395.00 monthly</u>

**\$0.00** of the above sum-total shall be due and payable upon execution of this Agreement, the balance shall be payable in monthly installments of **\$1,395.00**, including sales use taxes, fees or charges that are imposed by any governmental body relating to the service provided under this Agreement.

C. THE LAKE DOCTORS uses products which, in its sole discretion, will provide effective and safe results.

D. THE LAKE DOCTORS agrees to commence treatment within **fifteen (15)** business days, weather permitting, from the date of receipt of this executed Agreement plus initial deposit and/or required government permits.

E. The offer contained herein is withdrawn and this Agreement shall have no further force and effect unless executed and returned by CUSTOMER to THE LAKE DOCTORS on or before **N/A**.

F. **The terms and conditions appearing on the reverse side form an integral part of this Agreement, and CUSTOMER hereby acknowledges that he has read and is familiar with the contents thereof.** Agreement must be returned in its entirety to be considered valid.

THE LAKE DOCTORS, INC.

CUSTOMER

Signed 

MARK A. SEYMOUR, SALES MANAGER

Signed \_\_\_\_\_ Dated \_\_\_\_\_

Name \_\_\_\_\_

## TERMS AND CONDITIONS

- 1) The Underwater and Floating Vegetation Control Program will be conducted in a manner consistent with good water management practice using the following methods and techniques when applicable.
  - a) Periodic treatments to maintain control of noxious submersed, floating and emersed aquatic vegetation and algae. CUSTOMER understands that some beneficial vegetation may be required in a body of water to maintain a balanced aquatic ecological system.
  - b) Determination of dissolved oxygen levels prior to treatment, as deemed necessary, to ensure that oxygen level is high enough to allow safe treatment. Additional routine water analysis and/or bacteriological analysis may be performed if required for success of the water management program.
  - c) Where applicable, treatment of only one-half or less of the entire body of water at any one time to ensure safety to fish and other aquatic life. However, THE LAKE DOCTORS shall not be liable for loss of any exotic or non-native fish or vegetation. Customer must also notify THE LAKE DOCTORS if any exotic fish exist in lake or pond prior to treatment.
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  - h) When deemed necessary by THE LAKE DOCTORS and approved by CUSTOMER, the planting and/or nurturing of certain varieties of plants, which for various reasons, help to maintain ecological balance.
- 2) Under the Shoreline Grass and Brush Control Program, THE LAKE DOCTORS will treat border vegetation to the water's edge including, but not limited to torpedograss, cattails, and other emergent vegetation such as woody brush and broadleaf weeds. Many of these species take several months or longer to fully decompose. CUSTOMER is responsible for any desired physical cutting and removal.
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- 4) If at any time during the term of this Agreement, CUSTOMER feels THE LAKE DOCTORS is not performing in a satisfactory manner, or in accordance with the terms of this Agreement, CUSTOMER shall inform THE LAKE DOCTORS, in writing, stating with particularity the reasons for CUSTOMER'S dissatisfaction. THE LAKE DOCTORS shall investigate and attempt to cure the defect. If, after 30 days from the giving of the original notice, CUSTOMER continues to feel THE LAKE DOCTORS performance is unsatisfactory, CUSTOMER may terminate this Agreement by giving notice ("Second Notice") to THE LAKE DOCTORS and paying all monies owing to the effective date of termination. In this event, the effective date of termination shall be the last day of the month in which said second notice is received by THE LAKE DOCTORS.
- 5) Federal and State regulations require that various water time-use restrictions be observed during and following some treatments. THE LAKE DOCTORS will notify CUSTOMER of such restrictions. It shall be CUSTOMER responsibility to observe the restrictions throughout the required period. CUSTOMER understands and agrees that, notwithstanding any other provision of the Agreement, THE LAKE DOCTORS does not assume any liability for failure by any party to be notified of, or to observe, the above regulations.
- 6) THE LAKE DOCTORS shall maintain the following insurance coverage and limits: (a) Workman's Compensation with statutory limits; (b) Automobile Liability; (c) Comprehensive General Liability, including Pollution Liability, Property Damage, Completed Operations and Product Liability. A Certificate of Insurance will be provided upon request. A Certificate of Insurance naming CUSTOMER as "Additional Insured" may be provided at CUSTOMER'S request. CUSTOMER agrees to pay for any additional costs of insurance requirements over and above that is provided by THE LAKE DOCTORS.
