

Board of Supervisors:

Michael Lawson - Chairman
 Doug Draper - Vice Chairman
 Lori Price - Assistant Secretary
 Christie Ray - Assistant Secretary
 Brittany Crutchfield - Assistant Secretary

District Staff:

Audette Bruce - District Manager
 Brian Quillen - Operations Director
 Adriana Urbina - Community Director
 John Vericker - District Counsel
 Greg Woodcock - District Project Manager
 Gary Schwartz - Field Services Manager

Southshore Bay Community Development District

Regular Meeting Agenda

Monday, September 8, 2025 at 6:00 P.M.

Hilton Garden Inn, 4328 Garden Vista Drive, Riverview, Florida 33578

Zoom:

Dial In: +1 312-626-6799

Meeting ID: 492 506 1038

Passcode: 543210

Dear Supervisors:

A meeting of the Board of Supervisors of the Southshore Bay Community Development District is scheduled for **Monday, September 8, 2025, at 6:00 p.m.** at the **Hilton Garden Inn, 4328 Garden Vista Drive, Riverview, Florida 33578**. The following is the agenda for this meeting for your review and consideration. The Advanced Meeting Package is a working document, and thus all materials are considered drafts. Any additional support material will be distributed at the meeting.

1. Roll Call
2. Audience Comments – (limited to 3 minutes per individual for agenda items)
3. Consent Agenda
 - A. Consideration for Acceptance – The Unaudited July 2025 Financials [Exhibit 1](#)
 - B. Acceptance of the Fiscal Year 2024 Audited Financial Report Ending on September 30, 2024
 - Letter from Auditors [Exhibit 2](#)
 - Audit Report [Exhibit 3](#)
 - C. Consideration for Approval – The Meeting Minutes of the Board of Supervisors Regular Meeting Held August 11, 2025 [Exhibit 4](#)
4. Staff Reports
 - A. District Counsel
 - Discussion on Parking Lot Plans for Permit
 - Consideration for Adoption – **Resolution 2025-13**, Approving the Conveyance of Parking Easement Agreement [Exhibit 5](#)
 1. Exhibit A – Construction Plans for Forest Brooke 5 Parking Lot

District Office:

Kai
 2502 N. Rocky Point Dr.
 Suite 1000, Tampa, FL 33607

Meeting Location:

Hilton Garden Inn
 4328 Garden Vista Drive
 Riverview, Florida 33578

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- Addendum #1 to the Maintenance License Agreement **Exhibit 6**
- Waiver of Preliminary Site Development Plan Review and Approval Process **Exhibit 7**
- Owner Affidavit to Authorize Developer **Exhibit 8**

B. District Engineer

C. Kai Field Staff

- Kai Field Inspection Report **Exhibit 9**
- Consideration of Proposals
 - Danielle Fence – Repair existing Danielle Almond Lakeland Residential - \$2,838.00 **Exhibit 10**
 - ECS Integrations – Gate Tie-back System – Bishop Gate - \$1,480.00 **Exhibit 11**
 - Florida Commercial Care – Cleaning of Outside Ditch - \$4,020.00 **Exhibit 12**
 - Florida Commercial Care – Palm Replacement - \$2,877.70 **Exhibit 13**
 - Florida Commercial Care – Installation of Stop Sign at the Exit/Entrance Gates **Exhibit 14**

D. District Manager

- Presentation of Quarterly Compliance Website Audit Report **Exhibit 15**

5. Supervisors Requests

6. Audience Comments – New Business – (limited to 3 minutes per individual for non-agenda items)

7. Adjournment

We look forward to seeing you at the meeting. In the meantime, if you have any questions or would like to obtain a copy of the full agenda, please do not hesitate to call us at 813-565-4663.

Sincerely,

Audette Bruce
 District Manager

District Office:

Kai
 2502 N. Rocky Point Dr.
 Suite 1000, Tampa, FL 33607

Meeting Location:

Hilton Garden Inn
 4328 Garden Vista Drive
 Riverview, Florida 33578

EXHIBIT 1

AGENDA

Southshore Bay Community Development District

Financial Statements
(Unaudited)

Period Ending
July 31, 2025

Southshore Bay CDD
Balance Sheet
July 31, 2025

	GENERAL FUND	2024 AA2 DEBT SERVICE	2024 AA2 CONSTRUCTION FUND	CONSOLIDATED TOTAL
<u>ASSETS:</u>				
CASH	\$ 9,655	\$ -	\$ 3,113	\$ 12,769
RESTRICTED CASH	-	-	-	-
ACCOUNTS RECEIVABLE	-	-	-	-
ASSESSEMENTS RECEIVABLE	182,199	-	-	182,199
DEPOSIT	-	-	-	-
PREPAID	-	-	-	-
DEBT SERVICE:	-	-	-	-
REVENUE	-	226,515	-	226,515
COST OF ISSUANCE	-	-	-	-
INTEREST	-	-	-	-
PREPAYMENT	-	-	-	-
RESERVE	-	511,962	-	511,962
TOTAL ASSETS	\$ 191,854	\$ 738,477	\$ 3,113	\$ 933,445
<u>LIABILITIES:</u>				
ACCOUNTS PAYABLE	\$ 170,134	\$ -	\$ -	\$ 170,134
ACCRUED EXPENSES	2,474	-	-	2,474
DEFERRED REVENUE	-	-	-	-
DUE TO DEBT SERVICE FUND	-	-	-	-
DUE TO DEVELOPER-INTERIM FUNDING	3,952	-	-	3,952
<u>FUND BALANCE:</u>				
NONSPENDABLE:				
PREPAID AND DEPOSITS	-	-	-	-
RESTRICTED FOR:				
CAPITAL PROJECTS	-	-	3,113	3,113
DEBT SERVICE	-	738,477	-	738,477
ASSIGNED:	-	-	-	-
UNASSIGNED:	15,294	-	-	15,294
TOTAL LIABILITIES & FUND BALANCE	\$ 191,854	\$ 738,477	\$ 3,113	\$ 933,445

Southshore Bay CDD

Financial Report Summary

STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE

For Period October 1, 2024 through July 31, 2025

	FY2025 ADOPTED BUDGET	BUDGET YEAR-TO-DATE	ACTUAL YEAR-TO-DATE	VARIANCE FAVORABLE (UNFAVORABLE)
I. REVENUE				
SPECIAL ASSESSMENTS - ON-ROLL	\$ 207,396	\$ 207,396	208,612	1,216
DEVELOPER FUNDING	468,910	468,910	181,979	(286,931)
DEVELOPER FUNDING-INTERIM FUNDING	112,718	112,718	3,952	(108,766)
LOT CLOSINGS	-	-	352,336	352,336
MISCELLANEOUS REVENUE	-	-	350	350
INTEREST	-	-	316	316
TOTAL REVENUE	\$ 789,024	\$ 789,024	\$ 747,544	\$ (41,480)
II. EXPENDITURES				
GENERAL ADMINISTRATIVE				
SUPERVISORS COMPENSATION	\$ 6,400	\$ 5,333	\$ 11,800	\$ (6,467)
PAYROLL TAXES	275	275	826	(551)
PAYROLL PROCESSING	495	413	700	(288)
MANAGEMENT CONSULTING SERVICES	32,000	26,667	26,667	-
CONSTRUCTION ACCOUNTING SERVICES	-	-	-	-
PLANNING, COORDINATING & CONTRACT SERVICES	24,000	20,000	20,000	-
ADMINISTRATIVE SERVICES	3,500	2,917	2,917	-
BANK FEES	300	250	-	250
MISCELLANEOUS	500	417	605	(188)
AUDITING SERVICES	4,400	3,667	-	3,667
TRAVEL PER DIEM	-	-	-	-
INSURANCE	30,431	30,431	13,754	16,677
REGULATORY AND PERMIT FEES	175	175	200	(25)
LEGAL ADVERTISEMENTS	1,500	1,250	678	572
ENGINEERING SERVICES	4,000	3,333	3,511	(177)
LEGAL SERVICES	15,000	7,000	11,026	(4,026)
WEBSITE HOSTING	2,015	1,932	1,932	(0)
ADMINISTRATIVE CONTINGENCY	14,500	12,083	1,554	10,530
TOTAL GENERAL ADMINISTRATIVE	139,491	116,142	96,169	19,973
DEBT ADMINISTRATION:				
DISSEMINATION AGENT	6,000	6,000	7,500	(1,500)
TRUSTEE FEES	4,040	4,040	-	4,040
DEVELOPER FUNDING - INTERIM OPERATING	112,718	-	3,951	(3,951)
ARBITRAGE	475	475	475	-
TOTAL DEBT SERVICE ADMINISTRATION	123,233	10,515	11,926	(1,411)
PHYSICAL ENVIRONMENT EXPENDITURES				
SECURITY	-	-	-	-
COMPREHENSIVE FIELD SERVICES	15,000	12,500	12,500	-
FIELD MANAGER	-	-	-	-
AMENITY MANAGEMENT SERVICES	5,000	4,167	4,167	-
FIELD TRAVEL	-	-	-	-
STREETPOLE LIGHTING	152,500	127,083	123,362	3,721
ELECTRICITY (IRRIGATION & POND PUMPS)	6,000	5,000	747	4,253
WATER	6,000	5,000	-	5,000
LANDSCAPING MAINTENANCE	105,000	87,500	171,852	(84,352)
LANDSCAPE ENHANCEMENT	30,000	25,000	79,562	(54,562)
MULCH	15,000	12,500	54,096	(41,596)
IRRIGATION MAINTENANCE	16,000	13,333	13,216	117
POND MAINTENANCE	12,000	10,000	5,895	4,105
EROSION REPAIR	10,000	8,333	-	8,333
GATE MAINTENANCE AND MONITORING	15,000	12,500	6,174	6,326
CAMERAS	7,500	6,250	1,100	5,150
GATE CLICKERS	10,000	8,333	-	8,333
HOLIDAY DECORATIONS/EVENTS	7,500	4,490	4,490	-
ROAD MAINTENANCE COST SHARE	1,800	1,500	-	1,500
MAINTENANCE SERVICE	12,000	10,000	-	10,000
CONTINGENCY FOR PHYSICAL ENVIRONMENT	100,000	83,333	186,099	(102,766)
TOTAL PHYSICAL ENVIRONMENT	526,300	436,823	663,259	(226,435)
UNBUDGETED EXPENDITURES	-	-	-	-
TOTAL EXPENDITURES	\$ 789,024	\$ 563,480	\$ 771,354	\$ (207,874)
OTHER FINANCING SOURCES (USES)				
TRANSFER IN	-	-	-	-
TRANSFER-OUT	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-
EXCESS REVENUE OVER (UNDER) EXPEND.	-	225,544	(23,810)	(249,353)
FUND BALANCE - BEGINNING	-	-	39,104	-
FUND BALANCE - ENDING	\$ -	\$ 225,544	\$ 15,294	-

SOUTHSHORE BAY CDD
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
DEBT SERVICES FUND SERIES 2024 AA2
For Period October 1, 2024 through July 31, 2025

	FY 2025 ADOPTED BUDGET	YTD BUDGET	YTD ACTUAL	YTD VARIANCE FAV (UNFAV)
REVENUES				
Developer Funding	\$ 512,000	426,667	\$ 81,439	\$ (345,227)
Interest	-	-	22,470	22,470
Lot Closings	-	-	512,257	512,257
Total revenues	<u>512,000</u>	<u>426,667</u>	<u>616,166</u>	<u>189,499</u>
EXPENDITURES				
Debt Service				
Principal prepayment	-	-	-	-
Principal:				
May 2025	-	-	105,000	-
Interest:				
November 2024	200,606	200,606	134,272	66,334
May 2025	203,100	203,100	203,100	-
Total debt service expenditures	<u>403,706</u>	<u>403,706</u>	<u>442,372</u>	<u>66,334</u>
Excess/(deficiency) of revenues over/(under) expenditures	<u>108,294</u>	<u>22,960</u>	<u>173,794</u>	<u>123,165</u>
Other Financing Sources and (Uses)				
Transfer In	-	-	-	-
Transfer Out	-	-	2,500	(2,500)
EXCESS REVENUE OVER (UNDER) EXPENDITURE				
AFTER OTHER FINANCING SOURCES AND (USES)	<u>108,294</u>	<u>22,960</u>	<u>171,294</u>	<u>120,665</u>
				-
Fund balance - beginning (unaudited)			567,183	
Fund balance - ending			<u>\$ 738,477</u>	

Southshore Bay CDD
CAPITAL PROJECTS FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCE
For Period October 1, 2024 through July 31, 2025

	<u>ACTUAL YEAR-TO-DATE</u>
REVENUE	
DEVELOPER FUNDING	\$ -
BOND PROCEEDS	-
INTEREST	27,402
TOTAL REVENUE	<u>27,402</u>
EXPENDITURES	
CONSTRUCTION IN PROGRESS	1,191,356
TOTAL EXPENDITURES	<u>1,191,356</u>
EXCESS REVENUE OVER (UNDER) EXPEND.	(1,163,955)
Other Financing Sources and (Uses)	
TRANSFER IN	1,030,170
TRANSFER OUT	(1,027,670)
EXCESS REVENUE OVER (UNDER) EXPENDITURE AFTER OTHER FINANCING SOURCES AND (USES)	(1,161,455)
FUND BALANCE - BEGINNING	1,164,568
FUND BALANCE - ENDING	<u>\$ 3,113</u>

Southshore Bay Community Development District
Cash Reconciliation - General Fund
July 31, 2025

	Bank United
	(Operating Acct)
Balance Per Bank Statement	\$ 308,553.98
Plus: Deposits in Transit	-
Less: Outstanding Checks	(298,898.63)
<i>Adjusted Bank Balance</i>	<u>\$ 9,655.35</u>
Beginning Cash Balance Per Books	\$ 316,859.81
Cash Receipts	421.76
Cash Disbursements	(307,626.22)
<i>Balance Per Books</i>	<u>\$ 9,655.35</u>

**Southshore Bay Cd-
Check Register - Operating Account
FY2025**

Date	Number	Payee	Memo	Payment	Deposit	Balance
9/30/2024			EOY BALANCE			63,205.15
10/1/2024	100222	Gate Pros, Inc	Invoice: 10665 ()	320.00		62,885.15
10/1/2024	100223	Stantec Consulting Services Inc.	2024 FY General Consulting	280.00		62,605.15
10/1/2024	100224	DC Integrations LLC	Invoice: 24631 (Reference: Gate cameras were down breaker was tripped. Sprinklers are causing the	860.00		61,745.15
10/2/2024	100225	Gig Fiber, LLC - Streetleaf	Invoice: 3261 (Reference: Southshore Bay CDD_Sept 2024.)	10,250.00		51,495.15
10/4/2024	100424ACH1	Tampa Electric	Reference: 17364 Lagoon Shore Blvd 08/08/24- 09/09/24	38.75		51,456.40
10/4/2024	22	Doug Draper	BOS MTG	242.07		51,214.33
10/4/2024	100424ACH	Tampa Electric	Reference: 16896 Lagoon Shore Blvd 08/08/24- 09/09/24	31.36		51,182.97
10/4/2024	100424ACH	Engage PEO	BOS MTG	966.59		50,216.38
10/15/2024	100226	Straley Robin Vericker	For Professional Services Rendered Through August 31, 2024	1,837.50		48,378.88
10/18/2024	23	Doug Draper	BOS MTG	184.70		48,194.18
10/18/2024	100227	Florida Commercial Care, Inc.	Invoice: 24219161 (Reference: Monthly lawn Maintenance contract.) Invoice: 248091 (Reference: A	6,996.00		41,198.18
10/18/2024	100228	Kai Connected, LLC	Invoice: 3956 (Reference: Hilton Meeting 8/12.) Invoice: 3960 (Reference: Hilton 8/2.) Invoi	471.98		40,726.20
10/18/2024	101824ACH	Engage PEO	BOS MTG	941.80		39,784.40
10/22/2024		Dune FB Debt LLC			87.19	39,871.59
10/24/2024	102424ACH	IPFS Corporation	Reference: Payment October 24. Conf# 21293037	1,258.45		38,613.14
10/25/2024	102524ACH	Spectrum Business	Reference: 16675 LAGOON SHORE 9/24 thru 10/23. Check Stub Notes: 9/7 Sent funding Request GF 2023	194.96		38,418.18
10/28/2024			Deposit		896.37	39,314.55
10/30/2024		Dune FB Debt LLC			3,840.83	43,155.38
10/31/2024			Interest		29.46	43,184.84
10/31/2024	100229	Philips Electric	VOID: Invoice: 081324 (Reference: Fountain Repair.)			43,184.84
10/31/2024	100230	Stantec Consulting Services Inc.	Reference: 2024 FY General Consulting. https://clientname(FILLIN).payableslockbox.com/DocView/Inv	3,265.50		39,919.34
10/31/2024	106R		FY24 Excess Fees		1,162.18	41,081.52
10/31/2024				28,139.66	6,016.03	41,081.52
11/1/2024	110124ACH	Engage PEO	Christie Ray Mileage	97.19		40,984.33
11/4/2024	110424ACH1	Tampa Electric	Reference: 17364 Lagoon Shore Blvd 09/10/24- 10/08/24	33.42		40,950.91
11/4/2024	110424ACH	Tampa Electric	Reference: 16896 Lagoon Shore Blvd 09/10/24- 10/08/24	28.03		40,922.88
11/6/2024	110624ACH	Spectrum Business	Reference: 16675 LAGOON SHORE 10/24 thru 11/23. Check Stub Notes: 9/7 Sent funding Request GF 202	208.90		40,713.98
11/6/2024	108		to record assessments received		1,599.61	42,313.59
11/15/2024	109		to record assessments received		4,931.53	47,245.12
11/21/2024		Dune FB Debt LLC			13,329.14	60,574.26
11/21/2024		Dune FB Debt LLC			1,250.00	61,824.26
11/22/2024	110		to record assessments received		2,241.60	64,065.86
11/25/2024	112524ACH	IPFS Corporation	Reference: Payment October 24. Conf# 21293037	1,258.45		62,807.41
11/26/2024	112624ACH1	Tampa Electric	Reference: 17364 Lagoon Shore Blvd October 09, 2024 - November 07, 2024	38.80		62,768.61
11/26/2024	112624ACH	Tampa Electric	Reference: 16896 Lagoon Shore Blvd October 09, 2024 - November 07, 2024	28.74		62,739.87
11/27/2024		Dune FB Debt LLC			114.74	62,854.61
11/27/2024	112724ACH	Spectrum Business	Reference: 16675 LAGOON SHORE 11/24 thru 12/23. Check Stub Notes: 9/7 Sent funding Request GF 202	194.96		62,659.65
11/30/2024			Interest		28.58	62,688.23
11/30/2024				1,888.49	23,495.20	62,688.23
12/2/2024	100231	Dibartolomeo, McBee, Hartley & Barnes P/	services rendered regarding audited financial statement Sept 30,23	3,700.00		58,988.23
12/2/2024	100232	DEPT OF ECONOMIC OPPORTUNITY	VOID: Reference: Annual Fee. https://clientname(FILLIN).payableslockbox.com/DocView/InvoiceViewer			58,988.23
12/3/2024	111		to record assessments received		2,241.61	61,229.84
12/5/2024		Dune FB Debt LLC			1,250.00	62,479.84
12/6/2024	112		to record assessments received		90,112.44	152,592.28
12/10/2024	121024ACH	DEPT OF ECONOMIC OPPORTUNITY	VOID: (PAID BY BREEZE ON BEHALF OF DISTRICT) Reference: Annual Fee. https://clientname(FILLIN).pa			152,592.28
12/13/2024	24	Doug Draper	BOS MTG	184.70		152,407.58
12/13/2024	121324ACH	Engage PEO	BOS MTG	941.80		151,465.78
12/17/2024	121724ACH1	Tampa Electric	Reference: 17364 Lagoon Shore Blvd November 08, 2024 - December 09, 2024	46.02		151,419.76
12/17/2024	121724ACH2	Tampa Electric	Reference: 16896 Lagoon Shore Blvd November 8, 2024 - December 09, 2024	30.96		151,388.80
12/17/2024	121724ACH	IPFS Corporation	Reference: Payment # 3	1,258.45		150,130.35
12/17/2024	113		to record assessments received		42,304.91	192,435.26
12/18/2024	100233	Florida Commercial Care, Inc.	Tree Division	432.00		192,003.26
12/18/2024	100234	Kai	Invoice: 19584 (Reference: Monthly Management services.) Invoice: 19695 (Reference: Monthly Man	5,000.01		187,003.25
12/18/2024	100235	Trimmers Holiday Decor, Inc	Invoice: 1434 (Reference: Full payment for 2024 Holiday Decor.)	4,490.00		182,513.25

