

Sawgrass Village Community Development District

May 27, 2026

Agenda Package

TEAMS MEETING INFORMATION

MEETING ID: 242 062 377 278 6 PASSCODE: 8QV78CY2
[JOIN THE MEETING NOW](#)

2005 PAN AM CIRCLE, SUITE 300
TAMPA, FLORIDA 33067

CLEAR PARTNERSHIPS



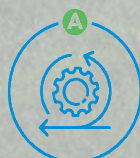
COLLABORATION



LEADERSHIP



EXCELLENCE



ACCOUNTABILITY



RESPECT

Sawgrass Village Community Development District

Board of Supervisors

Carlos de la Ossa, Chairman
Nicholas Dister, Vice-Chairman
Austin Berns, Assistant Secretary
Ryan Motko, Assistant Secretary
Alberto Viera, Assistant Secretary

District Staff

Brian Lamb, District Secretary
Jayna Cooper, District Manager
John Vericker, District Counsel
Tonja Stewart, District Engineer
Rollamay Turkoane, District Manager
Arturo Gandarilla, Field Manager
Brooke (Chapman) Jones, District Manger

Regular Meeting Agenda

The Regular Meetings of Sawgrass Village Community Development District will be held on **May 27, 2026, at 1:00 p.m. at the Eves Bend Clubhouse located at 4725 Los Robles Court, Palmetto, FL 34221**. For those who intend to call in below is the Team link information. Please let us know at least 24 hours in advance if you are planning to call into the meeting.

Microsoft Teams meeting: [Join the meeting now](#)

Meeting ID: 242 062 377 278 6 Passcode: 8QV78CY2
Call in # [+1 646-838-1601,,443559593#](#) Phone conference ID: 443 559 593#

All cellular phones and pagers must be turned off during the meeting.

1. CALL TO ORDER/ROLL CALL

2. PUBLIC COMMENTS

(Each individual has the opportunity to comment and is limited to three (3) minutes for such comment)

3. BUSINESS ITEMS

- A. Announcing the Number Registered Voters
- B. Consideration of Resolution 2026-03 Boundary Amendment
- C. Consideration of Resolution 2026-04 Redesignating a Qualified Public Depository
- D. Presentation of FY 2027 Proposed Budget
- E. Consideration of Resolution 2026-05 Approving FY 2027 Proposed Budget
- F. Acceptance of Sawgrass Village FY 2025 Audit
- G. Consideration of Resolution 2026-06 Setting Landowner Election

4. CONSENT AGENDA

- A. Approval of Minutes of April 22, 2026 Regular Meeting
- B. Consideration of Operation and Maintenance April 2026
- C. Acceptance of the Financials and Approval of the Check Register for April 2026
- D. Ratification of the Landscape Maintenance Service Agreement (Pond Banks) with Sperber
- E. Ratification of the Brown & Brown Insurance Proposals
- F. Ratification of the Salva Tree Cutting Service Proposal 2026106

5. STAFF REPORTS

A. District Counsel

B. District Engineer

C. District Manager

i. Community Inspection Report

6. BOARD OF SUPERVISORS REQUESTS AND COMMENTS

7. ADJOURNMENT



April 17, 2026

Sawgrass Village Community Development District
Attn: Jayna Cooper
2005 Pan Am Cir., Suite 300
Tampa, FL 33607

Dear Ms. Cooper:

We are in receipt of your request for the number of registered voters in the Sawgrass Village Community Development District of April 15, 2026. According to our records, there were 50 persons registered in the Sawgrass Village Community Development District as of that date.

I hope this information is helpful to you. If I can be of any further assistance to you, please do not hesitate to contact my office at your earliest convenience.

Sincerely,

Scott Farrington
Supervisor of Elections

RESOLUTION 2026-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE SAWGRASS VILLAGE COMMUNITY DEVELOPMENT DISTRICT AUTHORIZING THE CHAIRMAN AND DISTRICT STAFF TO REQUEST THE PASSAGE OF AN ORDINANCE BY THE BOARD OF COUNTY COMMISSIONERS OF MANATEE COUNTY, FLORIDA, AMENDING THE DISTRICT'S BOUNDARIES, AND AUTHORIZING SUCH OTHER ACTIONS AS ARE NECESSARY IN FURTHERANCE OF THAT PROCESS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Sawgrass Village Community Development District ("**District**") is a unit of special-purpose government established pursuant to the Uniform Community Development District Act of 1980, as codified in Chapter 190, *Florida Statutes* ("**Uniform Act**"); and

WHEREAS, pursuant to the Uniform Act, the District is authorized to construct, acquire, and maintain infrastructure improvements and services; and

WHEREAS, the District desires to amend its boundaries ("**Boundary Amendment**") to remove certain parcels as set forth in **Exhibit A ("Contraction Parcel")**; and

WHEREAS, the Boundary Amendment is in the best interest of the District, and the area of land within the amended boundaries of the District will continue to be of sufficient size, sufficiently compact, and sufficiently contiguous to be developable as one functionally related community; and

WHEREAS, the Boundary Amendment of the District's boundaries will allow the District to continue to be the best alternative available for delivering community development services and facilities to the lands within the District, as amended; and

WHEREAS, Boundary Amendment is not inconsistent with either the State or local comprehensive plan and will not be incompatible with the capacity and uses of existing local and regional community development services and facilities; and

WHEREAS, the area of land that will lie in the amended boundaries of the District will continue to be amenable to separate special district government; and

WHEREAS, in order to seek a Boundary Amendment ordinance pursuant to Chapter 190, *Florida Statutes*, the District desires to authorize District staff, including but not limited to legal, engineering, and managerial staff, to provide such services as are necessary throughout the pendency of the process; and

WHEREAS, the retention of any necessary consultants and the work to be performed by District staff may require the expenditure of certain fees, costs, and other expenses by the District as authorized by the District's Board of Supervisors ("**Board**"); and

WHEREAS, the landowner, KC Buckeye East LLC ("**Landowner**") has agreed to provide sufficient funds to the District to reimburse the District for any expenditures including, but not limited

to, legal, engineering and other consultant fees, filing fees, administrative, and other expenses, if any; and

WHEREAS, the District hereby desires to request a Boundary Amendment in accordance with Chapter 190, *Florida Statutes*, by taking such actions as are necessary in furtherance of the same.

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

1. RECITALS. The recitals as stated above are true and correct and by this reference are incorporated into and form a material part of this Resolution.

2. AUTHORIZATION FOR BOUNDARY AMENDMENT. Pursuant to Chapter 190, *Florida Statutes*, the Board hereby authorizes the Chairman and District Staff to proceed in an expeditious manner with the preparation and filing of any documentation necessary to remove the Contraction Parcel from the District's boundaries as described in **Exhibit A**. The Board further authorizes the prosecution of the procedural requirements detailed in Chapter 190, *Florida Statutes*, for the Boundary Amendment.

3. LANDOWNER FUNDING. The Landowner agrees to make available to the District such monies as are necessary to fund and enable the District to effect the Boundary Amendment. The Landowner will make such funds available on a monthly basis, within thirty (30) days of a written request by the District. The District Manager shall require consultants to provide invoices for the Boundary Amendment expenses separate from other services provided to the District.

4. AUTHORIZATION FOR AGENT. The Board hereby authorizes Jere Earlywine, Esq., of Kutak Rock, LLP, to act as agent of the District with regard to any and all matters pertaining to the Boundary Amendment. District Staff, in consultation with the District Chairman, is further authorized to revise **Exhibit A** in order to address any further boundary adjustments as may be identified by the District Engineer. The District Manager shall ensure that the final versions of **Exhibit A** as confirmed by the Chairman are attached hereto.

5. EFFECTIVE DATE. This Resolution shall become effective upon its passage.

[CONTINUED ON NEXT PAGE]

PASSED AND ADOPTED this 27th day of May, 2026.

ATTEST:

**SAWGRASS VILLAGE COMMUNITY
DEVELOPMENT DISTRICT**

Assistant Secretary

Chairman/Vice-Chairman, Board of Supervisors

Exhibit A: Legal Description of Contraction Parcels

Exhibit A:
Legal Description of Contraction Parcels

PARCEL 300 North

A parcel of land being a portion of parcel OB1 as described in Instrument #202241120137 of the Public Records of Manatee County, Florida lying in the SE 1/4 of Section 12, Township 33 South, Range 18 East, Manatee County, Florida, and being more particularly described as follows:

COMMENCING at the West Quarter Corner of Section 12; thence along the North line of the SW 1/4 Section 12, N89°51'48"E, 1630.86 feet to the POINT OF BEGINNING; thence N89°51'48"E, 439.68 feet to a point on the Westerly Right-of-Way line of Sawgrass Road as Recorded in Instrument #202441041731 of said Public Records and the point of curvature of a curve to the right having a radius of 50.00 feet and a central angle of 90°31'50"; thence along said Westerly Right-of-Way the following two (2) courses:(1) Southeasterly along the arc of said curve 79.00 feet; (2) S00°23'38"W, 244.59 feet; thence N89°14'10"W, 456.85 feet; thence N25°39'18"E, 72.69 feet; thence N05°41'56"E, 108.44 feet; thence N32°44'50"W, 135.96 feet to the POINT OF BEGINNING.

PARCEL 300 South

A Parcel of land lying in Section 12, Township 33 South, Range 18 East, Manatee County, Florida, being more particularly described as follows:

Commence at the Northwest Corner of Sawgrass Road, per Official Records Book 202441041731, Public Records of Manatee County, Florida, also a point on the North line of the Southeast Quarter of Section 12 and the Southerly maintained Right-of-Way of Buckeye Road per Road Plat Book 5, Page 1, of aforementioned Public Records, said point being a point on a curve to the right, whose radius bears S00°08'12"E, 50.00 feet; thence along the West Right-of-Way line of said Sawgrass Road, the following three (3) courses: (1) Southeasterly along the arc, through a central angle of 90°31'50", a distance of 79.00 feet; (2) S00°23'38"W, 244.59 feet to the POINT OF BEGINNING; (3) continue S00°23'38"W, 205.09 feet to a point on a non-tangent curve to the left, whose radius point bears S27°35'48"W, 35.00 feet, and having a central angle of 27°12'10"; thence Westerly along the arc of said curve 16.62 feet; thence along a non-tangent line, N89°31'59"W, 522.12 feet; thence N12°46'30"W, 47.55 feet; thence N48°40'05"W, 51.95 feet; thence N16°41'14"E, 80.13 feet; thence N00°47'47"E, 45.86 feet; thence S84°14'02"E, 104.22 feet; thence N25°39'18"E, 11.22 feet; thence S89°14'10"E, 456.85 feet to the POINT OF BEGINNING.

RESOLUTION 2026-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE SAWGRASS VILLAGE COMMUNITY DEVELOPMENT DISTRICT RE-DESIGNATING A PUBLIC DEPOSITORY FOR FUNDS OF THE DISTRICT; AUTHORIZING CERTAIN OFFICERS OF THE DISTRICT TO EXECUTE AND DELIVER ANY AND ALL FINANCIAL REPORTS REQUIRED BY RULE, STATUTE, LAW, ORDINANCE, OR REGULATION; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Sawgrass Village Community Development District (the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within Manatee County, Florida; and

WHEREAS, the Board of Supervisors of the District (the “Board”) is statutorily authorized to select a depository as defined in Section 280.02, *Florida Statutes*, which meets all the requirements of Chapter 280, *Florida Statutes*, and has been designated by the State Chief Financial Officer as a qualified public depository; and

WHEREAS, the District has furnished to the Chief Financial Officer its official name, address, federal employer identification number, and the name of the person or persons responsible for establishing accounts; and

WHEREAS, the Board, having appointed a Treasurer and other officers, is in a position to select a new public depository and to comply with the requirements for public depositories; and

WHEREAS, the Board wishes to re-designate a public depository for District funds.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE SAWGRASS VILLAGE COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. Valley Bank, is hereby designated as the public depository for funds of the District.

SECTION 2. In accordance with Section 280.17(2), *Florida Statutes*, the District’s Secretary is hereby directed to take the following steps:

A. Ensure that the name of the District is on the account or certificate or other form provided to the District by the qualified public depository in a manner sufficient to identify that the account is a Florida public deposit.

B. Execute the form prescribed by the Chief Financial Officer for identification of each public deposit account and obtain acknowledgement of receipt on the form from the qualified public depository at the time of opening the account.

C. Maintain the current public deposit identification and acknowledgement form as a valuable record.

SECTION 3. The District’s Treasurer, upon assuming responsibility for handling the funds of the District, is directed to furnish the Chief Financial Officer annually, not later than November 30th of each year, the information required in accordance with Section 280.17(6), *Florida Statutes*, and otherwise take the necessary steps to ensure that all other requirements of Section 280.17, *Florida Statutes*, have been met.

SECTION 4. The Chair, Vice-Chair, Treasurer, Assistant Treasurer, Secretary, and Assistant Secretaries are hereby designated as authorized signatories for the operating bank accounts of the District.

SECTION 5. The District Manager, Treasurer, and/or Assistant Treasurer are hereby authorized on behalf of the District to execute and deliver any and all other financial reports required by any other rule, statute, law, ordinance or regulation.

SECTION 6. This Resolution shall take effect on May 27, 2026.

PASSED AND ADOPTED THIS 27TH DAY OF MAY, 2026.

ATTEST:

**SAWGRASS VILLAGE COMMUNITY
DEVELOPMENT DISTRICT**

Name: _____
Title: Secretary/Assistant Secretary

Carlos de la Ossa
Chair, Board of Supervisors

Sawgrass Village
Community Development District

FISCAL YEAR 2027
PROPOSED BUDGET

May 27, 2026

CLEAR PARTNERSHIPS



Sawgrass Village

Community Development District

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OPERATING BUDGET

General Fund

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SUPPORTING BUDGET SCHEDULE

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Sawgrass Village
Community Development District

Operating Budget
FY 2027

Summary of Revenues Expenditures and Changes in Fund Balance
 Fiscal Year 2027 Budget
 General Fund 001

| ACCOUNT DESCRIPTION | ADOPTED BUDGET FY 2026 | ANNUAL BUDGET FY 2027 |
|---|------------------------------|-----------------------------|
| REVENUES | | |
| Special Assmnts- Tax Collector | \$0.00 | \$2,529,880.85 |
| Special Assmnts- Discounts | \$0.00 | -\$101,195.23 |
| Developer Estimated Contribution | \$1,321,030.00 | \$0.00 |
| TOTAL REVENUES | \$1,321,030.00 | \$2,428,685.62 |
| EXPENDITURES | | |
| <i>Financial and Administrative</i> | | |
| Supervisor Fees | \$12,000.00 | \$12,000.00 |
| District Manager | \$25,000.00 | \$25,000.00 |
| ProfServ-Construction | \$6,000.00 | \$6,000.00 |
| ProfServ-Field Management | \$12,000.00 | \$18,000.00 |
| Administrative Services | \$4,500.00 | \$4,500.00 |
| ProfServ-Recording Secretary | \$2,400.00 | \$2,400.00 |
| Financial & Revenue Collections | \$5,000.00 | \$5,000.00 |
| Rentals & Leases | \$600.00 | \$600.00 |
| ProfServ-Info Technology | \$600.00 | \$600.00 |
| Accounting Services | \$9,000.00 | \$9,000.00 |
| ProfServ-Dissemination Agent | \$15,000.00 | \$15,000.00 |
| Website Administration | \$1,200.00 | \$1,200.00 |
| District Engineer | \$12,500.00 | \$12,500.00 |
| District Counsel | \$10,000.00 | \$15,000.00 |
| ProfServ-Trustee Fees | \$6,500.00 | \$13,000.00 |
| Auditing Services | \$6,000.00 | \$7,300.00 |
| Postage, Phone, Faxes, Copies | \$500.00 | \$500.00 |
| Legal Advertising | \$2,000.00 | \$3,500.00 |
| Bank Fees | \$100.00 | \$0.00 |
| Dues, Licenses, Subscriptions | \$175.00 | \$175.00 |
| Website Compliance | \$1,600.00 | \$1,613.00 |
| Misc-Assessment Collection Cost | \$0.00 | \$50,597.62 |
| Meeting Expense | \$1,000.00 | \$1,000.00 |
| Tax Collector/Appraiser Fees | \$1,200.00 | \$0.00 |
| DTS - Continuing Disclosure Software Subscription | \$0.00 | \$5,000.00 |
| Arbitrage Reporting | \$0.00 | \$1,200.00 |
| Total Administrative | \$134,875.00 | \$210,685.62 |
| <i>Insurance</i> | | |
| Insurance - General Liability | \$3,718.00 | \$0.00 |
| Public Officials Insurance | \$2,633.00 | \$0.00 |
| Insurance -Property & Casualty | \$20,000.00 | \$0.00 |
| Insurance Deductible | \$2,500.00 | \$2,500.00 |
| Total Insurance Premium | \$0.00 | \$40,000.00 |
| Total Insurance | \$28,851.00 | \$42,500.00 |

Sawgrass Village

Community Development District

General Fund

| ACCOUNT DESCRIPTION | ADOPTED BUDGET FY 2026 | ANNUAL BUDGET FY 2027 |
|---|------------------------------|-----------------------------|
| Utility Services | | |
| Water/Waste | \$10,000.00 | \$85,000.00 |
| Electric Utility Services | \$28,000.00 | \$500,000.00 |
| Utility - StreetLights | \$289,458.00 | \$0.00 |
| Total Utility Services | \$327,458.00 | \$585,000.00 |
| Other Physical Environment | | |
| Landscape Maintenance - Contract | \$600,000.00 | \$1,000,000.00 |
| Landscape - Mulch | \$35,000.00 | \$50,000.00 |
| Landscape - Annuals | \$12,500.00 | \$24,000.00 |
| Irrigation Repairs & Maintenance | \$20,000.00 | \$20,000.00 |
| Debris Cleanup | \$9,000.00 | \$9,000.00 |
| ProfServ-Wildlife Management Service | \$9,000.00 | \$16,200.00 |
| Mitigation Maintenance | \$23,986.00 | \$36,000.00 |
| Storm Clean Up | \$35,000.00 | \$35,000.00 |
| Contracts-Aquatic Control | \$69,360.00 | \$75,000.00 |
| Water Trucks | \$0.00 | \$30,000.00 |
| Aquatic R&M | \$0.00 | \$5,000.00 |
| Tree Trimming | \$0.00 | \$10,000.00 |
| ROW Maintenance | \$0.00 | \$25,000.00 |
| FPL Easement Maintenance | \$0.00 | \$50,000.00 |
| Landscape - Plant Replacement | \$0.00 | \$100,000.00 |
| Dog Station Service & Supplies | \$4,000.00 | \$4,000.00 |
| Sidewalk, Pavement, & Signage | \$2,000.00 | \$10,000.00 |
| Pressure Washing | \$0.00 | \$10,000.00 |
| Holiday Lights | \$0.00 | \$10,000.00 |
| Boundary Walls, Fences, & Monuments | \$0.00 | \$20,000.00 |
| Playground R&M | \$0.00 | \$10,000.00 |
| Fountain Service | \$0.00 | \$7,800.00 |
| Onsite Maintenance | \$0.00 | \$8,500.00 |
| Total Other Physical Environment | \$819,846.00 | \$1,565,500.00 |
| Contingency | | |
| Misc-Contingency | \$10,000.00 | \$25,000.00 |
| Total Contingency | \$10,000.00 | \$25,000.00 |
| TOTAL EXPENDITURES | \$1,321,030.00 | \$2,428,685.62 |
| OTHER FINANCING SOURCES (USES) | | |
| TOTAL OTHER SOURCES (USES) | \$0.00 | \$0.00 |
| Net change in fund balance | | \$0.00 |
| FUND BALANCE, BEGINNING | \$163,035.00 | \$1,635,482.58 |
| FUND BALANCE, ENDING | \$163,035.00 | \$1,635,482.58 |

Exhibit "A"
Allocation of Fund Balances

FISCAL YEAR 2026 RESERVE FUND ANALYSIS

| | |
|--|---------------|
| Beginning Fund Balance - Carry Forward Surplus as of 10/1/2025 | \$163,035.00 |
| Less: Forecasted Surplus/(Deficit) as of 9/30/2026 | \$163,035.00 |
| Estimated Funds Available - 9/30/2026 | \$0.00 |

FISCAL YEAR 2027 RESERVE FUND ANALYSIS

| | |
|--|-----------------------|
| Beginning Fund Balance - Carry Forward Surplus as of 10/1/2026 (1) | \$1,635,482.58 |
| Less: First Quarter Operating Reserve | -\$607,171.40 |
| Less: Designated Reserves for Capital Projects | \$0.00 |
| Less: Forecasted Surplus/(Deficit) as of 9/30/2027 | \$0.00 |
| Estimated Remaining Undesignated Cash as of 9/30/2027 | \$1,028,311.18 |

Notes

(1) Represents approximately 3 months of operating expenditures

Budget Narrative
Fiscal Year 2027

REVENUES

Special Assessments – Tax Collector

The district will levy a Non-Ad Valorem assessment on all the assessable property within the district to pay for the operating expenditures during the Fiscal Year. The collection will be provided by the Tax Collector pursuant to Section 197.3632, Florida Statutes, which is the Uniform Collection Methodology.

Special Assessments-Discounts

Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments only when collected by the Tax Collector. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

EXPENDITURES

Financial and Administrative

Supervisor Fees

Chapter 190 of the Florida Statutes allows for members of the Board of Supervisors to be compensated \$200 per meeting at which they are in attendance. The amount for the Fiscal Year is based upon four supervisors attending the meetings.

District Manager

The district retains the services of a consulting manager, who is responsible for the daily administration of the district's business, including any and all financial work related to the Bond Funds and Operating Funds of the District, and preparation of the minutes of the Board of Supervisors. In addition, the District Manager prepares the Annual Budget(s), implements all policies of the Board of Supervisors and attends all meetings of the Board of Supervisors.

ProfServ-Construction

The district has engaged Inframark for construction services and management of its contractors.

ProfServ-Field Management

The district has engaged Inframark for field services and management of its contractors.

Accounting Services

Services including the preparation and delivery of the district's financial statements in accordance with Governmental Accounting Standards, accounts payable and accounts receivable functions, asset tracking, investment tracking, capital program administration and requisition processing, filing of annual reports required by the State of Florida and monitoring of trust account activity.

Administrative Services

The district receives Management, Accounting and Administrative services as part of a Management Agreement.

ProfServ-Recording Secretary

Inframark provides recording services with nearly verbatim minutes.

Rentals & Leases

The anticipated cost of rental expenses includes but is not limited to renting meeting room space for district board meetings

Budget Narrative
Fiscal Year 2027

Website Administration

The cost of web hosting and regular maintenance of the district's website by Inframark Management Services.

District Engineer

The district's engineer provides general engineering services to the district, i.e., attendance and preparation for board meetings when requested, review of invoices, and other specifically requested assignments.

District Counsel

The district's attorney provides general legal services to the district, i.e., attendance and preparation for Board meetings, review of contracts, agreements, resolutions, and other research as directed or requested by the BOS District Manager.

ProfServ-Trustee Fees

The district pays US Bank an annual fee for trustee services on the Series 2014 and Series 2015 Bonds. The budgeted amount for the fiscal year is based on previous year plus any out-of-pocket expenses.

Auditing Services

The district is required to conduct an annual audit of its financial records by an Independent Certified Public Accounting Firm. The budgeted amount for the fiscal year is an estimate based on prior year costs.

Postage, Phone, Faxes, Copies

This item refers to the cost of materials and services to produce agendas and conduct day-to-day business of the district.

Legal Advertising

The district is required to advertise various notices for monthly Board meetings and other public hearings in the newspaper of general circulation.

Dues, Licenses and Fees

This represents the cost of the district's operating license as well as the cost of memberships in necessary organizations.

Office Supplies

This represents the cost of supplies used to prepare agenda packages, create required mailings, and perform other special projects. The budget for this line item also includes the cost for supplies in the district office.

Website Compliance

Cost of maintaining district website's compliance with the Americans with Disabilities Act of 1990.

Miscellaneous-Assessment Collection Costs

The district reimburses the tax collector for necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The district also compensates the tax collector for the actual cost of collection or 2% on the amount of special assessments collected and remitted, whichever is greater. The assessment collection cost is based on a maximum of 2% of the anticipated assessment collections.

DTS-Continuing Disclosure Software Subscription

On a quarterly and annual basis, disclosure of relevant district information

Arbitrage Reporting

The district is required to annually calculate the arbitrage rebate liability on its Series bonds.

Budget Narrative
Fiscal Year 2027

Insurance

Insurance Deductible

District's share of expenses for insured property when a claim is filed.

Total Insurance Premium Insurance

The district will incur expenditures for public officials' liability insurance for the Board and Staff and may incur a 10% premium increase.

Utility Services

Water/Waste

The district charges each new water system customer an Accrued Guaranteed Revenue Fee (AGRF) for wastewater service in accordance with the adopted rate schedule.

Electric Utility Services

Electricity for accounts with the local Utilities Commissions for the swim club, parks, and irrigation. Fees are based on historical costs for metered use.

Other Physical Environment

Landscape Maintenance - Contract

Landscaping companies provide maintenance consisting of mowing, edging, trimming, blowing, fertilizing, and applying pest and disease control chemicals to turf throughout the district.

Irrigation Repairs & Maintenance

Repair and maintenance costs associated with the irrigation.

Storm cleanup

Cost of replacing dead or damaged plants throughout the district. Cost of repairs and regular maintenance to landscaping equipment.

Waterway Management Program

Cost of maintaining waterways and rivers on district property.

Dog Waste Station Service & Supplies

Cost of cleaning and resupplying dog waste stations.

Landscape-Mulch

Contracted with a company covering the soil surface for various purposes and landscape management to the district.

Aquatic R&M

The expenses related to replacing beneficial aquatic plants, which may or may not have been required by other governmental entities.

Tree Trimming

Under Florida statute 163.045, which allows property owners to remove trees without a permit.

Pressure Washing

Pressure washer sidewalk and more and similar maintenance.

Holiday Decoration

Cost of decorations for major holidays (i.e., Christmas)

Budget Narrative
Fiscal Year 2027

Onsite Maintenance

Cost of upkeep and repairs to all facilities in the CDD's area.

Playground R&M

Cost of acquisition and upkeep of playground equipment in various locations of the CDD.

Misc.-Contingency

Funds set aside for projects, as determined by the district's board.



Sawgrass Village
Community Development District

Debt Service Budget
FY 2027

Summary of Revenues Expenditures and Changes in Fund Balance
 Fiscal Year 2027 Budget
 Series 2023 AA1 Bonds

| ACCOUNT DESCRIPTION | ADOPTED | ACTUAL | PROJECTED | TOTAL | % +/-) Budget | ANNUAL |
|---------------------------------------|-----------------------|-----------------------|------------------------|-----------------------|------------------|-----------------------|
| | BUDGET FY 2026 | THRU 1/31/2026 | February- 9/30/2026 | PROJECTED FY 2026 | | BUDGET FY 2027 |
| REVENUES | | | | | | |
| Interest - Investments | \$0.00 | \$22,250.00 | \$0.00 | \$22,250.00 | 0% | \$0.00 |
| Special Assmnts- Tax Collector | \$0.00 | \$813,956.00 | \$0.00 | \$813,956.00 | 0% | \$1,399,574.47 |
| Special Assmnts- Discounts | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0% | -\$55,982.98 |
| Special Assmnts- CDD Collected | \$1,319,968.00 | \$508,533.00 | \$811,435.00 | \$1,319,968.00 | 0% | \$0.00 |
| TOTAL REVENUES | \$1,319,968.00 | \$1,344,739.00 | \$811,435.00 | \$2,156,174.00 | 63% | \$1,343,591.49 |
| EXPENDITURES | | | | | | |
| <i>Administrative</i> | | | | | | |
| Misc-Assessment Collection Cost | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0% | \$27,991.49 |
| Total Administrative | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0% | \$27,991.49 |
| <i>Debt Service</i> | | | | | | |
| Principal Debt Retirement | \$290,000.00 | \$0.00 | \$290,000.00 | \$290,000.00 | 0% | \$305,000.00 |
| Interest Expense | \$1,029,968.00 | \$514,984.00 | \$514,984.00 | \$1,029,968.00 | 0% | \$1,015,831.26 |
| Total Debt Service | \$1,319,968.00 | \$514,984.00 | \$804,984.00 | \$1,319,968.00 | 0% | \$1,320,831.26 |
| TOTAL EXPENDITURES | \$1,319,968.00 | \$514,984.00 | \$804,984.00 | \$1,319,968.00 | | \$1,348,822.75 |
| Excess (deficiency) of revenues | | | | | | |
| Over (under) expenditures | \$0.00 | \$829,755.00 | \$6,451.00 | \$836,206.00 | 0% | -\$5,231.26 |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| TOTAL OTHER SOURCES (USES) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | \$0.00 |
| Net change in fund balance | | \$829,755.00 | \$6,451.00 | \$836,206.00 | 0% | -\$5,231.26 |
| FUND BALANCE, BEGINNING | | \$0.00 | \$0.00 | \$0.00 | 0% | \$836,206.00 |
| FUND BALANCE, ENDING | \$0.00 | \$829,755.00 | \$6,451.00 | \$836,206.00 | 0% | \$830,974.74 |

| PAR VALUE OF BONDS AFTER ANNUAL PRINCIPAL PAYMENT | | | | |
|---|--------------|--------------|--------------|--------------|
| | 11/1/2024 | 11/1/2025 | 11/1/2026 | 11/1/2027 |
| Series 2023 AA1 Bonds | \$18,730,000 | \$18,455,000 | \$18,165,000 | \$17,860,000 |

**Amortization Schedule
Special Assessment Bonds, Series 2023 (Series 2023 Project)**

| Period Ending | Outstanding Balance | Principal | Coupon | Interest | Debt Service |
|----------------------|----------------------------|------------------------|---------------|------------------------|------------------------|
| 11/1/2026 | \$18,165,000.00 | | | \$507,915.63 | \$507,915.63 |
| 5/1/2027 | \$18,165,000.00 | \$305,000.00 | 4.88% | \$507,915.63 | \$812,915.63 |
| 11/1/2027 | \$17,860,000.00 | | | \$500,481.25 | \$500,481.25 |
| 5/1/2028 | \$17,860,000.00 | \$320,000.00 | 4.88% | \$500,481.25 | \$820,481.25 |
| 11/1/2028 | \$17,540,000.00 | | | \$492,681.25 | \$492,681.25 |
| 5/1/2029 | \$17,540,000.00 | \$335,000.00 | 4.88% | \$492,681.25 | \$827,681.25 |
| 11/1/2029 | \$17,205,000.00 | | | \$484,515.63 | \$484,515.63 |
| 5/1/2030 | \$17,205,000.00 | \$355,000.00 | 4.88% | \$484,515.63 | \$839,515.63 |
| 11/1/2030 | \$16,850,000.00 | | | \$475,862.50 | \$475,862.50 |
| 5/1/2031 | \$16,850,000.00 | \$370,000.00 | 5.50% | \$475,862.50 | \$845,862.50 |
| 11/1/2031 | \$16,480,000.00 | | | \$465,687.50 | \$465,687.50 |
| 5/1/2032 | \$16,480,000.00 | \$390,000.00 | 5.50% | \$465,687.50 | \$855,687.50 |
| 11/1/2032 | \$16,090,000.00 | | | \$454,962.50 | \$454,962.50 |
| 5/1/2033 | \$16,090,000.00 | \$415,000.00 | 5.50% | \$454,962.50 | \$869,962.50 |
| 11/1/2033 | \$15,675,000.00 | | | \$443,550.00 | \$443,550.00 |
| 5/1/2034 | \$15,675,000.00 | \$440,000.00 | 5.50% | \$443,550.00 | \$883,550.00 |
| 11/1/2034 | \$15,235,000.00 | | | \$431,450.00 | \$431,450.00 |
| 5/1/2035 | \$15,235,000.00 | \$465,000.00 | 5.50% | \$431,450.00 | \$896,450.00 |
| 11/1/2035 | \$14,770,000.00 | | | \$418,662.50 | \$418,662.50 |
| 5/1/2036 | \$14,770,000.00 | \$490,000.00 | 5.50% | \$418,662.50 | \$908,662.50 |
| 11/1/2036 | \$14,280,000.00 | | | \$405,187.50 | \$405,187.50 |
| 5/1/2037 | \$14,280,000.00 | \$515,000.00 | 5.50% | \$405,187.50 | \$920,187.50 |
| 11/1/2037 | \$13,765,000.00 | | | \$391,025.00 | \$391,025.00 |
| 5/1/2038 | \$13,765,000.00 | \$545,000.00 | 5.50% | \$391,025.00 | \$936,025.00 |
| 11/1/2038 | \$13,220,000.00 | | | \$376,037.50 | \$376,037.50 |
| 5/1/2039 | \$13,220,000.00 | \$575,000.00 | 5.50% | \$376,037.50 | \$951,037.50 |
| 11/1/2039 | \$12,645,000.00 | | | \$360,225.00 | \$360,225.00 |
| 5/1/2040 | \$12,645,000.00 | \$610,000.00 | 5.50% | \$360,225.00 | \$970,225.00 |
| 11/1/2040 | \$12,035,000.00 | | | \$343,450.00 | \$343,450.00 |
| 5/1/2041 | \$12,035,000.00 | \$645,000.00 | 5.50% | \$343,450.00 | \$988,450.00 |
| 11/1/2041 | \$11,390,000.00 | | | \$325,712.50 | \$325,712.50 |
| 5/1/2042 | \$11,390,000.00 | \$680,000.00 | 5.50% | \$325,712.50 | \$1,005,712.50 |
| 11/1/2042 | \$10,710,000.00 | | | \$307,012.50 | \$307,012.50 |
| 5/1/2043 | \$10,710,000.00 | \$720,000.00 | 5.50% | \$307,012.50 | \$1,027,012.50 |
| 11/1/2043 | \$9,990,000.00 | | | \$287,212.50 | \$287,212.50 |
| 5/1/2044 | \$9,990,000.00 | \$760,000.00 | 5.75% | \$287,212.50 | \$1,047,212.50 |
| 11/1/2044 | \$9,230,000.00 | | | \$265,362.50 | \$265,362.50 |
| 5/1/2045 | \$9,230,000.00 | \$805,000.00 | 5.75% | \$265,362.50 | \$1,070,362.50 |
| 11/1/2045 | \$8,425,000.00 | | | \$242,218.75 | \$242,218.75 |
| 5/1/2046 | \$8,425,000.00 | \$855,000.00 | 5.75% | \$242,218.75 | \$1,097,218.75 |
| 11/1/2046 | \$7,570,000.00 | | | \$217,637.50 | \$217,637.50 |
| 5/1/2047 | \$7,570,000.00 | \$905,000.00 | 5.75% | \$217,637.50 | \$1,122,637.50 |
| 11/1/2047 | \$6,665,000.00 | | | \$191,618.75 | \$191,618.75 |
| 5/1/2048 | \$6,665,000.00 | \$955,000.00 | 5.75% | \$191,618.75 | \$1,146,618.75 |
| 11/1/2048 | \$5,710,000.00 | | | \$164,162.50 | \$164,162.50 |
| 5/1/2049 | \$5,710,000.00 | \$1,015,000.00 | 5.75% | \$164,162.50 | \$1,179,162.50 |
| 11/1/2049 | \$4,695,000.00 | | | \$134,981.25 | \$134,981.25 |
| 5/1/2050 | \$4,695,000.00 | \$1,075,000.00 | 5.75% | \$134,981.25 | \$1,209,981.25 |
| 11/1/2050 | \$3,620,000.00 | | | \$104,075.00 | \$104,075.00 |
| 5/1/2051 | \$3,620,000.00 | \$1,140,000.00 | 5.75% | \$104,075.00 | \$1,244,075.00 |
| 11/1/2051 | \$2,480,000.00 | | | \$71,300.00 | \$71,300.00 |
| 5/1/2052 | \$2,480,000.00 | \$1,205,000.00 | 5.75% | \$71,300.00 | \$1,276,300.00 |
| 11/1/2052 | \$1,275,000.00 | | | \$36,656.25 | \$36,656.25 |
| 5/1/2053 | \$1,275,000.00 | \$1,275,000.00 | 5.75% | \$36,656.25 | \$1,311,656.25 |
| Total | | \$18,995,000.00 | | \$20,758,744.38 | \$39,753,744.38 |