- 7) Neither party shall be responsible for damages, penalties or otherwise for any failure or delay in performance of any of its obligations hereunder caused by strikes, riots, war, acts of God, accidents, governmental orders and regulations, curtailment or failure to obtain sufficient material, or other force majeure condition (whether or not of the same class or kind as those set forth above) beyond its reasonable control and which, by the exercise of due diligence, it is unable to overcome. Should THE LAKE DOCTORS be prohibited, restricted or otherwise prevented or impaired from rendering specified services by any condition, THE LAKE DOCTORS shall notify CUSTOMER of said condition and of the excess direct costs arising there from. CUSTOMER shall have thirty (30) days after receipt of said notice to notify THE LAKE DOCTORS in writing of any inability to comply with excess direct costs as requested by THE LAKE DOCTORS.
- 8) CUSTOMER warrants that he or she is authorized to execute the Water Management Agreement on behalf of the riparian owner and to hold THE LAKE DOCTORS harmless for consequences of such service not arising out of the sole negligence of THE LAKE DOCTORS.
- 9) CUSTOMER understands that, for convenience, the annual investment amount has been spread over a twelve-month period and that individual monthly billings do not reflect the fluctuating seasonal costs of service. If CUSTOMER places their account on hold, an additional start-up charge may be required due to aquatic re-growth.
- 10) THE LAKE DOCTORS agrees to hold CUSTOMER harmless from any loss, damage or claims arising out of the sole negligence of THE LAKE DOCTORS. However, THE LAKE DOCTORS shall in no event be liable to CUSTOMER or others for indirect, special or consequential damages resulting from any cause whatsoever.
- 11) Upon completion of the term of this Agreement, or any extension thereof, this Agreement shall be automatically extended for a period equal to its original term unless terminated by either party. If required, THE LAKE DOCTORS may adjust the monthly investment amount after the original term. THE LAKE DOCTORS will submit written notification to CUSTOMER 30 days prior to effective date of adjustment. If CUSTOMER is unable to comply with the adjustment, THE LAKE DOCTORS shall be notified immediately in order to seek a resolution.
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- 14) This Agreement is assignable by CUSTOMER upon written consent by THE LAKE DOCTORS.
- 15) This Agreement constitutes the entire agreement of the parties hereto and shall be valid upon acceptance by THE LAKE DOCTORS Corporate Office. No oral or written alterations or modifications of the terms contained herein shall be valid unless made in writing and accepted by an authorized representative of both THE LAKE DOCTORS and CUSTOMER.
- 16) If Agreement includes trash/debris removal, THE LAKE DOCTORS will perform the following: removal of casual trash such as cups, plastic bags and other man-made materials up to 20 lbs. during regularly scheduled service visits. Large or dangerous items such as biohazards and landscape debris will not be included.
- 17) CUSTOMER agrees to reimburse THE LAKE DOCTORS for all processing fees for registering with third party companies for compliance monitoring services and/or invoicing portal fees.

# EXHIBIT 12

VGlobalTech  
636 Fanning Drive  
Winter Springs, FL 32708 US  
contact@vglobaltech.com  
www.vglobaltech.com



# INVOICE

**BILL TO**

Beach Community  
Development District  
C/O DPFM Management &  
Consulting LLC  
250 International Parkway,  
Suite 208  
Lake Mary, FL 32746 USA

**INVOICE #** 3836  
**DATE** 05/01/2022  
**DUE DATE** 05/01/2022  
**TERMS** Due on receipt

---

DATE	ACTIVITY	QTY	RATE	AMOUNT
	<b>Email:Email hosting</b> Monthly email hosting. Up to 5 emails customized as per need with website domain address. Up to maximum 2 GB storage per inbox. Backup and archival not included. Customers will be able to take their own local backup as needed. Customers also responsible to manage the inbox overflow by deleting unwanted emails, large attachments. Spam and virus filters included and will be configured. Email forwarding service (to any email of customer choice) included. Full access through browser from any device (tablets, mobile or desktop) provided including steps to setup the client.	1	50.00	50.00

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Make checks payable to "VGlobalTech" OR  
Pay online using Bank or Credit Card.