12/18/2024	100236	Kai Connected, LLC	Invoice: 4042 (Reference: Hilton - 9/9 meeting.) Invoice: 4076 (Reference: Professional Managem	16,497.21		166,016.04
12/18/2024	100237	Gig Fiber, LLC - Streetleaf	Invoice: 3394 (Reference: Solar Equipment Lease Income.) Invoice: 3523 (Reference: Solar Equipm	31,550.00		134,466.04
12/27/2024		Dune FL Land I Sub LLC			1,250.00	135,716.04
12/30/2024	100238	Kai Connected, LLC	Invoice: BRZ-DSM-2025 (Reference: CONTINUING DISCLOSURE / DISSEMINATION SERVICES - FY 2025.	5,000.00		130,716.04
12/30/2024	100239	Straley Robin Vericker		3,051.90		127,664.14
12/30/2024	100240	SchoolNow	SchoolNow CDD ADA-PDF Subscription	1,515.00		126,149.14
12/30/2024	100241	Disclosure Technology Services	VOID: DTS MUNI – CDA SaaS, 1 Year Subscription			126,149.14
12/30/2024	100242	Arbitrage Rebate Counselors, LLC	Annual Arbitrage Report Sept 3,22- Sept 3, 24 https://clientname(FILLIN).payableslockbox.com/DocV	475.00		125,674.14
12/30/2024	100243	Business Observer	Reference: Notice of Meetings for Fiscal Year 2024/2025. https://clientname(FILLIN).payableslockb	148.76		125,525.38
12/31/2024			Interest		36.60	125,561.98
12/31/2024	25	Doug Draper	BOS MTG	214.18		125,347.80
12/31/2024	123124ach	Engage PEO	BOS MTG	966.60		124,381.20
12/31/2024				75,502.59	137,195.56	124,381.20
1/3/2025	100244	Kai	Invoice: 19925 (Reference: Monthly Management services.)	1,666.67		122,714.53
1/3/2025	100245	Kai Connected, LLC	Invoice: 4326 (Reference: Professional & Website management, Planning & Coordination and General A	5,000.00		117,714.53
1/3/2025	100246	DC Integrations LLC	Invoice: 24979 (Reference: Camera Management Bishop Gate Quarterly.) Invoice: 24997 (Reference:	345.00		117,369.53
1/3/2025	100247	Florida Commercial Care, Inc.	Invoice: 2482530 (Reference: Root removal.)	1,260.29		116,109.24
1/3/2025	100248	Kai Connected, LLC	Invoice: 4301 (Reference: Fedex 12/17.)	12.41		116,096.83
1/7/2025	89		to record assessments received		50,829.44	166,926.27
1/9/2025	100249	Florida Commercial Care, Inc.	Reference: Irrigation 7/30. https://clientname(FILLIN).payableslockbox.com/DocView/InvoiceViewer .	487.50		166,438.77
1/9/2025	100250	Florida Commercial Care, Inc.	Invoice: 2497098 (Reference: Monthly lawn maintenance contract.) Invoice: 24847065 (Reference:	13,495.76		152,943.01
1/14/2025	011425ACH1	Spectrum Business	Reference: 16675 LAGOON SHORE 12/24/24 to 01/23/25	194.96		152,748.05
1/14/2025	011425ACH	IPFS Corporation	Reference: Payment # 4	1,258.45		151,489.60
1/15/2025	100251	Straley Robin Vericker	Invoice: 25760 (Reference: Professional Services Rendered Through December 31, 2024.)	970.00		150,519.60
1/15/2025	300049	Site Masters of Florida, LLC	VOID: Invoice: 123124-2 (Reference: Repaired skimmers 2 outfall structures, cleaned debris 2 curb			150,519.60
1/17/2025	100252	Florida Commercial Care, Inc.	Invoice: 2497099 (Reference: Monthly L.) Invoice: 2478393 (Reference: Irrigation.) Invoice:	29,735.95		120,783.65
1/17/2025	100253	Philips Electric	Invoice: 122624-A ()	1,649.60		119,134.05
1/17/2025	100254	DC Integrations LLC	Invoice: 25247 (Reference: Door King Cellular Srv, billed qtrly.)	180.00		118,954.05
1/17/2025	100255	Solitude Lake Management	Invoice: PS1114965 (Reference: October 2024 Annual Maintenance Contract.) Invoice: PS1122508 (R	1,473.68		117,480.37
1/23/2025	100256	DC Integrations LLC	Invoice: 25260 (Reference: Gate Management-Bishop gate.)	330.00		117,150.37
1/23/2025	100257	Gig Fiber, LLC - Streetleaf	Invoice: 3801 (Reference: January 2025 Solar Lease.)	11,050.00		106,100.37
1/23/2025	100258	DC Integrations LLC	Invoice: 25010 (Reference: Gate management - Bishop Gate.) Invoice: 25229 (Reference: Camera ma	495.00		105,605.37
1/23/2025	100259	Solitude Lake Management	Invoice: PS1109704 (Reference: Fountain/Aerator Service & Repairs.)	3,331.38		102,273.99
1/23/2025	100260	Philips Electric	Invoice: 122624- (Reference: Install solar powered lights about main entrance sign.)	1,284.00		100,989.99
1/23/2025	88		to move to correct QB Account	1,657.51		99,332.48
1/23/2025	88		to move to correct QB Account		1,657.51	100,989.99
1/24/2025	100261	Florida Commercial Care, Inc.	Invoice: 2497100 (Reference: Monthly lawn maintenance contract.) Invoice: 241187 (Reference: Mo	136,946.65		-35,956.66
1/28/2025	012825ACH1	Tampa Electric	Reference: 17364 Lagoon Shore Blvd Dec 10, 2024 - Jan 09, 2025	43.12		-35,999.78
1/28/2025	012825ACH2	Spectrum Business	Reference: 16675 LAGOON SHORE 01/24/25 to 02/23/25	194.96		-36,194.74
1/28/2025	012825ACH	Tampa Electric	Reference: 16896 Lagoon Shore Blvd Dec 10, 2024 - Jan 09, 2025	23.94		-36,218.68
1/28/2025	100262	Site Masters of Florida, LLC	Invoice: 123124-2 (Reference: Repaired skimmers 2 outfall structures, cleaned debris 2 curb inlets	3,600.00		-39,818.68
1/28/2025	100263	Florida Commercial Care, Inc.	Invoice: 2418174 (Reference: Maintenance work order.)	1,933.56		-41,752.24
1/29/2025	012925WIRE	JHN Remodeling LLC		45,000.00		-86,752.24
1/29/2025	WT01292025	JHN Remodeling LLC	VOID: Invoice: 110724- (Reference: Pick up clean old fence, repair and replace - Milton?.)			-86,752.24
1/29/2025	WT01292025	JHN Remodeling LLC	VOID: Invoice: 110724-2 (Reference: Pick up clean old fence, repair and replace - Milton?.)			-86,752.24
1/31/2025			VOID: Interest		0.00	-86,752.24
1/31/2025	91		to record assessments received		243.30	-86,508.94
1/31/2025				263,620.39	52,730.25	(86,508.94)
2/4/2025	100264	Philips Electric	Fountain Repair. https://clientname(FILLIN).payableslockbox.com/DocView/InvoiceViewer.aspx?i=2551	575.33		-87,084.27
2/7/2025	94		to record assessments received		6,379.22	-80,705.05
2/19/2025			Deposit		176,196.56	95,491.51
2/19/2025	021925ACH1	Tampa Electric	Reference: 16896 Lagoon Shore Blvd January 10, 2025 - February 07, 2025	22.40		95,469.11
2/19/2025	021925ACH2	Tampa Electric	Reference: 17364 Lagoon Shore Blvd Jan 10, 2025 - Feb 07, 2025	32.61		95,436.50
2/19/2025	021925ACH	IPFS Corporation	Reference: Payment # 5	1,258.45		94,178.05
2/19/2025	100265	Kai Connected, LLC	Invoice: 4374 (Reference: Hilton - Meeting January.) Invoice: 4408 (Reference: Professional & W	5,183.00		88,995.05
2/19/2025	100266	Gate Pros, Inc	Invoice: 12674 (Reference: SERVICE CALL ON 12/16/2024.)	595.00		88,400.05
2/19/2025	100267	Kai	Invoice: 20073 (Reference: Service Area CDD & Amenity Mgmt.)	1,666.67		86,733.38
2/19/2025	100268	Florida Commercial Care, Inc.	Invoice: 251781 (Reference: January 2025 Landscape Maintenance.) Invoice: 251782 (Reference: Ja	24,806.00		61,927.38
2/19/2025	100269	Florida Commercial Care, Inc.	Invoice: 2439360A (Reference: Maintenance work order.)	49,385.72		12,541.66
2/19/2025	95		Check # 2351267 from Lennar deposited to GF		210,785.12	223,326.78
2/20/2025	100270	Kai Connected, LLC	Invoice: 4436 (Reference: Special District annual fee.)	175.00		223,151.78

2/20/2025	100271	Straley Robin Vericker	Invoice: 25922 (Reference: For Professional Services Rendered Through January 31, 2025.)	1,015.00		222,136.78
2/28/2025			Interest		37.14	222,173.92
2/28/2025	022825ACH2	Engage PEO	2-10-25 BOS MTG	726.50		221,447.42
2/28/2025	26	Doug Draper	02-10-25 BOS MTG	184.70		221,262.72
2/28/2025	27	Doug Draper	1-13-25 BOS MTG	184.70		221,078.02
2/28/2025	022825ACH	Engage PEO	1-13-25 BOS MTG	941.80		220,136.22
2/28/2025				86,752.88	393,398.04	220,136.22
3/1/2025	WIRE	Southshore Bay CDD c/o US Bank	Check # 2351267 from Lennar deposited to GF	210,785.12		9,351.10
3/3/2025	100272	Kai Connected, LLC	Invoice: 4456 (Reference: Hilton - Meeting 2.10.)	183.01		9,168.09
3/3/2025	100273	Kai	Invoice: 20203 (Reference: Service Area CDD - Monthly.)	1,666.67		7,501.42
3/4/2025	030425ACH	Spectrum Business	Reference: 16675 LAGOON SHORE 02/24/25 to 03/23/25	205.00		7,296.42
3/6/2025	100274	Stantec Consulting Services Inc.	Invoice: 2353999 (Reference: Professional Services for Period Ending February 1, 2025.)	1,315.00		5,981.42
3/10/2025	96		to record assessments received		924.66	6,906.08
3/12/2025	100275	Disclosure Technology Services	Capital Improvement Rev Bonds 2024 (Assessment Area Two)-1 year subscription	2,500.00		4,406.08
3/14/2025			Deposit		21,781.48	26,187.56
3/14/2025			Deposit		153,461.52	179,649.08
3/14/2025	031425ACH	IPFS Corporation	Reference: Payment # 6	1,258.45		178,390.63
3/19/2025	100276	Fields Consulting Group LLC	Invoice: 3459 (Reference: Signage Install.)	2,350.00		176,040.63
3/19/2025	100277	Kai Connected, LLC	Invoice: 4495 (Reference: Professional & Website management, Planning & Coordination and General A	5,000.00		171,040.63
3/19/2025	100278	Straley Robin Vericker	Invoice: 26148 (Reference: For Professional Services Rendered Through February 28, 2025.)	360.00		170,680.63
3/19/2025	100279	Gig Fiber, LLC - Streetleaf	Invoice: 3959 (Reference: Solar Lease Agreement Feb 2025.) Invoice: 4102 (Reference: March 2025	22,250.00		148,430.63
3/21/2025	28	Doug Draper	3-10-25 BOS MTG	184.70		148,245.93
3/21/2025	032125ach	Engage PEO	3-10-25 BOS MTG	941.80		147,304.13
3/26/2025	100280	Florida Commercial Care, Inc.	Invoice: 2526266 (Reference: February 2025-Monthly Lawn Maintenance Contract.)	3,498.00		143,806.13
3/31/2025			Interest		27.16	143,833.29
3/31/2025			Interest		39.01	143,872.30
3/31/2025	033125ACH1	Tampa Electric	Reference: 16896 Lagoon Shore Blvd Feb 08, 2025 - Mar 10, 2025	28.91		143,843.39
3/31/2025	033125ACH2	Tampa Electric	Reference: 17364 Lagoon Shore Blvd Feb 08, 2025 - Mar 10, 2025	48.18		143,795.21
3/31/2025	033125ACH	Spectrum Business	Reference: 16675 LAGOON SHORE 03/24/25 to 04/23/25	205.00		143,590.21
3/31/2025				252,779.84	176,233.83	143,590.21
4/1/2025	100281	Stantec Consulting Services Inc.	Invoice: 2366420 (Reference: 2025 FY General Consulting.)	584.50		143,005.71
4/3/2025	100282	Kai	Invoice: 20238 (Reference: Service Area CDD & Amenity Mgmt.)	1,666.67		141,339.04
4/4/2025	29	Doug Draper	3-10-25 BOS MTG	184.70		141,154.34
4/4/2025	040425ach	Engage PEO	BOS MTG 3-10-25	941.80		140,212.54
4/7/2025	100283	Florida Commercial Care, Inc.	Invoice: 2526267 (Reference: Feb 2025 Landscape Maintenance.) Invoice: 2526268 (Reference: Feb	15,240.00		124,972.54
4/7/2025	100284	Solitude Lake Management	Invoice: PSI141637 (Reference: February 2025 Annual Maintenance.) Invoice: PSI147772 (Reference	1,473.68		123,498.86
4/7/2025	100285	DC Integrations LLC	Invoice: 25530 (Reference: Camera management Bishop Gate.) Invoice: 25547 (Reference: Cellular	345.00		123,153.86
4/7/2025	100286	Florida Commercial Care, Inc.	Invoice: 2516697 (Reference: Irrigation Repairs identified during routine inspections.) Invoice	19,398.95		103,754.91
4/7/2025	98		to record assessments received		3,398.54	107,153.45
4/8/2025	100287	Florida Commercial Care, Inc.	Invoice: 2589836 (Reference: Landscape Enhancements.)	628.32		106,525.13
4/9/2025	100288	DC Integrations LLC	Invoice: 25561 (Reference: Gate Management-Bishop gate.)	330.00		106,195.13
4/11/2025	100289	Florida Commercial Care, Inc.	this check was returned from SR: Invoice: 25318260 (Reference: Landscape Enhancements.)	5,584.88		100,610.25
4/14/2025	041425ACH	IPFS Corporation	Reference: Payment # 7	1,258.45		99,351.80
4/14/2025	100290	Gig Fiber, LLC - Streetleaf	this check was returned from SR Invoice: 4128 (Reference: Reinstall poles HIL-1429 and HIL-1430.	22,050.00		77,301.80
4/23/2025	100291	Gig Fiber, LLC - Streetleaf	Invoice: 4128 (Reference: Reinstall poles HIL-1429 and HIL-1430.) Invoice: 4253 (Reference: Apr	22,050.00		55,251.80
4/23/2025	100292	Florida Commercial Care, Inc.	Invoice: 25318260 (Reference: Landscape Enhancements.)	5,584.88		49,666.92
4/25/2025	100293	Solitude Lake Management	Invoice: PSI154555 (Reference: April 2025-Lake Maintenance.)	736.84		48,930.08
4/25/2025	99		to record assessments received		75.99	49,006.07
4/28/2025	100295	Florida Commercial Care, Inc.	Invoice: 2532849 (Reference: Landscape Enhancements.)	15,386.34		33,619.73
4/28/2025	100296	Business Observer	Invoice: 25-00980H (Reference: Notice of Budget Workshop, published: 4/4/2025.)	52.50		33,567.23
4/30/2025			Interest		34.73	33,601.96
4/30/2025	100		check 100289 returned from SR		5,584.88	39,186.84
4/30/2025	100		check 100290 returned from SR		22,050.00	61,236.84
4/30/2025				113,497.51	31,144.14	61,236.84
5/2/2025	100297	Florida Commercial Care, Inc.	Invoice: 2540171 (Reference: Irrigation repair.)	757.16		60,479.68
5/5/2025	100298	Florida Commercial Care, Inc.	Invoice: 2421819 (Reference: Landscape Enhancements.)	5,751.98		54,727.70
5/5/2025	100299	Kai	Invoice: 20330 (Reference: Service Area CDD & Amenity Mgmt.)	1,666.67		53,061.03
5/7/2025	050725ACH1	Spectrum Business	Reference: 16675 LAGOON SHORE 04/24/25 to 05/23/25	205.00		52,856.03
5/7/2025	050725ACH	Tampa Electric	Reference: 16896 Lagoon Shore Blvd Mar 11, 2025 - Apr 08, 2025	29.61		52,826.42
5/7/2025	05072025ACH	Tampa Electric	Reference: 17364 Lagoon Shore Blvd Mar 11, 2025 - Apr 08, 2025	40.41		52,786.01
5/12/2025	100300	Kai Connected, LLC	Invoice: 4556 (Reference: Professional & Website management, Planning & Coordination and General A	5,000.00		47,786.01

