



Rizzetta & Company

Greater Lakes/Sawgrass Bay Community Development District

Board of Supervisors Meeting November 19, 2025

**District Office:
8529 South Park Circle, Suite 330
Orlando, Florida 32819
407.472.2471**

www.glsbcdd.org

GREATER LAKES SAWGRASS BAY COMMUNITY DEVELOPMENT DISTRICT

Cagan Crossings County Library, at 16729 Cagan Oaks, Clermont, Florida 34714
www.glsbcdd.org

| | | |
|-----------------------------|---|--|
| Board of Supervisors | James Walker James Klinck Christina Cruz Pagan Gary Hayward Deborah Swansiger | Chairman Vice Chairman Assistant Secretary Assistant Secretary Assistant Secretary |
| District Manager | Brian Mendes | Rizzetta & Company, Inc. |
| District Counsel | Tina Garcia | Greenspoon Marder Law |
| District Engineer | Rey Malave | Dewberry Engineering |

The Audience Comment portion of the agenda is where individuals may make comments on matters that concern the District. Individuals are limited to a total of three (3) minutes to make comments during this time.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting/hearing/workshop is asked to advise the District Office at least forty-eight (48) hours before the meeting/hearing/workshop by contacting the District Manager at (239) 936-0913. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) 1-800-955-8770 (Voice), who can aid you in contacting the District Office.

A person who decides to appeal any decision made at the meeting/hearing/workshop with respect to any matter considered at the meeting/hearing/workshop is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made including the testimony and evidence upon which the appeal is to be based.

GREATER LAKES / SAWGRASS BAY COMMUNITY DEVELOPMENT DISTRICT

District Office · Orlando, Florida · (407) 472-2471
Mailing Address · 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614
www.glsbcdd.org

**Board of Supervisors
Greater Lakes/Sawgrass Bay Community
Development District**

November 12, 2025

FINAL AGENDA

Dear Board Members:

The meeting of the Board of Supervisors of the Greater Lakes/Sawgrass Bay Community Development District will be held on **November 19, 2025**, at **11:00 a.m.** at the **Cagan Crossings County Library** located at **16729 Cagan Oaks, Clermont, Florida 34714**.

- 1. CALL TO ORDER / ROLL CALL**
- 2. AUDIENCE COMMENTS**
- 3. COMMUNITY UPDATES**
 - A. Prince & Son's Updates Tab 1
 1. October's Monthly Report
 2. November's Fertilization Schedule
 - B. Field Service Updates Tab 2
 1. Landscape Inspection Report
 2. Oak Tree Removal Project Updates
 3. Property Plant List Updates
- 4. BUSINESS ADMINISTRATION**
 - A. Consideration of Minutes of Board of Supervisors' Regular Meeting held on October 15, 2025, Tab 3
 - B. Ratification of the Operation and Maintenance Expenditures for the Months of September & October 2025 Tab 4
- 5. BUSINESS ITEMS**
 - A. Ratification of District Items Tab 5
 1. Egis Insurance Policy Proposal
 2. Landscape Maintenance Services Agreement
 - B. Consideration of FY 25 & 26 Auditing Services Engagement Letters Tab 6
- 6. STAFF REPORTS**
 - A. District Counsel
 - B. District Engineer
 1. Updates on Wall Repairs
 - C. District Manager Tab 7
 1. Quarterly Website Audit
 2. Annual Goals Updates
 3. Updates on Light Conversion Project
- 7. AUDIENCE COMMENTS AND SUPERVISOR REQUESTS**
- 8. ADJOURNMENT**

We look forward to seeing you at the meeting. In the meantime, if you have any questions, please do not hesitate to call us at (407) 472-2471.

With appreciation,

Brian Mendes

District Manager

TAB 1



Sawgrass Bay CDD Monthly Report

For The Month Of October

Turf : Bahia gets mowed at 3.75 for a better fuller look, it will also define the mulch beds. Regular maintenance is being done every week Mowing, Edging, weed eating and Trimming.

Detail : Details are done by sections every time they are in regular maintenance. Since we started the property at the end of the month we sent extra help to get Superior and half of Sawgrass too much construction and objects in the way. Next service we will complete detail.

Weeds : Everytime we are on property doing regular maintenance, we are spraying for weeds. Crack weeds, bed weeds and all unwanted weeds in designated areas.

Irrigation : All irrigation Inspections will be sent by the irrigation Manager monthly along with proposals.

Other : We will be working on proposals to enhance the look of the community. Thank you for trusting and giving us the opportunity to maintain your community .

Fertilization : Schedule Will Always be attached Monthly.

For any further question feel free to contact me Thank you for trusting us with your property .

Account Manager : Santos Jr Pantoja

November

2025

Subtitle

Fertilizer & Pest Control

SHURB APPLICATION



| Sunday | Monday | Tuesday | Wednesday | Thursday | Friday | Saturday |
|--------|---|--|---|--|-----------|----------|
| | | | | | | 1 |
| 2 | 3 WGV Lee Vista Epic Theater Wynnstone Jace Landing | 4 Lake Thomas Towns Angeline Dupree Lakes | 5 Marada Marada 7 Terra Bella Terra Bella Rye seed Abby Glen | 6 Horse Creek CCD/TH Deer Run Moeller Trucking Villamar Bridgewater | 7 OFF | 8 |
| 9 | 10 LLH Riverstone Lakeside D.R. Horton MDL Lake Mattie Preserve | 11 Grasslands West Carriage Homes Enclave Crossing Bradbury Villate | 12 Scenic Terrace Festival Citrus Reserve Citrus Landing Citrus Point | 13 Sawgrass Festival Cypress Park Silver Creek Citrus Isles | 14 OFF | 15 |
| 16 | 17 Madison Place Windsor Hills Brentwood Jace Landing Highland Meadows | 18 Cascades Windsor Hills Magnolia Park Hammock Reserve Deer Run | 19 Lake Juliana 4 Seasons Hamilton Bluff Eden Hills Lawson Dunes | 20 Crosswinds CDD Randal Park Cassidy Office Flint/GMS Riverwalk | 21 OFF | 22 |
| 23 | 24 Crossing CDD/TH Towns Manhattan Crystal Brook Oakview Taylor Grove Madison Place | 25 Liberty Waterleaf Rivercrest Bradbury Laurel Glen Chateau Astonia Peace Creek | 26 Glen Creek Meadow Grove Peace Creek Patterson Grove Lake Deer Wind meadows | 27 Happy Thanksgiving | 28 OFF | 29 |
| 30 | | | | | | |

TAB 2

GREATER LAKES @ SAWGRASS BAY

LANDSCAPE INSPECTION REPORT



November 1, 2025
Rizzetta & Company
Matthew Mironchik - Landscape Specialist
Landscape Inspection Services



Rizzetta & Company
Professionals in Community Management

Summary & Main Entrance

General Updates, Recent & Upcoming Maintenance Events

- This is a preliminary report. I feel the new Landscape provider should be able to catch up on the CDD maintained property before any deficiencies can be fully noted. This report will mostly help current Landscape Maintenance Contractor understand the needs and areas of improvement on the property.

The following are action items for **Down To Earth Landscaping** to complete. Please refer to the item # in your response listing action already taken or anticipated time of completion. **Red text** indicates deficient from previous report. **Bold Red text** indicates deficient for more than a month. **Green text** indicates a proposal has been requested. **Blue** indicates irrigation. **Orange** is for Staff.

1. There is a limb of an Oak that is growing outside of CDD property, but is reaching out over towards Sawgrass Bay Blvd heading east. This limb should be pruned up for ease of maintenance as well as vines removed as much as possible for aesthetics.(pic.1)



3. There is a dead Palm along Sawgrass Bay Blvd. on CDD property, near the service entrance to the first pond heading East. This Palm does not look as if it had established itself after planting and should be removed.(pic.3>>)
4. Weeds around the bases of trees on CDD property need to be line trimmed.(pic.4>>)
5. I know that Prince & Sons is working to fix all issues with irrigation that were left derelict. Items such as broken sprinkler heads are present throughout property.(pic.5>>)

2. Annual bed at the front of the Monument sign median bed should be refurbished. Turf should be added or removed to created symmetry at the end of the bed and Annuals need to be replaced. Large vase should be returned to its original position.(pic.2>



Sawgrass Bay Blvd



7. Sucker growth at the base and around all Oak trees on CDD maintained property needs to be line trimmed if it is unable to be mowed.(pic.7)



8. Debris from fallen limbs and palm fronds should be picked up and removed during each mow and detail event to keep high visibility areas looking clean and tidy.(pic.8)



8. Crews should be instructed to clean areas better after detailing events. I observed multiple areas that had debris left behind after Ligustrums had been pruned.(pic.8>>)
9. Crew should be instructed to edge in straight lines and not follow path of grass. This will create uneven bed spaces.(pic.9>>)



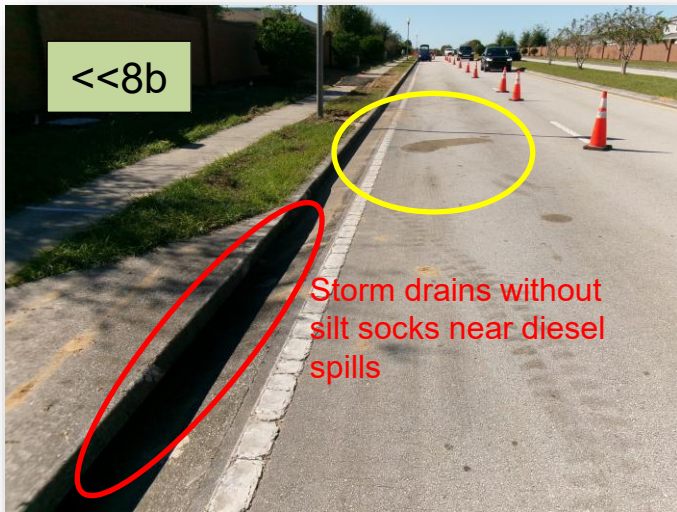
Sawgrass Bay Blvd



11. The following pictures are for posterity, not Prince & Sons responsibility. These are photos of the construction be performed on CDD property along Sawgrass Blvd. Eastbound(pics.11a-11f>>):



Sawgrass Bay Blvd



TAB 3

MINUTES OF MEETING

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that the 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.