**BALANCE DUE**

**\$50.00**

# EXHIBIT 13

**Tamaya Optimization Recommendations:** Now that we have been onsite for a little over 6 months and have started the busier summer season, we have a few recommendations to improve the resident experience and adapt our approach to the community while being as good of stewards of Tamaya resources as possible. Our team will discuss further during your meeting on 6/20 but please let Dana know if you have any questions in the meantime.

**1. Landscaping:**

- a. Issue: Not providing services per contract, management and staff turnover, poor communication, inadequate reporting (only received one landscape report thus far), never gotten a monthly irrigation report, not resolving issues that have been identified by Ron. We felt it was to the District's advantage (see section below) to work with the existing vendor if at all possible, but they are simply not responding to deficiencies. The vendor has never scored above the 60s and most recently scored a 38% in May on our Landscape Vendor Management Tool (compliance with their contract). See attached.
- b. Solution: Recommend putting the landscape scope out to RFP. The challenges will be that the (1) RFP and new vendor orientation will be management intensive when bandwidth is already stretched. (2) The performance of the existing vendor may further erode if they perceive they will lose the contract, somewhat checked by ability to withhold payments for services not provided. (3) New vendor will likely point the finger at the previous vendor when issues arise and result in additional cost to the District to remedy. (4) We have generally seen responses to new landscape RFPs come back with a 20%+ increase over current contract. Steve Howell (Regional Field Operations Director) will support Ron to reduce his workload with respect to the RFP process. Steve has been a part of many landscape RFPs.
- c. Funding: TBD based on cost differential between current contract/budget and the cost of the new contract. But source will need to be found.
- d. Board Action: Vote on whether or not to put the landscape RFP out to bid.

**2. Maintenance:**

- a. Issue: Current in season maintenance hours are not sufficient to adequately cover pools, landscape oversight, and repairs. Ron is working 7 days a week. Some issues will be remedied with time since we have been playing catch up on repairs and work left over from previous vendor and a new landscaping vendor who adequately performs work will decrease workload long term, but a transition will require even more work to manage an RFP and onboard a new vendor in the near term.
- b. Solution: Add up to 16 additional summer season weekday maintenance tech hours (Mon & Weds) to cover more basic maintenance, repairs as well as CPO certification for weekend Maintenance Tech to provide weekend pool chemistry management to free Ron up to focus on management level functions and more difficult repairs. We can re-assess the need after the summer and landscape vendor transition.
- c. Funding: Utilize some of the \$7,473 difference between what was projected and what has been invoiced YTD with Vesta contract. We project that cost of an additional 16 hours a week for 10 weeks will be \$3,632. We have a maintenance tech identified that we can shift to this work so no lag in trying to staff it.
- d. Board Action: Approve short term additional in season maintenance hours.

### 3. Janitorial:

- a. Issue: In season janitorial hours are not sufficient to support higher utilization of the facility (pool areas, room rentals).
- b. Solution: Have roaming pool monitor take on additional scope of light janitorial in pool area (bath rooms, tables, palm court, etc.). Will take some focus off of pool deck monitoring. Short term weather closures, will use all three lifeguards to do light janitorial around entire facility. Free up dedicated janitorial for deep cleaning and room rental recovery.
- c. Funding: No additional funding required.
- d. Board Action: No action required.

### 4. Amenity Center Hours:

- a. Issue: Elizabeth is currently onsite 9:00 AM – 7:00 PM, with Mondays being half days. Elizabeth also works additional event hours. This number of hours is not sustainable for the long term.
- b. Solution: Change amenity center hours to 12:00PM – 6:00PM, Tuesday – Sunday to better reflect actual resident traffic/need with afterhours appointments available upon request. For example, If it is only convenient for a resident to come in at 9:00 AM, they would call and schedule an appointment. This would also allow for more time to be spent on special events.
- c. Funding: With time change no additional funding would be required. In order to keep the hours the same, addition funding would be required to add additional facility attendant hours.
- d. Board Action: Approve revised hours.

