Grove Resort
Community Development District

12051 Corporate Boulevard, Orlando, FL 32817; 407.723.5900
www.groveresortcdd.com

The following is the proposed agenda for the Board of Supervisors meeting of the Grove Resort Community Development District ("District"), scheduled to be held **on Tuesday, May 26, 2020 at 10:00 a.m. via conference call due to the Executive Order 20-112 extending COVID-19 Executive Order 20-69.** Attached to this Agenda is a copy of the Executive Order 20-112. **The attendance of three Board Members is required to constitute a quorum.**

To attend the meeting, please use the below conference call information:

Phone: **1-844-621-3956**
Access Code: **790 393 986 #**

PROPOSED BOARD OF SUPERVISORS' MEETING AGENDA

Administrative Matters

1. Roll Call to Confirm Quorum
2. Public Comment Period (limited to items on the agenda)
3. **Consideration of Minutes of the March 10, 2020 Board of Supervisors Meeting**
4. **Review of Number of Registered Voters**

Business Matters

5. **Consideration of Resolution 2020-04, Resetting the Public Hearing on the Adoption of Amended and Restated Rules of Procedure**
6. **Consideration of Matters Related to the FY2018 Property Tax Exemptions**
   - Letter from Orange County Tax Collector *(provided under separate cover)*
7. **Consideration of Paramount Hospitality Management Annual Budget Plan**
8. **Consideration of Resolution 2020-05, Approving a Proposed Budget for Fiscal Year 2020-2021 and Setting a Public Hearing Date Thereon** *[suggested date: July 28, 2020]*
9. **Consideration of Resolution 2020-06, Adopting an Internal Controls Policy**
   - **Memorandum**
10. **Consideration of First Amendment to Lease Agreement for The Provision of Food and Beverage Services within Certain Grove Resort Community Development District-Owned Amenity Areas**
11. **Discussion and Update Regarding Plan for Re-Opening of the Amenities**
12. **Ratification of Agreement between the District and Orange County Property Appraiser**
13. **Consideration of Funding Requests 20**

pfm

14. **Ratification of Payment Authorizations Nos. 78 - 87**
15. **Review of District's Financial Position**

Other Business

16. **Staff Reports**
    District Counsel
    District Engineer
    District Manager
    - Upcoming Meetings
17. **Supervisor Requests**
18. **Public Comment Period**
19. **Adjournment**

pfm

STATE OF FLORIDA

OFFICE OF THE GOVERNOR
EXECUTIVE ORDER NUMBER 20-112

(Phase 1: Safe. Smart. Step-by-Step. Plan for Florida's Recovery)

WHEREAS, on March 9, 2020, I issued Executive Order 20-52 declaring a state of emergency for the entire State of Florida as a result of COVID-19; and

WHEREAS, on April 3, 2020, I issued Executive Order 20-91 and Executive Order 20-92 directing all persons in Florida to limit their movements and personal interactions outside of their home only to those necessary to obtain or provide essential services or conduct essential activities; and

WHEREAS, my administration has implemented a data-driven strategy devoted to high-volume testing and aggressive contact tracing, as well as strict screening protocols in long-term care facilities to protect vulnerable residents; and

WHEREAS, data collected by the Florida Department of Health indicates the State has achieved several critical benchmarks in flattening the curve, including a downward trajectory of hospital visits for influenza-like illness and COVID-19-like syndromic cases, a decrease in percent positive test results, and a significant increase in hospital capacity since March 1, 2020; and

WHEREAS, during the week of April 20, 2020, I convened the Task Force to Re-Open Florida to evaluate how to safely and strategically re-open the State; and

WHEREAS, the path to re-opening Florida must promote business operation and economic recovery while maintaining focus on core safety principles.

NOW, THEREFORE, I, RON DESANTIS, as Governor of Florida, by virtue of the authority vested in me by Article IV, Section (1)(a) of the Florida Constitution and Chapter 252, Florida Statutes, and all other applicable laws, promulgate the following Executive Order:

Section 1. Phase 1 Recovery

In concert with the efforts of President Donald J. Trump and the White House Coronavirus Task Force, and based on guidance provided by the White House and the Centers for Disease Control and Prevention (CDC), the Occupational Safety and Health Administration (OSHA), and the Florida Surgeon General and State Health Officer, Dr. Scott Rivkees, I hereby adopt the following in response to the recommendations in Phase 1 of the plan published by the Task Force to Re-Open Florida.

Section 2. Responsible Individual Activity

A. All persons in Florida shall continue to limit their personal interactions outside the home; however, as of the effective date of this order, persons in Florida may provide or obtain:

    1. All services and activities currently allowed, *i.e.*, those described in Executive Order 20-91 and its attachments, which include activities detailed in Section 3 of Executive Order 20-91, the U.S. Department of Homeland Security in its Guidance on the Essential Critical Infrastructure Workforce and a list propounded by Miami-Dade County in multiple orders (as of April 1, 2020), as well as other services and activities approved by the State Coordinating Officer. Such services should continue to follow safety

guidelines issued by the CDC and OSHA. If necessary, employee screening or use of personal protective equipment should continue.

2. Additional services responsibly provided in accordance with Sections 3 and 4 of this order in counties other than Miami-Dade, Broward and Palm Beach. In Miami-Dade, Broward and Palm Beach counties, allowances for services and activities from Sections 3 and 4 of this order will be considered in consultation with local leadership.

B. Except as provided in Section 2(A)(1) of this order, senior citizens and individuals with a significant underlying medical condition (such as chronic lung disease, moderate-to-severe asthma, serious heart conditions, immunocompromised status, cancer, diabetes, severe obesity, renal failure and liver disease) are strongly encouraged to stay at home and take all measures to limit the risk of exposure to COVID-19.

C. For the duration of this order, all persons in Florida should:

1. Avoid congregating in large groups. Local jurisdictions shall ensure that groups of people greater than ten are not permitted to congregate in any public space that does not readily allow for appropriate physical distancing.
2. Avoid nonessential travel, including to U.S. states and cities outside of Florida with a significant presence of COVID-19.
3. Adhere to guidelines from the CDC regarding isolation for 14 days following travel on a cruise or from any international destination and any area with a significant presence of COVID-19.

D. This order extends Executive Order 20-80 (Airport Screening and Isolation) and Executive Order 20-82 (Isolation of Individuals Traveling to Florida), with exceptions for persons involved in military, emergency, health or infrastructure response or involved in commercial activity. This order extends Sections 1(C) and 1(D) of Executive Order 20-86 (Additional Requirements of Certain Individuals Traveling to Florida), which authorize the Department of Transportation, with assistance from the Florida Highway Patrol and county sheriffs, to continue to implement checkpoints on roadways as necessary.

Section 3. Businesses Restricted by Previous Executive Orders

Unless I direct otherwise, for the duration of this order, the following applies to businesses directly addressed by my previous Executive Orders:

A. Bars, pubs and nightclubs that derive more than 50 percent of gross revenue from the sale of alcoholic beverages shall continue to suspend the sale of alcoholic beverages for on-premises consumption. This provision extends Executive Order 20-68, Section 1 as modified by Executive Order 20-71, Sections 1 and 2.

B. Restaurants and food establishments licensed under Chapters 500 or 509, Florida Statutes, may allow on-premises consumption of food and beverage, so long as they adopt appropriate social distancing measures and limit their indoor occupancy to no more than 25 percent of their building occupancy. In addition, outdoor seating is permissible with appropriate social distancing. Appropriate social distancing requires maintaining a minimum of 6 feet between parties, only seating parties of 10 or fewer people and keeping bar counters closed to seating. This provision

extends Executive Order 20-68, Section 3 and supersedes the conflicting provisions of Executive Order 20-71, Section 2 regarding on-premises food consumption.

C. Gyms and fitness centers closed by Executive Order 20-71 shall remain closed.

D. The prohibition on vacation rentals in Executive Order 20-87 remains in effect for the duration of this order.

E. The Department of Business and Professional Regulation shall utilize its authorities under Florida law to implement and enforce the provisions of this order as appropriate.

Section 4. Other Affected Business Services

Unless I direct otherwise, for the duration of this order, the following applies to other business services affected by my previous Executive Orders:

A. In-store retail sales establishments may open storefronts if they operate at no more than 25 percent of their building occupancy and abide by the safety guidelines issued by the CDC and OSHA.

B. Museums and libraries may open at no more than 25 percent of their building occupancy, provided, however, that (a) local public museums and local public libraries may operate only if permitted by local government, and (b) any components of museums or libraries that have interactive functions or exhibits, including child play areas, remain closed.

Section 5. Medical Procedures

Subject to the conditions outlined below, elective procedures prohibited by Executive Order 20-72 may resume when this order goes into effect. A hospital ambulatory surgical center, office surgery center, dental office, orthodontic office, endodontic office or other health care

practitioners' office in the State of Florida may perform procedures prohibited by Executive Order 20-72 only if:

A. The facility has the capacity to immediately convert additional facility-identified surgical and intensive care beds for treatment of COVID-19 patients in a surge capacity situation;

B. The facility has adequate personal protective equipment (PPE) to complete all medical procedures and respond to COVID-19 treatment needs, without the facility seeking any additional federal or state assistance regarding PPE supplies;

C. The facility has not sought any additional federal, state, or local government assistance regarding PPE supplies since resuming elective procedures; and

D. The facility has not refused to provide support to and proactively engage with skilled nursing facilities, assisted living facilities and other long-term care residential providers.

The Agency for Health Care Administration and the Department of Health shall utilize their authority under Florida law to further implement and enforce these requirements. This order supersedes the conflicting provisions of Executive Order 20-72.

Section 6. Previous Executive Orders Extended

The Executive Order 20-69 (Local Government Public Meetings) is extended for the duration of this order.

Section 7. Enforcement

This order shall be enforced under section 252.47, Florida Statutes. Violation of this order is a second-degree misdemeanor pursuant to section 252.50, Florida Statutes, and is punishable by imprisonment not to exceed 60 days, a fine not to exceed $500, or both.

Section 8. Effective Date

This order is effective at 12:01 a.m. on May 4, 2020.

IN TESTIMONY WHEREOF, I have hereunto set my hand and caused the Great Seal of the State of Florida to be affixed, at Tallahassee, this 29th day of April, 2020.

RON DESANTIS, GOVERNOR

ATTEST:

SECRETARY OF STATE

FILED
2020 APR 29 PM 4:52
TALLAHASSEE, FLORIDA

Grove Resort
Community Development District

Consideration of Minutes

GROVE RESORT
COMMUNITY DEVELOPMENT DISTRICT

BOARD OF SUPERVISORS MEETING MINUTES

FIRST ORDER OF BUSINESS **Call to Order and Roll Call**

The Board of Supervisors Special Meeting for the Grove Resort Community Development District was called to order on **Tuesday, March 10, 2020 at 10:16 a.m. in the Duval Boardroom at 14501 Grove Resort Avenue, Winter Garden, Florida 34787**. Board Members listed below constituted a quorum:

Board Members present:

Kevin Mays	Board Member
Michael Osborn	Board Member
Dave D'Ambrosio	Board Member

Also present were:

Jane Gaarlandt	PFM	
Christina Hanna	PFM	
Elizabeth Oliver	Grove Resort	
Marco Manzie	Paramount Hospitality	
Robert Haywood	Paramount Hospitality	
Mike Eckert	Hopping Green & Sams	(via phone)
Sara Sandy	Hopping Green & Sams	(via phone)
Mark Wilson	District Engineering	(via phone)

SECOND ORDER OF BUSINESS **Swear in Supervisors; J. Breakstone (sent oath of office 1/21/2020)**

Tabled

THIRD ORDER OF BUSINESS **Public Comment Period**

There were no public comments.

FOURTH ORDER OF BUSINESS **Consideration of Minutes;**

a) August 12, 2019 Board of Supervisors Meeting

b) November 5, 2020 Landowners' Election
c) January 10, 2020 Board of Supervisors Special Meeting

The Board reviewed the minutes from the previous meetings.

ON MOTION from Mr. Mays, and a Second by Mr. Osborn, with all in favor, the Board of Supervisors for the Grove Resort Community Development District approved the August 13, 2019 Board of Supervisors Meeting Minutes, the November 5, 2020 landowners' Election Minutes, and the January 10, 2020 Board of Supervisors Special Meeting Minutes.

FIFTH ORDER OF BUSINESS **Consideration of Resolution 2020-03, Setting a Public Hearing Date to Amend the District's Rules of Procedure**

a) Memorandum of Updated Provision of the District's rules of Procedure
b) Redline of Revision to Rules of Procedure

District staff suggested May 12, 2020 as the public hearing date which is also anticipated to be the proposed budget meeting.

Included in the agenda packet is a memorandum as well as redlined revisions of the rules.

Mr. Eckert explained that the Rules of Procedure govern the District's operations. District Counsel prepared the initial version, which has been in place. This is an amendment to the rules of procedure based on recent case law and recent statutory changes. He recommended the Board set the hearing for May 12, 2020.

ON MOTION from Mr. Mays, and a Second by Mr. Osborn, with all in favor, the Board of Supervisors for the Grove Resort Community Development District approved Resolution 2020-03, setting May 12, 2020 as the Public Hearing Date to Amend the District's Rules of Procedure.

SIXTH ORDER OF BUSINESS **Consideration of Matters Related to the FY 2018 Property Tax Exemptions**

a) Ratification of Special Counsel Agreements

b) Status Update

Mr. Eckert explained the District entered into a Special Counsel Agreement with Hill Ward & Henderson, who specialized in this area. He requested the Board ratify that agreement. The funds for that agreement are being paid by PFM.

ON MOTION from Mr. Mays, and a Second by Mr. Osborn, with all in favor, the Board of Supervisors for the Grove Resort Community Development District ratified the Agreement with Special Counsel.