Summary of Revenues Expenditures and Changes in Fund Balance
 Fiscal Year 2027 Budget
 Series 2023 AA2 Bonds

| ACCOUNT DESCRIPTION | ADOPTED | ACTUAL | PROJECTED | TOTAL | % +/-) Budget | ANNUAL |
|---------------------------------------|-----------------------|-----------------------|------------------------|-----------------------|------------------|-----------------------|
| | BUDGET FY 2026 | THRU 1/31/2026 | February- 9/30/2026 | PROJECTED FY 2026 | | BUDGET FY 2027 |
| REVENUES | | | | | | |
| Interest - Investments | \$0.00 | \$16,877.00 | \$0.00 | \$16,877.00 | 0% | \$0.00 |
| Special Assmnts- Tax Collector | \$0.00 | \$233,135.00 | \$0.00 | \$233,135.00 | 0% | \$1,128,164.89 |
| Special Assmnts- Discounts | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0% | -\$45,126.60 |
| Special Assmnts- CDD Collected | \$1,064,244.00 | \$1,159,856.00 | \$0.00 | \$1,159,856.00 | 9% | \$0.00 |
| TOTAL REVENUES | \$1,064,244.00 | \$1,409,868.00 | \$0.00 | \$1,409,868.00 | 32% | \$1,083,038.30 |
| EXPENDITURES | | | | | | |
| <i>Administrative</i> | | | | | | |
| Misc-Assessment Collection Cost | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0% | \$22,563.30 |
| Total Administrative | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0% | \$22,563.30 |
| <i>Debt Service</i> | | | | | | |
| Principal Debt Retirement | \$205,000.00 | \$195,000.00 | \$10,000.00 | \$205,000.00 | 0% | \$215,000.00 |
| Interest Expense | \$859,244.00 | \$432,181.00 | \$427,063.00 | \$859,244.00 | 0% | \$848,743.75 |
| Total Debt Service | \$1,064,244.00 | \$627,181.00 | \$437,063.00 | \$1,064,244.00 | 0% | \$1,063,743.75 |
| TOTAL EXPENDITURES | \$1,064,244.00 | \$627,181.00 | \$437,063.00 | \$1,064,244.00 | | \$1,086,307.05 |
| Excess (deficiency) of revenues | | | | | | |
| Over (under) expenditures | \$0.00 | \$782,687.00 | -\$437,063.00 | \$345,624.00 | 0% | -\$3,268.75 |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| TOTAL OTHER SOURCES (USES) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | \$0.00 |
| Net change in fund balance | | \$782,687.00 | -\$437,063.00 | \$345,624.00 | 0% | -\$3,268.75 |
| FUND BALANCE, BEGINNING | | \$0.00 | \$0.00 | \$0.00 | 0% | \$345,624.00 |
| FUND BALANCE, ENDING | \$0.00 | \$782,687.00 | -\$437,063.00 | \$345,624.00 | 0% | \$342,355.25 |

| PAR VALUE OF BONDS AFTER ANNUAL PRINCIPAL PAYMENT | | | | |
|---|--------------|--------------|--------------|--------------|
| | 11/1/2024 | 11/1/2025 | 11/1/2026 | 11/1/2027 |
| Series 2023 AA2 Bonds | \$14,240,000 | \$13,990,000 | \$13,795,000 | \$13,590,000 |

Amortization Schedule
Special Assessment Bonds, Series 2023 (Assessment Area Two)

| Period Ending | Outstanding Balance | Principal | Coupon | Interest | Debt Service |
|----------------------|----------------------------|------------------------|---------------|------------------------|------------------------|
| 11/1/2026 | \$13,795,000.00 | \$205,000.00 | 5.250% | \$427,062.50 | \$632,062.50 |
| 5/1/2027 | \$13,590,000.00 | | | \$421,681.25 | \$421,681.25 |
| 11/1/2027 | \$13,590,000.00 | \$215,000.00 | 5.250% | \$421,681.25 | \$636,681.25 |
| 5/1/2028 | \$13,375,000.00 | | | \$416,037.50 | \$416,037.50 |
| 11/1/2028 | \$13,375,000.00 | \$225,000.00 | 5.250% | \$416,037.50 | \$641,037.50 |
| 5/1/2029 | \$13,150,000.00 | | | \$410,131.25 | \$410,131.25 |
| 11/1/2029 | \$13,150,000.00 | \$240,000.00 | 5.250% | \$410,131.25 | \$650,131.25 |
| 5/1/2030 | \$12,910,000.00 | | | \$403,831.25 | \$403,831.25 |
| 11/1/2030 | \$12,910,000.00 | \$250,000.00 | 5.250% | \$403,831.25 | \$653,831.25 |
| 5/1/2031 | \$12,660,000.00 | | | \$397,268.75 | \$397,268.75 |
| 11/1/2031 | \$12,660,000.00 | \$265,000.00 | 6.125% | \$397,268.75 | \$662,268.75 |
| 5/1/2032 | \$12,395,000.00 | | | \$389,153.13 | \$389,153.13 |
| 11/1/2032 | \$12,395,000.00 | \$280,000.00 | 6.125% | \$389,153.13 | \$669,153.13 |
| 5/1/2033 | \$12,115,000.00 | | | \$380,578.13 | \$380,578.13 |
| 11/1/2033 | \$12,115,000.00 | \$295,000.00 | 6.125% | \$380,578.13 | \$675,578.13 |
| 5/1/2034 | \$11,820,000.00 | | | \$371,543.75 | \$371,543.75 |
| 11/1/2034 | \$11,820,000.00 | \$315,000.00 | 6.125% | \$371,543.75 | \$686,543.75 |
| 5/1/2035 | \$11,505,000.00 | | | \$361,896.88 | \$361,896.88 |
| 11/1/2035 | \$11,505,000.00 | \$335,000.00 | 6.125% | \$361,896.88 | \$696,896.88 |
| 5/1/2036 | \$11,170,000.00 | | | \$351,637.50 | \$351,637.50 |
| 11/1/2036 | \$11,170,000.00 | \$355,000.00 | 6.125% | \$351,637.50 | \$706,637.50 |
| 5/1/2037 | \$10,815,000.00 | | | \$340,765.63 | \$340,765.63 |
| 11/1/2037 | \$10,815,000.00 | \$375,000.00 | 6.125% | \$340,765.63 | \$715,765.63 |
| 5/1/2038 | \$10,440,000.00 | | | \$329,281.25 | \$329,281.25 |
| 11/1/2038 | \$10,440,000.00 | \$400,000.00 | 6.125% | \$329,281.25 | \$729,281.25 |
| 5/1/2039 | \$10,040,000.00 | | | \$317,031.25 | \$317,031.25 |
| 11/1/2039 | \$10,040,000.00 | \$425,000.00 | 6.125% | \$317,031.25 | \$742,031.25 |
| 5/1/2040 | \$9,615,000.00 | | | \$304,015.63 | \$304,015.63 |
| 11/1/2040 | \$9,615,000.00 | \$450,000.00 | 6.125% | \$304,015.63 | \$754,015.63 |
| 5/1/2041 | \$9,165,000.00 | | | \$290,234.38 | \$290,234.38 |
| 11/1/2041 | \$9,165,000.00 | \$475,000.00 | 6.125% | \$290,234.38 | \$765,234.38 |
| 5/1/2042 | \$8,690,000.00 | | | \$275,687.50 | \$275,687.50 |
| 11/1/2042 | \$8,690,000.00 | \$505,000.00 | 6.125% | \$275,687.50 | \$780,687.50 |
| 5/1/2043 | \$8,185,000.00 | | | \$260,221.88 | \$260,221.88 |
| 11/1/2043 | \$8,185,000.00 | \$540,000.00 | 6.125% | \$260,221.88 | \$800,221.88 |
| 5/1/2044 | \$7,645,000.00 | | | \$243,684.38 | \$243,684.38 |
| 11/1/2044 | \$7,645,000.00 | \$570,000.00 | 6.375% | \$243,684.38 | \$813,684.38 |
| 5/1/2045 | \$7,075,000.00 | | | \$225,515.63 | \$225,515.63 |
| 11/1/2045 | \$7,075,000.00 | \$605,000.00 | 6.375% | \$225,515.63 | \$830,515.63 |
| 5/1/2046 | \$6,470,000.00 | | | \$206,231.25 | \$206,231.25 |
| 11/1/2046 | \$6,470,000.00 | \$645,000.00 | 6.375% | \$206,231.25 | \$851,231.25 |
| 5/1/2047 | \$5,825,000.00 | | | \$185,671.88 | \$185,671.88 |
| 11/1/2047 | \$5,825,000.00 | \$685,000.00 | 6.375% | \$185,671.88 | \$870,671.88 |
| 5/1/2048 | \$5,140,000.00 | | | \$163,837.50 | \$163,837.50 |
| 11/1/2048 | \$5,140,000.00 | \$730,000.00 | 6.375% | \$163,837.50 | \$893,837.50 |
| 5/1/2049 | \$4,410,000.00 | | | \$140,568.75 | \$140,568.75 |
| 11/1/2049 | \$4,410,000.00 | \$775,000.00 | 6.375% | \$140,568.75 | \$915,568.75 |
| 5/1/2050 | \$3,635,000.00 | | | \$115,865.63 | \$115,865.63 |
| 11/1/2050 | \$3,635,000.00 | \$825,000.00 | 6.375% | \$115,865.63 | \$940,865.63 |
| 5/1/2051 | \$2,810,000.00 | | | \$89,568.75 | \$89,568.75 |
| 11/1/2051 | \$2,810,000.00 | \$880,000.00 | 6.375% | \$89,568.75 | \$969,568.75 |
| 5/1/2052 | \$1,930,000.00 | | | \$61,518.75 | \$61,518.75 |
| 11/1/2052 | \$1,930,000.00 | \$935,000.00 | 6.375% | \$61,518.75 | \$996,518.75 |
| 5/1/2053 | \$995,000.00 | | | \$31,715.63 | \$31,715.63 |
| 11/1/2053 | \$995,000.00 | \$995,000.00 | 6.375% | \$31,715.63 | \$1,026,715.63 |
| Total | | \$14,240,000.00 | | \$17,498,076.09 | \$31,738,076.09 |

Summary of Revenues Expenditures and Changes in Fund Balance
 Fiscal Year 2027 Budget
 Series 2024 AA3 Bonds

| ACCOUNT DESCRIPTION | ADOPTED | ACTUAL | PROJECTED | TOTAL | % +/-) Budget | ANNUAL |
|--|---------------------|---------------------|------------------------|----------------------|------------------|---------------------|
| | BUDGET FY 2026 | THRU 1/31/2026 | February- 9/30/2026 | PROJECTED FY 2026 | | BUDGET FY 2027 |
| REVENUES | | | | | | |
| Interest - Investments | \$0.00 | \$9,432.00 | \$0.00 | \$9,432.00 | 0% | \$0.00 |
| Special Assmnts- Tax Collector | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0% | \$657,973.40 |
| Special Assmnts- Discounts | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0% | -\$26,318.94 |
| Special Assmnts- CDD Collected | \$620,588.00 | \$613,298.00 | \$7,290.00 | \$620,588.00 | 0% | \$0.00 |
| TOTAL REVENUES | \$620,588.00 | \$622,730.00 | \$7,290.00 | \$630,020.00 | 2% | \$631,654.47 |
| EXPENDITURES | | | | | | |
| <i>Administrative</i> | | | | | | |
| Misc-Assessment Collection Cost | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0% | \$13,159.47 |
| Total Administrative | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0% | \$13,159.47 |
| <i>Debt Service</i> | | | | | | |
| Principal Debt Retirement | \$130,000.00 | \$0.00 | \$130,000.00 | \$130,000.00 | 0% | \$135,000.00 |
| Principal Debt Retirement - Special Call | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0% | \$0.00 |
| Interest Expense | \$490,558.00 | \$245,279.00 | \$245,279.00 | \$490,558.00 | 0% | \$484,447.50 |
| Total Debt Service | \$620,558.00 | \$245,279.00 | \$375,279.00 | \$620,558.00 | 0% | \$619,447.50 |
| TOTAL EXPENDITURES | \$620,558.00 | \$245,279.00 | \$375,279.00 | \$620,558.00 | | \$632,606.97 |
| Excess (deficiency) of revenues | | | | | | |
| Over (under) expenditures | \$30.00 | \$377,451.00 | -\$367,989.00 | \$9,462.00 | 31440% | -\$952.50 |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| TOTAL OTHER SOURCES (USES) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | \$0.00 |
| Net change in fund balance | | \$377,451.00 | -\$367,989.00 | \$9,462.00 | 0% | -\$952.50 |
| FUND BALANCE, BEGINNING | | \$0.00 | \$0.00 | \$0.00 | 0% | \$9,462.00 |
| FUND BALANCE, ENDING | \$0.00 | \$377,451.00 | -\$367,989.00 | \$9,462.00 | 0% | \$8,509.50 |

| PAR VALUE OF BONDS AFTER ANNUAL PRINCIPAL PAYMENT | | | | |
|---|----------------|----------------|----------------|----------------|
| | 11/1/2024 | 11/1/2025 | 11/1/2026 | 11/1/2027 |
| Series 2024 AA3 Bonds | \$8,825,000.00 | \$8,700,000.00 | \$8,570,000.00 | \$8,435,000.00 |

**Amortization Schedule
Special Assessment Bonds, Series 2024 (Assessment Area Three)**

| Period Ending | Outstanding Balance | Principal | Coupon | Interest | Debt Service |
|----------------------|----------------------------|-----------------------|---------------|-----------------------|------------------------|
| 11/1/2026 | \$8,570,000.00 | | | \$242,223.75 | \$242,223.75 |
| 5/1/2027 | \$8,570,000.00 | \$135,000.00 | 4.700% | \$242,223.75 | \$377,223.75 |
| 11/1/2027 | \$8,435,000.00 | | | \$239,051.25 | \$239,051.25 |
| 5/1/2028 | \$8,435,000.00 | \$140,000.00 | 4.700% | \$239,051.25 | \$379,051.25 |
| 11/1/2028 | \$8,295,000.00 | | | \$235,761.25 | \$235,761.25 |
| 5/1/2029 | \$8,295,000.00 | \$150,000.00 | 4.700% | \$235,761.25 | \$385,761.25 |
| 11/1/2029 | \$8,145,000.00 | | | \$232,236.25 | \$232,236.25 |
| 5/1/2030 | \$8,145,000.00 | \$155,000.00 | 4.700% | \$232,236.25 | \$387,236.25 |
| 11/1/2030 | \$7,990,000.00 | | | \$228,593.75 | \$228,593.75 |
| 5/1/2031 | \$7,990,000.00 | \$165,000.00 | 4.700% | \$228,593.75 | \$393,593.75 |
| 11/1/2031 | \$7,825,000.00 | | | \$224,716.25 | \$224,716.25 |
| 5/1/2032 | \$7,825,000.00 | \$170,000.00 | 5.550% | \$224,716.25 | \$394,716.25 |
| 11/1/2032 | \$7,655,000.00 | | | \$219,998.75 | \$219,998.75 |
| 5/1/2033 | \$7,655,000.00 | \$180,000.00 | 5.550% | \$219,998.75 | \$399,998.75 |
| 11/1/2033 | \$7,475,000.00 | | | \$215,003.75 | \$215,003.75 |
| 5/1/2034 | \$7,475,000.00 | \$190,000.00 | 5.550% | \$215,003.75 | \$405,003.75 |
| 11/1/2034 | \$7,285,000.00 | | | \$209,731.25 | \$209,731.25 |
| 5/1/2035 | \$7,285,000.00 | \$200,000.00 | 5.550% | \$209,731.25 | \$409,731.25 |
| 11/1/2035 | \$7,085,000.00 | | | \$204,181.25 | \$204,181.25 |
| 5/1/2036 | \$7,085,000.00 | \$215,000.00 | 5.550% | \$204,181.25 | \$419,181.25 |
| 11/1/2036 | \$6,870,000.00 | | | \$198,215.00 | \$198,215.00 |
| 5/1/2037 | \$6,870,000.00 | \$225,000.00 | 5.550% | \$198,215.00 | \$423,215.00 |
| 11/1/2037 | \$6,645,000.00 | | | \$191,971.25 | \$191,971.25 |
| 5/1/2038 | \$6,645,000.00 | \$240,000.00 | 5.550% | \$191,971.25 | \$431,971.25 |
| 11/1/2038 | \$6,405,000.00 | | | \$185,311.25 | \$185,311.25 |
| 5/1/2039 | \$6,405,000.00 | \$250,000.00 | 5.550% | \$185,311.25 | \$435,311.25 |
| 11/1/2039 | \$6,155,000.00 | | | \$178,373.75 | \$178,373.75 |
| 5/1/2040 | \$6,155,000.00 | \$265,000.00 | 5.550% | \$178,373.75 | \$443,373.75 |
| 11/1/2040 | \$5,890,000.00 | | | \$171,020.00 | \$171,020.00 |
| 5/1/2041 | \$5,890,000.00 | \$280,000.00 | 5.550% | \$171,020.00 | \$451,020.00 |
| 11/1/2041 | \$5,610,000.00 | | | \$163,250.00 | \$163,250.00 |
| 5/1/2042 | \$5,610,000.00 | \$300,000.00 | 5.550% | \$163,250.00 | \$463,250.00 |
| 11/1/2042 | \$5,310,000.00 | | | \$154,925.00 | \$154,925.00 |
| 5/1/2043 | \$5,310,000.00 | \$315,000.00 | 5.550% | \$154,925.00 | \$469,925.00 |
| 11/1/2043 | \$4,995,000.00 | | | \$146,183.75 | \$146,183.75 |
| 5/1/2044 | \$4,995,000.00 | \$335,000.00 | 5.550% | \$146,183.75 | \$481,183.75 |
| 11/1/2044 | \$4,660,000.00 | | | \$136,887.50 | \$136,887.50 |
| 5/1/2045 | \$4,660,000.00 | \$355,000.00 | 5.875% | \$136,887.50 | \$491,887.50 |
| 11/1/2045 | \$4,305,000.00 | | | \$126,459.38 | \$126,459.38 |
| 5/1/2046 | \$4,305,000.00 | \$375,000.00 | 5.875% | \$126,459.38 | \$501,459.38 |
| 11/1/2046 | \$3,930,000.00 | | | \$115,443.75 | \$115,443.75 |
| 5/1/2047 | \$3,930,000.00 | \$395,000.00 | 5.875% | \$115,443.75 | \$510,443.75 |
| 11/1/2047 | \$3,535,000.00 | | | \$103,840.63 | \$103,840.63 |
| 5/1/2048 | \$3,535,000.00 | \$420,000.00 | 5.875% | \$103,840.63 | \$523,840.63 |
| 11/1/2048 | \$3,115,000.00 | | | \$91,503.13 | \$91,503.13 |
| 5/1/2049 | \$3,115,000.00 | \$445,000.00 | 5.875% | \$91,503.13 | \$536,503.13 |
| 11/1/2049 | \$2,670,000.00 | | | \$78,431.25 | \$78,431.25 |
| 5/1/2050 | \$2,670,000.00 | \$475,000.00 | 5.875% | \$78,431.25 | \$553,431.25 |
| 11/1/2050 | \$2,195,000.00 | | | \$64,478.13 | \$64,478.13 |
| 5/1/2051 | \$2,195,000.00 | \$500,000.00 | 5.875% | \$64,478.13 | \$564,478.13 |
| 11/1/2051 | \$1,695,000.00 | | | \$49,790.63 | \$49,790.63 |
| 5/1/2052 | \$1,695,000.00 | \$530,000.00 | 5.875% | \$49,790.63 | \$579,790.63 |
| 11/1/2052 | \$1,165,000.00 | | | \$34,221.88 | \$34,221.88 |
| 5/1/2053 | \$1,165,000.00 | \$565,000.00 | 5.875% | \$34,221.88 | \$599,221.88 |
| 11/1/2053 | \$600,000.00 | | | \$17,625.00 | \$17,625.00 |
| 5/1/2054 | \$600,000.00 | \$600,000.00 | 5.875% | \$17,625.00 | \$617,625.00 |
| Total | | \$8,825,000.00 | | \$9,934,806.12 | \$18,759,806.12 |

Budget Narrative
Fiscal Year 2027

REVENUES

Operations & Maintenance Assessments – On Roll

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District to pay for the operating expenditures during the Fiscal Year. The collection will be provided by the Tax Collector pursuant to Section 197.3632, Florida Statutes, which is the Uniform Collection Methodology.

Miscellaneous-Assessment Collection Costs

The district reimburses the tax collector for necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The district also compensates the tax collector for the actual cost of collection or 2% on the amount of special assessments collected and remitted, whichever is greater. The assessment collection cost is based on a maximum of 2% of the anticipated assessment collections.

Special Assessments-Discounts

Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments only when collected by the Tax Collector. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

EXPENDITURES

Debt Service

Principal Debt Retirement

The district pays regular principal payments to annually to pay down/retire the debt.

Interest Expense

The District Pays interest Expenses on the debt twice a year.



Sawgrass Village

Community Development District

Supporting Budget Schedule

FY 2027

**Assessment Summary
Fiscal Year 2027 vs. Fiscal Year 2026**

ASSESSMENT ALLOCATION

| Series 2023 Assessment Area One - Phases 1, 2, & 3 | | | | | | | | | | |
|--|------------|----------------|------------|---------------|--------------------------|------------|---------------|----------------------------|------------|---------------|
| Product | Units | O&M Assessment | | | Debt Service Series 2023 | | | Total Assessments per Unit | | |
| | | FY 2027 | FY 2026 | Dollar Change | FY 2027 | FY 2026 | Dollar Change | FY 2027 | FY 2026 | Dollar Change |
| Single Family 40' | 54 | \$1,098.16 | \$610.03 | \$488.13 | \$1,382.98 | \$1,382.98 | \$0.00 | \$2,481.14 | \$1,993.01 | \$488.13 |
| Single Family 50' | 217 | \$1,372.70 | \$762.53 | \$610.16 | \$1,728.72 | \$1,728.72 | \$0.00 | \$3,101.42 | \$2,491.26 | \$610.16 |
| Single Family 60' | 305 | \$1,647.24 | \$915.04 | \$732.20 | \$2,074.47 | \$2,074.47 | \$0.00 | \$3,721.70 | \$2,989.51 | \$732.20 |
| Single Family 70' | 131 | \$1,921.78 | \$1,067.55 | \$854.23 | \$2,420.21 | \$2,420.21 | \$0.00 | \$4,341.99 | \$3,487.76 | \$854.23 |
| | 707 | | | | | | | | | |
| Series 2023 Assessment Area Two - Phase 4 | | | | | | | | | | |
| Product | Units | O&M Assessment | | | Debt Service Series 2023 | | | Total Assessments per Unit | | |
| | | FY 2027 | FY 2026 | Dollar Change | FY 2027 | FY 2026 | Dollar Change | FY 2027 | FY 2026 | Dollar Change |
| Single Family 40' | 231 | \$1,098.16 | \$610.03 | \$488.13 | \$1,382.98 | \$1,382.98 | \$0.00 | \$2,481.14 | \$1,993.01 | \$488.13 |
| Single Family 50' | 343 | \$1,372.70 | \$762.53 | \$610.16 | \$1,728.72 | \$1,728.72 | \$0.00 | \$3,101.42 | \$2,491.26 | \$610.16 |
| Single Family 60' | 104 | \$1,647.24 | \$915.04 | \$732.20 | \$2,074.47 | \$2,074.47 | \$0.00 | \$3,721.70 | \$2,989.51 | \$732.20 |
| | 678 | | | | | | | | | |
| Series 2024 Assessment Area Three - Phase 5 | | | | | | | | | | |
| Product | Units | O&M Assessment | | | Debt Service Series 2024 | | | Total Assessments per Unit | | |
| | | FY 2027 | FY 2026 | Dollar Change | FY 2027 | FY 2026 | Dollar Change | FY 2027 | FY 2026 | Dollar Change |
| Single Family 40' | 92 | \$1,098.16 | \$610.03 | \$488.13 | \$1,382.30 | \$1,382.30 | \$0.00 | \$2,480.45 | \$1,992.32 | \$488.13 |
| Single Family 50' | 138 | \$1,372.70 | \$762.53 | \$610.16 | \$1,727.87 | \$1,727.87 | \$0.00 | \$3,100.57 | \$2,490.41 | \$610.16 |
| Single Family 60' | 141 | \$1,647.24 | \$915.04 | \$732.20 | \$2,073.45 | \$2,073.45 | \$0.00 | \$3,720.68 | \$2,988.49 | \$732.20 |
| | 371 | | | | | | | | | |

RESOLUTION 2026-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE SAWGRASS VILLAGE COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED OPERATION AND MAINTENANCE BUDGET FOR FISCAL YEAR 2026/2027; SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING, AND PUBLICATION REQUIREMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager prepared and submitted to the Board of Supervisors (“**Board**”) of the Sawgrass Village Community Development District (“**District**”) prior to June 15, 2026, a proposed operation and maintenance budget for the fiscal year beginning October 1, 2026, and ending September 30, 2027 (“**Proposed Budget**”); and

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF THE DISTRICT:

- 1. Proposed Budget Approved.** The Proposed Budget, including any modifications made by the Board, attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.
- 2. Setting a Public Hearing.** The public hearing on said Proposed Budget is hereby declared and set for Wednesday August 26, 2026 at 1:00 pm at The Eaves Bend Amenity Center, 4725 Los Robles Court, Palmetto, FL 35779.
- 3. Transmittal of Proposed Budget to Local General Purpose Government.** The District Manager is hereby directed to submit a copy of the Proposed Budget to Manatee County at least 60 days prior to the hearing set above.
- 4. Posting of Proposed Budget.** In accordance with Section 189.016, Florida Statutes, the District’s Secretary is further directed to post the Proposed Budget on the District’s website at least 2 days before the budget hearing date and shall remain on the website for at least 45 days.
- 5. Publication of Notice.** Notice of this public hearing shall be published in the manner prescribed by Florida law.
- 6. Effective Date.** This Resolution shall take effect immediately upon adoption.

Passed and Adopted on May 27, 2026.

Attested By:

**Sawgrass Village
Community Development District**

Print Name: _____
Secretary/Assistant Secretary

Carlos de la Ossa
Chair of the Board of Supervisors

Exhibit A: Proposed Budget for Fiscal Year 2026/2027



*Sawgrass Village
Community Development District*

**FISCAL YEAR 2027
PROPOSED BUDGET**

May 27, 2026

CLEAR PARTNERSHIPS



Sawgrass Village

Community Development District

Page #

OPERATING BUDGET

General Fund

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DEBT SERVICE BUDGETS

Series 2023-1

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Series 2023-2

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| Summary of Revenues, Expenditures and Changes in Fund Balances | 10 |
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Series 2024

| | |
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SUPPORTING BUDGET SCHEDULE

| | |
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Sawgrass Village
Community Development District

Operating Budget
FY 2027

Summary of Revenues Expenditures and Changes in Fund Balance
 Fiscal Year 2027 Budget
 General Fund 001

| ACCOUNT DESCRIPTION | ADOPTED BUDGET FY 2026 | ANNUAL BUDGET FY 2027 |
|---|------------------------------|-----------------------------|
| REVENUES | | |
| Special Assmnts- Tax Collector | \$0.00 | \$2,529,880.85 |
| Special Assmnts- Discounts | \$0.00 | -\$101,195.23 |
| Developer Estimated Contribution | \$1,321,030.00 | \$0.00 |
| TOTAL REVENUES | \$1,321,030.00 | \$2,428,685.62 |
| EXPENDITURES | | |
| <i>Financial and Administrative</i> | | |
| Supervisor Fees | \$12,000.00 | \$12,000.00 |
| District Manager | \$25,000.00 | \$25,000.00 |
| ProfServ-Construction | \$6,000.00 | \$6,000.00 |
| ProfServ-Field Management | \$12,000.00 | \$18,000.00 |
| Administrative Services | \$4,500.00 | \$4,500.00 |
| ProfServ-Recording Secretary | \$2,400.00 | \$2,400.00 |
| Financial & Revenue Collections | \$5,000.00 | \$5,000.00 |
| Rentals & Leases | \$600.00 | \$600.00 |
| ProfServ-Info Technology | \$600.00 | \$600.00 |
| Accounting Services | \$9,000.00 | \$9,000.00 |
| ProfServ-Dissemination Agent | \$15,000.00 | \$15,000.00 |
| Website Administration | \$1,200.00 | \$1,200.00 |
| District Engineer | \$12,500.00 | \$12,500.00 |
| District Counsel | \$10,000.00 | \$15,000.00 |
| ProfServ-Trustee Fees | \$6,500.00 | \$13,000.00 |
| Auditing Services | \$6,000.00 | \$7,300.00 |
| Postage, Phone, Faxes, Copies | \$500.00 | \$500.00 |
| Legal Advertising | \$2,000.00 | \$3,500.00 |
| Bank Fees | \$100.00 | \$0.00 |
| Dues, Licenses, Subscriptions | \$175.00 | \$175.00 |
| Website Compliance | \$1,600.00 | \$1,613.00 |
| Misc-Assessment Collection Cost | \$0.00 | \$50,597.62 |
| Meeting Expense | \$1,000.00 | \$1,000.00 |
| Tax Collector/Appraiser Fees | \$1,200.00 | \$0.00 |
| DTS - Continuing Disclosure Software Subscription | \$0.00 | \$5,000.00 |
| Arbitrage Reporting | \$0.00 | \$1,200.00 |
| Total Administrative | \$134,875.00 | \$210,685.62 |
| <i>Insurance</i> | | |
| Insurance - General Liability | \$3,718.00 | \$0.00 |
| Public Officials Insurance | \$2,633.00 | \$0.00 |
| Insurance -Property & Casualty | \$20,000.00 | \$0.00 |
| Insurance Deductible | \$2,500.00 | \$2,500.00 |
| Total Insurance Premium | \$0.00 | \$40,000.00 |
| Total Insurance | \$28,851.00 | \$42,500.00 |

| ACCOUNT DESCRIPTION | ADOPTED BUDGET FY 2026 | ANNUAL BUDGET FY 2027 |
|---|------------------------------|-----------------------------|
| Utility Services | | |
| Water/Waste | \$10,000.00 | \$85,000.00 |
| Electric Utility Services | \$28,000.00 | \$500,000.00 |
| Utility - StreetLights | \$289,458.00 | \$0.00 |
| Total Utility Services | \$327,458.00 | \$585,000.00 |
| Other Physical Environment | | |
| Landscape Maintenance - Contract | \$600,000.00 | \$1,000,000.00 |
| Landscape - Mulch | \$35,000.00 | \$50,000.00 |
| Landscape - Annuals | \$12,500.00 | \$24,000.00 |
| Irrigation Repairs & Maintenance | \$20,000.00 | \$20,000.00 |
| Debris Cleanup | \$9,000.00 | \$9,000.00 |
| ProfServ-Wildlife Management Service | \$9,000.00 | \$16,200.00 |
| Mitigation Maintenance | \$23,986.00 | \$36,000.00 |
| Storm Clean Up | \$35,000.00 | \$35,000.00 |
| Contracts-Aquatic Control | \$69,360.00 | \$75,000.00 |
| Water Trucks | \$0.00 | \$30,000.00 |
| Aquatic R&M | \$0.00 | \$5,000.00 |
| Tree Trimming | \$0.00 | \$10,000.00 |
| ROW Maintenance | \$0.00 | \$25,000.00 |
| FPL Easement Maintenance | \$0.00 | \$50,000.00 |
| Landscape - Plant Replacement | \$0.00 | \$100,000.00 |
| Dog Station Service & Supplies | \$4,000.00 | \$4,000.00 |
| Sidewalk, Pavement, & Signage | \$2,000.00 | \$10,000.00 |
| Pressure Washing | \$0.00 | \$10,000.00 |
| Holiday Lights | \$0.00 | \$10,000.00 |
| Boundary Walls, Fences, & Monuments | \$0.00 | \$20,000.00 |
| Playground R&M | \$0.00 | \$10,000.00 |
| Fountain Service | \$0.00 | \$7,800.00 |
| Onsite Maintenance | \$0.00 | \$8,500.00 |
| Total Other Physical Environment | \$819,846.00 | \$1,565,500.00 |
| Contingency | | |
| Misc-Contingency | \$10,000.00 | \$25,000.00 |
| Total Contingency | \$10,000.00 | \$25,000.00 |
| TOTAL EXPENDITURES | \$1,321,030.00 | \$2,428,685.62 |
| OTHER FINANCING SOURCES (USES) | | |
| TOTAL OTHER SOURCES (USES) | \$0.00 | \$0.00 |
| Net change in fund balance | | \$0.00 |
| FUND BALANCE, BEGINNING | \$163,035.00 | \$1,635,482.58 |
| FUND BALANCE, ENDING | \$163,035.00 | \$1,635,482.58 |

Exhibit "A"
Allocation of Fund Balances

FISCAL YEAR 2026 RESERVE FUND ANALYSIS

| | |
|--|---------------|
| Beginning Fund Balance - Carry Forward Surplus as of 10/1/2025 | \$163,035.00 |
| Less: Forecasted Surplus/(Deficit) as of 9/30/2026 | \$163,035.00 |
| Estimated Funds Available - 9/30/2026 | \$0.00 |

FISCAL YEAR 2027 RESERVE FUND ANALYSIS

| | |
|--|-----------------------|
| Beginning Fund Balance - Carry Forward Surplus as of 10/1/2026 (1) | \$1,635,482.58 |
| Less: First Quarter Operating Reserve | -\$607,171.40 |
| Less: Designated Reserves for Capital Projects | \$0.00 |
| Less: Forecasted Surplus/(Deficit) as of 9/30/2027 | \$0.00 |
| Estimated Remaining Undesignated Cash as of 9/30/2027 | \$1,028,311.18 |

Notes

(1) Represents approximately 3 months of operating expenditures

Budget Narrative
Fiscal Year 2027

REVENUES

Special Assessments – Tax Collector

The district will levy a Non-Ad Valorem assessment on all the assessable property within the district to pay for the operating expenditures during the Fiscal Year. The collection will be provided by the Tax Collector pursuant to Section 197.3632, Florida Statutes, which is the Uniform Collection Methodology.

Special Assessments-Discounts

Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments only when collected by the Tax Collector. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

EXPENDITURES

Financial and Administrative

Supervisor Fees

Chapter 190 of the Florida Statutes allows for members of the Board of Supervisors to be compensated \$200 per meeting at which they are in attendance. The amount for the Fiscal Year is based upon four supervisors attending the meetings.

District Manager

The district retains the services of a consulting manager, who is responsible for the daily administration of the district's business, including any and all financial work related to the Bond Funds and Operating Funds of the District, and preparation of the minutes of the Board of Supervisors. In addition, the District Manager prepares the Annual Budget(s), implements all policies of the Board of Supervisors and attends all meetings of the Board of Supervisors.

ProfServ-Construction

The district has engaged Inframark for construction services and management of its contractors.

ProfServ-Field Management

The district has engaged Inframark for field services and management of its contractors.

Accounting Services

Services including the preparation and delivery of the district's financial statements in accordance with Governmental Accounting Standards, accounts payable and accounts receivable functions, asset tracking, investment tracking, capital program administration and requisition processing, filing of annual reports required by the State of Florida and monitoring of trust account activity.

Administrative Services

The district receives Management, Accounting and Administrative services as part of a Management Agreement.

ProfServ-Recording Secretary

Inframark provides recording services with nearly verbatim minutes.

Rentals & Leases

The anticipated cost of rental expenses includes but is not limited to renting meeting room space for district board meetings

Budget Narrative
Fiscal Year 2027

Website Administration

The cost of web hosting and regular maintenance of the district's website by Inframark Management Services.

District Engineer

The district's engineer provides general engineering services to the district, i.e., attendance and preparation for board meetings when requested, review of invoices, and other specifically requested assignments.

District Counsel

The district's attorney provides general legal services to the district, i.e., attendance and preparation for Board meetings, review of contracts, agreements, resolutions, and other research as directed or requested by the BOS District Manager.

ProfServ-Trustee Fees

The district pays US Bank an annual fee for trustee services on the Series 2014 and Series 2015 Bonds. The budgeted amount for the fiscal year is based on previous year plus any out-of-pocket expenses.

Auditing Services

The district is required to conduct an annual audit of its financial records by an Independent Certified Public Accounting Firm. The budgeted amount for the fiscal year is an estimate based on prior year costs.

Postage, Phone, Faxes, Copies

This item refers to the cost of materials and services to produce agendas and conduct day-to-day business of the district.

Legal Advertising

The district is required to advertise various notices for monthly Board meetings and other public hearings in the newspaper of general circulation.

Dues, Licenses and Fees

This represents the cost of the district's operating license as well as the cost of memberships in necessary organizations.

Office Supplies

This represents the cost of supplies used to prepare agenda packages, create required mailings, and perform other special projects. The budget for this line item also includes the cost for supplies in the district office.

