



Rizzetta & Company

# Greater Lakes/Sawgrass Bay Community Development District

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**Board of Supervisors  
Meeting  
February 18<sup>th</sup>, 2026**

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

[www.glsbcdd.org](http://www.glsbcdd.org)

# GREATER LAKES SAWGRASS BAY COMMUNITY DEVELOPMENT DISTRICT

Cagan Crossings County Library, at 16729 Cagan Oaks, Clermont, Florida 34714  
[www.glsbcdd.org](http://www.glsbcdd.org)

<b>Board of Supervisors</b>	James Walker James Klinck Christina Cruz Pagan Gary Hayward Deborah Swansiger	Chairman Vice Chairman Assistant Secretary Assistant Secretary Assistant Secretary
<b>District Manager</b>	Brian Mendes	Rizzetta & Company, Inc.
<b>District Counsel</b>	Tina Garcia	Greenspoon Marder Law
<b>District Engineer</b>	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.glsbccdd.org](http://www.glsbccdd.org)

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

February 11<sup>th</sup>, 2026

## 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 **February 18<sup>th</sup>, 2026, 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
    1. December & January's Maintenance Report..... Tab 1
    2. Consideration of Pine Bark Mulching Proposal ..... Tab 2
    3. Consideration of Valve Box Replacement – Sawgrass Bay Blvd..... Tab 3
    4. Consideration of Oak Tree Pruning Project..... Tab 4
      1. Prince & Son's
      2. Exclusive Tree Service
    5. Consideration of Sable Palm Trimming Proposal..... Tab 5
    6. Consideration of Landscaping Enhancements
  - B. Field Service Updates ..... Tab 6
    1. Landscape Inspection Reports
- 4. BUSINESS ADMINISTRATION**
  - A. Consideration of Minutes of Board of Supervisors' Regular Meeting held on November 19<sup>th</sup>, 2025, .....Tab 7
  - B. Consideration of Minutes of Board of Supervisors' 1st Audit Committee Meeting on November 19<sup>th</sup>, 2025, .....Tab 8
  - C. Ratification of the Operation and Maintenance Expenditures for November 2025 – January 2026.....Tab 9
- 5. BUSINESS ITEMS**
  - A. Ratification of District Items .....Tab10
    1. Prince & Sons
      1. Monument Island Oak Tree Canopy & Lift Proposal
      2. Poinsettias at Front Entrance Monument Signs
      3. Irrigation Repairs
    2. M&S Backflow Services – Commercial Backflow Test
  - B. Discussion of Light Pole Conversion
    1. Presentation by Street Leaf (Under Separate Cover)
  - C. Discussion of Off Duty Police Officers ..... Tab11

D. Consideration of Audit RFP ..... Tab12  
E. Consideration of Insurance Claim Wall Repair Proposal ..... Tab13  
**6. STAFF REPORTS**  
A. District Counsel .....Tab14  
    1. Discussion of General Elections  
B. District Engineer  
    1. Annual Backflow Compliance  
C. District Manager  
    1. Q 4 Website Audit ..... Tab15  
    2. Updates on Insurance Broker..... Tab16  
        a. Saville Public Entity  
        b. World Risk Management  
        c. Acentria Group Insurance

**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

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## Maintenance Report



December 22, 2025  
Prince & Sons Inc.  
Cody Dawson

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# December 22, 2025

## Before photos on Sawgrass Blvd

1. Multiple beds full of bed weeds
2. Dead plants in bed
3. Grasses overgrown.
4. Ligustrums overgrown.



9



## December 22, 2025

5. ligustrums were trimmed

6. Beds have been weed wacked for all weeds.

7. The detail team cleaned out all the weeds located down the Blvd's.

8. The Podocarpus were trimmed at the entrances.

9. Anything hanging over brick wall got cut back to homeowners' side  
(NOT OAK TREES)

10. Weeds were sprayed for



# December 22, 2025

## Damages

11. Multiple spots have been torn up due to the constructor and contractors.

12. Irrigation is broke and tore up in multiple places on the Blvd and thought-out CDD areas proposals have been sent.

13. Every irrigation box on the Blvd is breaking they will need replaced.



December 22, 2025

After Photos

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# Sawgrass Bay CDD

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## Maintenance Report



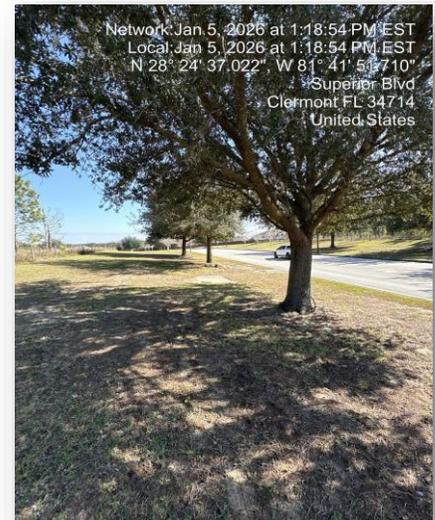
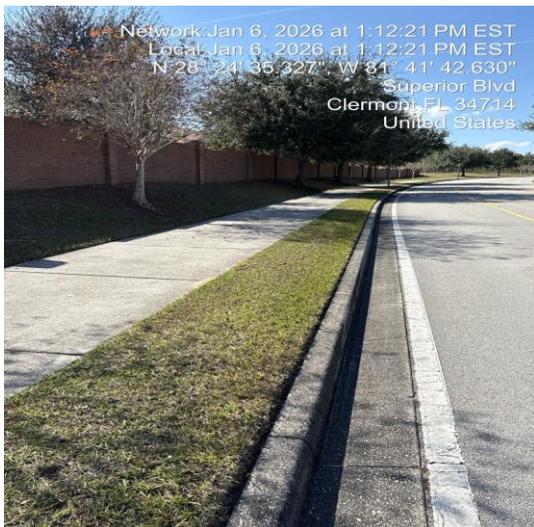
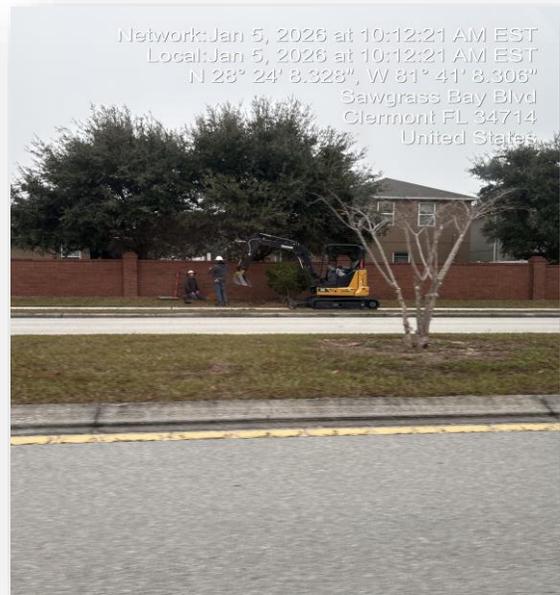
January 7, 2026  
Prince & Sons Inc.  
Cody Dawson

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# January 7, 2026

## Sawgrass Bay and Superior

1. Normal maintenance was completed.
2. Mowing, edging, weed spraying, line trimming and blowing.
3. With it being cold these several weeks grass will stay low next service we will be focusing on trimming/detailing CDD areas.
4. As soon as the Christmas lights come down at the front entrance crews will be trimming/detailing those areas top priority.



# January 7, 2026

## Sawgrass Blvd and Superior Blvd

### Damages

(constant construction crews work around)

5. Keeping record on the damages that have taken place during these past several months on the CDD.

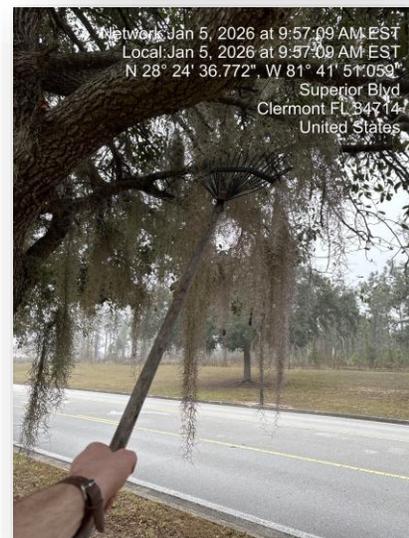
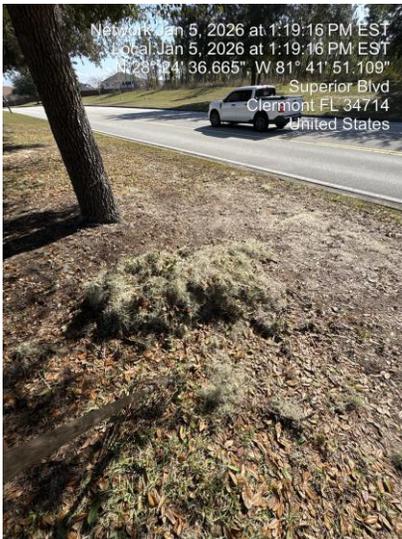


# January 7, 2026

## Superior Blvd

6. Crews have been working on getting the moss out the oak trees.

7. Sod that was layed down after the water leak on superior Blvd several weeks ago is looking good.

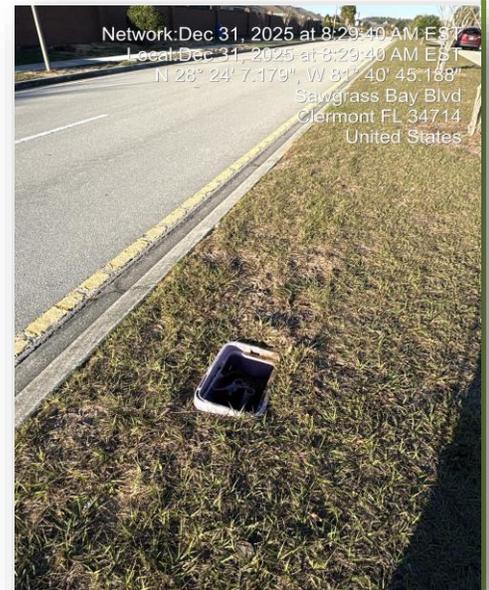


January 7, 2026

## Concerns.

8. Several irrigation boxes are broken up and down Sawgrass Blvd

9. This could be considered an eye sore for the community, please let me know if you would like me to go further with a proposal to replace all the boxes that are broken.



**TAB 2**



200 S. F. Street  
Haines City, Florida 33844

Phone 863-422-5207 | Fax 863-422-1816

Polk County License # 214815

Date: February 4, 2026

**SUBMITTED TO:**

Rizzetta & Company  
8529 Southpark Cir.  
Orlando, FL 32819  
Attn: Brian Mendez  
Phone: (407)-472-2471  
Email: [Bmendez@rizzetta.com](mailto:Bmendez@rizzetta.com)

**Job Name / Location:**

Sawgrass Bay CDD  
Clermont, FL.

**Proposal to install mulch down the brick wall on Sawgrass Blvd including middle islands from entrants sign to end of brick wall line.**

	Qty	Unit	Unit Cost	TOTAL
Pine bark mulch	588	CY	\$65.00	\$38,220.00
			<b>Total</b>	<b>\$38,220.00</b>

The customer agrees, that by signing this proposal, it shall become a legal and binding contract and shall supersede any previous agreements, discussed or implied. The customer further agrees to all terms and conditions set forth within and shall be responsible for any/all court and/or attorney fees incurred by Prince and Sons, Inc. required to obtain collection for any portion of money owed for material and/or work performed by Prince and Sons Inc.

Submitted by: Cody Dawson

Accepted by: \_\_\_\_\_

Date Submitted: February 4, 2026

Date Accepted: \_\_\_\_\_

**TAB 3**



200 S. F. Street  
Haines City, Florida 33844

Phone 863-422-5207 | Fax 863-422-1816

Polk County License # 214815

Date: February 4, 2026

**SUBMITTED TO:**

Rizzetta & Company  
8529 Southpark Cir.  
Orlando, FL 32819  
Attn: Brian Mendez  
Phone: (407)-472-2471  
Email: [Bmendez@rizzetta.com](mailto:Bmendez@rizzetta.com)

**Job Name / Location:**

Sawgrass Bay CDD  
Clermont, FL.

**Proposal to replace broken valave boxes and install new ones on Sawgrass Bay Blvd.**

	Qty	Unit	Unit Cost	TOTAL
Valve Box	18	EA	\$75.00	\$1,350.00
Labor	25	EA	\$65.00	\$1,625.00
			<b>Total</b>	<b>\$2,975.00</b>

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Submitted by: Cody Dawson

Accepted by: \_\_\_\_\_

Date Submitted: February 4, 2026

Date Accepted: \_\_\_\_\_

**TAB 4**



200 S. F. Street  
Haines City, Florida 33844

Phone 863-422-5207 | Fax 863-422-1816

Polk County License # 214815

Date: 12.15.2025

**SUBMITTED TO:**

Rizzetta & Company  
8529 Southpark Cir.  
Orlando, FL 32819  
Brian Mendez  
Phone: (407)472-2471  
Email: [Bmendez@rizzetta.com](mailto:Bmendez@rizzetta.com)

**Job Name / Location:**

Sawgrass Bay CDD Blvd  
Clermont, FL.  
Sawgrass Bay Blvd

**Proposal to lift the oak trees on the main sawgrass blvd**

	Qty	Unit	Unit Cost	TOTAL
Oak Trees (canopy raising)	72	Each	\$300.00	\$21,600.00
			<b>Total</b>	<b>\$21,600.00</b>

The customer agrees, that by signing this proposal, it shall become a legal and binding contract and shall supersede any previous agreements, discussed or implied. The customer further agrees to all terms and conditions set forth within and shall be responsible for any/all court and/or attorney fees incurred by Prince and Sons, Inc. required to obtain collection for any portion of money owed for material and/or work performed by Prince and Sons Inc.

Submitted by: Cody Dawson

Accepted by: \_\_\_\_\_

Date Submitted: December 15, 2025

Date Accepted: \_\_\_\_\_



200 S. F. Street  
Haines City, Florida 33844

Phone 863-422-5207 | Fax 863-422-1816

Polk County License # 214815

Date: 12.15.2025

**SUBMITTED TO:**

Rizzetta & Company  
8529 Southpark Cir.  
Orlando, FL 32819  
Brian Mendez  
Phone: (407)472-2471  
Email: [Bmendez@rizzetta.com](mailto:Bmendez@rizzetta.com)

**Job Name / Location:**

Sawgrass Bay CDD  
Clermont, FL.  
Superior Blvd

**Proposal to lift the oak trees on superior blvd**

	Qty	Unit	Unit Cost	TOTAL
Oak Trees (canopy raising)	112	Each	\$300.00	\$33,600.00
			<b>Total</b>	<b>\$33,600.00</b>

The customer agrees, that by signing this proposal, it shall become a legal and binding contract and shall supersede any previous agreements, discussed or implied. The customer further agrees to all terms and conditions set forth within and shall be responsible for any/all court and/or attorney fees incurred by Prince and Sons, Inc. required to obtain collection for any portion of money owed for material and/or work performed by Prince and Sons Inc.