Mr. Eckert provided a status update regarding the FY 2018 property Tax Exemptions. On February 6, 2020 Dr. Fishkind met with the Orange County Property Appraiser's Office and was informed that the exemption was lost because the County's inspector was denied access to the property. Dr. Fishkind said the Appraiser wanted a letter stating that the District facilities were open to the public. On February 19, 2020 Mr. Mays executed the agreement with Rob Kelley of Hill Ward & Henderson to be Special Counsel on this matter. The same day District Counsel provided documents to Mr. Kelley demonstrating that the District facilities are open to the public. On February 26, 2020 Hill Ward & Henderson sent a letter to the Property Appraiser along with the documents District Counsel provided demonstrating that the facilities are open to the public. On March 5, 2020 and March 9, 2020 Mr. Eckert asked Mr. Kelley for the status and has not yet received a response.

The Board directed Mr. Eckert to send his bills directly to PFM.

Mr. Eckert will update the Board via email as soon as he hears back from Hill Ward & Henderson. Ms. Gaarlandt stated when Dr. Fishkind had the meeting with Mr. Grimaldi he very strongly recommended that signs be posted stating that the facilities are open to the public and Mr. Grimaldi requested that he would be provided with a picture documentation of such signs. Mr. Eckert suggested PFM coordinate with Hill Ward & Henderson about whether that is necessary as they are the District's attorney handling the real estate tax matter.

SEVENTH ORDER OF BUSINESS **Ratification of Agreement between the District and Paramount Hospitality Management, LLC for**

Management (Operator) Services

Mr. Eckert stated at the last Board Meeting the Board authorized District staff to terminate the agreement with Benchmark and enter into a new agreement with Paramount Hospitality Management, LLC. The effective date of this agreement is January 14, 2020.

He requested a ratification of the agreement.

ON MOTION from Mr. Mays, and a Second by Mr. Osborn, with all in favor, the Board of Supervisors for the Grove Resort Community Development District ratified the Agreement between the District and Paramount Hospitality Management, LLC for Management (Operator) Services.

EIGHTH ORDER OF BUSINESS **Ratification of Agreement between the District and VGlobalTech for ADA Auditing Services**

Ms. Gaarlandt noted this is a formalization of an agreement which was previously approved.

ON MOTION from Mr. Mays, and a Second by Mr. Osborn, with all in favor, the Board of Supervisors for the Grove Resort Community Development District ratified the Agreement between the District and VGlobalTech for ADA Auditing Services.

NINTH ORDER OF BUSINESS **Ratification of the Supplemental Assessment Methodology Engagement Letter**

Ms. Gaarlandt explained that at the time the Board considered the Assessment Methodology Engagement Letter the approval was subject to confirmation that the fee was only due in case Bonds were issued which was confirmed.

Mr. Eckert stated the District will not have to pay unless Bonds are issued.

ON MOTION from Mr. Mays, and a Second by Mr. Osborn, with all in favor, the Board of Supervisors for the Grove Resort Community Development District ratified the Supplemental Assessment methodology Engagement Letter.

TENTH ORDER OF BUSINESS **Discussion of the Contract and Sale of the Parking Garage**

a) **Appraisal**
b) **Contract for Sale and Purchase**
c) **Special Warranty Deed**
d) **Quit-Claim Bill of Sale and General Assignment**

Mr. Eckert suggested that the District table this item and remove it from the agenda for the time being.

ELEVENTH ORDER OF BUSINESS **Consideration of Funding Requests 19-20**

The Board reviewed Funding Requests 19-20.

ON MOTION from Mr. Mays, and a Second by Mr. Osborn, with all in favor, the Board of Supervisors for the Grove Resort Community Development District ratified Funding requests 19-20.

TWELFTH ORDER OF BUSINESS **Consideration of Payment Authorizations 60-79**

The Board reviewed Payment Authorizations 60-79.

ON MOTION from Mr. Mays, and a Second by Mr. Osborn, with all in favor, the Board of Supervisors for the Grove Resort Community Development District ratified Payment Authorizations 60-79.

THIRTEENTH ORDER OF BUSINESS **Review of District's Financial Position**

There was no action required by the Board.

FOURTEENTH ORDER OF BUSINESS **Staff Reports**

District Counsel – Mr. Eckert dropped off the call but Ms. Sandy was still present via phone. She had no additional report.

District Engineer– Mr. Mays asked Mr. Wilson about the Engineer Report for Phase 4 and if he needed any information from the Board to add to that report. Mr. Wilson explained he put together a preliminary cost estimate and the next step would be to complete a supplemental report.

District Manager – Ms. Gaarlandt received a request on behalf of Paramount Hospitality Management to extend the annual budget deadline for two months. According to the agreement it is due on April 1, 2020. Ms. Sandy stated the Board can adopt a proposed budget at its May meeting and increase it later as long as assessments are not increasing. Ms. Gaarlandt requested the Board to authorize a budget extension.

ON MOTION from Mr. Mays, and a Second by Mr. Osborn, with all in favor, the Board of Supervisors for the Grove Resort Community Development District authorized the budget submission extension.

Ms. Gaarlandt stated the Board needs to appoint an Auditor Selection Committee. The Board typically appoints itself as the Auditor Selection Committee.

ON MOTION from Mr. Mays, and a Second by Mr. Osborn, with all in favor, the Board of Supervisors for the Grove Resort Community Development District appointed itself as the Auditor Selection Committee.

The next meetings are scheduled for April 14, 2020 and May 12, 2020.

Supervisor Requests and Audience Comments

A question was raised regarding the selling of the garage. It will go from the CDD to a private entity. Ms. Sandy stated that is a small portion of one garage that the CDD may convey back to the developer. The item was tabled for a future meeting and will be put back on the agenda at an appropriate time.

FIFTEENTH ORDER OF BUSINESS **Adjournment**

There were no other additional comments. Ms. Gaarlandt requested a motion to adjourn.

ON MOTION by Mr. Mays, and a Second by Mr. Osborn with all in favor, the March 10, 2020 Board of Supervisors Meeting was adjourned.

_____ _____

Secretary / Assistant Secretary Chairman / Vice Chairman

Grove Resort
Community Development District

Registered Voters

Bill Cowles

Date 4/15/2020 — **Supervisor of Elections** — Orange County, FL

Time 08:33 AM

Active Voters by District

	Dem	Rep	NPA	Other	Total	White	Black	Hispanic	Other	Male	Female	Other
HOUSE FLORIDA 46	50,736	8,265	22,951	624	82,576	15,082	41,301	16,646	9,547	34,301	44,324	3,951
HOUSE FLORIDA 47	51,524	41,316	33,633	1,699	128,172	88,833	7,242	20,790	11,307	59,272	64,193	4,707
HOUSE FLORIDA 48	51,512	18,629	39,046	893	110,080	26,174	11,144	60,565	12,197	49,598	56,630	3,852
HOUSE FLORIDA 49	46,838	26,443	35,843	1,300	110,424	46,153	11,347	38,892	14,032	50,337	54,860	5,227
HOUSE FLORIDA 50	31,976	25,615	28,939	1,073	87,603	41,260	8,262	26,675	11,406	40,249	44,015	3,339
SCHOOL BOARD 1	46,800	32,792	35,572	1,482	116,646	59,919	10,611	31,679	14,437	53,179	57,841	5,626
SCHOOL BOARD 2	55,388	33,239	45,952	1,428	136,007	52,608	12,644	55,235	15,520	61,582	69,545	4,880
SCHOOL BOARD 3	53,413	29,061	39,944	1,210	123,628	48,352	10,758	51,044	13,474	56,162	63,065	4,401
SCHOOL BOARD 4	48,791	43,074	41,345	1,715	134,925	79,887	12,951	21,463	20,624	61,739	67,930	5,256
SCHOOL BOARD 5	56,989	9,810	25,831	686	93,316	17,266	46,291	19,043	10,716	39,166	49,684	4,466
SCHOOL BOARD 6	57,092	29,956	30,310	1,459	118,817	64,900	26,282	15,390	12,245	52,544	61,172	5,101
SCHOOL BOARD 7	47,986	38,524	33,321	1,336	121,167	64,833	24,746	18,763	12,825	53,368	63,180	4,619
SENATE FLORIDA 11	151,909	70,769	84,021	3,073	309,772	124,425	100,370	49,098	35,879	132,857	163,476	13,439
SENATE FLORIDA 13	143,671	92,834	106,746	4,019	347,270	172,030	29,766	108,128	37,346	158,523	174,819	13,928
SENATE FLORIDA 15	70,879	52,853	61,508	2,224	187,464	91,310	14,147	55,391	26,616	86,360	94,122	6,982
BONNET CREEK RESORT	0	0	0	0	0	0	0	0	0	0	0	0
EAST PARK	645	406	536	24	1,611	616	153	625	217	718	840	53
FALCON TRACE	909	357	643	14	1,923	476	216	807	424	901	944	78
NARCOOSSEE	696	482	671	19	1,868	743	196	677	252	868	935	65
STONEYBROOK WEST	1,236	1,130	1,055	53	3,474	1,988	368	584	534	1,580	1,787	107
URBAN ORLANDO	2,159	2,225	1,774	97	6,255	4,761	181	607	706	2,856	3,187	212
VISTA LAKES	1,736	934	1,497	34	4,201	1,285	430	1,663	823	1,895	2,138	168
RANGER DRAINAGE	1,875	2,215	1,713	99	5,902	3,371	550	1,314	667	2,708	2,971	223
BOGGY CREEK	0	0	0	0	0	0	0	0	0	0	0	0
GREENEWAY	1,228	1,094	1,200	71	3,593	1,980	213	954	446	1,704	1,777	112
MYRTLE CREEK	702	690	808	35	2,235	1,152	146	553	384	1,032	1,139	64
RANDAL PARK	462	415	446	22	1,345	714	84	380	167	616	681	48
FOWLERS GROVE WG VIL	0	0	0	0	0	0	0	0	0	0	0	0
STOREY PARK	417	233	375	19	1,044	391	89	410	154	473	534	37
GROVE RESORT	0	0	0	0	0	0	0	0	0	0	0	0
DOWDEN WEST	3	3	2	0	8	3	1	4	0	3	5	0
FRERC	0	1	0	0	1	1	0	0	0	1	0	0
POITRAS EAST	0	0	0	0	0	0	0	0	0	0	0	0
UNPRECINCTABLE ABSENTEI	0	0	0	0	0	0	0	0	0	0	0	0
ORLANDO 1	15,412	9,344	13,106	506	38,368	15,499	3,770	14,339	4,760	17,313	19,784	1,271

Grove Resort
Community Development District

Resolution 2020-04

RESOLUTION 2020-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE GROVE RESORT COMMUNITY DEVELOPMENT DISTRICT AMENDING RESOLUTION 2020-03 TO RESET THE DATE, TIME AND LOCATION OF THE PUBLIC HEARING TO CONSIDER AND HEAR COMMENT ON THE ADOPTION OF AMENDED AND RESTATED RULES OF PROCEDURE; AUTHORIZING PUBICATION OF NOTICE OF SUCH HEARING; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Grove Resort Community Development District (the "District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within Orange County Florida; and

WHEREAS, the Board of Supervisors of the District (the "Board") is authorized by Section 190.011(5), *Florida Statutes*, to adopt rules and orders pursuant to Chapter 120, *Florida Statutes*.

WHEREAS, on March 10, 2020, at a duly noticed public meeting, the District's Board of Supervisors ("Board") adopted Resolution 2020-03, setting a public hearing to consider and hear comment on the adoption of Amended and Restated Rules of Procedure for 10:00 a.m. on May 12, 2020, at 14501 Grove Resort Avenue, Winter Garden, Florida 34787; and

WHEREAS, due to a publication error, the Board did not meet on May 12, 2020, and the Board now desires to reset the date of the public hearing in order to allow proper publication of notice in accordance with Chapter 120, *Florida Statutes*.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE GROVE RESORT COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. PUBLIC HEARING DATE RESET. Resolution 2020-03 is hereby amended to reflect that the public hearing to adopt the District's Amended and Restated Rules of Procedure as declared in Resolution 2020-03 is reset to:

Date:	Tuesday, July 28, 2020
Time:	10:00 a.m.
Location:	14501 Grove Resort Avenue Winter Garden Florida 34787

SECTION 2. RESOLUTION 2020-03 OTHERWISE REMAINS IN FULL FORCE AND EFFECT. Except as otherwise provided herein, all of the provisions of Resolution 2020-03 continues in full force and effect.

SECTION 3. AUTHORIZED TO PUBLISH NOTICE. The District Secretary is directed to publish notice of the hearing in accordance with Section 120.54, *Florida Statutes*.

SECTION 4. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 5. EFFECTIVE DATE. This Resolution shall take effect upon its passage and adoption by the Board.

PASSED AND ADOPTED this 26th day of May, 2020.

