Greyhawk Landing Community Development District

ANNUAL FINANCIAL REPORT

September 30, 2024

Greyhawk Landing Community Development District

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REPORT OF INDEPENDENT AUDITORS

To the Board of Supervisors
Greyhawk Landing Community Development District
Manatee County, Florida

Report on Audit of the Financial Statements

Opinion

We have audited the financial statements of the governmental activities and each major fund of Greyhawk Landing Community Development District (the "District"), as of and for the year ended September 30, 2024, and the related notes to financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Greyhawk Landing Community Development District as of September 30, 2024, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

To the Board of Supervisors
Greyhawk Landing Community Development District

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

Auditor's Responsibility for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL

To the Board of Supervisors
Greyhawk Landing Community Development District

Required Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated March 6, 2025 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations and contracts.

The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Greyhawk Landing Community Development District's internal control over financial reporting and compliance.

Berger Toombs Elam Gaines & Frank

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

March 6, 2025

Greyhawk Landing Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2024

Management's discussion and analysis of Greyhawk Landing Community Development District (the "District") financial performance provides an objective and easily readable analysis of the District's financial activities. The analysis provides summary financial information for the District and should be read in conjunction with the District's financial statements.

OVERVIEW OF THE FINANCIAL STATEMENTS

The District's basic financial statements is comprised of three components; 1) *Government-wide financial statements,* 2) *Fund financial statements,* and 3) *Notes to financial statements.* The *Government-wide financial statements* present an overall picture of the District's financial position and results of operations. The *Fund financial statements* present financial information for the District's major funds. The *Notes to financial statements* provide additional information concerning the District's finances.

The *Government-wide financial statements* are the **statement of net position** and the **statement of activities**. These statements use accounting methods similar to those used by private-sector companies. Emphasis is placed on the net position of governmental activities and the change in net position. Governmental activities are primarily supported by special assessments.

The **statement of net position** presents information on all assets and liabilities of the District, with the difference between assets and liabilities reported as net position. Net position is reported in three categories; 1) net investment in capital assets, 2) restricted, and 3) unrestricted. Assets, liabilities, and net position are reported for all Governmental activities.

The **statement of activities** presents information on all revenues and expenses of the District and the change in net position. Expenses are reported by major function and program revenues relating to those functions are reported, providing the net cost of all functions provided by the District. To assist in understanding the District's operations, expenses have been reported as governmental activities. Governmental activities financed by the District include general government, public safety, physical environment, culture/recreation and debt service.

Fund financial statements present financial information for governmental funds. These statements provide financial information for the major funds of the District. Governmental fund financial statements provide information on the current assets and liabilities of the funds, changes in current financial resources (revenues and expenditures), and current available resources.

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Fund financial statements include a **balance sheet** and a **statement of revenues, expenditures and changes in fund balances** for all governmental funds. A **statement of revenues, expenditures, and changes in fund balances – budget and actual** is provided for the District's General Fund. *Fund financial statements* provide more detailed information about the District's activities. Individual funds are established by the District to track revenues that are restricted to certain uses or to comply with legal requirements.

The *government-wide financial statements* and the *fund financial statements* provide different pictures of the District. The *government-wide financial statements* provide an overall picture of the District's financial standing. These statements are comparable to private-sector companies and give a good understanding of the District's overall financial health and how the District paid for the various activities, or functions, provided by the District. All assets of the District, including capital assets are reported in the **statement of net position**. All liabilities, including principal outstanding on bonds are included. The **statement of activities** includes depreciation on all long-lived assets of the District, but transactions between the different functions of the District have been eliminated in order to avoid "doubling up" the revenues and expenses. The *fund financial statements* provide a picture of the major funds of the District. In the case of governmental activities, outlays for long lived assets are reported as expenditures and long-term liabilities, such as special assessment bonds, are not included in the fund financial statements. To provide a link from the *fund financial statements* to the *government-wide financial statements*, reconciliations are provided from the *fund financial statements* to the *government-wide financial statements.*

Notes to financial statements provide additional detail concerning the financial activities and financial balances of the District. Additional information about the accounting practices of the District, investments of the District, capital assets and long-term debt are some of the items included in the *notes to financial statements.*

Financial Highlights

The following are the highlights of financial activity for the year ended September 30, 2024.