Submitted by: Cody Dawson

Accepted by: \_\_\_\_\_

Date Submitted: December 15, 2025

Date Accepted: \_\_\_\_\_

## Tree removal on Blvd. 2025

**Date** 12/15/2025  
**Customer** Matthew Mironchik | Greater Lakes @ Sawgrass Bay CDD | 3434 Colwell Avenue Suite 200 | Tampa, FL 33614  
**Property** Greater Lakes @ Sawgrass Bay CDD | 16001 Champlain Street | Clermont, FL 34714

### Greater Lakes @ Sawgrass Bay CDD:

- **10 Oak tree Removal on Sawgrass Bay Blvd- stump grind and remove debris. See map for removal.**
- **2 Oak tree limb up and remove debris**

Enhancement:

Price includes debris removal and stump grind.

- Labor
- Stump grind
- Debris removal



Warranty: The warranty covers the health and survival of plants, trees, and shrubs installed by Exclusive Landscaping for up to 30 days after the installation completion date. This warranty does not cover any damage caused by natural disasters or extreme weather events, including but not limited to floods, hurricanes, tornadoes, earthquakes, severe storms, or other acts of God. Clients are encouraged to take necessary measures to protect their plants during such events. Additionally, any damage due to pests, diseases, or animals not related to the installation process, plants affected by extreme weather conditions, such as frost, drought, excessive heat or any damage resulting from vandalism, theft, or accidents will not be covered

under warranty.

**Oak Tree removal on Saw Grass Bay Blvd.**

**EN - Enhancement**

<b>Items</b>	<b>Quantity</b>	<b>Unit</b>	<b>Price/Unit</b>	<b>Price</b>
Tree removal & Stum grind	10.00	EA	\$2,150.00	\$21,500.00
Tree Pruning- limb up 16'	2.00	ea	\$450.00	\$900.00
<b>EN - Enhancement:</b>				<b>\$22,400.00</b>

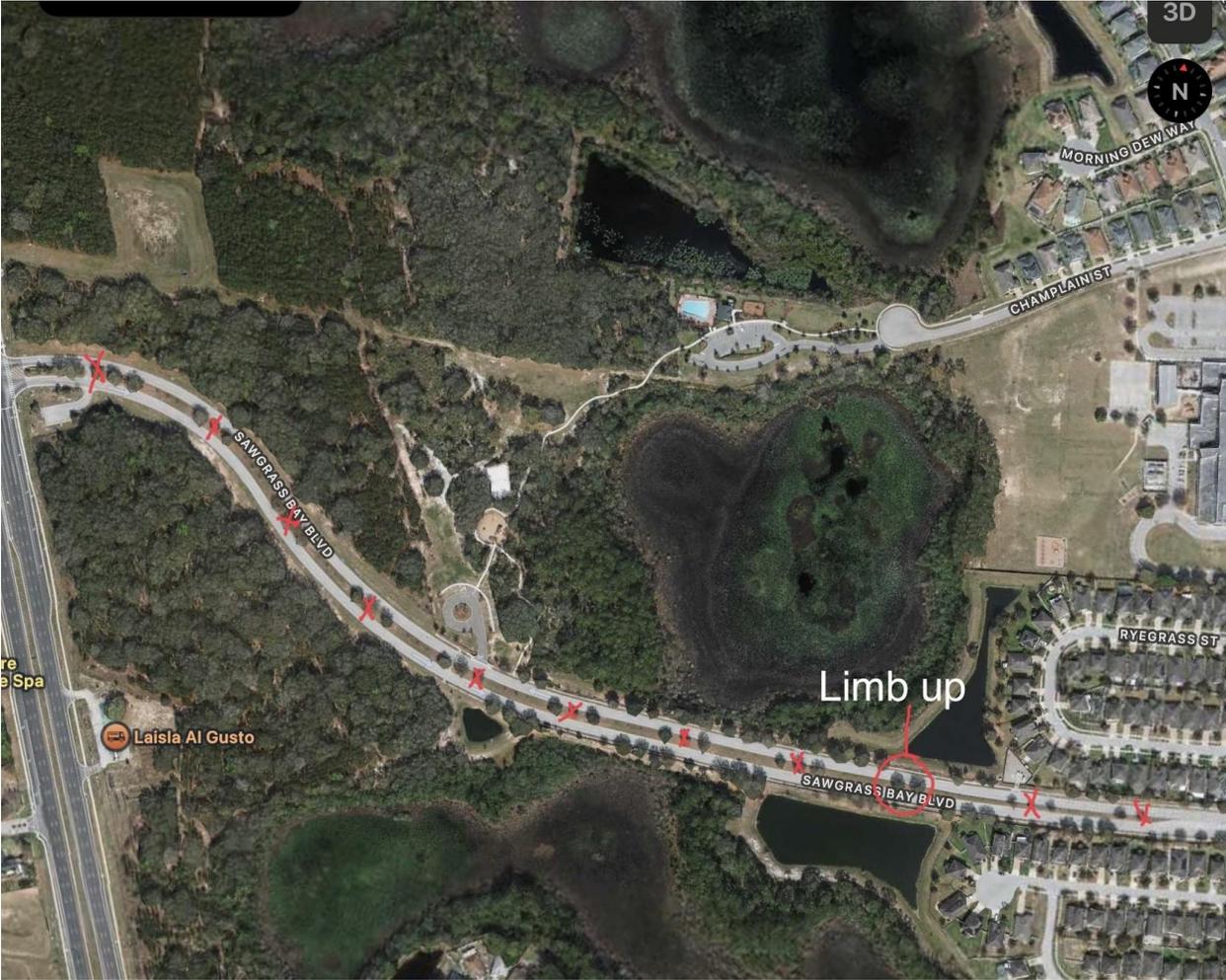
<b>Subtotal</b>	<b>\$22,400.00</b>
<b>Estimated Tax</b>	<b>\$0.00</b>
<b>Total</b>	<b>\$22,400.00</b>

**Terms & Conditions**

By \_\_\_\_\_  
**Carrie Wagner**  
 Date 12/15/2025  
 \_\_\_\_\_  
**Exclusive Landscaping Group**

By \_\_\_\_\_  
 \_\_\_\_\_  
 Date \_\_\_\_\_  
 \_\_\_\_\_  
**Greater Lakes @ Sawgrass Bay  
 CDD**

Sawgrass Bay Blvd.



Limb up 2 Oak trees and remove debris.

10 Oak trees- Cut down, stump grid, & remove debris.

**TAB 5**



200 S. F. Street  
Haines City, Florida 33844

Phone 863-422-5207 | Fax 863-422-1816

Polk County License # 214815

Date: Dec 22, 2025

**SUBMITTED TO:**

Rizzetta & Companys  
8529 Southpark Cir.  
Orlando, FL 32819  
Brian Mendez  
Phone: (407)472-2471  
Email: [Bmendez@rizzetta.com](mailto:Bmendez@rizzetta.com)

**Job Name / Location:**

Sawgrass Bay CDD  
Clermont Fl, 34747

**Proposal to trim all sabal palms on CDD Blvd**

	Qty	Unit	Unit Cost	TOTAL
Trimming of Sabal Palms	110	EA	\$50.00	\$ 5,500.00
			<b>TOTAL</b>	<b>\$5,500.00</b>

The customer agrees, that by signing this proposal, it shall become a legal and binding contract and shall supersede any previous agreements, discussed or implied. The customer further agrees to all terms and conditions set forth within and shall be responsible for any/all court and/or attorney fees incurred by Prince and Sons, Inc.required to obtain collection for any portion of money owed for material and/or work performed by Prince and Sons Inc.

Submitted by: Cody Dawson

Date Submitted: December 22, 2025

Accepted by: \_\_\_\_\_

Date Accepted: \_\_\_\_\_

**TAB 6**

GREATER LAKES @ SAWGRASS BAY

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# LANDSCAPE INSPECTION REPORT



January 2, 2026

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 the time of year to catch up on bed weeds in order to prevent falling behind during the growing season. Detail crews should be instructed to be diligent in removing bed weeds.
- Ornamental grasses throughout CDD maintained property should be pruned back evenly and beds weeded.

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. Annual bed at the front of the Monument sign median bed should be refurbished. Turf should be added or removed to create symmetry at the end of the bed and Annuals need to be replaced. Large vase should be returned to its original position.(pic.1)

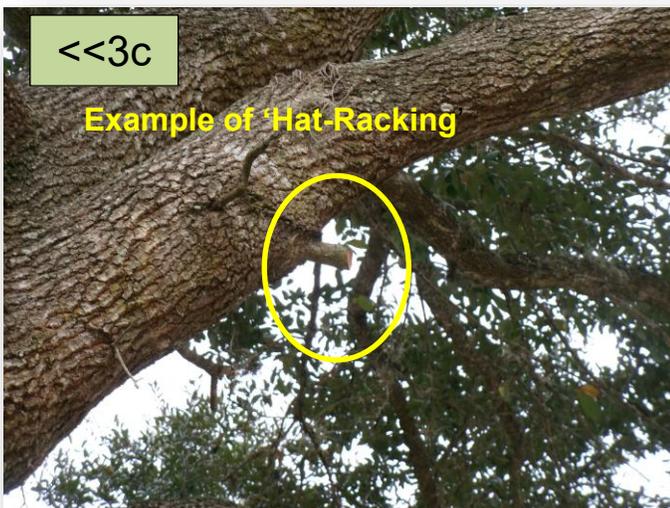
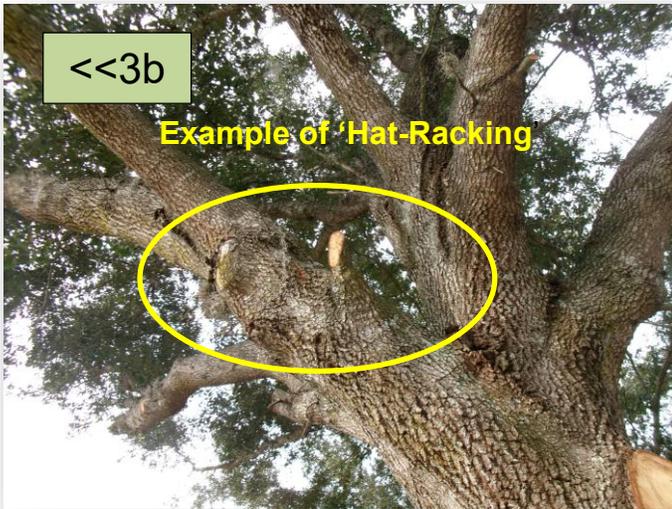
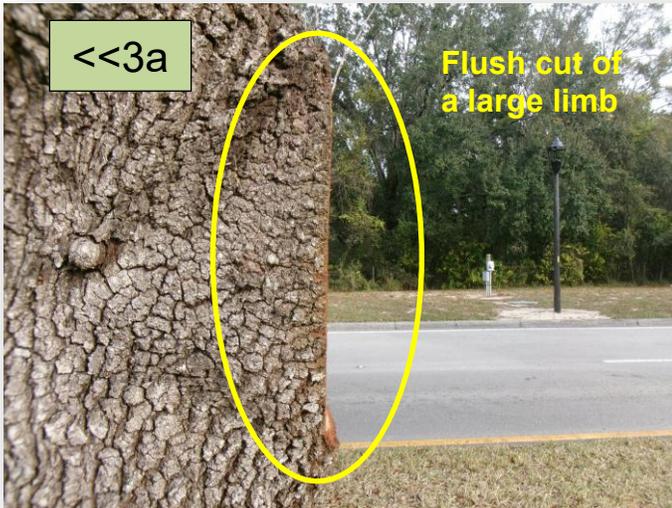


2. Mow crews should be instructed to pick up any debris in turf areas before mowing to minimize spreading debris in turf areas. (pic.2>)



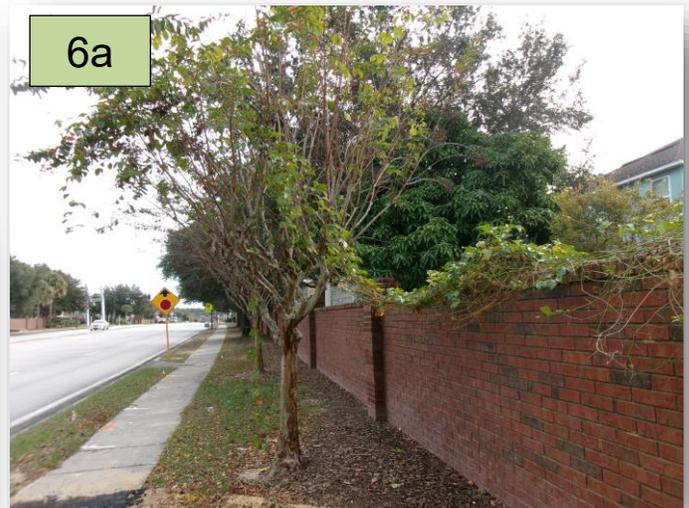
3. The Oak in the center median has been pruned. This was needed. However, in the future, crew members should be versed in best practices before pruning. Locating and not cutting past the branch bark ridge or 'flush cutting' will help the large wounds heal faster and properly, and not 'hat-racking' limbs will allow the area to heal better and discourage flush growth.(pic.3a>>,3b>>,3c>>)
4. Mow crew members should be instructed not to mow tight circles around trees. Though no real visible tree rings are present in some areas, acute turns damage the areas around trees.(pic.4>>)

# Sawgrass Bay Blvd



5. Though it is getting better, detail crews should continue to either pull or spray bed weeds. This is the time of year to get ahead of the issue before the growing season. If sprayed, weeds should be pulled once they turn brown and die back.

6. Vines growing over the wall along Sawgrass Bay Blvd, from the residences, should be trimmed back so that they do not become a larger issue in the future.(pic.6a,6b>>,6c>>)



7. On Sawgrass Bay Blvd. Eastbound, just past Fescue St., there is a Sabal palm in serious decline that should be removed.(pic.7>>)

# Sawgrass Bay Blvd

<<6b



8. All Sabal palms in CDD maintained area need to be pruned for health and aesthetics. Palms should be pruned per contract to remove only brown and yellow fronds at a '9-3' shape. 'Hurricane Pruning' or 'Pineapple Pruning' can cause serious injury to palms.
9. In the center median along Sawgrass Bay Blvd, there is a Ligustrum with tip die-back. Please have Ag team inspect and determine a cause/solution.(pic.9)

9



<<6c



10. Many of the Ligustrum in the center median of Sawgrass Bay Blvd., have years of mulch and debris high up against the base of the trunk. This should be removed to help improve plant health.(pic.10)

10



<<7



# Sawgrass Bay Blvd./Superior Blvd.

11. Dead/weak plant material, such as Ligustrums, should be removed and discarded to keep a tidy appearance along the Blvd.(pic.11)



12. On Superior Blvd., there is still a Sabal Palm with an old stabilizer boot on it. Please remove.(pic.12)



# Proposals

1. 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. Item #1.(pic.1)



3. Pruning of all Palms in CDD maintained area. Item #8.

2. Removal of declining Sabal Palm on Sawgrass Bay Blvd. Eastbound, just past Fesue St.. Item #7.(pic.2)



# Photos of Construction Damage Along Sawgrass Bay Blvd.



# Photos of Construction Damage Along Sawgrass Bay Blvd.



# Photos of Construction Damage Along Sawgrass Bay Blvd.



# Photos of Construction Damage Along Sawgrass Bay Blvd.



# Photos of Construction Damage Along Sawgrass Bay Blvd.



**TAB 7**

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**MINUTES OF MEETING**

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**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.**

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

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The meeting of the Board of Supervisors of the Greater Lakes/Sawgrass Bay Community Development District was held on **November 19, 2025, at 11:16 a.m.** at the **Cagan Crossings County Library** located at **16729 Cagan Oaks, Clermont, Florida 34714.**

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Present and constituting a quorum were:

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Jim Walker	<b>Board Supervisor, Chairman</b>
James Klinck	<b>Board Supervisor, Vice Chairman</b>
Gary Hayward	<b>Board Supervisor, Assistant Secretary</b>
Deborah Swansiger	<b>Board Supervisor, Assistant Secretary</b>
Christina Cruz Pagan	<b>Board Supervisor, Assistant Secretary</b>

Also present were:

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Brian Mendes	<b>District Manager, Rizzetta &amp; Co., Inc.</b>
Giovanni Massimino	<b>District Coordinator, Rizzetta &amp; Co., Inc.</b>
Tina Garcia	<b>District Counsel, Greenspoon Marder Law</b> <i>(via phone)</i>
Rey Malave	<b>District Engineer, Assoc VP, Dewberry</b> <i>(via phone)</i>
Chase Arrington	<b>District Engineer, Dewberry</b> <i>(via phone)</i>
Matt Mironchik	<b>Landscape Inspection Specialist, Rizzetta &amp; Co., Inc.</b>

**FIRST ORDER OF BUSINESS**

**Call to Order**

Mr. Mendes called the meeting to order at 11:16 a.m. and conducted roll call.