GREATER LAKES/SAWGRASS BAY COMMUNITY DEVELOPMENT DISTRICT

The meeting of the Board of Supervisors of the Greater Lakes/Sawgrass Bay Community Development District was held on **October 15, 2025, at 11:11 a.m.** at the **Clermont Art & Recreation Center**, located at **3700 South Highway 27, Clermont, Florida 34711.**

Present and constituting a quorum were:

| | |
|----------------------|--|
| Jim Walker | Board Supervisor, Chairman |
| Gary Hayward | Board Supervisor, Assistant Secretary |
| Deborah Swansiger | Board Supervisor, Assistant Secretary |
| Christina Cruz Pagan | Board Supervisor, Assistant Secretary |

Also present were:

| | |
|------------------|--|
| Brian Mendes | District Manager, Rizzetta & Co., Inc. |
| Tina Garcia | District Counsel, Greenspoon Marder Law <i>(via phone)</i> |
| Chase Arrington | District Engineer, Dewberry <i>(via phone)</i> |
| Matt Mironchik | Landscape Inspection Specialist, Rizzetta & Co., Inc. |
| Audience Members | Present |

FIRST ORDER OF BUSINESS

Call to Order

Mr. Mendes called the meeting to order at 11:11 a.m. and conducted roll call.

SECOND ORDER OF BUSINESS

Audience Comments on the Agenda

No comments.

THIRD ORDER OF BUSINESS

Down to Earth Updates

Mr. Mendes reviewed the current updates on the termination process of Down to Earth services with the Members of the Board.

FOURTH ORDER OF BUSINESS

Field Service Updates

1. Landscape Inspection Reports

Mr. Mironchik reviewed the landscape inspection report with the Members of the Board.

Mr. Walker inquired about the height requirements for lifting trees.

The Members of the Board reviewed the landscaping inspection report and discussed scope of services for landscape service.

Discussion amongst the Board continued regarding future landscape enhancements.

Mr. Mironchik stated he will work on future landscape enhancement areas.

Mr. Mironchik stated he will create a plan list for Greater Lakes Sawgrass Bay.

FIFTH ORDER OF BUSINESS

Consideration of Minutes of Board of Supervisors' Regular Meeting held August 20, 2025

Mr. Mendes presented the meeting minutes from the Board of Supervisors meeting held on July 16, 2025, and asked if any changes were requested.

No revisions were requested.

| |
|--|
| <p>On a motion by Mr. Walker, seconded by Ms. Swansiger, with all in favor, the Board approved the minutes of the Board of Supervisors' meeting held on August 20, 2025, In substantial form, for Greater Lakes/Sawgrass Bay Community Development District.</p> |
|--|

SIXTH ORDER OF BUSINESS

Ratification of the Operation and Maintenance Expenditures for August 2025

Mr. Mendes reviewed the operation and maintenance expenditures to the Board and asked if there were any questions.

Ms. Cruz Pagan inquired about the irrigation repairs.

On a motion by Mr. Walker, seconded by Ms. Swansiger, with all in favor, the Board ratified the operation & maintenance expenditures for August 2025 (\$13,207.43), for Greater Lakes/Sawgrass Bay Community Development District.

SEVENTH ORDER OF BUSINESS

Consideration of Establishing an Audit Committee & Setting a Date for the First Meeting of the Audit Committee

Mr. Mendes presented the audit committee and potential meeting dates with the Members of the Board.

The Board agreed to hold the audit committee meeting on November 19th, 2025.

SEVENTH ORDER OF BUSINESS

Ratification of District Items

1. First Addendum to Rizzetta & Company's Contract for District Management Services
2. Landscape Service Agreement

Mr. Mendes presented the audit committee and potential meeting dates with the Members of the Board.

The Board agreed to hold the audit committee meeting on November 19th, 2025.

EIGHTH ORDER OF BUSINESS

Staff Reports

A. District Counsel

1. Website Updates on Landscape Termination

No reports on landscape termination.

B. District Engineer

1. Wall Repair Completion Report
2. 2026 District Engineering Services Agreement

Mr. Arrington reviewed the wall repair completion report with the Members of the Board.

The Board discussed the pending repairs in Meadows and Yelloweyed Dr.
The Members of the Board reviewed the 2026 District Engineering services agreement.

Discussion continued amongst the Board regarding the wall repairs.

It was decided that a partial payment of \$30,00 will be released for the repairs.

C. District Manager

1. Website Audit
2. Updates on Oak Tree Removal

Mr. Mendes stated he will work with Mr. Mironchik regarding the oak tree removal.

NINTH ORDER OF BUSINESS

**Supervisor Requests & Audience
Comments**

AUDIENCE COMMENTS

No comments.

SUPERVISORS

No comments.

NINTH ORDER OF BUSINESS

Adjournment

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| On a Motion by Mr. Walker, seconded by Mr. Hayward, with all in favor, the Board adjourned the meeting at 12:36 p.m., for Greater Lakes/Sawgrass Bay Community Development District. |
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[SIGNATURES ON FOLLOWING PAGE]

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Assistant Secretary

Chairman/Vice Chairman

DRAFT

TAB 4

GREATER LAKES/SAWGRASS BAY COMMUNITY DEVELOPMENT DISTRICT

District Office · Orlando, FL 32819

Mailing Address – 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614

www.glsbcdd.org

Operation and Maintenance Expenditures September 2025 For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from September 1, 2025 through September 30, 2025. This does not include expenditures previously approved by the Board.

The total items being presented: **\$23,214.93**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Greater Lakes/Sawgrass Community Development District

Paid Operation & Maintenance Expenditures

September 1, 2025 Through September 30, 2025

| <u>Vendor Name</u> | <u>Check Number</u> | <u>Invoice Number</u> | <u>Invoice Description</u> | <u>Invoice Amount</u> |
|-------------------------------|---------------------|----------------------------------|--|----------------------------|
| Dewberry Engineers, Inc. | 100235 | 22453190 | Engineering Services 05/25 | \$ 1,375.00 |
| Dewberry Engineers, Inc. | 100235 | 22460004 | Engineering Services 07/25 | \$ 1,331.00 |
| DR Media and Investments, LLC | 100236 | 300307622 | Account 00043906 - Legal Advertising 08/25 | \$ 180.50 |
| Greenspoon Marder Law | 100237 | 1620937 | Legal Services 07/25 | \$ 780.00 |
| Rizzetta & Company, Inc. | 100234 | INV0000102246 | District Management Fees 09/25 | \$ 4,513.50 |
| SECO Energy | 20250913 | Monthly Summary 08/25 ACH 285 | Electric Services 08/25 | \$ 6,673.74 |
| SSS Down To Earth Opco, LLC | 100238 | 148811 | Landscape Maintenance 08/25 | \$ 6,405.78 |
| SSS Down To Earth Opco, LLC | 100238 | 153885 | Irrigation Repairs 09/25 | \$ 653.78 |
| Sunshine Water Services | 20250910 | 8089510000 08/25 ACH | Water Services 08/25 | <u>\$ 1,301.63</u> |
| Report Total | | | | <u>\$ 23,214.93</u> |

GREATER LAKES/SAWGRASS BAY COMMUNITY DEVELOPMENT DISTRICT

District Office · Orlando, FL 32819

Mailing Address – 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614

www.glsbcdd.org

Operation and Maintenance Expenditures October 2025 For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from October 1, 2025 through October 31, 2025. This does not include expenditures previously approved by the Board.

The total items being presented: **\$50,150.91**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Greater Lakes/Sawgrass Community Development District

Paid Operation & Maintenance Expenditures

October 1, 2025 Through October 31, 2025

| <u>Vendor Name</u> | <u>Check Number</u> | <u>Invoice Number</u> | <u>Invoice Description</u> | <u>Invoice Amount</u> |
|--------------------------------|---------------------|-----------------------|---|-----------------------|
| Christina Pagan | 100246 | CP101525-285 | Board of Supervisors Meeting 10/15/25 | \$ 200.00 |
| Deborah S Swansiger | 100247 | DS101525-285 | Board of Supervisors Meeting 10/15/25 | \$ 200.00 |
| Dewberry Engineers, Inc. | 100239 | 22462892 | Engineering Services 08/25 | \$ 1,860.00 |
| Dewberry Engineers, Inc. | 100244 | 22466169 | Engineering Services 09/25 | \$ 3,147.50 |
| DR Media and Investments, LLC | 100240 | 300312081 | Account 00043906 - Legal Advertising 09/25 | \$ 268.25 |
| Egis Insurance Advisors, LLC | 100250 | 29196 | Policy# WC100125651 10/01/25- 10/01/26 | \$ 850.00 |
| Egis Insurance Advisors, LLC | 100245 | 29372 | Policy# 100125651 10/01/25-10/01/26 | \$ 24,918.00 |
| Florida Department of Commerce | 20251025 | 92983 ACH | Special District Fee for FY25-26 | \$ 175.00 |
| Gary Hayward | 100248 | GH101525-285 | Board of Supervisors Meeting 10/15/25 | \$ 200.00 |
| Greenspoon Marder Law | 100251 | 1633492 | Legal Services 09/25 | \$ 1,056.00 |
| James Walker | 100249 | JW101525-285 | Board of Supervisors Meeting 10/15/25 | \$ 200.00 |
| Rizzetta & Company, Inc. | 100242 | INV0000103564 | District Management Fees 10/25 | \$ 3,750.09 |