Website Compliance

Cost of maintaining district website's compliance with the Americans with Disabilities Act of 1990.

Miscellaneous-Assessment Collection Costs

The district reimburses the tax collector for necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The district also compensates the tax collector for the actual cost of collection or 2% on the amount of special assessments collected and remitted, whichever is greater. The assessment collection cost is based on a maximum of 2% of the anticipated assessment collections.

DTS-Continuing Disclosure Software Subscription

On a quarterly and annual basis, disclosure of relevant district information

Arbitrage Reporting

The district is required to annually calculate the arbitrage rebate liability on its Series bonds.

Budget Narrative
Fiscal Year 2027

Insurance

Insurance Deductible

District's share of expenses for insured property when a claim is filed.

Total Insurance Premium Insurance

The district will incur expenditures for public officials' liability insurance for the Board and Staff and may incur a 10% premium increase.

Utility Services

Water/Waste

The district charges each new water system customer an Accrued Guaranteed Revenue Fee (AGRF) for wastewater service in accordance with the adopted rate schedule.

Electric Utility Services

Electricity for accounts with the local Utilities Commissions for the swim club, parks, and irrigation. Fees are based on historical costs for metered use.

Other Physical Environment

Landscape Maintenance - Contract

Landscaping companies provide maintenance consisting of mowing, edging, trimming, blowing, fertilizing, and applying pest and disease control chemicals to turf throughout the district.

Irrigation Repairs & Maintenance

Repair and maintenance costs associated with the irrigation.

Storm cleanup

Cost of replacing dead or damaged plants throughout the district. Cost of repairs and regular maintenance to landscaping equipment.

Waterway Management Program

Cost of maintaining waterways and rivers on district property.

Dog Waste Station Service & Supplies

Cost of cleaning and resupplying dog waste stations.

Landscape-Mulch

Contracted with a company covering the soil surface for various purposes and landscape management to the district.

Aquatic R&M

The expenses related to replacing beneficial aquatic plants, which may or may not have been required by other governmental entities.

Tree Trimming

Under Florida statute 163.045, which allows property owners to remove trees without a permit.

Pressure Washing

Pressure washer sidewalk and more and similar maintenance.

Holiday Decoration

Cost of decorations for major holidays (i.e., Christmas)

Budget Narrative
Fiscal Year 2027

Onsite Maintenance

Cost of upkeep and repairs to all facilities in the CDD's area.

Playground R&M

Cost of acquisition and upkeep of playground equipment in various locations of the CDD.

Misc.-Contingency

Funds set aside for projects, as determined by the district's board.



Sawgrass Village
Community Development District

Debt Service Budget
FY 2027

Summary of Revenues Expenditures and Changes in Fund Balance
 Fiscal Year 2027 Budget
 Series 2023 AA1 Bonds

| ACCOUNT DESCRIPTION | ADOPTED | ACTUAL | PROJECTED | TOTAL | % +/-) | ANNUAL |
|---------------------------------------|-----------------------|-----------------------|------------------------|-----------------------|------------|-----------------------|
| | BUDGET FY 2026 | THRU 1/31/2026 | February- 9/30/2026 | PROJECTED FY 2026 | | BUDGET FY 2027 |
| REVENUES | | | | | | |
| Interest - Investments | \$0.00 | \$22,250.00 | \$0.00 | \$22,250.00 | 0% | \$0.00 |
| Special Assmnts- Tax Collector | \$0.00 | \$813,956.00 | \$0.00 | \$813,956.00 | 0% | \$1,399,574.47 |
| Special Assmnts- Discounts | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0% | -\$55,982.98 |
| Special Assmnts- CDD Collected | \$1,319,968.00 | \$508,533.00 | \$811,435.00 | \$1,319,968.00 | 0% | \$0.00 |
| TOTAL REVENUES | \$1,319,968.00 | \$1,344,739.00 | \$811,435.00 | \$2,156,174.00 | 63% | \$1,343,591.49 |
| EXPENDITURES | | | | | | |
| <i>Administrative</i> | | | | | | |
| Misc-Assessment Collection Cost | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0% | \$27,991.49 |
| Total Administrative | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0% | \$27,991.49 |
| <i>Debt Service</i> | | | | | | |
| Principal Debt Retirement | \$290,000.00 | \$0.00 | \$290,000.00 | \$290,000.00 | 0% | \$305,000.00 |
| Interest Expense | \$1,029,968.00 | \$514,984.00 | \$514,984.00 | \$1,029,968.00 | 0% | \$1,015,831.26 |
| Total Debt Service | \$1,319,968.00 | \$514,984.00 | \$804,984.00 | \$1,319,968.00 | 0% | \$1,320,831.26 |
| TOTAL EXPENDITURES | \$1,319,968.00 | \$514,984.00 | \$804,984.00 | \$1,319,968.00 | | \$1,348,822.75 |
| Excess (deficiency) of revenues | | | | | | |
| Over (under) expenditures | \$0.00 | \$829,755.00 | \$6,451.00 | \$836,206.00 | 0% | -\$5,231.26 |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| TOTAL OTHER SOURCES (USES) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | \$0.00 |
| Net change in fund balance | | \$829,755.00 | \$6,451.00 | \$836,206.00 | 0% | -\$5,231.26 |
| FUND BALANCE, BEGINNING | | \$0.00 | \$0.00 | \$0.00 | 0% | \$836,206.00 |
| FUND BALANCE, ENDING | \$0.00 | \$829,755.00 | \$6,451.00 | \$836,206.00 | 0% | \$830,974.74 |

| PAR VALUE OF BONDS AFTER ANNUAL PRINCIPAL PAYMENT | | | | |
|---|--------------|--------------|--------------|--------------|
| | 11/1/2024 | 11/1/2025 | 11/1/2026 | 11/1/2027 |
| Series 2023 AA1 Bonds | \$18,730,000 | \$18,455,000 | \$18,165,000 | \$17,860,000 |

**Amortization Schedule
Special Assessment Bonds, Series 2023 (Series 2023 Project)**

| Period Ending | Outstanding Balance | Principal | Coupon | Interest | Debt Service |
|----------------------|----------------------------|------------------------|---------------|------------------------|------------------------|
| 11/1/2026 | \$18,165,000.00 | | | \$507,915.63 | \$507,915.63 |
| 5/1/2027 | \$18,165,000.00 | \$305,000.00 | 4.88% | \$507,915.63 | \$812,915.63 |
| 11/1/2027 | \$17,860,000.00 | | | \$500,481.25 | \$500,481.25 |
| 5/1/2028 | \$17,860,000.00 | \$320,000.00 | 4.88% | \$500,481.25 | \$820,481.25 |
| 11/1/2028 | \$17,540,000.00 | | | \$492,681.25 | \$492,681.25 |
| 5/1/2029 | \$17,540,000.00 | \$335,000.00 | 4.88% | \$492,681.25 | \$827,681.25 |
| 11/1/2029 | \$17,205,000.00 | | | \$484,515.63 | \$484,515.63 |
| 5/1/2030 | \$17,205,000.00 | \$355,000.00 | 4.88% | \$484,515.63 | \$839,515.63 |
| 11/1/2030 | \$16,850,000.00 | | | \$475,862.50 | \$475,862.50 |
| 5/1/2031 | \$16,850,000.00 | \$370,000.00 | 5.50% | \$475,862.50 | \$845,862.50 |
| 11/1/2031 | \$16,480,000.00 | | | \$465,687.50 | \$465,687.50 |
| 5/1/2032 | \$16,480,000.00 | \$390,000.00 | 5.50% | \$465,687.50 | \$855,687.50 |
| 11/1/2032 | \$16,090,000.00 | | | \$454,962.50 | \$454,962.50 |
| 5/1/2033 | \$16,090,000.00 | \$415,000.00 | 5.50% | \$454,962.50 | \$869,962.50 |
| 11/1/2033 | \$15,675,000.00 | | | \$443,550.00 | \$443,550.00 |
| 5/1/2034 | \$15,675,000.00 | \$440,000.00 | 5.50% | \$443,550.00 | \$883,550.00 |
| 11/1/2034 | \$15,235,000.00 | | | \$431,450.00 | \$431,450.00 |
| 5/1/2035 | \$15,235,000.00 | \$465,000.00 | 5.50% | \$431,450.00 | \$896,450.00 |
| 11/1/2035 | \$14,770,000.00 | | | \$418,662.50 | \$418,662.50 |
| 5/1/2036 | \$14,770,000.00 | \$490,000.00 | 5.50% | \$418,662.50 | \$908,662.50 |
| 11/1/2036 | \$14,280,000.00 | | | \$405,187.50 | \$405,187.50 |
| 5/1/2037 | \$14,280,000.00 | \$515,000.00 | 5.50% | \$405,187.50 | \$920,187.50 |
| 11/1/2037 | \$13,765,000.00 | | | \$391,025.00 | \$391,025.00 |
| 5/1/2038 | \$13,765,000.00 | \$545,000.00 | 5.50% | \$391,025.00 | \$936,025.00 |
| 11/1/2038 | \$13,220,000.00 | | | \$376,037.50 | \$376,037.50 |
| 5/1/2039 | \$13,220,000.00 | \$575,000.00 | 5.50% | \$376,037.50 | \$951,037.50 |
| 11/1/2039 | \$12,645,000.00 | | | \$360,225.00 | \$360,225.00 |
| 5/1/2040 | \$12,645,000.00 | \$610,000.00 | 5.50% | \$360,225.00 | \$970,225.00 |
| 11/1/2040 | \$12,035,000.00 | | | \$343,450.00 | \$343,450.00 |
| 5/1/2041 | \$12,035,000.00 | \$645,000.00 | 5.50% | \$343,450.00 | \$988,450.00 |
| 11/1/2041 | \$11,390,000.00 | | | \$325,712.50 | \$325,712.50 |
| 5/1/2042 | \$11,390,000.00 | \$680,000.00 | 5.50% | \$325,712.50 | \$1,005,712.50 |
| 11/1/2042 | \$10,710,000.00 | | | \$307,012.50 | \$307,012.50 |
| 5/1/2043 | \$10,710,000.00 | \$720,000.00 | 5.50% | \$307,012.50 | \$1,027,012.50 |
| 11/1/2043 | \$9,990,000.00 | | | \$287,212.50 | \$287,212.50 |
| 5/1/2044 | \$9,990,000.00 | \$760,000.00 | 5.75% | \$287,212.50 | \$1,047,212.50 |
| 11/1/2044 | \$9,230,000.00 | | | \$265,362.50 | \$265,362.50 |
| 5/1/2045 | \$9,230,000.00 | \$805,000.00 | 5.75% | \$265,362.50 | \$1,070,362.50 |
| 11/1/2045 | \$8,425,000.00 | | | \$242,218.75 | \$242,218.75 |
| 5/1/2046 | \$8,425,000.00 | \$855,000.00 | 5.75% | \$242,218.75 | \$1,097,218.75 |
| 11/1/2046 | \$7,570,000.00 | | | \$217,637.50 | \$217,637.50 |
| 5/1/2047 | \$7,570,000.00 | \$905,000.00 | 5.75% | \$217,637.50 | \$1,122,637.50 |
| 11/1/2047 | \$6,665,000.00 | | | \$191,618.75 | \$191,618.75 |
| 5/1/2048 | \$6,665,000.00 | \$955,000.00 | 5.75% | \$191,618.75 | \$1,146,618.75 |
| 11/1/2048 | \$5,710,000.00 | | | \$164,162.50 | \$164,162.50 |
| 5/1/2049 | \$5,710,000.00 | \$1,015,000.00 | 5.75% | \$164,162.50 | \$1,179,162.50 |
| 11/1/2049 | \$4,695,000.00 | | | \$134,981.25 | \$134,981.25 |
| 5/1/2050 | \$4,695,000.00 | \$1,075,000.00 | 5.75% | \$134,981.25 | \$1,209,981.25 |
| 11/1/2050 | \$3,620,000.00 | | | \$104,075.00 | \$104,075.00 |
| 5/1/2051 | \$3,620,000.00 | \$1,140,000.00 | 5.75% | \$104,075.00 | \$1,244,075.00 |
| 11/1/2051 | \$2,480,000.00 | | | \$71,300.00 | \$71,300.00 |
| 5/1/2052 | \$2,480,000.00 | \$1,205,000.00 | 5.75% | \$71,300.00 | \$1,276,300.00 |
| 11/1/2052 | \$1,275,000.00 | | | \$36,656.25 | \$36,656.25 |
| 5/1/2053 | \$1,275,000.00 | \$1,275,000.00 | 5.75% | \$36,656.25 | \$1,311,656.25 |
| Total | | \$18,995,000.00 | | \$20,758,744.38 | \$39,753,744.38 |

Summary of Revenues Expenditures and Changes in Fund Balance
 Fiscal Year 2027 Budget
 Series 2023 AA2 Bonds

| ACCOUNT DESCRIPTION | ADOPTED | ACTUAL | PROJECTED | TOTAL | % +/-) | ANNUAL |
|---------------------------------------|-----------------------|-----------------------|------------------------|-----------------------|------------|-----------------------|
| | BUDGET FY 2026 | THRU 1/31/2026 | February- 9/30/2026 | PROJECTED FY 2026 | | BUDGET FY 2027 |
| REVENUES | | | | | | |
| Interest - Investments | \$0.00 | \$16,877.00 | \$0.00 | \$16,877.00 | 0% | \$0.00 |
| Special Assmnts- Tax Collector | \$0.00 | \$233,135.00 | \$0.00 | \$233,135.00 | 0% | \$1,128,164.89 |
| Special Assmnts- Discounts | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0% | -\$45,126.60 |
| Special Assmnts- CDD Collected | \$1,064,244.00 | \$1,159,856.00 | \$0.00 | \$1,159,856.00 | 9% | \$0.00 |
| TOTAL REVENUES | \$1,064,244.00 | \$1,409,868.00 | \$0.00 | \$1,409,868.00 | 32% | \$1,083,038.30 |
| EXPENDITURES | | | | | | |
| <i>Administrative</i> | | | | | | |
| Misc-Assessment Collection Cost | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0% | \$22,563.30 |
| Total Administrative | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0% | \$22,563.30 |
| <i>Debt Service</i> | | | | | | |
| Principal Debt Retirement | \$205,000.00 | \$195,000.00 | \$10,000.00 | \$205,000.00 | 0% | \$215,000.00 |
| Interest Expense | \$859,244.00 | \$432,181.00 | \$427,063.00 | \$859,244.00 | 0% | \$848,743.75 |
| Total Debt Service | \$1,064,244.00 | \$627,181.00 | \$437,063.00 | \$1,064,244.00 | 0% | \$1,063,743.75 |
| TOTAL EXPENDITURES | \$1,064,244.00 | \$627,181.00 | \$437,063.00 | \$1,064,244.00 | | \$1,086,307.05 |
| Excess (deficiency) of revenues | | | | | | |
| Over (under) expenditures | \$0.00 | \$782,687.00 | -\$437,063.00 | \$345,624.00 | 0% | -\$3,268.75 |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| TOTAL OTHER SOURCES (USES) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | \$0.00 |
| Net change in fund balance | | \$782,687.00 | -\$437,063.00 | \$345,624.00 | 0% | -\$3,268.75 |
| FUND BALANCE, BEGINNING | | \$0.00 | \$0.00 | \$0.00 | 0% | \$345,624.00 |
| FUND BALANCE, ENDING | \$0.00 | \$782,687.00 | -\$437,063.00 | \$345,624.00 | 0% | \$342,355.25 |

| PAR VALUE OF BONDS AFTER ANNUAL PRINCIPAL PAYMENT | | | | |
|---|--------------|--------------|--------------|--------------|
| | 11/1/2024 | 11/1/2025 | 11/1/2026 | 11/1/2027 |
| Series 2023 AA2 Bonds | \$14,240,000 | \$13,990,000 | \$13,795,000 | \$13,590,000 |

Amortization Schedule
Special Assessment Bonds, Series 2023 (Assessment Area Two)

| Period Ending | Outstanding Balance | Principal | Coupon | Interest | Debt Service |
|----------------------|----------------------------|------------------------|---------------|------------------------|------------------------|
| 11/1/2026 | \$13,795,000.00 | \$205,000.00 | 5.250% | \$427,062.50 | \$632,062.50 |
| 5/1/2027 | \$13,590,000.00 | | | \$421,681.25 | \$421,681.25 |
| 11/1/2027 | \$13,590,000.00 | \$215,000.00 | 5.250% | \$421,681.25 | \$636,681.25 |
| 5/1/2028 | \$13,375,000.00 | | | \$416,037.50 | \$416,037.50 |
| 11/1/2028 | \$13,375,000.00 | \$225,000.00 | 5.250% | \$416,037.50 | \$641,037.50 |
| 5/1/2029 | \$13,150,000.00 | | | \$410,131.25 | \$410,131.25 |
| 11/1/2029 | \$13,150,000.00 | \$240,000.00 | 5.250% | \$410,131.25 | \$650,131.25 |
| 5/1/2030 | \$12,910,000.00 | | | \$403,831.25 | \$403,831.25 |
| 11/1/2030 | \$12,910,000.00 | \$250,000.00 | 5.250% | \$403,831.25 | \$653,831.25 |
| 5/1/2031 | \$12,660,000.00 | | | \$397,268.75 | \$397,268.75 |
| 11/1/2031 | \$12,660,000.00 | \$265,000.00 | 6.125% | \$397,268.75 | \$662,268.75 |
| 5/1/2032 | \$12,395,000.00 | | | \$389,153.13 | \$389,153.13 |
| 11/1/2032 | \$12,395,000.00 | \$280,000.00 | 6.125% | \$389,153.13 | \$669,153.13 |
| 5/1/2033 | \$12,115,000.00 | | | \$380,578.13 | \$380,578.13 |
| 11/1/2033 | \$12,115,000.00 | \$295,000.00 | 6.125% | \$380,578.13 | \$675,578.13 |
| 5/1/2034 | \$11,820,000.00 | | | \$371,543.75 | \$371,543.75 |
| 11/1/2034 | \$11,820,000.00 | \$315,000.00 | 6.125% | \$371,543.75 | \$686,543.75 |
| 5/1/2035 | \$11,505,000.00 | | | \$361,896.88 | \$361,896.88 |
| 11/1/2035 | \$11,505,000.00 | \$335,000.00 | 6.125% | \$361,896.88 | \$696,896.88 |
| 5/1/2036 | \$11,170,000.00 | | | \$351,637.50 | \$351,637.50 |
| 11/1/2036 | \$11,170,000.00 | \$355,000.00 | 6.125% | \$351,637.50 | \$706,637.50 |
| 5/1/2037 | \$10,815,000.00 | | | \$340,765.63 | \$340,765.63 |
| 11/1/2037 | \$10,815,000.00 | \$375,000.00 | 6.125% | \$340,765.63 | \$715,765.63 |
| 5/1/2038 | \$10,440,000.00 | | | \$329,281.25 | \$329,281.25 |
| 11/1/2038 | \$10,440,000.00 | \$400,000.00 | 6.125% | \$329,281.25 | \$729,281.25 |
| 5/1/2039 | \$10,040,000.00 | | | \$317,031.25 | \$317,031.25 |
| 11/1/2039 | \$10,040,000.00 | \$425,000.00 | 6.125% | \$317,031.25 | \$742,031.25 |
| 5/1/2040 | \$9,615,000.00 | | | \$304,015.63 | \$304,015.63 |
| 11/1/2040 | \$9,615,000.00 | \$450,000.00 | 6.125% | \$304,015.63 | \$754,015.63 |
| 5/1/2041 | \$9,165,000.00 | | | \$290,234.38 | \$290,234.38 |
| 11/1/2041 | \$9,165,000.00 | \$475,000.00 | 6.125% | \$290,234.38 | \$765,234.38 |
| 5/1/2042 | \$8,690,000.00 | | | \$275,687.50 | \$275,687.50 |
| 11/1/2042 | \$8,690,000.00 | \$505,000.00 | 6.125% | \$275,687.50 | \$780,687.50 |
| 5/1/2043 | \$8,185,000.00 | | | \$260,221.88 | \$260,221.88 |
| 11/1/2043 | \$8,185,000.00 | \$540,000.00 | 6.125% | \$260,221.88 | \$800,221.88 |
| 5/1/2044 | \$7,645,000.00 | | | \$243,684.38 | \$243,684.38 |
| 11/1/2044 | \$7,645,000.00 | \$570,000.00 | 6.375% | \$243,684.38 | \$813,684.38 |
| 5/1/2045 | \$7,075,000.00 | | | \$225,515.63 | \$225,515.63 |
| 11/1/2045 | \$7,075,000.00 | \$605,000.00 | 6.375% | \$225,515.63 | \$830,515.63 |
| 5/1/2046 | \$6,470,000.00 | | | \$206,231.25 | \$206,231.25 |
| 11/1/2046 | \$6,470,000.00 | \$645,000.00 | 6.375% | \$206,231.25 | \$851,231.25 |
| 5/1/2047 | \$5,825,000.00 | | | \$185,671.88 | \$185,671.88 |
| 11/1/2047 | \$5,825,000.00 | \$685,000.00 | 6.375% | \$185,671.88 | \$870,671.88 |
| 5/1/2048 | \$5,140,000.00 | | | \$163,837.50 | \$163,837.50 |
| 11/1/2048 | \$5,140,000.00 | \$730,000.00 | 6.375% | \$163,837.50 | \$893,837.50 |
| 5/1/2049 | \$4,410,000.00 | | | \$140,568.75 | \$140,568.75 |
| 11/1/2049 | \$4,410,000.00 | \$775,000.00 | 6.375% | \$140,568.75 | \$915,568.75 |
| 5/1/2050 | \$3,635,000.00 | | | \$115,865.63 | \$115,865.63 |
| 11/1/2050 | \$3,635,000.00 | \$825,000.00 | 6.375% | \$115,865.63 | \$940,865.63 |
| 5/1/2051 | \$2,810,000.00 | | | \$89,568.75 | \$89,568.75 |
| 11/1/2051 | \$2,810,000.00 | \$880,000.00 | 6.375% | \$89,568.75 | \$969,568.75 |
| 5/1/2052 | \$1,930,000.00 | | | \$61,518.75 | \$61,518.75 |
| 11/1/2052 | \$1,930,000.00 | \$935,000.00 | 6.375% | \$61,518.75 | \$996,518.75 |
| 5/1/2053 | \$995,000.00 | | | \$31,715.63 | \$31,715.63 |
| 11/1/2053 | \$995,000.00 | \$995,000.00 | 6.375% | \$31,715.63 | \$1,026,715.63 |
| Total | | \$14,240,000.00 | | \$17,498,076.09 | \$31,738,076.09 |

Summary of Revenues Expenditures and Changes in Fund Balance
 Fiscal Year 2027 Budget
 Series 2024 AA3 Bonds

| ACCOUNT DESCRIPTION | ADOPTED | ACTUAL | PROJECTED | TOTAL | % +/-) Budget | ANNUAL |
|--|---------------------|---------------------|------------------------|----------------------|------------------|---------------------|
| | BUDGET FY 2026 | THRU 1/31/2026 | February- 9/30/2026 | PROJECTED FY 2026 | | BUDGET FY 2027 |
| REVENUES | | | | | | |
| Interest - Investments | \$0.00 | \$9,432.00 | \$0.00 | \$9,432.00 | 0% | \$0.00 |
| Special Assmnts- Tax Collector | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0% | \$657,973.40 |
| Special Assmnts- Discounts | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0% | -\$26,318.94 |
| Special Assmnts- CDD Collected | \$620,588.00 | \$613,298.00 | \$7,290.00 | \$620,588.00 | 0% | \$0.00 |
| TOTAL REVENUES | \$620,588.00 | \$622,730.00 | \$7,290.00 | \$630,020.00 | 2% | \$631,654.47 |
| EXPENDITURES | | | | | | |
| <i>Administrative</i> | | | | | | |
| Misc-Assessment Collection Cost | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0% | \$13,159.47 |
| Total Administrative | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0% | \$13,159.47 |
| <i>Debt Service</i> | | | | | | |
| Principal Debt Retirement | \$130,000.00 | \$0.00 | \$130,000.00 | \$130,000.00 | 0% | \$135,000.00 |
| Principal Debt Retirement - Special Call | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0% | \$0.00 |
| Interest Expense | \$490,558.00 | \$245,279.00 | \$245,279.00 | \$490,558.00 | 0% | \$484,447.50 |
| Total Debt Service | \$620,558.00 | \$245,279.00 | \$375,279.00 | \$620,558.00 | 0% | \$619,447.50 |
| TOTAL EXPENDITURES | \$620,558.00 | \$245,279.00 | \$375,279.00 | \$620,558.00 | | \$632,606.97 |
| Excess (deficiency) of revenues | | | | | | |
| Over (under) expenditures | \$30.00 | \$377,451.00 | -\$367,989.00 | \$9,462.00 | 31440% | -\$952.50 |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| TOTAL OTHER SOURCES (USES) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | | \$0.00 |
| Net change in fund balance | | \$377,451.00 | -\$367,989.00 | \$9,462.00 | 0% | -\$952.50 |
| FUND BALANCE, BEGINNING | | \$0.00 | \$0.00 | \$0.00 | 0% | \$9,462.00 |
| FUND BALANCE, ENDING | \$0.00 | \$377,451.00 | -\$367,989.00 | \$9,462.00 | 0% | \$8,509.50 |

| PAR VALUE OF BONDS AFTER ANNUAL PRINCIPAL PAYMENT | | | | |
|---|----------------|----------------|----------------|----------------|
| | 11/1/2024 | 11/1/2025 | 11/1/2026 | 11/1/2027 |
| Series 2024 AA3 Bonds | \$8,825,000.00 | \$8,700,000.00 | \$8,570,000.00 | \$8,435,000.00 |

**Amortization Schedule
Special Assessment Bonds, Series 2024 (Assessment Area Three)**

| Period Ending | Outstanding Balance | Principal | Coupon | Interest | Debt Service |
|----------------------|----------------------------|-----------------------|---------------|-----------------------|------------------------|
| 11/1/2026 | \$8,570,000.00 | | | \$242,223.75 | \$242,223.75 |
| 5/1/2027 | \$8,570,000.00 | \$135,000.00 | 4.700% | \$242,223.75 | \$377,223.75 |
| 11/1/2027 | \$8,435,000.00 | | | \$239,051.25 | \$239,051.25 |
| 5/1/2028 | \$8,435,000.00 | \$140,000.00 | 4.700% | \$239,051.25 | \$379,051.25 |
| 11/1/2028 | \$8,295,000.00 | | | \$235,761.25 | \$235,761.25 |
| 5/1/2029 | \$8,295,000.00 | \$150,000.00 | 4.700% | \$235,761.25 | \$385,761.25 |
| 11/1/2029 | \$8,145,000.00 | | | \$232,236.25 | \$232,236.25 |
| 5/1/2030 | \$8,145,000.00 | \$155,000.00 | 4.700% | \$232,236.25 | \$387,236.25 |
| 11/1/2030 | \$7,990,000.00 | | | \$228,593.75 | \$228,593.75 |
| 5/1/2031 | \$7,990,000.00 | \$165,000.00 | 4.700% | \$228,593.75 | \$393,593.75 |
| 11/1/2031 | \$7,825,000.00 | | | \$224,716.25 | \$224,716.25 |
| 5/1/2032 | \$7,825,000.00 | \$170,000.00 | 5.550% | \$224,716.25 | \$394,716.25 |
| 11/1/2032 | \$7,655,000.00 | | | \$219,998.75 | \$219,998.75 |
| 5/1/2033 | \$7,655,000.00 | \$180,000.00 | 5.550% | \$219,998.75 | \$399,998.75 |
| 11/1/2033 | \$7,475,000.00 | | | \$215,003.75 | \$215,003.75 |
| 5/1/2034 | \$7,475,000.00 | \$190,000.00 | 5.550% | \$215,003.75 | \$405,003.75 |
| 11/1/2034 | \$7,285,000.00 | | | \$209,731.25 | \$209,731.25 |
| 5/1/2035 | \$7,285,000.00 | \$200,000.00 | 5.550% | \$209,731.25 | \$409,731.25 |
| 11/1/2035 | \$7,085,000.00 | | | \$204,181.25 | \$204,181.25 |
| 5/1/2036 | \$7,085,000.00 | \$215,000.00 | 5.550% | \$204,181.25 | \$419,181.25 |
| 11/1/2036 | \$6,870,000.00 | | | \$198,215.00 | \$198,215.00 |
| 5/1/2037 | \$6,870,000.00 | \$225,000.00 | 5.550% | \$198,215.00 | \$423,215.00 |
| 11/1/2037 | \$6,645,000.00 | | | \$191,971.25 | \$191,971.25 |
| 5/1/2038 | \$6,645,000.00 | \$240,000.00 | 5.550% | \$191,971.25 | \$431,971.25 |
| 11/1/2038 | \$6,405,000.00 | | | \$185,311.25 | \$185,311.25 |
| 5/1/2039 | \$6,405,000.00 | \$250,000.00 | 5.550% | \$185,311.25 | \$435,311.25 |
| 11/1/2039 | \$6,155,000.00 | | | \$178,373.75 | \$178,373.75 |
| 5/1/2040 | \$6,155,000.00 | \$265,000.00 | 5.550% | \$178,373.75 | \$443,373.75 |
| 11/1/2040 | \$5,890,000.00 | | | \$171,020.00 | \$171,020.00 |
| 5/1/2041 | \$5,890,000.00 | \$280,000.00 | 5.550% | \$171,020.00 | \$451,020.00 |
| 11/1/2041 | \$5,610,000.00 | | | \$163,250.00 | \$163,250.00 |
| 5/1/2042 | \$5,610,000.00 | \$300,000.00 | 5.550% | \$163,250.00 | \$463,250.00 |
| 11/1/2042 | \$5,310,000.00 | | | \$154,925.00 | \$154,925.00 |
| 5/1/2043 | \$5,310,000.00 | \$315,000.00 | 5.550% | \$154,925.00 | \$469,925.00 |
| 11/1/2043 | \$4,995,000.00 | | | \$146,183.75 | \$146,183.75 |
| 5/1/2044 | \$4,995,000.00 | \$335,000.00 | 5.550% | \$146,183.75 | \$481,183.75 |
| 11/1/2044 | \$4,660,000.00 | | | \$136,887.50 | \$136,887.50 |
| 5/1/2045 | \$4,660,000.00 | \$355,000.00 | 5.875% | \$136,887.50 | \$491,887.50 |
| 11/1/2045 | \$4,305,000.00 | | | \$126,459.38 | \$126,459.38 |
| 5/1/2046 | \$4,305,000.00 | \$375,000.00 | 5.875% | \$126,459.38 | \$501,459.38 |
| 11/1/2046 | \$3,930,000.00 | | | \$115,443.75 | \$115,443.75 |
| 5/1/2047 | \$3,930,000.00 | \$395,000.00 | 5.875% | \$115,443.75 | \$510,443.75 |
| 11/1/2047 | \$3,535,000.00 | | | \$103,840.63 | \$103,840.63 |
| 5/1/2048 | \$3,535,000.00 | \$420,000.00 | 5.875% | \$103,840.63 | \$523,840.63 |
| 11/1/2048 | \$3,115,000.00 | | | \$91,503.13 | \$91,503.13 |
| 5/1/2049 | \$3,115,000.00 | \$445,000.00 | 5.875% | \$91,503.13 | \$536,503.13 |
| 11/1/2049 | \$2,670,000.00 | | | \$78,431.25 | \$78,431.25 |
| 5/1/2050 | \$2,670,000.00 | \$475,000.00 | 5.875% | \$78,431.25 | \$553,431.25 |
| 11/1/2050 | \$2,195,000.00 | | | \$64,478.13 | \$64,478.13 |
| 5/1/2051 | \$2,195,000.00 | \$500,000.00 | 5.875% | \$64,478.13 | \$564,478.13 |
| 11/1/2051 | \$1,695,000.00 | | | \$49,790.63 | \$49,790.63 |
| 5/1/2052 | \$1,695,000.00 | \$530,000.00 | 5.875% | \$49,790.63 | \$579,790.63 |
| 11/1/2052 | \$1,165,000.00 | | | \$34,221.88 | \$34,221.88 |
| 5/1/2053 | \$1,165,000.00 | \$565,000.00 | 5.875% | \$34,221.88 | \$599,221.88 |
| 11/1/2053 | \$600,000.00 | | | \$17,625.00 | \$17,625.00 |
| 5/1/2054 | \$600,000.00 | \$600,000.00 | 5.875% | \$17,625.00 | \$617,625.00 |
| Total | | \$8,825,000.00 | | \$9,934,806.12 | \$18,759,806.12 |

Budget Narrative
Fiscal Year 2027

REVENUES

Operations & Maintenance Assessments – On Roll

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District to pay for the operating expenditures during the Fiscal Year. The collection will be provided by the Tax Collector pursuant to Section 197.3632, Florida Statutes, which is the Uniform Collection Methodology.

Miscellaneous-Assessment Collection Costs

The district reimburses the tax collector for necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The district also compensates the tax collector for the actual cost of collection or 2% on the amount of special assessments collected and remitted, whichever is greater. The assessment collection cost is based on a maximum of 2% of the anticipated assessment collections.

Special Assessments-Discounts

Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments only when collected by the Tax Collector. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

EXPENDITURES

Debt Service

Principal Debt Retirement

The district pays regular principal payments to annually to pay down/retire the debt.

Interest Expense

The District Pays interest Expenses on the debt twice a year.



Sawgrass Village

Community Development District

Supporting Budget Schedule

FY 2027

**Assessment Summary
Fiscal Year 2027 vs. Fiscal Year 2026**

ASSESSMENT ALLOCATION

| Series 2023 Assessment Area One - Phases 1, 2, & 3 | | | | | | | | | | |
|--|------------|----------------|------------|---------------|--------------------------|------------|---------------|----------------------------|------------|---------------|
| Product | Units | O&M Assessment | | | Debt Service Series 2023 | | | Total Assessments per Unit | | |
| | | FY 2027 | FY 2026 | Dollar Change | FY 2027 | FY 2026 | Dollar Change | FY 2027 | FY 2026 | Dollar Change |
| Single Family 40' | 54 | \$1,098.16 | \$610.03 | \$488.13 | \$1,382.98 | \$1,382.98 | \$0.00 | \$2,481.14 | \$1,993.01 | \$488.13 |
| Single Family 50' | 217 | \$1,372.70 | \$762.53 | \$610.16 | \$1,728.72 | \$1,728.72 | \$0.00 | \$3,101.42 | \$2,491.26 | \$610.16 |
| Single Family 60' | 305 | \$1,647.24 | \$915.04 | \$732.20 | \$2,074.47 | \$2,074.47 | \$0.00 | \$3,721.70 | \$2,989.51 | \$732.20 |
| Single Family 70' | 131 | \$1,921.78 | \$1,067.55 | \$854.23 | \$2,420.21 | \$2,420.21 | \$0.00 | \$4,341.99 | \$3,487.76 | \$854.23 |
| | 707 | | | | | | | | | |
| Series 2023 Assessment Area Two - Phase 4 | | | | | | | | | | |
| Product | Units | O&M Assessment | | | Debt Service Series 2023 | | | Total Assessments per Unit | | |
| | | FY 2027 | FY 2026 | Dollar Change | FY 2027 | FY 2026 | Dollar Change | FY 2027 | FY 2026 | Dollar Change |
| Single Family 40' | 231 | \$1,098.16 | \$610.03 | \$488.13 | \$1,382.98 | \$1,382.98 | \$0.00 | \$2,481.14 | \$1,993.01 | \$488.13 |
| Single Family 50' | 343 | \$1,372.70 | \$762.53 | \$610.16 | \$1,728.72 | \$1,728.72 | \$0.00 | \$3,101.42 | \$2,491.26 | \$610.16 |
| Single Family 60' | 104 | \$1,647.24 | \$915.04 | \$732.20 | \$2,074.47 | \$2,074.47 | \$0.00 | \$3,721.70 | \$2,989.51 | \$732.20 |
| | 678 | | | | | | | | | |
| Series 2024 Assessment Area Three - Phase 5 | | | | | | | | | | |
| Product | Units | O&M Assessment | | | Debt Service Series 2024 | | | Total Assessments per Unit | | |
| | | FY 2027 | FY 2026 | Dollar Change | FY 2027 | FY 2026 | Dollar Change | FY 2027 | FY 2026 | Dollar Change |
| Single Family 40' | 92 | \$1,098.16 | \$610.03 | \$488.13 | \$1,382.30 | \$1,382.30 | \$0.00 | \$2,480.45 | \$1,992.32 | \$488.13 |
| Single Family 50' | 138 | \$1,372.70 | \$762.53 | \$610.16 | \$1,727.87 | \$1,727.87 | \$0.00 | \$3,100.57 | \$2,490.41 | \$610.16 |
| Single Family 60' | 141 | \$1,647.24 | \$915.04 | \$732.20 | \$2,073.45 | \$2,073.45 | \$0.00 | \$3,720.68 | \$2,988.49 | \$732.20 |
| | 371 | | | | | | | | | |

**SAWGRASS VILLAGE
COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2025**

**SAWGRASS VILLAGE COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Sawgrass Village Community Development District
Manatee County, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Sawgrass Village Community Development District, Manatee County, Florida ("District") as of and for the fiscal year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District, as of September 30, 2025, and the respective changes in the financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Required Supplementary Information

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

Other Information Included in the Financial Report

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with FL Statute 218.39 (3) (c), but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 11, 2026, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

May 11, 2026

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Sawgrass Village Community Development District, Manatee County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2025. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$1,674,129.
- The change in the District's total net position in comparison with the prior fiscal year was \$1,747,900, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2025, the District's governmental funds reported combined ending fund balances of \$4,458,583, a decrease of (\$18,952,105) in comparison with the prior fiscal year. The total fund balance is restricted for debt service and capital projects, non-spendable for prepaid items, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

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

The statement of net position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

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

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

Fund Financial Statements

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

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three governmental funds for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund and capital projects fund, all of which are considered major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Notes to the Financial Statements

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets exceeded liabilities at the close of the most recent fiscal year.