**SECOND ORDER OF BUSINESS**

**Audience Comments on the Agenda**

45 No members of the public were present.

46

47 **THIRD ORDER OF BUSINESS**

**Prince & Son's Updates**

48

49

1. October's Monthly Report

50

2. November's Fertilization Schedule

51

3. Holiday Tree Décor

52

53 The Members of the Board reviewed and discussed the landscape transition and current updates.

54

55 Discussion ensued amongst the Board regarding the current projects the utility company is  
56 conducting in the community.

57

58 Mr. Mendes reviewed the Holiday preparations for tree pruning.

59

<p>On a motion by Mr. Walker, seconded by Mr. Klinck, with all in favor, the Board approved the Prince &amp; Son's front monument tree pruning proposal, for Greater Lakes/Sawgrass Bay Community Development District.</p>
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60

61 The Members of the Board discussed the landscape contract scope of service.

62

63 The Board discussed the on-going utility project and repairs in the community.

64

65 **FOURTH ORDER OF BUSINESS**

**Field Service Updates**

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1. Landscape Inspection Reports

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2. Oak Tree Removal Project Updates

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3. Property Plant List Updates

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

72

73 Mr. Mironchik stated that the reports are in progress with new the new vendor transition.

74

75 Mr. Mironchik reviewed updates on the oak tree removals with the Members of the Board and  
76 stated he is currently working on a scope of work for this project.

77

78 The Members of the Board and District Staff discussed ongoing plant list project and stated that  
79 the team will begin the plant installation at the front monument.

80

81 Ms. Swansiger stated she will work with District Staff On the front monument refresh.

82

83 Mr. Mironchik stated he will meet with Ms. Swansiger on property for inspection day.

84

85 Mr. Massimino stated he will send an email to Prince & Son's to ensure that District Staff are

86 receiving landscape reports in a timely manner.

87

88 **FIFTH ORDER OF BUSINESS**

**Consideration of Minutes of Board of  
Supervisors' Regular Meeting held  
October 15, 2025**

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92 Mr. Mendes presented the meeting minutes from the Board of Supervisors meeting held on  
93 October 15, 2025, and asked if any changes were requested.

94

95 The Members of the Board reviewed the meeting minutes from October 15, 2025.

96

97 No revisions were requested.

98

On a motion by Ms. Swansiger, seconded by Mr. Walker, with all in favor, the Board approved the minutes of the Board of Supervisors' meeting held on October 15, 2025, for Greater Lakes/Sawgrass Bay Community Development District.

99

100 **SIXTH ORDER OF BUSINESS**

**Ratification of the Operation and  
Maintenance Expenditures for September  
& October 2025**

101

102

103

104 Mr. Mendes reviewed the operation and maintenance expenditures with the Board Members and  
105 asked if there were any questions. There were none.

106

107 Mr. Mendes reviewed SECO billing from September 25<sup>th</sup>, 2025, with the Members of the Board,  
108 and stated there was no usage noted.

109

On a motion by Mr. Walker, seconded by Ms. Swansiger, with all in favor, the Board ratified the operation & maintenance expenditures for September (\$23,214.93) and October (\$50,150.91) 2025, for Greater Lakes/Sawgrass Bay Community Development District.

110

111 **SEVENTH ORDER OF BUSINESS**

**Ratification of District Items**

112

113

1. Egis Insurance Policy Proposal

114

2. Landscape Maintenance Services Agreement

115

116 Mr. Mendes reviewed the Egis Insurance Policy Proposal and Landscape Maintenance  
117 Services Agreement with the Members of the Board and asked if there were any questions.

118

119 The Members of the Board reviewed the Egis proposal and discussed coverage.

120

121 Mr. Massimino stated he will research brokers that specialize in insurance and to consider  
122 annual services.

123

On a motion by Ms. Swansiger, seconded by Mr. Walker, with all in favor, the Board ratified the Egis Insurance Policy Proposal and Landscape Maintenance Services Agreement, for Greater Lakes/Sawgrass Bay Community Development District.

124

125

**SEVENTH ORDER OF BUSINESS**

**Consideration of FY 25 & 26 Auditing  
Services Engagement Letters**

126

127

The Members of the Board reviewed and discussed the Fiscal Year 25 & 26 Auditing Services Engagement Letters

129

130

On a motion by Mr. Klinck, seconded by Ms. Swansiger, with all in favor, the Board approved the Fiscal Year 24-25 Auditing Services Engagement Letters, for Greater Lakes/Sawgrass Bay Community Development District.

131

132

**EIGHTH ORDER OF BUSINESS**

**Staff Reports**

133

134

**A. District Counsel**

135

136

No reports.

137

138

Mr. Klinck inquired about whether Ms. Garcia followed up with the gas utility company.

139

140

**B. District Engineer**

141

142

1. Updates on Wall Repair

143

144

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

145

146

Mr. Arrington Reviewed the additional damages being considered for lightning strike issue.

147

148

Mr. Arrington reviewed Dehlinger proposal # 7028.

149

150

Mr. Mendes and Mr. Arrington stated they will work together on filing an insurance claim with Egis.

151

152

On a motion by Mr. Klinck, seconded by Mr. Hayward, with all in favor, the Board approved Dehlinger proposal # 7028.for Greater Lakes/Sawgrass Bay Community Development District.

153

154

The Members of the board continued reviewing the wall repairs.

155

156

157 **C. District Manager**

- 158  
159 1. Quarterly Website Audit  
160 2. Annual Goals Updates  
161 3. Updates on Light Conversion Project  
162

163 Mr. Mendes reviewed the quarterly website audit, annual goals updates and updates on the  
164 light conversion project with the Members of the Board.  
165

166 Mr. Mendes and Mr. Massimino stated they would review updates on the light conversion  
167 project.  
168

169 Mr. Massimino stated that he would continue working on this project to ensure completion.  
170

171 Mr. Massimino stated that he would gather information on off duty traffic enforcement options.  
172

173 **NINTH ORDER OF BUSINESS**

**Supervisor Requests & Audience  
Comments**

174  
175  
176 **AUDIENCE COMMENTS**  
177

178 Not present.  
179

180 **SUPERVISORS**  
181

182 No comments.  
183

184 **NINTH ORDER OF BUSINESS**

**Adjournment**

185  
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On a Motion by Ms. Swansiger, seconded by Mr. Hayward, with all in favor, the Board adjourned the meeting at 12:50 p.m., for Greater Lakes/Sawgrass Bay Community Development District.
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[SIGNATURES ON FOLLOWING PAGE]

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Assistant Secretary

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Chairman/Vice Chairman

DRAFT

**TAB 8**

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**MINUTES OF MEETING**

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**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.**

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

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The meeting of the Audit Committee of the Greater Lakes/Sawgrass Bay Community Development District was held on **November 19, 2025, at 11:02 a.m.** at the **Cagan Crossings County Library** located at **16729 Cagan Oaks, Clermont, Florida 34714.**

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26

Present and constituting a quorum were:

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Jim Walker	<b>Board Supervisor, Chairman</b>
James Klinck	<b>Board Supervisor, Vice Chairman</b>
Gary Hayward	<b>Board Supervisor, Assistant Secretary</b>
Deborah Swansiger	<b>Board Supervisor, Assistant Secretary</b>
Christina Cruz Pagan	<b>Board Supervisor, Assistant Secretary</b>

Also present were:

38  
39  
40  
41  
42  
43  
44

Brian Mendes	<b>District Manager, Rizzetta &amp; Co., Inc.</b>
Giovanni Massimino	<b>District Coordinator, Rizzetta &amp; Co., Inc.</b>
Tina Garcia	<b>District Counsel, Greenspoon Marder Law</b> <i>(via phone)</i>
Rey Malave	<b>District Engineer, Assoc VP, Dewberry</b> <i>(via phone)</i>
Chase Arrington	<b>District Engineer, Dewberry</b> <i>(via phone)</i>
Matt Mironchik	<b>Landscape Inspection Specialist, Rizzetta &amp; Co., Inc.</b>

**FIRST ORDER OF BUSINESS**

**Call to Order**

Mr. Mendes called the meeting to order at 11:02 a.m. and conducted roll call.

**SECOND ORDER OF BUSINESS**

**Review Instruction and Criteria for Proposals with Price & without Price**

45  
46 Mr. Mendes reviewed the options for grading criteria with the Members of the Board.

47  
48 The Board reviewed and discussed the options for grading criteria.  
49

On a motion by Mr. Walker, seconded by Ms. Cruz Pagan, with all in favor, the Board approved the audit RFP grading criteria: ability: 10 points, scope of work: 20 points, experience: 20 points, furnish: 20 points and price: 30 points, for Greater Lakes/Sawgrass Bay Community Development District.

50  
51 The Members of the Board discussed the grading criteria further.

52  
53 **THIRD ORDER OF BUSINESS                      Adjournment**  
54

On a Motion by Mr. Klinck, seconded by Ms. Swansiger, with all in favor, the Board adjourned the meeting at 11:16 a.m., for Greater Lakes/Sawgrass Bay Community Development District.

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Assistant Secretary

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Chairman/Vice Chairman

DRAFT

**TAB 9**

# GREATER LAKES/SAWGRASS BAY COMMUNITY DEVELOPMENT DISTRICT

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District Office · Orlando, FL 32819

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

[www.glsbcdd.org](http://www.glsbcdd.org)

## Operation and Maintenance Expenditures November 2025 For Board Approval

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

The total items being presented:       **\$34,204.77**

Approval of Expenditures:

---

\_\_\_\_\_ Chairperson

\_\_\_\_\_ Vice Chairperson

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

# Greater Lakes/Sawgrass Community Development District

## Paid Operation & Maintenance Expenditures

November 1, 2025 Through November 30, 2025

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Dehlinger Construction, LLC	100253	2025-8279	Wall Maintenance & Repairs 10/25	\$ 4,500.00
Dehlinger Construction, LLC	100253	2025-8372	Wall Maintenance & Repairs 11/25	\$ 4,990.00
Dewberry Engineers, Inc.	100254	22469821	Engineering Services 10/25	\$ 2,460.00
Greater Lakes / Sawgrass Bay CDD	100257	111925 DS S2022	DS Transfer 11/25	\$ 2,616.68
Greenspoon Marder Law	100255	1639529	Legal Services 10/25	\$ 1,334.50
Rizzetta & Company, Inc.	100252	INV0000104476	District Management Fees 11/25	\$ 4,750.09
SECO Energy	20251113-1	4000054700 10/25 ACH	Electric Services 10/25	\$ 7,446.88
SECO Energy	20251113-2	4000271302 10/25 ACH	Electric Services 10/25	\$ 50.00
SECO Energy	20251113-3	4000419601 10/25 ACH	Electric Services 10/25	\$ 49.00
Sunshine Water Services	20251117	8089510000 10/25 ACH	Water Services 10/25	\$ 1,207.62

# Greater Lakes/Sawgrass Community Development District

Paid Operation & Maintenance Expenditures

November 1, 2025 Through November 30, 2025

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Windom Solutions, Inc.	100256	SB 121	Pressure Washing 11/25	\$ 2,000.00
Windom Solutions, Inc.	100256	SB 122	Holiday Lighting 11/25	<u>\$ 2,800.00</u>
<b>Report Total</b>				<b><u>\$ 34,204.77</u></b>

# GREATER LAKES/SAWGRASS BAY COMMUNITY DEVELOPMENT DISTRICT

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District Office · Orlando, FL 32819

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

[www.glsbcdd.org](http://www.glsbcdd.org)

## Operation and Maintenance Expenditures December 2025 For Board Approval

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

The total items being presented:       **\$31,624.49**

Approval of Expenditures:

\_\_\_\_\_

\_\_\_\_\_ Chairperson

\_\_\_\_\_ Vice Chairperson

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

# Greater Lakes/Sawgrass Community Development District

## Paid Operation & Maintenance Expenditures

December 1, 2025 Through December 31, 2025

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Christina Pagan	100260	CPagan111925-285	Board of Supervisors Meeting 11/19/25	\$ 200.00
Deborah S Swansiger	100261	DSwansiger111925- 285	Board of Supervisors Meeting 11/19/25	\$ 200.00
Dewberry Engineers, Inc.	100266	22472447	Engineering Services 11/25	\$ 2,527.50
DR Media and Investments, LLC	100267	300317247	Legal Advertising 11/25	\$ 268.25
Gary Hayward	100262	GHayward111925-285	Board of Supervisors Meeting 11/19/25	\$ 200.00
Greenspoon Marder Law	100268	1647045	Legal Services 11/25	\$ 1,906.00
James W Klinck	100263	JKlinck111925-285	Board of Supervisors Meeting 11/19/25	\$ 200.00
James Walker	100264	JWalker111925-285	Board of Supervisors Meeting 11/19/25	\$ 200.00
Prince & Sons, Inc.	100265	20871	Landscape Maintenance 11/25	\$ 6,574.00
Prince & Sons, Inc.	100265	21155	Landscape Replacement 11/25	\$ 350.00
Prince & Sons, Inc.	100265	21279	Landscape Maintenance 12/25	\$ 6,574.00

# Greater Lakes/Sawgrass Community Development District

## Paid Operation & Maintenance Expenditures

December 1, 2025 Through December 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.	100258	INV0000105291	Accounting Services 12/25	\$ 3,750.09
School Now	100269	INV-SN-1191	Website Compliance & Management 12/25	\$ 384.38
SECO Energy	20251215-1	4000054700-112825 ACH	Electric Services 11/25	\$ 7,135.61
SECO Energy	20251215-2	4000271302-112825 ACH	Electric Services 11/25	\$ 47.00
SECO Energy	20251215-3	4000419601-112825 ACH	Electric Services 11/25	\$ 45.00
Sunshine Water Services	20251210	8089510000-112025 ACH	Water Services 11/25	<u>\$ 1,062.66</u>
<b>Report Total</b>				<b><u>\$ 31,624.49</u></b>

# 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](http://www.glsbcdd.org)

## Operation and Maintenance Expenditures January 2026 For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from January 1, 2026 through January 31, 2026. This does not include expenditures previously approved by the Board.