- The District's total assets and deferred outflows of resources exceeded total liabilities by $5,311,622 (net position). Net investment in capital assets for the District was $4,954,396. Unrestricted net position for Governmental Activities was $233,573. Restricted net position was $123,653.

- Governmental activities revenues totaled $3,371,257 while governmental activities expenses totaled $3,180,861.

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District

The following schedule provides a summary of the assets, liabilities and net position of the District and is presented by category for comparison purposes.

Net Position

	Governmental Activities	
	2024	**2023**
Current assets	$ 2,270,455	$ 2,009,988
Restricted assets	2,046,406	2,115,130
Capital assets	11,364,139	11,772,321
Total Assets	15,681,000	15,897,439
Deferred outflows of resources	153,089	170,924
Current liabilities	1,100,467	873,137
Non-current liabilities	9,422,000	10,074,000
Total Liabilities	10,522,467	10,947,137
Net Position		
Net investment in capital assets	4,954,396	5,156,895
Restricted	123,653	89,872
Unrestricted	233,573	(125,541)
Total Net Position	$ 5,311,622	$ 5,121,226

The increase in current assets is related to revenues exceeding expenditures in the General Fund in the current year.

The decrease in capital assets is related to current year depreciation in excess of current year additions.

The increase in current liabilities is related to the increase in accrued expenses related to a settlement in the current year.

The decrease in non-current liabilities is related to the principal payments in the current year.

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District (Continued)

The following schedule provides a summary of the changes in net position of the District and is presented by category for comparison purposes.

Change In Net Position

	Governmental Activities	
	2024	**2023**
Program Revenues		
Charges for services	$ 3,156,286	$ 3,127,795
General Revenues		
Miscellaneous	10,797	12,501
Investment earnings	204,174	103,111
Total Revenues	3,371,257	3,243,407
Expenses		
General government	183,400	165,815
Public safety	368,320	362,106
Physical environment	1,895,035	1,870,202
Culture/recreation	377,351	202,656
Interest and other charges	356,755	591,694
Total Expenses	3,180,861	3,192,473
Change in Net Position	190,396	50,934
Net Position - Beginning of Year	5,121,226	5,070,292
Net Position - End of Year	$ 5,311,622	$ 5,121,226

The increase in charges for services is related to a budgeted increase in special assessments.

The increase in general government is related to the increase in legal fees in the current year.

The increase in physical environment is related to the increase in streetlight maintenance and contingency expenses in the current year.

The increase in culture/recreation is related to the increase in repair and maintenance expenditures in the current year.

The decrease in interest and other charges is related to the issuance costs of the bond refinancing in the prior year.

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Capital Assets Activity

The following schedule provides a summary of the District's capital assets as of September 30, 2024 and 2023.

Description	Governmental Activities 2024	2023
Land and improvements	$ 5,740,697	$ 5,740,697
Construction in progress	2,008,111	1,894,607
Buildings	2,379,925	2,379,925
Improvements other than buildings	18,125,305	18,125,305
Equipment	259,517	259,517
Less: accumulated depreciation	(17,149,416)	(16,627,730)
Governmental Activities Capital Assets	$ 11,364,139	$ 11,772,321

During the year, depreciation was $521,686 and additions to construction in progress were $113,504.

General Fund Budgetary Highlights

Budgeted expenditures exceeded the actual expenditures in the current year primarily because maintenance and repairs, and salary expenditures were less than anticipated.

The September 30, 2024 budget was not amended.

Debt Management

Governmental Activities debt includes the following:

- In March 2021, the District issued $3,944,000 of Special Assessment Revenue Refunding Bonds, Series 2021 maturing in 2033. The Bonds were issued to refund the Series 2011 Special Assessment Revenue Refunding Bonds. The balance outstanding at September 30, 2024 was $2,918,000.

- In August 2021, the District issued $3,869,000 of Special Assessment Revenue Bonds, Series 2021, maturing 2036. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the Series 2021 Project. The balance outstanding at September 30, 2024 was $3,208,000.

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Debt Management (Continued)

- In May 2023, the District issued $4,063,000 of Special Assessment Revenue Refunding Bonds, Series 2023, maturing 2044. The Bonds were issued to refund the Series 2013 Special Assessment Revenue Bonds. The balance outstanding at September 30, 2024 was $3,947,000.