5/19/2025	100301	Florida Commercial Care, Inc.	Invoice: 2575474 (Reference: Landscape Enhancements.)	8,390.20		39,395.81
5/23/2025	052325ach1	Engage PEO	BOS MTG 5-12-25	941.80		38,454.01
5/23/2025	052325ach2	Engage PEO	BOS MTG 4-14-25	941.80		37,512.21
5/23/2025	30	Doug Draper	4-14-25 BOS MTG	184.70		37,327.51
5/23/2025	31	Doug Draper	5-12-25 BOS MTG	184.70		37,142.81
5/23/2025	32	Doug Draper	mileage	15.40		37,127.41
5/23/2025	052325ach	Engage PEO	mileage	207.95		36,919.46
5/23/2025	052325ACH	IPFS Corporation	Reference: Payment # 8	1,258.45		35,661.01
5/31/2025			Interest		29.98	35,690.99
5/31/2025				25,575.83	29.98	35,690.99
6/9/2025	100302	Gig Fiber, LLC - Streetleaf	Invoice: 4663 (Reference: June 2025.)	11,536.00		24,154.99
6/9/2025	100303	Kai	Invoice: 20413 (Reference: Service Area CDD & Amenity Mgmt.)	1,666.67		22,488.32
6/12/2025	061225ACH1	Tampa Electric	Reference: 17364 Lagoon Shore Blvd Apr 09, 2025 - May 08, 2025	47.58		22,440.74
6/12/2025	061225ACH	Tampa Electric	Reference: 16896 Lagoon Shore Blvd Apr 09, 2025 - May 08, 2025	43.02		22,397.72
6/13/2025	061325ach	Engage PEO	christie ray mileage	92.01		22,305.71
6/13/2025	061325ACH	Spectrum Business	Reference: 16675 LAGOON SHORE 05/24/25 to 06/23/25	205.00		22,100.71
6/16/2025	061625ACH	IPFS Corporation	Reference: Payment # 9	1,258.45		20,842.26
6/17/2025	100304	Straley Robin Vericker	Invoice: 26284 (Reference: For Professional Services Rendered Through March 31, 2025.)	1,275.00		19,567.26
6/18/2025	105		to record assessments received		2,405.07	21,972.33
6/18/2025	106		to record assessments received		685.35	22,657.68
6/20/2025	100305	Straley Robin Vericker	Invoice: 26452 (Reference: For Professional Services Rendered Through April 30, 2025.)	1,982.50		20,675.18
6/20/2025	100306	Kai Connected, LLC	Invoice: 4588 (Reference: Professional & Website management, Planning & Coordination and General A	5,000.00		15,675.18
6/23/2025	33	Doug Draper	6-9-25 BOS MTG	184.70		15,490.48
6/23/2025	062325ach	Engage PEO	BOS MTG 6-9-25	941.80		14,548.68
6/30/2025			Interest		26.98	14,575.66
6/30/2025				49,808.56	3,147.38	14,575.66
7/14/2025	071425A/CH1	Tampa Electric	Reference: 17364 Lagoon Shore Blvd May 09, 2025 - Jun 09, 2025	46.11		14,529.55
7/14/2025	071425ACH2	Spectrum Business	Reference: 16675 LAGOON SHORE 06/24/25 to 07/23/25	205.00		14,324.55
7/14/2025	071425ACH	Tampa Electric	Reference: 16896 Lagoon Shore Blvd May 09, 2025 - Jun 09, 2025	45.28		14,279.27
7/21/2025			Deposit		350.00	14,629.27
7/22/2025	072225ACH1	Tampa Electric	Reference: 17364 Lagoon Shore Blvd Jun 10, 2025 - Jul 09, 2025	46.42		14,582.85
7/22/2025	072225ACH2	IPFS Corporation	Reference: Payment # 10	1,258.45		13,324.40
7/22/2025	072225ACH	Tampa Electric	Reference: 16896 Lagoon Shore Blvd Jun 10, 2025 - Jul 09, 2025	43.03		13,281.37
7/28/2025	100307	Straley Robin Vericker	Invoice: 26614 (Reference: General prof Legal services.)	1,587.50		11,693.87
7/30/2025	073025ACH	Spectrum Business	Reference: 16675 LAGOON SHORE 07/24/25 to 08/23/25	205.00		11,488.87
7/31/2025			Interest		26.37	11,515.24
7/31/2025	100311	Superior Fence and Rail of West FL	Invoice: 20982 (Reference: Vinyl Installation. Check Stub Notes: paid online 7/10/2025..	1,878.30		9,636.94
7/31/2025	110		to record assessments received		18.41	9,655.35
7/31/2025				61,250.15	3,569.14	9,655.35

EXHIBIT 2

AGENDA

Communication with Those Charged with Governance

Southshore Bay Community Development District

We have audited the financial statements of Southshore Bay Community Development District, for the year ended September 30, 2024, and have issued our report thereon dated July 28, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and, and *Government Auditing Standards* as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our meeting about planning matters. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Southshore Bay Community Development District are described in Note A to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2024. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the Southshore Bay Community Development District's financial statements were:

Management's estimate of depreciation is based on accounting practices of the District.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

The disclosure of debt.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all material misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated July 28, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

This information is intended solely for the use of those charged with financial oversight and management of Southshore Bay Community Development District and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,



DiBartolomeo, McBee, Hartley and Barnes, P.A.
Fort Pierce, Florida
July 28, 2025

EXHIBIT 3

AGENDA

SOUTHSHORE BAY COMMUNITY DEVELOPMENT DISTRICT

FINANCIAL STATEMENTS

September 30, 2024

SOUTHSHORE BAY COUNTY COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
September 30, 2024

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INDEPENDENT AUDITORS' REPORT

To the Board of Supervisors
Southshore Bay Community Development District
Hillsborough County, Florida

Opinions

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions.

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted 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 generally accepted auditing standards, we:

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

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

Required Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated July 28, 2025, on our consideration of the Southshore Bay Community Development District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, rules, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

We have also issued our report dated July 28, 2025 on our consideration of the District's compliance with requirements of Section 218.415, Florida Statutes, as required by Rule 10.556(10) of the Auditor General of the State of Florida. The purpose of that report is to provide an opinion based on our examination conducted in accordance with attestation Standards established by the American Institute of Certified Public Accountants.

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Fort Pierce, Florida
July 28, 2025

SOUTHSHORE BAY COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2024

Our discussion and analysis of Southshore Bay Community Development District, Hillsborough County, Florida ("District") financial performance provides an overview of the District's financial activities for the fiscal year ended September 30, 2024. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position of \$10,072,139
- The change in the District's total net position in comparison with the prior fiscal year was \$95,223, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2024, the District's governmental funds reported combined ending fund balances of \$1,770,856. The general fund is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

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

The statement of net position presents information on all the District's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

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

SOUTHSORE BAY COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2024

The government-wide financial statements include all governmental activities that are principally supported by special assessment revenues. The District does not have any business-type activities. The governmental activities of the District include the general government (management) and maintenance and operations.

Fund Financial Statements

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

Governmental Funds

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions.

Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three individual governmental funds for external reporting. Information is presented in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance for the general fund, debt service fund, and capital projects fund. All funds are major funds. The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Notes to the Financial Statements

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

SOUTHSHORE BAY COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2024

GOVERNMENT WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, liabilities exceeded assets at the close of the most recent fiscal year. A portion of the District's net position reflects its investment in capital assets (e.g. land, land improvements and infrastructure). These assets are used to provide services to residents; consequently, these assets are not available for future spending. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

Key components of net position were as follows:

Statement of Net Position

	2024	2023
Current assets	\$ 1,814,458	\$ 1,714,152
Capital assets	17,533,635	11,217,963
Total assets	19,348,093	12,932,115
Current liabilities	322,994	121,864
Long-term liabilities	8,952,960	2,833,335
Total liabilities	9,275,954	2,955,199
Net position		
Net invested in capital assets	8,412,933	8,355,467
Restricted for debt service	455,534	1,619,337
Unrestricted	39,105	2,112
Total net position	\$ 10,072,139	\$ 9,976,916

The District's net position increased during the most recent fiscal year. The majority of the change represents the degree to which program revenues exceeded ongoing cost of operations.

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

Change in Net Position

	2024	2023
Program revenues	\$ 1,341,715	\$ 6,946,241
General revenues	(253,188)	71,594
Total revenues	1,088,527	7,017,835
Expenses		
General government	124,387	89,109
Physical environment	483,949	239,618
Interest on long-term debt	63,718	148,643
Cost of issuance	321,250	-
Total expenses	993,304	477,370
Change in net position	95,223	6,540,465
Net position - beginning of year	9,976,916	3,436,451
Net position - end of year	\$ 10,072,139	\$ 9,976,916

SOUTHSHORE BAY COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2024

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2024 was \$993,304, which consisted of cost of issuance, interest on long-term debt and costs associated with constructed and maintaining certain capital improvements. The costs of the District's activities were funded by developer contributions and special assessments.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2024.

The variance between budgeted and actual general fund revenues is not considered significant. The actual general fund expenditures for the current fiscal year were lower than budgeted amounts due primarily to anticipated costs not being incurred in the current fiscal year.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2024, the District had \$17,533,635 invested in capital assets and construction in process. Construction in process has not completed as of September 30, 2024 and therefore is not depreciated to date. Once projects are complete, items will transfer to depreciable assets. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2024, the District had \$9,120,702 in lease liability and Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the accompanying notes to the financial statements.

ECONOMIC FACTORS, NEXT YEAR'S BUDGET AND OTHER INFORMATION

For the fiscal year 2025, the District anticipates that the cost of general operations will remain fairly constant. In connection with the District's future infrastructure maintenance and replacement plan, the District Board has included in the budget, an estimate of those anticipated future costs and has assigned a portion of current available resources for that purpose.

SOUTHSHORE BAY COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2024

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact Southshore Bay Community Development District's Finance Department at 2502 N. Rocky Point Drive, Suite 1000, Tampa, Florida 33607.

SOUTHSHORE BAY COMMUNITY DEVELOPMENT DISTRICT**STATEMENT OF NET POSITION**

September 30, 2024

	<u>GOVERNMENTAL ACTIVITIES</u>
ASSETS	
Cash and cash equivalents	\$ 63,205
Assessments receivable	1,162
Due from developer	17,170
Restricted assets:	
Investments	1,731,751
Capital assets:	
Non-depreciable	15,933,996
Depreciable	5,902
Right to use lease - lighting	1,593,737
TOTAL ASSETS	<u><u>\$ 19,348,093</u></u>
LIABILITIES	
Accounts payable and accrued expenses	\$ 43,602
Accrued interest payable	111,650
Bonds and leases payable, due within one year	167,742
Bonds and leases payable, due in more than one year	8,952,960
TOTAL LIABILITIES	<u>9,275,954</u>
NET POSITION	
Net investment in capital assets	8,412,933
Restricted for:	
Debt service	455,534
Capital projects	1,164,567
Unrestricted	39,105
TOTAL NET POSITION	<u><u>\$ 10,072,139</u></u>

The accompanying notes are an integral part of this financial statement

SOUTHSHORE BAY COMMUNITY DEVELOPMENT DISTRICT

STATEMENT OF ACTIVITIES

Year Ended September 30, 2024

Functions/Programs	Expenses	Program Revenues		Net (Expense)
		Charges for	Operating	Revenues and
		Services	Contributions	Changes in Net
				Position
				Governmental
				Activities
Governmental activities				
General government	\$ 124,387	\$ -	\$ 357,948	\$ 233,561
Physical environment	483,949	200,021	-	(283,928)
Interest on long-term debt	63,718	783,746	-	720,028
Cost of issuance	321,250	-	-	(321,250)
Total governmental activities	<u>\$ 993,304</u>	<u>\$ 983,767</u>	<u>\$ 357,948</u>	<u>348,411</u>
General revenues:				
Investment earnings				44,123
Developer reimbursement				(297,311)
Total general revenues				<u>(253,188)</u>
Change in net position				95,223
Net position - October 1, 2023				<u>9,976,916</u>
Net position - September 30, 2024				<u>\$ 10,072,139</u>

The accompanying notes are an integral part of this financial statement

SOUTHSHORE BAY COMMUNITY DEVELOPMENT DISTRICT**BALANCE SHEET – GOVERNMENTAL FUNDS**

September 30, 2024

	MAJOR FUNDS			TOTAL GOVERNMENTAL FUNDS
	GENERAL	DEBT SERVICE	CAPITAL PROJECTS	
<u>ASSETS</u>				
Cash and cash equivalents	\$ 63,205	\$ -	\$ -	\$ 63,205
Assessments receivable	1,162	-	-	1,162
Due from developer	17,170	-	-	17,170
Prepaid items	1,170	-	-	1,170
Restricted assets:				
Investments	-	567,184	1,164,567	1,731,751
TOTAL ASSETS	<u>\$ 82,707</u>	<u>\$ 567,184</u>	<u>\$ 1,164,567</u>	<u>\$ 1,814,458</u>
<u>LIABILITIES AND FUND BALANCES</u>				
LIABILITIES				
Accounts payable and accrued expenses	\$ 43,602	\$ -	\$ -	\$ 43,602
TOTAL LIABILITIES	<u>43,602</u>	<u>-</u>	<u>-</u>	<u>43,602</u>
FUND BALANCES				
Nonspendable:				
Prepaid items	1,170	-	-	1,170
Restricted for:				
Debt service	-	567,184	-	567,184
Capital projects	-	-	1,164,567	1,164,567
Unassigned	37,935	-	-	37,935
TOTAL FUND BALANCES	<u>39,105</u>	<u>567,184</u>	<u>1,164,567</u>	<u>1,770,856</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 82,707</u>	<u>\$ 567,184</u>	<u>\$ 1,164,567</u>	<u>\$ 1,814,458</u>

The accompanying notes are an integral part of this financial statement

SOUTHSHORE BAY COMMUNITY DEVELOPMENT DISTRICT
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
September 30, 2024

Total Governmental Fund Balances in the Balance Sheet	\$ 1,770,856
Amount reported for governmental activities in the Statement of Net Assets are different because:	
Capital asset used in governmental activities are not financial resources and therefore are not reported in the governmental funds:	
Governmental capital assets	17,665,236
Less accumulated depreciation	(131,601)
Certain liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Accrued interest payable	(111,650)
Lease liability	(1,645,702)
Governmental bonds payable	(7,475,000)
Net Position of Governmental Activities	<u><u>\$ 10,072,139</u></u>

The accompanying notes are an integral part of this financial statement

SOUTHSHORE BAY COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – GOVERNMENTAL FUNDS
Year Ended September 30, 2024

	MAJOR FUNDS			TOTAL
	GENERAL	DEBT SERVICE	CAPITAL PROJECTS	GOVERNMENTAL FUNDS
REVENUES				
Developer contributions	\$ 357,948	\$ -	\$ -	\$ 357,948
Special assessments	200,021	783,746	-	983,767
Investment earnings	101	29,455	14,567	44,123
TOTAL REVENUES	<u>558,070</u>	<u>813,201</u>	<u>14,567</u>	<u>1,385,838</u>
EXPENDITURES				
General government	124,387	-	-	124,387
Physical environment	396,692	-	-	396,692
Capital outlay	-	-	5,489,287	5,489,287
Debt				
Principal	-	2,070,000	-	2,070,000
Interest expense	-	38,325	-	38,325
Bond issuance costs	-	321,250	-	321,250
TOTAL EXPENDITURES	<u>521,079</u>	<u>2,429,575</u>	<u>5,489,287</u>	<u>8,439,941</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	36,991	(1,616,374)	(5,474,720)	(7,054,103)
OTHER SOURCES (USES)				
Bond proceeds	-	835,713	6,639,287	7,475,000
Developer reimbursement	-	(297,311)	-	(297,311)
TOTAL OTHER SOURCES (USES)	<u>-</u>	<u>538,402</u>	<u>6,639,287</u>	<u>7,177,689</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES AND OTHER USES	36,991	(1,077,972)	1,164,567	123,586
FUND BALANCE				
Beginning of year	2,114	1,645,156	-	1,647,270
End of year	<u>\$ 39,105</u>	<u>\$ 567,184</u>	<u>\$ 1,164,567</u>	<u>\$ 1,770,856</u>

The accompanying notes are an integral part of this financial statement

SOUTHSHORE BAY COMMUNITY DEVELOPMENT DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
Year Ended September 30, 2024

Net Change in Fund Balances - Total Governmental Funds	\$ 123,586
Amount reported for governmental activities in the Statement of Activities are different because:	
The issuance of long-term debt provides current financial resources to governmental funds. These transactions, however, have no effect on net assets. This is the amount of long-term debt issued in the current period.	(8,388,642)
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the costs of those assets are depreciated over their estimated useful lives:	
Capital outlay	5,489,287
RTU - lease lighting	913,642
Repayment of long-term liabilities are reported as expenditures in the governmental fund financial statements, but such repayments reduce liabilities in the Statement of Net Position and are eliminated in the Statement of Activities:	
Reduction of long term lease liability	60,436
Payments on long-term debt	2,070,000
Certain items reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported expenditures in the governmental funds:	
Current year provision for depreciation	(87,257)
Change in accrued interest payable	(85,829)
Change in Net Position of Governmental Activities	<u><u>\$ 95,223</u></u>

The accompanying notes are an integral part of this financial statement

SOUTHSHORE BAY COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE A- NATURE OF ORGANIZATION AND REPORTING ENTITY

Southshore Bay Community Development District ("District") was created on December 13, 2017 by Hillsborough County Ordinance 17-35 pursuant to the Uniform Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

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

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. All of the Board members are affiliated with the Developer. The Supervisors are elected on an at large basis by the qualified electors of the property owners within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the responsibility for:

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

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

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

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

SOUTHSHORE BAY COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government-Wide and Fund Financial Statements (continued)

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

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

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

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

Assessments

Assessments are non-ad valorem assessments on benefited lands within the District. Assessments are levied to pay for the operations and maintenance of the District. The fiscal year for which annual assessments are levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. The District's annual assessments for operations are billed and collected by the County Tax Collector. The amounts remitted to the District are net of applicable discounts or fees and include interest on monies held from the day of collection to the day of distribution.

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

SOUTHSHORE BAY COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting and Financial Statement Presentation (continued)

The District reports the following major governmental funds:

General Fund

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

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

Debt Service Fund

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

Capital Projects Fund

The capital projects fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure with the District.

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to contractual restrictions.

Deposits and Investments

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

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

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;

SOUTHSHORE BAY COMMUNITY DEVELOPMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Deposits and Investments (continued)

- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured.

The District records all interest revenue related to investment activities in the respective funds and reports investments at fair value.