The total items being presented:       **\$20,661.88**

Approval of Expenditures:

---

\_\_\_\_\_ Chairperson

\_\_\_\_\_ Vice Chairperson

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

# Greater Lakes/Sawgrass Community Development District

Paid Operation & Maintenance Expenditures

January 1, 2026 Through January 31, 2026

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
DR Media and Investments, LLC	100274	300319565	Legal Advertising 12/25	\$ 268.25
Prince & Sons, Inc.	100273	21771	Landscape Maintenance 01/26	\$ 6,574.00
Rizzetta & Company, Inc.	100271	INV0000106211	Accounting Services 01/26	\$ 4,750.09
SECO Energy	20260115-1	4000054700-123125	Electric Services 12/25	\$ 7,927.32
SECO Energy	20260115-3	4000271302-123125	Electric Services 12/25	\$ 55.00
SECO Energy	20260115-2	4000419601-123125	Electric Services 12/25	\$ 53.00
Sunshine Water Services	20260112	8089510000-122325	Water Services 12/25	<u>\$ 1,034.22</u>
<b>Report Total</b>				<b><u>\$ 20,661.88</u></b>

**TAB 10**



200 S. F. Street  
Haines City, Florida 33844

Phone 863-422-5207 | Fax 863-422-1816

Polk County License # 214815

Date: Oct 20, 2025

**SUBMITTED TO:**

Rizzetta & Company  
8529 Southpark Cir.  
Orlando, FL 32819  
Brian Mendez  
Phone: (407)472-2471  
Email: [Bmendez@rizzetta.com](mailto:Bmendez@rizzetta.com)

**Job Name / Location:**

Sawgrass Bay (Monument Center Island)  
Clermont, FL.

**Proposal to Lift and Clean Canopy of the Oak tree at the end of The Entrance Monument Island .**

	Qty	Unit	Unit Cost	TOTAL
Oak tree	1	Each	\$350.00	\$350.00
			<b>Total</b>	<b>\$350.00</b>

The customer agrees, that by signing this proposal, it shall become a legal and binding contract and shall supersede any previous agreements, discussed or implied. The customer further agrees to all terms and conditions set forth within and shall be responsible for any/all court and/or attorney fees incurred by Prince and Sons, Inc. required to obtain collection for any portion of money owed for material and/or work performed by Prince and Sons Inc.

Submitted by: Santos Jr Pantoja

Accepted by: \_\_\_\_\_

Date Submitted: Oct 20, 2025

Date Accepted: \_\_\_\_\_



200 S. F. Street, Haines City, FL 33844  
[www.princelandservices.com](http://www.princelandservices.com)

Phone 863-422-5207

State of Florida License # CGC1521568  
Polk County License # 15453

Date: 12.2.25

**SUBMITTED TO:**

Rizzetta & Company  
8529 South Park Circle Suite 330  
Orlando, FL 33819  
Attention: Brian Mendez  
Phone: 407-472-2471  
Email: [Bmendez@rizzetta.com](mailto:Bmendez@rizzetta.com)

**Job Name / Location:**

Sawgrass Bay CDD

We hereby submit an proposal to provide the material and labor for the scope of work:

To start working on Sawgrass Bay Blvd irrigation west from the controller at Superior intersection.

DESCRIPTION	Qty	Unit Cost	TOTAL
Hunter icd 1 station decoder	18	\$290.78	\$5,234.04
Hunter id-1 decoder wire 14 gauge 500ft roll	1	\$700.00	\$700.00
Wire tracking	3	\$75.00	\$225.00
Labor	40	\$65.00	\$2,600.00
<b>Total</b>			<b>\$8,759.04</b>

**EXCLUSIONS & SUBSTITUTIONS:**

**GENERAL TERMS:**

1. Payment to be remitted within 30 days upon completion (no exceptions).
2. Prices good for 30 days - P&S reserves the right to re-bid after 30 days.

Prince and Sons, Inc. Authorized Signature:

Santos Pantoja  
Account Manager

James Smith  
Irrigation Manager

Travis Wright  
Technician

Approved By:

\_\_\_\_\_



200 S. F. Street, Haines City, FL 33844  
[www.princelandservices.com](http://www.princelandservices.com)

Phone 863-422-5207

State of Florida License # CGC1521568  
Polk County License # 15453

Date: 12.2.25

**SUBMITTED TO:**

Rizzetta & Company  
8529 South Park Circle Suite 330  
Orlando, FL 33819  
Attention: Brian Mendez  
Phone: 407-472-2471  
Email: [Bmendez@rizzetta.com](mailto:Bmendez@rizzetta.com)

**Job Name / Location:**

Sawgrass Bay CDD

We hereby submit an proposal to provide the material and labor for the scope of work:  
**To install battery controller for Sawgrass Bay Blvd entry median.**

DESCRIPTION	Qty	Unit Cost	TOTAL
Hunter node 1 station w/ latching solenoid	1	\$294.63	\$294.63
Wire nut	2	\$0.73	\$1.46
Labor	3	\$65.00	\$195.00
<b>Total</b>			<b>\$491.09</b>

**EXCLUSIONS & SUBSTITUTIONS:**

**GENERAL TERMS:**

1. Payment to be remitted within 30 days upon completion (no exceptions).
2. Prices good for 30 days - P&S reserves the right to re-bid after 30 days.

**Prince and Sons, Inc. Authorized Signature:**

Cody Dawson  
Account Manager

James Smith  
Irrigation Manager

Travis Wright  
Technician

Approved By:

\_\_\_\_\_



200 S. F. Street, Haines City, FL 33844  
[www.princelandservices.com](http://www.princelandservices.com)

Phone 863-422-5207

State of Florida License # CGC1521568  
Polk County License # 15453

Date: 12.2.25

**SUBMITTED TO:**

Rizzetta & Company  
8529 South Park Circle Suite 330  
Orlando, FL 33819  
Attention: Brian Mendez  
Phone: 407-472-2471  
Email: [Bmendez@rizzetta.com](mailto:Bmendez@rizzetta.com)

**Job Name / Location:**

Sawgrass Bay CDD

We hereby submit an proposal to provide the material and labor for the scope of work:  
**To run a new decoder wire from the controller to the west side of Superior Blvd to get power.**

DESCRIPTION	Qty	Unit Cost	TOTAL
Hunter id-1 decoder wire 14 gauge 500ft roll	1	\$700.00	\$700.00
Direct bury supply kit	4	\$5.98	\$23.92
Labor	20	\$65.00	\$1,300.00
<b>Total</b>			\$2,023.92

**EXCLUSIONS & SUBSTITUTIONS:**

**GENERAL TERMS:**

1. Payment to be remitted within 30 days upon completion (no exceptions).
2. Prices good for 30 days - P&S reserves the right to re-bid after 30 days.

**Prince and Sons, Inc. Authorized Signature:**

Santos Pantoja  
Account Manager

James Smith  
Irrigation Manager

Travis Wright  
Technician

Approved By:

\_\_\_\_\_

# INVOICE

**M and S Backflow Services LLC**  
1541 Reflections St  
Clermont, FL 34711

msbackflowservices@gmail.com  
+1 (352) 396-6363



## M&S BACKFLOW SERVICES LLC

### Bill to

Greater Lakes Sawgrass Bay CDD

### Invoice details

Invoice no.: 2682  
Terms: Net 15  
Invoice date: 02/09/2026  
Due date: 02/24/2026

#	Date	Product or service	Description	Qty	Rate	Amount
1.	02/09/2026	<b>Backflow Test Commercial</b>	T&I performed on commercial backflow	1	\$65.00	\$65.00

**Total** **\$65.00**

Thank you for your Business! We accept Cash, Check, Venmo, and CashApp

Venmo - @msbackflowservices

CashApp - \$msbackflowservices

### Note to customer

Thank you for your business.

**TAB 11**



*Built By Officers For Officers*

In order to efficiently respond to requests and manage the employment of off-duty police officers, the Clermont Police Department has partnered with Off Duty Management to provide services related to hiring off-duty officers effective **October 1, 2024**.

You may request to hire off-duty police officers through the Off Duty Management web-based service, OfficerTrak®, or by calling the number below.

Off Duty Management provides the following to the customer:

- Online access to information through the OfficerTrak® software including:
  - Job-status
  - Officer attendance
  - Post orders and instructions
  - Past and future shift information
- **Full liability coverage for the customer, agency, and the officer**
- **24/7 customer service via phone**
- **Dedicated point of contact for scheduling, invoicing, and payroll**

**Rates Effective 11/1/2025:**

<b>Standard Rates</b>	
<b>Shift Type</b>	<b>Total Billable Hourly Rate</b>
Regular	<b>\$67.50</b>
Supervisor	<b>\$78.75</b>
Holiday	<b>\$78.75</b>
Holiday Supervisor	<b>\$90.00</b>
<b>Short Notice</b>	<b>\$78.75</b>
<b>Short Notice Supervisor</b>	<b>\$90.00</b>
<b>Short Notice Holiday</b>	<b>\$90.00</b>
<b>Short Notice Holiday Supervisor</b>	<b>\$101.25</b>
City Admin Fee	<b>\$5.62</b>

**4 Hours Minimum Per Request**

**Vendors are able to increase hourly pay rate at their request.**

**SHORT NOTICE:** If request is received less than 120 hours (5 days) prior to assignment, the short notice pay rate goes into effect.

**SHORT NOTICE HOLIDAY RATE:** If a request is received less than 120 hours (5 days) prior to assignment, the short notice holiday pay rate goes into effect.

**CITY ADMIN FEE:** Hourly Administrative Fee collected and retained by the City of Clermont.

**HOLIDAY RATE:** The Holiday Rate will apply to the following dates:

Agency Recognized Holidays	
New Year's Day	January 1
Martin Luther King, Jr. Day	Third Monday in January
Easter Sunday	Varies
Memorial Day	Last Monday in May
Independence Day	July 4
Labor Day	First Monday in September
Veterans Day	November 11
Thanksgiving Day	Fourth Thursday in November
Day After Thanksgiving	Friday Following Thanksgiving Day
Christmas Eve	December 24
Christmas Day	December 25
Day After Christmas	December 26
New Year's Eve	December 31

**Cancellation Policy:** Customers cancelling or reducing an assignment within 24 hours of the start of the assignment shall pay the greater of officer hours worked, or the agency minimum of 4 hours plus ODM administrative fees for the first 24 hours of the original assignment.

**YOU CAN REQUEST SERVICE BY VISITING THE OFFICERTRAK® WEBSITE LINK:**

<https://odm.officertrak.com/Clermont-PD-FL>

**OR CALL OFF DUTY MANAGEMENT 24/7 AT (352) 781-0369**

## TERMS AND CONDITIONS

For purposes of these terms and conditions, the following terms have the following meanings:

- a. **"Vendor"** means individual or company requesting off duty law enforcement Officers through Off Duty Management, Inc. (ODM)
- b. **"Agency"** means Municipality that Vendor is requesting service from through Off Duty Management, Inc. (ODM)

The Vendor is submitting this request to Off Duty Management, Inc (ODM) so that ODM will provide certain services to the Vendor of a security, patrol, or traffic control nature at Vendor's designated location with authorized Agency personnel based on the terms and conditions hereinafter set forth in this Agreement:

1. Services. ODM shall, during the term of this Agreement, and following the execution of this Agreement by Vendor, manage Vendor's request for off duty law enforcement, including but not limited to requests for security posts, patrols, and traffic control at Vendor's designated location. ODM shall furnish to Vendor law enforcement personnel to work off duty assignments at Vendor's event or business location according to submitted request. ODM will receive Vendor's requests for services, coordinate, and schedule with the agency for the assignment of off duty law enforcement personnel to meet Vendor's request for services as well as ensuring request falls in line with governing Agency's policy and regulations. Then confirm the assignment of personnel to Vendor's designated location and invoice or have Vendor prepay for the requested services. The services furnished by ODM hereunder shall commence on the date stated in the submitted OfficerTRAK® request. ODM's role is to facilitate the Vendor's request for the services and to collect payment from the Vendor for such services. Therefore, ODM does not guarantee the staffing of Vendor requests. Vendors will have OfficerTRAK® account access which will reflect real-time staffing information for their request. It is the Vendor's responsibility to access this information for all updates to staffing needs for the request.
2. Rates: Rates are set and approved by the agency and are subject to change. Additionally, it is possible that ODM may suggest the option to satisfy a request for services with an Agency with law enforcement officers from a neighboring ODM Agency, which may charge higher fees. In such an event, the Vendor shall be notified in advance and must give approval in writing for a higher rate. An Agency may require a law enforcement vehicle or a supervising law enforcement officer to be present at a particular assignment, regardless of whether it is ordered by the Vendor. In those instances, the Vendor will be required to pay for these types of changes in their service request. If a law enforcement officer is required or requested to extend the shift for any reason, the Vendor agrees to pay the additional charges for such time. When submitting a request, if the Vendor submits incorrect information on original request and notifies ODM with correct information at a later time, any charges incurred by ODM for staffing incorrect shifts will be billed to the Vendor. If a law enforcement officer is required or requested to extend the shift for any reason, the Vendor agrees to pay the additional charges for such time.

**Rates Through 10/31/25:**

<b>Standard Rates</b>	
<b>Shift Type</b>	<b>Total Billable Hourly Rate</b>
Regular	\$56.25
Supervisor	\$61.88
Holiday	\$67.50
Holiday Supervisor	\$73.13
<b>Emergency</b>	<b>\$61.88</b>
<b>Emergency Supervisor</b>	<b>\$67.50</b>
<b>Emergency Holiday</b>	<b>\$73.13</b>
<b>Emergency Holiday Supervisor</b>	<b>\$78.75</b>
City Admin Fee	\$2.25

**Rates Effective 11/1/25:**

<b>Standard Rates</b>	
<b>Shift Type</b>	<b>Total Billable Hourly Rate</b>
Regular	\$67.50
Supervisor	\$78.75
Holiday	\$78.75
Holiday Supervisor	\$90.00
<b>Emergency</b>	<b>\$78.75</b>
<b>Emergency Supervisor</b>	<b>\$90.00</b>
<b>Emergency Holiday</b>	<b>\$90.00</b>
<b>Emergency Holiday Supervisor</b>	<b>\$101.25</b>
City Admin Fee	\$5.62

**4 HOUR AGENCY MINIMUM**

Customer may choose to increase the hourly rate they pay.

**SHORT NOTICE:** If request is received less than 120 hours (5 days) prior to assignment the short notice pay rate goes into effect.

**SHORT NOTICE HOLIDAY RATE:** On recognized Holiday's if a request is received less than 120 (5 days) hours prior to assignment the short notice holiday pay rate goes into effect.