Economic Factors and Next Year's Budget

Greyhawk Landing Community Development District does not anticipate any economic factors to have any significant effect on the financial position or results of operations for the year ended September 30, 2025.

Request for Information

The financial report is designed to provide a general overview of Greyhawk Landing Community Development District's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Greyhawk Landing Community Development District's Accounting Department at 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614.

Greyhawk Landing Community Development District
STATEMENT OF NET POSITION
September 30, 2024

	Governmental Activities
ASSETS	
Current Assets	
Cash	$ 1,155,601
Investments	1,053,658
Due from others	10
Prepaid expenses	52,056
Deposits	9,130
Total Current Assets	2,270,455
Non-Current Assets	
Restricted Assets	
Investments	2,046,406
Capital Assets, Not Being Depreciated	
Land and improvements	5,740,697
Construction in progress	2,008,111
Capital Assets, Being Depreciated	
Buildings	2,379,925
Improvements other than buildings	18,125,305
Equipment	259,517
Less: accumulated depreciation	(17,149,416)
Total Non-Current Assets	13,410,545
Total Assets	15,681,000
DEFERRED OUTFLOWS OF RESOURCES	
Deferred amount on refunding, net	153,089
LIABILITIES	
Current Liabilities	
Accounts payable and accrued expenses	308,758
Deposits payable	3,675
Bonds payable, current	651,000
Accrued interest	137,034
Total Current Liabilities	1,100,467
Non-Current Liabilities	
Bonds payable	9,422,000
Total Liabilities	10,522,467
NET POSITION	
Net investment in capital assets	4,954,396
Restricted for debt service	123,653
Unrestricted	233,573
Total Net Position	$ 5,311,622

See accompanying notes to financial statements.

Greyhawk Landing Community Development District
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2024

Functions/Programs	Expenses	Program Revenues Charges for Services	Net (Expenses) Revenues and Changes in Net Position Governmental Activities
Governmental Activities			
General government	$ (183,400)	$ 193,085	$ 9,685
Public safety	(368,320)	387,770	19,450
Physical environment	(1,895,035)	1,445,873	(449,162)
Culture/recreation	(377,351)	145,855	(231,496)
Interest and other charges	(356,755)	983,703	626,948
Total Governmental Activities	$ (3,180,861)	$ 3,156,286	(24,575)
General Revenues			
Investment income			204,174
Miscellaneous			10,797
Total General Revenues			214,971
Change in net position			190,396
Net Position - Beginning of Year			5,121,226
Net Position - End of Year			$ 5,311,622

See accompanying notes to financial statements.

Greyhawk Landing Community Development District
BALANCE SHEET –
GOVERNMENTAL FUNDS
September 30, 2024

	General	Debt Service	Capital Projects	Total Governmental Funds
ASSETS				
Cash	$ 1,155,601	$ -	$ -	$ 1,155,601
Investments	1,053,658	-	-	1,053,658
Due from other funds	48,106	-	-	48,106
Due from others	10	-	-	10
Prepaid expenses	52,056	-	-	52,056
Deposits	9,130	-	-	9,130
Restricted assets				
Investments	-	260,687	1,785,719	2,046,406
Total Assets	$ 2,318,561	$ 260,687	$ 1,785,719	$ 4,364,967
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable and accrued expenses	$ 133,758	$ -	$ 175,000	$ 308,758
Due to other funds	-	-	48,106	48,106
Deposits payable	3,675	-	-	3,675
Total Liabilities	137,433	-	223,106	360,539
FUND BALANCES				
Nonspendable:				
Prepaid expenses	52,056	-	-	52,056
Deposits	9,130	-	-	9,130
Restricted:				
Debt service	-	260,687	-	260,687
Capital projects	-	-	1,562,613	1,562,613
Unassigned	2,119,942	-	-	2,119,942
Total Fund Balances	2,181,128	260,687	1,562,613	4,004,428
Total Liabilities and Fund Balances	$ 2,318,561	$ 260,687	$ 1,785,719	$ 4,364,967

See accompanying notes to financial statements.