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

| | NET POSITION | |
|-------------------------------------|---------------------|--------------------|
| | SEPTEMBER 30, | |
| | 2025 | 2024 |
| Assets, excluding capital assets | \$ 4,488,641 | \$ 23,440,530 |
| Capital assets, net of depreciation | 39,181,745 | 19,163,323 |
| Total assets | <u>43,670,386</u> | <u>42,603,853</u> |
| Current liabilities | 1,023,761 | 1,061,181 |
| Long-term liabilities | 40,972,496 | 41,616,443 |
| Total liabilities | <u>41,996,257</u> | <u>42,677,624</u> |
| Net Position | | |
| Net investment in capital assets | (1,285,389) | (2,888,527) |
| Restricted | 2,796,482 | 2,827,056 |
| Unrestricted | 163,036 | (12,300) |
| Total net position | <u>\$ 1,674,129</u> | <u>\$ (73,771)</u> |

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure) less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

The District's net position increased during the fiscal year ended September 30, 2025. The majority of the increase represents the extent to which ongoing program revenues exceeded the cost of operations.

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

| | CHANGES IN NET POSITION | |
|------------------------------------|---|--------------------|
| | FOR THE FISCAL YEAR ENDED SEPTEMBER 30, | |
| | 2025 | 2024 |
| Revenues: | | |
| Program revenues | | |
| Charges for services | \$ 3,577,637 | \$ 2,168,116 |
| Operating grants and contributions | 205,553 | 141,997 |
| Capital grants and contributions | 652,898 | 1,165,426 |
| General revenues | 2,340 | - |
| Total revenues | <u>4,438,428</u> | <u>3,475,539</u> |
| Expenses: | | |
| General government | 132,665 | 92,352 |
| Maintenance and operations | 149,755 | 331 |
| Bond issuance costs | - | 862,700 |
| Interest | 2,408,108 | 2,025,599 |
| Total expenses | <u>2,690,528</u> | <u>2,980,982</u> |
| Change in net position | 1,747,900 | 494,557 |
| Net position - beginning | (73,771) | (568,328) |
| Net position - ending | <u>\$ 1,674,129</u> | <u>\$ (73,771)</u> |

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2025, was \$2,690,528. The costs of the District's activities were funded by program revenues. Program revenues of the District are comprised of assessments, interest income and Developer contributions. In total, expenses decreased from the prior year primarily as a result of a decrease in bond issuance costs.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2025.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2025, the District had \$39,181,745 invested in capital assets for its governmental activities. In the government-wide financial statements, no depreciation has been taken as the capital assets are under construction. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2025, the District had \$41,145,000 Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

It is anticipated that the general operations of the District will increase as the District is being built out.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, landowners, taxpayers, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact Sawgrass Village Community Development District's Finance Department at 2005 Pan Am Circle, Suite 300, Tampa, FL 33607.

**SAWGRASS VILLAGE COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2025**

| | Governmental Activities |
|---------------------------------------|----------------------------|
| ASSETS | |
| Cash | \$ 133,554 |
| Accounts receivable | 3,527 |
| Due from Developer | 50,000 |
| Prepaid items | 6,012 |
| Restricted assets: | |
| Investments | 4,295,548 |
| Capital assets: | |
| Nondepreciable | 39,181,745 |
| Total assets | 43,670,386 |
| LIABILITIES | |
| Accounts payable and accrued expenses | 30,058 |
| Accrued interest payable | 993,703 |
| Non-current liabilities: | |
| Due within one year | 615,000 |
| Due in more than one year | 40,357,496 |
| Total liabilities | 41,996,257 |
| NET POSITION | |
| Net investment in capital assets | (1,285,389) |
| Restricted for debt service | 2,796,482 |
| Unrestricted | 163,036 |
| Total net position | \$ 1,674,129 |

See notes to the financial statements

**SAWGRASS VILLAGE COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

| <u>Functions/Programs</u> | Program Revenues | | | Net (Expense) Revenue and Changes in Net Position |
|----------------------------------|----------------------------|--|--|--|
| Expenses | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Governmental Activities |
| Primary government: | | | | |
| Governmental activities: | | | | |
| General government | \$ 132,665 | \$ 405,416 | \$ 50,000 | \$ - |
| Maintenance and operations | 149,755 | - | - | 652,898 |
| Interest on long-term debt | 2,408,108 | 3,172,221 | 155,553 | - |
| Total governmental activities | 2,690,528 | 3,577,637 | 205,553 | 652,898 |
| General revenues: | | | | |
| Unrestricted investment earnings | | | | 284 |
| Miscellaneous revenues | | | | 2,056 |
| Total general revenues | | | | 2,340 |
| Change in net position | | | | 1,747,900 |
| Net position - beginning | | | | (73,771) |
| Net position - ending | | | | \$ 1,674,129 |

See notes to the financial statements

**SAWGRASS VILLAGE COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025**

| | Major Funds | | | Total Governmental Funds |
|---------------------------------------|-------------------|---------------------|-------------------|--------------------------------|
| | General | Debt Service | Capital Projects | |
| ASSETS | | | | |
| Cash | \$ 133,554 | \$ - | \$ - | \$ 133,554 |
| Investments | - | 3,790,186 | 505,362 | 4,295,548 |
| Due from Developer | 50,000 | - | - | 50,000 |
| Accounts receivable | 3,527 | - | - | 3,527 |
| Due from other funds | 1 | - | - | 1 |
| Prepaid items | 6,012 | - | - | 6,012 |
| Total assets | <u>\$ 193,094</u> | <u>\$ 3,790,186</u> | <u>\$ 505,362</u> | <u>\$ 4,488,642</u> |
| LIABILITIES AND FUND BALANCES | | | | |
| Liabilities: | | | | |
| Accounts payable and accrued expenses | \$ 30,058 | \$ - | \$ - | \$ 30,058 |
| Due to other funds | - | 1 | - | 1 |
| Total liabilities | <u>30,058</u> | <u>1</u> | <u>-</u> | <u>30,059</u> |
| Fund balances: | | | | |
| Nonspendable: | | | | |
| Prepaid items | 6,012 | - | - | 6,012 |
| Restricted for: | | | | |
| Debt service | - | 3,790,185 | - | 3,790,185 |
| Capital projects | - | - | 505,362 | 505,362 |
| Unassigned | 157,024 | - | - | 157,024 |
| Total fund balances | <u>163,036</u> | <u>3,790,185</u> | <u>505,362</u> | <u>4,458,583</u> |
| Total liabilities and fund balances | <u>\$ 193,094</u> | <u>\$ 3,790,186</u> | <u>\$ 505,362</u> | <u>\$ 4,488,642</u> |

See notes to the financial statements

**SAWGRASS VILLAGE COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET –
GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2025**

Total fund balances - governmental funds \$ 4,458,583

Amounts reported for governmental activities in the statement of net position
are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of any accumulated depreciation, in the net position of the government as a whole.

| | | |
|--------------------------|------------|------------|
| Cost of capital assets | 39,181,745 | |
| Accumulated depreciation | - | 39,181,745 |
| | | |

Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.

| | | |
|---|--------------|--------------|
| Accrued interest payable | (993,703) | |
| Bonds payable | (40,972,496) | (41,966,199) |
| | | |
| Net position of governmental activities | | \$ 1,674,129 |

See notes to the financial statements

**SAWGRASS VILLAGE COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

| | Major Funds | | | Total Governmental Funds |
|--|-------------------|---------------------|---------------------|--------------------------------|
| | General | Debt Service | Capital Projects | |
| REVENUES | | | | |
| Assessments | \$ 405,416 | \$ 3,172,221 | \$ - | \$ 3,577,637 |
| Developer contributions | 50,000 | - | - | 50,000 |
| Miscellaneous income | 2,056 | - | - | 2,056 |
| Interest income | 284 | 155,553 | 652,898 | 808,735 |
| Total revenues | <u>457,756</u> | <u>3,327,774</u> | <u>652,898</u> | <u>4,438,428</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General government | 132,665 | - | - | 132,665 |
| Maintenance and operations | 149,755 | - | - | 149,755 |
| Debt Service: | | | | |
| Principal | - | 650,000 | - | 650,000 |
| Interest | - | 2,439,691 | - | 2,439,691 |
| Capital outlay | - | - | 20,018,422 | 20,018,422 |
| Total expenditures | <u>282,420</u> | <u>3,089,691</u> | <u>20,018,422</u> | <u>23,390,533</u> |
| Excess (deficiency) of revenues over (under) expenditures | 175,336 | 238,083 | (19,365,524) | (18,952,105) |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfer in/(out) | - | (306,293) | 306,293 | - |
| Total other financing sources (uses) | <u>-</u> | <u>(306,293)</u> | <u>306,293</u> | <u>-</u> |
| Net change in fund balances | 175,336 | (68,210) | (19,059,231) | (18,952,105) |
| Fund balances - beginning | <u>(12,300)</u> | <u>3,858,395</u> | <u>19,564,593</u> | <u>23,410,688</u> |
| Fund balances - ending | <u>\$ 163,036</u> | <u>\$ 3,790,185</u> | <u>\$ 505,362</u> | <u>\$ 4,458,583</u> |

See notes to the financial statements

**SAWGRASS VILLAGE COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

| | |
|--|-----------------|
| Net change in fund balances - total governmental funds | \$ (18,952,105) |
| Amounts reported for governmental activities in the statement of activities are different because: | |
| Governmental funds report capital outlays as expenditures, however, in the statement of activities, the cost of those assets is eliminated and capitalized in the statement of net position. | 20,018,422 |
| Repayments of long-term liabilities are reported as expenditures in the governmental fund financial statements, but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities. | 650,000 |
| Expenses reported in the statement of activities that do not require the use of current financial resources are not reported as expenditures in the funds. The details of the differences are as follows: | |
| Amortization of original issue discount | (6,053) |
| Change in accrued interest | 37,636 |
| Change in net position of governmental activities | \$ 1,747,900 |

See notes to the financial statements

**SAWGRASS VILLAGE COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Sawgrass Village Community Development District ("District") was created on December 8, 2022, by Ordinance 22-60 of the Board of County Commissioners of Manatee County, Florida, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

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

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected on an at large basis by the owners of the property within the District. Ownership of land within the District entitles the owner to one vote per acre. The Board of Supervisors of the District exercises all powers granted to the District pursuant to Chapter 190, Florida Statutes. At September 30, 2025, all of the Board members are affiliated with EPG Moccasin Wallow Development, LLC ("Developer").

The Board has the final responsibility for:

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements.

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Assessments

Assessments are non-ad valorem assessments on all platted lots within the District. Assessments are levied each November 1 on property as of the previous January 1 to pay for the operations and maintenance of the District. The fiscal year for which annual assessments are levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. For debt service assessments, amounts collected as advance payments are used to prepay a portion of the Bonds outstanding. Otherwise, assessments are collected annually to provide funds for the debt service on the portion of the Bonds which are not paid with prepaid assessments.

Assessments and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The District reports the following major governmental funds:

General Fund

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

Debt Service Fund

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

Capital Projects Fund

This fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure within the District.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

Deposits and Investments

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

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

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

Securities listed in paragraphs c and d shall be invested to provide sufficient liquidity to pay obligations as they come due.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

Prepaid Items

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

Capital Assets

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

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

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

No depreciation has been taken in the fiscal year ended September 30, 2025, as the District's infrastructure and other capital assets are under construction.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Unearned Revenue

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

Long-Term Obligations

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

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

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Fund Equity/Net Position

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

The District can establish limitations on the use of fund balance as follows:

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

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Fund Equity/Net Position (Continued)

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

Other Disclosures

Use of Estimates

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

NOTE 3 – BUDGETARY INFORMATION

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

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

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

NOTE 4 – DEPOSITS AND INVESTMENTS

Deposits

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

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Investments

The District’s investments were held as follows at September 30, 2025:

| | Amortized cost | Credit Risk | Maturities |
|-----------------------------|---------------------|-------------|---|
| First American Gov Obl CI Y | \$ 2,870,035 | S&P AAAM | Weighted average of the fund portfolio: 45 days |
| First American Gov Obl CI X | 1,116,340 | S&P AAAM | Weighted average of the fund portfolio: 45 days |
| US Bank | 309,173 | N/A | N/A |
| Total Investments | <u>\$ 4,295,548</u> | | |

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

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

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

However, the Bond Indenture limits the type of investments held using unspent proceeds.

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

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

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

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

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. Accordingly, the District’s investments have been reported at amortized cost above.

NOTE 5 – INTERFUND TRANSFERS

Interfund transfers for the fiscal year ended September 30, 2025 were as follows:

| Fund | Transfer in | Transfer out |
|------------------|-------------------|-------------------|
| Debt service | \$ - | \$ 306,293 |
| Capital projects | 306,293 | - |
| Total | <u>\$ 306,293</u> | <u>\$ 306,293</u> |

Transfers are used to move revenues from the fund where collection occurs to the fund where funds have been reallocated for use. In the case of the District, transfers from the debt service fund to the capital projects fund were made in accordance with the Bond Indentures.

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2025, was as follows:

| | Beginning Balance | Additions | Reductions | Ending Balance |
|---|----------------------|----------------------|-------------|----------------------|
| <u>Governmental activities</u> | | | | |
| Capital assets, not being depreciated | | | | |
| Construction in progress | \$ 19,163,323 | \$ 20,018,422 | \$ - | \$ 39,181,745 |
| Total capital assets, not being depreciated | 19,163,323 | 20,018,422 | - | 39,181,745 |
| Governmental activities capital assets, net | <u>\$ 19,163,323</u> | <u>\$ 20,018,422</u> | <u>\$ -</u> | <u>\$ 39,181,745</u> |

The infrastructure intended to serve the District has been estimated at a total cost of approximately \$97.4 million. A portion of the project costs was expected to be financed with the proceeds from the issuance of Bonds with the remainder to be funded by the Developer and conveyed to the District. Upon completion, certain improvements are to be conveyed to others for ownership and maintenance responsibilities.

During the current year, the District acquired infrastructure improvements from the Developer for a total cost of \$19,082,690.

NOTE 7 – LONG-TERM LIABILITIES

Series 2023 (Assessment Area One)

On June 29, 2023, the District issued \$18,995,000 of Special Assessment Bonds, Series 2023, consisting of multiple term bonds with due dates ranging from May 1, 2030 through May 1, 2053 and fixed interest rates ranging from 4.875% - 5.75%. The Bonds were issued to finance the costs of construction and acquisition of the Series 2023 project, which is associated with Assessment Area One. Interest is to be paid semiannually on each May 1 and November 1, commencing November 1, 2023. Principal on the Bonds is to be paid serially commencing on May 1, 2024.

The Series 2023 Assessment Area One Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occur as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. Upon satisfaction of certain conditions, a portion of the original reserve requirements will be released to the Developer for construction costs paid on behalf of the District; this did not occur during the current fiscal year. The District was in compliance with the requirements at September 30, 2025.

Series 2023 (Assessment Area Two)

On November 29, 2023, the District issued \$14,240,000 of Special Assessment Bonds, Series 2023, consisting of multiple term bonds with due dates ranging from May 1, 2030 through May 1, 2053 and fixed interest rates ranging from 5.25% - 6.375%. The Bonds were issued to finance the costs of construction and acquisition of the Series 2023 Assessment Area Two project. Interest is to be paid semiannually on each May 1 and November 1, commencing November 1, 2024. Principal on the Bonds is to be paid serially commencing on November 1, 2024.

The Series 2023 Assessment Area Two Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

NOTE 7 – LONG-TERM LIABILITIES (Continued)

Series 2023 (Assessment Area Two) (Continued)

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. Upon satisfaction of certain conditions, a portion of the original reserve requirements will be released to the Developer for construction costs paid on behalf of the District; this did not occur during the current fiscal year. The District was in compliance with the requirements at September 30, 2025.

Series 2024 (Assessment Area Three)

On April 10, 2024, the District issued \$8,825,000 of Special Assessment Bonds, Series 2024, consisting of multiple term bonds with due dates ranging from May 1, 2031 through May 1, 2054 and fixed interest rates ranging from 4.7% - 5.875%. The Bonds were issued to finance the costs of construction and acquisition of the Series 2024 Assessment Area Three project. Interest is to be paid semiannually on each May 1 and November 1, commencing November 1, 2024. Principal on the Bonds is to be paid serially commencing on May 1, 2025.

The Series 2024 Assessment Area Three Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. Upon satisfaction of certain conditions, a portion of the original reserve requirements will be released to the Developer for construction costs paid on behalf of the District; this occurred during the current fiscal year as the District met reserve release condition #1 on the Series 2024 Bonds and transferred approximately \$309,000. The District was in compliance with the requirements at September 30, 2025.

Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2025 were as follows:

| | Beginning Balance | Additions | Reductions | Ending Balance | Due Within One Year |
|-------------------------------------|----------------------|-------------|-------------------|----------------------|------------------------|
| <u>Governmental activities</u> | | | | | |
| Bonds payable: | | | | | |
| Series 2023 | \$ 18,730,000 | \$ - | \$ 275,000 | \$ 18,455,000 | \$ 290,000 |
| Less: Original issue discount | (178,557) | - | (6,053) | (172,504) | - |
| Series 2023 - Assessment Area Two | 14,240,000 | - | 250,000 | 13,990,000 | 195,000 |
| Series 2024 - Assessment Area Three | 8,825,000 | - | 125,000 | 8,700,000 | 130,000 |
| Total | <u>\$ 41,616,443</u> | <u>\$ -</u> | <u>\$ 643,947</u> | <u>\$ 40,972,496</u> | <u>\$ 615,000</u> |

NOTE 7 – LONG-TERM LIABILITIES (Continued)

Long-term Debt Activity (Continued)

At September 30, 2025, the scheduled debt service requirements on the long-term debt were as follows:

| Year ending September 30: | Governmental Activities | | |
|------------------------------|-------------------------|----------------------|----------------------|
| | Principal | Interest | Total |
| 2026 | \$ 615,000 | \$ 2,379,770 | \$ 2,994,770 |
| 2027 | 645,000 | 2,349,023 | 2,994,023 |
| 2028 | 675,000 | 2,316,784 | 2,991,784 |
| 2029 | 710,000 | 2,283,054 | 2,993,054 |
| 2030 | 750,000 | 2,247,466 | 2,997,466 |
| 2031-2035 | 4,390,000 | 10,581,928 | 14,971,928 |
| 2036-2040 | 5,820,000 | 9,161,724 | 14,981,724 |
| 2041-2045 | 7,735,000 | 7,271,220 | 15,006,220 |
| 2046-2050 | 10,355,000 | 4,666,584 | 15,021,584 |
| 2051-2054 | 9,450,000 | 1,237,766 | 10,687,766 |
| | <u>\$ 41,145,000</u> | <u>\$ 44,495,319</u> | <u>\$ 85,640,319</u> |

NOTE 8 – DEVELOPER TRANSACTIONS

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

The Developer has agreed to fund the general operations of the District. In connection with that agreement, Developer contributions to the general fund were \$50,000, which is a receivable balance as of September 30, 2025.

NOTE 9 – CONCENTRATION

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

NOTE 10 – MANAGEMENT COMPANY

The District has contracted with a management company to perform management advisory services, which include financial and accounting services. Certain employees of the management company also serve as officers (Board appointed non-voting positions) of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, and other administrative costs.

NOTE 11 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims since the inception of the District.

**SAWGRASS VILLAGE COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

| | Budgeted Amounts | | Actual Amounts | | Variance with Final Budget - Positive (Negative) |
|--|-----------------------|--|-------------------|--|---|
| | Original and Final | | | | |
| REVENUES | | | | | |
| Assessments | \$ - | | \$ 405,416 | | \$ 405,416 |
| Interest | - | | 284 | | 284 |
| Developer contributions | 575,625 | | 50,000 | | (525,625) |
| Miscellaneous revenue | - | | 2,056 | | 2,056 |
| Total revenues | 575,625 | | 457,756 | | (117,869) |
| EXPENDITURES | | | | | |
| Current: | | | | | |
| General government | 142,425 | | 132,665 | | 9,760 |
| Maintenance and operations | 433,200 | | 149,755 | | 283,445 |
| Total expenditures | 575,625 | | 282,420 | | 293,205 |
| Excess (deficiency) of revenues over (under) expenditures | \$ - | | 175,336 | | \$ 175,336 |
| Fund balance - beginning | | | (12,300) | | |
| Fund balance - ending | | | \$ 163,036 | | |

See notes to required supplementary information

**SAWGRASS VILLAGE COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

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

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2025.

**SAWGRASS VILLAGE COMMUNITY DEVELOPMENT DISTRICT
MANATEE COUNTY, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025
UNAUDITED**

| <u>Element</u> | <u>Comments</u> |
|---|---|
| Number of District employees compensated in the last pay period of the District's fiscal year being reported. | 0 |
| Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported. | 8 |
| Employee compensation | \$0 |
| Independent contractor compensation | \$50,441 |
| Construction projects to begin on or after October 1; (\$65K) Series 2023 | \$46,262 |
| Budget variance report | See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund |
| Ad Valorem taxes; | Not applicable |
| Non ad valorem special assessments; | |
| Special assessment rate | Operations and maintenance - \$265.81 - \$465.17 Debt service - \$1,382.98 - \$2,420.21 |
| Special assessments collected | \$3,577,637 |
| Outstanding Bonds: | |
| Series 2023, due May 1, 2053 | \$18,455,000 |
| Series 2023 - Assessment Area Two, due November 1, 2053 | \$13,990,000 |
| Series 2024 - Assessment Area Three, due May 1, 2054 | \$8,700,000 |



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

To the Board of Supervisors
Sawgrass Village Community Development District
Manatee County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Sawgrass Village Community Development District, Manatee County, Florida ("District") as of and for the fiscal year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated May 11, 2026.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

May 11, 2026



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

To the Board of Supervisors
Sawgrass Village Community Development District
Manatee County, Florida

We have examined Sawgrass Village Community Development District, Manatee County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2025. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

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

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2025.

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

May 11, 2026



**MANAGEMENT LETTER PURSUANT TO THE RULES OF
THE AUDITOR GENERAL FOR THE STATE OF FLORIDA**

To the Board of Supervisors
Sawgrass Village Community Development District
Manatee County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Sawgrass Village Community Development District, Manatee County, Florida ("District") as of and for the fiscal year ended September 30, 2025 and have issued our report thereon dated May 11, 2026.

Auditor's Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated May 11, 2026, should be considered in conjunction with this management letter.

Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General of the state of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. Current year findings and recommendations.**
- II. Status of prior year findings and recommendations.**
- III. Compliance with the Provisions of the Auditor General of the State of Florida.**

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

We wish to thank Sawgrass Village Community Development District, Manatee County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

May 11, 2026

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2024.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2025.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2025.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.

5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.

6. We applied financial condition assessment procedures, and no deteriorating financial conditions were noted as of September 30, 2025. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 24.

RESOLUTION 2026-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE SAWGRASS VILLAGE COMMUNITY DEVELOPMENT DISTRICT DESIGNATING A DATE, TIME, AND LOCATION FOR A LANDOWNERS' MEETING FOR THE PURPOSE OF ELECTING 3 MEMBERS OF THE BOARD; PROVIDING FOR PUBLICATION; PROVIDING SAMPLE NOTICE, INSTRUCTIONS, PROXY, AND BALLOTS; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Sawgrass Village Community Development District (the “**District**”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes;

WHEREAS, the District was established on December 8, 2022 by Ordinance No. 22-60 of the Manatee County Board of County Commissioners;

WHEREAS, the Board of Supervisors of the District (the “**Board**”) previously amended the terms of office for Board seats to align with the general elections held in November during even years;

WHEREAS, the terms for Board seats **3, 4, and 5** are set to expire in November 2026; and

WHEREAS, the District is statutorily required to announce a meeting of the landowners of the District for the purpose of electing 3 members of the Board.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD:

Section 1. In accordance with Section 190.006(2)(b), Florida Statutes the landowners’ meeting to elect 3 members of the Board, to Board seats **3, 4, and 5**, will be held on **Tuesday, November 3, 2026**, at **_____ a/p.m.** at The Eaves Bend Amenity Center, 4725 Los Robles Court, Palmetto, Florida 34221.

Section 2. The District’s Secretary is hereby directed to publish notice of this landowners’ meeting in accordance with the requirements of Section 190.006(2)(a), Florida Statutes.

Section 3. Pursuant to Section 190.006(2)(b), Florida Statutes, a sample notice of landowners’ meeting and election, instructions on how all landowners may participate in the election, a sample proxy, and sample ballot forms are attached hereto as **Exhibit A**. Copies of such documents can be obtained from the District Manager’s office.

Section 4. This Resolution shall become effective immediately upon its adoption.

Passed and Adopted on May 27, 2026.

Attest:

**Sawgrass Village
Community Development District**

Print Name: _____
Secretary/ Assistant Secretary

Carlos de la Ossa
Chair of the Board of Supervisors

Exhibit A

Notice of Landowners' Meeting and Election and Meeting of the Board of Supervisors of the Sawgrass Village Community Development District

Notice is hereby given to the public and all landowners within the Sawgrass Village Community Development District (the "**District**"), comprised of approximately 962.512 acres in Manatee County, Florida, advising that a landowners' meeting will be held for the purpose of electing 3 members of the Board of Supervisors of the District. Immediately following the landowners' meeting there will be convened a meeting of the Board of Supervisors for the purpose of considering certain matters of the Board to include election of certain District officers, and other such business which may properly come before the Board.

Date: Tuesday, November 3, 2026

Time: **4:00** a/p.m.

Place: The Eaves Bend Amenity Center
4725 Los Robles Court
Palmetto, Florida 34221

Each landowner may vote in person or authorize a proxy holder to vote in person on their behalf. Proxy forms and instructions relating to landowners' meeting may be obtained upon request at the office of the District Manager located at Inframark, 2005 Pan Am Circle, Suite 300, Tampa, Florida 33607. A copy of the agenda for these meetings may be obtained from the District Manager at the above address.

The landowners' meeting and the Board of Supervisors meeting are open to the public and will be conducted in accordance with the provisions of Florida law. One or both of the meetings may be continued to a date, time, and place to be specified on the record at such meeting. There may be an occasion where one or more supervisors will participate by telephone.

Pursuant to the Americans with Disabilities Act, any person requiring special accommodations to participate in these meetings is asked to contact the District Manager at (813) 873-7300, at least 48 hours before the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 711 for aid in contacting the District Manager.

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

Jayna Cooper, District Manager

Run Date(s): October 9 and 16, 2026

Exhibit A

Instructions Relating to Landowners' Meeting of the Sawgrass Village Community Development District for the Election of Members of the Board of Supervisors

Date: Tuesday, November 3, 2026
Time: a/p.m.
Place: The Eaves Bend Amenity Center
4725 Los Robles Court
Palmetto, Florida 34221

Pursuant to Chapter 190, Florida Statutes, and after a community development district (“**District**”) has been established and the landowners have held their initial election, there shall be subsequent landowners’ meeting for the purpose of electing members of the Board of Supervisors of the District (“**Board**”) every 2 years until the District qualifies to have its board members elected by the qualified electors of the District. The following instructions on how all landowners may participate in the election are intended to comply with Section 190.006(2)(b), Florida Statutes.

A landowner within the District may vote in person at the landowners’ meeting or the landowner may nominate a proxy holder to vote in person at the meeting in place of the landowner. Landowners or proxy holders need to bring a government issued ID for verification purposes.

Whether in person or by proxy, each landowner shall be entitled to cast 1 vote per un-platted acre of land owned by him or her and located within the District, for each seat on the Board that is open for election for the upcoming term. A fraction of an acre shall be treated as 1 acre, entitling the landowner to 1 vote with respect thereto. Please note that a particular parcel of real property is entitled to only 1 vote for each eligible acre of land or fraction thereof; therefore, 2 or more people who own real property in common, that is 1 acre or less, are together entitled to only 1 vote for that real property. Platted lots shall be counted individually and entitled to 1 vote. The acreage of platted lots shall not be aggregated for determining the number of voting units held by a landowner or a landowner’s proxy.

At the landowners’ meeting, the landowners will elect a chair to conduct the meeting. The meeting chair can be any person present at the meeting and does not need to be a landowner. If the meeting chair is a landowner or proxy holder of a landowner, they may also nominate candidates, make or second motions, and participate in the voting process. Candidates must be nominated and then shall be elected by a vote of the landowners. Mailed in ballots or proxies are not accepted because the landowners or proxy holders nominate candidates first for each seat in the election and then the ballots are casted. Furthermore, the District does not have the ability to verify the signatures of mailed in ballots or request clarification if there is an issue with any ballot or proxy.

This year, 3 seats on the Board will be up for election by landowners. The 2 candidates receiving the highest number of votes will receive a 4-year term and the 1 candidate receiving the next highest number of votes will receive a 2-year term. The term of office for each successful candidate shall commence on November 17, 2026.

A proxy is available upon request. To be valid, each proxy must be signed by 1 of the legal owners of the property for which the vote is cast and must contain the typed or printed name of the individual who signed the proxy; the street address, legal description of the property, or tax parcel identification number; and the number of authorized votes. If the proxy authorizes more than 1 vote, each property must be listed and the number of un-platted acres of each property must be included. The signature on a proxy does not need to be notarized. Electronic signatures are not accepted because the integrity and security control processes required by Sections 668.001-.006, Florida Statutes are not feasible for the District at this time.

Landowner Proxy

Sawgrass Village Community Development District Landowners' Meeting – November 3, 2026

KNOW ALL MEN BY THESE PRESENTS, that the undersigned, the fee simple owner of the lands described herein, hereby constitutes and appoints _____ (“Proxy Holder”) for and on behalf of the undersigned, to vote as proxy at the meeting of the landowners of the Sawgrass Village Community Development District to be held at The Eaves Bend Amenity Center, 4725 Los Robles Court, Palmetto, Florida 34221, on November 3, 2026, at _____ a/p.m., and at any adjournments thereof, according to the number of un-platted acres of land and/or platted lots owned by the undersigned landowner that the undersigned would be entitled to vote if then personally present, upon any question, proposition, or resolution or any other matter or thing that may be considered at said meeting including, but not limited to, the election of members of the Board of Supervisors. Said Proxy Holder may vote in accordance with his or her discretion on all matters not known or determined at the time of solicitation of this proxy, which may legally be considered at said meeting.

Any proxy heretofore given by the undersigned for said meeting is hereby revoked. This proxy is to continue in full force and effect from the date hereof until the conclusion of the landowners' meeting and any adjournment or adjournments thereof, but may be revoked at any time by written notice of such revocation presented at the landowners' meeting prior to the Proxy Holder's exercising the voting rights conferred herein.

Printed Name of Legal Owner Signature of Legal Owner Date

| Address/Legal/or Parcel ID # | # of Un-platted Acreage/ or # of Platted Lots | Authorized Votes |
|------------------------------|--|---------------------|
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |

[Insert above the street address of each parcel, the legal description of each parcel, or the tax parcel identification number of each parcel. If more space is needed, identification of parcels owned may be incorporated by reference to an attachment hereto.]

Total Number of Authorized Votes: _____

NOTES:

- 1. Pursuant to Section 190.006(2)(b), Florida Statutes, a fraction of an acre is treated as 1 acre entitling the landowner to 1 vote with respect thereto.*
- 2. 2 or more persons who own real property in common that is 1 acre or less are together entitled to only 1 vote for that real property.*
- 3. If the fee simple landowner is not an individual, and is instead a corporation, limited liability company, limited partnership or other entity, evidence that the individual signing on behalf of the entity has the authority to do so should be attached hereto (e.g., bylaws, corporate resolution, etc.).*
- 4. Electronic signatures are not accepted because the integrity and security control processes required by Sections 668.001-.006, Florida Statutes are not feasible for the District at this time.*

Official Ballot for Landowners

Sawgrass Village Community Development District Landowners' Meeting – November 3, 2026 (Election of 3 Supervisors)

The undersigned certifies that he/she/it is a fee simple owner of land located within the Sawgrass Village Community Development District and described as follows:

| Address/Legal/or Parcel ID # | # of Un-platted Acreage/ or # of Platted Lots | Authorized Votes |
|------------------------------|--|---------------------|
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |

[Insert above the street address of each parcel, the legal description of each parcel, or the tax parcel identification number of each parcel. If more space is needed, identification of parcels owned may be incorporated by reference to an attachment hereto.]

Total Number of Authorized Votes: _____

I do cast my votes as a Landowner as follows:

| | Name of Candidate | Number of Votes |
|---------------|-------------------|-----------------|
| Seat 3 | _____ | _____ |
| Seat 4 | _____ | _____ |
| Seat 5 | _____ | _____ |

Date: _____

Signature: _____

Printed Name: _____

Official Ballot for Proxy Holders

Sawgrass Village Community Development District Landowners' Meeting – November 3, 2026 (Election of 3 Supervisors)

The undersigned certifies that he/she/it is the proxy holder for fee simple owners of land located within the Sawgrass Village Community Development District and described in the attached proxies.

Information in the dotted line below is to be filled out by District Staff prior to being returned to the proxy holder for casting the ballot:

Total Number of Proxies _____
Total Number of Un-platted Acreage _____
Total Number of Platted Lots _____
Total Number of Authorized Votes _____

I do cast my votes, in my capacity as a proxy holder for certain Landowners, as follows:

| | Name of Candidate | Number of Votes |
|---------------|--------------------------|------------------------|
| Seat 3 | _____ | _____ |
| Seat 4 | _____ | _____ |
| Seat 5 | _____ | _____ |

Date: _____

Signature: _____

Printed Name: _____

**MINUTES OF MEETING
SAWGRASS VILLAGE
COMMUNITY DEVELOPMENT DISTRICT**

1 The regular meeting of the Board of Supervisors of Sawgrass Village Community
2 Development District was held on Wednesday April 22, 2026, and called to order at 1:10 p.m., at
3 the Eves Bend Clubhouse located at 4725 Los Robles Court, Palmetto, FL 34221.