ATTEST:

GROVE RESORT COMMUNITY DEVELOPMENT DISTRICT

_____
Secretary/Assistant Secretary

_____
Vice/Chairperson, Board of Supervisors

Grove Resort
Community Development District

Matters Related to the FY2018 Property tax Exemptions

(provided under separate cover)

Grove Resort
Community Development District

Paramount Hospitality Management Annual Budget Plan

THE

GROVE

RESORT & SPA

CDD Budget 2020/20201

The Grove Resort and Spa														
	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total	%
TOTAL REVENUE	601,114	486,964	442,398	331,584	483,712	659,631	771,737	655,650	803,407	841,991	618,266	408,970	7,105,425	100.0%
ROOMS REVENUE	-	-	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!
ROOMS P/R&PTEB	10,647	9,929	10,034	9,359	9,415	15,535	15,361	15,197	15,495	16,260	15,451	9,232	151,916	#DIV/0!
ROOMS OTHER EXPENSES	-	-	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!
ROOMS DEPT - PROFIT (LOSS)	(10,647)	(9,929)	(10,034)	(9,359)	(9,415)	(15,535)	(15,361)	(15,197)	(15,495)	(16,260)	(15,451)	(9,232)	(151,916)	#DIV/0!
FOOD REVENUE	116,213	73,375	56,299	43,422	88,362	142,528	181,045	139,730	183,368	201,229	117,472	59,609	1,402,652	49.4%
BEVERAGE REVENUE	108,648	71,106	52,545	39,760	77,422	142,167	169,478	156,619	185,875	171,698	101,756	60,549	1,337,624	47.1%
OTHER F&B REVENUE	10,031	8,332	7,778	5,297	7,381	8,819	9,738	7,576	10,228	11,483	8,510	5,770	100,943	3.6%
TOTAL F&B REVENUE	234,891	152,812	116,623	88,479	173,166	293,514	360,261	303,925	379,472	384,410	227,738	125,929	2,841,219	100.0%
FOOD COGS	34,864	22,012	16,890	10,418	26,509	42,758	54,313	41,919	55,011	60,369	35,242	17,883	418,187	29.8%
BEVERAGE COGS	19,557	12,799	9,458	4,905	13,936	25,590	30,506	28,191	33,458	30,906	18,316	10,899	238,521	17.8%
RETAIL COGS	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
F&B P/R&PTEB	81,327	72,660	75,082	56,734	70,238	75,082	78,703	75,082	81,610	84,331	75,082	66,846	892,775	31.4%
F&B OTHER EXPENSES	21,507	14,695	11,925	7,067	16,250	26,328	32,157	26,816	32,993	33,806	22,260	11,883	257,686	9.1%
F&B - PROFIT (LOSS)	77,637	30,646	3,268	9,355	46,233	123,755	164,581	131,918	176,400	175,000	76,839	18,418	1,034,051	36.4%
RECREATION REVENUE	56,121	46,598	43,859	25,621	59,781	91,607	120,869	90,489	121,033	133,635	107,928	38,345	935,885	100.0%
RECREATION COGS	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
RECREATION P/R&PTEB	93,776	90,671	93,156	63,638	87,566	125,148	121,021	125,458	121,021	125,148	125,458	61,185	1,233,244	131.8%
RECREATION OTHER EXPENSES	36,307	31,218	29,755	49,454	38,263	55,270	70,907	54,673	70,995	77,729	63,992	26,808	605,369	64.7%
RECREATION DEPT - PROFIT (LOSS)	(73,962)	(75,291)	(79,051)	(87,471)	(66,048)	(88,811)	(71,058)	(89,641)	(70,982)	(69,241)	(81,521)	(49,649)	(902,728)	-96.5%
MINOR OPERATING DEPT REV	-	-	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!
MISCELLAENOUS REV	310,102	287,555	281,916	217,484	250,766	274,511	290,607	261,236	302,901	323,946	282,600	244,697	3,328,321	100.0%
MISC/MINOR OPERATING DEPT PROFIT (LOSS)	310,102	287,555	281,916	217,484	250,766	274,511	290,607	261,236	302,901	323,946	282,600	244,697	3,328,321	100.0%
TOTAL DEPARTMENT PROFIT (LOSS)	303,129	232,980	196,099	130,009	221,536	293,921	368,768	288,316	392,825	413,444	262,467	204,234	3,307,728	46.6%
UNDISTRIBUTED OPERATING EXPENSES														
ADMIN & GENERAL	86,649	83,384	87,746	88,185	83,010	88,819	85,626	88,242	86,203	85,809	85,923	83,904	1,033,497	14.5%
IT & TELECOMMUNICATIONS	20,284	20,180	20,284	20,284	20,075	20,284	20,180	20,284	20,180	20,284	20,284	20,180	242,785	3.4%
SALES AND MARKETING	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
UTILITIES	82,659	68,656	64,095	43,651	60,824	72,670	80,246	62,433	84,287	94,626	70,126	47,548	831,821	11.7%
MAINTENANCE	135,204	132,615	128,601	127,127	130,616	135,440	133,829	128,887	134,842	136,254	134,078	126,680	1,584,174	22.3%
TOTAL UNDISTRIBUTED OPERATING EXPENSES	324,796	304,834	300,726	279,247	294,524	317,213	319,881	299,846	325,511	336,973	310,411	278,312	3,692,277	52.0%
GROSS OPERATING PROFIT	(21,667)	(71,854)	(104,627)	(149,238)	(72,989)	(23,293)	48,888	(11,531)	67,313	76,471	(47,944)	(74,079)	(384,549)	-5.4%
BASE MANAGEMENT FEES	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	36,000	0.5%
INCOME BEFORE NON-OPERATING INC& EXP	(24,667)	(74,854)	(107,627)	(152,238)	(75,989)	(26,293)	45,888	(14,531)	64,313	73,471	(50,944)	(77,079)	(420,549)	-5.9%
NON-OPERATING INCOME & EXPENSES														
INC - RENT	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
TAXES	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
LEASED EQUIPMENT	3,767	3,767	3,767	3,767	3,767	3,767	3,767	3,767	3,767	3,767	3,767	3,767	45,202	0.6%
ASSET MANAGEMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
INSURANCE	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	120,000	1.7%
RENTAL PROGRAM OWNER DISTRIBUTION	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
TOTAL NON-OPERATING INCOME & EXPENSES	13,767	13,767	13,767	13,767	13,767	13,767	13,767	13,767	13,767	13,767	13,767	13,767	165,202	2.3%
EBITDA	(38,433)	(88,621)	(121,394)	(166,005)	(89,756)	(40,060)	32,121	(28,297)	50,547	59,704	(64,711)	(90,846)	(585,751)	-8.2%
REPLACEMENT RESERVES	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0%
EBITDA less Replacement Reserves	(38,433)	(88,621)	(121,394)	(166,005)	(89,756)	(40,060)	32,121	(28,297)	50,547	59,704	(64,711)	(90,846)	(585,751)	-8.2%
AVAILABLE ROOMS	26,164	25,320	26,164	26,164	24,476	26,164	25,320	26,164	25,320	26,164	26,164	25,320	308,904	
OCCUPIED ROOMS	21,930	18,215	17,005	11,581	16,137	19,280	21,290	16,564	22,362	25,105	18,605	12,615	220,689	
% of OCCUPANCY	83.8%	71.9%	65.0%	44.3%	65.9%	73.7%	84.1%	63.3%	88.3%	96.0%	71.1%	49.8%	71.4%	
A.D.R.	$135.46	$130.57	$178.44	$138.90	$149.73	$169.22	$168.92	$136.43	$148.93	$163.13	$134.09	$121.91	$0.00	
RevPar	113.54	93.93	115.98	61.48	98.72	124.70	142.03	86.37	131.53	156.53	95.35	60.74	-	

These projections are hypothetical and illustrative only, and should not be viewed as a guarantee of future income. They are estimates that can be helpful in making a decision to purchase real property, but are not intended to be used in connection with an investment of any type. You should consult with a professional to determine how this information relates to your personal tax or legal situation.

Grove Resort
Community Development District

Resolution 2020-05

RESOLUTION 2020-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE GROVE RESORT COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2020/2021; DECLARING SPECIAL ASSESSMENTS TO FUND THE PROPOSED BUDGET PURSUANT TO CHAPTERS 170, 190 AND 197, FLORIDA STATUTES; SETTING PUBLIC HEARINGS; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has heretofore prepared and submitted to the Board of Supervisors ("**Board**") of the Grove Resort Community Development District (**"District"**) prior to June 15, 2020, a proposed budget (**"Proposed Budget"**) for the fiscal year beginning October 1, 2020 and ending September 30, 2021 (**"Fiscal Year 2020/2021"**); and

WHEREAS, it is in the best interest of the District to fund, in full or in part, the administrative and operations services (together, "**Services**") set forth in the Proposed Budget by levy of special assessments pursuant to Chapters 170, 190 and 197, *Florida Statutes* ("**Assessments**"), as set forth in the preliminary assessment roll included within the Proposed Budget; and

WHEREAS, the District hereby determines that benefits would accrue to the properties within the District, as outlined within the Proposed Budget, in an amount equal to or in excess of the Assessments, and that such Assessments would be fairly and reasonably allocated as set forth in the Proposed Budget; and

WHEREAS, the Board has considered the Proposed Budget and desires to set the required public hearing thereon.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE GROVE RESORT COMMUNITY DEVELOPMENT DISTRICT:

1. PROPOSED BUDGET APPROVED. The Proposed Budget prepared by the District Manager for Fiscal Year 2020/2021 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

2. DECLARING ASSESSMENTS. Pursuant to Chapters 170, 190 and 197, *Florida Statutes*, the Assessments shall defray the cost of the Services in the total estimated amounts set forth in the Proposed Budget. The nature of, and plans and specifications for, the Services to be funded by the Assessments are described in the Proposed Budget and in the reports (if any) of the District Engineer, all of which are on file and available for public inspection at the "**District Office**," 12051 Corporate Boulevard, Orlando, Florida 32817, (407) 723-5900. The Assessments shall be levied within the District on all benefitted lots and lands, and shall be apportioned, all as described in the Proposed Budget and the preliminary assessment roll included therein. The

preliminary assessment roll is also on file and available for public inspection at the District's Office. The Assessments shall be paid in one or more installments pursuant to a bill issued by the District in November of 2020, and pursuant to Chapter 170, *Florida Statutes*, or, alternatively, pursuant to the *Uniform Method* as set forth in Chapter 197, *Florida Statutes*.

3. SETTING PUBLIC HEARING. Pursuant to Chapters 170, 190, and 197, *Florida Statutes*, public hearings on the approved Proposed Budget and the Assessments are hereby declared and set for the following date, hour and location:

DATE:	_____, 2020
HOUR:	_____
LOCATION:	14501 Grove Resort Avenue Winter Garden, Florida 34787

It is anticipated that, due to the current COVID-19 public health emergency, the District may conduct the public hearing by telephonic or video conferencing communications media technology, pursuant to then-effective governmental orders, including but not limited to Executive Orders 20-52, 20-69, and 20-112 issued by Governor DeSantis on March 9, 2020, March 20, 2020, and April 29, 2020, respectively, and pursuant to Section 120.54(5)(b)2., *Florida Statutes*, that may allow the Board to convene via such communication methods. Information about how the public hearing will occur, assistance connecting to the public hearing, or arranging further accommodations for participation, and an electronic copy of the agenda may be obtained by contacting the office of the District Manager by phone at (407) 723-5900, or by email at gaarlandtj@pfm.com. Information and updates may also be obtained on the District's website at groveresortcdd.com.

4. TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL PURPOSE GOVERNMENT. The District Manager is hereby directed to submit a copy of the Proposed Budget to Orange County at least sixty (60) days prior to the hearing set above.

5. POSTING OF PROPOSED BUDGET. In accordance with Section 189.016, *Florida Statutes*, the District's Secretary is further directed to post the approved Proposed Budget on the District's website at least two days before the budget hearing date as set forth in Section 2, and shall remain on the website for at least forty-five (45) days.

6. PUBLICATION OF NOTICE. The District shall cause this Resolution to be published once a week for a period of two (2) weeks in a newspaper of general circulation published in Orange County. Additionally, notice of this public hearings shall be published in the manner prescribed in Florida law.

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

8. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS ____ DAY OF MAY, 2020.

ATTEST:

GROVE RESORT COMMUNITY DEVELOPMENT DISTRICT

_____
Secretary/Assistant Secretary

_____
Noah Breakstone, Chairman

[NOTE] MAKE SURE THAT BUDGET HAS ASSESSMENT ROLL ATTACHED

Grove Resort CDD

FY 2021 Proposed O&M Budget

	Year To Date				
	Actual Through 04/30/2020	Anticipated May - Sep.	Anticipated Total FY 2020	FY 2020 Adopted Budget	FY 2021 Proposed Budget
Revenues					
On-Roll Assessments	$ 78,883.18	$ 19,396.82	$ 98,280.00	$ 98,280.00	$ 98,280.00
Off-Roll Assessments	6,368.00	42,856.00	49,224.00	49,224.00	49,224.00
Developer Contributions	23,880.25	64,358.43	88,238.68	95,521.00	143,671.00
Other Income & Other Financing Sources	7,147.14	-	7,147.14	-	-
Developer Contributions - Deficit Funding/Longboard	-	1,277,760.00	1,277,760.00	1,277,760.00	1,277,760.00
Net Revenues	**$ 116,278.57**	**$ 1,404,371.25**	**$ 1,520,649.82**	**$ 1,520,785.00**	**$ 1,568,935.00**
General & Administrative Expenses					
Trustee Services	$ 9,161.80	$ -	$ 9,161.80	$ 12,000.00	$ 12,000.00
Management	14,583.31	10,416.69	25,000.00	25,000.00	25,000.00
Engineering	287.65	205.46	493.11	5,000.00	5,000.00
Dissemination Agent	5,000.00	-	5,000.00	5,000.00	5,000.00
Property Appraiser	878.00	-	878.00	-	1,000.00
District Counsel	33,403.83	23,859.88	57,263.71	60,000.00	60,000.00
Assessment Administration	5,000.00	-	5,000.00	5,000.00	12,500.00
Reamortization Schedules	-	500.00	500.00	500.00	500.00
Audit	1,000.00	5,000.00	6,000.00	6,000.00	6,500.00
Travel and Per Diem	131.55	93.96	225.51	500.00	500.00
Telephone	-	208.33	208.33	500.00	500.00
Postage & Shipping	18.64	13.31	31.95	300.00	300.00
Copies	-	416.67	416.67	1,000.00	1,000.00
Legal Advertising	989.88	707.06	1,696.94	1,000.00	2,500.00
Miscellaneous	-	208.33	208.33	500.00	500.00
Office Supplies	-	62.50	62.50	150.00	-
Property Taxes	-	-	-	-	-
Web Site Maintenance	700.00	1,700.00	2,400.00	2,400.00	2,700.00
Dues, Licenses, and Fees	175.00	-	175.00	175.00	175.00
General Liability Insurance	3,828.00	1,276.00	5,104.00	6,000.00	6,000.00
Property & Casualty	94,691.25	31,563.75	126,255.00	112,000.00	150,000.00
Deficit Funding/Longboard	-	1,277,760.00	1,277,760.00	1,277,760.00	1,277,760.00
Total General & Administrative Expenses	**$ 169,848.91**	**$ 1,353,991.95**	**$ 1,523,840.86**	**$ 1,520,785.00**	**$ 1,569,435.00**
Total Expenses	**$ 169,848.91**	**$ 1,353,991.95**	**$ 1,523,840.86**	**$ 1,520,785.00**	**$ 1,569,435.00**
Income (Loss) from Operations	**$ (53,570.34)**	**$ 50,379.30**	**$ (3,191.04)**	**$ -**	**$ (500.00)**
Other Income (Expense)					
Interest Income	$ 1,861.44	$ 1,329.60	$ 3,191.04	$ -	$ 500.00
Total Other Income (Expense)	**$ 1,861.44**	**$ 1,329.60**	**$ 3,191.04**	**$ -**	**$ 500.00**
Net Income (Loss)	**$ (51,708.90)**	**$ 51,708.90**	**$ -**	**$ -**	**$ -**