**CITY ADMIN FEE:** Hourly Administrative Fee collected and retained by the City of Clermont.

**HOLIDAY RATE:** The holiday rate will apply to the following days:

Agency Recognized Holidays	
New Year's Day	January 1
Martin Luther King Jr. Day	Third Monday in January
Easter	April 20
Memorial Day	Last Monday in May
Independence Day	July 4
Labor Day	First Monday in September
Veterans Day	November 11
Thanksgiving Day	Fourth Thursday of November
Day After Thanksgiving <i>(Also known as Black Friday)</i>	Friday Following Thanksgiving
Christmas Eve	December 24
Christmas Day	December 25
Day After Christmas	December 26
New Year's Eve	December 31

3. Invoicing and Payment. ODM reserves the right to require Vendors to either prepay or pay by credit card for the services requested, including any applicable administrative fee, and sales tax. If the Vendor is invoiced, the Vendor shall pay ODM's invoice(s) within thirty (30) days after the date that Vendor receives such invoice(s). A late payment charge of 1.5% per month may be imposed by ODM on all past due, undisputed balances. Where state law mandates a lower late payment charge, the late payment charge shall be lowered to the highest rate that is legally permitted. If payment of such unpaid, past due, and undisputed amounts is not promptly received in accordance with the terms hereof, then ODM will have the option to terminate services at one or more of Vendor's facilities following ODM's provision of at least two (2) days' notice to Vendor.
  - Credit Card Payments: For Vendors paying by credit or with debit card there will be an additional 3.0% fee.
  
4. Cancellation: Customer cancelling or reducing an assignment within 24 hours of the start of the assignment shall pay the greater of officer hours worked or the agency minimum hours plus ODM administrative fees. If the customer releases the officer early from the detail they will still pay the entire requested time.
  
5. Governing Law/Jurisdiction: This Agreement shall be governed by and construed in accordance with the laws of the State of Texas without giving effect to principles of conflicts of law thereof. Further, the parties expressly consent to the exclusive jurisdiction and venue in the applicable Division of the United States District Court where the defendant Party is located, or the Texas District Courts in the county in which the defendant Party is located, and if located in more than one county, in the county in which the principal offices of the defendant Party are located, and all applicable appellate courts. Accordingly, any action or proceeding brought by either party which is based on, or derives from, this Agreement will be brought in such courts.
  
6. Insurance. ODM shall at its expense, maintain General Liability and Employers' Liability Insurance. It is agreed and understood, that ODM is not an insurer of the property or persons at the location where Personnel assigned by ODM are providing services to Vendor. Vendor understands and acknowledges that ODM does not warrant or guarantee that the Personnel assigned to Vendor will detect or prevent all criminal conduct at Vendor's event or location. Accordingly, General Liability insurance shall cover claims for bodily injury, death, personal injury, and property damage occurring during the performance of the services. In case a claim is made by any person, entity, or corporation, including Vendor, against ODM, the Vendor shall not be entitled to retain the amount of any such claim out of monies due or owing ODM hereunder. The services provided under this Agreement are solely for the

benefit of Vendor and neither this Agreement nor any services rendered hereunder confer any rights on any other party as a third-party beneficiary, or otherwise.

**Prohibited Off Duty Employment:**

Bail bondsman, runner, or employment under bail bondsman, or with any bail bond business.

Investigative work for attorneys, insurance firms, collection agencies, or security services.

Employment that adversely affects the performance of official duties or creates a conflict of interest in violation of FS 561.25. Direct or indirect employment in connection with the operation of any business licensed under the Beverage Law. This does not include work performed by officers in an off-duty capacity for the purpose of security.

**TAB 12**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# Proposal to Provide Financial Auditing Services:

**GREATER LAKES  
SAWGRASS BAY  
COMMUNITY DEVELOPMENT DISTRICT**

Proposal Due: February 9, 2026  
4:00PM

**Submitted to:**

Greater Lakes Sawgrass Bay  
Community Development District  
c/o District Manager  
8529 South Park Circle, Suite 330  
Orlando, FL 33819

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**Submitted by:**

Antonio J. Grau, Partner  
Grau & Associates  
1001 Yamato Road, Suite 301  
Boca Raton, Florida 33431

**Tel** (561) 994-9299

**Fax** (561) 994-5823

[tgrau@graucpa.com](mailto:tgrau@graucpa.com)

[www.graucpa.com](http://www.graucpa.com)



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# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

February 9, 2026

Greater Lakes Sawgrass Bay Community Development District  
c/o District Manager  
8529 South Park Circle, Suite 330  
Orlando, FL 33819

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2026, with an option for four (4) additional optional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the Greater Lakes Sawgrass Bay Community Development District's (the "District") Request for Proposal (RFP), and we look forward to working with you on your audit. We are an energetic and robust team of knowledgeable professionals and are a recognized leader of providing services to Community Development Districts. As one of Florida's few firms to primarily focus on government, we are especially equipped to provide you an effective and efficient audit.

Government audits are at the core of our practice: **95% of our work is performing audits for local governments and of that 98% are for special districts.** With our significant experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to your operations.

## Why Grau & Associates:

### Knowledgeable Audit Team

Grau is proud that the personnel we assign to your audit are some of the most seasoned auditors in the field. Our staff performs governmental engagements year-round. When not working on your audit, your team is refining their audit approach for next year's audit. Our engagement partners have decades of experience and take a hands-on approach to our assignments, which all ensures a smoother process for you.

### Servicing your Individual Needs

Our clients enjoy personalized service designed to satisfy their unique needs and requirements. Throughout the process of our audit, you will find that we welcome working with you to resolve any issues as swiftly and easily as possible. In addition, due to Grau's very low turnover rate for our industry, you also won't have to worry about retraining your auditors from year to year.

### Developing Relationships

We strive to foster mutually beneficial relationships with our clients. We stay in touch year-round, updating, collaborating and assisting you in implementing new legislation, rules and standards that affect your organization. We are also available as a sounding board and assist with technical questions.

### Maintaining an Impeccable Reputation

We have never been involved in any litigation, proceeding or received any disciplinary action. Additionally, we have never been charged with, or convicted of, a public entity crime of any sort. We are financially stable and have never been involved in any bankruptcy proceedings.

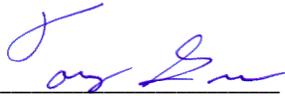
### Complying With Standards

Our audit will follow the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida, and any other applicable federal, state and local regulations. We will deliver our reports in accordance with your requirements.

This proposal is a firm and irrevocable offer for 90 days. We certify this proposal is made without previous understanding, agreement or connection either with any previous firms or corporations offering a proposal for the same items. We also certify our proposal is in all respects fair, without outside control, collusion, fraud, or otherwise illegal action, and was prepared in good faith. Only the person(s), company or parties interested in the project as principals are named in the proposal. Grau has no existing or potential conflicts and anticipates no conflicts during the engagement. Our Federal I.D. number is 20-2067322.

We would be happy to answer any questions or to provide any additional information. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA ([tgrau@graucpa.com](mailto:tgrau@graucpa.com)) or Ben Steets, CPA ([bsteets@graucpa.com](mailto:bsteets@graucpa.com)) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

Very truly yours,  
Grau & Associates



Antonio J. Grau

# Firm Qualifications



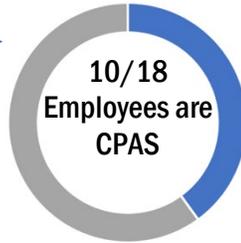
**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# Grau's Focus and Experience

## Our Team



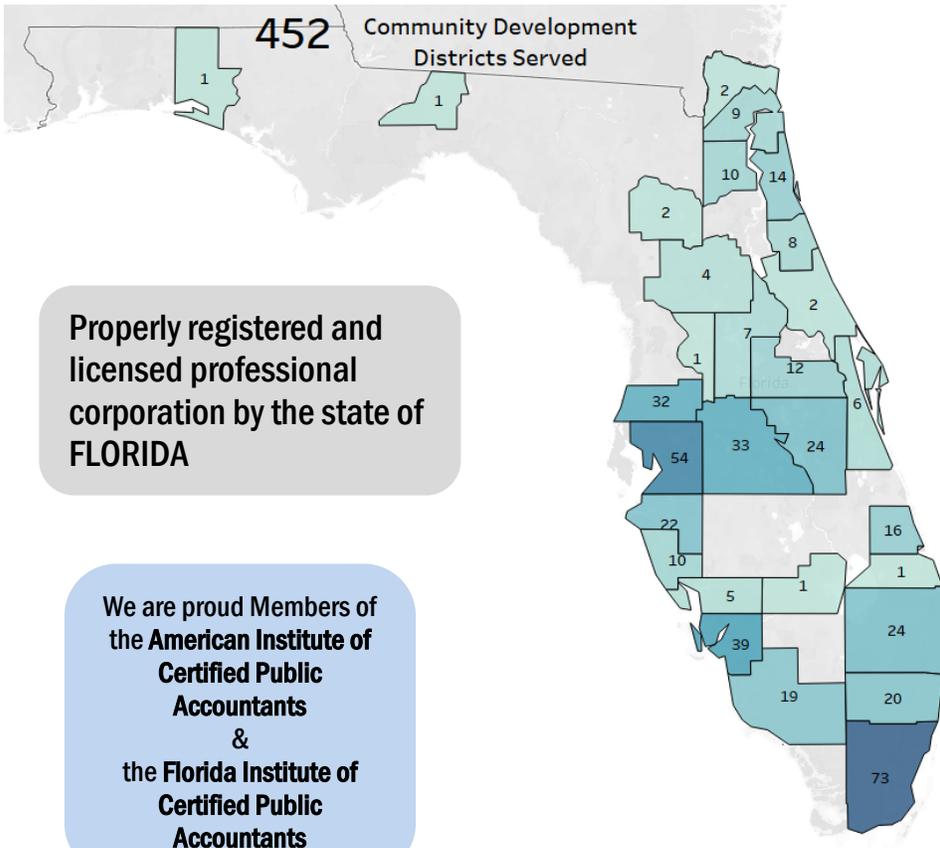
**3** Partners  
**13** Professional Staff  
**2** Administrative Professionals



# 2005

Year founded

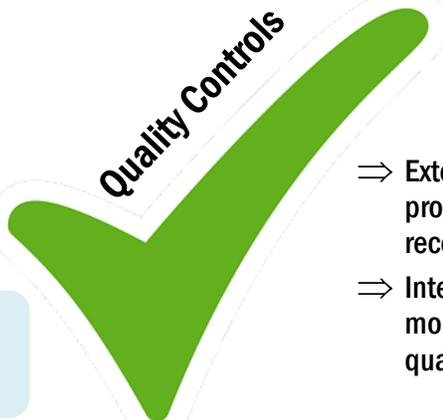
## Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

We are proud Members of the American Institute of Certified Public Accountants & the Florida Institute of Certified Public Accountants

## Quality Controls



- ⇒ External quality review program: consistently receives a pass
- ⇒ Internal: ongoing monitoring to maintain quality



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate

**Report on the Firm's System of Quality Control**

November 18, 2025

Antonio Grau  
Grau & Associates  
1001 W. Yamato Road, Suite 301  
Boca Raton, FL 33431-4403

Dear Antonio Grau:

It is my pleasure to notify you that on November 18, 2025, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2028. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

*FICPA Peer Review Committee*

Peer Review Team  
FICPA Peer Review Committee  
paul@ficpa.org  
850.224.2727, x5957

cc: Daniel Hevia, David Caplivski

Firm Number: 900004390114

Review Number: 616829

October 3, 2025

To the Partners of Grau & Associates  
And the Peer Review Committee of the  
Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Grau & Associates (the firm), in effect for the year ended June 30, 2025. 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 [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported on 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 and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of 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 on conformity with the requirements of applicable 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 and compliance with the firm's system of quality control based on our review.

**Required Selections and Considerations**

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits 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 Grau & Associates in effect for the year ended June 30, 2025, 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*. Grau & Associates has received a peer review rating of *pass*.



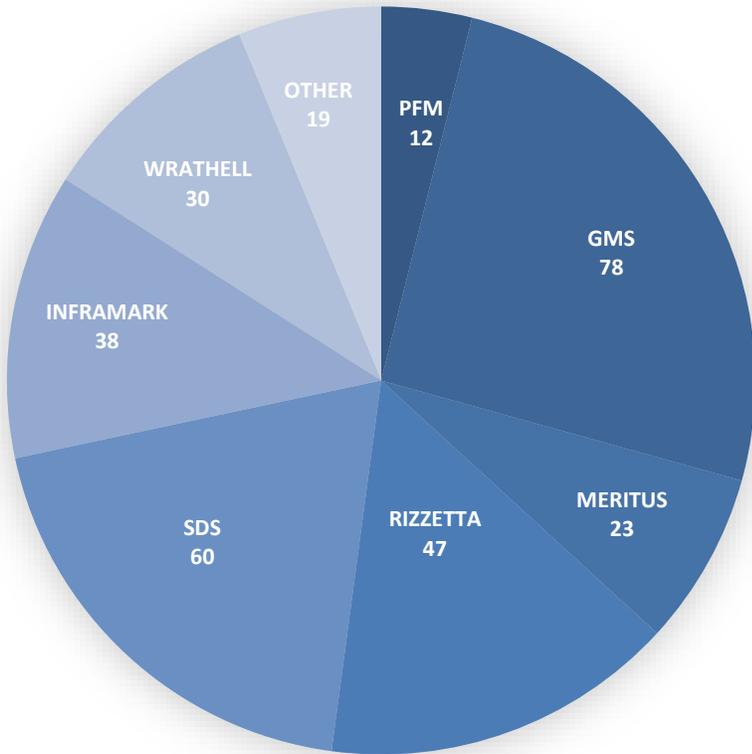
Prida Guida & Perez, P.A.

# Firm & Staff Experience



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



### *Profile Briefs:*

**Antonio J GRAU, CPA (Partner)**

*Years Performing Audits: 35+  
CPE (last 2 years): Government Accounting, Auditing: 24 hours; Accounting, Auditing and Other: 56 hours  
Professional Memberships: AICPA, FICPA, FGFOA, GFOA*

**Ben Steets, CPA (Partner)**

*Years Performing Audits: 9+  
CPE (last 2 years): Government Accounting, Auditing: 28 hours; Accounting, Auditing and Other: 88 hours  
Professional Memberships: AICPA, FICPA, FGFOA, FASD*

“Here at Grau & Associates, staying up to date with the current technological landscape is one of our top priorities. Not only does it provide a more positive experience for our clients, but it also allows us to perform a more effective and efficient audit. With every changing technology available and utilized by our clients, we are constantly innovating our audit process.”

- Tony Grau

“Quality audits and exceptional client service are at the heart of every decision we make. Our clients trust us to deliver a quality audit, adhering to high standards and assisting them with improvements for their organization.”

- Ben Steets

## YOUR ENGAGEMENT TEAM

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team. The Certified Information Technology Professional (CITP) Partner will bring a unique blend of IT expertise and understanding of accounting principles to the financial statement audit of the District.



The assigned personnel will work closely with the partner and the District to ensure that the financial statements and all other reports are prepared in accordance with professional standards and firm policy. Responsibilities will include planning the audit; communicating with the client and the partners the progress of the audit; and determining that financial statements and all reports issued by the firm are accurate, complete and are prepared in accordance with professional standards and firm policy.

The Engagement Partner will participate extensively during the various stages of the engagement and has direct responsibility for engagement policy, direction, supervision, quality control, security, confidentiality of information of the engagement and communication with client personnel. The engagement partner will also be involved directing the development of the overall audit approach and plan; performing an overriding review of work papers and ascertain client satisfaction.