4
5 Present and constituting a quorum were:

| | | | |
|----|-------------------|---------------------|-------------|
| 6 | | | |
| 7 | Carlos de la Ossa | Chairperson | |
| 8 | Nicholas Dister | Vice Chairperson | (via phone) |
| 9 | Austin Berns | Assistant Secretary | |
| 10 | Albert Viera | Assistant Secretary | |

11
12 Also present were:

| | | | |
|----|-------------------|------------------|-------------|
| 13 | | | |
| 14 | Jayna Cooper | District Manager | (via phone) |
| 15 | Rollamay Turkoane | District Manager | |
| 16 | Brooke Chapman | District Manager | (via phone) |
| 17 | John Vericker | District Counsel | (via phone) |

18
19 *This is not a certified or verbatim transcript but rather represents the context and*
20 *summary of the meeting. The full meeting is available in audio format upon request. Contact*
21 *the District Office for any related costs for an audio copy.*

22
23 **FIRST ORDER OF BUSINESS**

Call to Order/Roll Call

24 Ms. Turkoane called the meeting to order, and a quorum was established.

25
26 **SECOND ORDER OF BUSINESS**

Public Comments

27 There being no members of the public present, the next order of business followed.

28
29 **THIRD ORDER OF BUSINESS**

Business Items

30 There being none, the next order of business followed.

31
32 **FOURTH ORDER OF BUSINESS**

Consent Agenda

- 33 **A. Approval of Minutes of March 25, 2026 Regular Meeting**
- 34 **B. Consideration of O&M March 2026**
- 35 **C. Acceptance of the Financials/Approval of the Check Register for March 2026**
- 36 **D. Ratification of the Easement Encroachment Agreement 11406 Starling Song**
37 **Place**
- 38 **E. Ratification of the Salva Tree Cutting Service Proposal 2025-81**
- 39 **F. Ratification of the MCS Construction Sidewalk Proposal**

40 **G. Ratification of the Addendum No.2 Temporary Fuel Surcharge to the Aquatic**
41 **Service Agreement**

42 **H. Ratification of the Splash Pros Fountain Maintenance Service Agreement**

43

44 On MOTION by Mr. de la Ossa seconded by Mr. Viera, with all in favor,
45 the Consent Agenda was approved. 4-0

46

47 **FIFTH ORDER OF BUSINESS**

Staff Reports

48 **A. District Counsel**

49 **B. District Engineer**

50 **C. District Manager**

51 There being no reports, the next item followed.

52 **i. Community Inspections Report**

53 Ms. Turkoane presented and reviewed the Community Inspections Report, a
54 copy of which was included in the agenda package.

55

56 **SIXTH ORDER OF BUSINESS**

**Board of Supervisors' Requests and
Comments**

57

58 There being none, the next order of business followed.

59

60 **SEVENTH ORDER OF BUSINESS**

Adjournment

61 There being no further business,

62

63 On MOTION by Mr. de la Ossa seconded by Mr. Viera, with all in favor,
64 the meeting, was adjourned at 1:14 p.m. 4-0

65

66

67

68

69 _____
Jayna Cooper/Rollamay Turkoane
70 District Manager

Carlos de la Ossa
Chairperson

Sawgrass Village
Summary of Operations and Maintenance Invoices

| Vendor | Invoice Date | Invoice/Account Number | Amount | Invoice Total | Vendor Total | Comments/Description |
|---|--------------|------------------------|--------------------|---------------|--------------|--|
| Monthly Contract | | | | | | |
| INFRAMARK LLC | 4/1/2026 | 175468 | \$750.00 | | | ACCOUNTING SERVICES |
| INFRAMARK LLC | 4/1/2026 | 175468 | \$375.00 | | | ADMINISTRATION |
| INFRAMARK LLC | 4/1/2026 | 175468 | \$2,083.33 | | | DISTRICT MANAGEMENT |
| INFRAMARK LLC | 4/1/2026 | 175468 | \$1,000.00 | | | FIELD SERVICES |
| INFRAMARK LLC | 4/1/2026 | 175468 | \$50.00 | | | RENTAL & LEASES |
| INFRAMARK LLC | 4/1/2026 | 175468 | \$50.00 | | | TECH/DATA STORAGE |
| INFRAMARK LLC | 4/1/2026 | 175468 | \$100.00 | | | WEBSITE MAINTENANCE/ADMIN |
| INFRAMARK LLC | 4/1/2026 | 175468 | \$1,250.01 | | | DISSEMINATION SERVICES |
| INFRAMARK LLC | 4/1/2026 | 175468 | \$200.00 | | | RECORDING SECRETARY |
| INFRAMARK LLC | 4/1/2026 | 175468 | \$416.67 | | \$6,275.01 | FINANCIAL & REVENUE COLLECTION |
| SITEX AQUATICS, LLC | 4/1/2026 | 10949-B | \$4,918.00 | | | AQUATIC MAINTENANCE & FUEL SURCHARGE |
| SITEX AQUATICS, LLC | 4/1/2026 | 10949-B | \$147.54 | \$5,065.54 | \$5,065.54 | TEMPORARY FUEL SURCHARGE |
| STRALEY ROBIN VERICKER | 4/17/2026 | 28287 | \$2,624.45 | | | PROFESSIONAL SERVICES |
| TREE FARM 2, INC. DBA CORNERSTONE SOLUTIONS GROUP | 4/1/2026 | 10-304121 | \$4,156.00 | | | MONTHLY LANDSCAPE MAINTENANCE-OAKFIELD POND BANK |
| TREE FARM 2, INC. DBA CORNERSTONE SOLUTIONS GROUP | 4/1/2026 | 10-304118 | \$7,860.00 | | | MONTHLY LANDSCAPE MAINTENANCE-OAKFIELD PH 2 |
| TREE FARM 2, INC. DBA CORNERSTONE SOLUTIONS GROUP | 4/1/2026 | 10-304117 | \$865.00 | | | MONTHLY LANDSCAPE MAINTENANCE-OAKFIELD GREEN AREAS |
| TREE FARM 2, INC. DBA CORNERSTONE SOLUTIONS GROUP | 4/1/2026 | 10-304119 | \$4,836.00 | | | MONTHLY LANDSCAPE MAINTENANCE-OAKFIELD PH 3 |
| TREE FARM 2, INC. DBA CORNERSTONE SOLUTIONS GROUP | 4/1/2026 | 10-304120 | \$9,794.00 | | \$27,511.00 | MONTHLY LANDSCAPE MAINTENANCE-OAKFIELD PH 1 |
| Monthly Contract Subtotal | | | \$41,476.00 | | | |
| Utilities | | | | | | |
| FPL | 4/8/2026 | 040826-62355-91598 | \$50.00 | | | ELECTRIC DEPOSIT |
| FPL | 4/8/2026 | 040826-62355-91598 | \$12.00 | \$62.00 | | SERVICE FEE |
| FPL | 4/14/2026 | 041426-76410 | \$34.22 | | \$96.22 | ELECTRIC |
| INFRAMARK LLC | 4/1/2026 | 175468 | \$500.00 | | | CONSTRUCTION ACCOUNTING |
| MANATEE COUNTY UTILITIES DEPARTMENT | 3/30/2026 | 033026-100265487 | \$240.83 | | | WATER |

Sawgrass Village
Summary of Operations and Maintenance Invoices

| Vendor | Invoice Date | Invoice/Account Number | Amount | Invoice Total | Vendor Total | Comments/Description |
|-------------------------------------|--------------|------------------------|-------------------|---------------|--------------|------------------------|
| MANATEE COUNTY UTILITIES DEPARTMENT | 3/30/2026 | 033026-56740-ACH | \$73.58 | | | WATER |
| MANATEE COUNTY UTILITIES DEPARTMENT | 3/30/2026 | 033026-56443-ACH | \$61.32 | | | WATER |
| MANATEE COUNTY UTILITIES DEPARTMENT | 3/30/2026 | 033026-56416-ACH | \$73.58 | | | WATER |
| MANATEE COUNTY UTILITIES DEPARTMENT | 3/30/2026 | 033026-56421-ACH | \$73.58 | | | WATER |
| MANATEE COUNTY UTILITIES DEPARTMENT | 3/30/2026 | 033026-56425-ACH | \$73.58 | | | WATER |
| MANATEE COUNTY UTILITIES DEPARTMENT | 3/30/2026 | 033026-56442-ACH | \$73.58 | | | WATER |
| MANATEE COUNTY UTILITIES DEPARTMENT | 3/30/2026 | 033026-39295-ACH | \$252.72 | | | WATER |
| MANATEE COUNTY UTILITIES DEPARTMENT | 3/30/2026 | 033026-39296-ACH | \$177.71 | | | WATER |
| MANATEE COUNTY UTILITIES DEPARTMENT | 3/30/2026 | 033026-39300-ACH | \$202.48 | | | WATER |
| MANATEE COUNTY UTILITIES DEPARTMENT | 3/30/2026 | 033026-39305-ACH | \$62.09 | | | WATER |
| MANATEE COUNTY UTILITIES DEPARTMENT | 3/30/2026 | 033026-56391-ACH | \$73.58 | | | WATER |
| MANATEE COUNTY UTILITIES DEPARTMENT | 3/30/2026 | 033026-39293-ACH | \$143.30 | | \$1,581.93 | WATER |
| PARRISH PLANTATION CDD | 4/1/2026 | 04012026-REIMB | \$62.01 | | | REIMBURSEMENT |
| PEACE RIVER ELECTRIC | 4/21/2026 | 042126-216520011 | \$600.00 | | | Electric Deposit-20011 |
| PEACE RIVER ELECTRIC | 4/21/2026 | 042126-216520010 | \$600.00 | | | Electric Deposit-20010 |
| PEACE RIVER ELECTRIC | 4/21/2026 | 042126-216520007 | \$600.00 | | | ELECTRIC DEPOSIT |
| PEACE RIVER ELECTRIC | 4/21/2026 | 042126-216520008 | \$600.00 | | | Electric Deposit-20008 |
| PEACE RIVER ELECTRIC | 4/21/2026 | 042126-216520009 | \$600.00 | | \$3,000.00 | Electric Deposit-20009 |
| Utilities Subtotal | | | \$5,240.16 | | | |
| Regular Services | | | | | | |

Sawgrass Village
Summary of Operations and Maintenance Invoices

| Vendor | Invoice Date | Invoice/Account Number | Amount | Invoice Total | Vendor Total | Comments/Description |
|-------------------------------------|--------------|------------------------|--------------------|---------------|--------------|---------------------------------------|
| ALBERTO VIERA | 4/22/2026 | AV-042226 | \$200.00 | | | 04/22/2026 |
| AUSTIN BERNIS | 4/22/2026 | AB-042226 | \$200.00 | | | BOARD 04/22/2026 |
| CARLOS DE LA OSSA | 4/22/2026 | CO-042226 | \$200.00 | | | BOARD 04/22/2026 |
| INFRAMARK LLC | 4/20/2026 | 177202 | \$6.66 | | | POSTAGE |
| NICHOLAS J. DISTER | 4/22/2026 | ND-042226 | \$200.00 | | | 04/22/2026 |
| SALVA TREE CUTTING SERVICE | 4/11/2026 | 1030 | \$4,810.00 | | | TREE CUTTING SERVICES |
| Regular Services Subtotal | | | \$5,616.66 | | | |
| Additional Services | | | | | | |
| MCS CONSTRUCTION DBA | 3/27/2026 | INV0071 D | \$1,286.83 | | | CONCRETE SIDEWALK REMOVAL AND INSTALL |
| MCS CONSTRUCTION DBA | 3/27/2026 | INV0070 D | \$2,446.62 | | \$3,733.45 | CONCRETE SIDEWALK REMOVAL AND INSTALL |
| Additional Services Subtotal | | | \$3,733.45 | | | |
| TOTAL | | | \$56,066.27 | | | |



INVOICE

2002 West Grand Parkway North
Suite 100
Katy, TX 77449

INVOICE#

175468

DATE

4/1/2026

BILL TO

Sawgrass Village Community
Development District
2005 Pan Am Cir Ste 300
Tampa FL 33607-6008
United States

CUSTOMER ID

C4801

NET TERMS

Due On Receipt

PO#**DUE DATE**

4/1/2026

Services provided for the Month of: April 2026

| DESCRIPTION | QTY | UOM | RATE | MARKUP | AMOUNT |
|--------------------------------|-----|-----|----------|--------|-----------------|
| Accounting Services | 1 | Ea | 750.00 | | 750.00 |
| Administration | 1 | Ea | 375.00 | | 375.00 |
| Construction Accounting | 1 | Ea | 500.00 | | 500.00 |
| Dissemination Services | 3 | Ea | 416.67 | | 1,250.01 |
| District Management | 1 | Ea | 2,083.33 | | 2,083.33 |
| Field Services | 1 | Ea | 1,000.00 | | 1,000.00 |
| Financial & Revenue Collection | 1 | Ea | 416.67 | | 416.67 |
| Recording Secretary | 1 | Ea | 200.00 | | 200.00 |
| Rental & Leases | 1 | Ea | 50.00 | | 50.00 |
| Technology/Data Storage | 1 | Ea | 50.00 | | 50.00 |
| Website Maintenance / Admin | 1 | Ea | 100.00 | | 100.00 |
| Subtotal | | | | | 6,775.01 |

| | |
|------------------|------------|
| Subtotal | \$6,775.01 |
| Tax | \$0.00 |
| Total Due | \$6,775.01 |

Remit To : Inframark LLC, PO BOX 733778, Dallas, Texas, 75373-3778

To pay by Credit Card, please contact us at 281-578-4299, 9:00am - 5:30pm EST, Monday – Friday. A surcharge fee may apply.

To pay via ACH or Wire, please refer to our banking information below:

Account Name: INFRAMARK, LLC

ACH - Bank Routing Number: 111000614 / Account Number: 912593196

Wire - Bank Routing Number: 021000021 / SWIFT Code: CHASUS33 / Account Number: 912593196

Please include the Customer ID and the Invoice Number on your form of payment.

INVOICE

Sitex Aquatics, LLC
PO Box 917
Parrish, FL 34219

office@sitexaquatics.com
+1 (813) 564-2322



Bill to

Sawgrass Village CDD
Inframark
2654 Cypress Ridge Blvd suite 101
Wesley Chapel, FL 33544

Invoice details

Invoice no.: 10949-b
Terms: Net 30
Invoice date: 04/01/2026
Due date: 05/01/2026

| # | Date | Product or service | Description | Qty | Rate | Amount |
|----|------|----------------------------|--|-----|------------|------------|
| 1. | | Aquatic Maintenance | Monthly Lake Maintenance 2x a Month: 43 Waterways | 1 | \$4,918.00 | \$4,918.00 |
| 2. | | Additional Services | Temporary Fuel Surcharge | 1 | \$147.54 | \$147.54 |

Total **\$5,065.54**

Ways to pay

BANK

[View and pay](#)



Subject: Notice of Temporary Fuel Surcharge

We value the trust you place in Sitex Aquatics & remain committed to providing the reliable, high quality service at a fair price you have been used too.

As you know over the last few months, fuel prices have increased significantly, resulting in a substantial rise in our operating cost, particularly for our service vehicles & equipment. While we have absorbed these increases for as long as possible & with no relief in the near future we have no choice but add a temporary fuel charge of 3% to the monthly invoice effective April 1st.

As soon as fuel prices drop & stabilize this surcharge will be eliminated, hopefully sooner than later!

We appreciate your understanding, loyalty, & continued partnership moving forward.

Sincerely,

Joe Craig

President

Sitex Aquatics llc.

813.564.2322

joe@sitexaquatics.com

Straley Robin Vericker

1510 W. Cleveland Street

Tampa, FL 33606

Telephone (813) 223-9400

Federal Tax Id. - 20-1778458

Sawgrass Village CDD
2005 Pan Am Circle, Suite 300
Tampa, FL 33607

April 17, 2026

Client: 001599

Matter: 000001

Invoice #: 28287

Page: 1

RE: General

For Professional Services Rendered Through March 31, 2026

SERVICES

| Date | Person | Description of Services | Hours | Amount |
|-----------|--------|--|-------|----------|
| 3/2/2026 | KCH | PREPARE DRAFT FORM LANDSCAPE MAINTENANCE AGREEMENT FOR PHASE 5 WITH SPERBER. | 0.7 | \$262.50 |
| 3/3/2026 | CAW | REVIEW REVISED DEEDS FOR OAKFIELD PHASE III; EMAIL CORRESPONDENCE REGARDING SAME. | 0.4 | \$150.00 |
| 3/5/2026 | JMV | PREPARE AND FILE CDD COMMON AREA DEED. | 0.4 | \$162.00 |
| 3/5/2026 | CAW | PERFORM INTERNAL TITLE UPDATE ON PHASE III EPG PARCELS; SUBMIT PHASE III DEED FOR RECORDING. | 0.3 | \$112.50 |
| 3/5/2026 | LC | E-RECORD SPECIAL WARRANTY DEED TO THE DISTRICT RE TRACTS 213A. | 0.2 | \$39.00 |
| 3/9/2026 | LC | DRAFT RESOLUTION SETTING LANDOWNER ELECTION AND SAMPLE PUBLICATION AD, INSTRUCTIONS, PROXY, AND BALLOT. | 1.7 | \$331.50 |
| 3/10/2026 | CAW | REVISE AGREEMENT WITH SCHOOLSTATUS FOR WEBSITE MANAGEMENT. | 0.2 | \$75.00 |
| 3/17/2026 | LC | REVIEW MEETING INFORMATION FOR APPROVING BUDGET FOR FY 26-27; PREPARE RESOLUTION APPROVING PROPOSED BUDGET AND SETTING PUBLIC HEARING. | 1.0 | \$195.00 |
| 3/24/2026 | JMV | REVIEW AGENDA PACKET AND PREPARE FOR CDD BOARD MEETING; TELEPHONE CALL WITH J. COOPER. | 0.3 | \$121.50 |
| 3/25/2026 | JMV | PREPARE FOR AND ATTEND CDD BOARD MEETING. | 0.3 | \$121.50 |
| 3/25/2026 | CAW | REVIEW REVISED DEEDS FOR PHASE III; EMAIL CORRESPONDENCE REGARDING CONVEYANCE OF PHASE III TRACTS. | 0.5 | \$187.50 |
| 3/27/2026 | CAW | PREPARE POND BANK LANDSCAPE AGREEMENT WITH SPERBER. | 1.5 | \$562.50 |

SERVICES

| Date | Person | Description of Services | Hours | Amount |
|-----------------------------|---------------|---|--------------|---------------|
| 3/30/2026 | CAW | REVIEW 4 REVISED DEEDS FOR PHASE III CONVEYANCE OF DISTRICT TRACTS FROM ASHTON WOODS. | 0.5 | \$187.50 |
| 3/31/2026 | CAW | REVIEW 2 REVISED DEEDS FOR PHASE III CONVEYANCE OF DISTRICT TRACTS FROM ASHTON WOODS. | 0.2 | \$75.00 |
| Total Professional Services | | | 8.2 | \$2,583.00 |

DISBURSEMENTS

| Date | Description of Disbursements | Amount |
|---------------------|--|---------------|
| 3/6/2026 | Simplefile E-Recording- Filing Fee- E-Filing | \$41.45 |
| Total Disbursements | | \$41.45 |

| | |
|------------------------|-------------------|
| Total Services | \$2,583.00 |
| Total Disbursements | \$41.45 |
| Total Current Charges | \$2,624.45 |
| Previous Balance | \$2,123.00 |
| Less Payments | (\$2,123.00) |
| PAY THIS AMOUNT | \$2,624.45 |

Please Include Invoice Number on all Correspondence



Tree Farm 2
 DBA Cornerstone Solutions Group
 Tax ID: 61-1632592
 14620 Bellamy Brothers Blvd
 Dade City
 FL 33525
 866-617-2235

Bill To

Sawgrass Village CDD c/o Inframark Attn District Mgr Janyna
 Cooper
 2005 Pan Am Circle
 Suite 300
 Tampa, FL 33607
 US

| | |
|--------------------------|---------------------|
| Invoice 10-304121 | Apr 1, 2026 |
| Service Agreement | SA1043 |
| Payment Terms | Net 15 |
| Total Due | \$4,156.00 |
| Due Date | Apr 16, 2026 |

CUSTOMER NAME

Sawgrass Village CDD c/o Inframark

PROPERTY NAME

SWG4454 - Sawgrass Village Ph 1

PROPERTY ADDRESS

9505 Moccasin Wallow Road
 Parrish, FL 34219

AUTHORIZED BY

CUSTOMER WO

NTE

Invoice Summary

Service Agreement: SA1043 - Sawgrass Village CCD (Oakfield-Pond Bank Addendum)
 Monthly Landscape Maintenance Services 4/2026

| | |
|------------------------------|-------------------|
| Subtotal | \$4,156.00 |
| Service Fees | \$0.00 |
| Discount | \$0.00 |
| Subtotal After Discount/Fees | \$4,156.00 |
| Taxable Subtotal | \$0.00 |
| Sales Tax Rate | 0% |
| Tax Amount | \$0.00 |
| Total | \$4,156.00 |
| Amount Paid | \$0.00 |
| Balance | \$4,156.00 |



Tree Farm 2
 DBA Cornerstone Solutions Group
 Tax ID: 61-1632592
 14620 Bellamy Brothers Blvd
 Dade City
 FL 33525
 866-617-2235

Bill To

Sawgrass Village CDD c/o Inframark Attn District Mgr Janyna
 Cooper
 2005 Pan Am Circle
 Suite 300
 Tampa, FL 33607
 US

| | |
|--------------------------|---------------------|
| Invoice 10-304118 | Apr 1, 2026 |
| Service Agreement | SA1041 |
| Payment Terms | Net 15 |
| Total Due | \$7,860.00 |
| Due Date | Apr 16, 2026 |

CUSTOMER NAME

Sawgrass Village CDD c/o Inframark

PROPERTY NAME

SWG4487 - S V Oakfield Lakes Ph 2

PROPERTY ADDRESS

9505 Moccasin Wallow Road
 Parrish, FL 34220

AUTHORIZED BY

CUSTOMER WO

NTE

Invoice Summary

Service Agreement: SA1041 - Sawgrass Village CCD (Oakfield Phase 2)
 Monthly Landscape Maintenance Services, Irrigation (wet checks) Fert & Pest. 4/2026

| | |
|------------------------------|-------------------|
| Subtotal | \$7,860.00 |
| Service Fees | \$0.00 |
| Discount | \$0.00 |
| Subtotal After Discount/Fees | \$7,860.00 |
| Taxable Subtotal | \$0.00 |
| Sales Tax Rate | 0% |
| Tax Amount | \$0.00 |
| Total | \$7,860.00 |
| Amount Paid | \$0.00 |
| Balance | \$7,860.00 |



Tree Farm 2
 DBA Cornerstone Solutions Group
 Tax ID: 61-1632592
 14620 Bellamy Brothers Blvd
 Dade City
 FL 33525
 866-617-2235

Bill To

Sawgrass Village CDD c/o Inframark Attn District Mgr Janyna
 Cooper
 2005 Pan Am Circle
 Suite 300
 Tampa, FL 33607
 US

| | |
|--------------------------|---------------------|
| Invoice 10-304117 | Apr 1, 2026 |
| Service Agreement | SA1044 |
| Payment Terms | Net 15 |
| Total Due | \$865.00 |
| Due Date | Apr 16, 2026 |

CUSTOMER NAME

Sawgrass Village CDD c/o Inframark

PROPERTY NAME

SWG4454 - Sawgrass Village Ph 1

PROPERTY ADDRESS

9505 Moccasin Wallow Road
 Parrish, FL 34219

AUTHORIZED BY

CUSTOMER WO

NTE

Invoice Summary

Service Agreement: SA1044 - Sawgrass Village CCD (Oakfield Green Areas)
 Monthly Landscape Maintenance Services 4/2026

| | |
|------------------------------|-----------------|
| Subtotal | \$865.00 |
| Service Fees | \$0.00 |
| Discount | \$0.00 |
| Subtotal After Discount/Fees | \$865.00 |
| Taxable Subtotal | \$0.00 |
| Sales Tax Rate | 0% |
| Tax Amount | \$0.00 |
| Total | \$865.00 |
| Amount Paid | \$0.00 |
| Balance | \$865.00 |



Tree Farm 2
 DBA Cornerstone Solutions Group
 Tax ID: 61-1632592
 14620 Bellamy Brothers Blvd
 Dade City
 FL 33525
 866-617-2235

Bill To

Sawgrass Village CDD c/o Inframark Attn District Mgr Janyna
 Cooper
 2005 Pan Am Circle
 Suite 300
 Tampa, FL 33607
 US

| | |
|--------------------------|---------------------|
| Invoice 10-304119 | Apr 1, 2026 |
| Service Agreement | SA1042 |
| Payment Terms | Net 15 |
| Total Due | \$4,836.00 |
| Due Date | Apr 16, 2026 |

CUSTOMER NAME

Sawgrass Village CDD c/o Inframark

PROPERTY NAME

SWG4454 - Sawgrass Village Ph 1

PROPERTY ADDRESS

9505 Moccasin Wallow Road
 Parrish, FL 34219

AUTHORIZED BY

CUSTOMER WO

NTE

Invoice Summary

Service Agreement: SA1042 - Sawgrass Village CCD (Oakfield Phase 3)
 Monthly Landscape Maintenance Services, Irrigation (wet checks) Fert & Pest. 4/2026

| | |
|------------------------------|-------------------|
| Subtotal | \$4,836.00 |
| Service Fees | \$0.00 |
| Discount | \$0.00 |
| Subtotal After Discount/Fees | \$4,836.00 |
| Taxable Subtotal | \$0.00 |
| Sales Tax Rate | 0% |
| Tax Amount | \$0.00 |
| Total | \$4,836.00 |
| Amount Paid | \$0.00 |
| Balance | \$4,836.00 |



Tree Farm 2
 DBA Cornerstone Solutions Group
 Tax ID: 61-1632592
 14620 Bellamy Brothers Blvd
 Dade City
 FL 33525
 866-617-2235

Bill To

Sawgrass Village CDD c/o Inframark Attn District Mgr Janyna
 Cooper
 2005 Pan Am Circle
 Suite 300
 Tampa, FL 33607
 US

| | |
|--------------------------|---------------------|
| Invoice 10-304120 | Apr 1, 2026 |
| Service Agreement | SA1040 |
| Payment Terms | Net 15 |
| Total Due | \$9,794.00 |
| Due Date | Apr 16, 2026 |



| | | |
|------------------------------------|---------------------------------|--|
| CUSTOMER NAME | PROPERTY NAME | PROPERTY ADDRESS |
| Sawgrass Village CDD c/o Inframark | SWG4454 - Sawgrass Village Ph 1 | 9505 Moccasin Wallow Road Parrish, FL 34219 |
| AUTHORIZED BY | CUSTOMER WO | NTE |

Invoice Summary

Service Agreement: SA1040 - Sawgrass Village CCD (Oakfield Phase I)
 Monthly Landscape Maintenance Services, Irrigation (wet checks) Fert & Pest. 4/2026

| | |
|------------------------------|-------------------|
| Subtotal | \$9,794.00 |
| Service Fees | \$0.00 |
| Discount | \$0.00 |
| Subtotal After Discount/Fees | \$9,794.00 |
| Taxable Subtotal | \$0.00 |
| Sales Tax Rate | 0% |
| Tax Amount | \$0.00 |
| Total | \$9,794.00 |
| Amount Paid | \$0.00 |
| Balance | \$9,794.00 |



 The balance of \$50 will not be applied to your Automatic Bill Pay enrollment. Please pay this amount separately. **Pay Online** 

FPL Automatic Bill Pay® Enrollment

04/08/2026 - 13:46

Enrollment Confirmed!

This account is now on FPL Automatic Bill Pay, as you authorized. Automatic payments will begin with your next monthly bill that states "Do Not Pay." The approximate payment withdrawal date from your bank account will be indicated on your bill.

| | |
|----------------------|---|
| FPL Account Number: | 6235591598 |
| Customer Name: | Sawgrass Village Community Development District |
| FPL Service Address: | 10755 SPRING SAPLING CIR #SL Parrish, FL 34219 |

| | |
|------------------------------|----------------------|
| Bank Routing/Transit Number: | 053101121 |
| Bank Account Number: | 1100026309067 |
| Name on Bank Account: | Sawgrass Village CDD |
| Phone Number: | 8138737300 |
| Address Line 1: | 2005 PAN AM CIRCLE |
| Address Line 2: | Suite 300 |
| City: | TAMPA |
| State: | FL |
| Zip: | 33607 |

Funds will be withdrawn 20 days after your billing date. The withdrawal day will be printed on each bill.

| | |
|----------------|--------------------------------|
| Email Address: | districtinvoices@inframark.com |
| Requested By: | Teresa K Farlow |

FPL Automatic Bill Pay® Terms & Conditions

You agree to each of the following:

- You authorize FPL to withdraw funds from your bank account to pay the monthly FPL bill(s) for the customer above according to the terms selected unless and until FPL receives a written or verbal termination notice from you, allowing a reasonable amount of time for FPL and your bank to act on it.
- You are the bank account holder or an authorized agent for the bank account identified above.
- Your bank account is with a U.S. bank, and you understand that your bank may charge for this service.
- You will pay any outstanding balance before payments in FPL Automatic Bill Pay can begin.
- If you send FPL a partial payment before your automatic withdrawal date, FPL will debit your account for the remaining balance; and as a result, the withdrawal amount may be different from the total amount due on the statement.
- FPL reserves the right to terminate this agreement at any time; proper notification will be sent to you.
- These terms will apply to any new bank account or FPL account that you add as a customer to the program.

Download the FPL Mobile App

Join the millions of customers using the mobile app to track your energy usage, pay your bill and more.

Download now



Electric Bill Statement
For: Mar 16, 2026 to Apr 14, 2026 (29 days)
Statement Date: Apr 14, 2026
Account Number: 75498-76410
Service Address:
10175 GRAIN SILO TRL # GATE
PARRISH, FL 34219

SAWGRASS VILLAGE COMMUNITY DEVELOPMENT DISTRICT,
Here's what you owe for this billing period.

CURRENT BILL

\$34.22

TOTAL AMOUNT YOU OWE

May 5, 2026

NEW CHARGES DUE BY



Scan to Pay
or visit
FPL.com/
WaystoPay

KEEP IN MIND

- Payments received after May 05, 2026 are considered late; a late payment charge, the greater of \$5.00 or 1.5% of your past due balance will apply. Your account may also be billed a deposit adjustment.

BILL SUMMARY

| | |
|-----------------------------|----------------|
| Amount of your last bill | 68.77 |
| Payments received | -68.77 |
| <hr/> | |
| Balance before new charges | 0.00 |
| <hr/> | |
| Total new charges | 34.22 |
| <hr/> | |
| Total amount you owe | \$34.22 |

(See page 2 for bill details.)

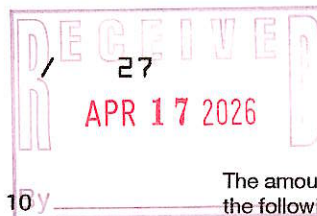
Customer Service: 1-800-375-2434
Outside Florida: 1-800-226-3545

Report Power Outages:
Hearing/Speech Impaired:

1-800-4OUTAGE (468-8243)
711 (Relay Service)



Ways to Pay



5210754987641062243000000

0001 0006 054966

8 10y

The amount enclosed includes the following donation:
FPL Care To Share: _____

Make check payable to FPL in U.S. funds and mail along with this coupon to:

SAWGRASS VILLAGE COMMUNITY DEVELOPMENT DISTRICT
2005 PAN AM CIR STE 300
TAMPA FL 33607-6008



FPL
GENERAL MAIL FACILITY
MIAMI FL 33188-0001



Visit FPL.com/PayBill for ways to pay.

75498-76410
108
ACCOUNT NUMBER

\$34.22
TOTAL AMOUNT YOU OWE

May 5, 2026
NEW CHARGES DUE BY

\$ _____
AMOUNT ENCLOSED



Customer Name: SAWGRASS VILLAGE
COMMUNITY
DEVELOPMENT DISTRIC

Account Number: 75498-76410

BILL DETAILS

| | |
|--|----------------|
| Amount of your last bill | 68.77 |
| Payments received - Thank you | -68.77 |
| Balance before new charges | \$0.00 |
| New Charges | |
| Rate: GS-1 GENERAL SVC NON-DEMAND / BUSINESS | |
| Base charge: | \$14.20 |
| Minimum base bill charge: | \$14.27 |
| Non-fuel: (\$0.094600 per kWh) | \$1.80 |
| Fuel: (\$0.032020 per kWh) | \$0.61 |
| Electric service amount | 30.88 |
| Gross receipts tax (State tax) | 0.79 |
| Florida sales tax (State tax) | 2.20 |
| County sales tax (Local tax) | 0.32 |
| Taxes and charges | 3.31 |
| Regulatory fee (State fee) | 0.03 |
| Total new charges | \$34.22 |
| Total amount you owe | \$34.22 |

METER SUMMARY

Meter reading - Meter ACD1823. Next meter reading May 14, 2026.

| Usage Type | Current | - | Previous | = | Usage |
|------------|---------|---|----------|---|-------|
| kWh used | 00021 | | 00002 | | 19 |

ENERGY USAGE COMPARISON

| | This Month | Last Month |
|--------------|--------------|--------------|
| Service to | Apr 14, 2026 | Mar 16, 2026 |
| kWh Used | 19 | 2 |
| Service days | 29 | 6 |
| kWh/day | 1 | 0 |
| Amount | \$34.22 | \$6.76 |

KEEP IN MIND

- Taxes, fees, and charges on your bill are determined and required by your local and state government to be used at their discretion.
- The fuel charge represents the cost of fuel used to generate electricity. It is a direct pass-through to customers. FPL does not profit from fuel, although higher costs do result in higher state and local taxes and fees.

Download the app

Get instant, secure access to outage and billing info from your mobile device.

FPL.com/MobileApp

Save with HVAC rebates

Upgrade your HVAC system and earn rebates to help reduce energy costs. Save energy and improve comfort.

FPL.com/BizHVAC

Unlock energy insights

Save energy with Business Energy Manager. We'll analyze your usage patterns and help lower your bill.

FPL.com/BEM

When you pay by check, you authorize FPL to process your payment electronically or as a draft. If your payment is processed electronically, your checking account may be debited on the same day we receive the check and your check will not be returned with your checking account statement. FPL does not agree to any restrictions, conditions or endorsements placed on any bill statement or payments such as check, money order or other forms of payment. We will process the payment as if these restrictions or conditions do not exist.

MCUD

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Visit: mymanatee.org/utilities

Call: (941) 792-8811

SAWGRASS VILLAGE CDD
 11881 SAWGRASS RD

| | |
|----------------|-------------|
| Amount Due | \$240.83 |
| Please Pay By | 20-Apr-2026 |
| Account Number | 100265487 |



| Account Summary | |
|-------------------------|-----------------|
| Previous Amount Due | \$0.00 |
| Payments Received | \$0.00 |
| Balance Forward | \$0.00 |
| Contract Charges | \$240.83 |
| Total Amount Due | \$240.83 |

| Usage Profile (Consumption x 1000 = GAL) | | | | |
|--|-------------|-----------|-----------|---------------------|
| Meter Number 61433390 | | | | |
| Begin Date: | Begin Read: | End Date: | End Read: | Period Consumption: |
| 02/27 | 0 | 03/22 | 5124 | 512.4 kgal |

Important Information


- Delinquency procedures have resumed for past-due accounts. Avoid Interruptions by setting up a payment plan online today. For assistance, email CSS@mymanatee.org.

| Charge Details | | Service Period 02/27 - 03/22 (24 Days) |
|--|---------------------|--|
| Common Area Reclaim (Meter # 61433390) (02/27 - 03/22) | | |
| Reclaim Usage | 512.4 kgal x \$0.47 | \$240.83 |
| Total New Charges | | \$240.83 |
| Total Amount Due | | \$240.83 |

View & Pay Your Bill Online: Did you know you can avoid phone wait times by submitting service requests and reviewing your bill through the Customer Self-Service (CSS) Portal? Report missed pickups, sign up for text alerts, request an additional bin or bulk collection, view your monthly bill statements online, and more. Not registered yet? Sign up at www.mymanatee.org/css and use your activation code: **PCQ33K2V**



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MANATEE COUNTY UTILITIES DEPARTMENT
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| | |
|------------------|-------------------|
| SERVICE ADDRESS | 11881 SAWGRASS RD |
| ACCOUNT NUMBER | 100265487 |
| BILLING DATE | 30-Mar-2026 |
| DUE DATE | 20-Apr-2026 |
| TOTAL AMOUNT DUE | \$240.83 |

CHANGE OF MAILING ADDRESS (Check Box and See Reverse Side)

ADDRESSEE:

AMOUNT PAID

MAKE CHECKS PAYABLE TO MCUD

MT80331A
 2000000376 12/2

SAWGRASS VILLAGE CDD
 2005 PAN AM CIR SUITE 300
 TAMPA, FL 33607



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 BRADENTON, FL 34206-5350

100265487Z000000240830000000

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 Call: (941) 792-8811

SAWGRASS VILLAGE CDD
 11019 HIDDEN GLADE ST

| | |
|----------------|-------------|
| Amount Due | \$73.58 |
| Please Pay By | 20-Apr-2026 |
| Account Number | 100256740 |

Auto-pay is scheduled for 20-Apr-2026



| Account Summary | |
|-------------------------|----------------|
| Previous Amount Due | \$73.58 |
| Payments Received | -\$73.58 |
| Balance Forward | \$0.00 |
| Contract Charges | \$73.58 |
| Total Amount Due | \$73.58 |

| Charge Details | Service Period 02/19 - 03/19 (29 Days) | |
|---|--|----------------|
| Auto Flush Permanent (Meter # 70474225) (02/19 - 03/19) | | |
| Auto Flush Base Rate | 1 month(s) x \$73.58 | \$73.58 |
| Total New Charges | | \$73.58 |
| Total Amount Due | | \$73.58 |

| Usage Profile (Consumption x 1000 = GAL) | | | | |
|--|-------------|-----------|-----------|---------------------|
| Meter Number 70474225 | | | | |
| Begin Date: | Begin Read: | End Date: | End Read: | Period Consumption: |
| 02/19 | 0 | 03/19 | 0 | 0 kgal |

Important Information

- Delinquency procedures have resumed for past-due accounts. Avoid Interruptions by setting up a payment plan online today. For assistance, email CSS@mymanatee.org.