Grove Resort Community Development District
FY 2020-2021 Debt Service Proposed Budget

	FY 2021 Proposed DS Budget
REVENUES:	
Series 2017A	$ 1,313,531.25
Series 2017B	11,130,000.00
TOTAL REVENUES	$ 12,443,531.25
EXPENDITURES:	
Series 2017A - Interest 11/1/2020	$ 369,593.75
Series 2017A - Interest 5/1/2021	364,468.75
Series 2017A - Principal 5/1/2021	215,000.00
Series 2017B - Interest 11/1/2020	315,000.00
Series 2017B - Interest 5/1/2021	315,000.00
Series 2017B - Principal 5/1/2021	10,500,000.00
TOTAL EXPENDITURES	$ 12,079,062.50
EXCESS REVENUES (Series 2017A - Interest 11/1/2021)	$ 364,468.75

Grove Resort CDD
Proposed FY 2020-2021 O&M Assessments and Debt Service Assessments

Development Phase	Planned Units	ERU/Lot	Total ERU's	Net O&M Assmt. per Phase	Net O&M Assmt. per Unit/Acre	Net Debt Service Assmt. Per Unit	Total Net Assessment Per Unit	Total Gross Assessment Per Unit*
Phase I MF Units	292	1	292	$49,056	$168.00	$1,079.09	$1,247.09	$1,299.05
Phase III MF Units	293	1	293	$49,224	$168.00	$1,079.09	$1,247.09	$1,299.05
Phase II MF Units	293	1	293	$49,224	$168.00	$1,079.09	$1,247.09	$1,299.05
Developer Funding				$143,671				
Totals				**$291,175**				

*Gross up is 4% for Orange County

Parcel	Type		Amount	Measurement
272430000000022	Vacant Commercial		5.39	Acres
272431000000049	Water Park	Building	2976	square feet
		patio	1	unit
		parking space	7	unit

Grove Resort
Community Development District

Resolution 2020-06

RESOLUTION 2020-06

A RESOLUTION BY THE BOARD OF SUPERVISORS OF THE GROVE RESORT COMMUNITY DEVELOPMENT DISTRICT ADOPTING AN INTERNAL CONTROLS POLICY CONSISTENT WITH SECTION 218.33, FLORIDA STATUTES; PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Grove Resort Community Development District (the "District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within Orange County, Florida; and

WHEREAS, consistent with Section 218.33, *Florida Statutes*, the District is statutorily required to establish and maintain internal controls designed to prevent and detect fraud, waste, and abuse as defined in Section 11.45(1), *Florida Statutes;* promote and encourage compliance with applicable laws, rules, contracts, grant agreements, and best practices; support economical and efficient operations; ensure reliability of financial records and reports; and safeguard assets; and

WHEREAS, to demonstrate compliance with Section 218.33, *Florida Statutes*, the District desires to adopt by resolution the Internal Controls Policy attached hereto as **Exhibit A**.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE GROVE RESORT COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. The attached Internal Controls Policy attached hereto as **Exhibit A** is hereby adopted pursuant to this Resolution.

SECTION 2. If any provision of this Resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 3. This Resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED THIS _____ DAY OF _____, 2020.

ATTEST:	**GROVE RESORT COMMUNITY DEVELOPMENT DISTRICT**
_____	_____
Secretary/Assistant Secretary	Chairperson, Board of Supervisors

EXHIBIT "A"

GROVE RESORT COMMUNITY DEVELOPMENT DISTRICT
INTERNAL CONTROLS POLICY

1. Purpose.

1.1. The purpose of this internal controls policy is to establish and maintain internal controls for the Grove Resort Community Development District.

1.2. Consistent with Section 218.33(3), *Florida Statutes,* the internal controls adopted herein are designed to:

1.2.1. Prevent and detect Fraud, Waste, and Abuse (as hereinafter defined).

1.2.2. Promote and encourage compliance with applicable laws, rules, contracts, grant agreements, and best practices.

1.2.3. Support economical and efficient operations.

1.2.4. Ensure reliability of financial records and reports.

1.2.5. Safeguard Assets (as hereinafter defined).

2. Definitions.

2.1. "Abuse" means behavior that is deficient or improper when compared with behavior that a prudent person would consider a reasonable and necessary operational practice given the facts and circumstances. The term includes the misuse of authority or position for personal gain.

2.2. "Assets" means District assets such as cash or other financial resources, supplies, inventories, equipment and other fixed assets, real property, intellectual property, or data.

2.3. "Auditor" means the independent auditor (and its employees) retained by the District to perform the annual audit required by state law.

2.4. "Board" means the Board of Supervisors for the District.

2.5. "District Management" means (i) the independent contractor (and its employees) retained by the District to provide professional district management services to the District and (ii) any other independent contractor (and its employees) separately retained by the District to provide amenity management services, provided said services include a responsibility to safeguard and protect Assets.

2.6. "Fraud" means obtaining something of value through willful misrepresentation, including, but not limited to, intentional misstatements or intentional omissions of amounts or disclosures in financial statements to deceive users of financial statements, theft of an entity's assets, bribery, or the use of one's position for personal enrichment through the deliberate misuse or misapplication of an organization's resources.

2.7. "Internal Controls" means systems and procedures designed to prevent and detect fraud, waste, and abuse; promote and encourage compliance with applicable laws, rules, contracts, grant agreements, and best practices; support economical and efficient operations; ensure reliability of financial records and reports; and safeguard assets.

2.8. "Risk" means anything that could negatively impact the District's ability to meet its goals and objectives. The term includes strategic, financial, regulatory, reputational, and operational risks.

2.9. "Waste" means the act of using or expending resources unreasonably, carelessly, extravagantly, or for no useful purpose.

3. Control Environment.

3.1. Ethical and Honest Behavior.

3.1.1. District Management is responsible for maintaining a work environment that promotes ethical and honest behavior on the part of all employees, contractors, vendors and others.

3.1.2. Managers at all levels must behave ethically and communicate to employees and others that they are expected to behave ethically.

3.1.3. Managers must demonstrate through words and actions that unethical behavior will not be tolerated.

4. Risk Assessment.

4.1. Risk Assessment. District Management is responsible for assessing Risk to the District. District Management's Risk assessments shall include, but not be limited to:

4.1.1. Identifying potential hazards.

4.1.2. Evaluating the likelihood and extent of harm.

4.1.3. Identifying cost-justified precautions and implementing those precautions.

5. Control Activities.

5.1. Minimum Internal Controls. The District hereby establishes the following minimum Internal Controls to prevent and detect Fraud, Waste, and Abuse:

5.1.1. Preventive controls designed to forestall errors or irregularities and thereby avoid the cost of corrections. Preventive control activities shall include, but not be limited to, the following:

5.1.1.1. Identifying and segregating incompatible duties and/or implementing mitigating controls.

5.1.1.2. Performing accounting functions in accordance with Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB) standards.

5.1.1.3. Requiring proper authorizations to access and/or modify accounting software.

5.1.1.4. Implementing computerized accounting techniques (e.g. to help identify coding errors, avoid duplicate invoices, etc.).

5.1.1.5. Maintaining a schedule of the District's material fixed Assets.

5.1.1.6. Maintaining physical control over the District's material and vulnerable Assets (e.g. lock and key, computer passwords, network firewalls, etc.).

5.1.1.7. Retaining and restricting access to sensitive documents.

5.1.1.8. Performing regular electronic data backups.

5.1.2. Detective controls designed to measure the effectiveness of preventive controls and to detect errors or irregularities when they occur. Detective control activities shall include, but not be limited to, the following:

5.1.2.1. Preparing financial reports in accordance with Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB) standards.

5.1.2.2. Reviewing financial statements and investigating any material variances between budgeted expenses and actual expenses.

5.1.2.3. Establishing and implementing periodic reconciliations of bank, trust, and petty cash accounts.

5.1.2.4. Establishing an internal protocol for reporting and investigating known or suspected acts of Fraud, Waste, or Abuse.

5.1.2.5. Engaging in periodic physical inventory counts and comparisons with inventory records.

5.1.2.6. Monitoring all ACH (electronic) transactions and the sequencing of checks.

5.2. Implementation. District Management shall implement the minimum Internal Controls described herein. District Management may also implement additional Internal Controls that it deems advisable or appropriate for the District. The specific ways District Management implements these minimum Internal Controls shall be consistent with Generally Accepted Accounting Principles (GAAP) and otherwise conform to Governmental Accounting Standards Board (GASB) and American Institute of Certified Public Accountants (AICPA) standards and norms.

6. Information and Communication.

6.1. Information and Communication. District Management shall communicate to its employees (needing to know) information relevant to the Internal Controls, including but not limited to any changes to the Internal Controls and/or changes to laws, rules, contracts, grant agreements, and best practices.

6.2. Training. District Management shall regularly train its employees (needing the training) in connection with the Internal Controls described herein and promote and encourage compliance with applicable laws, rules, contracts, grant agreements, and best practices.

7. Monitoring Activities.

7.1. Internal Reviews. District Management shall internally review the District's Internal Controls at least once per year. In connection with this internal review, District Management shall:

7.1.1.1. Review its operational processes.

7.1.1.2. Consider the potential risk of Fraud, Waste, or Abuse inherent in each process.

7.1.1.3. Identify the controls included in the process, or controls that could be included, that would result in a reduction in the inherent risk.

7.1.1.4. Assess whether there are Internal Controls that need to be improved or added to the process under consideration.

7.1.1.5. Implement new controls or improve existing controls that are determined to be the most efficient and effective for decreasing the risk of Fraud, Waste or Abuse.

7.1.1.6. Train its employees on implemented new controls or improvements to existing controls.

7.2. External Audits and Other Reviews. Audits and other reviews may be performed on various components of the District's Internal Controls by the Auditor consistent with Government Auditing Standards (GAS). Audits may identify material deficiencies in the Internal Controls and make recommendations to improve them. District Management shall communicate and cooperate with the Board and the Auditor regarding the potential implementation of Auditor recommendations.

Specific Authority: Sections 190.011(5), 218.33(3), *Florida Statutes*
Effective date: _____, 2020

Hopping Green & Sams

Attorneys and Counselors

M E M O R A N D U M

To: Board of Supervisors
Grove Resort Community Development District

From: Sarah R. Sandy

Re: Implementation of Chapter 2019-15, Fla. Stat. (CS for SB 7014) Auditing Requirements

Date: March 5, 2020

Legislation enacted in 2019 requires "local governmental entities" (including CDDs) to establish and maintain internal controls designed to:

- Prevent and detect fraud, waste, and abuse
- Promote and encourage compliance with applicable laws, rules, contracts, grant agreements, and best practices
- Support economical and efficient operations
- Ensure reliability of financial records and reports
- Safeguard assets

Please refer to Ch. 2019-15, Laws of Fla., codified in relevant part in Section 218.33(3), Fla. Stat.

To demonstrate compliance with Section 218.33, Fla. Stat., HGS recommends adoption of the Internal Controls Policy, which HGS has developed in collaboration with several auditors and district management services providers. These policies are attached as Exhibit A to the Internal Controls Policy Resolution.

We hope this memorandum has proven to be helpful and informative. Please do not hesitate to contact us if you have any questions or would like to discuss some aspect of this memorandum further. Thank you.

Grove Resort
Community Development District

Lease Agreement for The Provision of Food and Beverage Services

FIRST AMENDMENT TO
LEASE AGREEMENT FOR THE PROVISION OF
FOOD AND BEVERAGE SERVICES WITHIN CERTAIN GROVE RESORT
COMMUNITY DEVELOPMENT DISTRICT-OWNED AMENITY AREAS

THIS FIRST AMENDMENT TO LEASE AGREEMENT (this "**First Amendment**") is entered into effective as of _____ ____, 2020 (the "**Effective Date**"), by and between:

GROVE RESORT COMMUNITY DEVELOPMENT DISTRICT, a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes, and located in Orange County, Florida, with a mailing address of 12051 Corporate Boulevard, Orlando, Florida 32817 ("**Landlord**"); and

THE GROVE RESORT AND SPA, LLC, a Delaware limited liability company, whose address is 40 Danbury Road, Wilton, CT 06897("**Tenant**").

RECITALS

WHEREAS, Landlord and Tenant entered into that certain *Lease Agreement for the Provision of Food and Beverage Services within Certain Grove Resort Community Development District-Owned Amenity Areas* dated February 1, 2019 (the "**Lease Agreement**"), which leased to Tenant the right to provide Food and Beverage Services to guests and patrons within the Amenity Areas;

WHEREAS, paragraph 4 of the Lease Agreement establishes how Tenant is to calculate the monthly rent due to Landlord (the "**Rent Provision**");

WHEREAS, the Rent Provision currently requires Tenant, following the First Year of the Lease Agreement, to pay Landlord a monthly fee based upon the following formula: "[d]ivide Tenant's projected annual gross revenue from Food and Beverage Services within the Amenity Areas by twelve (12), then multiply that figure by ten percent (10%)"; and,

WHEREAS, Landlord and Tenant now desire to amend the Rent Provision, such that Tenant shall pay Landlord a monthly fee based upon actual (not projected) monthly gross revenue figures, and the parties have agreed to execute this First Amendment to reflect such modification to the Lease Agreement.