Greater Lakes/Sawgrass Community Development District

Paid Operation & Maintenance Expenditures

October 1, 2025 Through October 31, 2025

| <u>Vendor Name</u> | <u>Check Number</u> | <u>Invoice Number</u> | <u>Invoice Description</u> | <u>Invoice Amount</u> |
|--------------------------|---------------------|----------------------------------|----------------------------|----------------------------|
| Rizzetta & Company, Inc. | 100241 | INV0000103680 | Assessment Roll FY25/26 | \$ 5,849.00 |
| SECO Energy | 20251015 | Monthly Summary 09/25 ACH 285 | Electric Services 09/25 | \$ 6,672.74 |
| Sunshine Water Services | 20251020 | 8089510000 09/25 ACH | Water Services 09/25 | <u>\$ 804.33</u> |
| Report Total | | | | <u><u>\$ 50,150.91</u></u> |

TAB 5



INVOICE

| | |
|-------------------------|---|
| Customer | Greater Lakes / Sawgrass Bay Community Development District |
| Acct # | 682 |
| Date | 09/16/2025 |
| Customer Service | Yvette Nunez |
| Page | 1 of 1 |

Greater Lakes / Sawgrass Bay Community Development District
c/o Rizzetta & Company
3434 Colwell Ave, Suite 200
Tampa, FL 33614

| Payment Information | |
|------------------------|---------------|
| Invoice Summary | \$ 24,918.00 |
| Payment Amount | |
| Payment for: | Invoice#29372 |
| 100125651 | |

Thank You

Please detach and return with payment



Customer: Greater Lakes / Sawgrass Bay Community Development District

| Invoice | Effective | Transaction | Description | Amount |
|---------|------------|--------------|--|-----------|
| 29372 | 10/01/2025 | Renew policy | Policy #100125651 10/01/2025-10/01/2026 Florida Insurance Alliance Package - Renew policy Due Date: 9/16/2025 | 24,918.00 |

Please Remit Payment To:
Egis Insurance and Risk Advisors
P.O. Box 748555

| Total |
|--------------|
| \$ 24,918.00 |

Thank You

FOR PAYMENTS SENT OVERNIGHT: Bank of America Lockbox Services, Lockbox 748555, 6000 Feldwood Rd. College Park, GA 30349
TO PAY VIA ACH: Accretive Global Insurance Services LLC
Routing ACH: 121000358 Account: 1291776914

Remit Payment To: Egis Insurance Advisors

(321)233-9939

Date

P.O. Box 748555
Atlanta, GA 30374-8555

accounting@egisadvisors.com

09/16/2025

THIS AGREEMENT is made and entered on this ____ day of _____, 2025 by and between **GREATER LAKES SAWGRASS BAY COMMUNITY DEVELOPMENT DISTRICT**, a local unit of special purpose government organized and established pursuant to Chapter 190, Florida Statutes, being situated in Lake County, Florida, with its business address being that of its District's Manager, Brian Mendes with Rizzetta & Company, Inc., 8529 South Park Circle, Suite 330, Orlando, Florida 32819 (the "District") and **PRINCE & SONS, INC.**, whose business address is 200 South F Street, Orlando, Florida 33844 (the "Contractor").

WITNESSETH:

WHEREAS, the District was established for the purpose of planning, financing, constructing, installing, operating, and maintaining certain infrastructure; and

WHEREAS, the District has a need to retain an independent contractor to provide landscaping services for the District in Lake County, Florida; and

WHEREAS, Contractor represents it is qualified to provide landscaping services, including those services set out in Composite Exhibit A incorporated herein by reference and comprised of: (1) **EXHIBIT NAME** (hereinafter being referred to as the "Proposal");

WHEREAS, said Proposal is fully made a part of this Agreement subject to any overriding or inconsistent provision in this Agreement in which case the provision in this Agreement shall control over any inconsistent or contrary provision in the Proposal.

NOW, THEREFORE, in consideration of the mutual covenants and agreements expressed herein the parties agree as follows:

1. Recitals. The above recitals are true and correct and are incorporated herein by reference as if set forth in full herein.

2. Contractor's Duties and Responsibilities.

A. The duties, obligations and responsibilities of Contractor are more fully described in the Proposal.

B. Contractor shall be solely responsible for the means, manner, and methods by which it will satisfy all requirements in the Proposal and shall perform the requirements in the

Proposal in a good and sufficient manner. The services and materials to be provided shall be strictly in accordance with and delivered in accordance with the Proposal.

C. Contractor shall comply with applicable requirements of state and local laws, and specifically with all codes and ordinances of Lake County, Florida and the rules and regulations of the District.

D. Contractor shall report to the District Manager or their designee. Contractor shall respond promptly, in writing, to any written demand made by the District Manager, and/or their designee.

E. Contractor shall furnish all materials, supplies, machines, equipment, tools, superintendents, employees, labor, insurance and other accessories and services necessary to perform the services set out in the Proposal in accordance with the conditions and prices as stated in the Proposal.

F. Contractor shall perform and complete the services in a first class, substantial and workman like manner.

G. Contractor shall perform all work and labor specified in the Proposal.

H. Contractor shall remove and clean all rubbish, debris, excess materials, tools and equipment from the District's property and any property owned by any other party located within the jurisdictional boundaries of the District, and all rubbish, debris, excess materials, tools and equipment removed shall be disposed of or stored offsite in facilities retained by or licensed by Contractor and in no event shall rubbish, debris, excess materials, tools and equipment removed by Contractor interfere with the District or any invitee, resident, vendor or member of the public in or about the District or its jurisdictional boundaries.

3. Compensation. Compensation payable by the District shall be in accordance with Exhibit A, attached hereto and incorporated by reference. Payment from District to Contractor shall be made in accordance with the Local Government Prompt Payment Act, Florida Statutes ss. **218.70-218.80.**

4. Acceptance of Conditions. Contractor has carefully examined the areas and properties in the District upon which Contractor will perform services and has made sufficient test and other investigations to be fully satisfied as to site conditions.

5. Waiver. No consent or waiver, expressed or implied, by either party to this Agreement to or of any breach or default by another in the performance of any obligations shall be deemed or construed to be a consent or waiver to or of any other breach or default by that party. Except as otherwise provided in this Agreement, failure on the part of any party to complain of any act or failure to act by another party or to declare the other party in default notwithstanding how such failure continues, shall not constitute a waiver of the rights of that party.

6. Insurance. Contractor agrees to secure and maintain in effect at all times, at its own expense, general liability, automobile, and workers compensation insurance. Contractor will provide an insurance certificate as proof of such liability insurance with limits of not less than \$1,000,000.00 with a \$5,000,000.00 umbrella, and with workers compensation coverage as required under the laws of the State of Florida.

7. Termination.

A. The District may terminate this agreement with thirty (30) days advance written notice, without cause or for convenience.

8. Indemnification. Contractor shall indemnify, defend and hold harmless the District and the District's officials, agents, servants and employees from and against any claims, demand or cause of action of whatsoever kind or nature arising out of any error, omission, negligent act, failure to act, or any other act that is wrongfully committed by the Contractor or its agents, servants or employees during the course of or related to or arising out of the performance by the Contractor of this Agreement.

A. Contractor shall defend, indemnify and hold harmless the District and the District's officials, agents, servants and employees from and against any and all kinds of nature of causes, claims, demands, actions, losses, liabilities, settlements, judgments, damages, costs, expenses and fees (including, without limitation, attorneys' and paralegals' expenses both at trial and appellate levels) of whatsoever kind or nature or damages to persons or property caused in whole or in part by any error, omission, negligent act, failure to act or default of the District, or the District's officials, agents, servants and employees related to, arising out of or resulting from the performance of this Agreement.

B. Contractor and District agree that Contractor has incorporated in the Proposal which constitutes the contracted sum payable to the Contractor, specific additional

consideration in the amount of \$100.00 sufficient to support this obligation of indemnification. It is the parties' full intention that this provision shall be enforceable and said provision is in compliance with §725.06, Florida Statutes.

C. The execution of this Agreement by Contractor obligates Contractor to comply with the foregoing indemnity provision as well as the insurance provision set forth in Section 6 of this Agreement. However, the indemnity and insurance provisions are not interdependent of each other, but rather each one is separate and distinct from each other.

D. Obligation of Contractor to indemnify the District is not subject to any offset, limitation or defense as a result of any insurance proceeds available to either District or Contractor.

E. Nothing herein is intended as a waiver of the protection, immunities and limitations afforded to the District as a governmental entity pursuant to §768.28, Florida Statutes. The District maintains to the fullest extent available all of its sovereign immunity and defenses as a governmental entity under Florida Law.

9. Independent Contractor. The Contractor is an independent Contractor of the District.

10. Site Manager. The foreman for Contractor shall communicate with the District Manager on a regular basis for matters related to the services. The District, in its discretion, may require that the Contractor send qualified personnel to present information as requested at meetings of the Board of Supervisors of the District. Contractor shall fully cooperate in making appropriate personnel who are knowledgeable available for presentation at meetings of the Board of Supervisors upon request. At a minimum, Contractor shall communicate and confirm in writing such communications on a weekly basis with the District Manager, unless the District Manager establishes another schedule for regular communication.

11. Entire Contract. This Agreement together with exhibits is the final and complete expression between the District and Contractor relating to the subject matter of this Agreement. All prior negotiations and understandings are merged.

12. Amendments. Amendments and waivers may be made by an instrument in writing executed by both District and Contractor. The District may only execute a contract if it is voted

upon at a duly noticed public meeting in accordance with §286.011, Florida Statutes, and a majority vote of the quorum present must vote to approve any amendment or waiver, and any alleged amendment or waiver that is not supported by a prior majority vote at a public meeting of the Board of Supervisors is a nullity and will be ineffective.