Inventories and Prepaid Items

Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

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

Capital Assets

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

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

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

<u>Assets</u>	<u>Years</u>
Equipment	7
Improvements	10 - 20
Infrastructure	20 - 40

SOUTHSHORE BAY COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Capital Assets (continued)

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

Unearned Revenue/Deferred Revenue

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

Long-Term Obligations

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

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

Deferred Outflows/Inflows of Resources

The statement of net position reports, as applicable, a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to future reporting period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until that time. For example, the District would record deferred outflows of resources related to debit amounts resulting from current and advance refundings resulting in the defeasance of debt (i.e. when there are differences between the reacquisition price and the net carrying amount of the old debt).

The statement of net position reports, as applicable, a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to future reporting period(s) and so will not be recognized as an inflow of resources (revenue) until that time. For example, when an asset is recorded in the governmental fund financial statements, but the revenue is not available, the District reports a deferred inflow of resources until such times as the revenue becomes available.

SOUTHSHORE BAY COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Fund Equity/Net Position

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

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

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

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

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

Other Disclosures

Use of Estimates

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

SOUTHSHORE BAY COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE C - BUDGETARY INFORMATION

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

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

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

NOTE D – DEPOSITS AND INVESTMENTS

Deposits

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

Investments

The District's investments were held as follows at September 30, 2024:

<u>Investment</u>	<u>Fair Value</u>	<u>Credit Risk</u>	<u>Maturities</u>
Money Market Mutual Funds - First			Weighted average of the
American Treasury Obligation CL Y	\$ 1,731,751	S&P AAAM	fund portfolio: 31 days
Total Investments	<u>\$ 1,731,751</u>		

SOUTHSHORE BAY COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE D – DEPOSITS AND INVESTMENTS (CONTINUED)

Investments (continued)

Custodial credit risk - For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of the investments or collateral securities that are in the possession of an outside party. The District has no formal policy for custodial risk. The investments listed in the schedule above are not evidenced by securities that exist in physical or book entry form.

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

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

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

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

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

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

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

SOUTHSHORE BAY COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE E - CAPITAL ASSETS

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

	Balance 10/01/2023	Increases	Decreases	Balance 09/30/2024
Governmental activities:				
Capital assets, not being depreciated:				
Construction in process	\$10,444,709	\$5,489,287	\$ -	\$15,933,996
Total capital assets, not being depreciated	10,444,709	5,489,287	-	15,933,996
Capital assets, being depreciated				
Equipment	7,480	-	-	7,480
RTU - lighting lease	810,118	913,642	-	1,723,760
Total capital assets, being depreciated	817,598	913,642	-	1,731,240
Less accumulated depreciation for:				
Equipment	509	1,069	-	1,578
RTU - lighting lease	43,835	86,188	-	130,023
Total accumulated depreciation	44,344	87,257	-	131,601
Total capital assets, being depreciated - net	773,254	826,385	-	1,599,639
Governmental activities capital assets - net	<u>\$11,217,963</u>	<u>\$6,315,672</u>	<u>\$ -</u>	<u>\$17,533,635</u>

Depreciation expense was charged to physical environment.

NOTE F - LEASES

The District leases solar lighting. The District recognizes a lease liability and an intangible right-to-use lease asset in the government-wide financial statements. At the commencement of a lease, the District initially measures the lease liability at the present value of payments expected to be made during the lease term. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life. The interest rate on the lease is based on the District's incremental borrowing rate of 3.75%. The details of these leases are listed below:

SOUTHSHORE BAY COMMUNITY DEVELOPMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
September 30, 2024

NOTE F – LEASES (CONTINUED)

Describe	Date	Payment Terms	Monthly Payment Amount	Interest Rate	Total Lease Liability	Balance 09/30/2024
Lease 1	9/1/2022	20 Years	\$ 4,850	3.75%	\$ 810,118	\$ 763,335
Lease 2	10/1/2023	20 Years	5,400	3.75%	913,642	882,367
			<u>\$ 10,250</u>		<u>\$ 1,723,760</u>	<u>\$ 1,645,702</u>

The annual requirements to amortize the principal and interest of the lease liability as of September 30, 2024 are as follows:

September 30,	Principal	Interest	Total
2025	\$ 62,742	\$ 60,258	\$ 123,000
2026	65,135	57,865	123,000
2027	67,620	55,380	123,000
2028	70,200	52,800	123,000
2029	72,878	50,122	123,000
2030-2034	408,281	206,719	615,000
2035-3039	492,337	122,663	615,000
2040-2043	406,509	27,291	433,800
	<u>\$ 1,645,702</u>	<u>\$ 633,098</u>	<u>\$ 2,278,800</u>

NOTE G – LONG-TERM LIABILITIES

\$11,170,000 Capital Improvement Revenue Bonds, Series 2021 (Assessment Area One) – On September 3, 2021, the District issued \$11,170,000 in Capital Improvement Revenue Bonds, Series 2021 (Assessment Area One). The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property within the District. The Bonds are payable May 2033. The Bonds bear interest at 3.0% payable semi-annually on the first day of each May and November. The 2021 Bonds were paid off during the fiscal year ended September 30, 2024. Accordingly, the Series 2021 Bonds are no longer outstanding.

\$7,475,000 Capital Improvement Revenue Bonds, Series 2024 (Assessment Area Two) – On July 2, 2024, the District issued \$7,475,000 in Capital Improvement Revenue Bonds, Series 2024 (Assessment Area Two). The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property within the District. The Bonds are payable through May 2054. The Bonds bear interest ranging from 4.75% to 5.623% payable semi-annually on the first day of each May and November. Principal is due serially each May 1, commencing May 2025.

SOUTHSHORE BAY COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE G – LONG-TERM LIABILITIES (CONTINUED)

The Bond Indenture has 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 agreed to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The requirements have been met for the fiscal year ended September 30, 2024.

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

	Balance 10/01/2023	Additions	Deletions	Balance 09/30/2024	Due Within One Year
Lease liability	\$ 792,496	\$ 913,642	\$ 60,436	\$ 1,645,702	\$ 62,742
Capital Improvement Revenue Bonds, Series 2021	2,070,000	-	2,070,000	-	-
Capital Improvement Revenue Bonds, Series 2024	-	7,475,000	-	7,475,000	105,000
	<u>\$ 2,862,496</u>	<u>\$ 8,388,642</u>	<u>\$ 2,130,436</u>	<u>\$ 9,120,702</u>	<u>\$ 167,742</u>

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

September 30,	Principal	Interest	Total
2025	\$ 105,000	\$ 337,372	\$ 442,372
2026	110,000	401,212	511,212
2027	115,000	395,988	510,988
2028	120,000	390,526	510,526
2029	130,000	384,826	514,826
2030-2034	745,000	1,823,196	2,568,196
2035-2039	975,000	1,602,190	2,577,190
2040-2044	1,270,000	1,310,594	2,580,594
2045-2049	1,680,000	919,968	2,599,968
2050-2054	2,225,000	389,532	2,614,532
	<u>\$7,475,000</u>	<u>\$ 7,955,404</u>	<u>\$ 15,430,404</u>

SOUTHSHORE BAY COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2024

NOTE H – DEVELOPER TRANSACTIONS

The Developer has agreed to fund the general operations of the District. In connection with that agreement, Developer contributions to the general fund were \$357,948, which includes a receivable of \$17,170 as of September 30, 2024.

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

NOTE I - MANAGEMENT COMPANY

The District has contracted with a management company to perform services which include financial and accounting advisory services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, computer and other administrative costs.

NOTE J - 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; natural disasters; and environmental remediation. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. Settled claims from these risks have not exceeded commercial insurance coverage over the past three years.

NOTE K – CONCENTRATION

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

SOUTHSHORE BAY COMMUNITY DEVELOPMENT DISTRICT**STATEMENT OF REVENUES AND EXPENDITURES****BUDGET AND ACTUAL – GENERAL FUND**

Year Ended September 30, 2024

	<u>* BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</u>
REVENUES			
Developer contributions	\$ -	\$ 357,948	\$ 357,948
Special assessments	580,886	200,021	(380,865)
Investment earnings	-	101	101
TOTAL REVENUES	<u>580,886</u>	<u>558,070</u>	<u>(22,816)</u>
EXPENDITURES			
Current			
General government	119,111	124,387	(5,276)
Physical environment	<u>461,775</u>	<u>396,692</u>	<u>65,083</u>
TOTAL EXPENDITURES	<u>580,886</u>	<u>521,079</u>	<u>59,807</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	36,991	<u>\$ 36,991</u>
FUND BALANCES			
Beginning of year		<u>2,114</u>	
End of year		<u>\$ 39,105</u>	

* Original and final budget.

SOUTHSHORE BAY COMMUNITY DEVELOPMENT DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

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

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2024.

The variance between budgeted and actual general fund revenues is not considered significant. The actual general fund expenditures for the current fiscal year were lower than budgeted amounts due primarily to anticipated costs not being incurred in the current fiscal year.

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

To the Board of Supervisors
Southshore Bay Community Development District
Hillsborough County, Florida

We have audited in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Southshore Bay Community Development District, as of September 30, 2024 and for the year ended September 30, 2024, which collectively comprise Southshore Bay Community Development District's basic financial statements and have issued our report thereon dated July 28, 2025.

Report on Internal Control Over Financial Reporting

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

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 misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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

This report is intended 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.

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.

Fort Pierce, Florida

July 28, 2025

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

To the Board of Supervisors
Southshore Bay Community Development District
Hillsborough County, Florida

We have examined Southshore Bay Community Development District, Hillsborough County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2024. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

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

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

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2024.

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

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee Hartley & Barnes, P.A.
Fort Pierce, Florida
July 28, 2025

Management Letter

To the Board of Supervisors
Southshore Bay Community Development District
Hillsborough County, Florida

Report on the Financial Statements

We have audited the financial statements of the Southshore Bay Community Development District ("District") as of and for the fiscal year ended September 30, 2024, and have issued our report thereon dated July 28, 2025.

Auditors' Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with Government Auditing Standards and Independent Accountants' Report on an examination conducted in accordance with AICPA Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those report, which are dated July 28, 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 taken to address findings and recommendations made in the preceding annual financial audit report. There were no findings or recommendations made in the preceding annual audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The information required is disclosed in the notes to the financial statements.

Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the District did not meet any 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 condition assessment procedures for the District. It is management's responsibility to monitor the District's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

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.

Property Assessed Clean Energy (PACE) Programs

As required by Section 10.554(1)(i)6.a., Rules of the Auditor General, the District did not authorize a PACE program pursuant to Section 163.081 or Section 163.082, Florida Statutes, did not operate within the District's geographical boundaries during the fiscal year under audit.

Specific Information

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the Southshore Bay Community Development District reported:

- a. The total number of district employees compensated in the last pay period of the District's fiscal year as 4.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district's fiscal year as N/A.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as \$5,800.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as N/A.
- e. 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 of the fiscal year being reported, together with the total expenditures for such project as \$5,489,287.
- f. The District did not amend its final adopted budget under Section 189.016(6), Florida Statutes.

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

- a. The rate or rates of non-ad valorem special assessments imposed by the District range from \$1,183 to \$1,743 per residential unit.
- b. The total amount of special assessments collected by or on behalf of the District as \$983,767.
- c. The total amount of outstanding bonds issued by the District as \$7,475,000.

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 abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of 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.

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Fort Pierce, Florida
July 28, 2025

EXHIBIT 4

AGENDA

1 **MINUTES OF MEETING**

2 **SOUTHSHORE BAY**

3 **COMMUNITY DEVELOPMENT DISTRICT**

4 The Regular Meeting and Public Hearing of the Board of Supervisors of the Southshore Bay
5 Community Development District was held on Monday, August 11, 2025 at 6:00 p.m. at Hilton Garden
6 Inn, 4328 Garden Vista Drive, Riverview, Florida 33578.

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

8 Ms. Bruce called the meeting to order and conducted roll call at 6:00 p.m.

9 Present and constituting a quorum were:

10 Michael Lawson	Board Supervisor, Chairman
11 Doug Draper	Board Supervisor, Vice Chairman
12 Lori Price (via Zoom)	Board Supervisor, Assistant Secretary
13 Christie Ray	Board Supervisor, Assistant Secretary
14 Brittany Crutchfield	Board Supervisor, Assistant Secretary

15 Also present were:

16 Audette Bruce	District Manager, Kai
17 Gary Schwartz	Field, Service Manager, Kai
18 Israel Vega (via Zoom)	Florida Commercial Care
19 Vasili Kostakis (via Zoom)	District Engineer
20 Cari Webster (via Zoom)	District Counsel

21 *The following is a summary of the discussions and actions taken at the July 14, 2025 Southshore Bay CDD*
22 *Board of Supervisors Regular Meeting and Public Hearing.*

23 **SECOND ORDER OF BUSINESS – Audience Comments – (limited to 3 minutes per individual for**
24 **agenda items)**

25 There were eight audience members present, fifteen were in Zoom, and no comments.

26 **THIRD ORDER OF BUSINESS – Business Items**

27 A. FY 2025-2026 Budget Public Hearing

28 ➤ Open Public Hearing

29 On a MOTION by Mr. Lawson, SECONDED by Mr. Draper, WITH ALL IN FAVOR, the Board **opened**
30 **the FY 2025-2026 Budget Public Hearing**, for the Southshore Bay Community Development District.

31 • Exhibit 1: Affidavit of Publication – July 18 & 25, 2025

32 ➤ Exhibit 2: Presentation of the FY 2025-2026 Budget

33 ➤ Public Comments

34 ➤ Close Public Hearing

35 On a MOTION by Mr. Lawson, SECONDED by Ms. Crutchfield, WITH ALL IN FAVOR, the Board
36 **closed the FY 2025-2026 Budget Public Hearing**, for the Southshore Bay Community Development
37 District.

38 B. Exhibit 3: Consideration for Adoption – Resolution 2025-10, Adopting FY 2025-2026 Budget

39 ➤ Exhibit A – FY 2025-2026 Budget

On a MOTION by Mr. Lawson, SECONDED by Mr. Draper, WITH ALL IN FAVOR, the Board **adopted Resolution 2025-10, Adopting FY 2025-2026 Budget**, for the Southshore Bay Community Development District.

C. FY 2025-2026 Levying O&M Assessments Public Hearing

➤ Open Public Hearing

On a MOTION by Mr. Lawson, SECONDED by Ms. Crutchfield, WITH ALL IN FAVOR, the Board **opened the FY 2025-2026 Levying O&M Assessments Public Hearing**, for the Southshore Bay Community Development District.

➤ Public Comments

A resident had asked about assessment increases. Mr. Lawson stated the budget had increased and that all active adult residents had paid a flat fee, and Hidden Creek's increases had applied to South Shore Bay.

Mr. Lawson explained that the very southern section near Bishop Road was part of South Shore Bay CDD. He clarified that the lagoon was privately owned.

Ms. Bruce stated that they had received one letter from a resident, which she had forwarded to the supervisors.

➤ Close Public hearing

On a MOTION by Mr. Lawson, SECONDED by Mr. Draper, WITH ALL IN FAVOR, the Board **closed the FY 2025-2026 Levying O&M Assessments Public Hearing**, for the Southshore Bay Community Development District.

D. Consideration for Adoption – Resolution 2025-11, Imposing and Levying the O&M Assessments for the FY 2025-2026 Budget

On a MOTION by Mr. Lawson, SECONDED by Ms. Crutchfield, WITH ALL IN FAVOR, the Board **adopted Resolution 2025-11, Imposing and Levying the O&M Assessments for the FY 2025-2026 Budget**, for the Southshore Bay Community Development District.

E. Consideration for Adoption – Resolution 2025-12, Adopting the FY 2025-2026 Meeting Schedule

On a MOTION by Mr. Lawson, SECONDED by Mr. Draper, WITH ALL IN FAVOR, the Board **adopted Resolution 2025-12, Adopting the FY 2025-2026 Meeting Schedule**, for the Southshore Bay Community Development District.

FOURTH ORDER OF BUSINESS – Consent Agenda

A. Exhibit 6: Consideration for Acceptance – The Unaudited June 2025 Financials

B. Exhibit 7: Consideration for Approval – The Meeting Minutes of the Board of Supervisors Regular Meeting Held July 14, 2025

C. Exhibit 8: Ratification of Southshore Bay Proof of Loss to the Florida Insurance Alliance

On a MOTION by Mr. Lawson, SECONDED by Mr. Draper, WITH ALL IN FAVOR, the Board **authorized Chairman to sign off on paid claim**, for the Southshore Bay Community Development District.

D. Exhibit 9: Ratification of Florida Commercial Care – Sod Replacements - \$2,669.80

➤ Exhibit 10: Photos of Sod Damage

E. Exhibit 11: Ratification of Florida Commercial Care – Tree Replacements - \$4,034.80

F. Exhibit 12: Ratification of Florida Commercial Care – Wire Path Replacement - \$1,550.25

On a MOTION by Mr. Lawson, SECONDED by Ms. Crutchfield, WITH ALL IN FAVOR, the Board **approved Consent Agenda Items A, B, D, E, and F**, for the Southshore Bay Community Development District.

FIFTH ORDER OF BUSINESS – Staff Reports

A. District Counsel

There being none, the next item followed.

B. Kai Field Staff

➤ Exhibit 13: Safety Culture Report dated July 30, 2025

➤ Consideration of Proposals

- Exhibit 14: Florida Commercial Care – Tree Replacements - \$3,994.20

- Exhibit 15: Florida Commercial Care – Plant Replacements - \$4,781.70

- Exhibit 16: Florida Commercial Care – Palm Tree Stakes Kits Removal - \$5,168.00

- Exhibit 17: Florida Commercial Care – Annuals - \$5,372.50

- Exhibit 18: Florida Commercial Care – Tree Replacements at West Lake Drive - \$3,222.80

- Exhibit 19: Florida Commercial Care – Cleaning of the Outside Ditch - \$4,020.00

- Exhibit 20: Florida Brothers – Concrete Replacement - \$985.70

On a MOTION by Mr. Draper, SECONDED by Ms. Crutchfield, WITH ALL IN FAVOR, the Board **authorized the Chairman to review and approve proposals, in consultation with Kai, subject to budget availability**, for the Southshore Bay Community Development District.

C. District Manager

There being none, the next item followed.

D. District Engineer

Mr. Kostakis reported a road depression at Oval Rum and plans to have the county video the sewer line for issues. A similar issue at Moon Plank will also be reviewed. He asked for culvert locations by email. Mr. Schwartz will coordinate with him.

SIXTH ORDER OF BUSINESS – Supervisors Requests

There being none, the next item followed.

SEVENTH ORDER OF BUSINESS – Audience Comments - New Business – (limited to 3 minutes per individual for non-agenda items)

A resident had voiced frustration about delays and lack of progress. Ms. Bruce said completion depended on the builders. Mr. Lawson explained the land was privately owned, and development would not begin until a buyer was found.