Greyhawk Landing Community Development District
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
September 30, 2024

Total Governmental Fund Balances	$ 4,004,428
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets, land and improvements, $5,740,697, construction in progress, $2,008,111, buildings, $2,379,925, improvements other than buildings, $18,125,305, and equipment, $259,517, net of accumulated depreciation, $(17,149,416), used in governmental activities are not current financial resources, and therefore, are not reported at the fund level.	11,364,139
Deferred amounts on refunding do not provide current resources, and therefore, are not recognized at the fund level. This is the amount of the deferred amount on refunding.	153,089
Long-term liabilities, bonds payable, are not due and payable in the current period, and therefore, are not reported at the fund level.	(10,073,000)
Accrued interest expense for long-term debt is not a current financial use, and therefore, is not reported at the fund level.	(137,034)
Net Position of Governmental Activities	$ 5,311,622

See accompanying notes to financial statements.

Greyhawk Landing Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – GOVERNMENTAL FUNDS
For the Year Ended September 30, 2024

	General	Debt Service	Capital Projects	Total Governmental Funds
Revenues				
Special assessments	$ 2,172,583	$ 983,703	$ -	$ 3,156,286
Investment income	81,326	23,998	98,850	204,174
Miscellaneous	10,797	-	-	10,797
Total Revenues	2,264,706	1,007,701	98,850	3,371,257
Expenditures				
Current				
General government	183,400	-	-	183,400
Public safety	368,320	-	-	368,320
Physical environment	1,373,349	-	-	1,373,349
Culture/recreation	138,539	-	240,811	379,350
Capital outlay	-	-	113,504	113,504
Debt service				
Principal	-	635,000	-	635,000
Interest	-	346,090	-	346,090
Total Expenditures	2,063,608	981,090	354,315	3,399,013
Excess of revenues over/(under) expenditures	201,098	26,611	(255,465)	(27,756)
Other Financing Sources/(Uses)				
Insurance proceeds	1,999	-	-	1,999
Net change in fund balances	203,097	26,611	(255,465)	(25,757)
Fund Balances - Beginning of Year	1,978,031	234,076	1,818,078	4,030,185
Fund Balances - End of Year	$ 2,181,128	$ 260,687	$ 1,562,613	$ 4,004,428

See accompanying notes to financial statements.

Greyhawk Landing Community Development District
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2024

Net Change in Fund Balances - Total Governmental Funds	$	(25,757)
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation. This is the amount that capital outlay, $113,504, was exceeded by depreciation, $(521,686), in the current period.		(408,182)
Repayments of bond principal are expenditures at the fund level, but the repayment reduces long-term liabilities at the government-wide level.		635,000
The deferred amount on refunding is reflected as an expenditure at the fund level, however, they are reflected as a deferred outflow of resources amortized over the life of the bond at the government-wide level and amortized over the debt service period as interest. This is the current period interest.		(17,835)
In the Statement of Activities, interest is accrued on outstanding bonds; whereas at the governmental funds level, interest expenditures are reported when due. This is the change in accrued interest in the current period.		7,170
Change in Net Position of Governmental Activities	$	190,396

See accompanying notes to financial statements.

Greyhawk Landing Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL – GENERAL FUND
For the Year Ended September 30, 2024

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Special assessments	$ 2,147,072	$ 2,147,072	$ 2,172,583	$ 25,511
Investment income	-	-	81,326	81,326
Miscellaneous	-	-	10,797	10,797
Total Revenues	2,147,072	2,147,072	2,264,706	117,634
Expenditures				
Current				
General government	178,815	178,815	183,400	(4,585)
Public safety	343,732	343,732	368,320	(24,588)
Physical environment	1,427,701	1,427,701	1,373,349	54,352
Culture/recreation	196,824	196,824	138,539	58,285
Total Expenditures	2,147,072	2,147,072	2,063,608	83,464
Excess of revenues over/(under) expenditures	-	-	201,098	201,098
Other Financing Sources/(Uses)				
Insurance proceeds	-	-	1,999	1,999
Net Change in Fund Balances	-	-	203,097	203,097
Fund Balance - Beginning of Year	-	-	1,978,031	1,978,031
Fund Balance - End of Year	$ -	$ -	$ 2,181,128	$ 2,181,128

See accompanying notes to financial statements.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District's more significant accounting policies are described below.

1. Reporting Entity

The District was established on July 21, 2001, pursuant to the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, as amended (the "Act"), by Manatee County Ordinance #01-43 as a Community Development District. The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of the infrastructure necessary for community development within its jurisdiction. The District is authorized to issue bonds for the purpose, among others, of financing, funding, planning, establishing, acquiring, constructing district roads, landscaping, and other basic infrastructure projects within or outside the boundaries of the Greyhawk Landing Community Development District. The District is governed by a five member Board of Supervisors. The District operates within the criteria established by Chapter 190, Florida Statutes.