AGREEMENT

NOW THEREFORE, for and in consideration of the above recitals and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by the parties, it is agreed that:

1. **Incorporation of Recitals.** The recitals set forth above are incorporated herein by reference as if set forth fully herein. Unless otherwise defined in this First Amendment, all capitalized terms shall have the meanings ascribed to them in the Lease Agreement.

2. **Amendment of Rent Provision.** Paragraph 4 of the Lease Agreement is hereby amended to read as follows (underlined language is added, ~~stricken~~ language is deleted):

> RENT; OPERATING COSTS. For the first twelve (12) months of this Agreement (the "**First Year**"), Tenant shall pay Landlord a monthly fee of **Five Hundred Dollars and No Cents ($500.00)** for the right to provide Food and Beverage Services within the Amenity Areas. Following the First Year, Tenant shall pay Landlord a monthly fee based upon the following formula: Tenant shall multiply the gross revenue received from Food and Beverage Services within the Amenity Areas for the prior month times ten percent (10%) (the "**Monthly Fee**"). Tenant shall pay Landlord the Monthly Fee for the prior month no later than the tenth (10^{th}) day of the month. ~~Divide Tenant's projected annual gross revenue from Food and Beverage Services within the Amenity Areas by twelve (12), then multiply that figure by ten percent (10%)~~. Tenant shall be entitled to any and all proceeds derived from Tenant's provision of Food and Beverage Services to guests and patrons within the Amenity Areas. Further, and as set forth more fully herein, Tenant shall pay all expenses and costs associated with providing the Food and Beverage Services, and accordingly shall assume any and all losses derived from same.

3. **Effect of First Amendment.** Except as modified in this First Amendment, there are no changes to the Lease Agreement, and the Lease Agreement as herein modified remains in full force and effect as of the date hereof and is hereby ratified by the parties in all respects. The execution, delivery and effectiveness of this First Amendment shall not operate as a waiver of any right, power or remedy of either party for any default under the Lease Agreement, nor constitute a waiver of any provision of the Lease Agreement. In the event of a conflict between the Lease Agreement and this First Amendment, the terms of this First Amendment shall control.

4. **Counterparts.** This First Amendment may be executed by the parties hereto individually or in combination or in one or more counterparts, each of which shall be an original, and all of which shall constitute one and the same instrument. Scanned and emailed or facsimile signatures shall be deemed original and binding on the parties.

[Signatures appear on the following page.]

The Landlord and the Tenant have executed this First Amendment as of the date set forth above.

Signed, sealed and delivered
in the presence of:

_____

Printed Name:_____

_____

Printed Name:_____

"LANDLORD"

GROVE RESORT COMMUNITY DEVELOPMENT DISTRICT, a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes

By:_____

Name Printed: _____

Title:_____

Signed, sealed and delivered
in the presence of:

_____

Printed Name:_____

_____

Printed Name:_____

"TENANT":

THE GROVE RESORT AND SPA, LLC, a Delaware limited liability company

By: GRANDE PALISADES HOLDINGS III, a Delaware limited liability company

Its Managing Member

By:_____

Printed Name:_____

Title:_____

By:_____

Printed Name:_____

Title:_____

Grove Resort
Community Development District

Discussion and Update Regarding Plan for Re-Opening of the Amenities

ORANGE COUNTY, FLORIDA
EMERGENCY EXECUTIVE ORDER NO. 2020-12
REGARDING COVID-19

Reopening Orange County
and
Requiring Social Distancing and Face Coverings

Date: May 1, 2020
Time: 6:55 p.m.

WHEREAS, on March 13, 2020, Mayor Jerry L. Demings executed Executive Order 2020-01 declaring a State of Local Emergency under the provisions of Chapter 2, Article IX, Orange County Code, due to the serious public health threat posed by COVID-19; and

WHEREAS, COVID-19 continues to pose an imminent health hazard and an increased risk of infection to residents of the County and healthcare, first responders, and emergency medical service workers caring for patients with COVID-19; and

WHEREAS, COVID-19 is spread amongst the population by various means of exposure, including the propensity to spread person to person and the propensity to attach to surfaces for prolonged periods of time, thereby spreading from surface to person and causing increased infections to persons; and

WHEREAS, public health experts have consistently recommended avoiding close physical interaction between people in order to slow the spread of COVID-19, and the CDC has updated and further restricted its distancing guidelines; and

WHEREAS, on April 16, 2020, the White House and Centers for Disease Control and Prevention ("CDC") released Guidelines for Opening Up America Again, a three-phased approach based on the advice of public health experts; and

WHEREAS, on April 22, 2020, Mayor Jerry L. Demings convened the Orange County Economic Recovery Task Force to make specific recommendations on the process for reopening Orange County; and

WHEREAS, data collected by the State Department of Health and area hospitals indicate a flattening of the curve in Orange County, including a downward trajectory of hospital visits for influenza-like illnesses and COVID-19 like syndromic cases, a decrease in percent-positive test results, and an increase in hospital capacity since March 1, 2020; and

WHEREAS, Chapter 252, Florida Statutes, and Chapter 2, Article IX, Orange County Code, empowers the Director of Emergency Management to exercise certain powers by Executive orders issued by the Director of Emergency Management; and

WHEREAS, this Executive Order is issued to commence the process of reopening Orange County in a phased approach which continues to protect the public health, safety, and welfare of the citizens, residents, and visitors to Orange County.

NOW, THEREFORE,

I, Jerry L. Demings, County Mayor of Orange County, Florida, acting as the Director of Emergency Management, promulgate the following Emergency Executive Order:

Section 1. Gatherings.

(a) All persons in Orange County should avoid congregating in large groups and should maintain a distance of at least six (6) feet in between persons. Groups of people greater than ten (10) are not permitted to congregate in any public space that does not readily allow for the appropriate social distancing.

(b) Senior citizens and individuals with a significant underlying medical condition (such as chronic lung disease, moderate-to-severe asthma, serious heart conditions, hypertension, immunocompromised status, cancer, diabetes, severe obesity, renal failure and liver disease) are strongly encouraged to stay at home and take all measures to limit the risk of exposure to COVID-19.

(c) Any person who is exhibiting symptoms or who has been diagnosed with COVID-19, or who has interacted with a person exhibiting symptoms or who has been diagnosed with COVID-19, should stay home and consult with their medical provider.

(d) In all activities set forth in each section of this Executive Order, CDC and Occupational Safety and Health Administration ("OSHA") guidelines related to health screenings, temperature checks, sanitizing and washing hands frequently should be followed where applicable.

Section 2. Minimum Standards for Businesses and Places of Assembly. Essential businesses/services under the Governor's Executive Order No. 20-112 may remain open under the following conditions unless precluded by any order issued by the Governor for the State of Florida:

(a) All persons, employees, patrons, and participants must practice social distancing by staying at least six (6) feet apart.

(b) Both employees and patrons of businesses that require employees and patrons to be within six (6) feet must wear a face mask or covering, unless the wearing of the patron's face mask or covering would impede the patron's service, in which case only the service provider must wear a face mask or covering.

(c) Employers are encouraged to allow employees who fall under the requirements of Section 1, Subparagraph (b) above the ability to work from home if able; in the alternative, employers are encouraged to provide flexibility with leave time to ensure such employees are protected.

(d) Employers are encouraged to allow any employee who can work remotely the ability to do so.

(e) Business meetings, workshops, and training programs must ensure appropriate social distancing.

(f) Checkout points and staging areas, including storefronts, must be monitored for social distancing requirements by means of marking floors or similar actions to maintain a six (6) foot distance between patrons and employees. Employers should institute measures to physically separate and increase distance between employees and patrons by installing partitions or barrier shields made of plexiglass, plastic, or other similar substance.

(g) Appropriate signage must be posted throughout each physical location reminding patrons and employees to observe the social distancing requirements.

(h) In-store retail sales establishments may open storefronts if they operate at no more than twenty-five-percent (25%) of their building occupancy, excluding employees, and abide by the safety guidelines issued by the CDC and OSHA.

(i) Restaurants and food establishments licensed under Chapters 500 or 509, Florida Statutes, may allow on-premises consumption of food and beverage, so long as they adopt appropriate social distancing measures and limit their indoor occupancy to no more than twenty-five-percent (25%) of their building occupancy, excluding employees. In addition, outdoor dining is permissible with appropriate social distancing. Outdoor dining areas remain subject to county/city zoning requirements and associated conditions for restaurants with outdoor seating. Appropriate social distancing requires maintaining a minimum of six (6) feet between parties, only seating parties of ten (10) or fewer people and keeping bar counters closed to seating.

(1) To the extent practicable, single service condiments should be used; provided, however, that if full size condiments are used, containers must be cleaned after each use. Buffets, salad bars and drink stations will not be permitted.

(2) Reservations are encouraged to ensure occupancy limits are not exceeded for those restaurants that re-open their indoor dining facilities.

(3) Delivery and curb-side pickup are encouraged in lieu of re-opening indoor dining areas when feasible.

(4) Seating areas, counters, doorknobs, and bathrooms and the like must be frequently disinfected.

(5) To the extent practicable, menus should be disinfected between each use. Other alternatives include use of message boards, printed disposable menus, or posting menus on a website or other electronic medium accessible from patron cell phones or other electronic devices. Restaurants shall comply with any other provision of this order that does not conflict with the specific terms contained in this subsection.

(6) Nothing herein prohibits restaurants from instituting any other measures that satisfy the intent of this Executive Order.

(j) Museums and libraries may open at no more than twenty-five-percent (25%) of their building occupancy, excluding employees, and provided, however, that any components of museums or libraries that have interactive functions or exhibits, including child play areas, remain closed.

Section 3. Religious Services.

(a) Religious services held in churches, synagogues and houses of worship are considered essential activities under the Governor's Executive Orders No. 20-112 and 20-91 and therefore may continue to operate.

(b) Pursuant to the Governor's Executive Order Number 20-112, residents who are 65 and older, or people of any age who have significant underlying medical conditions, are strongly encouraged to stay home, but if they choose to leave their home for purposes of engaging in religious services, they are hereby advised that they are putting themselves at risk of contracting the COVID-19 virus.

(c) Those who are conducting religious services should encourage their members who are 65 and older, or people of any age who have significant underlying medical conditions, to stay home otherwise it places their members in these categories at risk of contracting the COVID-19 virus.

(d) Those who are conducting religious services are hereby urged to hold such services in one of the following ways:

(1) Via electronic means such as Facebook Live, YouTube, Zoom, or other similar platforms, or

(2) Drive-in services so that people can remain in their vehicles.

(e) Religious leaders who decide to conduct religious services have a responsibility to protect the members of their congregations by implementing all CDC guidelines for social distancing and reinforcing the importance of hand washing and use of hand sanitizers. In-person, indoor religious services should be limited to no more than ten (10) persons.

(f) Anyone who decides to participate in religious services is hereby urged to follow all CDC guidelines including social distancing and repeated hand washing or use of hand sanitizers.

Section 4. Penalties. Anyone who violates this Emergency Executive Order shall upon conviction be punished according to law and shall be subject to a fine not exceeding the sum of Five Hundred Dollars ($500.00), or imprisonment in the County jail for a period not exceeding sixty (60) days, or by both such fine and imprisonment. Repeat violations could result in mandatory closure of the business pursuant to Section 2-305(b)(1), Orange County Code, and other applicable Florida Statutes. This Order is enforceable by any county or municipal law enforcement official.

Section 5. Exceptions. This Order does not apply to employees and patrons of first response, government, healthcare or medical, veterinarian, shelter or rehabilitation, childcare, utility providers, construction, or transit agencies.

Section 6. Applicability. This Order is in addition to the Executive Orders issued by Governor DeSantis. Any provision(s) within this Order that conflict(s) with any State or Federal law or constitutional provisions, or conflict(s) with or is superseded by a current or subsequently-issued Executive Order of the Governor or the President of the United States, shall be deemed inapplicable and deemed to be severed from this Order, with the remainder of the Order remaining intact and in full force and effect. This Order applies to incorporated and unincorporated Orange County.

Section 7. Effective Date; Expiration Date. This Order shall become effective on May 4, 2020 at 12:01am. This Order will remain in effect throughout the State of Local Emergency pursuant to COVID-19, unless earlier rescinded.

ORANGE COUNTY, FLORIDA

By: _____
Jerry L. Demings, Orange County Mayor

RECEIVED AND FILED in the office of the Orange County Comptroller as Clerk to the Board of County Commissioners this 1st day of May, 2020, at 6:55 o'clock P.M.

By: _____
~~Deputy~~ Comptroller

Grove Resort
Community Development District

Ratification of Agreement between the District and Orange County Property Appraiser

NON-AD VALOREM ASSESSMENT ADMINISTRATION AGREEMENT

An AGREEMENT made this 24th day of October, 2019 between **RICK SINGH, CFA**, as Orange County Property Appraiser (Property Appraiser) and **Grove Resort CDD**, (Taxing Authority), and is effective upon acceptance by both parties and through September 30, 2020.

1. The Taxing Authority desires to use the services of thProperty Appraiser to maintain non-ad valorem assessments on the tax roll and the Property Appraiser is prepared to do so, on behalf of the Taxing Authority. Each party represents that it has satisfied all conditions necessary to enter into this agreement.

2. The Property Appraiser agrees to perform the following service for the Taxing Authority:

A. Create a Non-Ad Valorem Assessment Roll for the Taxing Authority for the 2019 tax roll year using data provided annually to the Property Appraiser's Office by the Taxing Authority per attached Calendar For Implementation Of Non-Ad Valorem Assessment Roll.