View & Pay Your Bill Online: Did you know you can avoid phone wait times by submitting service requests and reviewing your bill through the Customer Self-Service (CSS) Portal? Report missed pickups, sign up for text alerts, request an additional bin or bulk collection, view your monthly bill statements online, and more. Not registered yet? Sign up at www.mymanatee.org/css and use your activation code: **H4J6X4GR**



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| | | |
|--|------------------|--|
| <p>MANATEE COUNTY UTILITIES DEPARTMENT P.O. BOX 25010 BRADENTON, FL 34206-5010</p> | SERVICE ADDRESS | 11019 HIDDEN GLADE ST |
| | ACCOUNT NUMBER | 100256740 |
| | BILLING DATE | 30-Mar-2026 |
| | DUE DATE | 20-Apr-2026 |
| | TOTAL AMOUNT DUE | \$73.58 |
| <input type="checkbox"/> CHANGE OF MAILING ADDRESS (Check Box and See Reverse Side) | | AMOUNT PAID Auto-Pay is scheduled |
| ADDRESSEE: | | MAKE CHECKS PAYABLE TO MCUD |

MT80331A
 2000000383 12/9

SAWGRASS VILLAGE CDD
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SAWGRASS VILLAGE CDD
10510 MONARCH WOOD GLN

| | |
|----------------|-------------|
| Amount Due | \$61.32 |
| Please Pay By | 20-Apr-2026 |
| Account Number | 100256443 |

Auto-pay is scheduled for 20-Apr-2026



| Account Summary | |
|---------------------|----------|
| Previous Amount Due | \$73.58 |
| Payments Received | -\$73.58 |
| Balance Forward | \$0.00 |
| Contract Charges | \$61.32 |
| Total Amount Due | \$61.32 |

| Usage Profile (Consumption x 1000 = GAL) | | | | |
|--|-------------|-----------|-----------|---------------------|
| Meter Number 70474233 | | | | |
| Begin Date: | Begin Read: | End Date: | End Read: | Period Consumption: |
| 02/23 | 0 | 03/19 | 0 | 0 kgal |

Important Information


- Delinquency procedures have resumed for past-due accounts. Avoid Interruptions by setting up a payment plan online today. For assistance, email CSS@mymanatee.org.

| Charge Details | | Service Period 02/23 - 03/19 (25 Days) |
|---|-------------------------|--|
| Auto Flush Permanent (Meter # 70474233) (02/23 - 03/19) | | |
| Auto Flush Base Rate | 0.83 month(s) x \$73.58 | \$61.32 |
| Total New Charges | | \$61.32 |
| Total Amount Due | | \$61.32 |

View & Pay Your Bill Online: Did you know you can avoid phone wait times by submitting service requests and reviewing your bill through the Customer Self-Service (CSS) Portal? Report missed pickups, sign up for text alerts, request an additional bin or bulk collection, view your monthly bill statements online, and more. Not registered yet? Sign up at www.mymanatee.org/css and use your activation code: **PBT7PQK4**



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| | | | |
|--|---|-----------------------------|------------------------|
|  | MANATEE COUNTY UTILITIES DEPARTMENT P.O. BOX 25010 BRADENTON, FL 34206-5010 | SERVICE ADDRESS | 10510 MONARCH WOOD GLN |
| | | ACCOUNT NUMBER | 100256443 |
| | | BILLING DATE | 30-Mar-2026 |
| | | DUE DATE | 20-Apr-2026 |
| | | TOTAL AMOUNT DUE | \$61.32 |
| <input type="checkbox"/> CHANGE OF MAILING ADDRESS (Check Box and See Reverse Side) | | AMOUNT PAID | Auto-Pay is scheduled |
| ADDRESSEE: | | MAKE CHECKS PAYABLE TO MCUD | |

MT80331A
2000000382 12/8

SAWGRASS VILLAGE CDD
2005 PAN AM CIR SUITE 300
TAMPA, FL 33607



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SAWGRASS VILLAGE CDD
11039 SYLVAN CANOPY LN

| | |
|----------------|-------------|
| Amount Due | \$73.58 |
| Please Pay By | 20-Apr-2026 |
| Account Number | 100256416 |

Auto-pay is scheduled for 20-Apr-2026



| Account Summary | |
|-------------------------|----------------|
| Previous Amount Due | \$73.58 |
| Payments Received | -\$73.58 |
| Balance Forward | \$0.00 |
| Contract Charges | \$73.58 |
| Total Amount Due | \$73.58 |

| Usage Profile (Consumption x 1000 = GAL) | | | | |
|--|-------------|-----------|-----------|---------------------|
| Meter Number 70474781 | | | | |
| Begin Date: | Begin Read: | End Date: | End Read: | Period Consumption: |
| 02/19 | 1 | 03/19 | 1 | 0 gal |

Important Information


- Delinquency procedures have resumed for past-due accounts. Avoid Interruptions by setting up a payment plan online today. For assistance, email CSS@mymanatee.org.

| Charge Details | | Service Period 02/19 - 03/19 (29 Days) |
|---|----------------------|--|
| Auto Flush Permanent (Meter # 70474781) (02/19 - 03/19) | | |
| Auto Flush Base Rate | 1 month(s) x \$73.58 | \$73.58 |
| Total New Charges | | \$73.58 |
| Total Amount Due | | \$73.58 |

View & Pay Your Bill Online: Did you know you can avoid phone wait times by submitting service requests and reviewing your bill through the Customer Self-Service (CSS) Portal? Report missed pickups, sign up for text alerts, request an additional bin or bulk collection, view your monthly bill statements online, and more. Not registered yet? Sign up at www.mymanatee.org/css and use your activation code: **3PX6YCMIM**



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| | | |
|--|------------------|--|
|  <p>MANATEE COUNTY UTILITIES DEPARTMENT P.O. BOX 25010 BRADENTON, FL 34206-5010</p> | SERVICE ADDRESS | 11039 SYLVAN CANOPY LN |
| | ACCOUNT NUMBER | 100256416 |
| | BILLING DATE | 30-Mar-2026 |
| | DUE DATE | 20-Apr-2026 |
| | TOTAL AMOUNT DUE | \$73.58 |
| <input type="checkbox"/> CHANGE OF MAILING ADDRESS (Check Box and See Reverse Side) | | AMOUNT PAID → Auto-Pay is scheduled |
| ADDRESSEE: | | MAKE CHECKS PAYABLE TO MCUD |

MT80331A
2000000378 12/4

SAWGRASS VILLAGE CDD
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SAWGRASS VILLAGE CDD
 10936 MONARCH WOOD GLN

| | |
|----------------|-------------|
| Amount Due | \$73.58 |
| Please Pay By | 20-Apr-2026 |
| Account Number | 100256421 |

Auto-pay is scheduled for 20-Apr-2026



| Account Summary | |
|-------------------------|----------------|
| Previous Amount Due | \$73.58 |
| Payments Received | -\$73.58 |
| Balance Forward | \$0.00 |
| Contract Charges | \$73.58 |
| Total Amount Due | \$73.58 |

| Usage Profile (Consumption x 1000 = GAL) | | | | |
|--|-------------|-----------|-----------|---------------------|
| Meter Number 70460894 | | | | |
| Begin Date: | Begin Read: | End Date: | End Read: | Period Consumption: |
| 02/19 | 1 | 03/19 | 1 | 0 kgal |

- Important Information**
- Delinquency procedures have resumed for past-due accounts. Avoid Interruptions by setting up a payment plan online today. For assistance, email CSS@mymanatee.org.

| Charge Details | | Service Period 02/19 - 03/19 (29 Days) |
|---|----------------------|--|
| Auto Flush Permanent (Meter # 70460894) (02/19 - 03/19) | | |
| Auto Flush Base Rate | 1 month(s) x \$73.58 | \$73.58 |
| Total New Charges | | \$73.58 |
| Total Amount Due | | \$73.58 |

View & Pay Your Bill Online: Did you know you can avoid phone wait times by submitting service requests and reviewing your bill through the Customer Self-Service (CSS) Portal? Report missed pickups, sign up for text alerts, request an additional bin or bulk collection, view your monthly bill statements online, and more. Not registered yet? Sign up at www.mymanatee.org/css and use your activation code: **F79KVV84**



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| | | |
|--|------------------|--|
| <p>MANATEE COUNTY UTILITIES DEPARTMENT P.O. BOX 25010 BRADENTON, FL 34206-5010</p> | SERVICE ADDRESS | 10936 MONARCH WOOD GLN |
| | ACCOUNT NUMBER | 100256421 |
| | BILLING DATE | 30-Mar-2026 |
| | DUE DATE | 20-Apr-2026 |
| | TOTAL AMOUNT DUE | \$73.58 |
| <input type="checkbox"/> CHANGE OF MAILING ADDRESS (Check Box and See Reverse Side) | | AMOUNT PAID Auto-Pay is scheduled |
| ADDRESSEE: | | MAKE CHECKS PAYABLE TO MCUD |

MT80331A
 2000000379 12/5

SAWGRASS VILLAGE CDD
 2005 PAN AM CIR SUITE 300
 TAMPA, FL 33607



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SAWGRASS VILLAGE CDD
10413 BRAMBLE PATCH CV

| | |
|----------------|-------------|
| Amount Due | \$73.58 |
| Please Pay By | 20-Apr-2026 |
| Account Number | 100256425 |

Auto-pay is scheduled for 20-Apr-2026



| Account Summary | |
|-------------------------|----------------|
| Previous Amount Due | \$73.58 |
| Payments Received | -\$73.58 |
| Balance Forward | \$0.00 |
| Contract Charges | \$73.58 |
| Total Amount Due | \$73.58 |

| Usage Profile (Consumption x 1000 = GAL) | | | | |
|--|-------------|-----------|-----------|---------------------|
| Meter Number 70459076 | | | | |
| Begin Date: | Begin Read: | End Date: | End Read: | Period Consumption: |
| 02/19 | 0 | 03/19 | 0 | 0 kgal |

Important Information

- Delinquency procedures have resumed for past-due accounts. Avoid Interruptions by setting up a payment plan online today. For assistance, email CSS@mymanatee.org.

| Charge Details | | Service Period 02/19 - 03/19 (29 Days) |
|---|----------------------|--|
| Auto Flush Permanent (Meter # 70459076) (02/19 - 03/19) | | |
| Auto Flush Base Rate | 1 month(s) x \$73.58 | \$73.58 |
| Total New Charges | | \$73.58 |
| Total Amount Due | | \$73.58 |

View & Pay Your Bill Online: Did you know you can avoid phone wait times by submitting service requests and reviewing your bill through the Customer Self-Service (CSS) Portal? Report missed pickups, sign up for text alerts, request an additional bin or bulk collection, view your monthly bill statements online, and more. Not registered yet? Sign up at www.mymanatee.org/css and use your activation code: **BTJP6RHT**



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| | | |
|--|------------------|--|
| <p>MANATEE COUNTY UTILITIES DEPARTMENT P.O. BOX 25010 BRADENTON, FL 34206-5010</p> | SERVICE ADDRESS | 10413 BRAMBLE PATCH CV |
| | ACCOUNT NUMBER | 100256425 |
| | BILLING DATE | 30-Mar-2026 |
| | DUE DATE | 20-Apr-2026 |
| | TOTAL AMOUNT DUE | \$73.58 |
| <input type="checkbox"/> CHANGE OF MAILING ADDRESS (Check Box and See Reverse Side) | | AMOUNT PAID → Auto-Pay is scheduled |
| ADDRESSEE: | | MAKE CHECKS PAYABLE TO MCUD |

MT80331A
2000000380 12/6

SAWGRASS VILLAGE CDD
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TAMPA, FL 33607



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SAWGRASS VILLAGE CDD
 10409 GOLDEN GREEN GLN

| | |
|----------------|-------------|
| Amount Due | \$73.58 |
| Please Pay By | 20-Apr-2026 |
| Account Number | 100256442 |

Auto-pay is scheduled for 20-Apr-2026



| Account Summary | |
|-------------------------|----------------|
| Previous Amount Due | \$73.58 |
| Payments Received | -\$73.58 |
| Balance Forward | \$0.00 |
| Contract Charges | \$73.58 |
| Total Amount Due | \$73.58 |

| Charge Details | | Service Period 02/19 - 03/19 (29 Days) |
|---|----------------------|--|
| Auto Flush Permanent (Meter # 70474235) (02/19 - 03/19) | | |
| Auto Flush Base Rate | 1 month(s) x \$73.58 | \$73.58 |
| Total New Charges | | \$73.58 |
| Total Amount Due | | \$73.58 |

| Usage Profile (Consumption x 1000 = GAL) | | | | |
|--|-------------|-----------|-----------|---------------------|
| Meter Number 70474235 | | | | |
| Begin Date: | Begin Read: | End Date: | End Read: | Period Consumption: |
| 02/19 | 0 | 03/19 | 0 | 0 kgal |

Important Information

- Delinquency procedures have resumed for past-due accounts. Avoid Interruptions by setting up a payment plan online today. For assistance, email CSS@mymanatee.org.

View & Pay Your Bill Online: Did you know you can avoid phone wait times by submitting service requests and reviewing your bill through the Customer Self-Service (CSS) Portal? Report missed pickups, sign up for text alerts, request an additional bin or bulk collection, view your monthly bill statements online, and more. Not registered yet? Sign up at www.mymanatee.org/css and use your activation code: **7X62XQCD**



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| | | |
|--|-----------------------------|------------------------|
| <p>MANATEE COUNTY UTILITIES DEPARTMENT P.O. BOX 25010 BRADENTON, FL 34206-5010</p> | SERVICE ADDRESS | 10409 GOLDEN GREEN GLN |
| | ACCOUNT NUMBER | 100256442 |
| | BILLING DATE | 30-Mar-2026 |
| | DUE DATE | 20-Apr-2026 |
| | TOTAL AMOUNT DUE | \$73.58 |
| <input type="checkbox"/> CHANGE OF MAILING ADDRESS (Check Box and See Reverse Side) | AMOUNT PAID | Auto-Pay is scheduled |
| ADDRESSEE: | MAKE CHECKS PAYABLE TO MCUD | |

MT80331A
 2000000381 12/7

SAWGRASS VILLAGE CDD
 2005 PAN AM CIR SUITE 300
 TAMPA, FL 33607

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100256442Z0000007358000000



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SAWGRASS VILLAGE CDD
 10185 SAWGRASS RD

| | |
|----------------|-------------|
| Amount Due | \$252.72 |
| Please Pay By | 20-Apr-2026 |
| Account Number | 100239295 |

Auto-pay is scheduled for 20-Apr-2026



| Account Summary | |
|-------------------------|-----------------|
| Previous Amount Due | \$221.14 |
| Payments Received | -\$221.14 |
| Balance Forward | \$0.00 |
| Contract Charges | \$252.72 |
| Total Amount Due | \$252.72 |

| Usage Profile (Consumption x 1000 = GAL) | | | | |
|--|-------------|-----------|-----------|---------------------|
| Meter Number 61371710 | | | | |
| Begin Date: | Begin Read: | End Date: | End Read: | Period Consumption: |
| 02/23 | 72295 | 03/22 | 77672 | 537.7 kgal |

Important Information

- Delinquency procedures have resumed for past-due accounts. Avoid Interruptions by setting up a payment plan online today. For assistance, email CSS@mymanatee.org.

| Charge Details | Service Period 02/23 - 03/22 (28 Days) | |
|--|--|-----------------|
| Common Area Reclaim (Meter # 61371710) (02/23 - 03/22) | | |
| Reclaim Usage | 537.7 kgal x \$0.47 | \$252.72 |
| Total New Charges | | \$252.72 |
| Total Amount Due | | \$252.72 |

View & Pay Your Bill Online: Did you know you can avoid phone wait times by submitting service requests and reviewing your bill through the Customer Self-Service (CSS) Portal? Report missed pickups, sign up for text alerts, request an additional bin or bulk collection, view your monthly bill statements online, and more. Not registered yet? Sign up at www.mymanatee.org/css and use your activation code: **DQ33GS26**



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| | | |
|--|------------------|--|
| <p>MANATEE COUNTY UTILITIES DEPARTMENT P.O. BOX 25010 BRADENTON, FL 34206-5010</p> | SERVICE ADDRESS | 10185 SAWGRASS RD |
| | ACCOUNT NUMBER | 100239295 |
| | BILLING DATE | 30-Mar-2026 |
| | DUE DATE | 20-Apr-2026 |
| | TOTAL AMOUNT DUE | \$252.72 |
| <input type="checkbox"/> CHANGE OF MAILING ADDRESS (Check Box and See Reverse Side) | | AMOUNT PAID Auto-Pay is scheduled |
| ADDRESSEE: | | MAKE CHECKS PAYABLE TO MCUD |

MT80331A
 2000000385 12/11

SAWGRASS VILLAGE CDD
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SAWGRASS VILLAGE CDD
 9711 SAWGRASS RD

| | |
|----------------|-------------|
| Amount Due | \$177.71 |
| Please Pay By | 20-Apr-2026 |
| Account Number | 100239296 |

Auto-pay is scheduled for 20-Apr-2026



| Account Summary | |
|-------------------------|-----------------|
| Previous Amount Due | \$152.70 |
| Payments Received | -\$152.70 |
| Balance Forward | \$0.00 |
| Contract Charges | \$177.71 |
| Total Amount Due | \$177.71 |

| Usage Profile (Consumption x 1000 = GAL) | | | | |
|--|-------------|-----------|-----------|---------------------|
| Meter Number 61371703 | | | | |
| Begin Date: | Begin Read: | End Date: | End Read: | Period Consumption: |
| 02/23 | 58242 | 03/22 | 62023 | 378.1 kgal |

Important Information

- Delinquency procedures have resumed for past-due accounts. Avoid Interruptions by setting up a payment plan online today. For assistance, email CSS@mymanatee.org.

| Charge Details | | Service Period 02/23 - 03/22 (28 Days) |
|--|---------------------|--|
| Common Area Reclaim (Meter # 61371703) (02/23 - 03/22) | | |
| Reclaim Usage | 378.1 kgal x \$0.47 | \$177.71 |
| Total New Charges | | \$177.71 |
| Total Amount Due | | \$177.71 |

View & Pay Your Bill Online: Did you know you can avoid phone wait times by submitting service requests and reviewing your bill through the Customer Self-Service (CSS) Portal? Report missed pickups, sign up for text alerts, request an additional bin or bulk collection, view your monthly bill statements online, and more. Not registered yet? Sign up at www.mymanatee.org/css and use your activation code: **6N6IX5QN**



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| | | |
|--|------------------|--|
| <p>MANATEE COUNTY UTILITIES DEPARTMENT P.O. BOX 25010 BRADENTON, FL 34206-5010</p> | SERVICE ADDRESS | 9711 SAWGRASS RD |
| | ACCOUNT NUMBER | 100239296 |
| | BILLING DATE | 30-Mar-2026 |
| | DUE DATE | 20-Apr-2026 |
| | TOTAL AMOUNT DUE | \$177.71 |
| <input type="checkbox"/> CHANGE OF MAILING ADDRESS (Check Box and See Reverse Side) | | AMOUNT PAID Auto-Pay is scheduled |
| ADDRESSEE: | | MAKE CHECKS PAYABLE TO MCUD |

MT80331A
 2000000386 12/12

SAWGRASS VILLAGE CDD
 2005 PAN AM CIR SUITE 300
 TAMPA, FL 33607



MANATEE COUNTY UTILITIES DEPARTMENT
 PO BOX 25350
 BRADENTON, FL 34206-5350



MANATEE COUNTY UTILITIES DEPARTMENT
 P. O. BOX 25010
 BRADENTON, FL 34206-5010

Visit: mymanatee.org/utilities
 Call: (941) 792-8811

SAWGRASS VILLAGE CDD
 11219 SAWGRASS RD

| | |
|----------------|-------------|
| Amount Due | \$202.48 |
| Please Pay By | 20-Apr-2026 |
| Account Number | 100239300 |

Auto-pay is scheduled for 20-Apr-2026



| Account Summary | |
|-------------------------|-----------------|
| Previous Amount Due | \$145.89 |
| Payments Received | -\$145.89 |
| Balance Forward | \$0.00 |
| Contract Charges | \$202.48 |
| Total Amount Due | \$202.48 |

| Usage Profile (Consumption x 1000 = GAL) | | | | |
|--|-------------|-----------|-----------|---------------------|
| Meter Number 61374173 | | | | |
| Begin Date: | Begin Read: | End Date: | End Read: | Period Consumption: |
| 02/23 | 41027 | 03/19 | 45335 | 430.8 kgal |

Important Information

- Delinquency procedures have resumed for past-due accounts. Avoid Interruptions by setting up a payment plan online today. For assistance, email CSS@mymanatee.org.

| Charge Details | | Service Period 02/23 - 03/19 (25 Days) |
|--|---------------------|--|
| Common Area Reclaim (Meter # 61374173) (02/23 - 03/19) | | |
| Reclaim Usage | 430.8 kgal x \$0.47 | \$202.48 |
| Total New Charges | | \$202.48 |
| Total Amount Due | | \$202.48 |

View & Pay Your Bill Online: Did you know you can avoid phone wait times by submitting service requests and reviewing your bill through the Customer Self-Service (CSS) Portal? Report missed pickups, sign up for text alerts, request an additional bin or bulk collection, view your monthly bill statements online, and more. Not registered yet? Sign up at www.mymanatee.org/css and use your activation code: **5WFSZLKC**



Scan QR code to access our CSS Portal

| | | |
|--|-----------------------------|-----------------------|
| <p>MANATEE COUNTY UTILITIES DEPARTMENT P.O. BOX 25010 BRADENTON, FL 34206-5010</p> | SERVICE ADDRESS | 11219 SAWGRASS RD |
| | ACCOUNT NUMBER | 100239300 |
| | BILLING DATE | 30-Mar-2026 |
| | DUE DATE | 20-Apr-2026 |
| | TOTAL AMOUNT DUE | \$202.48 |
| <input type="checkbox"/> CHANGE OF MAILING ADDRESS (Check Box and See Reverse Side) | AMOUNT PAID | Auto-Pay is scheduled |
| ADDRESSEE: | MAKE CHECKS PAYABLE TO MCUD | |

MT80331A
 2000000387 12/13

SAWGRASS VILLAGE CDD
 2005 PAN AM CIR SUITE 300
 TAMPA, FL 33607



MANATEE COUNTY UTILITIES DEPARTMENT
 PO BOX 25350
 BRADENTON, FL 34206-5350

MCUD

MANATEE COUNTY UTILITIES DEPARTMENT
 P. O. BOX 25010
 BRADENTON, FL 34206-5010

Visit: mymanatee.org/utilities
 Call: (941) 792-8811

SAWGRASS VILLAGE CDD
 10852 SAWGRASS RD

| | |
|----------------|-------------|
| Amount Due | \$62.09 |
| Please Pay By | 20-Apr-2026 |
| Account Number | 100239305 |

Auto-pay is scheduled for 20-Apr-2026



| Account Summary | |
|-------------------------|----------------|
| Previous Amount Due | \$76.47 |
| Payments Received | -\$76.47 |
| Balance Forward | \$0.00 |
| Contract Charges | \$62.09 |
| Total Amount Due | \$62.09 |

| Usage Profile (Consumption x 1000 = GAL) | | | | |
|--|-------------|-----------|-----------|---------------------|
| Meter Number 61371702 | | | | |
| Begin Date: | Begin Read: | End Date: | End Read: | Period Consumption: |
| 02/23 | 42522 | 03/21 | 43843 | 132.1 kgal |

Important Information

- Delinquency procedures have resumed for past-due accounts. Avoid Interruptions by setting up a payment plan online today. For assistance, email CSS@mymanatee.org.

| Charge Details | | Service Period 02/23 - 03/21 (27 Days) |
|--|---------------------|--|
| Common Area Reclaim (Meter # 61371702) (02/23 - 03/21) | | |
| Reclaim Usage | 132.1 kgal x \$0.47 | \$62.09 |
| Total New Charges | | \$62.09 |
| Total Amount Due | | \$62.09 |

View & Pay Your Bill Online: Did you know you can avoid phone wait times by submitting service requests and reviewing your bill through the Customer Self-Service (CSS) Portal? Report missed pickups, sign up for text alerts, request an additional bin or bulk collection, view your monthly bill statements online, and more. Not registered yet? Sign up at www.mymanatee.org/css and use your activation code: **6SWW7E3Z**



Scan QR code to access our CSS Portal

| | | |
|--|------------------|---|
| <p>MANATEE COUNTY UTILITIES DEPARTMENT P.O. BOX 25010 BRADENTON, FL 34206-5010</p> | SERVICE ADDRESS | 10852 SAWGRASS RD |
| | ACCOUNT NUMBER | 100239305 |
| | BILLING DATE | 30-Mar-2026 |
| | DUE DATE | 20-Apr-2026 |
| | TOTAL AMOUNT DUE | \$62.09 |
| <input type="checkbox"/> CHANGE OF MAILING ADDRESS (Check Box and See Reverse Side) | | AMOUNT PAID Auto-Pay is scheduled |
| ADDRESSEE: | | MAKE CHECKS PAYABLE TO MCUD |

MT80331A
 2000000388 12/14

SAWGRASS VILLAGE CDD
 2005 PAN AM CIR SUITE 300
 TAMPA, FL 33607



MANATEE COUNTY UTILITIES DEPARTMENT
 PO BOX 25350
 BRADENTON, FL 34206-5350



MANATEE COUNTY UTILITIES DEPARTMENT
P. O. BOX 25010
BRADENTON, FL 34206-5010

Visit: mymanatee.org/utilities
Call: (941) 792-8811

SAWGRASS VILLAGE CDD
10937 ACORN HOLLOW PL

| | |
|----------------|-------------|
| Amount Due | \$73.58 |
| Please Pay By | 20-Apr-2026 |
| Account Number | 100256391 |

Auto-pay is scheduled for 20-Apr-2026



| Account Summary | |
|-------------------------|----------------|
| Previous Amount Due | \$73.58 |
| Payments Received | -\$73.58 |
| Balance Forward | \$0.00 |
| Contract Charges | \$73.58 |
| Total Amount Due | \$73.58 |

| Usage Profile (Consumption x 1000 = GAL) | | | | |
|--|-------------|-----------|-----------|---------------------|
| Meter Number 70474782 | | | | |
| Begin Date: | Begin Read: | End Date: | End Read: | Period Consumption: |
| 02/19 | 1 | 03/19 | 1 | 0 kgal |

Important Information

- Delinquency procedures have resumed for past-due accounts. Avoid Interruptions by setting up a payment plan online today. For assistance, email CSS@mymanatee.org.

| Charge Details | | Service Period 02/19 - 03/19 (29 Days) |
|---|----------------------|--|
| Auto Flush Permanent (Meter # 70474782) (02/19 - 03/19) | | |
| Auto Flush Base Rate | 1 month(s) x \$73.58 | \$73.58 |
| Total New Charges | | \$73.58 |
| Total Amount Due | | \$73.58 |

View & Pay Your Bill Online: Did you know you can avoid phone wait times by submitting service requests and reviewing your bill through the Customer Self-Service (CSS) Portal? Report missed pickups, sign up for text alerts, request an additional bin or bulk collection, view your monthly bill statements online, and more. Not registered yet? Sign up at www.mymanatee.org/css and use your activation code: **TJC33BW3**



Scan QR code to access our CSS Portal

| | | |
|--|---|-----------------------|
| <p>MANATEE COUNTY UTILITIES DEPARTMENT P.O. BOX 25010 BRADENTON, FL 34206-5010</p> | SERVICE ADDRESS | 10937 ACORN HOLLOW PL |
| | ACCOUNT NUMBER | 100256391 |
| | BILLING DATE | 30-Mar-2026 |
| | DUE DATE | 20-Apr-2026 |
| | TOTAL AMOUNT DUE | \$73.58 |
| <input type="checkbox"/> CHANGE OF MAILING ADDRESS (Check Box and See Reverse Side) | <div style="display: flex; justify-content: space-between;"> AMOUNT PAID Auto-Pay is scheduled </div> | |
| ADDRESSEE: | MAKE CHECKS PAYABLE TO MCUD | |

MT80331A
2000000377 12/3

SAWGRASS VILLAGE CDD
2005 PAN AM CIR SUITE 300
TAMPA, FL 33607



MANATEE COUNTY UTILITIES DEPARTMENT
PO BOX 25350
BRADENTON, FL 34206-5350

MCUD

MANATEE COUNTY UTILITIES DEPARTMENT
P. O. BOX 25010
BRADENTON, FL 34206-5010

Visit: mymanatee.org/utilities
Call: (941) 792-8811

SAWGRASS VILLAGE CDD
10409 SAWGRASS RD

| | |
|----------------|-------------|
| Amount Due | \$143.30 |
| Please Pay By | 20-Apr-2026 |
| Account Number | 100239293 |

Auto-pay is scheduled for 20-Apr-2026



| Account Summary | |
|-------------------------|-----------------|
| Previous Amount Due | \$117.74 |
| Payments Received | -\$117.74 |
| Balance Forward | \$0.00 |
| Contract Charges | \$143.30 |
| Total Amount Due | \$143.30 |

| Charge Details | Service Period 02/23 - 03/22 (28 Days) | |
|--|--|-----------------|
| Common Area Reclaim (Meter # 61371711) (02/23 - 03/22) | | |
| Reclaim Usage | 304.9 kgal x \$0.47 | \$143.30 |
| Total New Charges | | \$143.30 |
| Total Amount Due | | \$143.30 |

| Usage Profile (Consumption x 1000 = GAL) | | | | |
|--|-------------|-----------|-----------|---------------------|
| Meter Number 61371711 | | | | |
| Begin Date: | Begin Read: | End Date: | End Read: | Period Consumption: |
| 02/23 | 43832 | 03/22 | 46881 | 304.9 kgal |


Important Information

- Delinquency procedures have resumed for past-due accounts. Avoid Interruptions by setting up a payment plan online today. For assistance, email CSS@mymanatee.org.

View & Pay Your Bill Online: Did you know you can avoid phone wait times by submitting service requests and reviewing your bill through the Customer Self-Service (CSS) Portal? Report missed pickups, sign up for text alerts, request an additional bin or bulk collection, view your monthly bill statements online, and more. Not registered yet? Sign up at www.mymanatee.org/css and use your activation code: **151G5J3B**



Scan QR code to access our CSS Portal

| | | |
|--|------------------|---|
|  <p>MANATEE COUNTY UTILITIES DEPARTMENT P.O. BOX 25010 BRADENTON, FL 34206-5010</p> | SERVICE ADDRESS | 10409 SAWGRASS RD |
| | ACCOUNT NUMBER | 100239293 |
| | BILLING DATE | 30-Mar-2026 |
| | DUE DATE | 20-Apr-2026 |
| | TOTAL AMOUNT DUE | \$143.30 |
| <input type="checkbox"/> CHANGE OF MAILING ADDRESS (Check Box and See Reverse Side) | | AMOUNT PAID Auto-Pay is scheduled |
| ADDRESSEE: | | MAKE CHECKS PAYABLE TO MCUD |

MT80331A
2000000384 12/10

SAWGRASS VILLAGE CDD
2005 PAN AM CIR SUITE 300
TAMPA, FL 33607



MANATEE COUNTY UTILITIES DEPARTMENT
PO BOX 25350
BRADENTON, FL 34206-5350

CHECK REQUEST FORM

District Name: Sawgrass Village

Date: 4/1/26

Invoice Number: 04012026 REIMB

Please issue a check to:

Vendor Name: Parrish Plantation

Vendor No.:

Check amount: \$62.01

Please code to:
.

Check Description/Reason: REIMB FOR PAYMENTS MADE INCORRECTLY

Mailing instructions: DO NOT MAIL
Parrish Plantation
2005 PAN AM CIRCLE SUITE 300
TAMPA, FL 33617

Due Date for Check: **04.01.2026**

Requestor: Teresa Farlow

Manager's review:

| | |
|--------------------------|----------------------|
| Authorization Code | 4568632 |
| Transaction ID | 8211908 |
| Processor Transaction ID | GJ0XY59TA05 |
| Transaction Date & Time | 04/21/2026, 09:06 AM |
| Total Payment Amount | \$3,000.00 |

| Account | Service | Amount |
|-----------|---------|----------|
| 216520007 | PRECO | \$600.00 |
| 216520008 | PRECO | \$600.00 |
| 216520009 | PRECO | \$600.00 |
| 216520010 | PRECO | \$600.00 |
| 216520011 | PRECO | \$600.00 |

| | |
|--------------------------|----------------------|
| Authorization Code | 4568632 |
| Transaction ID | 8211908 |
| Processor Transaction ID | GJ0XY59TA05 |
| Transaction Date & Time | 04/21/2026, 09:06 AM |
| Total Payment Amount | \$3,000.00 |

| Account | Service | Amount |
|-----------|---------|----------|
| 216520007 | PRECO | \$600.00 |
| 216520008 | PRECO | \$600.00 |
| 216520009 | PRECO | \$600.00 |
| 216520010 | PRECO | \$600.00 |
| 216520011 | PRECO | \$600.00 |

| | |
|--------------------------|----------------------|
| Authorization Code | 4568632 |
| Transaction ID | 8211908 |
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| Total Payment Amount | \$3,000.00 |

| Account | Service | Amount |
|-----------|---------|----------|
| 216520007 | PRECO | \$600.00 |
| 216520008 | PRECO | \$600.00 |
| 216520009 | PRECO | \$600.00 |
| 216520010 | PRECO | \$600.00 |
| 216520011 | PRECO | \$600.00 |

| | |
|--------------------------|----------------------|
| Authorization Code | 4568632 |
| Transaction ID | 8211908 |
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| Total Payment Amount | \$3,000.00 |

| Account | Service | Amount |
|-----------|---------|----------|
| 216520007 | PRECO | \$600.00 |
| 216520008 | PRECO | \$600.00 |
| 216520009 | PRECO | \$600.00 |
| 216520010 | PRECO | \$600.00 |
| 216520011 | PRECO | \$600.00 |

| | |
|--------------------------|----------------------|
| Authorization Code | 4568632 |
| Transaction ID | 8211908 |
| Processor Transaction ID | GJ0XY59TA05 |
| Transaction Date & Time | 04/21/2026, 09:06 AM |
| Total Payment Amount | \$3,000.00 |

| Account | Service | Amount |
|-----------|---------|----------|
| 216520007 | PRECO | \$600.00 |
| 216520008 | PRECO | \$600.00 |
| 216520009 | PRECO | \$600.00 |
| 216520010 | PRECO | \$600.00 |
| 216520011 | PRECO | \$600.00 |

Attendance Confirmation
for
BOARD OF SUPERVISORS

District Name: Sawgrass Village

Board Meeting Date: April 22, 2026

| Name | In Attendance Please X | Paid |
|---------------------|------------------------|----------|
| 1 Carlos de la Ossa | x | \$200.00 |
| 2 Albert Viera | x | \$200.00 |
| 3 Nick Dister | x | \$200.00 |
| 4 Austin Berns | x | \$200.00 |

The supervisors present at the above referenced meeting should be compensated accordingly

Approved for payment:

Jayna Cooper
District Manager Signature

4-22-2026
Date

**** PLEASE RETURN SIGNED DOCUMENT TO LORI BINGLE ****

REVISED 4/22/2026 13:10

Attendance Confirmation

for
BOARD OF SUPERVISORS

District Name: Sawgrass Village

Board Meeting Date: April 22, 2026

| Name | In Attendance Please X | Paid |
|---------------------|------------------------|----------|
| 1 Carlos de la Ossa | x | \$200.00 |
| 2 Albert Viera | x | \$200.00 |
| 3 Nick Dister | x | \$200.00 |
| 4 Austin Berns | x | \$200.00 |

The supervisors present at the above referenced meeting should be compensated accordingly

Approved for payment:

Jayna Cooper
District Manager Signature

4-22-2026
Date

**** PLEASE RETURN SIGNED DOCUMENT TO LORI BINGLE ****

REVISED 4/22/2026 13:10

Attendance Confirmation

for
BOARD OF SUPERVISORS

District Name: Sawgrass Village

Board Meeting Date: April 22, 2026

| Name | In Attendance Please X | Paid |
|---------------------|------------------------|----------|
| 1 Carlos de la Ossa | x | \$200.00 |
| 2 Albert Viera | x | \$200.00 |
| 3 Nick Dister | x | \$200.00 |
| 4 Austin Berns | x | \$200.00 |

The supervisors present at the above referenced meeting should be compensated accordingly

Approved for payment:

Jayna Cooper
District Manager Signature

4-22-2026
Date

**** PLEASE RETURN SIGNED DOCUMENT TO LORI BINGLE ****

REVISED 4/22/2026 13:10



INVOICE

2002 West Grand Parkway North
Suite 100
Katy, TX 77449

INVOICE#

177202

DATE

4/20/2026

BILL TO

Sawgrass Village Community
Development District
2005 Pan Am Cir Ste 300
Tampa FL 33607-6008
United States

CUSTOMER ID

C4801

NET TERMS

Due On Receipt

PO#**DUE DATE**

4/20/2026

Services provided for the Month of: March 2026

| DESCRIPTION | QTY | UOM | RATE | MARKUP | AMOUNT |
|-----------------|-----|-----|------|--------|-------------|
| Postage | 9 | Ea | 0.74 | | 6.66 |
| Subtotal | | | | | 6.66 |

| | |
|------------------|--------|
| Subtotal | \$6.66 |
| Tax | \$0.00 |
| Total Due | \$6.66 |

Remit To : Inframark LLC, PO BOX 733778, Dallas, Texas, 75373-3778

To pay by Credit Card, please contact us at 281-578-4299, 9:00am - 5:30pm EST, Monday – Friday. A surcharge fee may apply.