A resident had asked about several unresolved issues: stop signs, safety lights at the gates, drainage areas needing maintenance, erosion around a drainage culvert that required repair, and trimming. The resident wanted updates on the status of these items.

Mr. Lawson made a motion to accept the walk-on proposals from Adam B's Tree Service to be presented to the Board.

On a MOTION by Mr. Lawson, SECONDED by Mr. Draper, WITH ALL IN FAVOR, the Board **accepted the walk-on proposal from Adam B's Tree Service to be presented to the board**, for the Southshore Bay Community Development District.

Mr. Lawson made a motion to approve the walk-on proposal.

On a MOTION by Mr. Lawson, SECONDED by Ms. Crutchfield, WITH ALL IN FAVOR, the Board **approved the walk-on proposal from Adam B's Tree Service in the amount of \$2,500.00**, for the Southshore Bay Community Development District.

A resident had warned that the drainage culvert was close to collapsing and needed backfilling and repair. Mr. Schwartz responded that he would have the survey company examine the area.

EIGHTH ORDER OF BUSINESS –Adjournment

Ms. Bruce asked for final questions, comments, or corrections before requesting a motion to adjourn the meeting. There being none, Mr. Lawson made a motion to adjourn the meeting.

On a MOTION by Mr. Lawson, SECONDED by Ms. Crutchfield, WITH ALL IN FAVOR, the Board **adjourned the meeting**, for the Southshore Bay Community Development District.

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

Meeting minutes were approved at a meeting by vote of the Board of Supervisors at a publicly noticed meeting held on _____.

Signature

Signature

Printed Name

Printed Name

Title: ☐ Secretary ☐ Assistant Secretary

Title: ☐ Chairman ☐ Vice Chairman

EXHIBIT 5

AGENDA

RESOLUTION NO. 2025-13

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
SOUTHSHORE BAY COMMUNITY DEVELOPMENT DISTRICT
APPROVING THE CONVEYANCE OF A PARKING EASEMENT
AGREEMENT TO SOUTHSHORE BAY SFR OWNER, LLC AND
AUTHORIZING THE CHAIR TO EXECUTE SAID PARKING
EASEMENT AGREEMENT AND ANY OTHER DOCUMENTS
REQUIRED TO EFFECTUATE SAID CONVEYANCE; AND
PROVIDING AN EFFECTIVE DATE.**

WHEREAS, the Southshore Bay Community Development District ("**District**") is a local unit of special-purpose government organized and existing in accordance with the Uniform Community Development District Act of 1980, as amended, Chapter 190, Florida Statutes;

WHEREAS, Southshore Bay SFR Owner, LLC ("**SFR**") is developing a townhome community within the District's boundaries and has agreed to construct a parking lot on a portion of District property as generally shown and depicted on the construction plans in **Exhibit "A"** for the benefit of District residents;

WHEREAS, the parking lot will be owned by the District and utilized by District residents. As stated in the parking easement agreement, SFR has agreed to construct the parking lot at its sole cost and expense;

WHEREAS, SFR has also entered into a Maintenance License Agreement whereby SFR will maintain certain District improvements, including the parking lot, at its sole cost and expense; and

WHEREAS, the Board of Supervisors of the District ("**Board**") finds that approving the conveyance of a parking easement agreement to SFR will provide an additional amenity to the District's residents and is in the best interests of the District.

NOW THEREFORE, BE IT RESOLVED THAT:

1. The Board hereby authorizes and approves the conveyance of a parking easement agreement to SFR over the land depicted in Exhibit "A," and the Board hereby authorizes and directs the Chair or Vice Chair to sign the parking easement agreement and any other documents required to effectuate said conveyance, including any permitting or land development applications required to construct the parking lot.
2. This Resolution shall be effective as of September 8, 2025.

PASSED AND ADOPTED THIS 8TH DAY OF SEPTEMBER, 2025.

ATTEST:

**SOUTHSHORE BAY COMMUNITY
DEVELOPMENT DISTRICT**

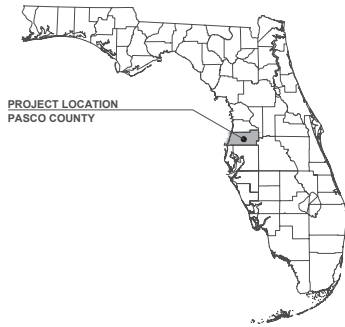
Name: _____
Secretary/Assistant Secretary

Michael Lawson
Chair of the Board of Supervisors

Exhibit "A"

CONSTRUCTION PLANS
FOR:
**FOREST BROOKE 5
PARKING LOT**

HILLSBOROUGH COUNTY, FLORIDA
SECTION 15, TOWNSHIP 25 S, RANGE 20 E
FEBRUARY 2025



PARCEL ID
0117133-000-0000-0000000-0
075643.2394

LEGAL DESCRIPTION
TRACTS B AND H, FOREST BROOKE PHASE 5, ACCORDING TO THE PLAT THEREOF
IN PLAT BOOK 147, PAGE 180-189, PUBLIC RECORDS OF HILLSBOROUGH COUNTY,
FLORIDA.



Sheet Index

DWG NO.	Sheet Number	Sheet Title
1	C1.0	COVER SHEET
2	C2.0	GENERAL CONSTRUCTION NOTES
3	C3.0	AERIAL SITE PLAN
4	C4.0	EXISTING CONDITIONS AND DEMOLITION PLAN
5	C4.1	STORMWATER POLLUTION PREVENTION PLAN
6	C5.0	OVERALL SITE PLAN
7	C5.1	SITE PLAN
8	C6.0	GRADING AND DRAINAGE PLAN
9	C6.1	PAVING, GRADING AND DRAINAGE DETAILS



HAMILTON
ENGINEERING & SURVEYING, LLC

3409 W LEMON ST
TAMPA, FL 33609
TEL: 813.250.3535

LB 88474 CA #85325
www.HamiltonEngineering.US

2400 FORSYTH RD
ORLANDO, FL 32807
TEL: 407.362.5929

ENGINEER
HAMILTON ENGINEERING
& SURVEYING, LLC
ATTN: LUCAS CARLO, PE
3409 W LEMON STREET
TAMPA, FLORIDA 33609
(813) 250-3535
lucasc@hamiltonengineering.us

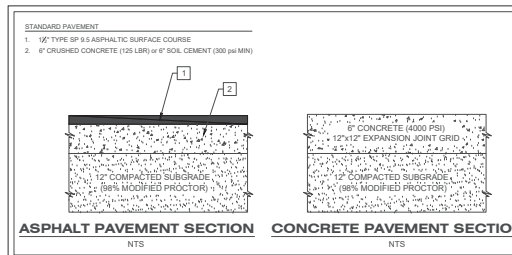
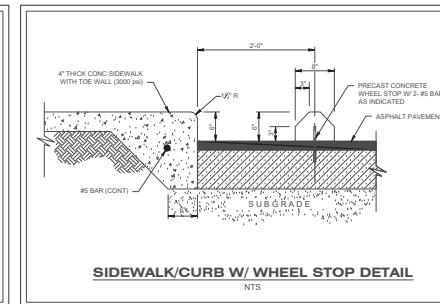
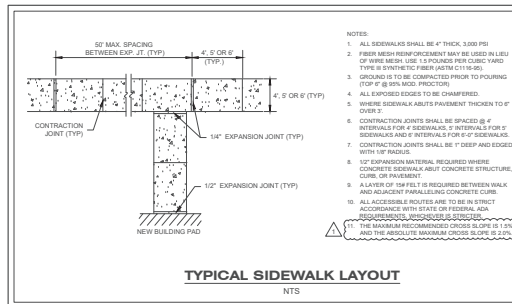
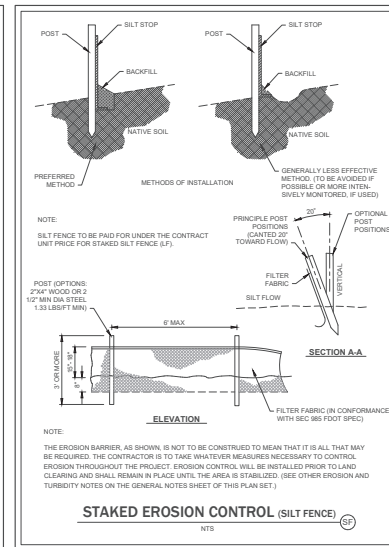
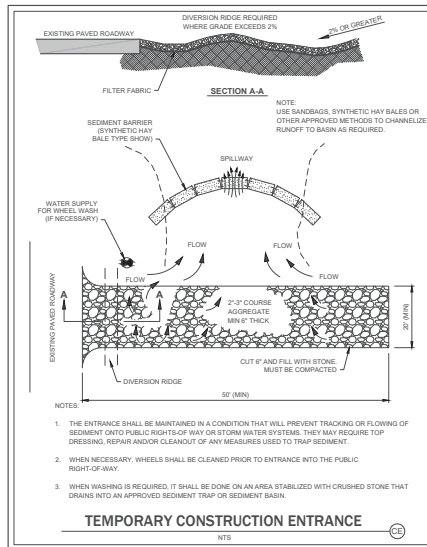
PREPARED FOR:



OWNER/DEVELOPER
DUNE FB DEBT, LLC
ATTN: TED SANDERS
2502 NORTH ROCKY POINT
SUITE 1050
TAMPA, FLORIDA 33607
P: (813) 288-8078
ted@metrodbg.com



LUCAS CARLO, PE
LICENSE NO. 01636



HAMILTON
ENGINEERING & SURVEYING, LLC

1775 WILLOW LANE
SUITE 100
WILLOW LANE
TEL: 407-342-2800

PAVING, GRADING AND DRAINAGE DETAILS

FOREST BROOKE 5 PARKING LOT

AUBURN ARCH LOOP, WIMAUMA

HILLSBOROUGH COUNTY, FLORIDA

SHEET TITLE	PROJECT	DATE	NO.	REVISION	DATE	NO.	REVISION

This seal has been signed and sealed by Lucas Hamilton, PE, on the date adjacent to the seal.

Professional Engineer, State of Florida, No. 61636.

February 24, 2025

PROJECT NO. 1775 WILLOW LANE SUITE 100 WILLOW LANE WILLOW LANE TEL: 407-342-2800

DATE: **NAVD88**

REV: 1775/2025 17/32/2025 DATE: 02/17/2025

24-HAM0410

C6.1

SHEET 9 OF 9

EXHIBIT 6

AGENDA

Addendum #1 to the Maintenance License Agreement

This Addendum #1 to the Maintenance License Agreement (this “**Addendum #1**”) is made and entered into as of September __, 2025, by and between the **Southshore Bay Community Development District**, a unit of special purpose local government organized and existing under Chapter 190, Florida Statutes (the “**District**”) and **Southshore Bay SFR Owner, LLC**, a Delaware limited liability company (the “**SFR Owner**”).

Background Information:

The District and SFR Owner entered into the Maintenance License Agreement dated January 30, 2025 (the “**Agreement**”) whereby the District granted to SFR Owner a License over District Property for the purpose of performing various Maintenance Services. Unless otherwise expressly defined herein, capitalized terms used herein have the meanings assigned to them in the Agreement. The District and SFR Owner desire to add additional facilities, and maintenance and improvement rights and obligations, to the scope of Maintenance Services (with no change to cost or compensation). The additions to the scope of Maintenance Services is attached hereto as **Exhibit A**. The District and SFR Owner each has the authority to execute this Addendum #1 and to perform its obligations and duties hereunder, and each party has satisfied all conditions precedent to the execution of this Addendum #1 so that this Addendum #1 constitutes a legal and binding obligation of each party hereto.

NOW, THEREFORE, based upon good and valuable consideration and the mutual covenants of the parties, the receipt of which and sufficiency of which is hereby acknowledged, the District and SFR Owner agree as follows:

1. **Incorporation of Background Information**. The background information stated above is true and correct and by this reference is incorporated as a material part of this Addendum #1.
2. **Addition to Scope of Services**. SFR Owner agrees to provide the additional Maintenance Services described in Exhibit A. SFR Owner shall provide all labor and equipment necessary for such services unless otherwise identified in Exhibit A. This Addendum #1 is intended to supplement and not replace the scope of Maintenance Services in the Agreement. All Maintenance Services contained in Exhibit A of the Agreement remain in full force and effect.
3. **Ratification of all Other Terms of the Agreement**. Except as hereby modified, the terms and conditions (including compensation) of the Agreement are hereby ratified and confirmed. To the extent that any provisions of the Agreement conflict with the provisions contained in this Addendum #1 or any exhibit hereto, the provisions in this Addendum #1 shall control.

IN WITNESS WHEREOF the undersigned have executed this Addendum #1 effective as of the date written above.

Southshore Bay SFR Owner, LLC, a Delaware
limited liability company

**Southshore Bay
Community Development District**

Paul M. Davey
Authorized Signatory

Mike Lawson
Chair of the Board of Supervisors

EXHIBIT A

Page 71 of 130

Addition to Scope of Services

Maintenance Services shall include maintaining in a safe and clean condition (including, but not limited to, clearing, cleaning, repair and replacement, as needed) the following facilities belonging to the District or for which the District has maintenance responsibilities: the parking lot located at the southwest corner of Auburn Arch Loop, including any ancillary landscaping, hardscaping, stormwater infrastructure, lighting, and signage.

EXHIBIT 7

AGENDA

**WAIVER OF PRELIMINARY SITE
DEVELOPMENT PLAN REVIEW AND
APPROVAL PROCESS**

As the owner of property described in Attachment "A" (the "Property"), I hereby exercise my right to waive the Preliminary Site Development Plan review and approval phase of the site development process in connection with an application to develop the Property.

As part of this Waiver I understand and acknowledge the following:

- The Preliminary Site Development Plan is part of the Hillsborough County site development process which includes procedures and standards for the review of construction activities and site development.
- The Preliminary Site Development Plan is used to develop the horizontal control plan for the Property with regard to the general zoning requirement for setbacks, parking and bulk requirements and, but for this Waiver, would be required to be approved prior to submittal of Site Development Construction Plans for the Property.
- All traffic reports and studies, if required, will be submitted with construction plans; site access improvements and corridor preservation, if needed, will be determined from the construction plan submittal. There could be an impact on the timeframe required to make a proportionate fair share determination.
- Site Development Construction Plans show the improvement facilities for the Property and are required to demonstrate compliance with the requirements of the Hillsborough County Land Development Code including technical construction standards.
- By waiving the Preliminary Site Development Plan review and approval phase, the Property will proceed to the Site Development Construction Plan review and approval process as part of which all information otherwise required to be shown on the Preliminary Site Development Plan will be required to be shown on the Site Development Construction Plans.

- By waiving the Preliminary Site Development Plan review and approval process I am bearing any risk that the Site Development Construction Plans may need to be modified to address a deficiency that would otherwise have been identified as part of the Preliminary Site Development Plan review and approval process.

By execution of this document, I acknowledge that I understand the effect of waiving and bypassing the Preliminary Site Development Plan review and approval process. I further understand that I cannot waive the Preliminary Site Development Plan review and approval process unless all owners of property included in the application to develop the Property have signed a Waiver of Preliminary Site Development Plan Review and Approval Process and each signature has been separately notarized.

(Signature)

(Printed Name)

(Date)

STATE OF FLORIDA
COUNTY OF HILLSBOROUGH

The foregoing instrument was acknowledged before me this _____ day
of _____, 20____ by

_____.

(SEAL)

Signature of Notary

Personally known _____
Or Produced Identification _____
Type of Identification Produced _____

EXHIBIT 8

AGENDA

RE: Example, LLC – Owner Authorization for Developer Applicant

To Whom It May Concern:

This letter is to authorize Hamilton Engineering & Surveying, LLC, to make applications to all relative governing authorities having jurisdiction for the task of land use, zoning, and permitting which include submittal to, but not limited to, the following agencies:

- Local Government
- Florida Department of Environmental Protection (FDEP)
- Southwest Florida Water Management District (SWFWMD)
- Florida Department of Transportation (FDOT)
- Federal Emergency Management Agency (FEMA)

Job Name: Forest Brooke 5 Parking Lot

Folio(s): 079543-2394

Parcel(s):

SOUTHSHORE BAY CDD

Date

Name: Mike Lawson

Title: _____

State of _____

County of _____

The foregoing instrument was acknowledged before me by means of ☐ physical presence or ☐ online notarization, this _____ (date) by _____ (name & title) of _____ (company), a _____ (place or state of formation) corporation, on behalf of the company, who is personally known to me or has produced _____ as identification.

[Affix Notary Seal]

Notary Public – State of Florida

Print Name: _____

My Commission Expires: _____

EXHIBIT 9

AGENDA



Southshore Bay CDD

Gary Schwartz Complete

Score	78 / 85 (91.77%)	Flagged items	1	Actions	1
-------	------------------	---------------	---	---------	---

28 Aug 2025 10:48 EDT

Prepared by Gary Schwartz

Ponds	27 / 30 (90%)
-------	---------------

Ponds 1	3 / 3 (100%)
---------	--------------

Ponds	Good
-------	------



Photo 1

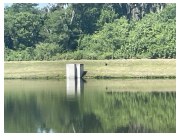


Photo 2



Photo 3

Pond Location 16619-16621 Lagoon Shore Blvd
Wimauma FL 33598
United States
(27.7114106220234,
-82.32615349554479)

Ponds 2	3 / 3 (100%)
---------	--------------

Ponds	Good
-------	------

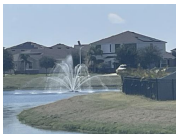


Photo 4



Photo 5



Photo 6

Pond Location

Ponds 3	2 / 3 (66.67%)
---------	----------------

Ponds	Fair
-------	------

The weeds in the pond have been recently treated with herbicide.



Photo 7



Photo 8



Photo 9

Pond Location

Ponds 4

3 / 3 (100%)

Ponds

Good



Photo 10



Photo 11



Photo 12

Pond Location

16620 Mooner Plank Cir
Wimauma FL 33598
United States
(27.709640147825617,
-82.32453214482332)

Ponds 5

3 / 3 (100%)

Ponds

Good



Photo 13



Photo 14



Photo 15

Pond Location

5014 Jackel Chase Dr
Wimauma FL 33598
United States
(27.705892560216085,
-82.32366491685487)

Ponds 6

3 / 3 (100%)

Ponds

Good



Photo 16



Photo 17



Photo 18

Pond Location

16965 Oval Rum Dr
Wimauma FL 33598
United States
(27.70195262038873,
-82.33016861532815)

Ponds 7

2 / 3 (66.67%)

Ponds

Fair

The pond algae was recently treated with herbicide.