As required by GAAP, these financial statements present the Greyhawk Landing Community Development District (the primary government) as a stand-alone government. The reporting entity for the District includes all functions of government in which the District's Board exercises oversight responsibility including, but not limited to, financial interdependency, selection of governing authority, designation of management, significant ability to influence operations and accountability for fiscal matters.

Based upon the application of the above-mentioned criteria as set forth by the Governmental Accounting Standards Board, the District has identified no component units.

2. Measurement Focus and Basis of Accounting

The basic financial statements of the District are composed of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to financial statements

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

a. Government-wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Government-wide financial statements report all non-fiduciary information about the reporting government as a whole. These statements include all the governmental activities of the primary government. The effect of interfund activity has been removed from these statements.

Governmental activities are supported by special assessments and interest. Program revenues are netted with program expenses in the statement of activities to present the net cost of each program.

Amounts paid to acquire capital assets are capitalized as assets, rather than reported as an expenditure. Proceeds of long-term debt are recorded as liabilities in the government-wide financial statements, rather than as an other financing source.

Amounts paid to reduce long-term indebtedness of the reporting government are reported as a reduction of the related liability, rather than as an expenditure.

b. Fund Financial Statements

The underlying accounting system of the District is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund financial statements for the primary government's governmental funds are presented after the government-wide financial statements. These statements display information about major funds individually.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds

The District classifies fund balance according to Governmental Accounting Standards Board Statement 54 – Fund Balance Reporting and Governmental Fund Type Definitions. The Statement requires the fund balance for governmental funds to be reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

The District has various policies governing the fund balance classifications.

Nonspendable Fund Balance – This classification consists of amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact.

Restricted Fund Balance – This classification includes amounts that can be spent only for specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

Assigned Fund Balance – This classification consists of the Board of Supervisors' intent to be used for specific purposes, but are neither restricted nor committed. The assigned fund balances can also be assigned by the District's management company.

Unassigned Fund Balance – This classification is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications.

Fund Balance Spending Hierarchy – For all governmental funds except special revenue funds, when restricted, committed, assigned, and unassigned fund balances are combined in a fund, qualified expenditures are paid first from restricted or committed fund balance, as appropriate, then assigned and finally unassigned fund balances.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds (Continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are considered to be available when they are collected within the current period or soon thereafter, to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

Under the current financial resources measurement focus, only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered to be a measure of "available spendable resources".

Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

Amounts expended to acquire capital assets are recorded as expenditures in the year that resources are expended, rather than as fund assets. The proceeds of long-term debt are recorded as an other financing source rather than as a fund liability.

Debt service expenditures are recorded only when payment is due.

3. Basis of Presentation

a. Governmental Major Funds

General Fund – The General Fund is the District's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Basis of Presentation (Continued)

a. Governmental Major Funds (Continued)

Debt Service Fund – Accounts for debt service requirements to retire the special assessment bonds which were used to finance the construction of District infrastructure improvements. The bonds are secured by a first lien on and pledge of the Pledged Revenues.

Capital Projects Fund – The Capital Projects Fund accounts for acquisition and construction of infrastructure improvements located within the boundaries of the District.

b. Non-current Governmental Assets/Liabilities

GASB Statement 34 requires that non-current governmental assets, such as land and improvements, and non-current governmental liabilities, such as general obligation bonds and due to developer be reported in the governmental activities column in the government-wide Statement of Net Position.

4. Assets, Deferred Outflows of Resources, Liabilities, and Net Position or Equity

a. Cash and Investments

Florida Statutes require state and local governmental units to deposit monies with financial institutions classified as "Qualified Public Depositories," a multiple financial institution pool whereby groups of securities pledged by the various financial institutions provide common collateral from their deposits of public funds. This pool is provided as additional insurance to the federal depository insurance and allows for additional assessments against the member institutions, providing full insurance for public deposits.