To pay via ACH or Wire, please refer to our banking information below:

Account Name: INFRAMARK, LLC

ACH - Bank Routing Number: 111000614 / Account Number: 912593196

Wire - Bank Routing Number: 021000021 / SWIFT Code: CHASUS33 / Account Number: 912593196

Please include the Customer ID and the Invoice Number on your form of payment.

Attendance Confirmation
for
BOARD OF SUPERVISORS

District Name: Sawgrass Village

Board Meeting Date: April 22, 2026

| Name | In Attendance Please X | Paid |
|---------------------|------------------------|----------|
| 1 Carlos de la Ossa | x | \$200.00 |
| 2 Albert Viera | x | \$200.00 |
| 3 Nick Dister | x | \$200.00 |
| 4 Austin Berns | x | \$200.00 |

The supervisors present at the above referenced meeting should be compensated accordingly

Approved for payment:

Jayna Cooper
District Manager Signature

4-22-2026
Date

**** PLEASE RETURN SIGNED DOCUMENT TO LORI BINGLE ****

REVISED 4/22/2026 13:10

INVOICE

SALVA TREE CUTTING SERVICE
36588 Smithfield Ln
Zephyrhills, FL 335414831

salvastreecuttingservice@gmail.com
+1 (813) 420-8388
www.salvastreecuttingservice.com



Bill to
Inframark
Sawgrass Rd
Parrish, FL 34219
United States

Ship to
Inframark
Sawgrass Rd
Parrish, FL 34219
United States

Invoice details

Invoice no.: 1030
Terms: Net 15
Invoice date: 04/11/2026
Due date: 04/26/2026

| # | Product or service | Description | Qty | Rate | Amount |
|----|-------------------------------------|---|-----|------------|------------|
| 1. | Salva's tree cutting service | Sabal palmetto Total: #132 palmas | 1 | \$4,810.00 | \$4,810.00 |
| | | Washingtonia robusta Total: #40 palmas | | | |
| | | Bismarck Total: #17 palmas | | | |

Total **\$4,810.00**

Note to customer

We appreciate your business and look forward to helping you again soon.

Upon completion of the project, full payment must be made.

“SUCCESS IN BUSINESS IS NOT ABOUT MAKING A PROFIT, BUT ABOUT MAKING A DIFFERENCE FOR HIS KINGDOM.”



INVOICE

Number: INV0071 D
Date: Mar 27, 2026
Due date: On receipt

BILL TO:

**INFRAMARK (Gandarilla, Arturo)
Sawgrass CDD**

656-245-3775
agandarilla@inframark.com
2005 Pan Am Circle, Suite 300 | Tampa, FL 33607

INVOICE FROM:

MCS Construction

808-291-3629
mromeo.mcs@gmail.com
Spring Hill, FL

| Description | Quantity | Unit price | TAX | Amount |
|---|----------|------------|-------|-------------------|
| REMOVE AND INSTALL CONCRETE SIDEWALK 5' x 10' | 1 | \$625.00 | 0.0 % | \$625.00 |
| MATERIALS FOR REPAIR | 1 | \$302.83 | 0.0 % | \$302.83 |
| CONCRETE 3000PSI W/ FIBER | 1 | \$359.00 | 0.0 % | \$359.00 |
| SUBTOTAL: | | | | \$1,286.83 |
| TAX: | | | | \$0.00 |
| TOTAL: | | | | \$1,286.83 |
| PAID: | | | | \$0.00 |

Payment instructions

Venmo: MR_HandyMan
Zelle: 8082913629
PayPal: 8082913629

BALANCE DUE \$1,286.83



INVOICE

Number: INV0070 D
Date: Mar 27, 2026
Due date: On receipt

BILL TO:

**INFRAMARK (Gandarilla, Arturo)
Sawgrass CDD**

656-245-3775
agandarilla@inframark.com
2005 Pan Am Circle, Suite 300 | Tampa, FL 33607

INVOICE FROM:

MCS Construction

808-291-3629
mromeo.mcs@gmail.com
Spring Hill, FL

| Description | Quantity | Unit price | TAX | Amount |
|---|----------|------------|-------|------------|
| REMOVE AND INSTALL CONCRETE SIDEWALK 5' x 20' | 1 | \$1,250.00 | 0.0 % | \$1,250.00 |
| MATERIALS FOR REPAIR | 1 | \$476.62 | 0.0 % | \$476.62 |
| CONCRETE 3000PSI W/ FIBER | 1 | \$720.00 | 0.0 % | \$720.00 |
| SUBTOTAL: | | | | \$2,446.62 |
| TAX: | | | | \$0.00 |
| TOTAL: | | | | \$2,446.62 |
| PAID: | | | | \$0.00 |

Payment instructions

Venmo: MR_HandyMan
Zelle: 8082913629
PayPal: 8082913629

BALANCE DUE

\$2,446.62

*Sawgrass Village
Community
Development
District*

Financial Report

April 30, 2026

CLEAR PARTNERSHIPS



SAWGRASS VILLAGE

Balance Sheet

As of April 30, 2026

(In Whole Numbers)

| ACCOUNT DESCRIPTION | GENERAL | SERIES 2023 | SERIES 2023 | SERIES 2024 | SERIES 2023 | SERIES 2023 | SERIES 2024 | GENERAL | GENERAL | TOTAL |
|--|---------------------|---------------------|-----------------------|-----------------------|-----------------------|---------------------------|---------------------------|----------------------|----------------------|----------------------|
| | FUND | DEBT SERVICE FUND | AA2 DEBT SERVICE FUND | AA3 DEBT SERVICE FUND | CAPITAL PROJECTS FUND | AA2 CAPITAL PROJECTS FUND | AA3 CAPITAL PROJECTS FUND | FIXED ASSETS FUND | LONG-TERM DEBT FUND | |
| ASSETS | | | | | | | | | | |
| Cash - Operating Account | \$ 1,385,725 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,385,725 |
| Accounts Receivable - Off Roll Billing | 143,623 | 606,458 | 760,175 | - | - | - | - | - | - | 1,510,256 |
| Due From Developer | 3,527 | - | - | - | - | - | - | - | - | 3,527 |
| Due From Other Funds | - | 269,128 | 36,815 | - | - | - | 1 | - | - | 305,944 |
| Investments: | | | | | | | | | | |
| Acq. & Construction - Other | - | - | - | - | - | 4,967 | 432,521 | - | - | 437,488 |
| Acquisition & Construction Account | - | - | - | - | 3,978 | 34,076 | 1,111 | - | - | 39,165 |
| Prepayment Account | - | - | - | 166 | - | - | - | - | - | 166 |
| Reserve Fund | - | 1,315,378 | 1,060,444 | 309,008 | - | - | - | - | - | 2,684,830 |
| Revenue Fund | - | 1,600,862 | 895,844 | 728,767 | - | - | - | - | - | 3,225,473 |
| Deposits - Meters | 19,500 | - | - | - | - | - | - | - | - | 19,500 |
| Fixed Assets | | | | | | | | | | |
| Construction Work In Process | - | - | - | - | - | - | - | 19,163,323 | - | 19,163,323 |
| Amount Avail In Debt Services | - | - | - | - | - | - | - | - | 1,315,378 | 1,315,378 |
| Amount To Be Provided | - | - | - | - | - | - | - | - | 39,629,622 | 39,629,622 |
| TOTAL ASSETS | \$ 1,552,375 | \$ 3,791,826 | \$ 2,753,278 | \$ 1,037,941 | \$ 3,978 | \$ 39,043 | \$ 433,633 | \$ 19,163,323 | \$ 40,945,000 | \$ 69,720,397 |
| LIABILITIES | | | | | | | | | | |
| Accounts Payable | \$ 7,909 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 7,909 |
| Accrued Expenses | 1,600 | - | - | - | - | - | - | - | - | 1,600 |
| Bonds Payable - Series 2023 | - | - | - | - | - | - | - | - | 18,260,000 | 18,260,000 |
| Bonds Payable - Series 2022A-2 | - | - | - | - | - | - | - | - | 13,990,000 | 13,990,000 |
| Bonds Payable - Series 2024 | - | - | - | - | - | - | - | - | 8,695,000 | 8,695,000 |
| Due To Other Funds | 305,943 | - | - | 1 | - | - | - | - | - | 305,944 |
| TOTAL LIABILITIES | 315,452 | - | - | 1 | - | - | - | - | 40,945,000 | 41,260,453 |
| FUND BALANCES | | | | | | | | | | |
| Nonspendable: | | | | | | | | | | |
| Deposits | 19,500 | - | - | - | - | - | - | - | - | 19,500 |
| Restricted for: | | | | | | | | | | |
| Debt Service | - | 3,791,826 | 2,753,278 | 1,037,940 | - | - | - | - | - | 7,583,044 |
| Capital Projects | - | - | - | - | 3,978 | 39,043 | 433,633 | - | - | 476,654 |
| Unassigned: | 1,217,423 | - | - | - | - | - | - | 19,163,323 | - | 20,380,746 |
| TOTAL FUND BALANCES | 1,236,923 | 3,791,826 | 2,753,278 | 1,037,940 | 3,978 | 39,043 | 433,633 | 19,163,323 | - | 28,459,944 |
| TOTAL LIABILITIES & FUND BALANCES | \$ 1,552,375 | \$ 3,791,826 | \$ 2,753,278 | \$ 1,037,941 | \$ 3,978 | \$ 39,043 | \$ 433,633 | \$ 19,163,323 | \$ 40,945,000 | \$ 69,720,397 |

SAWGRASS VILLAGE
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending April 30, 2026
General Fund (001)
(In Whole Numbers)

| ACCOUNT DESCRIPTION | ANNUAL ADOPTED BUDGET | YEAR TO DATE ACTUAL | VARIANCE (\$) FAV(UNFAV) | YTD ACTUAL AS A % OF ADOPTED BUD |
|----------------------------------|-----------------------------|------------------------|-----------------------------|--|
| <u>REVENUES</u> | | | | |
| Interest - Investments | \$ - | \$ 6,703 | \$ 6,703 | 0.00% |
| Special Assmnts- Tax Collector | - | 596,614 | 596,614 | 0.00% |
| Special Assmnts- CDD Collected | - | 798,645 | 798,645 | 0.00% |
| Developer Estimated Contribution | 1,321,030 | - | (1,321,030) | 0.00% |
| Other Miscellaneous Revenues | - | 150 | 150 | 0.00% |
| TOTAL REVENUES | 1,321,030 | 1,402,112 | 81,082 | 106.14% |

EXPENDITURES

Administration

| | | | | |
|---------------------------------------|----------------|----------------|---------------|---------------|
| Supervisor Fees | 12,000 | 4,400 | 7,600 | 36.67% |
| ProfServ-Construction Accounting | 6,000 | 3,500 | 2,500 | 58.33% |
| ProfServ-Dissemination Agent | 15,000 | 8,750 | 6,250 | 58.33% |
| ProfServ-Field Management | 12,000 | 7,000 | 5,000 | 58.33% |
| ProfServ-Info Technology | 600 | 350 | 250 | 58.33% |
| ProfServ-Recording Secretary | 2,400 | 1,400 | 1,000 | 58.33% |
| ProfServ-Trustee Fees | 6,500 | 4,256 | 2,244 | 65.48% |
| District Counsel | 10,000 | 23,548 | (13,548) | 235.48% |
| District Engineer | 12,500 | 6,514 | 5,986 | 52.11% |
| Administrative Services | 4,500 | 2,625 | 1,875 | 58.33% |
| District Manager | 25,000 | 14,583 | 10,417 | 58.33% |
| Accounting Services | 9,000 | 5,250 | 3,750 | 58.33% |
| Auditing Services | 6,000 | 5,000 | 1,000 | 83.33% |
| Website Compliance | 1,600 | 4,023 | (2,423) | 251.44% |
| Postage, Phone, Faxes, Copies | 500 | 51 | 449 | 10.20% |
| Rentals & Leases | 600 | 350 | 250 | 58.33% |
| Insurance - General Liability | 3,718 | 3,379 | 339 | 90.88% |
| Public Officials Insurance | 2,633 | 2,633 | - | 100.00% |
| Insurance -Property & Casualty | 20,000 | - | 20,000 | 0.00% |
| Insurance Deductible | 2,500 | - | 2,500 | 0.00% |
| Legal Advertising | 2,000 | 166 | 1,834 | 8.30% |
| Tax Collector/Property Appraiser Fees | 1,200 | - | 1,200 | 0.00% |
| Bank Fees | 100 | 1,832 | (1,732) | 1832.00% |
| Financial & Revenue Collections | 5,000 | 2,917 | 2,083 | 58.34% |
| Meeting Expense | 1,000 | - | 1,000 | 0.00% |
| Website Administration | 1,200 | 2,318 | (1,118) | 193.17% |
| Dues, Licenses, Subscriptions | 175 | 175 | - | 100.00% |
| Total Administration | 163,726 | 105,020 | 58,706 | 64.14% |

SAWGRASS VILLAGE
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending April 30, 2026
General Fund (001)
(In Whole Numbers)

| ACCOUNT DESCRIPTION | ANNUAL ADOPTED BUDGET | YEAR TO DATE ACTUAL | VARIANCE (\$) FAV(UNFAV) | YTD ACTUAL AS A % OF ADOPTED BUD |
|--|-----------------------------|------------------------|-----------------------------|--|
| <u>Electric Utility Services</u> | | | | |
| Water/Waste | 10,000 | 12,062 | (2,062) | 120.62% |
| Electric Utility Services | 28,000 | 647 | 27,353 | 2.31% |
| Utility - StreetLights | 289,458 | - | 289,458 | 0.00% |
| Total Electric Utility Services | 327,458 | 12,709 | 314,749 | 3.88% |
| <u>Landscape Services</u> | | | | |
| ProfServ-Wildlife Management Service | 9,000 | - | 9,000 | 0.00% |
| Contracts-Aquatic Control | 69,360 | 34,426 | 34,934 | 49.63% |
| Irrigation Repairs & Maintenance | 20,000 | 1,710 | 18,290 | 8.55% |
| Landscape - Annuals | 12,500 | - | 12,500 | 0.00% |
| Landscape - Mulch | 35,000 | - | 35,000 | 0.00% |
| Landscape Maintenance - Contract | 600,000 | 150,201 | 449,799 | 25.03% |
| Mitigation Maintenance | 23,986 | 13,917 | 10,069 | 58.02% |
| Storm Clean Up | 35,000 | - | 35,000 | 0.00% |
| Debris Cleanup | 9,000 | - | 9,000 | 0.00% |
| Total Landscape Services | 813,846 | 200,254 | 613,592 | 24.61% |
| <u>Parks and Recreation</u> | | | | |
| Sidewalk, Pavement, Signage R&M | 2,000 | 3,733 | (1,733) | 186.65% |
| Misc-Contingency | 10,000 | 6,508 | 3,492 | 65.08% |
| Dog Waste Station Supplies - Contract | 4,000 | - | 4,000 | 0.00% |
| Total Parks and Recreation | 16,000 | 10,241 | 5,759 | 64.01% |
| TOTAL EXPENDITURES | 1,321,030 | 328,224 | 992,806 | 24.85% |
| Excess (deficiency) of revenues | | | | |
| Over (under) expenditures | - | 1,073,888 | 1,073,888 | 0.00% |
| FUND BALANCE, BEGINNING (OCT 1, 2025) | | 163,035 | | |
| FUND BALANCE, ENDING | | \$ 1,236,923 | | |

SAWGRASS VILLAGE

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending April 30, 2026

Series 2023 Debt Service Fund (200)

(In Whole Numbers)

| ACCOUNT DESCRIPTION | ANNUAL ADOPTED BUDGET | YEAR TO DATE ACTUAL | VARIANCE (\$) FAV(UNFAV) | YTD ACTUAL AS A % OF ADOPTED BUD |
|--|-----------------------------|------------------------|-----------------------------|--|
| REVENUES | | | | |
| Interest - Investments | \$ - | \$ 40,985 | \$ 40,985 | 0.00% |
| Special Assmnts- Tax Collector | - | 1,051,418 | 1,051,418 | 0.00% |
| Special Assmnts- CDD Collected | 1,319,968 | 1,166,983 | (152,985) | 88.41% |
| TOTAL REVENUES | 1,319,968 | 2,259,386 | 939,418 | 171.17% |
| EXPENDITURES | | | | |
| Debt Service | | | | |
| Principal Debt Retirement | 290,000 | - | 290,000 | 0.00% |
| Interest Expense | 1,029,968 | 514,984 | 514,984 | 50.00% |
| Total Debt Service | 1,319,968 | 514,984 | 804,984 | 39.01% |
| TOTAL EXPENDITURES | 1,319,968 | 514,984 | 804,984 | 39.01% |
| Excess (deficiency) of revenues Over (under) expenditures | - | 1,744,402 | 1,744,402 | 0.00% |
| FUND BALANCE, BEGINNING (OCT 1, 2025) | | 2,047,424 | | |
| FUND BALANCE, ENDING | | \$ 3,791,826 | | |

SAWGRASS VILLAGE

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending April 30, 2026

Series 2023 Aa2 Debt Service Fund (201)

(In Whole Numbers)

| ACCOUNT DESCRIPTION | ANNUAL ADOPTED BUDGET | YEAR TO DATE ACTUAL | VARIANCE (\$) FAV(UNFAV) | YTD ACTUAL AS A % OF ADOPTED BUD |
|--|-----------------------------|----------------------------|-----------------------------|--|
| <u>REVENUES</u> | | | | |
| Interest - Investments | \$ - | \$ 33,543 | \$ 33,543 | 0.00% |
| Special Assmnts- Tax Collector | - | 301,150 | 301,150 | 0.00% |
| Special Assmnts- CDD Collected | 1,064,244 | 1,960,006 | 895,762 | 184.17% |
| TOTAL REVENUES | 1,064,244 | 2,294,699 | 1,230,455 | 215.62% |
| <u>EXPENDITURES</u> | | | | |
| <u>Debt Service</u> | | | | |
| Principal Debt Retirement | 205,000 | 195,000 | 10,000 | 95.12% |
| Interest Expense | 859,244 | 432,181 | 427,063 | 50.30% |
| Total Debt Service | 1,064,244 | 627,181 | 437,063 | 58.93% |
| TOTAL EXPENDITURES | 1,064,244 | 627,181 | 437,063 | 58.93% |
| Excess (deficiency) of revenues Over (under) expenditures | - | 1,667,518 | 1,667,518 | 0.00% |
| FUND BALANCE, BEGINNING (OCT 1, 2025) | | 1,085,760 | | |
| FUND BALANCE, ENDING | | <u>\$ 2,753,278</u> | | |

SAWGRASS VILLAGE
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending April 30, 2026
Series 2024 Aa3 Debt Service Fund (202)
(In Whole Numbers)

| ACCOUNT DESCRIPTION | ANNUAL ADOPTED BUDGET | YEAR TO DATE ACTUAL | VARIANCE (\$) FAV(UNFAV) | YTD ACTUAL AS A % OF ADOPTED BUD |
|--|-----------------------------|------------------------|-----------------------------|--|
| REVENUES | | | | |
| Interest - Investments | \$ - | \$ 17,992 | \$ 17,992 | 0.00% |
| Special Assmnts- CDD Collected | 620,558 | 613,298 | (7,260) | 98.83% |
| TOTAL REVENUES | 620,558 | 631,290 | 10,732 | 101.73% |
| EXPENDITURES | | | | |
| Debt Service | | | | |
| Principal Debt Retirement | 130,000 | 5,000 | 125,000 | 3.85% |
| Interest Expense | 490,558 | 245,352 | 245,206 | 50.01% |
| Total Debt Service | 620,558 | 250,352 | 370,206 | 40.34% |
| TOTAL EXPENDITURES | 620,558 | 250,352 | 370,206 | 40.34% |
| Excess (deficiency) of revenues Over (under) expenditures | - | 380,938 | 380,938 | 0.00% |
| FUND BALANCE, BEGINNING (OCT 1, 2025) | | 657,002 | | |
| FUND BALANCE, ENDING | | \$ 1,037,940 | | |

SAWGRASS VILLAGE
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending April 30, 2026
Series 2023 Capital Projects Fund (300)
(In Whole Numbers)

| ACCOUNT DESCRIPTION | ANNUAL ADOPTED BUDGET | YEAR TO DATE ACTUAL | VARIANCE (\$) FAV(UNFAV) | YTD ACTUAL AS A % OF ADOPTED BUD |
|--|-----------------------------|------------------------|-----------------------------|--|
| <u>REVENUES</u> | | | | |
| Interest - Investments | \$ - | \$ 381 | \$ 381 | 0.00% |
| TOTAL REVENUES | - | 381 | 381 | 0.00% |
| <u>EXPENDITURES</u> | | | | |
| <u>Construction In Progress</u> | | | | |
| Construction in Progress | - | 46,262 | (46,262) | 0.00% |
| Total Construction In Progress | - | 46,262 | (46,262) | 0.00% |
| TOTAL EXPENDITURES | - | 46,262 | (46,262) | 0.00% |
| Excess (deficiency) of revenues | | | | |
| Over (under) expenditures | - | (45,881) | (45,881) | 0.00% |
| FUND BALANCE, BEGINNING (OCT 1, 2025) | | 49,859 | | |
| FUND BALANCE, ENDING | | <u>\$ 3,978</u> | | |

SAWGRASS VILLAGE
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending April 30, 2026
Series 2023 Aa2 Capital Projects Fund (301)
(In Whole Numbers)

| ACCOUNT DESCRIPTION | ANNUAL ADOPTED BUDGET | YEAR TO DATE ACTUAL | VARIANCE (\$) FAV(UNFAV) | YTD ACTUAL AS A % OF ADOPTED BUD |
|--|-----------------------------|-------------------------|-----------------------------|--|
| REVENUES | | | | |
| Interest - Investments | \$ - | \$ 8,463 | \$ 8,463 | 0.00% |
| Special Assmnts- CDD Collected | - | 311,124 | 311,124 | 0.00% |
| TOTAL REVENUES | - | 319,587 | 319,587 | 0.00% |
| EXPENDITURES | | | | |
| Construction In Progress | | | | |
| Construction in Progress | - | 311,124 | (311,124) | 0.00% |
| Total Construction In Progress | - | 311,124 | (311,124) | 0.00% |
| TOTAL EXPENDITURES | - | 311,124 | (311,124) | 0.00% |
| Excess (deficiency) of revenues Over (under) expenditures | - | 8,463 | 8,463 | 0.00% |
| FUND BALANCE, BEGINNING (OCT 1, 2025) | | 30,580 | | |
| FUND BALANCE, ENDING | | <u>\$ 39,043</u> | | |

SAWGRASS VILLAGE
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending April 30, 2026
Series 2024 Aa3 Capital Projects Fund (302)
(In Whole Numbers)

| ACCOUNT DESCRIPTION | ANNUAL ADOPTED BUDGET | YEAR TO DATE ACTUAL | VARIANCE (\$) FAV(UNFAV) | YTD ACTUAL AS A % OF ADOPTED BUD |
|--|-----------------------------|--------------------------|-----------------------------|--|
| <u>REVENUES</u> | | | | |
| Interest - Investments | \$ - | \$ 8,710 | \$ 8,710 | 0.00% |
| TOTAL REVENUES | - | 8,710 | 8,710 | 0.00% |
| <u>EXPENDITURES</u> | | | | |
| TOTAL EXPENDITURES | - | - | - | 0.00% |
| Excess (deficiency) of revenues | | | | |
| Over (under) expenditures | - | 8,710 | 8,710 | 0.00% |
| FUND BALANCE, BEGINNING (OCT 1, 2025) | | 424,923 | | |
| FUND BALANCE, ENDING | | <u>\$ 433,633</u> | | |

SAWGRASS VILLAGE
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending April 30, 2026
General Fixed Assets Fund (900)
(In Whole Numbers)

| ACCOUNT DESCRIPTION | ANNUAL ADOPTED BUDGET | YEAR TO DATE ACTUAL | VARIANCE (\$) FAV(UNFAV) | YTD ACTUAL AS A % OF ADOPTED BUD |
|--|-----------------------------|-----------------------------|-----------------------------|--|
| <u>REVENUES</u> | | | | |
| TOTAL REVENUES | - | - | - | 0.00% |
| <u>EXPENDITURES</u> | | | | |
| TOTAL EXPENDITURES | - | - | - | 0.00% |
| Excess (deficiency) of revenues Over (under) expenditures | - | - | - | 0.00% |
| FUND BALANCE, BEGINNING (OCT 1, 2025) | | 19,163,323 | | |
| FUND BALANCE, ENDING | | <u>\$ 19,163,323</u> | | |

SAWGRASS VILLAGE CDD

Cash and Investment Report

April 30, 2026

GENERAL FUND

| <u>Account Name</u> | <u>Bank Name</u> | <u>Investment Type</u> | <u>Maturity</u> | <u>Yield</u> | <u>Balance</u> |
|---------------------|------------------|------------------------|-----------------|--------------|---------------------------|
| Checking Account | Truist Bank | Checking Account | n/a | 1.97% | \$1,385,725 |
| Subtotal | | | | | <u>\$1,385,725</u> |

DEBT SERVICE FUND

| <u>Account Name</u> | <u>Bank Name</u> | <u>Investment Type</u> | <u>Maturity</u> | <u>Yield</u> | <u>Balance</u> |
|---|------------------|-----------------------------|-----------------|--------------|---------------------------|
| Series 2023 AA2 Construction Fund-Other | US Bank | Open-Ended Commercial Paper | n/a | 3.58% | \$4,967 |
| Series 2024 AA3 Construction Fund-Other | US Bank | Open-Ended Commercial Paper | n/a | 3.27% | \$432,521 |
| Series 2023 Construction Fund | US Bank | Open-Ended Commercial Paper | n/a | 3.27% | \$3,978 |
| Series 2023 AA2 Construction Fund | US Bank | Open-Ended Commercial Paper | n/a | 3.58% | \$34,076 |
| Series 2023 AA3 Construction Fund | US Bank | Open-Ended Commercial Paper | n/a | 3.27% | \$1,111 |
| Series 2024 AA2 Prepayment Account | US Bank | Open-Ended Commercial Paper | n/a | 3.27% | \$166 |
| Series 2023 Reserve Fund | US Bank | Open-Ended Commercial Paper | n/a | 3.27% | \$1,315,378 |
| Series 2023 AA2 Reserve Fund | US Bank | Open-Ended Commercial Paper | n/a | 3.58% | \$1,060,444 |
| Series 2024 AA3 Reserve Fund | US Bank | Open-Ended Commercial Paper | n/a | 3.50% | \$309,008 |
| Series 2023 Revenue Fund | US Bank | Open-Ended Commercial Paper | n/a | 3.27% | \$1,600,862 |
| Series 2023 AA2 Revenue Fund | US Bank | Open-Ended Commercial Paper | n/a | 3.58% | \$895,844 |
| Series 2024 AA3 Revenue Fund | US Bank | Open-Ended Commercial Paper | n/a | 3.27% | \$728,767 |
| Subtotal | | | | | <u>\$6,387,122</u> |
| Total | | | | | <u>\$7,772,847</u> |

Bank Account Statement

Sawgrass Village CDD

Bank Account No. 9067

Statement No. 04-26

Statement Date

04/30/2026

| | | | |
|---------------------------------------|--------------|-----------------------------|--------------|
| G/L Account No. 101001 Balance | 1,385,725.44 | Statement Balance | 1,386,387.45 |
| | | Outstanding Deposits | 0.00 |
| Positive Adjustments | 0.00 | | <hr/> |
| | | Subtotal | 1,386,387.45 |
| Subtotal | 1,385,725.44 | Outstanding Checks | -662.01 |
| Negative Adjustments | 0.00 | | <hr/> |
| | | Ending Balance | 1,385,725.44 |
| Ending G/L Balance | 1,385,725.44 | | |

SAWGRASS VILLAGE
Payment Register by Fund
For the Period from 04/1/2026 to 04/30/2026
(Sorted by Check / ACH No.)

| Fund No. | Date | Payee | Invoice No. | Payment Description | Invoice / GL Description | G/L Account # | Amount Paid |
|---------------------------|----------|-------------------------------------|--------------------|---|----------------------------------|---------------|-------------------|
| GENERAL FUND - 001 | | | | | | | |
| CHECK # 1327 | | | | | | | |
| 001 | 04/13/26 | FPL | 040826-62355-91598 | ELECTRIC 04/08/26-DEPOSIT | Deposits - Meters | 156100-53100 | \$50.00 |
| 001 | 04/13/26 | FPL | 040826-62355-91598 | ELECTRIC 04/08/26-DEPOSIT | Utility - StreetLights | 543062-53100 | \$12.00 |
| Check Total | | | | | | | \$62.00 |
| CHECK # 1328 | | | | | | | |
| 001 | 04/13/26 | MANATEE COUNTY UTILITIES DEPARTMEN | 033026-100265487 | WATER 02/27/26-03/22/26 | Water/Waste | 543021-53100 | \$240.83 |
| Check Total | | | | | | | \$240.83 |
| CHECK # 1329 | | | | | | | |
| 001 | 04/13/26 | PARRISH PLANTATION CDD | 04012026-REIMB | REIMB FOR PMTS MADE INCORRECTLY | Electric Utility Services | 543041-53100 | \$62.01 |
| Check Total | | | | | | | \$62.01 |
| CHECK # 1330 | | | | | | | |
| 001 | 04/13/26 | SITEX AQUATICS, LLC | 10949-B | APRIL 2026-AQUATIC MAINTENANCE | Contracts-Aquatic Control | 534067-53902 | \$4,918.00 |
| 001 | 04/13/26 | SITEX AQUATICS, LLC | 10949-B | APRIL 2026-AQUATIC MAINTENANCE | Misc-Contingency | 549900-57201 | \$147.54 |
| Check Total | | | | | | | \$5,065.54 |
| CHECK # 1331 | | | | | | | |
| 001 | 04/13/26 | TREE FARM 2, INC. DBA CORNERSTONE S | 10-304121 | APRIL 2026-MONTHLY LANDSCAPE MAINTENANCE-OAKFIELD POI | Landscape Maintenance - Contract | 546300-53902 | \$4,156.00 |
| Check Total | | | | | | | \$4,156.00 |
| CHECK # 1332 | | | | | | | |
| 001 | 04/13/26 | TREE FARM 2, INC. DBA CORNERSTONE S | 10-304118 | APRIL 2026-MONTHLY LANDSCAPE MAINTENANCE-OAKFIELD PH | Landscape Maintenance - Contract | 546300-53902 | \$7,860.00 |
| Check Total | | | | | | | \$7,860.00 |
| CHECK # 1333 | | | | | | | |
| 001 | 04/13/26 | TREE FARM 2, INC. DBA CORNERSTONE S | 10-304117 | APRIL 2026-MONTHLY LANDSCAPE MAINTENANCE-OAKFIELD GRI | Landscape Maintenance - Contract | 546300-53902 | \$865.00 |
| Check Total | | | | | | | \$865.00 |
| CHECK # 1334 | | | | | | | |
| 001 | 04/13/26 | TREE FARM 2, INC. DBA CORNERSTONE S | 10-304119 | APRIL 2026-MONTHLY LANDSCAPE MAINTENANCE-OAKFIELD PH | Landscape Maintenance - Contract | 546300-53902 | \$4,836.00 |
| Check Total | | | | | | | \$4,836.00 |
| CHECK # 1335 | | | | | | | |
| 001 | 04/13/26 | TREE FARM 2, INC. DBA CORNERSTONE S | 10-304120 | APRIL 2026-MONTHLY MAINTENANCE-OAKFIELD PH 1 | Landscape Maintenance - Contract | 546300-53902 | \$9,794.00 |
| Check Total | | | | | | | \$9,794.00 |
| CHECK # 1336 | | | | | | | |
| 001 | 04/24/26 | ALBERTO VIERA | AV-042226 | BOARD 04/22/2026 | Supervisor Fees | 511100-51301 | \$200.00 |
| Check Total | | | | | | | \$200.00 |
| CHECK # 1337 | | | | | | | |
| 001 | 04/24/26 | AUSTIN BERNS | AB-042226 | BOARD 04/22/2026 | Supervisor Fees | 511100-51301 | \$200.00 |
| Check Total | | | | | | | \$200.00 |

SAWGRASS VILLAGE
Payment Register by Fund
For the Period from 04/1/2026 to 04/30/2026
(Sorted by Check / ACH No.)