Photo 19



Photo 20



Photo 21

Pond Location

Ponds 8

3 / 3 (100%)

Ponds

Good



Photo 22



Photo 23



Photo 24

Pond Location

16800-16818 Scuba Crest St
Wimauma FL 33598
United States
(27.707385386895478,
-82.32177391520659)

Ponds 9

3 / 3 (100%)

Ponds

Good



Photo 25



Photo 26



Photo 27

Pond Location

5322 Stoic Vale Dr
Wimauma FL 33598
United States
(27.70284143675434,
-82.3215451045754)

Ponds 10

2 / 3 (66.67%)

Ponds

Fair

The filamentous algae has been treated with herbicide and his beginning to die.



Photo 28



Photo 29



Photo 30

Pond Location

Landscaping

1 flagged, 1 action, 32 / 36 (88.89%)

Landscaping 1

3 / 3 (100%)

Landscaping

Good



Photo 31



Photo 32



Photo 33



Photo 34



Photo 35

Landscaping Location

16638 Mooner Plank Cir
Wimauma FL 33598
United States
(27.71086525896085,
-82.32453449761431)

Landscaping 2

3 / 3 (100%)

Landscaping

Good



Photo 36



Photo 37



Photo 38

Landscaping Location

16636 Mooner Plank Cir
Wimauma FL 33598
United States
(27.710770513401425,
-82.3247798347237)

Landscaping 3

2 / 3 (66.67%)

Landscaping

Fair

Trim the trees for sign clearance.



Photo 39

Landscaping Location

Landscaping 4

3 / 3 (100%)

Landscaping

Good



Photo 40



Photo 41

Landscaping Location

5010 Jackel Chase Dr
Wimauma FL 33598
United States
(27.706629805454785,
-82.32340207643135)

Landscaping 5

3 / 3 (100%)

Landscaping

Good



Photo 42



Photo 43



Photo 44



Photo 45

Landscaping Location

Lagoon Shore Blvd
Wimauma FL 33598
United States
(27.709468093163775,
-82.32450762253735)

Landscaping 6

3 / 3 (100%)

Landscaping

Good



Photo 46



Photo 47



Photo 48

Landscaping Location

Lagoon Shore Blvd
Wimauma FL 33598
United States
(27.707401456378573,
-82.3235129367994)

Landscaping 7

2 / 3 (66.67%)

Landscaping

Fair

Send an estimate to replace the dead plants. Dead palm fronds up to 15 feet need to be trimmed.



Photo 49

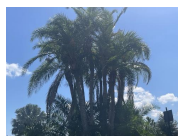


Photo 50



Photo 51

Landscaping Location

Landscaping 8

3 / 3 (100%)

Landscaping

Good



Photo 52



Photo 53



Photo 54

Landscaping Location

Lagoon Shore Blvd
Wimauma FL 33598
United States
(27.703741011235586,
-82.3222906888298)

Landscaping 9

3 / 3 (100%)

Landscaping

Good



Photo 55



Photo 56



Photo 57

Landscaping Location

17570 Holly Well Ave
Wimauma FL 33598
United States
(27.690698889787846,
-82.32494802993921)

Landscaping 10

1 flagged, 1 action, 1 / 3 (33.33%)

Landscaping

Poor

Perennial plant replacement is needed.



Photo 58

To do | Assignee: Gary Schwartz | Priority: Low | Due: 4 Sep 2025 13:28 EDT | Created by: Gary Schwartz

Perennial plant replacement is needed

Landscaping Location

Landscaping 11

3 / 3 (100%)

Landscaping

Good



Photo 59



Photo 60



Photo 61

Landscaping Location

Lagoon Shore Blvd
Wimauma FL 33598
United States
(27.692135853743807,
-82.32514699576654)

Landscaping 12

3 / 3 (100%)

Landscaping

Good



Photo 62



Photo 63



Photo 64

Landscaping Location

1003 W Lake Dr
Wimauma FL 33598
United States
(27.708971947457368,
-82.31922794141092)

Mailbox

Good



Photo 65



Photo 66



Photo 67

Mailbox Location

5053 Captain Davis Dr
Wimauma FL 33598
United States
(27.709950619704525,
-82.32802239200342)



Photo 68

Streetlights

Working



Photo 69



Photo 70

Streetlights Location

Lagoon Shore Blvd
Wimauma FL 33598
United States

(27.712225371778253,
-82.3256852436145)

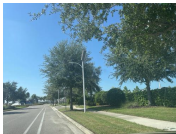


Photo 71

Signage

Good



Photo 72



Photo 73

Gates

Good

The hidden Creek gates are scheduled to be repaired again.

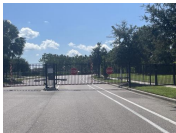


Photo 74



Photo 75



Photo 76



Photo 77



Photo 78



Photo 79

Sidewalks

Good

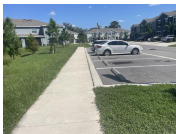


Photo 80



Photo 81

Sidewalks Location

5047 Captain Davis Dr
Wimauma FL 33598
United States
(27.70983960992819,
-82.32815189276897)

Common Area Fence

Good



Photo 82



Photo 83

Roads

Good

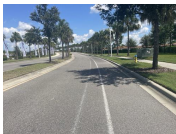


Photo 84



Photo 85

Roads Location

Lagoon Shore Blvd
Wimauma FL 33598

United States
(27.712044519389302,
-82.32569749069414)



Photo 86

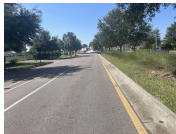


Photo 87

Sign Off

Gary Schwartz
28 Aug 2025 13:27 EDT

Flagged items & Actions

1 flagged, 1 action

Flagged items

1 flagged, 1 action

Page 1: Initial questions / Landscaping / Landscaping 10

Landscaping

Poor

Perennial plant replacement is needed.



Photo 58

To do | Assignee: Gary Schwartz | Priority: Low | Due: 4 Sep 2025 13:28 EDT | Created by: Gary Schwartz

Perennial plant replacement is needed

Other actions

0 actions

Media summary



Photo 1



Photo 2



Photo 3



Photo 4



Photo 5



Photo 6



Photo 7



Photo 8



Photo 9



Photo 10



Photo 11



Photo 12



Photo 13



Photo 14



Photo 15



Photo 16



Photo 17



Photo 18



Photo 19



Photo 20



Photo 21



Photo 22



Photo 23



Photo 24



Photo 25



Photo 26



Photo 27



Photo 28



Photo 29



Photo 30



Photo 31



Photo 32



Photo 33



Photo 34



Photo 35



Photo 36



Photo 37



Photo 38



Photo 39



Photo 40



Photo 41



Photo 42



Photo 43



Photo 44



Photo 45



Photo 46



Photo 47



Photo 48



Photo 49



Photo 50



Photo 51



Photo 52



Photo 53



Photo 54



Photo 55



Photo 56



Photo 57



Photo 58



Photo 59



Photo 60



Photo 61



Photo 62



Photo 63



Photo 64



Photo 65



Photo 66



Photo 67



Photo 68



Photo 69



Photo 70



Photo 71



Photo 72



Photo 73



Photo 74



Photo 75



Photo 76



Photo 77



Photo 78



Photo 79



Photo 80



Photo 81



Photo 82



Photo 83



Photo 84



Photo 85



Photo 86



Photo 87

EXHIBIT 10

AGENDA



sales@daniellefence.net

Location & Mailing Address: 4855 S.R. 60 W Mulberry, FL 33860

Phone: 863.425.3182 • 813.681.6181

www.DanielleFence.com



Sales Rep: Andrew Stone		Estimate #: 1658	Date: 8/10/2025
Name: South Shore Bay CDD			
Jobsite Address: 16830 Whisper Elm St			
City, State, Zip: Wimauma, FL 33598			
Billing Address (City, State, Zip): 16830 Whisper Elm St, Wimauma, FL 33598			
Primary Email: gary@hikai.com		Secondary Email:	
Primary Phone: 754-779-0088		Work Phone:	
Mobile Phone:		Secondary Mobile Phone:	

Project Description: <input checked="" type="checkbox"/> Fence <input type="checkbox"/> Kitchen <input type="checkbox"/> Pavers <input type="checkbox"/> Pergola <input type="checkbox"/> Other: _____			TOTAL \$	
Repair existing Danielle almond Lakeland residential using all usable parts on site			\$2,838.00	
Repack 40' - Danielle almond Lakeland residential to follow contour of ground				
SUB TOTAL:			\$2,838.00	
Project Options:	Approve	Decline	Amount	
Quoted Leadtime: 4-6 weeks after HOA and Permit approval Deposit: \$710.00			OPTIONS TOTAL: \$0.00	
<input checked="" type="checkbox"/> Cash/Check	(ALL DEBIT/ CREDIT CARD TRANSACTIONS WILL BE CHARGED AN ADDITIONAL 3% CONVENIENCE CHARGE ON TOTAL VALUE OF CONTRACT)		PROJECT TOTAL:	\$2,838.00
<input type="checkbox"/> Credit Card/Debit Card				
			DEPOSIT:	\$710.00
• BALANCE DUE DOES NOT INCLUDE ANY DEBIT/ CREDIT CARD FEES THAT MAY BE CHARGED			*BALANCE DUE:	\$2,128.00

Notes:

Quote valid for 30 days or next material price increase. Client will remove any plants/debris to provide 36" of clear work area prior to installation crew arrival. No survey at time of quote. Will not match existing fence.

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

We hereby propose to furnish labor and materials completely in accordance with the above specifications for the sum of: Total price (includes tax) **\$2,838.00 (ALL DEBIT/CREDIT CARD TRANSACTIONS WILL BE CHARGED AN ADDITIONAL 3% PROCESSING FEE ON THE TOTAL VALUE OF CONTRACT)** When permit is required, permit fees and a \$35 service fee will be added to contracted price listed above.

Danielle Fence authorized representative Andrew Stone Name(printed) Andrew Stone

ACCEPTANCE OF PROPOSAL/CONTRACT

The above prices, specifications and conditions are hereby ACCEPTED. See back for contract terms and conditions.

Home Owner or Authorized Representative: _____ Date: _____



sales@daniellefence.net

Location & Mailing Address: 4855 S.R. 60 W Mulberry, FL 33860

S.R. 60 W Mulberry, FL 33860

Phone: 863.425.3182 • 813.681.6181

www.DanielleFence.com

Sales Rep: Andrew Stone

Estimate #: 1658

Date: 8/10/2025

Name: South Shore Bay CDD

Jobsite Address: 16830 Whisper Elm St

City, State, Zip: Wimauma, FL 33598

Billing Address (City, State, Zip): 16830 Whisper Elm St, Wimauma, FL 33598

Primary Email: gary@hikai.com

Secondary Email:

Primary Phone: 754-779-0088

Work Phone:

Mobile Phone:

Secondary Mobile Phone:

Subdivision: South Shore Bay

Cross Street: Hwy 674

Contact: GARY SCHARTZ

KEYS & NOTES

YES NO

CONCRETE

☐ ☒

MULTIPLE FENCE STYLES

☐ ☒

SEPTIC/DRAINFIELD

☐ ☒

POOL - OPEN

☐ ☒

POOL - SCREENED

☐ ☒

CORNER LOT

☐ ☒

TEAR DOWN

☒ ☐

FOOTAGE

☐ PVC

☐ Aluminum

☐ Wood

☐ Chainlink

APPROVALS

YES NO

PRIVATE UTILITIES

☐ ☒

PERMIT REQUIRED

☐ ☒

NOC REQ'D
(OVER \$2,500)

☐ ☒

HOA OR POA

☒ ☐

DANIELLE

☐ ☒

HOMEOWNER

☐ ☒

Begin without Approval

☐ ☒

Wait for Approval

☐ ☒

Materials:

Repair existing Danielle almond Lakeland residential using all usable parts on site

Repack 40' - Danielle almond Lakeland residential to follow contour of ground

Project Options:

Notes:

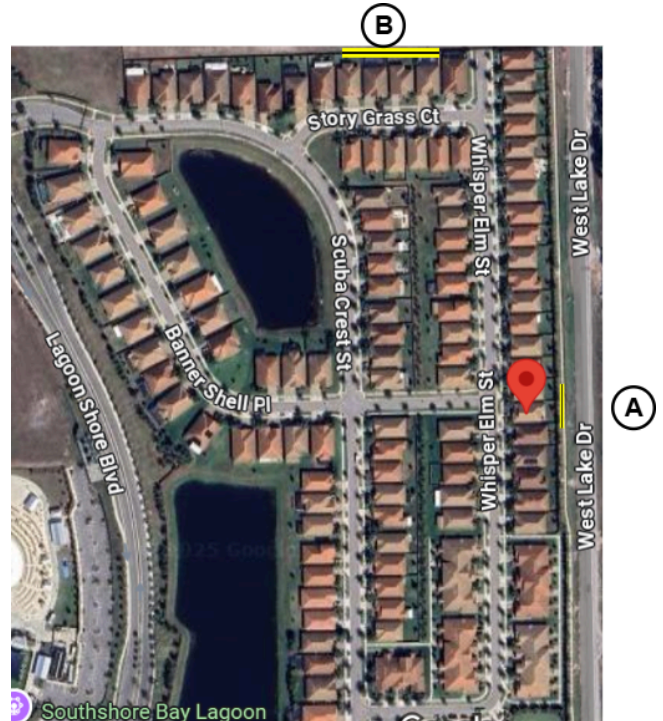
Quote valid for 30 days or next material price increase. Client will remove any plants/debris to provide 36" of clear work area prior to installation crew arrival. No survey at time of quote. Will not match existing fence.

A

Repair existing Danielle almond Lakeland Residential

B

Repack 40' Danielle almond Lakeland residential to follow contour of ground



I hereby acknowledge that the above layout is approved for installation. Purchaser agrees to uncover and mark all underground lines and piping, including but not limited to property pins, conduit, private electrical, television, or data lines, water piping, septic piping or systems, and sprinkler systems. Purchaser agrees to pay Company the additional sum of Three Hundred and Fifty and no/100 dollars (\$350.00) for its mobilization costs in the event that Purchaser changes any of the following:

1. Changes to the Layout of time of installation where installers would need to leave premises and return.

2. Upon arrival of installation crew, job site is not ready for installation;

3. Upon arrival of installation crew, home owner has not obtained permissions and concessions on address referenced above. Customer will be invoiced for additional footage or items requested that were not part of the original contract. Purchaser is not liable for installation delays due to Acts of God.

4. Installation is cancelled or postponed due any of the above mentioned items or the client has not obtained homeowners association approval prior to installation resulting in installation interruption.

5. Fee is in addition to the cancellation terms and conditions.

6. If no survey is available at the time an estimate is provided the contracted linear footage and contract value is subject to change either upon receipt of a current survey or at the time of installation based on actual footage installed.

Home Owner or Authorized Representative: **Page 103 of 130** Date:

Danielle Fence Manufacturing Co. - Sales & Installation Contract

DEFINITIONS

1. Company - Danielle Fence Manufacturing Company.
2. Purchaser - The person or entity executing this Contract.
3. Contract - This document, including attachments, when executed by the Company and the Purchaser.
4. Site - The address[es] where product is to be installed.
5. Installation - The sale, delivery and placement of Product on the Site by the Company.
6. Layout - Any portion of the Contract indicating the installation location and dimensions of the product[s] to be installed.
7. Product - All goods identified to this Contract and sold by the Company to Purchaser.
8. Sale - Over-the-counter sale of Product to any person or entity without agreement by the Company for Product installation.
9. Total Price - Unless otherwise indicated on the Contract, Total Price is the estimated price of the Sale or Installation of Product by the Company including taxes. The cost of Product is based upon estimates of the amount of Product required to fulfill the Contract. Purchaser will be invoiced or credited for any increase or decrease in the materials, no credit will be issued for waste or non-standard materials required for the company's full performance.

TERMS

1. This Contract will be in full force and effect upon execution by Company and Purchaser and Purchaser's payment of the required deposit.
2. The Company will perform all Installations in a workmanlike manner and in accordance with standard practices in the industry.
3. Purchaser will obtain any permission and concession necessary for Installation, including but not limited to those required by any homeowner's association. Purchaser's Initials
4. Permit fees are not included in contract pricing. Purchaser will be invoiced for any permit fees that are applicable. Any contracts that are not installed within 30 days of the original quote are subject to review for material cost increases.
5. Upon execution of this Contract all Product ordered herein shall be deemed accepted by the Purchaser, without right of rejection or revocation. Cancellation of Contract by Purchaser will result in forfeiture of all deposits paid.
6. All terms of the Contract are incorporated in the Contract and Purchaser has not been induced by any promises, explicit or implicit which are not contained therein.
7. Installation scheduling will take place upon receipt of Purchaser's plot plan (survey) or signed waiver thereof. The Company will verify by telephone the date and approximate time when the company will arrive at the Site for Installation. Purchaser will prepare the Site by ensuring that the fence line and property pins are marked at that date and time.
8. Purchaser agrees to pay Company the sum of Three Hundred and Fifty and no/100 Dollars (\$350.00) for its mobilization costs in the event that Purchaser changes any terms of this Contract; changes the Layout; upon arrival of installation crew, job site is not ready for Installation; does not prepare the Site for Installation; or does not obtain permissions and concessions referenced above. Customer will be invoiced for additional footage or items requested that were not part of the original contract. Purchaser is not liable for Installation delays due to Acts of God.
9. Purchaser waives and the Company disclaims all warranties of fitness for a particular purpose and merchantability.
10. Purchaser may not transfer or assign this Contract to any person or entity.
11. All proprietary rights and interest in this Sales & Installation Contract shall be vested in the Company, and all other rights including but without limitation, patent, registered design, copyright, trademark, service mark, connected with this Contract shall also be vested in the Company.

PERFORMANCE

1. Performance by the Company shall be complete upon either the Sale or Installation of Product.
2. Performance by the Purchaser shall be complete upon payment of the Total Price at the time of Sale or Installation.

PAYMENT

1. Purchaser will pay Company the outstanding balance of the Total Price at the time of Sale or Installation by Visa, Mastercard, American Express, Discover, cash, pre-approved personal check, cashier's check or money order by hand or US Mail to 4855 S.R. 60 W, Mulberry, Florida 33860. In the event that Purchaser does not pay the Total Price at the time of Sale or Installation it will pay interest on that amount at the rate of one-and-one-half percent per month (1.5% month).
2. The Company does not extend credit to any Purchaser.
3. Purchaser will have no title or right to possession of any Product provided by the Company until Purchaser pays the Total Price in full. Company retains all liens, including purchase money liens, on all Products until such time as Total Price has been paid.