13. No Assignability. This Agreement may not be assigned by Contractor in any fashion, whether by operation of law or by conveyance of any type, without the expressed written consent of the Board of Supervisor of the District, which must be granted in advance and in writing. Consent will not be unreasonably withheld subject to the requirement of the financial capability and reasonable assurance that the assignee can perform the services required by the Proposal in a good and sufficient manner.

14. Notices. All notices, requests, consents and other communications whether by a party hereto or on behalf of such party by its legal representative, shall be in writing and effective when delivered either by electronic mail and via express overnight delivery, addressed to the party as set forth in this Section. Such address may be changed by written notice to the other party in accordance with this Section.

A. If to the District:
Greater Lakes Sawgrass Bay Community Development District
c/o Brian Mendes, District Manager
Rizzetta & Company, Inc.
8529 South Park Circle, Suite 330
Orlando, Florida 32819
Email: bmendes@rizzetta.com

With a copy to:

S. Tina Garcia, Esquire
Greenspoon Marder LLP
201 East Pine Street, Suite 500
Orlando, Florida 32801
Email: tina.garcia@gmlaw.com

B. If to the Contractor:
[CONTACT INFORMATION]

With a copy to:

Email: _____

15. Governing Law and Venue. This Agreement shall be governed by and construed under the laws of the State of Florida. Any legal proceeding arising out of or in connection with this Agreement shall be brought in the court of appropriate jurisdiction in Lake County, Florida.

16. Compliance with Law. In addition to previously stated requirements that Contractor shall comply with applicable law and District rules.

17. Public Records. Contractor agrees to fully comply with the provisions of Section 119.0701, Florida Statutes pertaining to Florida's Public Records Law. IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT: Brian Mendes, District Manager, Rizzetta & Company, Inc., 8529 South Park Circle, Suite 330, Orlando, Florida 32819; Email: bmenes@rizzetta.com. Said compliance will include the Contractor taking appropriate and necessary steps to comply with the provisions of Section 119.0701(2)(b), Florida Statutes including, without limitation, the following:

- a. The Contractor shall keep and maintain public records required by the District to perform the services hereunder.
- b. Upon a request for public records received by the District, the Contractor shall provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes or otherwise provided by law.
- c. The Contractor shall ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the agreement term and following completion of this Agreement if the Contractor does not transfer the records to the District.

- d. Upon completion of this Agreement, the Contractor shall transfer, at no cost, to the District all public records in possession of the Contractor consistent with Florida law. All records stored electronically by the Contractor must be provided to the District, upon request from the District's custodian of public records, in a format that is compatible with the information technology systems of the District.

This Agreement is effective as of _____, 2025. The parties agree to the faithful performance of the terms and conditions specified herein and subscribe their agreement by executing hereon.

**GREATER LAKES SAWGRASS BAY
COMMUNITY DEVELOPMENT
DISTRICT,**

A local unit of special purpose government organized and existing under the laws of the State of Florida

By: _____
_____, Chairman

Date: _____

PRINCE & SONS INC.

By: Lucas Martin

Date: 10/21/2025

Attest:

By: _____
Brian Mendes, District Manager

Landscape Maintenance Proposal

SAWGRASS BAY

October 1, 2025

Greater Lakes Sawgrass Bay Community Development District
c/o Rizzetta

We sincerely appreciate the opportunity to propose how Prince and Sons can help enhance the quality of your landscape. Our proposal includes integrating a custom maintenance plan to meet the needs and demands of your property while considering service expectations and community budget.

We hereby propose the following for your review:

LANDSCAPE MAINTENANCE FOR COMMON GROUNDS

| Service | Price Per Month | Price Per Year |
|---------------------------------------|-----------------------|------------------------|
| Landscape Maintenance | \$6,000 | \$72,000 |
| Turf Fertilization | \$120 | \$1,440 |
| Tree & Shrub Fertilization | \$84 | \$1,008 |
| Irrigation Inspection | \$270 | \$3,240 |
| Annual Flowers (Up to 100 per Change) | \$100 | \$1,200 |
| <u>TOTAL</u> | <u>\$6,574</u> | <u>\$78,888</u> |



Landscape Maintenance Program

Scope of Services

TURF CARE

| | |
|---------------|---|
| Mowing | Rotary lawn mowers will be used with sufficient power to leave a neat, clean, and uncluttered appearance <u>40 times</u> per calendar year. It is anticipated that mowing services shall be provided weekly during the growing season <u>April through September</u> and every other week during the non-growing season or as needed <u>October through March</u> . Turf height will be 4 inches in summer months. 3.5 inches in the winter months. |
| Trimming | Turf areas inaccessible to mowers, areas adjacent to buildings, trees, fences, etc. will be controlled by a string trimmer. When string trimming, a continuous cutting height will be maintained to prevent scalping. |
| Edging | All turf edges of walks, curbs, and driveways shall be performed every mowing (<u>40 times</u> per year). A soft edge of all bed areas will be performed every month. A power edger will be used for this purpose. A string trimmer may be used only in areas not accessible to a power edger. |
| Fertilization | St. Augustine turf will be fertilized <u>4 times</u> per year. All fertilizations will be designed to address site specific nutritional needs. Timing of applications will be adjusted to meet horticultural conditions. Bahia turf areas may be fertilized at an additional cost that is outside of the scope of work for this contract. |

TREE, SHRUB, AND GROUNDCOVER CARE

| | |
|---------------------------|--|
| Pruning | All shrubs and trees (up to 10 feet) shall be pruned and shaped a maximum of <u>10 times</u> per year to ensure the following: <ul style="list-style-type: none">• Maintain all sidewalks to eliminate any overhanging branches or foliage which obstructs and/or hinders pedestrian (8 feet) or motor traffic (10 feet).• Retain the individual plant's natural form and prune to eliminate branches which are rubbing against walls and roofs.• The removal of dead, diseased, or injured branches and palms will be performed as needed• Ground covers and vines can maintain a neat and uniform appearance. |
| Weeding | Weeds will be removed from all plant, tree, and flower beds <u>18 times</u> per year. This incorporates <u>2 times</u> per month during the growing season and <u>1 time</u> per month during the non-growing season on an as-needed basis. Manual hand pulling and chemical herbicides will be used as control methods. |
| Fertilization | Palms and hardwood trees will be fertilized <u>2 times</u> per year. Shrubs and groundcovers will be fertilized <u>4 times</u> per year. All fertilizations of tree, shrub, and groundcovers will be designed to address site specific nutritional needs. Timing of applications will be adjusted to meet horticultural conditions. |
| Insect, & Disease Control | All landscape beds shall be monitored and treated with appropriate pesticides as needed throughout the contract period. Plants will be monitored, and issues addressed as necessary to effectively control insect infestation and disease as environmental, horticultural, and weather conditions permit. Prince and Sons does not guarantee the complete absence of any insect or disease. We will, however, notify the customer and provide professional options at an additional cost outside the scope of this contract. |

IRRIGATION

| | |
|-------------|---|
| Overview | At the commencement of the contract, we will perform a complete irrigation evaluation and furnish the customer with a summary of each clock and zone operation. Prince and Sons will submit recommendations for all necessary repairs and improvements to the system with an itemized cost for completing the proposed work. Prince and Sons is not responsible for turf or plant loss due to water restrictions set by city, county, and/or water management district ordinances. |
| Inspections | All irrigation zones shall be inspected <u>1 time</u> per month to insure proper operation. All zones will be turned on to check for proper coverage and any broken irrigation components. Management shall receive a monitoring report after each monthly irrigation inspection. |
| Repairs | Any damages/ repairs that have been caused by Prince and Sons will be repaired at no cost. All repairs to the irrigation system other than those caused by Prince and Sons will be performed on a time and materials basis with the hourly labor rate being <u>\$65.00</u> per hour. Faults and failures of the irrigation system communicated to Prince and Sons will be addressed in a fair and responsible time period, but Prince and Sons cannot guarantee a specific time response. |



MISCELLANEOUS

Clean-Up

All non-turf areas will be cleaned with a backpack or street blower to remove debris created by landscaping process. All trash shall be picked up throughout the common areas before each mowing 40 times per year. Construction debris or similar trash is not included. Trash shall be disposed of offsite.

OPTIONAL ITEMS & ADDITIONAL SERVICES

- Landscape design & installation
- Annual flower bed design & installation
- Thin & prune trees over 10' in height
- New plant installation
- Sodding and/or Seeding
- Mulching
- Prune Palms over 15' of clear trunk
- Leaf clean-up

COMPENSATION

Prince and Sons agrees to provide all the above services for an annual fee of \$78,888 to be paid in monthly fees of \$6,574 for the landscape maintenance of common areas. An invoice will be delivered the first week of the current month's service. It is agreed that the invoice will be paid within 30 days of submittal.

TAB 6



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

772/461-6120 // 461-1155
FAX: 772/468-9278

October 29, 2025

Greater Lakes/Sawgrass Bay Community Development District
Rizzetta & Company, Inc.
3434 Colwell Ave, Suite 200
Tampa, FL 33614

The Objective and Scope of the Audit of the Financial Statements

You have requested that Berger, Toombs, Elam, Gaines & Frank CPAs PL ("we") audit Greater Lakes/Sawgrass Bay Community Development District's, (the "District"), governmental activities and each major fund as of and for the year ending September 30, 2025, which collectively comprise the District's basic financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter for the year ending September 30, 2025, and thereafter if mutually agreed upon by Greater Lakes/Sawgrass Bay Community Development district and Berger, Toombs, Elam, Gaines & Frank.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America ("GAAS") and *Government Auditing Standards* issued by the Comptroller General of the United States ("GAS") will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and 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. 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 controls.