# Antonio 'Tony' J. Grau, CPA Partner

Contact: [tgrau@graucpa.com](mailto:tgrau@graucpa.com) | (561) 939-6672

## Experience

For over 30 years, Tony has been providing audit, accounting and consulting services to the firm's governmental, non-profit, employee benefit, overhead and arbitrage clients. He provides guidance to clients regarding complex accounting issues, internal controls and operations.

As a member of the Government Finance Officers Association Special Review Committee, Tony participated in the review process for awarding the GFOA Certificate of Achievement in Financial Reporting. Tony was also the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County. Tony received the AICPA advanced level certificate for governmental single audits.

## Education

University of South Florida (1983)  
Bachelor of Arts  
Business Administration

## Clients Served (partial list)

(>300) Various Special Districts, including:

- |  |  |
|--|--|
| Bayside Improvement Community Development District   | St. Lucie West Services District                 |
| Dunes Community Development District                 | Ave Maria Stewardship Community District         |
| Fishhawk Community Development District (I,II,IV)    | Rivers Edge II Community Development District    |
| Grand Bay at Doral Community Development District    | Bartram Park Community Development District      |
| Heritage Harbor North Community Development District | Bay Laurel Center Community Development District |
|  |  |
| Boca Raton Airport Authority                         |  |
| Greater Naples Fire Rescue District                  |  |
| Key Largo Wastewater Treatment District              |  |
| Lake Worth Drainage District                         |  |
| South Indian River Water Control                     |  |

## Professional Associations/Memberships

American Institute of Certified Public Accountants    Florida Government Finance Officers Association  
Florida Institute of Certified Public Accountants    Government Finance Officers Association Member  
City of Boca Raton Financial Advisory Board Member

## Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	24
Accounting, Auditing and Other	<u>56</u>
Total Hours	<u>80</u> (includes of 4 hours of Ethics CPE)



## Ben Steets, CPA, Partner

Contact : [bsteets@graucpa.com](mailto:bsteets@graucpa.com) / (561) 939-6669

### Experience

Grau & Associates	Partner	2023-Present
Grau & Associates	Manager	2021-2023
Grau & Associates	Senior Auditor	2018-2021
Grau & Associates	Staff Auditor	2016-2018
PCAOB Registered Firm	Staff Auditor	2015-2016

### Education

Florida Atlantic University (2015)

### Clients Served (partial list)

(>300) Various Special Districts	San Carlos Park Fire and Rescue Service District
Careersource Polk	Sanibel Fire and Rescue District
Central Broward Water Control District	South Broward Drainage District
Dunes Community Development District	South Trail Fire and Rescue District
Greater Naples Fire Rescue District	Town of Highland Beach
Key Marco Community Development District	Town of Lauderdale-By-The-Sea
Lake Worth Drainage District	Verano Walk Community Development District
Mae Volen Senior Center	West Villages Improvement District
Port of the Islands Community Improvement District	Winding Cypress Community Development District

### Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	28
Accounting, Auditing and Other	88
Total Hours	<u>116</u> (includes 4 hours of Ethics CPE)

### Professional Associations/Memberships

- American Institute of Certified Public Accountants
- Florida Institute of Certified Public Accountants

# References



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

We have included three references of government engagements that require compliance with laws and regulations, follow fund accounting, and have financing requirements, which we believe are similar to the District.

## Dunes Community Development District

<b>Scope of Work</b>	Financial audit
<b>Engagement Partner</b>	Antonio J. Grau
<b>Dates</b>	Annually since 1998
<b>Client Contact</b>	Darrin Mossing, Finance Director 475 W. Town Place, Suite 114 St. Augustine, Florida 32092 904-940-5850

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## Two Creeks Community Development District

<b>Scope of Work</b>	Financial audit
<b>Engagement Partner</b>	Antonio J. Grau
<b>Dates</b>	Annually since 2007
<b>Client Contact</b>	William Rizzetta, President 3434 Colwell Avenue, Suite 200 Tampa, Florida 33614 813-933-5571

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## Journey's End Community Development District

<b>Scope of Work</b>	Financial audit
<b>Engagement Partner</b>	Antonio J. Grau
<b>Dates</b>	Annually since 2004
<b>Client Contact</b>	Todd Wodraska, Vice President 2501 A Burns Road Palm Beach Gardens, Florida 33410 561-630-4922

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# **Specific Audit Approach**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# **AUDIT APPROACH**

## **Grau's Understanding of Work Product / Scope of Services:**

We recognize the District is an important entity and we are confident our firm is eminently qualified to meet the challenges of this engagement and deliver quality audit services. ***You would be a valued client of our firm and we pledge to commit all firm resources to provide the level and quality of services (as described below) which not only meet the requirements set forth in the RFP but will exceed those expectations.*** Grau & Associates fully understands the scope of professional services and work products requested. Our audit will follow the Auditing Standards of the AICPA, *Generally Accepted Government Auditing Standards*, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida and any other applicable Federal, State of Local regulations. **We will deliver our reports in accordance with your requirements.**

## **Proposed segmentation of the engagement**

Our approach to the audit engagement is a risk-based approach which integrates the best of traditional auditing techniques and a total systems concept to enable the team to conduct a more efficient and effective audit. The audit will be conducted in three phases, which are as follows:



## **Phase I - Preliminary Planning**

A thorough understanding of your organization, service objectives and operating environment is essential for the development of an audit plan and for an efficient, cost-effective audit. During this phase, we will meet with appropriate personnel to obtain and document our understanding of your operations and service objectives and, at the same time, give you the opportunity to express your expectations with respect to the services that we will provide. Our work effort will be coordinated so that there will be minimal disruption to your staff.

### **During this phase we will perform the following activities:**

- » Review the regulatory, statutory and compliance requirements. This will include a review of applicable federal and state statutes, resolutions, bond documents, contracts, and other agreements;
- » Read minutes of meetings;
- » Review major sources of information such as budgets, organization charts, procedures, manuals, financial systems, and management information systems;
- » Obtain an understanding of fraud detection and prevention systems;
- » Obtain and document an understanding of internal control, including knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation;
- » Assess risk and determine what controls we are to rely upon and what tests we are going to perform and perform test of controls;
- » Develop audit programs to incorporate the consideration of financial statement assertions, specific audit objectives, and appropriate audit procedures to achieve the specified objectives;
- » Discuss and resolve any accounting, auditing and reporting matters which have been identified.

## Phase II – Execution of Audit Plan

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matter that may impact the completion of our work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to the following:

- » Apply analytical procedures to further assist in the determination of the nature, timing, and extent of auditing procedures used to obtain evidential matter for specific account balances or classes of transactions;
- » Perform tests of account balances and transactions through sampling, vouching, confirmation and other analytical procedures; and
- » Perform tests of compliance.

## Phase III - Completion and Delivery

In this phase of the audit, we will complete the tasks related to year-end balances and financial reporting. All reports will be reviewed with management before issuance, and the partners will be available to meet and discuss our report and address any questions. Tasks to be performed in Phase III include, but are not limited to the following:

- » Perform final analytical procedures;
- » Review information and make inquiries for subsequent events; and
- » Meeting with Management to discuss preparation of draft financial statements and any potential findings or recommendations.

You should expect more from your accounting firm than a signature in your annual financial report. Our concept of truly responsive professional service emphasizes taking an active interest in the issues of concern to our clients and serving as an effective resource in dealing with those issues. In following this approach, we not only audit financial information with hindsight but also consider the foresight you apply in managing operations.

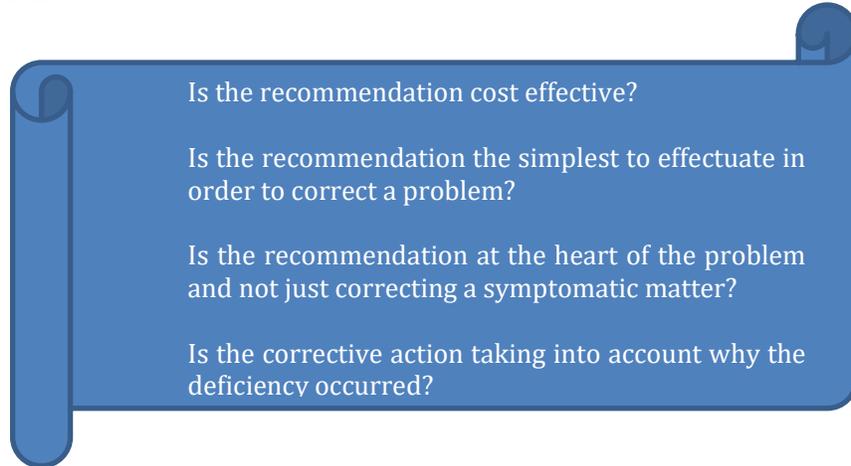
Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

In preparing this management letter, we will initially review any draft comments or recommendations with management. In addition, we will take necessary steps to ensure that matters are communicated to those charged with governance.

In addition to communicating any recommendations, we will also communicate the following, if any:

- » Significant audit adjustments;
- » Significant deficiencies or material weaknesses;
- » Disagreements with management; and
- » Difficulties encountered in performing the audit.

Our findings will contain a statement of condition describing the situation and the area that needs strengthening, what should be corrected and why. Our suggestions will withstand the basic tests of corrective action:



To assure full agreement with facts and circumstances, we will fully discuss each item with Management prior to the final exit conference. This policy means there will be no “surprises” in the management letter and fosters a professional, cooperative atmosphere.

### **Communications**

We emphasize a continuous, year-round dialogue between the District and our management team. We regularly communicate through personal telephone calls and electronic mail throughout the audit and on a regular basis.

Our clients have the ability to transmit information to us on our secure client portal with the ability to assign different staff with separate log on and viewing capability. This further facilitates efficiency as all assigned users receive electronic mail notification as soon as new information has been posted into the portal.

# Cost of Services



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2026-2030 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2026	\$3,000
2027	\$3,100
2028	\$3,200
2029	\$3,300
2030	<u>\$3,400</u>
<b>TOTAL (2026-2030)</b>	<b><u>\$16,000</u></b>

The above fees are based on the assumption that the District maintains its current level of operations. Should conditions change or Bonds are issued the fees would be adjusted accordingly upon approval from all parties concerned. If Bonds are issued the fee would increase by \$1,500. The fee for subsequent annual renewals would be agreed upon separately.

# Supplemental Information



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## PARTIAL LIST OF CLIENTS

<b>SPECIAL DISTRICTS</b>	<b>Governmental Audit</b>	<b>Single Audit</b>	<b>Utility Audit</b>	<b>Current Client</b>	<b>Year End</b>
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Farms Water Control District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Asbury Municipal Service Benefit District	✓			✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Lealman Special Fire Control District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Water Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Port of The Islands Community Improvement District	✓		✓	✓	9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓				9/30
South Central Regional Wastewater Treatment and Disposal Board	✓				9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunrise Lakes Phase IV Recreation District	✓			✓	9/30
Sunshine Water Control District	✓			✓	9/30
Sunny Hills Units 12-15 Dependent District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (452)	✓			✓	9/30
<b>TOTAL</b>	<b>491</b>	<b>5</b>	<b>4</b>	<b>484</b>	

## **ADDITIONAL SERVICES**

### **CONSULTING / MANAGEMENT ADVISORY SERVICES**

Grau & Associates also provide a broad range of other management consulting services. Our expertise has been consistently utilized by Governmental and Non-Profit entities throughout Florida. Examples of engagements performed are as follows:

- Accounting systems
- Development of budgets
- Organizational structures
- Financing alternatives
- IT Auditing
- Fixed asset records
- Cost reimbursement
- Indirect cost allocation
- Grant administration and compliance

### **ARBITRAGE**

The federal government has imposed complex rules to restrict the use of tax-exempt financing. Their principal purpose is to eliminate any significant arbitrage incentives in a tax-exempt issue. We have determined the applicability of these requirements and performed the rebate calculations for more than 150 bond issues, including both fixed and variable rate bonds.

**73**

Current  
Arbitrage  
Calculations

**We look forward to providing **Greater Lakes Sawgrass Bay Community Development District** with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!**

**For even more information on Grau & Associates  
please visit us on [www.graucpa.com](http://www.graucpa.com).**

# **Greater Lakes Sawgrass Bay Community Development District**

<b>Proposer</b>
-----------------

**DiBartolomeo, McBee, Hartley & Barnes, P.A.  
Certified Public Accountants**

**2222 Colonial Road, Suite 200  
Fort Pierce, Florida 34950  
(772) 461-8833**

**591 SE Port St. Lucie Boulevard  
Port Saint Lucie, Florida 34984  
(772) 878-1952**

**Contact:**

**Jim Hartley, CPA  
Principal**

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Greater Lakes Sawgrass Bay  
Community Development District  
Audit Selection Committee

Dear Committee Members:

We are pleased to have this opportunity to present the qualifications of DiBartolomeo, McBee, Hartley & Barnes, P.A. (DMHB) to serve as Greater Lakes Sawgrass Bay Community Development District's independent auditors. The audit is a significant engagement demanding various professional resources, governmental knowledge and expertise, and, most importantly, experience serving Florida local governments. DMHB understands the services required and is committed to performing these services within the required time frame. We have the staff available to complete this engagement in a timely fashion. We audit several entities across the State making it feasible to schedule and provide services at the required locations.

***Proven Track Record***— Our clients know our people and the quality of our work. We have always been responsive, met deadlines, and been willing to go the extra mile with the objective of providing significant value to mitigate the cost of the audit. This proven track record of successfully working together to serve governmental clients will enhance the quality of services we provide.

***Experience***—DMHB has a history of providing quality professional services to an impressive list of public sector clients in Florida. We currently serve a large number of public sector entities in Florida, including cities, villages, special districts, as well as a large number of community development districts. Our firm has performed in excess of 100 community development district audits. In addition, our senior management team members have between 25 and 35 years experience in serving Florida governments. DMHB is a recognized leader in providing services to governmental and non-profit agencies within the State of Florida. Through our experience in performing audits, we have been able to increase our audit efficiency and therefore reduce cost. We have continually passed this cost saving on to our clients and will continue to do so in the future. As a result of our experience and expertise, we have developed an effective and efficient audit approach designed to meet or exceed the performance specifications in accordance with audit standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States with minimal disruption to your operations. Our firm has frequent technical updates to keep our personnel informed and up to date on all changes that are occurring within the industry.

***Timeliness*** – In order to meet the Districts needs, we will perform interim internal control testing by January 31<sup>st</sup> from unaudited preliminary general ledgers provided. The remaining testing will be completed no later than May 1<sup>st</sup>. We will also review all minutes and subsequent needs related to the review of the minutes by January 31<sup>st</sup>. Follow up review will be completed as necessary.

***Communication and Knowledge Sharing***— Another driving force behind our service approach is frequent, candid and open communication with management with no surprises. During the course of the audit, we will communicate with management on a regular basis to provide you with a status report on the audit and to discuss any issues that arise, potential management letter comments, or potential audit differences.

In the accompanying proposal, you will find additional information upon which you can evaluate DMHB's qualifications. Our full team is in place and waiting to serve you. Please contact us at 2222 Colonial Road, Suite 200 Fort Pierce, FL 34950. Our phone number is (772) 461-8833. We look forward to further discussion on how our team can work together with you.