The District is authorized to invest in those financial instruments as established by Section 218.415, Florida Statutes. The authorized investments consist of:

1. Direct obligations of the United States Treasury;

2. The Local Government Surplus Funds Trust or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperative Act of 1969;

3. Interest-bearing time deposits or savings accounts in authorized qualified public depositories;

4. Securities and Exchange Commission, registered money market funds with the highest credit quality rating from a nationally recognized rating agency.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Assets, Deferred Outflows of Resources, Liabilities, and Net Position or Equity (Continued)

a. Cash and Investments (Continued)

Cash equivalents include time deposits and all highly liquid debt instruments with original maturities of three months or less and held in a qualified public depository as defined by Section 280.02, Florida Statutes.

b. Restricted Assets

Certain net position of the District is classified as restricted assets on the statement of net position because their use is limited either by law through constitutional provisions or enabling legislation; or by restrictions imposed externally by creditors. In a fund with both restricted and unrestricted assets, qualified expenses are considered to be paid first from restricted net position and then from unrestricted net position.

c. Capital Assets

Capital assets, which include land, construction in progress, buildings, improvements other than buildings and equipment, are reported in the governmental activities column.

The District defines capital assets as assets with an initial, individual cost of $5,000 or more and an estimated useful life in excess of two years. The valuation basis for all assets is historical cost.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend its useful life are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Depreciation of capital assets is computed and recorded by utilizing the straight-line method. Estimated useful lives of the various classes of depreciable capital assets range from 5 to 30 years.

d. Deferred Outflow of Resources

Deferred outflows of resources represent a consumption of net position/fund balance that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District only has one item that qualifies for reporting in this category. It is the deferred amount on refunding reported on the Statement of Net Position. A deferred amount on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Assets, Deferred Outflows of Resources, Liabilities, and Net Position or Equity (Continued)

e. Budgets

Budgets are prepared and adopted after public hearings for the governmental funds, pursuant to Chapter 190, Florida Statutes. The District utilizes the same basis of accounting for budgets as it does for revenues and expenditures in its various funds. The legal level of budgetary control is at the fund level. All budgeted appropriations lapse at year end. Formal budgets are adopted for the general and debt service funds. As a result, deficits in the budget columns of the accompanying financial statements may occur.

NOTE B – CASH AND INVESTMENTS

All deposits are held in qualified public depositories and are included on the accompanying balance sheet as cash and investments.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a formal deposit policy for custodial credit risk; however, they follow the provisions of Chapter 280, Florida Statutes regarding deposits and investments. As of September 30, 2024, the District's bank balance was $1,240,541 and the carrying value was $1,155,601. Exposure to custodial credit risk was as follows: The District maintains all deposits in a qualified public depository in accordance with the provisions of Chapter 280, Florida Statutes, which means that all deposits are fully insured by Federal Depositors Insurance Corporation (FDIC) or collateralized under Chapter 280, Florida Statutes.

Investments

As of September 30, 2024, the District had the following investments and maturities:

Investment	Maturities	Fair Value
FLCLASS Enhanced Cash	194 days*	$ 743,458
FLCLASS	30 days*	310,200
US Bank Managed Money Market	N/A	2,046,406
Total		$ 3,100,064

* Weighted Average Maturity

NOTE B – CASH AND INVESTMENTS (CONTINUED)

Investments (Continued)

The District categorizes its fair value measurements within the fair value hierarchy recently established by generally accepted accounting principles. The fair value is the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The District uses a market approach in measuring fair value that uses prices and other relevant information generated by market transactions involving identical or similar assets, liabilities, or groups of assets and liabilities.

Assets or liabilities are classified into one of three levels. Level 1 is the most reliable and is based on quoted price for identical assets, or liabilities, in an active market. Level 2 uses significant other observable inputs when obtaining quoted prices for identical or similar assets, or liabilities, in markets that are not active. Level 3 is the least reliable and uses significant unobservable inputs that use the best information available under the circumstances, which includes the District's own data in measuring unobservable inputs.

Based on the criteria in the preceding paragraph, the investments in US Bank Managed Money Market is a Level 1 asset.

The District's investment policy allows management to invest funds in investments permitted under Section 218.415, Florida Statutes. The investment in FLCLASS is measured at amortized cost. FLCLASS has established policies and guidelines regarding participant transactions and the authority to limit or restrict withdrawals or impose a penalty for an early withdrawal. As of September 30, 2024, there were no redemption fees, maximum transaction amounts, or any other requirements that would limit daily access to 100 percent of the account value.