The Responsibilities of the Auditor

We will conduct our audit in accordance with GAAS and GAS. Those standards require that we comply with applicable ethical requirements. As part of an audit in accordance with GAAS and GAS, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, based on an understanding of the entity and its environment, the applicable financial reporting framework, and the entity's system of internal control, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion;

Fort Pierce / Stuart



Greater Lakes/Sawgrass Bay Community Development District

October 29, 2025

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2. Consider the entity's system of internal control 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. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit;
3. 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, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation; and
4. Conclude, based on the audit evidence obtained, 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 the reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of controls, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and GAS. Because the determination of waste or abuse is subjective, GAS does not require auditors to perform specific procedures to detect waste or abuse in financial statement audits.

We will also communicate to the Board (a) any fraud involving senior management and fraud (whether caused by senior management or other employees) that causes a material misstatement of the financial statements that becomes known to us during the audit, and (b) any instances of noncompliance with laws and regulations that we become aware of during the audit (unless they are clearly inconsequential).

We will maintain our independence in accordance with the standards of the American Institute of Certified Public Accountants ("AICPA") and GAS.

The Responsibilities of Management and Identification of the Applicable Financial Reporting Framework

Management is responsible for:

1. Identifying and ensuring that the District complies with the laws and regulations applicable to its activities, and for informing us about all known violations of such laws or regulations, other than those that are clearly inconsequential;



Greater Lakes/Sawgrass Bay Community Development District

October 29, 2025

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2. The design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the District involving management, employees who have significant roles in internal control, and others where the fraud could have a material effect on the financial statements; and
3. Informing us of its knowledge of any allegations of fraud or suspected fraud affecting the District received in communications from employees, former employees, analysts, regulators, short sellers, vendors, customers or others.

Management is responsible for the required supplementary information ("RSI") which accounting principles generally accepted in the United States of America ("U.S. GAAP") require to be presented to supplement the basic financial statements.

The Board is responsible for informing us of its views about the risks of fraud, waste or abuse within the District, and its knowledge of any fraud, waste or abuse or suspected fraud, waste or abuse affecting the District.

Our audit will be conducted on the basis that management acknowledges and understands that it has responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with U.S. GAAP;
2. To evaluate subsequent events through the date the financial statements are issued. Management also agrees that it will not conclude on subsequent events earlier than the date of the management representation letter referred to below;
3. For the design, implementation and maintenance of internal control relevant to the preparation of fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
4. For report distribution; and
5. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including information relevant to disclosures;
 - b. Information relevant to the preparation and fair presentation of the financial statements, when needed, to allow for the completion of the audit in accordance with the proposed timeline;
 - c. Additional information that we may request from management for the purpose of the audit; and



Greater Lakes/Sawgrass Bay Community Development District
October 29, 2025
Page 4

- d. Unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence.

As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit, including among other items:

1. That management has fulfilled its responsibilities as set out in the terms of this Engagement Letter; and
2. That it believes the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Reporting

We will issue a written report upon completion of our audit of the District's financial statements. Our report will be addressed to the Board of Supervisors of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, or add an emphasis-of-matter paragraph or other-matter paragraph to our auditor's report.

If circumstances arise relating to the condition of the District's records, the availability of appropriate audit evidence or indications of a significant risk of material misstatement of the financial statements because of error, fraudulent financial reporting or misappropriation of assets which, in our professional judgement, prevent us from completing the audit or forming an opinion, we retain the unilateral right to take any course of action permitted by professional standards, including, but not limited to, declining to express an opinion or issue a report, or withdrawing from the engagement.

In addition to our report on the District's financial statements, we will also issue the following reports:

1. Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with GAS;
2. Auditor General Management Letter, if applicable; and
3. Report on Compliance with Section 218.415, Florida Statutes, if applicable.



Greater Lakes/Sawgrass Bay Community Development District
October 29, 2025
Page 5

Records and Assistance

During the course of our engagement, we may accumulate records containing data that should be reflected in the District's books and records. The District will determine that all such data, if necessary, will be so reflected. Accordingly, the District will not expect us to maintain copies of such records in our possession.

The assistance to be supplied by District personnel, including the preparation of schedules and analyses of accounts, will be discussed and coordinated with a designated individual, serving on behalf of management. The timely and accurate completion of this work is an essential condition to our completion of the audit and issuance of our audit report.

Non-audit Services

In connection with our audit, you have requested us to perform the following non-audit services:

1. Assistance in drafting the District's financial statements in accordance with accounting principles generally accepted in the United States of America, based on information provided by the District. While we will assist in drafting the financial statements, management retains responsibility for the financial statements, including their fair presentation, the selection and application of accounting principles, the accuracy and completeness of the underlying financial information, and for reviewing, approving, and accepting the financial statements prior to their issuance. Management is also responsible for establishing and maintaining effective internal controls relevant to the financial reporting process.

GAS independence standards require that the auditor maintain independence so that opinions, findings, conclusions, judgments, and recommendations will be impartial and viewed as impartial by reasonable and informed third parties. Before we agree to provide a non-audit service to the District, we determine whether providing such a service would create a significant threat to our independence for GAS audit purposes, either by itself or in aggregate with other non-audit services provided. A critical component of our determination is consideration of management's ability to effectively oversee the non-audit services to be performed. The District has agreed to designate an individual, serving on behalf of management, who possesses suitable skill, knowledge, and experience, and who understands the non-audit services to be performed and described above sufficiently to oversee them. Accordingly, the management of the District agrees to the following:

1. The District will designate a qualified individual, serving in a management capacity, who possesses suitable skill, knowledge, and experience to oversee the services;
2. The designated individual will assume all management responsibilities for the subject matter and scope of the non-audit service described above;



Greater Lakes/Sawgrass Bay Community Development District
October 29, 2025
Page 6

3. The District will evaluate the adequacy and results of the services performed; and
4. The District accepts responsibility for the results and ultimate use of the services.

GAS further requires that we establish an understanding with the District's management or those charged with governance of the objectives of the non-audit services, the services to be performed, the District's acceptance of its responsibilities, the auditor's responsibilities, and any limitations of the non-audit services. We believe this Engagement Letter documents that understanding.

Other Relevant Information

In accordance with GAS, a copy of our most recent peer review report has been provided to you, for your information.

Fees and Costs

Our fees for the services described above are based upon the value of the services performed and the time required by the individuals assigned to the engagement, plus direct expenses. Billings are due upon submission. Our fee for the services described in this letter for the year ending September 30, 2025 will not exceed \$3,275 unless the scope of the engagement is changed, the assistance which the District has agreed to furnish is not provided, or unexpected conditions are encountered, in which case we will discuss the situation with you before proceeding. Our fee and the timely completion of our work are based on anticipated cooperation from District personnel, timely responses to our inquiries, timely completion and delivery of client assistance requests, timely communication of all significant accounting and financial reporting matters, and the assumption that no unexpected circumstances will be encountered during the engagement. All other provisions of this letter will survive any fee adjustment.

Use and Ownership; Access to Audit Documentation

The Audit Documentation for this engagement is the property of Berger, Toombs, Elam, Gaines, & Frank. For the purposes of this Engagement Letter, the term "Audit Documentation" shall mean the confidential and proprietary records of Berger, Toombs, Elam, Gaines, & Frank's audit procedures performed, relevant audit evidence obtained, other audit-related workpapers, and conclusions reached. Audit Documentation shall not include custom-developed documents, data, reports, analyses, recommendations, and deliverables authored or prepared by Berger, Toombs, Elam, Gaines, & Frank for the District under this Engagement Letter, or any documents belonging to the District or furnished to Berger, Toombs, Elam, Gaines, & Frank by the District.



Greater Lakes/Sawgrass Bay Community Development District
October 29, 2025
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Review of Audit Documentation by a successor auditor or as part of due diligence is subject to applicable Berger, Toombs, Elam, Gaines, & Frank policies, and will be agreed to, accounted for and billed separately. Any such access to our Audit Documentation is subject to a successor auditor signing an Access and Release Letter substantially in Berger, Toombs, Elam, Gaines, & Frank's form. Berger, Toombs, Elam, Gaines, & Frank reserves the right to decline a successor auditor's request to review our Audit Documentation.

In the event we are required by government regulation, subpoena or other legal process to produce our documents or our personnel as witnesses with respect to our engagement for the District, the District will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

Indemnification, Limitation of Liability, and Claim Resolution

Because we will rely on the District and its management and Board of Supervisors to discharge the foregoing responsibilities, the District agrees to indemnify, holds harmless and releases Berger, Toombs, Elam, Gaines & Frank, its partners, directors, and employees from all third-party claims, liabilities, losses and costs arising in circumstances where there has been a knowing misrepresentation by a member of the District's management.

The District and Berger, Toombs, Elam, Gaines & Frank agree that no claim arising out of, from, or relating to the services rendered pursuant to this engagement letter shall be filed more than two years after the date of the audit report issued by Berger, Toombs, Elam, Gaines & Frank or the date of this engagement letter if no report has been issued. To the fullest extent permitted by Florida law, our firm shall not be liable for any loss of profits, business interruption, or other consequential, incidental, or punitive damages. In all circumstances, the total liability for any claim arising from this engagement will not exceed the total amount of the fees paid by the District to Berger, Toombs, Elam, Gaines & Frank under this engagement letter. Notwithstanding the foregoing, nothing in this limitation of liability provision shall, or shall be interpreted or construed to, relieve the District of its payment obligations to Berger, Toombs, Elam, Gaines & Frank under this Engagement Letter.

Confidentiality

Berger, Toombs, Elam, Gaines & Frank is committed to the safe and confidential treatment of the District's proprietary information. Berger, Toombs, Elam, Gaines & Frank is required to maintain the confidential treatment of client information in accordance with relevant industry professional standards which govern the provision of services described herein. The District agrees that it will not provide Berger, Toombs, Elam, Gaines & Frank with any unencrypted electronic confidential or proprietary information, and the parties agree to utilize commercially reasonable measures to maintain the confidentiality of the District's information, including the use of collaborate sites to ensure the safe transfer of data between the parties.