B. Provide the Taxing Authority with a data file in a compatible format on or before April 1, containing all parcels within the boundaries of the Taxing Authority to be used for the Taxing Authority's planning purposes in establishing its non-ad valorem assessments. Provide subsequent files or reports at request of the Taxing Authority.

C. Receive from the Taxing Authority its proposed or adopted non-ad valorem assessment levy for each type of property and extend that amount against each parcel of real property as stipulated by Taxing Authority.

D. Include the Taxing Authority's non-ad valorem assessments on the Notice Of Proposed Property Taxes And Proposed or Adopted Non-Ad Valorem Assessments mailed to all property owners in August of each year.

E. Receive from the Taxing Authority, corrections or changes to the roll and update the Non-Ad Valorem Assessment Roll for tax bills on or before September 15 of each year, the statutory deadline for certification of non-ad valorem assessments.

F. Deliver the Taxing Authority's Non-Ad Valorem Assessment Roll to the Orange County Tax Collector's Office so that tax bills mailed on or about November 1 will include the Taxing Authority's non-ad valorem assessment levies.

3. Taxing Authority agrees to perform the following acts in connection with this agreement:

A. Advise the property owners within the Taxing Authority in an appropriate and lawful manner of the Taxing Authority's intention to utilize the Uniform non-ad valorem assessment method described in Sections 197.3631 through 197.3635, Florida Statutes, and carry out its responsibilities under said sections.

B. Timely provide the Property Appraiser with information required to prepare the Uniform Non-Ad Valorem Assessment Roll per the Calendar For Implementation Of Non-Ad Valorem Assessment Roll.

C. Advise the property owners within the Taxing Authority as appropriate that the Property Appraiser's office is acting in a ministerial capacity for the Taxing Authority in connection with the non-ad valorem assessments.

D. Preparation and delivery of certificate of corrections directly to Tax Collector, with copy to Property Appraiser, for any corrections to a certified final tax roll.

4. The Taxing Authority shall use its best efforts in furnishing the Property Appraiser with up-to-date data concerning its boundaries, proposed assessments and other information as requested from time to time by the Property Appraiser and necessary to facilitate his making the assessment in question. The Property Appraiser shall, using the information provided by the Taxing Authority, place the District's non-ad valorem assessments, as made from time to time and certified to him, on properties within the district.

5. The Property Appraiser shall be compensated by the Taxing Authority for the administrative costs incurred in carrying out this Agreement. These costs include, but are not limited to labor, printing, forms, office supplies, computer equipment usage, postage, programming or any other associated costs.

On October 21, 2019, an administrative fee will be invoiced to the Taxing Authority equivalent to $1 per parcel assessed with a non-ad valorem tax. Parcel counts supporting the invoiced fee will be determined based upon the most current certified non-ad valorem assessment roll. Any new assessments added to the tax roll that were not previously certified and invoiced an administrative fee, will be separately invoiced on or around July 15 and prior to mailing of the Notice of Proposed Property Taxes in August.

6. The specific duties to be performed under this agreement and their respective timeframes are contained in the Calendar For Implementation Of Non-Ad Valorem Assessment Roll, which is incorporated herein by reference.

7. This agreement constitutes the entire agreement between the parties and can only be modified in writing.

8. All parts of this Agreement not held unenforceable for any reason shall be given full force and effect.

9. All communications required by this agreement shall be in writing and sent by first class mail, email or facsimile to the other party.

Notices to the Taxing Authority shall be addressed to:

Grove Resort CDD
Amanda Lane
Fishkind & Associates
12051 Corporate Blvd.
Orlando, FL 32817
amandal@fishkind.com
(407)382-3256

Notices to the Property Appraiser shall be addressed to:

Carmen Crespo, Manager, Finance & Budget
Orange County Property Appraiser
200 S. Orange Ave., Suite 1700
Orlando, FL 32801
ccrespo@ocpafl.org
(407)836-5353

10. TERMINATION. This Agreement may be terminated by either party upon written notice. If terminated on or before April 1, a 100% refund of fee will apply. If terminated between April 2 and July 15, a 50% refund of fee will apply. Property Appraiser will perform no further work after the written termination notice is received.

ORANGE COUNTY PROPERTY APPRAISER

Signed_____
Rick Singh, CFA

Date_____

GROVE RESORT CDD

Name KEVIN MAYS

Signed _____

Date 4/13/2020

CALENDAR FOR IMPLEMENTATION OF
NON-AD VALOREM ASSESSMENTS

On or about April 1st - Property Appraiser to provide the Taxing Authority with an electronic file that includes parcel ID and any other information applicable or requested. Taxing Authority may request this file at any time after January 1st, but must understand that many splits/ combos, annexations, etc., may not be reflected early in the tax year and subsequent files may be necessary. If any additional information is required at any time by Taxing Authority, it should be requested of the Property Appraiser by Taxing Authority, allowing for a reasonable turnaround time. The file shall be in an ascii file, text or excel file, unless another format is requested and agreed upon between parties.

June 1

- Property Appraiser distributes Best Estimate of Taxable Value to all Taxing Authorities.

July 1

- Property Appraiser certifies Preliminary tax roll to all taxing authorities.

- Taxing Authority reviews all assessments and provides final approval for Notice of Proposed Property Taxes (TRIM)

July 15

- Property Appraiser to invoice Administrative Fee for new parcels, if any, assessed and in excess of prior year certified non-ad valorem assessment roll parcel count.

August 4

- Taxing Authority adopts its proposed millage rate and submits to the Property Appraiser for TRIM.

August 24

- Last day Property Appraiser can mail TRIM notices to all property owners on the tax roll.

September 3 – October 3

- Taxing Authority holds initial and final public budget hearings.

September 15

- Taxing Authority certifies final non-ad valorem assessment roll to Property Appraiser on or before September 15 with any changes, additions or deletions to the non-ad valorem assessment roll since the TRIM notices.

October

- Property Appraiser to mail Non-Ad Valorem Assessment Administration Agreement and invoice for non-ad valorem assessment processing for subsequent tax roll, based upon most recent certified non-ad valorem assessment roll parcel count.

- Property Appraiser delivers the Taxing Authority non-ad valorem assessment roll to the Tax Collector for collection of taxes on November 1 tax bills.

Grove Resort
Community Development District

Funding Request Number 20

GROVE RESORT
COMMUNITY DEVELOPMENT DISTRICT

Funding Request No. 020
2/27/2020

Item No.	Payee	Invoice Number	General Fund
1	**Developer Funding Request** 2020 Request #1	--	$ 23,880.25
		TOTAL	**$ 23,880.25**

c/o PFM Group Consulting
12051 Corporate Boulevard
Orlando, FL 32817
(407) 723-5900

Amanda Lane

From: Kevin Mays <kmays@btipartners.com>
Sent: Friday, February 28, 2020 1:46 PM
To: Amanda Lane; Jody Pino; Patricia Brown; Sherri Morrow
Subject: RE: Grove Resort - funding request #20

EXTERNAL EMAIL: Use care with links and attachments.

ok

Kevin Mays
Chief Operating Officer

Mobile 407.484.5814
kmays@btipartners.com

14501 Grove Resort Avenue
Orlando, FL 34787

www.BTIPartners.com
www.GroveResort.com
www.MarinaPointe.com
www.WestshoreMarinaDistrict.com

THIS COMMUNICATION CONTAINS PRIVILEGED AND CONFIDENTIAL INFORMATION. IF THE READER OF THIS MESSAGE IS NOT THE INTENDED RECIPIENT, OR THE EMPLOYEE OR AGENT RESPONSIBLE TO DELIVER IT TO THE INTENDED RECIPIENT, PLEASE CONTACT THE SENDER IMMEDIATELY. YOU ARE HEREBY NOTIFIED THAT ANY DISSEMINATION, DISTRIBUTION OR COPYING OF THIS COMMUNICATION OR PART OF IT IS STRICTLY PROHIBITED; DELETE THIS MESSAGE AND ALL COPIES AND BACKUPS THEREOF. THE INFORMATION PROVIDED IN THIS COMMUNICATION IS FOR ILLUSTRATION PURPOSES ONLY. THE INFORMATION IS NOT WARRANTED, AND SHOULD NOT BE RELIED UPON FOR ANY REASON. IT IS THE RECIPIENTS RESPONSIBILITY TO PERFORM ANY & ALL DUE DILIGENCE.

From: Amanda Lane <lanea@pfm.com>
Sent: Thursday, February 27, 2020 12:06 PM
To: Jody Pino <jpino@groveresort.com>; Kevin Mays <kmays@btipartners.com>; Patricia Brown <PBrown@btipartners.com>; Sherri Morrow <smorrow@btipartners.com>
Subject: Grove Resort - funding request #20

All,

Please see attached for Funding Request #20 for Grove Resort. The amount being requested is 25% of the developer contribution line item from the adopted FY 2020 budget.

Please let me know if you need anything else from me in order to process. Thank you!

Amanda Lane
Assistant Chief District Accountant

———

PFM Group Consulting LLC
LaneA@pfm.com | phone 407.723.5900 | fax 407.723.5901 | web pfm.com
12051 Corporate Blvd. | Orlando, FL 32817

Grove Resort
Community Development District

Payment Authorization Numbers 78-87

GROVE RESORT
COMMUNITY DEVELOPMENT DISTRICT

Payment Authorizations No. 078
2/21/2020

Item No.	Payee	Invoice Number	General Fund
1	**Hopping Green & Sams**		
	General Counsel Through 01/31/2020	112771	$ 15,077.08
	Phase 4 Financing Counsel Through 01/31/2020	112772	$ 464.00
	2019 Real Estate Taxes Counsel Through 01/31/2020	112773	$ 9,133.50
2	**PFM Group Consulting**		
	DM Fee: February 2020	DM-02-2020-0027	$ 2,083.33
	Website Fee: February 2020	DM-02-2020-0028	$ 100.00
		TOTAL	**$ 26,857.91**

Secretary / Assistant Secretary

Chairperson

c/o PFM Group Consulting
12051 Corporate Boulevard
Orlando, FL 32817
(407) 723-5900

Amanda Lane

From: Kevin Mays <kmays@btipartners.com>
Sent: Saturday, February 22, 2020 3:05 PM
To: Amanda Lane; Jody Pino; Patricia Brown; Sherri Morrow
Subject: RE: Grove Resort - PA #78

EXTERNAL EMAIL: Use care with links and attachments.

These are approved

From: Amanda Lane <lanea@pfm.com>
Sent: Friday, February 21, 2020 5:34 PM
To: Jody Pino <jpino@groveresort.com>; Kevin Mays <kmays@btipartners.com>; Patricia Brown <PBrown@btipartners.com>; Sherri Morrow <smorrow@btipartners.com>
Subject: Grove Resort - PA #78

All,

Please see attached for Payment Authorization(s) #78 for Grove Resort. Please provide authorization to pay (via email or signed cover sheet). If you have any questions, please let me know.

Amanda Lane
Assistant Chief District Accountant
___

PFM Group Consulting LLC
LaneA@pfm.com | phone 407.723.5900 | fax 407.723.5901 | web pfm.com
12051 Corporate Blvd. | Orlando, FL 32817

GROVE RESORT
COMMUNITY DEVELOPMENT DISTRICT

Payment Authorizations No. 079
2/28/2020

Item No.	Payee	Invoice Number	General Fund
1	**PFM Group Consulting**		
	Billable Expenses	108444	$ 53.31
	January Reimbursables	OE-EXP-00674	$ 13.22
		TOTAL	**$ 66.53**

Secretary / Assistant Secretary

Chairperson

c/o PFM Group Consulting
12051 Corporate Boulevard
Orlando, FL 32817
(407) 723-5900

Amanda Lane

From: Kevin Mays <kmays@btipartners.com>
Sent: Monday, March 2, 2020 9:08 AM
To: Amanda Lane; Jody Pino; Patricia Brown; Sherri Morrow
Subject: RE: Grove Resort - PA #79

EXTERNAL EMAIL: Use care with links and attachments.

Ok to pay

Kevin Mays
Chief Operating Officer

Mobile 407.484.5814
kmays@btipartners.com

14501 Grove Resort Avenue
Orlando, FL 34787

www.BTIPartners.com
www.GroveResort.com
www.MarinaPointe.com
www.WestshoreMarinaDistrict.com

THIS COMMUNICATION CONTAINS PRIVILEGED AND CONFIDENTIAL INFORMATION. IF THE READER OF THIS MESSAGE IS NOT THE INTENDED RECIPIENT, OR THE EMPLOYEE OR AGENT RESPONSIBLE TO DELIVER IT TO THE INTENDED RECIPIENT, PLEASE CONTACT THE SENDER IMMEDIATELY. YOU ARE HEREBY NOTIFIED THAT ANY DISSEMINATION, DISTRIBUTION OR COPYING OF THIS COMMUNICATION OR PART OF IT IS STRICTLY PROHIBITED; DELETE THIS MESSAGE AND ALL COPIES AND BACKUPS THEREOF. THE INFORMATION PROVIDED IN THIS COMMUNICATION IS FOR ILLUSTRATION PURPOSES ONLY. THE INFORMATION IS NOT WARRANTED, AND SHOULD NOT BE RELIED UPON FOR ANY REASON. IT IS THE RECIPIENTS RESPONSIBILITY TO PERFORM ANY & ALL DUE DILIGENCE.

From: Amanda Lane <lanea@pfm.com>
Sent: Sunday, March 1, 2020 2:43 PM
To: Jody Pino <jpino@groveresort.com>; Kevin Mays <kmays@btipartners.com>; Patricia Brown <PBrown@btipartners.com>; Sherri Morrow <smorrow@btipartners.com>
Subject: Grove Resort - PA #79

All,

Please see attached for Payment Authorization(s) #79 for Grove Resort. Please provide authorization to pay (via email or signed cover sheet). If you have any questions, please let me know.