MISCELLANEOUS

1. Non-liability - The Company does not guarantee or warrant Products which it does not install. By executing this Contract, the Purchaser waives any rights which it may have, now or in the future against the Company, its agents or suppliers for Product which fails after the Sale.
2. Underground facilities - Purchaser's Initials
 - (a) Purchaser will notify Contractor of all underground lines or piping on the Site.
 - (b) Purchaser will uncover and mark all underground lines and piping, including but not limited to conduit, private electrical or television lines, water piping, drain fields, sprinkler systems and septic systems.
 - (c) Purchaser will indemnify and hold the Company harmless for damage to underground cables, pipes, drain fields, septic systems, structures or other underground facilities located on the Site, whether owned by Purchaser or another, if damaged by Company in the course of performance of this contract.
 - (d) If the installation requires drilling through existing concrete or brick pavers, Company is not responsible for cracking or breakage.
3. Costs and Attorney's Fees - If Purchaser breaches the Contract the Company may remedy that breach using any remedies available under the laws of the State of Florida. In any action brought by the Company in connection with this Contract it will be entitled to recover from the Purchaser, all costs, including attorneys' fees, at the pre-trial, trial, post-trial and appellate levels.
4. Right of Repossession - In the event that Purchaser defaults in the payment of the Total Price for greater than ninety (90) days, the Company may, at its own election and without notice to Purchaser, reenter Purchaser's property and repossess all products provided under this Contract. Upon repossession, the Company will be entitled to all outstanding amounts and the costs of repossession, including labor and materials, attorneys' fees and pre- and Post-judgment interest at the highest rate permitted by Florida law.
5. Choice of Law - This Contract shall be governed by the laws of the State of Florida and the Courts of Polk County Florida shall have exclusive jurisdiction for the determination of all disputes arising thereunder.
6. Void or Voidable Provisions - This Contract shall remain in full force and effect if any provision herein is found to be void or voidable and in this instance the Contract shall be interpreted as though that provision were not incorporated herein.
7. Vinyl fence height listed on the contract includes two inches of ground clearance.

Purchaser Acknowledgment: _____

Date: _____



I, South Shore Bay CDD request "fence" to be installed on my property at 16830 Whisper Elm St, and assume all responsibility for its placement, including which way the fence will face (i.e. finished side in or finished side out).

Danielle Fence Mfg. Co., Inc. is not liable for the location and/or placement of this fence for one or more of the following reasons (please check and initial all that apply):

☒ No copies of a "current" Survey with a seal is available. If a copy is not made available the fence will be installed as per signed contract layout drawing. Customer assumes **total** responsibility of cost if take down and relocation is required.

☐ Customer wants fence with finished side facing in.

☐ Customer wants fence placed in a wetland or easement area.

☐ Customer is aware fence is all or partially off property.

☐ Customer selected a fence style that does not meet pool code.

☐ Customer has not received HOA approval and accepts full responsibility for installation of the fence and any cost of relocation of the fence.

☐ Order materials and begin fabrication prior to approval with the full understanding homeowner is responsible for all costs incurred.

☒ Do not order materials or start fabrication until HOA is approved, understanding that the quoted lead-time starts when we receive the written HOA Approval.

Additional comments or notes:

Signature: _____

Date: _____



Should you decide to have Danielle Fence Manufacturing install your fence, let us give you some helpful information on what is required and what to expect.

- ☐ Before proceeding with installation plans, we recommend you make yourself aware of the restrictions that may apply in your subdivision, city or county. What fence height is acceptable? What style, color or quality is acceptable? Are there any easements, wetlands or other restrictions that we should be aware of before installation? Upon request, Danielle Fence Manufacturing can assist the homeowner with filling out and submitting necessary paperwork for their Homeowners Association's approval.
- ☐ When considering whether a wood fence's finished side will face in or out, if the fence is to be located near an existing neighbor's fence, run alongside a hedge row or near any immovable structure, we must have 36" clearance between the finished side and any of these obstructions. PVC fence does not require this clearance, however, there should be adequate room in which to work.
- ☐ Is the proposed fence line clear? Are there any bushes, trees or roots to work around?
- ☐ How much clearance is acceptable between the bottom of your fence and the ground?
- ☐ Are there small animals? Do you need clearance for trimming grass? Depending on the terrain, it may not be possible to keep the clearance between the fence and the ground consistent?
- ☐ If there is a swimming pool, what gate hardware is required? Can the gate swing out according to code requirements? Will there be a swimming pool in the future?
- ☐ A 25% deposit, along with a signed copy of the contract on standard stock items will get your order processed and into our installation schedule. On non-standard items or custom orders we will require a 50% deposit to process your order. You may pay by cash, check, Visa, MasterCard, American Express or Discover. Your order will be processed only when both the deposit and the signed copy of the contract are received, even if we have a deposit and a verbal okay to proceed. The balance is due on the day of installation.
- ☐ Danielle Fence also requires a copy of your property survey/plot plan and the property pins located to insure the fence is placed on your property. If the property pins are not located, the homeowner must sign a release accepting responsibility for the fence location. It is customary for the fence to run 4 to 6 inches inside the property line.
- ☐ Danielle Fence takes responsibility for public utility locating. Danielle Fence will order a utility locator to mark electrical lines, cable TV lines, phone lines and gas lines. The utility locate company will not locate sprinkler, water lines, sewer lines or any lines that the property owner may have installed such as a gas line for a pool heater or electric line for a pool or water-well pump. In light of this, Danielle Fence will not assume any responsibility for damages to any underground items that may be damaged during installation.
- ☐ Once the utility locate has been ordered, you may or may not see flags/spray painted markings indicating underground utility lines. If you do and they are in conflict with the proposed fence line, please call us right away. FL State Law PROHIBITS any digging within 24 inches of public utility markers.
- ☐ Your installation date will be set the week prior to the week of your installation. Typically, that means you will be contacted late in the week confirming your installation for the following week. We ask that you're present for as much of the installation as possible, especially the first hour, to insure the installation foreman can go over the layout, which way the gates swing, their exact location and any other details that need attention. Any changes to the contract must be done in advance of the installation day and must be signed for approval.

Should you have any questions, please feel free to call and speak to any of our representatives. These items are just some of the items needed prior to purchasing a fence. For terms and conditions see your contract.

I have read and understand the above _____

Print name _____





Shown with optional New England Post Caps



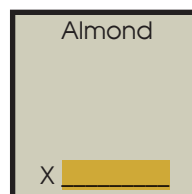
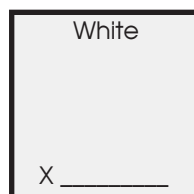
BGM Lakeland with 5' Walk Gate



Shown with optional Lattice Filler



VINYL COLOR OPTIONS:



*Upon signing Product Information Page, customer is aware of actual color of the fence and accepts the color provided by Danielle Fence.

Available in 48", 60" and 72" Height

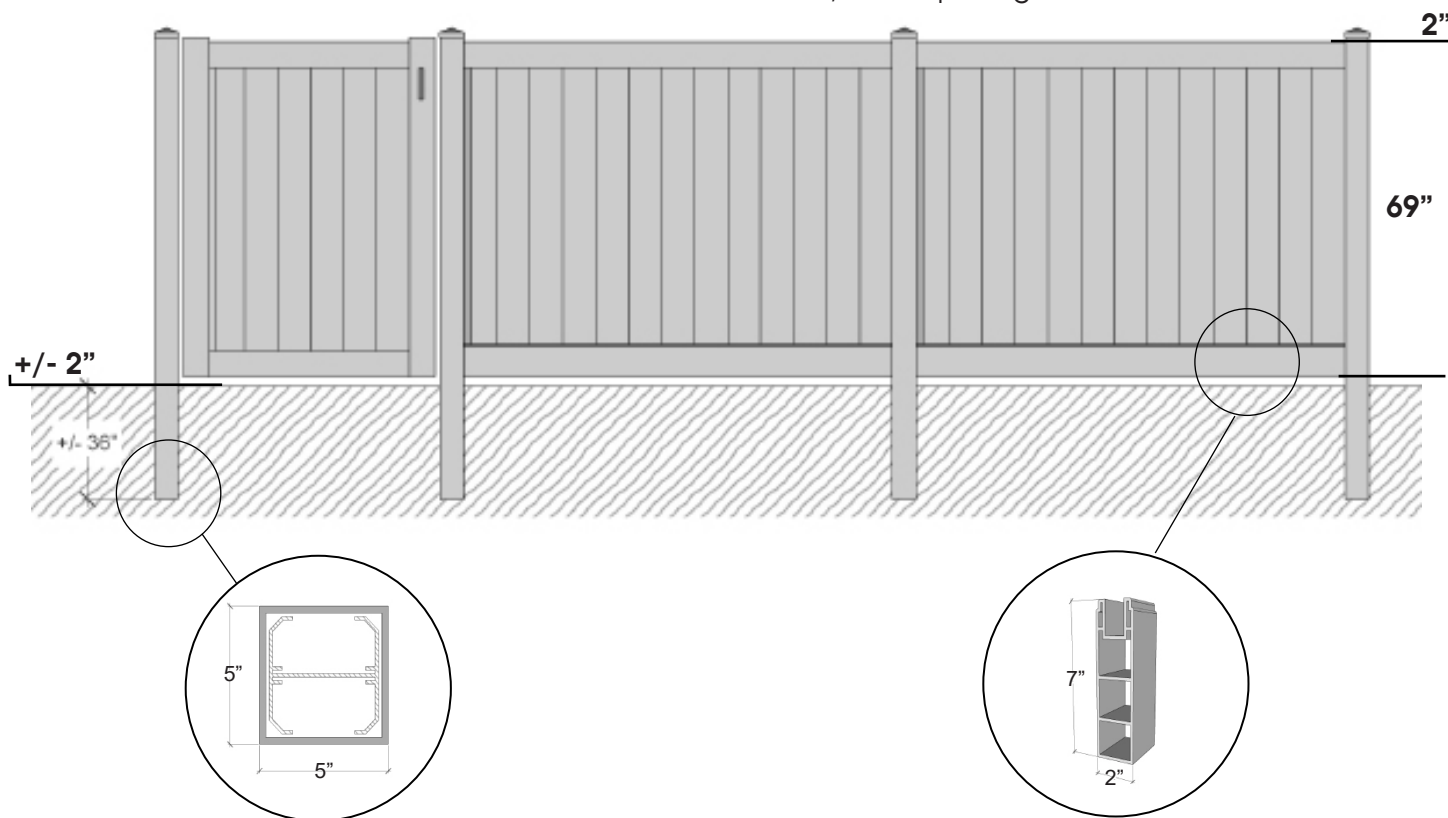
(Measurements listed are to the top of post)

Fence is constructed from the following materials:

- 2" x 7" ribbed heavy wall bottom rail
- 1½" x 5½" ribbed top rail
- Thirteen, ⅞" x 7" vertical ribbed tongue & groove pickets per section
- One, 1" x 1½" u-channel
- 5" x 5" x .135" posts on 96" centers
- Posts installed 36" in ground
- 5" traditional post caps
- Aluminum reinforced gate hinge post
- 48" or shorter heights do not meet pool code
- 48" x 50" gates or smaller are all .280" posts with no insert

Example: 72" Fence

- Rail to Rail is 69"
- Plus 2" to the top of the post
- +/- 2" of spacing at the bottom of the fence



Proudly Made in the USA

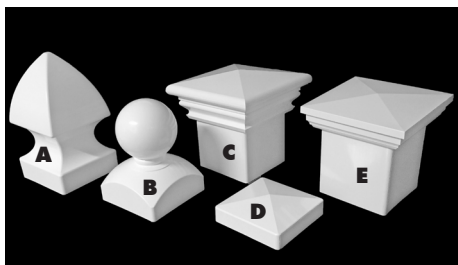
10 year prorated warranty*

X

(Customer Signature)

*See contract for terms & conditions. Visit www.daniellefence.com to view warranty details.

POST CAP OPTIONS:



A. Gothic Cap B. Ball Cap
C. Federation Cap D. Traditional Cap
E. New England Cap



www.DanielleFence.com

863.425.3182 | 813.681.6181

4855 SW 60W | Mulberry, FL 33860

01282021

EXHIBIT 11

AGENDA



Phone: (863) 797-7525 (863) 968-6713

DATA + ACCESS CONTROL + SECURITY + INTRUSION + CCTV +

MONITORING + IT + LOCKS + GATES

LIC. EG13000790

ECSINTEGRATIONS.COM



Hidden Creek - Gate Tie-back System - Bishop Gate

Date:	8/22/2025	PROPOSAL	Proposal No:	TH25822-2
Submitted to:	Hidden Creek CDD	Job Location:	Hidden Creek - Gate Tie-back System - Bishop Gate	
Attention:	Gary Schwartz	Attention:	Gary Schwartz	Title:
Email:	gary@hikai.com	Email:	gary@hikai.com	
Phone:	813-565-4663	Phone:	813-565-4663	Fax:
Address:	1540 International Parkway # 2000	Address:	Hidden Creek Blvd Resident gate entrance	
City / ST	Lake Mary / FL	City / ST	Wimauma / FL	Zip: 33598

SCOPE OF WORK:

INSTALL FOUR - 4'X2X2 POST WITH END CAP IN CONCRETE (2' IN , 2' OUT) . INSTALL FOUR -24 INCH STAINLESS STEEL CHAINS - 1 PER GATE .INSTALL 4 COMBO PADLOCKS - 1 PER GATE . PAINT EACH POLE BLACK .

INCLUDED MATERIALS:

4- 4X2X2 POLE WITH CAP . CONCRETE . 4- 24 INCH STAINLESS STEEL CHAINS . 4 COMBO PADLOCKS . PAINT .

INCLUSIONS:

• Quoted price will include materials specified, normal freight for all materials, filed notice to owner, equipment submittals, wire and device installation, final check-out and certification, one staff training session on the systems' operation.

CONSIDERATIONS & EXCLUSIONS:

- All work described in this proposal is to be performed during normal business hours unless otherwise noted.
- Customer agrees to provide uninterrupted and unhindered access to all necessary work areas during normal business hours. Any hindrance of ECS Integrations (ECSI) technicians will result in additional labor charges of \$85/man hour.
- ECSI is not responsible for any changes the Authority Having Jurisdiction (AHJ) or customer may deem necessary. Any alteration or deviation from the original scope involving additional costs will be executed only upon written orders. Work, including closing of the permit, will be halted until the authorization for the change order is received in writing.
- ECSI will accept payments with a credit card. These are subject to a 4% processing fee.
- Permit documents and fees are not included as specified above. Tax is excluded.
- This proposal does NOT include repairing any pre-existing troubles that may be present, including those troubles that may not be detected until proposed work is complete. (Such trouble issues may arise from any field device, field wiring, module, panel or system connected to the panel)
- This proposal does NOT cover ancillary device connections, overtime, lifts, patching, fire caulking existing penetrations, painting, phone lines, damage by others, or additional inspections required by AHJ.
- The customer is responsible for providing all connections to high voltage system components, and all conduit of the correct size to accommodate ECSI wire fills (with pull string installed).
- Unless instructed by writing prior to commencement of work, all parts removed from jobsite will be discarded without notice.

Additional notes added at time of acceptance: 50% DEPOSIT DUE PRIOR TO INSTALL.

Terms:	First billing will include all parts for job start-up and mobilization labor. All billing thereafter will be billed monthly on percent of job completed.	GRAND TOTAL:	\$1,480.00
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This proposal is valid through 9/21/2025

ECSI Sales Rep: _____
(Sales Representative)

ECSI Officer: _____
(Authorizing Officer Signature) _____
Date

THIS IS A BINDING CONTRACT. The person executing this Contract represents and warrants that he/she has full authority to enter into this Contract on behalf of the Customer. The undersigned hereby acknowledges reading, understanding, and accepting all the prices, specifications, terms and conditions set forth in this Contract, including those on page two of this document which are incorporated herein and by reference made a part hereof. The undersigned authorizes ECSI to perform the work specified herein.

Customer Name: _____

Signature: _____

ECS INTEGRATIONS- rev 2021-10-11

Date

TERMS & CONDITIONS:

1. Required Approval: This Contract shall not be binding upon ECSI until signed by an officer of ECSI. In the event this Contract is not approved by said officer of ECSI, ECSI's liability shall be limited to refunding Subscriber the amount paid, if any, upon signing this Contract.

2. Warranty:

A. Standard Warranty. ECSI guarantees all material to be as specified. All work shall be completed in a workmanlike manner according to standard industry practices. Materials & labor are warranted for 90 days from date of installation or for the term of the selected Extended Service Plan if Subscriber elects to participate in such plan. There is no labor and material warranty on any customer provided equipment.

B. Extended Warranty. Applicable only if specified on face of this contract and is contingent upon ECSI being contracted to provide Central Station Monitoring Services and perform all of the NFPA mandated tests and inspections of the installed fire protection systems'.

C. All Warranty obligations exclude pre-existing to remain components, batteries, acts of God, fire, theft, vandalism, or tampering by unauthorized personnel. All warranty's are void if any party not authorized by ECSI performs work on any item installed by ECSI.

3. Hours of Service. All work required by this Contract shall be performed between 8:00 a.m. and 4:30 p.m. on normal business days, except in the case of emergency. Service calls received after 3:30 p.m. are subject to after-hour rates.

4. Subscriber Responsibilities:

A. Subscriber agrees not to tamper with, remove, or otherwise interfere with the communication software and agrees to furnish, at Subscriber's expense, all 110 volt AC power, electrical outlets, receptacles, and telephone hook-ups as deemed necessary by ECSI for connection of the equipment.

B. Subscriber must visually inspect system components periodically and, if a problem is discovered, notify ECSI immediately. When ECSI alerts Subscriber of any issue with the system that requires correction, Subscriber assumes full responsibility for taking action to resolve the reported issue.

C. Subscriber must inform ECSI, in writing, of any change in fire rating bureau or agency. Subscriber must also inform ECSI, in writing, of any change in the list of people that ECSI is to call in the event of alarm activation. ECSI is not responsible for any errors, omissions, or failure to update such list by Subscriber.

5. Default:

A.

Event of Default. Subscriber shall be in default of this Contract if Subscriber: (a) fails to pay any installation charge, (b) fails to pay any monitoring or service charge, (c) willfully or negligently causes repeated false alarms, (d) cancels this Contract without cause before the end of its term, or (e) fails to perform any other obligations under this Contract.

B. ECSI's Remedy Upon Default.

i. Terminate Contract. If Subscriber defaults, ECSI may terminate this Contract ten (10) days after written notice of default if Subscriber has not cleared the default by that date.

ii. Damages. If Subscriber defaults, Subscriber shall pay ECSI any money due for any product or services provided prior to default. Additionally, Subscriber shall pay an amount equal to 60% of the remaining monitoring and or Extended Service Plan fees, plus any other damages to which ECSI may be entitled under applicable law.

iii. Costs. In the event either Party resorts to legal action to enforce the terms and provisions of this Agreement, or as a result of any breach under this Agreement, the prevailing Party shall be entitled to recover the costs of such action so incurred, including, without limitation, reasonable attorneys' fees, arbitration fees, prejudgment interest, and any other reasonable and related expenses of collection.