Greater Lakes/Sawgrass Bay Community Development District
October 29, 2025
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Retention of Records

We will return to you all original records you provide to us in connection with this engagement. Further, in addition to providing you with those deliverables set forth in this Engagement Letter, upon request, we will provide you with a copy of any records we prepare or accumulate in connection with such deliverables which are not otherwise reflected in your books and records without which your books and records would be incomplete. You have the sole responsibility for retaining and maintaining in your possession or custody all of your financial and non-financial records related to this engagement. We will not host, and will not accept responsibility to host, any of your records. We, however, may maintain a copy of any records of yours necessary for us to comply with applicable law and/or professional standards or to exercise our rights under this Engagement Letter. Any such records retained by us will be destroyed in accordance with our record retention policies.

Termination

Either party hereto may terminate this Engagement Letter for any reason upon fifteen (15) days' prior written notice to the other party. In the event the District terminates this engagement, the District will pay us for all services rendered, expenses incurred, and noncancelable commitments made by us on the District's behalf through the effective date of termination.

Either party may terminate this Engagement Letter upon written notice if: (i) circumstances arise that in its judgment cause its continued performance to result in a violation of law, a regulatory requirement, applicable professional or ethical standards, or in the case of Berger, Toombs, Elam, Gaines, & Frank, our client acceptance or retention standards; or (ii) if the other party is placed on a Sanctioned List, or if any director or executive of, or other person closely associated with such other party or its affiliate, is placed on a Sanctioned List.

Neither Berger, Toombs, Elam, Gaines & Frank nor the District shall be responsible for any delay or failure in its performance resulting from acts beyond our reasonable control or unforeseen or unexpected circumstances, such as, but not limited to, acts of God, government or war, riots or strikes, disasters, fires, floods, epidemics, pandemics, or outbreaks of communicable disease, cyberattacks, and internet or other system or network outages. At the District's option, the District may terminate this Engagement Letter where our services are delayed more than 120 days; however, the District is not excused from paying us for all amounts owed for services rendered and deliverables provided prior to the termination of this Engagement Letter.

The parties agree that those provisions of this Engagement Letter which, by their context, are intended to survive, including, but not limited to, payment, limitations on liability, claim resolution, use and ownership, and confidentiality obligations, shall survive the termination of this Engagement Letter.



Greater Lakes/Sawgrass Bay Community Development District
October 29, 2025
Page 9

Miscellaneous

We may mention your name and provide a general description of the engagement in our client lists and marketing materials.

Each party hereto affirms it has not been placed on a Sanctioned List (as defined below) and will promptly notify the other party upon becoming aware that it has been placed on a Sanctioned List at any time throughout the duration of this Engagement Letter. The District shall not, and shall not permit third parties to, access or use any of the deliverables provided for hereunder, or Third-Party Products provided hereunder, in violation of any applicable sanctions laws or regulations, including, but not limited to, accessing or using the deliverables provided for hereunder or any Third-Party Products from any territory under embargo by the United States. The District shall not knowingly cause Berger, Toombs, Elam, Gaines & Frank to violate any sanctions applicable to Berger, Toombs, Elam, Gaines & Frank. As used herein "Sanctioned List" means any sanctioned person or entity lists promulgated by the Office of Foreign Assets Control of the U.S. Department of the Treasury and the U.S. State Department.

Any term of this Engagement Letter that would be prohibited by or impair our independence under applicable law or regulation shall not apply, to the extent necessary only to avoid such prohibition or impairment.

Governing Law

This Engagement Letter, including, without limitation, its validity, interpretation, construction, and enforceability, and any dispute, litigation, suit, action, claim, or other legal proceeding arising out of, from, or relating in any way to this Engagement Letter, any provisions herein, a report issued or the services provided hereunder, will be governed and construed in accordance with the laws of the State of Florida, without regard to its conflict of law principles, and applicable U.S. federal law.

Entire Agreement

This Engagement Letter constitutes the entire agreement between Berger, Toombs, Elam, Gaines & Frank and the District, and supersedes all prior agreements, understandings, and proposals, whether oral or written, relating to the subject matter of this Engagement Letter including any separate nondisclosure agreement executed between the parties.

If any term or provision of this Engagement Letter is determined to be invalid or unenforceable, such term or provision will be deemed stricken and all other terms and provisions will remain in full force and effect.

This Engagement Letter may be amended or modified only by a written instrument executed by both parties.



Greater Lakes/Sawgrass Bay Community Development District
October 29, 2025
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Electronic Signatures and Counterparts

This Engagement Letter may be executed in one or more counterparts, each of which will be deemed to be an original, but all of which taken together will constitute one and the same instrument. Each party agrees that any electronic signature of a party to this Engagement Letter or any electronic signature to a document contemplated hereby (including any representation letter) is intended to authenticate such writing and shall be as valid and have the same force and effect as a manual signature.

Acknowledgement and Acceptance

Each party acknowledges that it has read and agrees to all of the terms contained herein. Each party and its signatory below represent that said signatory is a duly authorized representative of such party and has the requisite power and authority to bind such party to the undertakings and obligations contained herein.

Please sign and return this letter to indicate your acknowledgment of, and agreement with, the terms of this Engagement Letter.

Sincerely,

*Berger Toombs Elam
Gaines & Frank*

BERGER, TOOMBS, ELAM, GAINES & FRANK
CERTIFIED PUBLIC ACCOUNTANTS PL

Maritza Stonebraker, CPA

Confirmed on behalf of the addressee:

Sign: _____

Title: _____

Date: _____



6815 Dairy Road
Zephyrhills, FL 33542

813.788.2155
BodinePerry.com

Report on the Firm's System of Quality Control

To the Partners of
Berger, Toombs, Elam, Gaines & Frank, CPAs, PL
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

November 30, 2022

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL (the firm), in effect for the year ended May 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control, and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Berger, Toombs, Elam, Gaines & Frank, CPAs, PLC, has received a peer review rating of *pass*.



Bodine Perry

(BERGER_REPORT22)

**ADDENDUM TO ENGAGEMENT LETTER
GREAT LAKES/SAWGRASS BAY COMMUNITY DEVELOPMENT DISTRICT
DATED OCTOBER 29, 2025**

Public Records. Auditor shall, pursuant to and in accordance with Section 119.0701, Florida Statutes, comply with the public records laws of the State of Florida, and specifically shall:

- a. Keep and maintain public records required by the District to perform the services or work set forth in this Agreement; and
- b. Upon the request of the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law; and
- c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the Agreement if the Auditor does not transfer the records to the District; and
- d. Upon completion of the Agreement, transfer, at no cost to the District, all public records in possession of the Auditor or keep and maintain public records required by the District to perform the service or work provided for in this Agreement. If the Auditor transfers all public records to the District upon completion of the Agreement, the Auditor shall destroy any duplicate public records that are exempt or confidential and exempt from public disclosure requirements. If the Auditor keeps and maintains public records upon completion of the Agreement, the Auditor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District's custodian of public records, in a format that is compatible with the information technology systems of the District.

Auditor acknowledges that any requests to inspect or copy public records relating to this Agreement must be made directly to the District pursuant to Section 119.0701(3), Florida Statutes. If notified by the District of a public records request for records not in the possession of the District but in possession of the Auditor, the Auditor shall provide such records to the District or allow the records to be inspected or copied within a reasonable time. Auditor acknowledges that should Auditor fail to provide the public records to the District within a reasonable time, Auditor may be subject to penalties pursuant to Section 119.10, Florida Statutes.

IF THE AUDITOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE AUDITOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT/CONTRACT, THE AUDITOR MAY CONTACT THE CUSTODIAN OF PUBLIC RECORDS FOR THE DISTRICT AT:

**RIZZETTA & COMPANY
3434 COLWELL AVE, SUITE 200
TAMPA, FL 33614
PHONE: 407-472-2471**



Auditor: _____

**District: Greater Lakes/Sawgrass Bay
Community Development District**

Title: Director

By: _____

Title: _____

Date: October 29, 2025

Date: _____



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

772/461-6120 // 461-1155
FAX: 772/468-9278

October 29, 2025

Greater Lakes/Sawgrass Bay Community Development District
Rizzetta & Company, Inc.
3434 Colwell Ave, Suite 200
Tampa, FL 33614

The Objective and Scope of the Audit of the Financial Statements

You have requested that Berger, Toombs, Elam, Gaines & Frank CPAs PL ("we") audit Greater Lakes/Sawgrass Bay Community Development District's, (the "District"), governmental activities and each major fund as of and for the year ending September 30, 2026, which collectively comprise the District's basic financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter for the year ending September 30, 2026, and thereafter if mutually agreed upon by Greater Lakes/Sawgrass Bay Community Development district and Berger, Toombs, Elam, Gaines & Frank.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America ("GAAS") and *Government Auditing Standards* issued by the Comptroller General of the United States ("GAS") will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and 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. 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 controls.

The Responsibilities of the Auditor

We will conduct our audit in accordance with GAAS and GAS. Those standards require that we comply with applicable ethical requirements. As part of an audit in accordance with GAAS and GAS, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, based on an understanding of the entity and its environment, the applicable financial reporting framework, and the entity's system of internal control, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion;

Fort Pierce / Stuart



Greater Lakes/Sawgrass Bay Community Development District
October 29, 2025
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2. Consider the entity's system of internal control 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. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit;
3. 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, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation; and
4. Conclude, based on the audit evidence obtained, 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 the reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of controls, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and GAS. Because the determination of waste or abuse is subjective, GAS does not require auditors to perform specific procedures to detect waste or abuse in financial statement audits.