Amanda Lane
Assistant Chief District Accountant

PFM Group Consulting LLC
LaneA@pfm.com | phone 407.723.5900 | fax 407.723.5901 | web pfm.com
12051 Corporate Blvd. | Orlando, FL 32817

GROVE RESORT
COMMUNITY DEVELOPMENT DISTRICT

Payment Authorizations No. 080
3/13/2020

Item No.	Payee	Invoice Number	General Fund
1	**Florida Municipal Insurance Trust**		
	Insurance	1495-3	$ 32,839.75
2	**Orlando Sentinel**		
	Legal Advertising on 02/18/2020	OSC16990835	$ 230.00
3	**PFM Group Consulting**		
	DM Fee: March 2020	DM-03-2020-0027	$ 2,083.33
	Website Fee: March 2020	DM-03-2020-0028	$ 100.00
		TOTAL	**$ 35,253.08**

Secretary / Assistant Secretary

Chairperson

c/o PFM Group Consulting
12051 Corporate Boulevard
Orlando, FL 32817
(407) 723-5900

Amanda Lane

From: Kevin Mays <kmays@btipartners.com>
Sent: Monday, March 16, 2020 8:42 AM
To: Amanda Lane; Jody Pino; Patricia Brown; Sherri Morrow
Subject: RE: Grove Resort - PA #80

EXTERNAL EMAIL: Use care with links and attachments.

ok

Kevin Mays
Chief Operating Officer

Mobile 407.484.5814
kmays@btipartners.com

14501 Grove Resort Avenue
Orlando, FL 34787

www.BTIPartners.com
www.GroveResort.com
www.MarinaPointe.com
www.WestshoreMarinaDistrict.com

THIS COMMUNICATION CONTAINS PRIVILEGED AND CONFIDENTIAL INFORMATION. IF THE READER OF THIS MESSAGE IS NOT THE INTENDED RECIPIENT, OR THE EMPLOYEE OR AGENT RESPONSIBLE TO DELIVER IT TO THE INTENDED RECIPIENT, PLEASE CONTACT THE SENDER IMMEDIATELY. YOU ARE HEREBY NOTIFIED THAT ANY DISSEMINATION, DISTRIBUTION OR COPYING OF THIS COMMUNICATION OR PART OF IT IS STRICTLY PROHIBITED; DELETE THIS MESSAGE AND ALL COPIES AND BACKUPS THEREOF. THE INFORMATION PROVIDED IN THIS COMMUNICATION IS FOR ILLUSTRATION PURPOSES ONLY. THE INFORMATION IS NOT WARRANTED, AND SHOULD NOT BE RELIED UPON FOR ANY REASON. IT IS THE RECIPIENTS RESPONSIBILITY TO PERFORM ANY & ALL DUE DILIGENCE.

From: Amanda Lane <lanea@pfm.com>
Sent: Saturday, March 14, 2020 9:39 AM
To: Jody Pino <jpino@groveresort.com>; Kevin Mays <kmays@btipartners.com>; Patricia Brown <PBrown@btipartners.com>; Sherri Morrow <smorrow@btipartners.com>
Subject: Grove Resort - PA #80

All,

Please see attached for Payment Authorization(s) #80 for Grove Resort. Please provide authorization to pay (via email or signed cover sheet). If you have any questions, please let me know.

Amanda Lane
Assistant Chief District Accountant

———

PFM Group Consulting LLC
LaneA@pfm.com | phone 407.723.5900 | fax 407.723.5901 | web pfm.com
12051 Corporate Blvd. | Orlando, FL 32817

GROVE RESORT
COMMUNITY DEVELOPMENT DISTRICT

Payment Authorizations No. 081
3/20/2020

Item No.	Payee	Invoice Number	General Fund
1	**Hopping Green & Sams**		
	General Counsel Through 02/29/2020	113405	$ 1,442.75
	2019 Real Estate Taxes Counsel Through 02/29/2020	113406	$ 720.00
		TOTAL	**$ 2,162.75**

Secretary / Assistant Secretary

Chairperson

c/o PFM Group Consulting
12051 Corporate Boulevard
Orlando, FL 32817
(407) 723-5900

Amanda Lane

From: Kevin Mays <kmays@btipartners.com>
Sent: Friday, March 20, 2020 3:38 PM
To: Amanda Lane; Jody Pino; Patricia Brown; Sherri Morrow
Subject: RE: Grove Resort - PA #81

EXTERNAL EMAIL: Use care with links and attachments.

ok

Kevin Mays
Chief Operating Officer

Mobile 407.484.5814
kmays@btipartners.com

14501 Grove Resort Avenue
Orlando, FL 34787

www.BTIPartners.com
www.GroveResort.com
www.MarinaPointe.com
www.WestshoreMarinaDistrict.com

THIS COMMUNICATION CONTAINS PRIVILEGED AND CONFIDENTIAL INFORMATION. IF THE READER OF THIS MESSAGE IS NOT THE INTENDED RECIPIENT, OR THE EMPLOYEE OR AGENT RESPONSIBLE TO DELIVER IT TO THE INTENDED RECIPIENT, PLEASE CONTACT THE SENDER IMMEDIATELY. YOU ARE HEREBY NOTIFIED THAT ANY DISSEMINATION, DISTRIBUTION OR COPYING OF THIS COMMUNICATION OR PART OF IT IS STRICTLY PROHIBITED; DELETE THIS MESSAGE AND ALL COPIES AND BACKUPS THEREOF. THE INFORMATION PROVIDED IN THIS COMMUNICATION IS FOR ILLUSTRATION PURPOSES ONLY. THE INFORMATION IS NOT WARRANTED, AND SHOULD NOT BE RELIED UPON FOR ANY REASON. IT IS THE RECIPIENTS RESPONSIBILITY TO PERFORM ANY & ALL DUE DILIGENCE.

From: Amanda Lane <lanea@pfm.com>
Sent: Friday, March 20, 2020 3:11 PM
To: Jody Pino <jpino@groveresort.com>; Kevin Mays <kmays@btipartners.com>; Patricia Brown <PBrown@btipartners.com>; Sherri Morrow <smorrow@btipartners.com>
Subject: Grove Resort - PA #81

All,

Please see attached for Payment Authorization(s) #81 for Grove Resort. Please provide authorization to pay (via email or signed cover sheet). If you have any questions, please let me know.

Amanda Lane
Assistant Chief District Accountant

———

PFM Group Consulting LLC
LaneA@pfm.com | phone 407.723.5900 | fax 407.723.5901 | web pfm.com
12051 Corporate Blvd. | Orlando, FL 32817

GROVE RESORT
COMMUNITY DEVELOPMENT DISTRICT

Payment Authorizations No. 082
3/27/2020

Item No.	Payee	Invoice Number	General Fund
1	**PFM Group Consulting**		
	January Reimbursables	108805	$ 17.40
		TOTAL	**$ 17.40**

Secretary / Assistant Secretary

Chairperson

c/o PFM Group Consulting
12051 Corporate Boulevard
Orlando, FL 32817
(407) 723-5900

Amanda Lane

From: Kevin Mays <kmays@btipartners.com>
Sent: Saturday, March 28, 2020 12:00 PM
To: Amanda Lane
Cc: Jody Pino; Patricia Brown; Sherri Morrow
Subject: Re: Grove Resort - PA #82

EXTERNAL EMAIL: Use care with links and attachments.

Approved

Sent from my iPhone

> On Mar 28, 2020, at 11:21 AM, Amanda Lane <lanea@pfm.com> wrote:
>
> All,
>
> Please see attached for Payment Authorization(s) #82 for Grove Resort. Please provide authorization to pay (via email or signed cover sheet). If you have any questions, please let me know.
>
> Amanda Lane
> Assistant Chief District Accountant
> ——
>
> PFM Group Consulting LLC
> LaneA@pfm.com | phone 407.723.5900 | fax 407.723.5901 | web pfm.com
> 12051 Corporate Blvd. | Orlando, FL 32817
>
> <GR - PA 082.pdf>

GROVE RESORT
COMMUNITY DEVELOPMENT DISTRICT

Payment Authorizations No. 083
4/3/2020

Item No.	Payee	Invoice Number	General Fund
1	**Orange County Property Appraiser**		
	Non-Ad Valorem Assessment Administrative Fee	1420	$ 878.00
2	**PFM Group Consulting**		
	March Reimbursables	108938	$ 60.84
		TOTAL	**$ 938.84**

Secretary / Assistant Secretary

Chairperson

c/o PFM Group Consulting
12051 Corporate Boulevard
Orlando, FL 32817
(407) 723-5900

Amanda Lane

From: Kevin Mays <kmays@btipartners.com>
Sent: Friday, April 3, 2020 5:28 PM
To: Amanda Lane; Jody Pino; Patricia Brown; Sherri Morrow
Subject: RE: Grove Resort - PA #83

EXTERNAL EMAIL: Use care with links and attachments.

approved

From: Amanda Lane <lanea@pfm.com>
Sent: Friday, April 3, 2020 5:27 PM
To: Jody Pino <jpino@groveresort.com>; Kevin Mays <kmays@btipartners.com>; Patricia Brown <PBrown@btipartners.com>; Sherri Morrow <smorrow@btipartners.com>
Subject: Grove Resort - PA #83

All,

Please see attached for Payment Authorization(s) #83 for Grove Resort. Please provide authorization to pay (via email or signed cover sheet). If you have any questions, please let me know.

Amanda Lane
Assistant Chief District Accountant
___

PFM Group Consulting LLC
LaneA@pfm.com | phone 407.723.5900 | fax 407.723.5901 | web pfm.com
12051 Corporate Blvd. | Orlando, FL 32817

GROVE RESORT
COMMUNITY DEVELOPMENT DISTRICT

Payment Authorizations No. 084
4/10/2020

Item No.	Payee	Invoice Number	General Fund
1	**Carr Riggs & Ingram**		
	Audit FY 2019	16866975	$ 1,000.00
2	**Kimley-Horn and Associates**		
	Engineering Services Through 03/31/2020	16237108	$ 287.65
3	**PFM Group Consulting**		
	Series 2017AB Dissemination Fees: 01/2020 - 09/2020	DA-04-2020-0013	$ 3,750.00
		TOTAL	**$ 5,037.65**

Secretary / Assistant Secretary

Chairperson

c/o Fishkind & Associates, Inc.
12051 Corporate Boulevard
Orlando, FL 32817
(407) 382-3256

Amanda Lane

From: Kevin Mays <kmays@btipartners.com>
Sent: Wednesday, April 15, 2020 3:11 PM
To: Amanda Lane; Jody Pino; Patricia Brown; Sherri Morrow
Subject: RE: Grove Resort - PA #84

EXTERNAL EMAIL: Use care with links and attachments.

Approved

Kevin Mays
Chief Operating Officer

Mobile 407.484.5814
kmays@btipartners.com

14501 Grove Resort Avenue
Orlando, FL 34787

www.BTIPartners.com
www.GroveResort.com
www.MarinaPointe.com
www.WestshoreMarinaDistrict.com

THIS COMMUNICATION CONTAINS PRIVILEGED AND CONFIDENTIAL INFORMATION. IF THE READER OF THIS MESSAGE IS NOT THE INTENDED RECIPIENT, OR THE EMPLOYEE OR AGENT RESPONSIBLE TO DELIVER IT TO THE INTENDED RECIPIENT, PLEASE CONTACT THE SENDER IMMEDIATELY. YOU ARE HEREBY NOTIFIED THAT ANY DISSEMINATION, DISTRIBUTION OR COPYING OF THIS COMMUNICATION OR PART OF IT IS STRICTLY PROHIBITED; DELETE THIS MESSAGE AND ALL COPIES AND BACKUPS THEREOF. THE INFORMATION PROVIDED IN THIS COMMUNICATION IS FOR ILLUSTRATION PURPOSES ONLY. THE INFORMATION IS NOT WARRANTED, AND SHOULD NOT BE RELIED UPON FOR ANY REASON. IT IS THE RECIPIENTS RESPONSIBILITY TO PERFORM ANY & ALL DUE DILIGENCE.

From: Amanda Lane <lanea@pfm.com>
Sent: Saturday, April 11, 2020 6:23 PM
To: Jody Pino <jpino@groveresort.com>; Kevin Mays <kmays@btipartners.com>; Patricia Brown <PBrown@btipartners.com>; Sherri Morrow <smorrow@btipartners.com>
Subject: Grove Resort - PA #84

All,

Please see attached for Payment Authorization(s) #84 for Grove Resort. Please provide authorization to pay (via email or signed cover sheet). If you have any questions, please let me know.

Amanda Lane
Assistant Chief District Accountant

PFM Group Consulting LLC
LaneA@pfm.com | phone 407.723.5900 | fax 407.723.5901 | web pfm.com
12051 Corporate Blvd. | Orlando, FL 32817

GROVE RESORT
C O M M U N I T Y D E V E L O P M E N T D I S T R I C T

Payment Authorizations No. 085
4/17/2020

Item No.	Payee	Invoice Number	General Fund
1	**Orlando Sentinel**		
	Legal Advertising on 03/02/2020	OSC18480680	$ 230.67
2	**West Orange Times c/o Business Observer**		
	Legal Advertising on 04/09/2020	20-01634W	$ 126.18
		TOTAL	**$ 356.85**

Secretary / Assistant Secretary

Chairperson

c/o Fishkind & Associates, Inc.
12051 Corporate Boulevard
Orlando, FL 32817
(407) 382-3256

Amanda Lane

From: Kevin Mays <kmays@btipartners.com>
Sent: Saturday, April 18, 2020 8:06 PM
To: Amanda Lane
Cc: Jody Pino; Patricia Brown; Sherri Morrow
Subject: Re: Grove Resort - PA #85

EXTERNAL EMAIL: Use care with links and attachments.

Approved. Thanks.