Very truly yours,

A handwritten signature in black ink that reads "DiBartolomeo, McBee, Hartley & Barnes". The signature is written in a cursive, flowing style.

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

## PROFESSIONAL QUALIFICATIONS

DiBartolomeo, McBee, Hartley & Barnes, P.A. is a local public accounting firm with offices in the cities of Fort Pierce and Port St. Lucie. The firm was formed in 1982.

### ➤ *Professional Staff Resources*

Our services will be delivered through personnel in both our Port St. Lucie and Ft. Pierce offices, located at 591 S.E. Port St. Lucie Blvd., Port St. Lucie, FL 34984 and 2222 Colonial Road, Suite 200, Fort Pierce, Florida 34950, respectively. DMHB has a total of 19 professional staff including 9 with extensive experience serving governmental entities.

<b>Professional Staff Classification</b>	<b>Number of Professionals</b>
Partner	4
Managers	2
Senior	2
Staff	11
	19

DiBartolomeo, McBee, Hartley & Barnes provides a variety of accounting, auditing, tax litigation support, estate planning, and consulting services. Some of the governmental, non-profit accounting, auditing and advisory services currently provided to clients include:

- Annual financial and compliance audits including Single Audits of State and Federal financial assistance programs under the OMB A-133 audit criteria
- Issuance of Comfort Letters, consent letters, and parity certificates in conjunction with the issuance of tax-exempt debt obligations, including compiling financial data and interim period financial statement reviews
- Assisting in compiling historical financial data for first-time and subsequent submissions for the GFOA Certificate of Achievement for Excellence in Financial Reporting

## PROFESSIONAL QUALIFICATIONS (CONTINUED)

### ➤ *Professional Staff Resources (Continued)*

- Audits of franchise fees received from outside franchisees
- Preparation of annual reports to the State Department of Banking and Finance
- Audits of Internal Controls – Governmental Special Project
- Assistance with Implementation of current GASB pronouncements

### ➤ *Current and Near Future Workload*

In order to better serve and provide timely and informative financial data, we have comprised an experienced audit team. Our present and future workloads will permit the proposed audit team to perform these audits within the time schedule required and meet all deadlines.

### ➤ *Identification of Audit Team*

The team is composed of people who are experienced, professional, and creative. They fully understand your business and will provide you with reliable opinions. In addition, they will make a point to maintain ongoing dialogue with each other and management about the status of our services.

The auditing firm you select is only as good as the people who serve you. We are extremely proud of the outstanding team we have assembled for your engagement. Our team brings many years of relevant experience coupled with the technical skill, knowledge, authority, dedication, and most of all, the commitment you need to meet your government reporting obligations and the challenges that will result from the changing accounting standards.

A flow chart of the audit team and brief resumes detailing individual team members' experience in each of the relevant areas follow.

**Jim Hartley, CPA** – Engagement Partner (resume attached)  
Will assist in the field as main contact

**Jay McBee, CPA** – Technical Reviewer (resume attached)

**Christine Kenny, CPA** – Senior (resume attached)

# **Jim Hartley**

*Partner – DiBartolomeo, McBee, Hartley & Barnes*

## **Experience and Training**

Jim has over 35 years of public accounting experience and would serve as the engagement partner. His experience and training include:

- 35 years of non-profit and governmental experience.
- Specializing in serving entities ranging from Government to Associations and Special District audits.
- Has performed audits and advisory services for a variety of public sector entities.
- Has extensive experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines.
- Experienced in maintaining the GFOA Certificate of Achievement.
- 120 hours of CPE credits over the past 3 years.

## **Recent Engagements**

Has provided audit services on governmental entities including towns, villages, cities, counties, special districts and community development districts. Jim has assisted with financial statement preparation, system implementation, and a variety of services to a wide range of non-profit and governmental entities. Jim currently provides internal audit and consulting services to governmental entities and non-profit agencies to assist in implementing and maintaining “best practice” accounting policies and procedures. Jim provides auditing services to the Fort Pierce Utilities Authority, St. Lucie County Fire District, City of Port St. Lucie, Tradition CDD #1 – 10, Southern Groves CDD #1-6, Multiple CDD audits, Town of St. Lucie Village, Town of Sewall’s Point, Town of Jupiter Island along with several other entities, including Condo and Homeowner Associations.

## **Education and Registrations**

- Bachelor of Science in Accounting – Sterling College.
- Certified Public Accountant

## **Professional Affiliations**

- Member of the American Institute of Certified Public Accountants
- Member of the Florida Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

## **Volunteer Service**

- Treasurer & Executive Board - St. Lucie County Chamber of Commerce
- Budget Advisory Board - St. Lucie County School District
- Past Treasurer - Exchange Club for Prevention of Child Abuse & Exchange Foundation Board
- Board of Directors – State Division of Juvenile Justice

## **Jay L. McBee**

*Partner – DiBartolomeo, McBee, Hartley & Barnes*

### **Experience and Training**

Jay has over 45 years of public accounting experience and would serve as the technical reviewer on the audit. His experience and training include:

- 45 years of government experience.
- Specializing in serving local government entities.
- Has performed audits and advisory services for a variety of public sector entities including counties, cities, special districts, and school districts.
- Has experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines, including Circular A-133 and the Rules of the Auditor General.
- Has extensive experience in performing pension audits.
- Experienced in developing and maintaining the GFOA Certificate of Achievement.
- 120 Hours of relevant government CPE credits over the past 3 years.
- Experience in municipal bond and other governmental-financing options and offerings.

### **Recent Engagements**

Has provided auditing services on local governmental entities including towns, villages, cities, counties, special district and community development districts. Jay has assisted with financial preparation, system implementation, and a variety of government services to a wide range of governmental entities. Jay currently provides auditing services to the City of Port St. Lucie, City of Okeechobee Pension Trust Funds, St. Lucie County Fire District Pension funds, along with several other non-profit and governmental entities.

### **Education and Registrations**

- Bachelor of Science in Accounting and Quantitative Business Management – West Virginia University.
- Certified Public Accountant

### **Professional Affiliations**

- Member of the American Institute of Certified Public Accountants
- Member of the Florida Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

### **Volunteer Service**

- Member of the St. Lucie County Citizens Budget Committee
- Finance committee for the First United Methodist Church
- Treasurer of Boys & Girls Club of St. Lucie County

## **Christine M. Kenny, CPA**

### ***Senior Staff – DiBartolomeo, McBee, Hartley & Barnes***

#### **Experience and training**

Christine has over 18 years of public accounting experience and would serve as a senior staff for the Constitutional Officers. Her experience and training include:

- 18 years of manager and audit experience.
- Has performed audits and advisory services for a variety of public sector entities including counties, cities, towns and special districts.
- Has experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines, including Circular A-133 and the Rules of the Auditor General.
- 100 hours of relevant government CPE credits over the past 3 years.

#### **Recent Engagements**

Has provided audit services on governmental entities including towns, villages, cities and special districts. Christine has assisted with financial statement preparation, system implementation, and a variety of services to a wide range of non-profit and governmental entities. Christine currently provides services to multiple agencies to assist in implementing and maintaining “best practice” accounting policies and procedures.

Engagements include St. Lucie County Fire District, City of Fort Pierce, Town of Sewall’s Point, and Town of St. Lucie Village.

#### **Education and Registrations**

- Bachelor of Science in Accounting – Florida State University
- Professional Affiliations
- Active Member of the Florida Institute of Certified Public Accountants
- Active Member of the American Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

## PROFESSIONAL QUALIFICATIONS (CONTINUED)

### ➤ *Governmental Audit Experience*

DiBartolomeo, McBee, Hartley & Barnes, P.A., through its principals and members, has provided continuous in-depth professional accounting, auditing, and consulting services to local government units, nonprofit organizations, and commercial clients. Our professionals have developed considerable expertise in performing governmental audits and single audits and in preparing governmental financial statements in conformance with continually evolving GASB pronouncements, statements, and interpretations. All of the public sector entities we serve annually are required to be in accordance with GASB pronouncements and government auditing standards. We currently perform several Federal and State single audits in compliance with OMB Circular A-133 and under the Florida Single Audit Act. Our professionals are also experienced in assisting their clients with preparing Comprehensive Annual Financial Reports (GFOA).

All work performed by our firm is closely supervised by experienced certified public accountants. Only our most seasoned CPA's perform consulting services. Some of the professional accounting, auditing, and management consulting services currently provided to our local governmental clients include:

- Annual financial and compliance audits including Single Audits of State and Federal financial assistance programs under OMB A-133 audit criteria and the Florida Single Audit Act
- Assisting in compiling historical financial data for first-time and supplemental submissions for GFOA Certificate of Achievement of Excellence in Financial Reporting
- Audits of franchise fees received from outside franchisees
- Assistance with Implementation of GASB-34
- Internal audit functions
- Fixed assets review and updating cost/depreciation allocations and methods

## ADDITIONAL DATA

### ➤ *Procedures for Ensuring Quality Control & Confidentiality*

Quality control in any CPA firm can never be taken for granted. It requires a continuing commitment to professional excellence. DiBartolomeo, McBee, Hartley & Barnes is formally dedicated to that commitment.

In an effort to continue to maintain the standards of working excellence required by our firm, DiBartolomeo, McBee, Hartley & Barnes, P.A. joined the Quality Review Program of the American Institute of Certified Public Accountants. To be a participating member firm, a firm must obtain an independent compliance review of its quality control policies and procedures to ascertain the firm's compliance with existing auditing standards on the applicable engagements. The scope of peer review is comprehensive in that it specifically reviews the following quality control policies and procedures of the participating firm:

- Professional, economic, and administrative independence
- Assignment of professional personnel to engagements
- Consultation on technical matters
- Supervision of engagement personnel
- Hiring and employment of personnel
- Professional development
- Advancement
- Acceptance and continuance of clients
- Inspection and review system

### ➤ *Independence*

Independence is a hallmark of our profession. We encourage our staff to use professional judgment in situations where our independence could be impaired or the perception of a conflict of interest might exist. In the governmental sector, public perception is as important as professional standards. Therefore, independent auditors must exercise utmost care in the performance of their duties.

Our firm has provided continuous certified public accounting services in the government sector for 31 years, and we are independent of the Community Development Districts as defined by the following rules, regulations, and standards:

## ADDITIONAL DATA (CONTINUED)

### ➤ *Independence (Continued)*

- Au Section 220 – Statements on Auditing Standards issued by the American Institute of Certified Public Accountants
- ET Sections 101 and 102 – Code of Professional Conduct of the American Institute of Certified Public Accountants
- Chapter 21A-21, Florida Administrative Code
- Section 473.315, Florida Statutes
- Government Auditing Standards, issued by the Comptroller General of the United States

### ➤ *Computer Auditing Capabilities*

DiBartolomeo, McBee, Hartley & Barnes' strong computer capabilities as demonstrated by our progressive approach to computer auditing and extensive use of microcomputers. Jay McBee is the MIS partner for DMHB. Jay has extensive experience in auditing and evaluating various computer systems and would provide these services in this engagement.

We view the computer operation as an integral part of its accounting systems. We would evaluate the computer control environment to:

- Understand the computer control environment's effect on internal controls
- Conclude on whether aspects of the environment require special audit attention
- Make preliminary determination of comments for inclusion in our management letter

*This evaluation includes:*

- System hardware and software
- Organization and administration
- Access

## Contracts of Similar Nature within References

Client	Years	Annual Audit In Accordance With GAAS	Engagement Partner	Incl. Utility Audit/ Consulting	GFOA Cert.	GASB 34 Implementation & Assistance	Total Hours
St. Lucie County Fire District Karen Russell, Clerk-Treasurer (772)462-2300	1984 - Current	√	<b>Jim Hartley</b>			√	<b>250-300</b>
City of Fort Pierce Johnna Morris, Finance Director (772)-460-2200	2005-current	√	<b>Mark Barnes</b>		√	√	<b>800</b>
Fort Pierce Utilities Authority Nina Hurtubise, Finance Director (772)-466-1600	2005-current	√	<b>Jim Hartley</b>	√	√	√	<b>600</b>
Town of St. Lucie Village Diane Robertson, Town Clerk (772) 595-0663	1999 – current	√	<b>Jim Hartley</b>			√	<b>100</b>
City of Okeechobee Pension Trust Funds Marita Rice, Supervisor of Finance (863)763-9460	1998 – current	√	<b>Jay McBee</b>				<b>60</b>
St. Lucie County Fire District 175 Pension Trust Fund Chris Bushman , Captain (772) 462-2300	1990 – current	√	<b>Jay McBee</b>				<b>60</b>
Tradition Community Development District 1-10 Alan Mishlove, District Finance Manager (407)382-3256	2002 - current	√	<b>Jim Hartley</b>			√	<b>350</b>
Legends Bay Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	<b>Jim Hartley</b>				<b>50</b>
Union Park Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	<b>Jim Hartley</b>				<b>50</b>
Deer Island Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	<b>Jim Hartley</b>				<b>50</b>
Park Creek Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	<b>Jim Hartley</b>				<b>50</b>
Waterleaf Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	<b>Jim Hartley</b>				<b>50</b>

## TECHNICAL APPROACH

**a. *An Express Agreement to Meet or Exceed the Performance Specifications.***

1. The audit will be conducted in compliance with the following requirements:
  - a. Rules of the Auditor General for form and content of governmental audits
  - b. Regulations of the State Department of Banking and Finance
  - c. Audits of State and Local Governmental Units-American Institute of Certified Public Accountants.
2. The audit report shall contain the opinion of the auditor in reference to all financial statements, and an opinion reflecting compliance with applicable legal provisions.
3. We will also provide the required copies of the audit report, the management letter, any related reports on internal control weaknesses and one copy of the adjusting journal entries and financial work papers.
4. The auditor shall, at no additional charge, make all related work papers available to any Federal or State agency upon request in accordance with Federal and State Laws and Regulations.
5. We will work in cooperation with the District, its underwriters and bond council in regard to any bond issues that may occur during the term of the contract.
6. The financial statements shall be prepared in conformity with Governmental Accounting Standards Board Statement Number 34, 63 and 65.

We will commit to issuing the audit for each Fiscal year by June 1<sup>st</sup> of the following year. In order to ensure this we will perform interim internal control testing as required by January 31<sup>st</sup> from unaudited preliminary general ledgers provided. The remaining testing will be completed no later than May 1<sup>st</sup>. We will also review all minutes and subsequent needs related to the review of the minutes by January 30<sup>th</sup>. Follow up review will be completed as necessary.



**b. SPECIFIC AUDIT APPROACH**

**Our partners are not strangers who show up for an entrance conference and an exit conference.** We have developed an audit plan that allows the partners to directly supervise our staff in the field. By assigning two partners to the audit, we will have a partner on-site for a significant portion of the fieldwork. This also gives the District an additional contact individual for questions or problems that may arise during the audit.

The scope of our services will include a financial, as well as, a compliance audit of the District's financial statements. Our audit will be conducted in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Additionally, our audit will be conducted in accordance with the provisions of Chapter 10.550, Rules of the Auditor General, which govern the conduct of local government entity audits performed in the State of Florida.