We will also communicate to the Board (a) any fraud involving senior management and fraud (whether caused by senior management or other employees) that causes a material misstatement of the financial statements that becomes known to us during the audit, and (b) any instances of noncompliance with laws and regulations that we become aware of during the audit (unless they are clearly inconsequential).

We will maintain our independence in accordance with the standards of the American Institute of Certified Public Accountants ("AICPA") and GAS.

The Responsibilities of Management and Identification of the Applicable Financial Reporting Framework

Management is responsible for:

1. Identifying and ensuring that the District complies with the laws and regulations applicable to its activities, and for informing us about all known violations of such laws or regulations, other than those that are clearly inconsequential;



Greater Lakes/Sawgrass Bay Community Development District

October 29, 2025

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2. The design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the District involving management, employees who have significant roles in internal control, and others where the fraud could have a material effect on the financial statements; and
3. Informing us of its knowledge of any allegations of fraud or suspected fraud affecting the District received in communications from employees, former employees, analysts, regulators, short sellers, vendors, customers or others.

Management is responsible for the required supplementary information ("RSI") which accounting principles generally accepted in the United States of America ("U.S. GAAP") require to be presented to supplement the basic financial statements.

The Board is responsible for informing us of its views about the risks of fraud, waste or abuse within the District, and its knowledge of any fraud, waste or abuse or suspected fraud, waste or abuse affecting the District.

Our audit will be conducted on the basis that management acknowledges and understands that it has responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with U.S. GAAP;
2. To evaluate subsequent events through the date the financial statements are issued. Management also agrees that it will not conclude on subsequent events earlier than the date of the management representation letter referred to below;
3. For the design, implementation and maintenance of internal control relevant to the preparation of fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
4. For report distribution; and
5. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including information relevant to disclosures;
 - b. Information relevant to the preparation and fair presentation of the financial statements, when needed, to allow for the completion of the audit in accordance with the proposed timeline;
 - c. Additional information that we may request from management for the purpose of the audit; and



Greater Lakes/Sawgrass Bay Community Development District
October 29, 2025
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- d. Unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence.

As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit, including among other items:

1. That management has fulfilled its responsibilities as set out in the terms of this Engagement Letter; and
2. That it believes the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Reporting

We will issue a written report upon completion of our audit of the District's financial statements. Our report will be addressed to the Board of Supervisors of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, or add an emphasis-of-matter paragraph or other-matter paragraph to our auditor's report.

If circumstances arise relating to the condition of the District's records, the availability of appropriate audit evidence or indications of a significant risk of material misstatement of the financial statements because of error, fraudulent financial reporting or misappropriation of assets which, in our professional judgement, prevent us from completing the audit or forming an opinion, we retain the unilateral right to take any course of action permitted by professional standards, including, but not limited to, declining to express an opinion or issue a report, or withdrawing from the engagement.

In addition to our report on the District's financial statements, we will also issue the following reports:

1. Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with GAS;
2. Auditor General Management Letter, if applicable; and
3. Report on Compliance with Section 218.415, Florida Statutes, if applicable.



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Records and Assistance

During the course of our engagement, we may accumulate records containing data that should be reflected in the District's books and records. The District will determine that all such data, if necessary, will be so reflected. Accordingly, the District will not expect us to maintain copies of such records in our possession.

The assistance to be supplied by District personnel, including the preparation of schedules and analyses of accounts, will be discussed and coordinated with a designated individual, serving on behalf of management. The timely and accurate completion of this work is an essential condition to our completion of the audit and issuance of our audit report.

Non-audit Services

In connection with our audit, you have requested us to perform the following non-audit services:

1. Assistance in drafting the District's financial statements in accordance with accounting principles generally accepted in the United States of America, based on information provided by the District. While we will assist in drafting the financial statements, management retains responsibility for the financial statements, including their fair presentation, the selection and application of accounting principles, the accuracy and completeness of the underlying financial information, and for reviewing, approving, and accepting the financial statements prior to their issuance. Management is also responsible for establishing and maintaining effective internal controls relevant to the financial reporting process.

GAS independence standards require that the auditor maintain independence so that opinions, findings, conclusions, judgments, and recommendations will be impartial and viewed as impartial by reasonable and informed third parties. Before we agree to provide a non-audit service to the District, we determine whether providing such a service would create a significant threat to our independence for GAS audit purposes, either by itself or in aggregate with other non-audit services provided. A critical component of our determination is consideration of management's ability to effectively oversee the non-audit services to be performed. The District has agreed to designate an individual, serving on behalf of management, who possesses suitable skill, knowledge, and experience, and who understands the non-audit services to be performed and described above sufficiently to oversee them. Accordingly, the management of the District agrees to the following:

1. The District will designate a qualified individual, serving in a management capacity, who possesses suitable skill, knowledge, and experience to oversee the services;
2. The designated individual will assume all management responsibilities for the subject matter and scope of the non-audit service described above;



Greater Lakes/Sawgrass Bay Community Development District
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3. The District will evaluate the adequacy and results of the services performed; and
4. The District accepts responsibility for the results and ultimate use of the services.

GAS further requires that we establish an understanding with the District's management or those charged with governance of the objectives of the non-audit services, the services to be performed, the District's acceptance of its responsibilities, the auditor's responsibilities, and any limitations of the non-audit services. We believe this Engagement Letter documents that understanding.

Other Relevant Information

In accordance with GAS, a copy of our most recent peer review report has been provided to you, for your information.

Fees and Costs

Our fees for the services described above are based upon the value of the services performed and the time required by the individuals assigned to the engagement, plus direct expenses. Billings are due upon submission. Our fee for the services described in this letter for the year ending September 30, 2026 will not exceed \$3,675 unless the scope of the engagement is changed, the assistance which the District has agreed to furnish is not provided, or unexpected conditions are encountered, in which case we will discuss the situation with you before proceeding. Our fee and the timely completion of our work are based on anticipated cooperation from District personnel, timely responses to our inquiries, timely completion and delivery of client assistance requests, timely communication of all significant accounting and financial reporting matters, and the assumption that no unexpected circumstances will be encountered during the engagement. All other provisions of this letter will survive any fee adjustment.

Use and Ownership; Access to Audit Documentation

The Audit Documentation for this engagement is the property of Berger, Toombs, Elam, Gaines, & Frank. For the purposes of this Engagement Letter, the term "Audit Documentation" shall mean the confidential and proprietary records of Berger, Toombs, Elam, Gaines, & Frank's audit procedures performed, relevant audit evidence obtained, other audit-related workpapers, and conclusions reached. Audit Documentation shall not include custom-developed documents, data, reports, analyses, recommendations, and deliverables authored or prepared by Berger, Toombs, Elam, Gaines, & Frank for the District under this Engagement Letter, or any documents belonging to the District or furnished to Berger, Toombs, Elam, Gaines, & Frank by the District.



Greater Lakes/Sawgrass Bay Community Development District
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Review of Audit Documentation by a successor auditor or as part of due diligence is subject to applicable Berger, Toombs, Elam, Gaines, & Frank policies, and will be agreed to, accounted for and billed separately. Any such access to our Audit Documentation is subject to a successor auditor signing an Access and Release Letter substantially in Berger, Toombs, Elam, Gaines, & Frank's form. Berger, Toombs, Elam, Gaines, & Frank reserves the right to decline a successor auditor's request to review our Audit Documentation.

In the event we are required by government regulation, subpoena or other legal process to produce our documents or our personnel as witnesses with respect to our engagement for the District, the District will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

Indemnification, Limitation of Liability, and Claim Resolution

Because we will rely on the District and its management and Board of Supervisors to discharge the foregoing responsibilities, the District agrees to indemnify, holds harmless and releases Berger, Toombs, Elam, Gaines & Frank, its partners, directors, and employees from all third-party claims, liabilities, losses and costs arising in circumstances where there has been a knowing misrepresentation by a member of the District's management.

The District and Berger, Toombs, Elam, Gaines & Frank agree that no claim arising out of, from, or relating to the services rendered pursuant to this engagement letter shall be filed more than two years after the date of the audit report issued by Berger, Toombs, Elam, Gaines & Frank or the date of this engagement letter if no report has been issued. To the fullest extent permitted by Florida law, our firm shall not be liable for any loss of profits, business interruption, or other consequential, incidental, or punitive damages. In all circumstances, the total liability for any claim arising from this engagement will not exceed the total amount of the fees paid by the District to Berger, Toombs, Elam, Gaines & Frank under this engagement letter. Notwithstanding the foregoing, nothing in this limitation of liability provision shall, or shall be interpreted or construed to, relieve the District of its payment obligations to Berger, Toombs, Elam, Gaines & Frank under this Engagement Letter.

Confidentiality

Berger, Toombs, Elam, Gaines & Frank is committed to the safe and confidential treatment of the District's proprietary information. Berger, Toombs, Elam, Gaines & Frank is required to maintain the confidential treatment of client information in accordance with relevant industry professional standards which govern the provision of services described herein. The District agrees that it will not provide Berger, Toombs, Elam, Gaines & Frank with any unencrypted electronic confidential or proprietary information, and the parties agree to utilize commercially reasonable measures to maintain the confidentiality of the District's information, including the use of collaborate sites to ensure the safe transfer of data between the parties.



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October 29, 2025
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Retention of Records

We will return to you all original records you provide to us in connection with this engagement. Further, in addition to providing you with those deliverables set forth in this Engagement Letter, upon request, we will provide you with a copy of any records we prepare or accumulate in connection with such deliverables which are not otherwise reflected in your books and records without which your books and records would be incomplete. You have the sole responsibility for retaining and maintaining in your possession or custody all of your financial and non-financial records related to this engagement. We will not host, and will not accept responsibility to host, any of your records. We, however, may maintain a copy of any records of yours necessary for us to comply with applicable law and/or professional standards or to exercise our rights under this Engagement Letter. Any such records retained by us will be destroyed in accordance with our record retention policies.