Interest Rate Risk

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

Credit Risk

The District's investments in money markets and government loans are limited by state statutory requirements and bond compliance. The District has no investment policy that would further limit its investment choices. As of September 30, 2024, the District's investments in FLCLASS Enhanced Cash were rated AAAf/S1 by Fitch Ratings and the investments in FLCLASS were rated AAAm by S&P Global Ratings. The investments in US Bank Managed Money Market were not rated.

NOTE B – CASH AND INVESTMENTS (CONTINUED)

Concentration of Credit Risk

The District places no limit on the amount it may invest in any one fund. The investments in FLCLASS Enhanced Cash are 24%, the investments in FLCLASS are 10% and the investments in US Bank Managed Money Market are 66% of the District's total investments.

The types of deposits and investments and their level of risk exposure as of September 30, 2024 were typical of these items during the fiscal year then ended. The District considers any decline in fair value for certain investments to be temporary.

NOTE C – CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2024 was as follows:

	Balance October 1, 2023	Additions	Disposals	Balance September 30, 2024
Governmental Activities:				
Capital assets, not being depreciated:				
Land and land improvements	$ 5,740,697	$ -	$ -	$ 5,740,697
Construction in progress	1,894,607	113,504	-	2,008,111
Total Capital Assets, Not Depreciated	7,635,304	113,504	-	7,748,808
Capital assets, being depreciated:				
Buildings	2,379,925	-	-	2,379,925
Improvements other than buildings	18,125,305	-	-	18,125,305
Equipment	259,517	-	-	259,517
Total Capital Assets, Being Depreciated	20,764,747	-	-	20,764,747
Less: accumulated depreciation	(16,627,730)	(521,686)	-	(17,149,416)
Total Capital Assets, Being Depreciated, Net	4,137,017	(521,686)	-	3,615,331
Governmental Activities Capital Assets	$ 11,772,321	$ (408,182)	$ -	$ 11,364,139

Current year depreciation of $521,686 was charged to physical environment.

NOTE D – LONG-TERM DEBT

The following is a summary of activity in the long-term debt account group of the District for the year ended September 30, 2024:

Long-term debt at October 1, 2023	$ 10,708,000
Principal payments	(635,000)
Long-term debt at September 30, 2024	$ 10,073,000

Long-term debt is comprised of the following:

Special Assessment Bonds

$3,944,000 Series 2021 Revenue Refunding Bonds, interest at 2%, maturing May 1, 2033. Current portion is $299,000.	$ 2,918,000
$3,869,000 Series 2021 Bonds, interest at 2.6%, maturing May 1, 2036. Current portion is $231,000.	3,208,000
$4,063,000 Series 2023 Revenue Refunding Bonds, interest at 4.74%, maturing May 1, 2044. Current portion is $121,000.	3,947,000
Total Long-term Debt as of September 30, 2024	$ 10,073,000

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2024 are as follows:

Year Ending September 30,	Principal	Interest	Total
2025	$ 651,000	$ 328,856	$ 979,856
2026	669,000	311,134	980,134
2027	687,000	292,853	979,853
2028	706,000	274,010	980,010
2029	727,000	254,560	981,560
2030-2034	3,595,000	958,179	4,553,179
2035-2039	1,678,000	503,236	2,181,236
2040-2044	1,360,000	199,461	1,559,461
Totals	$ 10,073,000	$ 3,122,289	$ 13,195,289

NOTE D – LONG-TERM DEBT (CONTINUED)

Significant Bond Provisions

The Bond Indentures have certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service.

NOTE E – INTERFUND BALANCES

Interfund balances at September 30, 2024, consisted of the following:

	Payable Fund
	Capital Projects
Receivable Fund	Fund
General Fund	$ 48,106

Interfund balances between the General Fund and the Capital Projects Fund relate to capital project expenditures paid through the General Fund.

NOTE F – SPECIAL ASSESSMENT REVENUES

Special assessment revenues recognized for the 2023-2024 fiscal year were levied in October 2023. All taxes are due and payable on November 1 or as soon as the assessment roll is certified and delivered to the Tax Collector. Per Section 197.162, Florida Statutes discounts are allowed for early payment at the rate of 4% in November, 3% in December, 2% in January, and 1% in February. Taxes paid in March are without discount.

NOTE G – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. There were no claims or settled claims from these risks that have exceeded commercial insurance coverage over the past three years.