### 5. Lifestyle:

- a. Issue: Lifestyle not sustainable w/out extra labor resources. We have used many regional resources to assist in organizing and planning events to provide Tamaya with exposure to what all we have to offer and get a sense of what the community enjoys. The hours allocated for event planning are not sufficient for the number of events expected.
- b. Solution: Dedicate funds for additional staffing hours or reduce the number of monthly events to bring into synch with current resources.
- c. Funding: Additional staffing would require more funds to be allocated whereas the latter option would not.
- d. Board Action: Provide feedback on what you would like to see with respect to lifestyle. What do you like most? What do you see the least value in? We will then take the feedback and develop some options to both accommodate everything desired as well as budget neutral offerings that prioritize the most popular items.

# EXHIBIT 14





## Managers' Report Beach CDD Meeting, June 20, 2022

*Date of report: 6-10-2022*

*Submitted by: Elizabeth Myers & Ron Zastrocky*

### **GENERAL ITEMS:**

- Review and recommendation of Policies – Guest Policy
- See something Say something signs were installed on 5/20/22

**ACTION ITEM UPDATE:** Please see the spreadsheet (“Tamaya Action Item List”) attached to the email along with this report for both the Amenity and Field Operations items with current statuses.

### **CONCLUDED EVENTS:**

- |                                    |                        |
|------------------------------------|------------------------|
| • National Lemonade Day            | 5/1/2022               |
| • Mother’s Day Photo op            | 5/9/2022               |
| • Food Truck                       | 5/6/2022 and 5/20/2002 |
| • Casino Night                     | 5/27/2022              |
| • Memorial Day Celebration Weekend | 5/28/2022 – 5/30/2022  |

### **EVENT HIGHLIGHTS:**

**Casino Night Event** on 5/27/2022 @ Tamaya Hall



ICI homes sponsored event  
Attendance –100 People



**PROGRAMS:**

- Emma Bolyard-Water Aerobics
- Soccer Shots on the Event Lawn current enrollment: Minis- 5 students, Classics – 3 students, Premiers – 11 students

**SOCIAL CLUBS:**

- Current clubs: Lunch bunch, Bunco
- Bridge and Cricut are taking a break for the summer season

**Newsletter:** May newsletter went out with a 69% open rate.

**POOL MONITOR STAFFING UPDATE:** The slide is open Tuesday through Sunday 12pm to 6pm. We currently have 12 LG/pool monitors on staff. Daily there are three LG/pool monitors working 6-hour shift. Per manufacturers recommendations we have two LG/pool monitors assigned to the slide: one monitoring the top and the other stationed at the bottom. Each guard rotates position hourly and the third is a roaming pool monitor. Some of the duties include: Safety of all residents while riding slide, enforcing policies, checking resident status, testing pool chemicals, straightening pool furniture and umbrellas, wiping off tables after use, emptying trash cans, and checking restrooms.

**FIELDS OPERATIONS REPORT:**

- **Tennis court resurface update**

Should start resurfacing courts 3 and 4 around 6-22-22 weather permitting BAB Tennis will be doing the resurfacing.

- **Pond update**

Please do not rake, blow, or dump leaves, grass clippings, or other yard waste into ponds. Grass clippings contain very high quantities of nitrogen, which can feed and choke ponds with extensive algae blooms and unwanted aquatic flora. Yard debris and litter in ponds can also clog stormwater outflows and cause flooding. We encourage you to use all your yard waste to create your own composting, which you can use as mulch for your garden's health and beauty. Or please bag your yard waste for removal. Please tell your landscapers not to fertilize close to the pond as this can cause excessive algae.

There are 4 different types of filamentous algae (Water Net, Lyngbya, Cotton and Silk). They all have filaments that join together to form dense mats. Many herbicides and algaecides, or combinations of them, have been used to try and control Lyngbya. The most common method is using a chelated copper algaecide and / or endothall herbicide. When used alone, the chemicals have shown limited results, especially when it comes to preventing regrowth. Tilapia will eat many of the common types of filamentous algae, blue green algae, rooted plants and even twigs and other organic debris. They are very efficient consumers. When stocked at the appropriate rates into your pond, the Tilapia can be very effective at dramatically reducing seasonal plant material.