Our audit approach places emphasis on the accounting information system and how the data is recorded, rather than solely on the verification of numbers on a financial statement. This approach enables us to:

- Maximize our understanding of the District's operating environment
- Minimize time required conducting the audit since we start with broad considerations and narrow to specific audit objectives in critical areas

Our audit approach consists of four phases encompassing our audit process:

- Planning Phase
- Detailed Audit Phase
- Closing Phase
- Reporting

**Planning Phase**

**Meetings and Expectations:**

Our first step in this phase will be to set up a planning meeting with the financial and operating management of Greater Lakes Sawgrass Bay Community Development District. Our goal here is to eliminate "surprises." By meeting with responsible officials early on we can discuss significant accounting policies, closing procedures and timetables, planned timing of our audit procedures and expectations of our work. This will also be the starting point for our discussions with management related to *SAS No. 99-Consideration of Fraud in a Financial Statement Audit*. Inquiries will be made regarding managements knowledge of fraud and on management's views regarding the risk of fraud.

## **Review Operations and Develop Engagement Plan**

It is critical that we understand the District's operating environment. To do this we will obtain and review such items as, organizational charts, recent financial statements, budget information, major contracts and lease agreements. We will also gather other information necessary to increase our understanding of the District's operations, organization, and internal control.

## **Study and Evaluate Internal Control**

As part of general planning, we will obtain an understanding and assessment of the District's control environment. This assessment involves a review of management's operating style, written internal control procedures, and the District's accounting system. The assessment is necessary to determine if we can rely on control procedures and thus reduce the extent of substantive testing.

We then test compliance with established control procedures by ascertaining that the significant strengths within the system are functioning as described to us. Generally, transactions are selected and reviewed in sufficient detail to permit us to formulate conclusions regarding compliance with control procedures and the extent of operation compliance with pertinent laws and regulations. This involves gaining an understanding of the District's procedures, laws and regulations, and testing systems for compliance by examining contracts, invoices, bid procedures, and other documents. After testing controls, we then evaluate the results of those tests and decide whether we can rely on controls and thus reduce other audit procedures.

## **Conduct Preliminary Analytical Review**

Also during the planning stage, we undertake analytical procedures that aid us in focusing our energies in the right direction. We call these analytical reviews.

A properly designed analytical review can be a very effective audit procedure in audits of governmental units. Analytical reviews consist of more than just a comparison of current-year actual results to prior-year actual results. Very effective analytical review techniques include trend analysis covering a number of years and comparisons of information not maintained totally within the financial accounting system, such as per capita information, prevailing market interest rates, housing statistics, etc.

Some examples of effective analytical reviews performed together and/or individually include:

- Comparison of current-year actual results with current-year budget for the current and past years with investigation of significant differences and/or trends
- Trend analysis of the percentage of current-year revenues to current-year rates for the current and previous years with investigation of significant changes in the collection percentage
- Trend analysis of the percentage of expenditures by function for the current and previous years with investigation of significant changes in percentages by department
- Monthly analysis of receipts compared to prior years to detect trends that may have audit implications

Conclusions reached enable us to determine the nature, timing and extent of other substantive procedures.

## Detailed Audit Phase

### **Conduct Final Risk Assessment and Prepare Audit Programs**

Risk assessment requires evaluating the likelihood of errors occurring that could have a material affect on the financial statements being audited. The conclusions we reach are based on many evaluations of internal control, systems, accounts, and transactions that occur throughout the audit. After evaluating the results of our tests of control and our final risk assessment we can develop detailed audit programs.

### **Perform Substantive Tests of Account Balances**

These tests are designed to provide reasonable assurance as to the validity of the information produced by the accounting system. Substantive tests involve such things as examining invoices supporting payments, confirmation of balances with independent parties, analytical review procedures, and physical inspection of assets. All significant accounts will be subjected to substantive procedures. Substantive tests provide direct evidence of the completeness, accuracy, and validity of data.

### **Perform Single Audit Procedures (if applicable)**

During the planning phase of the audit we will request and review schedules of expenditures of federal awards and state financial assistance. These schedules will be the basis for our determination of the specific programs we will test.

In documenting our understanding of the internal control system for the financial statement audit, we will identify control activities that impact major federal and state programs as well. This will allow us to test certain controls for the financial audit and the single audit concurrently. We will then perform additional tests of controls for each federal and state program selected for testing. We will then evaluate the results of the test of controls to determine the nature, timing and extent of substantive testing necessary to determine compliance with major program requirements.

## **Perform Statutory Compliance Testing**

We have developed audit programs for Greater Lakes Sawgrass Bay Community Development District designed to test Florida Statutes as required by the Auditor General. These programs include test procedures such as general inquiries, confirmation from third parties, and examination of specific documents.

### **Closing Phase**

During the closing phase we perform detail work paper reviews, request legal letters, review subsequent events and proposed audit adjustments. Communication with the client is critical in this phase to ensure that the information necessary to prepare financial statements in conformity with accounting principles generally accepted in the United States has been obtained.

### **Reporting Phase**

#### **Financial Statement Preparation**

As a local firm, we spend a considerable amount of time on financial statement preparation and support. With this in mind, we can assist in certain portions of the preparation of financial statements or simply review a draft of financials prepared by your staff. We let you determine our level of involvement.

#### **Management Letters**

*We want to help you solve problems before they become major.*

Our management letters go beyond citing possible deficiencies in the District's internal control structures. They identify opportunities for increasing revenues, decreasing costs, improving management information, protecting assets and improving operational efficiency.

The diversity of experience of our personnel and their independent and objective viewpoints make the comments, observations, and conclusions presented in our management letters a valuable source of information. We have provided positive solution-oriented objective recommendations to our governmental clients regarding investments, accounting accuracy, data processing, revenue bonds, payroll, utility billing, purchasing, budgeting, risk management, and internal auditing.

This review ensures the integrity of the factual data in the management letter but does not influence or impair our independence.

#### **Exit Conferences and Delivery of Reports**

We anticipate meeting with appropriate District personnel in February and issuing the final required reports by the May meeting of each year.

**PROPOSED AUDIT FEE**

DiBartolomeo, McBee, Hartley & Barnes P.A. will perform the annual audit of Greater Lakes Sawgrass Bay Community Development District as follows:

September 2026	\$ 3,250
September 2027	\$ 3,350
September 2028	\$ 3,450
September 2029	\$ 3,550
September 2030	\$ 3,650

In years of new debt issuance fees will be adjusted in the range of \$750-\$1,250 depending on the complexity of the issuance.

**TAB 13**

# INVOICE

Dehlinger Construction, LLC.  
157 E Lake Brantley Dr  
Longwood, FL 32779  
(407) 636-9322

**Sales Representative**  
Charles Dehlinger  
charles@dehlinger.com



**Greater Lakes/Sawgrass Bay CDD**  
**Job #21-1694 - Wall Repair - Greater Lakes CDD**  
**16117 Yellow Eyed Drive**  
**Clermont, FL 34714**

Invoice #	2025-8372
Date	11/19/2025
Amount Due	\$4,990.00
Due Date	12/4/2025

Item	Description	Amount
3990 * ORL - GC - Misc. Items	Scope of Work: Brick Repair at 4403 Blue Mesa Ct <ul style="list-style-type: none"><li>- Demo and remove damaged brick area</li><li>- Add #3 rebar (if needed) and fill cell with cement</li><li>- Lay all bricks with new - to match existing</li><li>- Clean up construction debris</li></ul> Excludes: <ul style="list-style-type: none"><li>- Permits and fees</li></ul> Payment Schedule: <ul style="list-style-type: none"><li>- 50% Mobilization deposit collected to order materials and mobilize labor</li><li>- Balance due upon completion</li></ul>	\$4,990.00

Payment Due

Sub Total	\$4,990.00
Total	\$4,990.00
Amount Paid	\$0.00
Balance Due	\$4,990.00

\*Card payment may incur a surcharge which is calculated at checkout.

[Make a payment >](#)

Verified secure

## SPECIAL INSTRUCTIONS

\*In the event of Owner's delay or default in payment, Contractor shall have the right to (i) cease work and remain idle, (ii) place a stop-work order on all permits, (iii) remove all stored materials, (iv) secure the project to prevent theft/unauthorized work; whereas, Owner agrees that: (iv) any delinquent Progress Payment shall be subject to a 1.5% per month late fee, and (v) all attorney's fees, expenses, and other costs incurred by Contractor pursuant to Owner's delay or default in payment shall be borne by Owner (including, but not limited to, damages incident to unpaid Project vendors).

Thank you for your business!  
407-636-9322 | info@dehlinger.com | www.dehlinger.com  
Dehlinger is a licensed General, Residential, & Roofing Contractor  
#CGC1508013 | #CRC1331934 | #CCC1332558 | #CCC1331442





**TAB 14**

**RESOLUTION 2026-01**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WORLD COMMERCE COMMUNITY DEVELOPMENT DISTRICT IMPLEMENTING SECTION 190.006(3)(A)(2)(C), FLORIDA STATUTES AND INSTRUCTING THAT THE ST. JOHNS COUNTY SUPERVISOR OF ELECTIONS CONDUCT THE DISTRICT’S GENERAL ELECTIONS; PROVIDING FOR COMPENSATION; SETTING FORTH THE TERMS OF OFFICE; AUTHORIZING NOTICE OF THE QUALIFYING PERIOD; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.**

**WHEREAS**, the World Commerce Community Development District (“**District**”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes, being situated entirely within unincorporated St. Johns County, Florida; and

**WHEREAS**, the Board of Supervisors of the District (“**Board**”) seeks to implement Section 190.006(3)(A)(2)(c), Florida Statutes, and to instruct the St. Johns County Supervisor of Elections (“**Supervisor**”) to conduct the District’s elections by the qualified electors of the District at the 2026 general election (“**General Election**”).

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE WORLD COMMERCE COMMUNITY DEVELOPMENT DISTRICT:**

**1. CURRENT BOARD MEMBERS.** The Board is currently made up of the following individuals, seats and terms:

<u>Seat Number</u>	<u>Supervisor</u>	<u>Term Expiration Date</u>
1	Curtis Robinson	November 2026
2	Elizabeth Pappaceno	November 2026
3	Karen McNairn	November 2026
4	Kenneth Hall	November 2028
5	Jeff Silagy	November 2028

**2. GENERAL ELECTION SEATS.** Seat 1 currently held by Curtis Robinson, Seat 2 currently held by Elizabeth Pappaceno, and Seat 3 currently held by Karen McNairn are scheduled for the General Election in November 2026. The District Manager is hereby authorized to notify the Supervisor of Elections as to what seats are subject to General Election for the current election year.

**3. QUALIFICATION PROCESS.** For each General Election, all candidates shall qualify for individual seats in accordance with Section 99.061, *Florida Statutes*, and must also be a qualified elector of the District. A qualified elector is any person at least 18 years of age who is a citizen of the United States, a legal resident of the State of Florida and of the District, and who is

registered to vote with the St. Johns County Supervisor of Elections. Campaigns shall be conducted in accordance with Chapter 106, *Florida Statutes*.

4. **COMPENSATION.** Members of the Board are entitled to receive \$200 per meeting for their attendance and no Board member shall receive more than \$4,800 per year.

5. **TERM OF OFFICE.** The term of office for the individuals to be elected to the Board in the General Election is four years. The newly elected Board members shall assume office on the second Tuesday following the election.

6. **REQUEST TO SUPERVISOR OF ELECTIONS.** The District hereby requests the Supervisor to conduct the District's General Election. The District understands that it will be responsible to pay for its proportionate share of the General Election cost and agrees to pay same within a reasonable time after receipt of an invoice from the Supervisor.

7. **PUBLICATION.** The District Manager is directed to publish a notice of the qualifying period for each General Election, in a form substantially similar to **Exhibit A** attached hereto.

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

9. **EFFECTIVE DATE.** This Resolution shall become effective upon its passage.

**PASSED AND ADOPTED** this 20<sup>th</sup> day of January 2026.

ATTEST:

**WORLD COMMERCE COMMUNITY  
DEVELOPMENT DISTRICT**

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

\_\_\_\_\_  
Chairperson, Board of Supervisors

**EXHIBIT A**

NOTICE OF QUALIFYING PERIOD FOR CANDIDATES  
FOR THE BOARD OF SUPERVISORS OF THE  
WORLD COMMERCE COMMUNITY DEVELOPMENT DISTRICT

Notice is hereby given that the qualifying period for candidates for the office of Supervisor of the World Commerce Community Development District will commence at noon on June 8, 2026, and close at noon on June 12, 2026. Candidates must qualify for the office of Supervisor with the St. Johns County Supervisor of Elections located at 4455 Avenue A, Suite 101, St. Augustine, Florida 32095, Phone (904) 823-2238. All candidates shall qualify for individual seats in accordance with Section 99.061, *Florida Statutes*, and must also be a “qualified elector” of the District, as defined in Chapter 2004-461, Laws of Florida. A “qualified elector” is any person at least 18 years of age who is a citizen of the United States, a legal resident of the State of Florida and of the District, and who is registered to vote with the St. Johns County Supervisor of Elections. Campaigns shall be conducted in accordance with Chapter 106, *Florida Statutes*.

The World Commerce Community Development District has three (3) seats up for election, specifically Seats 1, 2, and 3, each carrying a four-year term of office. Elections are nonpartisan and will be held at the same time as the general election on November 3, 2026, and in the manner prescribed by law for general elections.

For additional information, please contact the St. Johns County Supervisor of Elections.

**[NOTE TO DISTRICT MANAGER: PUBLISH AT LEAST 2 WEEKS PRIOR TO THE START OF THE QUALIFYING PERIOD]**

**TAB 15**



# Quarterly Compliance Audit Report

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## Greater Lakes/Sawgrass Bay

**Date:** December 2025 - 4th 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	<b>Website errors*</b> 0 WCAG 2.1 errors appear on website pages causing issues**
Passed	<b>Keyboard navigation</b> The ability to navigate website without using a mouse
Passed	<b>Website accessibility policy</b> A published policy and a vehicle to submit issues and resolve issues
Passed	<b>Color contrast</b> Colors provide enough contrast between elements
Passed	<b>Video captioning</b> Closed-captioning and detailed descriptions
Passed	<b>PDF accessibility</b> Formatting PDFs including embedded images and non-text elements
Passed	<b>Site map</b> 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**

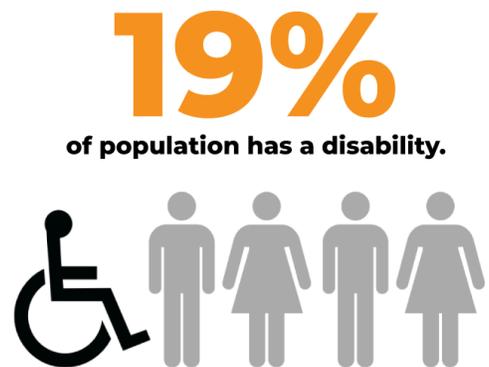
## Compliance Criteria

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.



Sight, hearing, physical, cognitive.

## 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](http://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

**TAB 16**

## Greater Lakes Sawgrass Bay CDD – Insurance Broker Progress

We have reached out to several brokers and have corresponded with three; Saville public entity, World Risk Management, and Acentria Group Insurance. (Have continued follow ups with the other two)

Saville has been the only company that has kept correspondence, they have requested we provide them our “loss run” reports. We have reached out to Egis to provide these reports to provide to the broker so they are able to conduct a search.

Saville has noted that our current policy is great policy but will see if they can find something better once we provide them with the reports

Status: In progress