Termination

Either party hereto may terminate this Engagement Letter for any reason upon fifteen (15) days' prior written notice to the other party. In the event the District terminates this engagement, the District will pay us for all services rendered, expenses incurred, and noncancelable commitments made by us on the District's behalf through the effective date of termination.

Either party may terminate this Engagement Letter upon written notice if: (i) circumstances arise that in its judgment cause its continued performance to result in a violation of law, a regulatory requirement, applicable professional or ethical standards, or in the case of Berger, Toombs, Elam, Gaines, & Frank, our client acceptance or retention standards; or (ii) if the other party is placed on a Sanctioned List, or if any director or executive of, or other person closely associated with such other party or its affiliate, is placed on a Sanctioned List.

Neither Berger, Toombs, Elam, Gaines & Frank nor the District shall be responsible for any delay or failure in its performance resulting from acts beyond our reasonable control or unforeseen or unexpected circumstances, such as, but not limited to, acts of God, government or war, riots or strikes, disasters, fires, floods, epidemics, pandemics, or outbreaks of communicable disease, cyberattacks, and internet or other system or network outages. At the District's option, the District may terminate this Engagement Letter where our services are delayed more than 120 days; however, the District is not excused from paying us for all amounts owed for services rendered and deliverables provided prior to the termination of this Engagement Letter.

The parties agree that those provisions of this Engagement Letter which, by their context, are intended to survive, including, but not limited to, payment, limitations on liability, claim resolution, use and ownership, and confidentiality obligations, shall survive the termination of this Engagement Letter.



Greater Lakes/Sawgrass Bay Community Development District
October 29, 2025
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Miscellaneous

We may mention your name and provide a general description of the engagement in our client lists and marketing materials.

Each party hereto affirms it has not been placed on a Sanctioned List (as defined below) and will promptly notify the other party upon becoming aware that it has been placed on a Sanctioned List at any time throughout the duration of this Engagement Letter. The District shall not, and shall not permit third parties to, access or use any of the deliverables provided for hereunder, or Third-Party Products provided hereunder, in violation of any applicable sanctions laws or regulations, including, but not limited to, accessing or using the deliverables provided for hereunder or any Third-Party Products from any territory under embargo by the United States. The District shall not knowingly cause Berger, Toombs, Elam, Gaines & Frank to violate any sanctions applicable to Berger, Toombs, Elam, Gaines & Frank. As used herein "Sanctioned List" means any sanctioned person or entity lists promulgated by the Office of Foreign Assets Control of the U.S. Department of the Treasury and the U.S. State Department.

Any term of this Engagement Letter that would be prohibited by or impair our independence under applicable law or regulation shall not apply, to the extent necessary only to avoid such prohibition or impairment.

Governing Law

This Engagement Letter, including, without limitation, its validity, interpretation, construction, and enforceability, and any dispute, litigation, suit, action, claim, or other legal proceeding arising out of, from, or relating in any way to this Engagement Letter, any provisions herein, a report issued or the services provided hereunder, will be governed and construed in accordance with the laws of the State of Florida, without regard to its conflict of law principles, and applicable U.S. federal law.

Entire Agreement

This Engagement Letter constitutes the entire agreement between Berger, Toombs, Elam, Gaines & Frank and the District, and supersedes all prior agreements, understandings, and proposals, whether oral or written, relating to the subject matter of this Engagement Letter including any separate nondisclosure agreement executed between the parties.

If any term or provision of this Engagement Letter is determined to be invalid or unenforceable, such term or provision will be deemed stricken and all other terms and provisions will remain in full force and effect.

This Engagement Letter may be amended or modified only by a written instrument executed by both parties.



Greater Lakes/Sawgrass Bay Community Development District
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Electronic Signatures and Counterparts

This Engagement Letter may be executed in one or more counterparts, each of which will be deemed to be an original, but all of which taken together will constitute one and the same instrument. Each party agrees that any electronic signature of a party to this Engagement Letter or any electronic signature to a document contemplated hereby (including any representation letter) is intended to authenticate such writing and shall be as valid and have the same force and effect as a manual signature.

Acknowledgement and Acceptance

Each party acknowledges that it has read and agrees to all of the terms contained herein. Each party and its signatory below represent that said signatory is a duly authorized representative of such party and has the requisite power and authority to bind such party to the undertakings and obligations contained herein.

Please sign and return this letter to indicate your acknowledgment of, and agreement with, the terms of this Engagement Letter.

Sincerely,

BERGER, TOOMBS, ELAM, GAINES & FRANK
CERTIFIED PUBLIC ACCOUNTANTS PL

Maritza Stonebraker, CPA

Confirmed on behalf of the addressee:

Sign: _____

Title: _____

Date: _____



6815 Dairy Road
Zephyrhills, FL 33542

813.788.2155
BodinePerry.com

Report on the Firm's System of Quality Control

To the Partners of
Berger, Toombs, Elam, Gaines & Frank, CPAs, PL
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

November 30, 2022

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL (the firm), in effect for the year ended May 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control, and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Berger, Toombs, Elam, Gaines & Frank, CPAs, PLC, has received a peer review rating of *pass*.



Bodine Perry

(BERGER_REPORT22)

**ADDENDUM TO ENGAGEMENT LETTER
GREAT LAKES/SAWGRASS BAY COMMUNITY DEVELOPMENT DISTRICT
DATED OCTOBER 29, 2025**

Public Records. Auditor shall, pursuant to and in accordance with Section 119.0701, Florida Statutes, comply with the public records laws of the State of Florida, and specifically shall:

- a. Keep and maintain public records required by the District to perform the services or work set forth in this Agreement; and
- b. Upon the request of the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law; and
- c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the Agreement if the Auditor does not transfer the records to the District; and
- d. Upon completion of the Agreement, transfer, at no cost to the District, all public records in possession of the Auditor or keep and maintain public records required by the District to perform the service or work provided for in this Agreement. If the Auditor transfers all public records to the District upon completion of the Agreement, the Auditor shall destroy any duplicate public records that are exempt or confidential and exempt from public disclosure requirements. If the Auditor keeps and maintains public records upon completion of the Agreement, the Auditor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District's custodian of public records, in a format that is compatible with the information technology systems of the District.

Auditor acknowledges that any requests to inspect or copy public records relating to this Agreement must be made directly to the District pursuant to Section 119.0701(3), Florida Statutes. If notified by the District of a public records request for records not in the possession of the District but in possession of the Auditor, the Auditor shall provide such records to the District or allow the records to be inspected or copied within a reasonable time. Auditor acknowledges that should Auditor fail to provide the public records to the District within a reasonable time, Auditor may be subject to penalties pursuant to Section 119.10, Florida Statutes.

IF THE AUDITOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE AUDITOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT/CONTRACT, THE AUDITOR MAY CONTACT THE CUSTODIAN OF PUBLIC RECORDS FOR THE DISTRICT AT:

**RIZZETTA & COMPANY
3434 COLWELL AVE, SUITE 200
TAMPA, FL 33614
PHONE: 407-472-2471**



Auditor: _____

**District: Greater Lakes/Sawgrass Bay
Community Development District**

Title: Director

By: _____

Title: _____

Date: October 29, 2025

Date: _____

TAB 7



Quarterly Compliance Audit Report

Greater Lakes/Sawgrass Bay

Date: October 2025 - 3rd Quarter

Prepared for: Matthew Huber

Developer: Rizzetta

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**

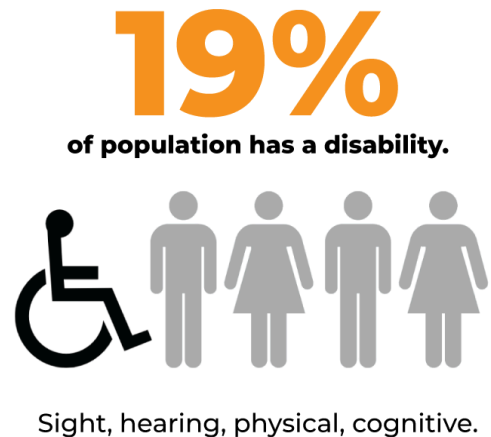
Compliance Criteria

| 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 |

Greater Lakes Sawgrass Bay CDD

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Subject: Annual Goals and Achievement Report – 2025

In compliance with recent Florida legislation requiring all Community Development Districts (CDDs) to set annual goals and provide a year-end report on their progress, the Greater Lakes Sawgrass Bay CDD is pleased to share its **2025 Annual Goals and Achievement Report**.

Annual Goals Set for 2025:

1. Operational Goals

- Maintain community infrastructure, including landscaping, stormwater systems, and amenity facilities, to high standards.
- Ensure timely completion of scheduled maintenance and repairs.
- Improve operational efficiency through enhanced vendor coordination and performance monitoring.

2. Financial Goals

- Operate within the approved budget while maintaining quality service delivery.
- Evaluate and implement cost-saving measures without reducing service levels.
- Maintain adequate reserve funding for long-term capital needs.

Year-End Achievements:

Operational Achievements:

- Successfully completed all scheduled maintenance projects.
- Maintained consistent service levels with positive resident feedback on landscaping, amenities, and facility upkeep.
- Improved operational oversight by implementing regular vendor performance reviews.

Financial Achievements:

- Ended the fiscal year within budget.
- Negotiated service contracts resulting in cost savings while preserving quality.
- Maintained reserve funds at target levels to support future infrastructure needs.

The Board is proud to report that the Greater Lakes Sawgrass Bay CDD successfully met its established operational and financial goals for the year. We remain committed to responsible stewardship of District resources and to providing a well-maintained, financially sound community for our residents.

Sincerely ,
District Manager: Brian Mendes
Greater Lakes Sawgrass Bay Community Development District