6. Changes: Any alteration or deviation from the specified work involving extra costs, will be executed only upon written orders, and will become an extra charge. The cost of any changes to the scope of work described herein made at the request of or made necessary or required by Subscriber's action, or which may be required by any governmental agency or insurance interest or inspection and rating bureaus are to be borne solely by Subscriber. SUBSCRIBER ACKNOWLEDGES THAT SUBSCRIBER HAS CHOSEN THE SYSTEM AND THAT ADDITIONAL PROTECTION IS AVAILABLE AND MAY BE OBTAINED FROM ECSI AT AN ADDITIONAL COST TO SUBSCRIBER. All risk of loss or damage to the system shall be borne exclusively by Subscriber.

7. External

Services: Any fines levied by a municipality or government agency regarding false alarms shall be the sole responsibility of the Subscriber. Additional fees levied by monitoring agency for any reason, including but not limited to those caused by runaway dialers, runner services, etc. shall be the sole responsibility of Subscriber. Such fees shall be added to the service charges or billed to Subscriber directly by the appropriate agency.

8. A. Limitation of Damages (cont.)

The payments under this Contract are based solely upon the value of the services provided and it is not the intention of the parties that ECSI assume responsibility for any loss or damage sustained through burglary, theft, robbery, fire, or other cause, or that there exists or shall exist any liability on the part of ECSI by virtue of this Contract. Notwithstanding these provisions, if there should arise any liability on the part of ECSI, such liability is and shall be limited to a sum equal to the service charge for a period of six (6) months or \$500.00 whichever is less, which sum is liquidated damages and not a penalty. In the event that Subscriber wishes ECSI to assume greater liability, Subscriber may obtain from ECSI a higher limit by paying an additional amount proportioned to the responsibility and a rider shall be attached to this Contract, setting forth the additional liability of ECSI and the additional charges. However, any such additional obligation does not make ECSI an insurer.

B. Interruption of Service. ECSI shall not be liable for any damage or loss sustained by Subscriber as a result of any delay in service or installation of equipment, equipment failure, or interruption of service due to electric failures, strikes, war, acts of God, or other causes, including ECSI's negligence in the performance of this Contract. The estimated date that work is to be substantially completed is not a definite completion date and time is not of the essence.

C. Disclaimer of Warranties. ECSI does not represent or warrant that the system may not be compromised or circumvented; or that the system will prevent any loss by burglary, hold-up, fire or otherwise; or that the system will in all cases provide the protection for which it is installed or intended. Subscriber acknowledges and agrees that ECSI has made no representations or warranties, expressed or implied, as to any matter whatsoever including without limitation the condition of equipment, its merchantability or its fitness for any particular purpose; nor has Subscriber relied on any representations or warranties, expressed or implied, that any affirmation of fact or promise shall not be deemed to create an express warranty and that there are no warranties which extend beyond the face of this Contract; that

ECSI is not an insurer; that Subscriber assumes all risk of loss or damage to Subscribers premises or the contents thereof; and that Subscriber has read and understands all of this Contract, particularly paragraph eight (8) which sets forth ECSI's maximum liability in the event of any loss or damage to Subscriber or anyone else.

9. Third Party Indemnification: In the event any person, not a party to this contract, shall make any claim or file any lawsuit against ECSI for any reason relating to ECSI's duties and obligations pursuant to this Contract, including but not limited to the design, installation, maintenance, monitoring, operation, or any failure of the alarm system to operate properly, Subscriber agrees to indemnify, defend and hold ECSI harmless from any and all claims and lawsuits, including the payment of all damages, expenses, costs, and attorney's fees to the extent Subscriber agrees to indemnify, defend and hold ECSI harmless from any and all claims and lawsuits, including the payment of all damages, expenses, costs, and attorney's fees to the extent caused by Subscriber. The parties agree that there are no third party beneficiaries of this Contract. Subscriber, for itself and any of its insurance carriers waives any right of subrogation Subscriber's insurance carriers may have against ECSI or any of its subcontractors, subject to the advice of Subscriber's counsel.

10. Assignment: ECSI shall have the right to assign this Contract without notice to Subscriber and shall have the further right to subcontract any services which it may perform. ECSI shall inform Subscriber when services are subcontracted and shall maintain current proof of subcontractor's state license, general insurance, and workers compensation coverage. Subscriber acknowledges that this Contract, and particularly those paragraphs relating to disclaimer of warranties, liquidated damages and third party indemnification, inure to the benefit of, and are applicable to any subcontractors employed by ECSI to provide monitoring, maintenance, installation or service of the system(s) and they bind Subscriber to said subcontractors with the same force and effect as they bind Subscriber to ECSI.

11. Severability: In the event any of the terms or provisions of this Contract shall be declared to be invalid or inoperative, all of the remaining terms and provisions shall remain in full force and effect.

12. Notices: All notices to be given hereunder shall be in writing and may be served either personally or by mail, postage prepaid to the addresses set forth in the Contract or to any other from time to time in writing.

13. Binding Arbitration: This Contract is binding for ECSI, Subscriber, successors in interest, agents, employees, shareholders, officers, former employees, former officers, directors, subsidiaries, parent corporations, attorneys, and all other entities acting on the their behalf. Parties agree to submit to binding arbitration, conducted by the American Arbitration Association under the Construction Industry Arbitration Rules, any matters which cannot otherwise be resolved, and expressly waive any and all rights in law and equity to bringing any civil disagreement before a court of law, except that judgment upon the award rendered by the arbitrator may be entered in any court having jurisdiction thereof.

14. Entire Agreement: This Contract is intended by the parties as a final expression of their agreement and as a complete and exclusive statement of the terms. This Contract supersedes all prior representations, understandings or agreements of the parties. This Contract can only be modified in a writing signed by the parties. No waiver of a breach of any term or condition of this Contract shall be construed to be a waiver of any succeeding breach.

EXHIBIT 12

AGENDA

August 6, 2025

Southshore Bay CDD
Breeze Homes

Re: Southshore Bay CDD

Florida Commercial Care, Inc. hereby submits the following quote for the property referenced above.

QUOTE: Southshore CDD cleaning of the outside ditch.

DESCRIPTION OF WORK:

- Dispatch crew with all the required equipment and materials needed to complete the work order.
- Cleaning of overgrown trees and bushes inside of ditch along Bishop RD Southshore CDD.
- Ensure all precautionary and traffic safety cones are utilized to divert traffic.
- Clean all debris from work completed and haul all debris to a local landfill.

Total Price- \$4,020.00

Proposal Accepted _____

DATE

SIGNATURE

Stephen McDowell

Stephen McDowell
Florida Commercial Care, Inc.

Unless otherwise expressly stated in the above verbiage, this proposal is **valid** for a period of **60 days** after it is issued by Florida Commercial Care.

EXHIBIT 13

AGENDA

September 2, 2025

Southshore Bay CDD
Breeze Homes

Re: Southshore Bay CDD

Florida Commercial Care, Inc. hereby submits the following quote for the property referenced above.

QUOTE: Southshore Medley CDD 5506 Squire Grove.

DESCRIPTION OF WORK:

- Dispatch crew with all the required equipment and materials needed to complete the work order.
- Removal, disposal and soil preparation for new tree.
- Installation of (1) 10' OA Sabal Palm trees along West Lake Dr.
- Installation of (1) Staking kits
- Ensure all precautionary and traffic safety cones are utilized to divert traffic.
- Clean all debris from work completed and haul all debris to a local landfill.

TOTAL PRICE: \$2,877.70

Proposal Accepted _____

DATE

SIGNATURE

Stephen McDowell

Stephen McDowell
Florida Commercial Care, Inc.

Unless otherwise expressly stated in the above verbiage, this proposal is **valid** for a period of **60 days** after it is issued by Florida Commercial Care.

EXHIBIT 14

AGENDA

September 5, 2025

Southshore Bay CDD
Attn: Gary Schwartz
5002 Jackel Chase Drive
Wimauma, FL 33598

Re: Southshore Bay

Florida Commercial Care, Inc. hereby submits the following proposal for the property referenced above.

PROPOSAL: Stop sign install along the back Southshore Bay entrance/exit gates.

SCOPE OF WORK:

- Dispatch technicians to the property with required equipment and materials to complete work order.
- Located and tape off area for safe working environment.
- Reference pictures to be provided to technician.
- Locate gated area to have standard 30x30 stop signs installed.
- 2 to be installed on rear Southshore Bay entrance/exit gates, one on each side, using required hardware.
- Properly install (2) 30x30 stop signs to gates using required hardware.
- One stop sign to be installed on the entrance side gate and one stop sign to be installed on exit side gate.
- Possible hole drilling into gate slats may be needed for proper installation.
- Assure each sign is properly secure to gate prior to leaving.
- Check property for any other damage or issues.
- Remove and clean all equipment and debris from area.

Total Price- \$599.33

Proposal Accepted _____
DATE

SIGNATURE

Stephen McDowell
Stephen McDowell
Florida Commercial Care, Inc.

Unless otherwise expressly stated in the above verbiage, this proposal is **valid** for a period of **60 days** after it is issued by Florida Commercial Care.

EXHIBIT 15

AGENDA



Quarterly Compliance Audit Report

Southshore Bay

Date: April 2025 - 1st Quarter

Prepared for: Monica Alvarez

Developer: Kai

Insurance agency:



Preparer:

Susan Morgan - *SchoolStatus Compliance*

ADA Website Accessibility and Florida F.S. 189.069 Requirements

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Compliance Audit Overview

The Community Website Compliance Audit (CWCA) consists of a thorough assessment of Florida Community Development District (CDD) websites to assure that specified district information is available and fully accessible. Florida Statute Chapter 189.069 states that effective October, 2015, every CDD in the state is required to maintain a fully compliant website for reporting certain information and documents for public access.

The CWCA is a reporting system comprised of quarterly audits and an annual summary audit to meet full disclosure as required by Florida law. These audits are designed to assure that CDDs satisfy all compliance requirements stipulated in Chapter 189.069.

Compliance Criteria

The CWCA focuses on the two primary areas – website accessibility as defined by U.S. federal laws, and the 16-point criteria enumerated in [Florida Statute Chapter 189.069](#).



ADA Website Accessibility

Several federal statutes (American Disabilities Act, Sec. 504 and 508 of the Rehabilitation Act of 1973) require public institutions to ensure they are not discriminating against individuals on the basis of a person's disability. Community websites are required to conform to web content accessibility guidelines – [WCAG 2.1](#), which is the international standard established to keep websites barrier-free and the recognized standard for ADA-compliance.



Florida Statute Compliance

Pursuant to F.S. [189.069](#), every CDD is required to maintain a dedicated website to serve as an official reporting mechanism covering, at minimum, 16 criteria. The information required to report and have fully accessible spans: establishment charter or ordinance, fiscal year audit, budget, meeting agendas and minutes and more. For a complete list of statute requirements, see page 3.

Audit Process

The Community Website Compliance Audit covers all CDD web pages and linked PDFs.* Following the [WCAG 2.1](#) levels A, AA, and AAA for web content accessibility, a comprehensive scan encompassing 312 tests is conducted for every page. In addition, a human inspection is conducted to assure factors such as navigation and color contrasts meet web accessibility standards. See page 4 for complete accessibility grading criteria.

In addition to full ADA-compliance, the audit includes a 16-point checklist directly corresponding with the criteria set forth in Florida Statute Chapter 189.069. See page 5 for the complete compliance criteria checklist.

* **NOTE:** Because many CDD websites have links to PDFs that contain information required by law (meeting agendas, minutes, budgets, miscellaneous and ad hoc documents, etc.), audits include an examination of all associated PDFs. **PDF remediation** and ongoing auditing is critical to maintaining compliance.



ADA Website Accessibility

Result: **PASSED**

Accessibility Grading Criteria

Passed	Description
Passed	Website errors* 0 WCAG 2.1 errors appear on website pages causing issues**
Passed	Keyboard navigation The ability to navigate website without using a mouse
Passed	Website accessibility policy A published policy and a vehicle to submit issues and resolve issues
Passed	Color contrast Colors provide enough contrast between elements
Passed	Video captioning Closed-captioning and detailed descriptions
Passed	PDF accessibility Formatting PDFs including embedded images and non-text elements
Passed	Site map Alternate methods of navigating the website

*Errors represent less than 5% of the page count are considered passing

**Error reporting details are available in your Campus Suite Website Accessibility dashboard



Florida F.S. 189.069 Requirements

Result: **PASSED**

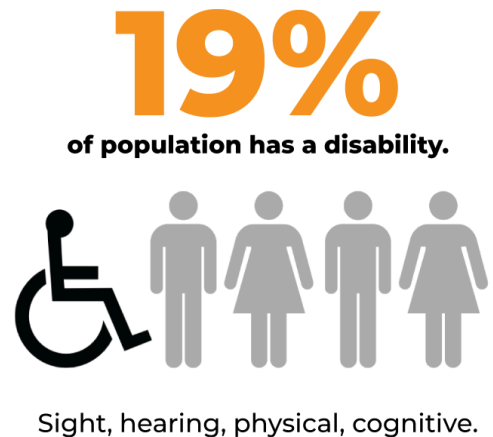
Compliance Criteria

Passed	Description
Passed	Full Name and primary contact specified
Passed	Public Purpose
Passed	Governing body Information
Passed	Fiscal Year
Passed	Full Charter (Ordinance and Establishment) Information
Passed	CDD Complete Contact Information
Passed	District Boundary map
Passed	Listing of taxes, fees, assessments imposed by CDD
Passed	Link to Florida Commission on Ethics
Passed	District Budgets (Last two years)
Passed	Complete Financial Audit Report
Passed	Listing of Board Meetings
N/A	Public Facilities Report, if applicable
Passed	Link to Financial Services
Passed	Meeting Agendas for the past year, and 1 week prior to next

Accessibility overview

Everyone deserves equal access.

With nearly 1-in-5 Americans having some sort of disability – visual, hearing, motor, cognitive – there are literally millions of reasons why websites should be fully accessible and compliant with all state and federal laws. Web accessibility not only keeps board members on the right side of the law, but enables the entire community to access all your web content. The very principles that drive accessible website design are also good for those without disabilities.



The legal and right thing to do

Several federal statutes (American Disabilities Act, Sec. 504 and 508 of the Rehabilitation Act of 1973) require public institutions to ensure they are not discriminating against individuals on the basis of a person's disability. Community websites are required to conform to web content accessibility guidelines, WCAG 2.1, the international standard established to keep websites barrier-free. Plain and simple, any content on your website must be accessible to everyone.



ADA Compliance Categories

Most of the problems that occur on a website fall in one or several of the following categories.



Contrast and colors

Some people have vision disabilities that hinder picking up contrasts, and some are color blind, so there needs to be a distinguishable contrast between text and background colors. This goes for buttons, links, text on images – everything. Consideration to contrast and color choice is also important for extreme lighting conditions.

Contract checker: <http://webaim.org/resources/contrastchecker>



Using semantics to format your HTML pages

When web page codes are clearly described in easy-to-understand terms, it enables broader sharing across all browsers and apps. This ‘friendlier’ language not only helps all the users, but developers who are striving to make content more universal on more devices.



Text alternatives for non-text content

Written replacements for images, audio and video should provide all the same descriptors that the non-text content conveys. Besides helping with searching, clear, concise word choice can make vivid non-text content for the disabled.

Helpful article: <http://webaim.org/techniques/alttext>



Ability to navigate with the keyboard

Not everyone can use a mouse. Blind people with many with motor disabilities have to use a keyboard to make their way around a website. Users need to be able to interact fully with your website by navigating using the tab, arrows and return keys only. A “skip navigation” option is also required. Consider using [WAI-ARIA](#) for improved accessibility, and properly highlight the links as you use the tab key to make sections.

Helpful article: www.nngroup.com/articles/keyboard-accessibility

Helpful article: <http://webaim.org/techniques/skipnav>



Easy to navigate and find information

Finding relevant content via search and easy navigation is a universal need. Alt text, heading structure, page titles, descriptive link text (no ‘click here’ please) are just some ways to help everyone find what they’re searching for. You must also provide multiple ways to navigate such as a search and a site map.

Helpful article: <http://webaim.org/techniques/sitetools/>



Properly formatting tables

Tables are hard for screen readers to decipher. Users need to be able to navigate through a table one cell at a time. In addition to the table itself needing a caption, row and column headers need to be labeled and data correctly associated with the right header.

Helpful article: <http://webaim.org/techniques/tables/data>



Making PDFs accessible

PDF files must be tagged properly to be accessible, and unfortunately many are not. Images and other non-text elements within that PDF also need to be ADA-compliant. Creating anew is one thing; converting old PDFs – called PDF remediation – takes time.

Helpful articles: <http://webaim.org/techniques/acrobat/acrobat>



Making videos accessible

Simply adding a transcript isn't enough. Videos require closed captioning and detailed descriptions (e.g., who's on-screen, where they are, what they're doing, even facial expressions) to be fully accessible and ADA compliant.

Helpful article: <http://webaim.org/techniques/captions>



Making forms accessible

Forms are common tools for gathering info and interacting. From logging in to registration, they can be challenging if not designed to be web-accessible. How it's laid out, use of labels, size of clickable areas and other aspects need to be considered.

Helpful article: <http://webaim.org/techniques/forms>



Alternate versions

Attempts to be fully accessible sometimes fall short, and in those cases, alternate versions of key pages must be created. That is, it is sometimes not feasible (legally, technically) to modify some content. These are the 'exceptions', but still must be accommodated.



Feedback for users

To be fully interactive, your site needs to be able to provide an easy way for users to submit feedback on any website issues. Clarity is key for both any confirmation or error feedback that occurs while engaging the page.



Other related requirements

No flashing

Blinking and flashing are not only bothersome, but can be disorienting and even dangerous for many users. Seizures can even be triggered by flashing, so avoid using any flashing or flickering content.

Timers

Timed connections can create difficulties for the disabled. They may not even know a timer is in effect, it may create stress. In some cases (e.g., purchasing items), a timer is required, but for most school content, avoid using them.

Fly-out menus

Menus that fly out or down when an item is clicked are helpful to dig deeper into the site's content, but they need to be available via keyboard navigation, and not immediately snap back when those using a mouse move from the clickable area.

No pop-ups

Pop-up windows present a range of obstacles for many disabled users, so it's best to avoid using them altogether. If you must, be sure to alert the user that a pop-up is about to be launched.

Web Accessibility Glossary

Assistive technology	Hardware and software for disabled people that enable them to perform tasks they otherwise would not be able to perform (e.g., a screen reader)
WCAG 2.0	Evolving web design guidelines established by the W3C that specify how to accommodate web access for the disabled
504	Section of the Rehabilitation Act of 1973 that protects civil liberties and guarantees certain rights of disabled people
508	An amendment to the Rehabilitation Act that eliminates barriers in information technology for the disabled
ADA	American with Disabilities Act (1990)
Screen reader	Software technology that transforms the on-screen text into an audible voice. Includes tools for navigating/accessing web pages.
Website accessibility	Making your website fully accessible for people of all abilities
W3C	World Wide Web Consortium – the international body that develops standards for using the web