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

To the Board of Supervisors
Greyhawk Landing Community Development District
Manatee County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements, as listed in the table of contents, of Greyhawk Landing Community Development District, as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the basic financial statements and have issued our report thereon dated March 6, 2025.

Report on Internal Control Over Financial Reporting

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

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

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

Berger, Toombs, Elam,
Gaines & Frank
Certified Public Accountants PL

To the Board of Supervisors
Greyhawk Landing Community Development District

Report on Compliance and Other Matters

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

Purpose of this Report

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

Berger Toombs Elam Gaines & Frank

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

March 6, 2025

Berger, Toombs, Elam,
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MANAGEMENT LETTER

To the Board of Supervisors
Greyhawk Landing Community Development District
Manatee County, Florida

Report on the Financial Statements

We have audited the financial statements of the Greyhawk Landing Community Development District as of and for the year ended September 30, 2024, and have issued our report thereon dated March 6, 2025.

Auditor's Responsibility

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

Other Reports and Schedule

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and our Independent Auditor's Report on an examination conducted in accordance with AICPA Professionals Standards, AT-C Section 315 regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in that report, which is dated March 6, 2025, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been made to address findings and recommendations made in the preceding financial audit report. There were no findings or recommendations in the preceding financial audit report.

To the Board of Supervisors
Greyhawk Landing Community Development District

Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, requires us to apply appropriate procedures and communicate the results of our determination as to whether or not Greyhawk Landing Community Development District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific conditions met. In connection with our audit, we determined that the Greyhawk Landing Community Development District has not met one of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial conditions assessment procedures as of September 30, 2024 for the Greyhawk Landing Community Development District. It is management's responsibility to monitor the Greyhawk Landing Community Development District's financial condition; our financial condition assessment was based in part on the representations made by management and the review of the financial information provided by the same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Specific Information

The information below was provided by management and has not been audited by us; therefore, we do not express an opinion or provide any assurance on the information.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, Greyhawk Landing Community Development District reported:

1) The total number of District elected officials receiving statutory compensation, reported as employees for the purposes of the audit: 0
2) The total number of independent contractors, defined as individuals or entities that receive 1099s, to whom nonemployee compensation was paid in the last month of the District's fiscal year: 5
3) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency: $0
4) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: $291,577
5) Each construction project with a total cost of at least $65,000 approved by the District that is scheduled to begin on or after October 1, 2023, together with the total expenditures for such project: $113,504
6) A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the District amends a final adopted budget under Section 189.016(6), Florida Statutes: The budget was not amended.

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL

To the Board of Supervisors
Greyhawk Landing Community Development District

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)9, Rules of the Auditor General, the Greyhawk Landing Community Development District reported:

1) The rate or rates of non-ad valorem special assessments imposed by the District was $1,494.29 - $2,540.28 for the General Fund and $216.94 - $770.00 for the Debt Service Funds.
2) The amount of special assessments collected by or on behalf of the District was $3,156,286.
3) The total amount of outstanding bonds issued by the District and the terms of such bonds as: There were no new bonds issued by the District. The bonds outstanding are $2,918,000 Series 2021 Revenue Refunding Bonds maturing May 2033 at a fixed interest rate of 2%; $3,208,000 Series 2021 Revenue Bonds maturing May 2036 at a fixed interest rate of 2.6%; and $3,947,000 Series 2023 Revenue Refunding Bonds maturing May 2044 at a fixed interest rate of 4.74%.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or fraud, waste, or abuse, that has occurred, or is likely to have occurred, that has an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

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

Berger Toombs Elam Gaines & Frank

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

March 6, 2025

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INDEPENDENT ACCOUNTANTS' REPORT/COMPLIANCE WITH SECTION 218.415, FLORIDA STATUTES

To the Board of Supervisors
Greyhawk Landing Community Development District
Manatee County, Florida

We have examined Greyhawk Landing Community Development District's compliance with Section 218.415, Florida Statutes during the year ended September 30, 2024. Management is responsible for Greyhawk Landing Community Development District's compliance with those requirements. Our responsibility is to express an opinion on Greyhawk Landing Community Development District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about Greyhawk Landing Community Development District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Greyhawk Landing Community Development District's compliance with the specified requirements.

In our opinion, Greyhawk Landing Community Development District complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2024.

Berger Toombs Elam Gaines & Frank

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

March 6, 2025