Sent from my iPhone

> On Apr 18, 2020, at 8:01 PM, Amanda Lane <lanea@pfm.com> wrote:
>
> All,
>
> Please see attached for Payment Authorization(s) #85 for Grove Resort. Please provide authorization to pay (via email or signed cover sheet). If you have any questions, please let me know.
>
> Amanda Lane
> Assistant Chief District Accountant
> ——
>
> PFM Group Consulting LLC
> LaneA@pfm.com | phone 407.723.5900 | fax 407.723.5901 | web pfm.com
> 12051 Corporate Blvd. | Orlando, FL 32817
>
> <GR - PA 085.pdf>

GROVE RESORT
COMMUNITY DEVELOPMENT DISTRICT

Payment Authorizations No. 086
4/24/2020

Item No.	Payee	Invoice Number	General Fund
1	**PFM Group Consulting**		
	DM Fee: April 2020	DM-04-2020-0027	$ 2,083.33
	Website Fee: April 2020	DM-04-2020-0028	$ 100.00
		TOTAL	**$ 2,183.33**

Secretary / Assistant Secretary

Chairperson

c/o PFM Group Consulting
12051 Corporate Boulevard
Orlando, FL 32817
(407) 723-5900

Amanda Lane

From: Kevin Mays <kmays@btipartners.com>
Sent: Saturday, April 25, 2020 10:55 PM
To: Amanda Lane
Cc: Jody Pino; Patricia Brown; Sherri Morrow
Subject: Re: Grove Resort - PA #86

EXTERNAL EMAIL: Use care with links and attachments.

Ok to pay

Sent from my iPhone

> On Apr 24, 2020, at 7:54 PM, Amanda Lane <lanea@pfm.com> wrote:
>
> All,
>
> Please see attached for Payment Authorization(s) #86 for Grove Resort. Please provide authorization to pay (via email or signed cover sheet). If you have any questions, please let me know.
>
> Amanda Lane
> Assistant Chief District Accountant
> ——
>
> PFM Group Consulting LLC
> LaneA@pfm.com | phone 407.723.5900 | fax 407.723.5901 | web pfm.com
> 12051 Corporate Blvd. | Orlando, FL 32817
>
> <GR - PA 086.pdf>

GROVE RESORT
C O M M U N I T Y D E V E L O P M E N T D I S T R I C T

Payment Authorizations No. 087
5/1/2020

Item No.	Payee	Invoice Number	General Fund
1	**Hopping Green & Sams**		
	General Counsel Through 03/31/2020	114295	$ 4,000.81
	2019 Real Estate Taxes Counsel Through 03/31/2020	114296	$ 396.00
		TOTAL	**$ 4,396.81**

Secretary / Assistant Secretary

Chairperson

c/o PFM Group Consulting
12051 Corporate Boulevard
Orlando, FL 32817
(407) 723-5900

Amanda Lane

From: Kevin Mays <kmays@btipartners.com>
Sent: Friday, May 1, 2020 10:48 PM
To: Amanda Lane
Cc: Jody Pino; Patricia Brown; Sherri Morrow
Subject: Re: Grove Resort - PA #87

EXTERNAL EMAIL: Use care with links and attachments.

Approved.

Sent from my iPhone

> On May 1, 2020, at 5:51 PM, Amanda Lane <lanea@pfm.com> wrote:
>
> All,
>
> Please see attached for Payment Authorization(s) #87 for Grove Resort. Please provide authorization to pay (via email or signed cover sheet). If you have any questions, please let me know.
>
> Amanda Lane
> Assistant Chief District Accountant
> ——
>
> PFM Group Consulting LLC
> LaneA@pfm.com | phone 407.723.5900 | fax 407.723.5901 | web pfm.com
> 12051 Corporate Blvd. | Orlando, FL 32817
>
> <GR - PA 087.pdf>

GROVE RESORT
COMMUNITY DEVELOPMENT DISTRICT

Review of District's Financial Position

Grove Resort CDD
Statement of Financial Position
As of 4/30/2020

	General Fund	Debt Service Fund	Debt Service Fund - B	Capital Projects Fund	Capital Projects Fund - B	General Long Term Debt	Total
			Assets				
Current Assets							
General Checking Account	$347,622.23						$347,622.23
Assessments Receivable	68,620.82						68,620.82
Assessments Receivable		$440,701.13					440,701.13
Debt Service Reserve A1 Bond		947,437.50					947,437.50
Revenue A1 Bond		176,049.33					176,049.33
Interest A1 Bond		369,608.19					369,608.19
Principal A1 Bond		7.52					7.52
Due From Other Funds			$344,074.55				344,074.55
Debt Service Reserve B1 Bond			3,000,000.00				3,000,000.00
Interest B1 Bond			357,298.65				357,298.65
Prepayment B1 Bond			4,034.71				4,034.71
Prepayment B2 Bond			1,502,803.74				1,502,803.74
Acquisition/Construction A1 Bond				$20,345.97			20,345.97
Acquisition/Construction B1 Bond					$177,754.23		177,754.23
Total Current Assets	$416,243.05	$1,933,803.67	$5,208,211.65	$20,345.97	$177,754.23	$0.00	$7,756,358.57
Investments							
Amount Available in Debt Service Funds						$6,357,239.64	$6,357,239.64
Amount To Be Provided						18,382,760.36	18,382,760.36
Total Investments	$0.00	$0.00	$0.00	$0.00	$0.00	$24,740,000.00	$24,740,000.00
Total Assets	$416,243.05	$1,933,803.67	$5,208,211.65	$20,345.97	$177,754.23	$24,740,000.00	$32,496,358.57

Grove Resort CDD
Statement of Financial Position
As of 4/30/2020

	General Fund	Debt Service Fund	Debt Service Fund - B	Capital Projects Fund	Capital Projects Fund - B	General Long Term Debt	Total
			Liabilities and Net Assets				
Current Liabilities							
Accounts Payable	$363,565.70						$363,565.70
Deferred Revenue	68,620.82						68,620.82
Deferred Revenue		$440,701.13					440,701.13
Total Current Liabilities	$432,186.52	$440,701.13	$0.00	$0.00	$0.00	$0.00	$872,887.65
Long Term Liabilities							
Revenue Bonds Payable - Long-Term						$24,740,000.00	$24,740,000.00
Total Long Term Liabilities	$0.00	$0.00	$0.00	$0.00	$0.00	$24,740,000.00	$24,740,000.00
Total Liabilities	$432,186.52	$440,701.13	$0.00	$0.00	$0.00	$24,740,000.00	$25,612,887.65
Net Assets							
Net Assets, Unrestricted	$10,709.52						$10,709.52
Current Year Net Assets, Unrestricted	(627.50)						(627.50)
Net Assets - General Government	25,683.41						25,683.41
Current Year Net Assets - General Government	(51,708.90)						(51,708.90)
Net Assets, Unrestricted		$1,065,594.74					1,065,594.74
Current Year Net Assets, Unrestricted		427,507.80					427,507.80
Net Assets, Unrestricted			$5,264,745.11				5,264,745.11
Current Year Net Assets, Unrestricted			(56,533.46)				(56,533.46)
Net Assets, Unrestricted				$13,322.03			13,322.03
Current Year Net Assets, Unrestricted				7,023.94			7,023.94
Net Assets, Unrestricted					$148,334.15		148,334.15
Current Year Net Assets, Unrestricted					29,420.08		29,420.08
Total Net Assets	($15,943.47)	$1,493,102.54	$5,208,211.65	$20,345.97	$177,754.23	$0.00	$6,883,470.92
Total Liabilities and Net Assets	$416,243.05	$1,933,803.67	$5,208,211.65	$20,345.97	$177,754.23	$24,740,000.00	$32,496,358.57

Grove Resort CDD

Statement of Activities

As of 4/30/2020

	General Fund	Debt Service Fund	Debt Service Fund - B	Capital Projects Fund	Capital Projects Fund - B	General Long Term Debt	Total
Revenues							
On-Roll Assessments	$78,883.18						$78,883.18
Off-Roll Assessments	6,368.00						6,368.00
Developer Contributions	23,880.25						23,880.25
Other Income & Other Financing Sources	7,147.14						7,147.14
Inter-Fund Transfers In	(627.50)						(627.50)
On-Roll Assessments		$506,738.13					506,738.13
Off-Roll Assessments		35,607.00					35,607.00
Other Assessments		454,925.99					454,925.99
Inter-Fund Group Transfers In		(6,823.52)					(6,823.52)
Off-Roll Assessments			$2,925,740.96				2,925,740.96
Other Assessments			762,925.01				762,925.01
Inter-Fund Group Transfers In			(28,431.78)				(28,431.78)
Inter-Fund Transfers In				$7,451.02			7,451.02
Inter-Fund Transfers In					$28,431.78		28,431.78
Total Revenues	$115,651.07	$990,447.60	$3,660,234.19	$7,451.02	$28,431.78	$0.00	$4,802,215.66
Expenses							
Trustee Services	$9,161.80						$9,161.80
Management	14,583.31						14,583.31
Engineering	287.65						287.65
Dissemination Agent	5,000.00						5,000.00
Property Appraiser	878.00						878.00
District Counsel	33,403.83						33,403.83
Assessment Administration	5,000.00						5,000.00
Audit	1,000.00						1,000.00
Travel and Per Diem	131.55						131.55
Postage & Shipping	18.64						18.64
Legal Advertising	989.88						989.88
Web Site Maintenance	700.00						700.00
Dues, Licenses, and Fees	175.00						175.00
General Liability Insurance	3,828.00						3,828.00
Property & Casualty	94,691.25						94,691.25

Grove Resort CDD
Statement of Activities
As of 4/30/2020

	General Fund	Debt Service Fund	Debt Service Fund - B	Capital Projects Fund	Capital Projects Fund - B	General Long Term Debt	Total
Principal Payments - A Bond		$195,000.00					195,000.00
Interest Payments - A Bond		374,468.75					374,468.75
Principal Payments - B Bond			$3,275,000.00				3,275,000.00
Interest Payments - B Bond			477,300.00				477,300.00
District Counsel				$525.50			525.50
Total Expenses	$169,848.91	$569,468.75	$3,752,300.00	$525.50	$0.00	$0.00	$4,492,143.16
Other Revenues (Expenses) & Gains (Losses)							
Interest Income	$1,861.44						$1,861.44
Interest Income		$6,528.95					6,528.95
Interest Income			$35,532.35				35,532.35
Interest Income				$98.42			98.42
Interest Income					$988.30		988.30
Total Other Revenues (Expenses) & Gains (Losses)	$1,861.44	$6,528.95	$35,532.35	$98.42	$988.30	$0.00	$45,009.46
Change In Net Assets	($52,336.40)	$427,507.80	($56,533.46)	$7,023.94	$29,420.08	$0.00	$355,081.96
Net Assets At Beginning Of Year	$36,392.93	$1,065,594.74	$5,264,745.11	$13,322.03	$148,334.15	$0.00	$6,528,388.96
Net Assets At End Of Year	($15,943.47)	$1,493,102.54	$5,208,211.65	$20,345.97	$177,754.23	$0.00	$6,883,470.92

Grove Resort CDD
Budget to Actual
For the Month Ending 4/30/2020

	Year To Date			
	Actual	**Budget**	**Variance**	**FY 2020 Adopted Budget**
Revenues				
On-Roll Assessments	$ 78,883.18	$ 57,330.00	$ 21,553.18	$ 98,280.00
Off-Roll Assessments	6,368.00	28,714.00	(22,346.00)	49,224.00
Developer Contributions	23,880.25	55,720.56	(31,840.31)	95,521.00
Other Income & Other Financing Sources	7,147.14	-	7,147.14	-
Developer Contributions - Deficit Funding/Longboard	-	745,360.00	(745,360.00)	1,277,760.00
Net Revenues	**$ 116,278.57**	**$ 887,124.56**	**$ (770,845.99)**	**$ 1,520,785.00**
General & Administrative Expenses				
Trustee Services	$ 9,161.80	$ 7,000.00	$ 2,161.80	$ 12,000.00
Management	14,583.31	14,583.31	-	25,000.00
Engineering	287.65	2,916.69	(2,629.04)	5,000.00
Dissemination Agent	5,000.00	2,916.69	2,083.31	5,000.00
Property Appraiser	878.00	-	878.00	-
District Counsel	33,403.83	35,000.00	(1,596.17)	60,000.00
Assessment Administration	5,000.00	2,916.69	2,083.31	5,000.00
Reamortization Schedules	-	291.69	(291.69)	500.00
Audit	1,000.00	3,500.00	(2,500.00)	6,000.00
Travel and Per Diem	131.55	291.69	(160.14)	500.00
Telephone	-	291.69	(291.69)	500.00
Postage & Shipping	18.64	175.00	(156.36)	300.00
Copies	-	583.31	(583.31)	1,000.00
Legal Advertising	989.88	583.31	406.57	1,000.00
Miscellaneous	-	291.62	(291.62)	500.00
Office Supplies	-	87.50	(87.50)	150.00
Web Site Maintenance	700.00	1,400.00	(700.00)	2,400.00
Dues, Licenses, and Fees	175.00	102.06	72.94	175.00
General Liability Insurance	3,828.00	3,500.00	328.00	6,000.00
Property & Casualty	94,691.25	65,333.31	29,357.94	112,000.00
Deficit Funding/Longboard	-	745,360.00	(745,360.00)	1,277,760.00
Total General & Administrative Expenses	**$ 169,848.91**	**$ 887,124.56**	**$ (717,275.65)**	**$ 1,520,785.00**
Total Expenses	**$ 169,848.91**	**$ 887,124.56**	**$ (717,275.65)**	**$ 1,520,785.00**
Income (Loss) from Operations	**$ (53,570.34)**	**$ -**	**$ (53,570.34)**	**$ -**
Other Income (Expense)				
Interest Income	$ 1,861.44	$ -	$ 1,861.44	$ -
Total Other Income (Expense)	**$ 1,861.44**	**$ -**	**$ 1,861.44**	**$ -**
Net Income (Loss)	**$ (51,708.90)**	**$ -**	**$ (51,708.90)**	**$ -**

Grove Resort
Community Development District

Staff Reports