| Fund No. | Date | Payee | Invoice No. | Payment Description | Invoice / GL Description | G/L Account # | Amount Paid | |
|---------------------|----------|----------------------------|--------------|---|----------------------------------|---------------|--------------------|-------------------|
| CHECK # 1338 | | | | | | | | |
| 001 | 04/24/26 | CARLOS DE LA OSSA | CO-042226 | BOARD 04/22/2026 | Supervisor Fees | 511100-51301 | \$200.00 | |
| | | | | | | | Check Total | <u>\$200.00</u> |
| CHECK # 1339 | | | | | | | | |
| 001 | 04/24/26 | FPL | 041426-76410 | ELECTRIC 03/16/26-04/14/26 | Electric Utility Services | 543041-53100 | \$34.22 | |
| | | | | | | | Check Total | <u>\$34.22</u> |
| CHECK # 1340 | | | | | | | | |
| 001 | 04/24/26 | INFRAMARK LLC | 175468 | APRIL 2026-DISTRICT MGMT SERVICES | Accounting Services | 532001-51301 | \$750.00 | |
| 001 | 04/24/26 | INFRAMARK LLC | 175468 | APRIL 2026-DISTRICT MGMT SERVICES | Administrative Services | 531148-51301 | \$375.00 | |
| 001 | 04/24/26 | INFRAMARK LLC | 175468 | APRIL 2026-DISTRICT MGMT SERVICES | District Manager | 531150-51301 | \$2,083.33 | |
| 001 | 04/24/26 | INFRAMARK LLC | 175468 | APRIL 2026-DISTRICT MGMT SERVICES | ProfServ-Field Management | 531016-51301 | \$1,000.00 | |
| 001 | 04/24/26 | INFRAMARK LLC | 175468 | APRIL 2026-DISTRICT MGMT SERVICES | Rentals & Leases | 544025-51301 | \$50.00 | |
| 001 | 04/24/26 | INFRAMARK LLC | 175468 | APRIL 2026-DISTRICT MGMT SERVICES | ProfServ-Info Technology | 531020-51301 | \$50.00 | |
| 001 | 04/24/26 | INFRAMARK LLC | 175468 | APRIL 2026-DISTRICT MGMT SERVICES | Website Administration | 549936-51301 | \$100.00 | |
| 001 | 04/24/26 | INFRAMARK LLC | 175468 | APRIL 2026-DISTRICT MGMT SERVICES | Disclosure Report | 531142-51301 | \$1,250.01 | |
| 001 | 04/24/26 | INFRAMARK LLC | 175468 | APRIL 2026-DISTRICT MGMT SERVICES | ProfServ-Recording Secretary | 531036-51301 | \$200.00 | |
| 001 | 04/24/26 | INFRAMARK LLC | 175468 | APRIL 2026-DISTRICT MGMT SERVICES | ProfServ-Construction Accounting | 531009-51301 | \$500.00 | |
| 001 | 04/24/26 | INFRAMARK LLC | 175468 | APRIL 2026-DISTRICT MGMT SERVICES | Financial & Revenue Collections | 549150-51301 | \$416.67 | |
| | | | | | | | Check Total | <u>\$6,775.01</u> |
| CHECK # 1341 | | | | | | | | |
| 001 | 04/24/26 | INFRAMARK LLC | 177202 | MARCH 2026-POSTAGE | Postage, Phone, Faxes, Copies | 541024-51301 | \$6.66 | |
| | | | | | | | Check Total | <u>\$6.66</u> |
| CHECK # 1342 | | | | | | | | |
| 001 | 04/24/26 | MCS CONSTRUCTION DBA | INV0071 D | MAR 2026-SIDEWALK REMOVE AND INSTALL | Sidewalk, Pavement, Signage R&M | 546720-57201 | \$1,286.83 | |
| | | | | | | | Check Total | <u>\$1,286.83</u> |
| CHECK # 1343 | | | | | | | | |
| 001 | 04/24/26 | MCS CONSTRUCTION DBA | INV0070 D | MAR 2026-SIDEWALK REMOVE AND INSTALL | Sidewalk, Pavement, Signage R&M | 546720-57201 | \$2,446.62 | |
| | | | | | | | Check Total | <u>\$2,446.62</u> |
| CHECK # 1344 | | | | | | | | |
| 001 | 04/24/26 | NICHOLAS J. DISTER | ND-042226 | BOARD 04/22/2026 | Supervisor Fees | 511100-51301 | \$200.00 | |
| | | | | | | | Check Total | <u>\$200.00</u> |
| CHECK # 1345 | | | | | | | | |
| 001 | 04/24/26 | SALVA TREE CUTTING SERVICE | 1030 | APRIL 2026-TREE CUTTING SERVICES | Misc-Contingency | 549900-57201 | \$4,810.00 | |
| | | | | | | | Check Total | <u>\$4,810.00</u> |
| CHECK # 1346 | | | | | | | | |
| 001 | 04/24/26 | STRALEY ROBIN VERICKER | 28287 | MAR 2026-DISTRICT COUNSEL THRU 03/31/26 | District Counsel | 531146-51301 | \$2,624.45 | |
| | | | | | | | Check Total | <u>\$2,624.45</u> |

SAWGRASS VILLAGE
Payment Register by Fund
For the Period from 04/1/2026 to 04/30/2026
(Sorted by Check / ACH No.)

| Fund No. | Date | Payee | Invoice No. | Payment Description | Invoice / GL Description | G/L Account # | Amount Paid | |
|-----------------------|----------|------------------------------------|------------------|-------------------------|--------------------------|---------------|--------------------|----------|
| CHECK # 300008 | | | | | | | | |
| 001 | 04/20/26 | MANATEE COUNTY UTILITIES DEPARTMEN | 033026-39295-ACH | WATER 02/23/26-03/22/26 | Water/Waste | 543021-53100 | \$252.72 | |
| | | | | | | | Check Total | \$252.72 |
| CHECK # 300009 | | | | | | | | |
| 001 | 04/20/26 | MANATEE COUNTY UTILITIES DEPARTMEN | 033026-39296-ACH | WATER 02/23/26-03/22/26 | Water/Waste | 543021-53100 | \$177.71 | |
| | | | | | | | Check Total | \$177.71 |
| CHECK # 300010 | | | | | | | | |
| 001 | 04/20/26 | MANATEE COUNTY UTILITIES DEPARTMEN | 033026-39300-ACH | WATER 02/23/26-03/19/26 | Water/Waste | 543021-53100 | \$202.48 | |
| | | | | | | | Check Total | \$202.48 |
| CHECK # 300011 | | | | | | | | |
| 001 | 04/20/26 | MANATEE COUNTY UTILITIES DEPARTMEN | 033026-39305-ACH | WATER 02/23/26-03/21/26 | Water/Waste | 543021-53100 | \$62.09 | |
| | | | | | | | Check Total | \$62.09 |
| CHECK # 300012 | | | | | | | | |
| 001 | 04/20/26 | MANATEE COUNTY UTILITIES DEPARTMEN | 033026-56391-ACH | WATER 02/19/26-03/19/26 | Water/Waste | 543021-53100 | \$73.58 | |
| | | | | | | | Check Total | \$73.58 |
| CHECK # 300013 | | | | | | | | |
| 001 | 04/20/26 | MANATEE COUNTY UTILITIES DEPARTMEN | 033026-56416-ACH | WATER 02/19/26-03/19/26 | Water/Waste | 543021-53100 | \$73.58 | |
| | | | | | | | Check Total | \$73.58 |
| CHECK # 300014 | | | | | | | | |
| 001 | 04/20/26 | MANATEE COUNTY UTILITIES DEPARTMEN | 033026-56421-ACH | WATER 02/19/26-03/19/26 | Water/Waste | 543021-53100 | \$73.58 | |
| | | | | | | | Check Total | \$73.58 |
| CHECK # 300015 | | | | | | | | |
| 001 | 04/20/26 | MANATEE COUNTY UTILITIES DEPARTMEN | 033026-56425-ACH | WATER 02/19/26-03/19/26 | Water/Waste | 543021-53100 | \$73.58 | |
| | | | | | | | Check Total | \$73.58 |
| CHECK # 300016 | | | | | | | | |
| 001 | 04/20/26 | MANATEE COUNTY UTILITIES DEPARTMEN | 033026-56442-ACH | WATER 02/19/26-03/19/26 | Water/Waste | 543021-53100 | \$73.58 | |
| | | | | | | | Check Total | \$73.58 |
| CHECK # 300017 | | | | | | | | |
| 001 | 04/20/26 | MANATEE COUNTY UTILITIES DEPARTMEN | 033026-56443-ACH | WATER 02/23/26-03/19/26 | Water/Waste | 543021-53100 | \$61.32 | |
| | | | | | | | Check Total | \$61.32 |
| CHECK # 300018 | | | | | | | | |
| 001 | 04/20/26 | MANATEE COUNTY UTILITIES DEPARTMEN | 033026-56740-ACH | WATER 02/19/26-03/19/26 | Water/Waste | 543021-53100 | \$73.58 | |
| | | | | | | | Check Total | \$73.58 |
| CHECK # 300019 | | | | | | | | |
| 001 | 04/20/26 | MANATEE COUNTY UTILITIES DEPARTMEN | 033026-39293-ACH | WATER 02/23/26-03/22/26 | Water/Waste | 543021-53100 | \$143.30 | |
| | | | | | | | Check Total | \$143.30 |

SAWGRASS VILLAGE
Payment Register by Fund
For the Period from 04/1/2026 to 04/30/2026
(Sorted by Check / ACH No.)

| Fund No. | Date | Payee | Invoice No. | Payment Description | Invoice / GL Description | G/L Account # | Amount Paid | |
|----------------------|----------|----------------------|------------------|------------------------|--------------------------|---------------|--------------------|---------------------------|
| CHECK # DD036 | | | | | | | | |
| 001 | 04/21/26 | PEACE RIVER ELECTRIC | 042126-216520007 | Electric Deposit-20007 | Deposits - Meters | 156100-53100 | \$600.00 | |
| | | | | | | | Check Total | <u>\$600.00</u> |
| CHECK # DD037 | | | | | | | | |
| 001 | 04/21/26 | PEACE RIVER ELECTRIC | 042126-216520008 | Electric Deposit-20008 | Deposits - Meters | 156100-53100 | \$600.00 | |
| | | | | | | | Check Total | <u>\$600.00</u> |
| CHECK # DD038 | | | | | | | | |
| 001 | 04/21/26 | PEACE RIVER ELECTRIC | 042126-216520009 | Electric Deposit-20009 | Deposits - Meters | 156100-53100 | \$600.00 | |
| | | | | | | | Check Total | <u>\$600.00</u> |
| CHECK # DD039 | | | | | | | | |
| 001 | 04/21/26 | PEACE RIVER ELECTRIC | 042126-216520010 | Electric Deposit-20010 | Deposits - Meters | 156100-53100 | \$600.00 | |
| | | | | | | | Check Total | <u>\$600.00</u> |
| CHECK # DD040 | | | | | | | | |
| 001 | 04/21/26 | PEACE RIVER ELECTRIC | 042126-216520011 | Electric Deposit-20011 | Deposits - Meters | 156100-53100 | \$600.00 | |
| | | | | | | | Check Total | <u>\$600.00</u> |
| | | | | | | | Fund Total | <u><u>\$56,066.27</u></u> |

| | |
|--------------------------|--------------------|
| Total Checks Paid | \$56,066.27 |
|--------------------------|--------------------|

Landscape Maintenance Services Agreement

(Pond Banks)

This Landscape Maintenance Services Agreement (this “**Agreement**”) is entered into as of March 27, 2026 between the **Sawgrass Village Community Development District**, a local unit of special-purpose government organized and established under Chapter 190, Florida Statutes (the “**District**”) and Sperber Landscape Companies, **Sperber Landscape Companies, LLC**, a Delaware limited liability company (the “**Contractor**”).

Background Information:

The District owns, operates, and maintains certain stormwater pond banks within and around the District. The District desires to retain an independent contractor to provide landscape maintenance services for these lands. Contractor represents that is qualified to serve as a landscape maintenance contractor and provide services to the District. In consideration of the Contractor’s agreement to perform the services described below and the District’s agreement to compensate the Contractor the parties desire to enter into this Agreement.

Operative Provisions:

1. **Incorporation of Background Information.** The background information stated above is true and correct and by this reference is incorporated by reference as a material part of this Agreement.
2. **Contractor’s Representations.** In order to induce the District to enter into this Agreement, Contractor makes the following representations, upon which the District has actually and justifiably relied:
 - a. That Contractor has examined and carefully studied the project site, and that Contractor has the experience, expertise, and resources to perform all required work.
 - b. That Contractor has visited the site and at least a fair representative sample of the project area and become familiar with and is satisfied as to the general, local, and site conditions that may affect cost, progress, performance or furnishing of the work to be performed pursuant to this Agreement.
 - c. The Contractor agrees to be responsible for the care, health, maintenance, and replacement, if necessary, of the existing landscaping, in its current condition, and on an “as is” basis.
 - d. The Contractor shall be strictly liable for the decline or death of any plant material, regardless of whether such decline or death is due to the negligence of the Contractor, except that the Contractor shall not be responsible for fire, cold, storm or wind damage, incurable or uncontrollable diseases, or damage due to vandalism, upon written notice to the District.
 - e. No changes to the compensation set forth in this Agreement shall be made based on any claim that the existing landscaping was not in good condition or that the site was unsuitable for such landscaping.
 - f. That Contractor is familiar with and can and shall comply with all federal, state, and local laws and regulations that may affect cost, progress, performance, and furnishing of the work to be performed pursuant to this Agreement.
3. **Description of Work.**
 - a. The work to be performed shall include all labor, material, equipment, supervision, and transportation necessary to perform the services as described in the Contractor’s proposal, relevant portions of which are attached hereto as **Exhibit A** for the pond bank areas depicted on **Exhibit B** (collectively the “**Work**”).
 - b. The Contractor agrees that the District shall not be liable for the payment of any work or services unless the District (including irrigation repair work), through an authorized representative of the District, authorized the Contractor, in writing, to perform such work.

4. **Additional Work.** If the District should desire additional work or services, or to add additional lands to be maintained, the Contractor agrees to negotiate in good faith to undertake such additional work or services. Upon successful negotiations, the parties shall agree in writing to an addendum, amendment, or work order authorization. The Contractor shall be compensated for such agreed additional work or services based upon a payment amount acceptable to the parties and agreed to in writing.

5. **Emergency Services.** In the event of an emergency or disaster, Contractor shall provide the District the following services:
 - a. Debris removal services shall be available on a timely basis and at a reasonable price. Prior to mobilization for debris removal activities, Contractor shall provide District, in writing, hourly rates for personnel, and equipment. Unreasonable rates will be rejected. All overhead costs are inclusive in the hourly rates.
 - b. Hourly rates for equipment apply only when equipment is operating and includes all associated costs such as operator, fuel, maintenance, and repair.
 - c. Personnel and equipment hourly rates include only those hours that Contractor's personnel are performing the debris removal activities. Stand-by time is not an eligible expense.
 - d. Disaster recovery assistance services shall not exceed a total of 70 hours worked for each emergency/disaster.
 - e. Contractor shall maintain and supply District all the necessary and adequate documentation on all emergency/disaster-related services to support reimbursement by other local, state, or federal agencies.
 - f. District reserves the right to immediately terminate all disaster recovery assistance activities under this Agreement for any reason. District will not be held responsible for any loss incurred by Contractor as a result of District's election to terminate these activities pursuant to this paragraph.

6. **Manner of Performance.**
 - a. While performing the Work, the Contractor shall assign such experienced staff as may be required, and such staff shall be responsible for coordinating, expediting, and controlling all aspects to assure completion of the Work in accordance with the specifications.
 - b. The Work shall be performed in a neat and professional manner reasonably acceptable to the District and shall be of the very highest quality at least in accordance with industry standards and best management practices, such as IFAS.
 - c. The performance of all services by the Contractor under this Agreement and related to this Agreement shall conform to any written instructions issued by the District.
 - d. The Contractor shall assign the same work personnel and supervisors to the District to maintain the property in a consistent manner by workers that are familiar with the property and the procedures expected.
 - e. Should any work and/or services be required which are not specified in this Agreement or any addenda, but which are nevertheless necessary for the proper provision of services to the District, such work or services shall be fully performed by the Contractor as if described and delineated in this Agreement at no additional cost to the District.
 - f. Contractor shall use due care to protect the property of the District, its residents, and landowners from damage. Contractor agrees to repair, at its sole cost, any damage resulting from the Work within 24 hours of the damage occurring or receiving written notice, whichever is earlier to the satisfaction of the District.
 - g. Contractor is responsible for vehicular safety within the community and shall use the proper warning safety equipment. Any motorized equipment used on the roadways of the community must be legally equipped.
 - h. Contractor shall replace, at Contractor's expense, all plant material that, in the opinion of the District fails to maintain a healthy, vigorous condition as a result of the Contractor's failure to perform the Work specified herein.

- i. It is the responsibility of the Contractor to notify the District in writing of any conditions beyond the control of the Contractor or Work that may result in the damage and/or loss of plant material, vegetation, sod, or other landscaping. This responsibility includes but is not limited to the following: vandalism and/or other abuse of property, areas of the site that continually hold water, areas of the site that are consistently too dry. Contractor shall provide such items via written notice together with recommended solutions and related costs. Failure of the Contractor to report such items shall result in the Contractor incurring full responsibility and cost for repairs or replacements.
- j. In the event that time is lost due to heavy rains (“**Rain Days**”), the Contractor agrees to reschedule its employees and divide their time accordingly to complete all scheduled services during the same week as any Rain Days. The Contractor shall provide services on Saturdays if needed to make up Rain Days with prior notification to and approval by, the District’s representative.
- k. The District shall be contacted at least 48 hours ahead of time when services cannot be performed by Contractor on schedule and an alternate time shall be scheduled in accordance with the District’s rules and regulations for operations of contractors on site. The District may at any time request alterations to the general maintenance service timing provided that the Contractor may accomplish the request without incurring additional expense for equipment, materials, or labor.

7. **Time of Commencement.** The work to be performed under this Agreement shall commence on the date of this Agreement. Contractor shall provide the District the requisite insurance referenced herein and prior to commencing any work.

8. **Term and Renewal.** The initial term of this Agreement shall be for 1 year from the date of this Agreement. At the end of the initial term, the Agreement shall automatically renew for subsequent 1 year terms pursuant to the same contract provisions as the initial term, until terminated by either party pursuant to the termination provision below.

9. **Termination.**

- a. Contractor's Termination. Contractor may terminate this Agreement at any time by first providing sixty (60) days’ written notice to the District, with or without cause. The termination notice must be sent to and received by the District by certified mail. The sixty (60) day notice shall commence on the day of actual receipt of said written notice by the District.
- b. District's Termination. The District may at any time, in its sole and arbitrary discretion, on thirty (30) days’ written notice to Contractor, terminate this Agreement with or without cause, and without prejudice to any other remedy it may have. The termination notice shall be sent to the Contractor by certified mail. The thirty (30) day notice shall commence on the day of mailing of said notice to the Contractor. The Contractor shall be entitled to receive payment for work executed, subject to whatever claims or off-sets the District may have against the Contractor.
- c. Upon termination of this Agreement, the Contractor shall be entitled to receive payment for work executed, subject to whatever claims or off-sets the District may have against the Contractor.
- d. On a default by Contractor, the District may elect not to terminate this Agreement, and in such event it may make good the deficiency in which the default consists, and deduct the costs from the payment then or to become due to Contractor. The District specifically reserves all rights available under the law or equity should there be a default by Contractor which shall include, but not be limited to, the right of damages, injunctive relief and specific performance.

10. **District Representatives and Inspections.**

- a. The District hereby designates the District Manager and other representatives of the District Manager’s office to act as the District’s representatives. The District’s representatives shall have complete authority to transmit instructions, receive information, interpret and define the District’s policies and decisions with respect to materials, equipment, elements, and systems pertinent to the Work.

- b. The Contractor agrees to meet with a District representative no less than 1 time per month to walk the property to discuss conditions, schedules, and items of concern regarding this Agreement. At that time, the District will compile a list of landscape related items that should be performed before the next walk through.
- c. The District will be responsible for scheduling the monthly inspections. The District must have no less than 3 days' notice if there is a need to reschedule.
- d. All scheduled inspections will proceed with or without the attendance of the Contractor. Notwithstanding, Contractor is responsible for a weekly inspection of the entire property subject to the Work.
- e. If the District representatives identify any deficient areas, the District representatives shall notify the Contractor through a written report or otherwise. The Contractor shall then within the time period specified by the District representatives, or if no time is specified within 48 hours, explain in writing what actions shall be taken to remedy the deficiencies. Upon approval by the District, the Contractor shall take such actions as are necessary to address the deficiencies within the time period specified by the District, or if no time is specified by the District, then within 3 days and prior to submitting any invoices to the District.

11. Compensation

- a. As compensation for the Work as described in **Exhibit A** and for the pond bank areas outlined in **Exhibit B**, the District shall be paid monthly at the rate of **\$9,390.09**.
- b. Contractor shall invoice the District monthly for services provided during the previous month. The format of the invoice and backup documentation shall strictly adhere to the requirements established by District and at a minimum shall include the District's name, the Contractor's name, the invoice date, an invoice number, an itemized listing of all costs billed on the invoice with a description of each service, the time frame within which the services were provided, and the address or bank information to which payment is to be remitted.
- c. The District shall provide payment within 45 days of receipt of invoices, unless such invoice is disputed as described below, in accordance with Florida's Prompt Payment Act, Section 218.70, Florida Statutes.
- d. If the District disputes or questions any part or all of an invoice, the District shall advise Contractor in writing of such questions or disputes within 10 days of the District's receipt of such invoice.
- e. In the event of any dispute regarding the Work performed to date and so long as the District is pursuing resolution of such dispute in an expeditious manner, Contractor, including any of Contractor's subcontractor(s) or agent(s) responsible for the Work, shall continue to carry on performance of the Work and maintain their progress during any such dispute, lawsuit or other proceeding to resolve the dispute, and District shall continue to make payments of undisputed amounts to Contractor in accordance with this Agreement.
- f. If the District should desire additional work or services, or to add additional lands to be maintained, the Contractor agrees to negotiate in good faith to undertake such additional work or services. Upon successful negotiations, the parties shall agree in writing to an addendum, addenda, work order authorization, or change order to this Agreement. The Contractor shall be compensated for such agreed additional work or services based upon a payment amount acceptable to the parties and agreed to in writing.
- g. The District may require, as a condition precedent to making any payment to the Contractor that all subcontractors, material men, suppliers or laborers be paid and require evidence, in the form of lien releases or partial waivers of lien, to be submitted to the District by those subcontractors, material men, suppliers, or laborers, and further require that the Contractor provide an affidavit relating to the payment of said indebtedness. Further, the District shall have the right to require, as a condition precedent to making any payment, evidence from the Contractor, in a form satisfactory to the District, that any indebtedness of the Contractor, as to services to the District, has been paid and that the Contractor has met all of the obligations with regard to the withholding and payment

of taxes, Social Security payments, Workmen's Compensation, Unemployment Compensation contributions, and similar payroll deductions from the wages of employees.

12. Duties and Rights of Contractor. Contractor's duties and rights are as follows:

- a. *Responsibility for and Supervision of the Work:* Contractor shall be solely responsible for all work specified in this Agreement, including the techniques, sequences, procedures, means, and coordination for all work. Contractor shall supervise and direct the work to the best of its ability, giving all attention necessary for such proper supervision and direction.
- b. *Discipline, Employment, Uniforms:* Contractor shall maintain at all times strict discipline among its employees and shall not employ for work on the project any person unfit or without sufficient skills to perform the job for which such person is employed. All laborers and foremen of the Contractor shall perform all Work on the premises in a uniform to be designed by the Contractor. The shirt and pants shall be matching and consistent. At the start of each day, the uniform shall be reasonably clean and neat. No shirtless attire, no torn or tattered attire or slang graphic T-shirts are permitted. No smoking in or around the buildings will be permitted. Rudeness or discourteous acts by Contractor employees will not be tolerated. No Contractor solicitation of any kind is permitted on property.
- c. *Furnishing of Labor, Materials/Liens and Claims:* Contractor shall provide and pay for all labor, materials, and equipment, including tools, equipment and machinery, utilities, including water, transportation, and all other facilities and services necessary for the proper completion of work in accordance with this Agreement. Contractor waives any right to file mechanic's and construction liens. The Contractor shall keep the District's property free from any material men's or mechanic's liens and claims or notices in respect to such liens and claims, which arise by reason of the Contractor's performance under this Agreement, and the Contractor shall immediately discharge any such claim or lien. In the event that the Contractor does not pay or satisfy such claim or lien within 3 business days after the filing of notice thereof, the District, in addition to any and all other remedies available under this Agreement, may terminate this Agreement to be effective immediately upon the giving of notice of termination.
- d. *Payment of Taxes, Procurement of Licenses and Permits, Compliance with Governmental Regulations:* Contractor shall pay all taxes required by law in connection with the Work, including sales, use, and similar taxes, and shall secure all licenses and permits necessary for proper completion of the Work, paying the fees therefore and ascertaining that the permits meet all requirements of applicable federal, state and county laws or requirements. The Contractor shall keep, observe, and perform all requirements of applicable local, State, and Federal laws, rules, regulations, or ordinances, including conservation easements applicable to the District. If the Contractor fails to notify the District in writing within 5 days of the receipt of any notice, order, required to comply notice, or a report of a violation or an alleged violation, made by any local, State, or Federal governmental body or agency or subdivision thereof with respect to the services being rendered under this Agreement or any action of the Contractor or any of its agents, servants, employees, or material men, or with respect to terms, wages, hours, conditions of employment, safety appliances, or any other requirements applicable to provision of services, or fails to comply with any requirement of such agency within 5 days after receipt of any such notice, order, request to comply notice, or report of a violation or an alleged violation, the District may terminate this Agreement, such termination to be effective immediately upon the giving of notice of termination.
- e. *Responsibility for Negligence of Employees and Subcontractors:* Contractor shall be fully responsible for all acts or omissions of its employees, its subcontractors and their employees, and other persons doing work under any request of Contractor.
- f. *Safety Precautions and Programs:* Contractor shall provide for and oversee all safety orders, precautions, and programs necessary for reasonable safety of the Work. Contractor shall maintain an adequate safety program to ensure the safety of employees and any other individuals working under this Agreement. Contractor shall comply with all OSHA standards. Contractor shall take precautions at all times to protect any persons and property affected by Contractor's work, utilizing

safety equipment such as bright vests and traffic cones.

- g. *Monthly Maintenance Reports.* The Contractor has a duty to provide the District a monthly maintenance report, that highlights any significant work done in the previous month, and issues they encountered (including all prior work and history if a problem keeps occurring at the same location), and an update on any work on outstanding issues.

13. Indemnification.

- a. The Contractor does hereby indemnify and hold the District, its officers, agents and employees, harmless from liabilities, damages, losses and costs (including but not limited to reasonable attorney's fees) arising in any manner whatsoever from or out of Contractor's presence at the District for any purpose, including but not limited to performing the Work. The foregoing indemnification includes agreement by the Contractor to indemnify the District for conduct to the extent caused by the negligence, recklessness or intentional wrongful misconduct of the Contractor and persons or entities employed or utilized by the Contractor in the performance of this Agreement. Notwithstanding the foregoing, Contractor's obligation to indemnify shall not extend to any liability, damages, or losses that arise from the sole negligence or willful misconduct of the District, its officers, agents, or employees. For avoidance of doubt, Contractor's liability to indemnify Indemnified Parties will be reduced proportionally to the extent that any negligent act, omission, or willful misconduct of Indemnified Parties has caused or contributed to any loss or claim.
- b. *It is understood and agreed that this Agreement is not a construction contract as that term is referenced in Section 725.06, Florida Statutes, (as amended) and that said statutory provision does not govern, restrict or control this Agreement.*
- c. In any and all claims against the District or any of its agents or employees by any employee of the Contractor, any subcontractor, anyone directly or indirectly employed by any of them, or anyone for whose acts any of them may be liable, the indemnification obligation under this Agreement shall not be limited in any way as to the amount or type of damages, compensation or benefits payable by or for the Contractor or any subcontractor under Workmen's compensation acts, disability benefit acts, or other employee benefit acts.
- d. The Contractor shall and does hereby indemnify and hold the District and anyone directly or indirectly employed by it harmless from and against all claims, suits, demands, damages, losses, and expenses (including attorney's fees) arising out of any infringement of patent or copyrights held by others and shall defend all such claims in connection with any alleged infringement of such rights.

14. Limitations on Governmental Liability. Contractor agrees that nothing herein will constitute or be construed as a waiver of the District's limitations on liability contained in section 768.28, Florida Statutes, or other statute or law. Any subcontractor retained by the Contractor will acknowledge the same in writing.

15. Insurance.

- a. Before performing any Work, Contractor shall procure and maintain, during the life of the Agreement, unless otherwise specified, insurance listed below. The policies of insurance shall be primary and written on forms acceptable to the District and placed with insurance carriers approved and licensed by the Insurance Department in the State of Florida. No changes are to be made to these specifications without prior written specific approval by the District.
- i. **Workers' Compensation:** Contractor will provide Workers' Compensation insurance on behalf of all employees who are to provide a service under this Agreement, as required under applicable Florida Statutes and Employer's Liability with limits of not less than \$100,000.00 per employee per accident, \$500,000.00 disease aggregate, and \$100,000.00 per employee per disease. In the event the Contractor has "leased" employees, the Contractor or the employee leasing company must provide evidence of a Minimum Premium Workers' Compensation policy, along with a Waiver of Subrogation in favor of

the District. All documentation must be provided to the District at the address listed below. No contractor or subcontractor operating under a worker's compensation exemption shall access or work on the site.

- ii. **Commercial General Liability:** Commercial General Liability including but not limited to bodily injury, property damage, contractual, products and completed operations, and personal injury with limits of not less than \$2,000,000.00 per occurrence, \$2,000,000.00 aggregate covering all work performed under this Agreement.
 - iii. **Automobile Liability:** Including bodily injury and property damage, including all vehicles owned, leased, hired and non-owned vehicles with limits of not less than \$1,000,000.00 combined single limit covering all work performed under this Agreement.
 - iv. **Umbrella Liability:** With limits of not less than \$1,000,000.00 per occurrence covering all work performed under this Agreement.
- b. Each insurance policy required by this Agreement shall:
- i. Apply separately to each insured against whom claim is made and suit is brought, except with respect to limits of the insurer's liability.
 - ii. Be endorsed to state that coverage shall not be suspended, voided, or canceled by either party except after 30 calendar days prior written notice, has been given to the District.
 - iii. Be written to reflect that the aggregate limit will apply on a per claim basis.
- c. The District shall retain the right to review, at any time, coverage, form, and amount of insurance.
- d. The procuring of required policies of insurance shall not be construed to limit Contractor's liability or to fulfill the indemnification provisions and requirements of this Agreement.
- e. The Contractor shall be solely responsible for payment of all premiums for insurance contributing to the satisfaction of this Agreement and shall be solely responsible for the payment of all deductibles and retentions to which such policies are subject, whether or not the District is an insured under the policy.
- f. Certificates of insurance evidencing coverage and compliance with the conditions to this Agreement, and copies of all endorsements are to be furnished to the District prior to commencement of Work, and a minimum of 10 calendar days after the expiration of the insurance contract when applicable. All insurance certificates shall be received by the District before the Contractor shall commence or continue work.
- g. Notices of accidents (occurrences) and notices of claims associated with work being performed under this Agreement shall be provided to the Contractor's insurance company and to the District as soon as practicable after notice to the insured.
- h. Insurance requirements itemized in this Agreement and required of the Contractor shall be provided on behalf of all subcontractors to cover their operations performed under this Agreement. The Contractor shall be held responsible for any modifications, deviations, or omissions in these insurance requirements as they apply to subcontractors.
- i. All policies required by this Agreement, with the exception of Workers' Compensation, or unless specific approval is given by the District, are to be written on an occurrence basis, shall name the District, its supervisors, officers, agents, employees and volunteers as additional insured as their interest may appear under this Agreement. Insurer(s), with the exception of Workers' Compensation on non-leased employees, shall agree to waive all rights of subrogation against the district, its supervisors, officers, agents, employees or volunteers.

16. Subcontractors. The Contractor shall not award any of the Work to any subcontractor without prior written approval of the District. The Contractor shall be as fully responsible to the District for the acts and omissions of its subcontractors, and of persons either directly or indirectly employed by them, as the Contractor is for the acts and omissions of persons directly employed by the Contractor. Nothing contained herein shall create contractual relations between any subcontractor and the District.

17. Relationship Between the Parties. It is understood that the Contractor is an independent contractor and shall perform the services contemplated under this Agreement. As an independent contractor, nothing in

this Agreement shall be deemed to create a partnership, joint venture, or employer-employee relationship between the Contractor and the District. The Contractor shall not have the right to make any contract or commitments for, or on behalf of, the District without the prior written approval of the District. The Contractor assumes full responsibility for the payment and reporting of all local, state, and federal taxes and other contributions imposed or required of the Contractor during the performance of services to the District.

18. No Third Party Beneficiaries. This Agreement is solely for the benefit of the District and the Contractor and no right or cause of action shall accrue upon or by reason, to or for the benefit of any third party not a formal party to this Agreement. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the District and the Contractor any right, remedy, or claim under or by reason of this Agreement or any of the provisions or conditions of this Agreement; and all of the provisions, representations, covenants, and conditions contained in this Agreement shall inure to the sole benefit of and shall be binding upon the District and the Contractor and their respective representatives, successors, and assigns.

19. Public Entity Crimes. Pursuant to Section 287.133(3)(a), Florida Statutes:

A person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a bid, proposal, or reply on a contract to provide any goods or services to a public entity; may not submit a bid, proposal, or reply on a contract with a public entity for the construction or repair of a public building or public work; may not submit bids, proposals, or replies on leases of real property to a public entity; may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity; and may not transact business with any public entity in excess of the threshold amount provided in s. 287.017 for CATEGORY TWO for a period of 36 months following the date of being placed on the convicted vendor list.

Contractor represents that in entering into this Agreement, the Contractor has not been placed on the convicted vendor list within the last 36 months and, in the event that the Contractor is placed on the convicted vendor list, the Contractor shall immediately notify the District whereupon this Agreement may be terminated by the District.

20. Scrutinized Companies. Pursuant to Section 287.135, Florida Statutes, Contractor represents that in entering into this Agreement, the Contractor has not been designated as a “scrutinized company” under the statute and, in the event that the Contractor is designated as a “scrutinized company”, the Contractor shall immediately notify the District whereupon this Agreement may be terminated by the District.

21. Anti-Human Trafficking. Pursuant to Section 787.06, Florida Statutes, Contractor represents that in entering into this Agreement, the Contractor does not use coercion for labor or services as defined in the statute. The Contractor is required to provide an affidavit, signed by an officer or a representative of the Contractor with this representation, addressed to the District, as required by Section 787.06(13), Florida Statutes.

22. E-Verification. Pursuant to Section 448.095(2), Florida Statutes,

- a. Contractor represents that Contractor is eligible to contract with the District and is currently in compliance and will remain in compliance, for as long as it has any obligations under this Agreement, with all requirements of the above statute; this includes, but is not limited to, registering with and using the United States Department of Homeland Security’s E-Verify system to verify the work authorization status of all employees hired on or after January 1, 2021.
- b. If the District has a good faith belief that the Contractor has knowingly violated Section 448.09(1), Florida Statutes, the District will terminate this Agreement as required by Section 448.095(2)(c),

Florida Statutes.

- i. If the District has a good faith belief that a subcontractor knowingly violated Section 448.09(1), Florida Statutes, but the Contractor otherwise complied with its obligations thereunder, the District shall promptly notify the Contractor and the Contractor will immediately terminate its contract with the subcontractor.

23. Public Records. As required under Section 119.0701, Florida Statutes, Contractor shall (a) keep and maintain public records required by the District in order to perform the service, (b) upon request from the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided by law, (c) ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of this Agreement term and following completion of this Agreement if the Contractor does not transfer the records to District, (d) meet all requirements for retaining public records and transfer, at no cost, to the District all public records in possession of the Contractor upon termination of this Agreement and destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with the information technology systems of the District.

IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT 813.873.7300, OR BY EMAIL AT PUBLICRECORDS@INFRAMARK.COM, OR BY REGULAR MAIL AT 2005 PAN AM CIRCLE, SUITE 300, TAMPA, FL 33607.

- 24. Waivers.** The failure of any party hereto to enforce any provision of this Agreement shall not be construed to be a waiver of such or any other provision, nor in any way to affect the validity of all or any part of this Agreement or the right of such party thereafter to enforce each and every such provision. No waiver of any breach of this Agreement shall be held to constitute a waiver of any other or subsequent breach.
- 25. Governing Law and Venue.** This Agreement shall be governed under the laws of the State of Florida with venue in the county the District is located in.
- 26. Enforcement of Agreement.** In the event it shall become necessary for either party to institute legal proceedings in order to enforce the terms of this Agreement, the prevailing party shall be entitled to all costs, including reasonable attorney's fees at both trial and appellate levels against the non-prevailing party.
- 27. Amendment.** This Agreement may not be altered, changed or amended, except by an instrument in writing, signed by both parties hereto.
- 28. Assignment.** This Agreement is not transferrable or assignable by either party without the written approval of both parties. In the event that the Contractor is purchased by, acquired by, or merges with another company, the new company must request the District's written consent to the company's assumption of this Agreement.
- 29. Arm's Length Transaction.** This Agreement has been negotiated fully between the District and the Contractor as an arm's length transaction. In the case of a dispute concerning the interpretation of any provision of this Agreement, the parties are each deemed to have drafted, chosen, and selected the language, and any doubtful language will not be interpreted or construed against any party.

30. Counterparts. This Agreement may be executed in any number of counterparts, each of which when executed and delivered shall be an original; however, all such counterparts together shall constitute, but one and the same instrument.

31. Authorization. The execution of this Agreement has been duly authorized by the appropriate body or official of all parties hereto, each party has complied with all the requirements of law, and each party has full power and authority to comply with the terms and provisions of this instrument.

32. Notices. Whenever any party desires to give notice to the other party, it must be given by written notice, sent by email, certified United States mail with return receipt requested, or a nationally recognized express transportation company to the addresses below. In the event that any party undergoes a change in address or contact information, notification to the other party shall be made.

To the District:
c/o Inframark
2005 Pan Am Circle,
Suite 300
Tampa, FL 33607
Attn: Jayna Cooper
Jayna.Cooper@Inframark.com

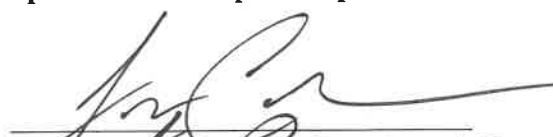
To Contractor:
30700 Russell Ranch Rd.
Suite 120
Westlake Village, CA 91362
jcornelius@sperberls.com

33. Severability. If any provision of this Agreement is held invalid or unenforceable, the remainder of this Agreement shall remain in full force and effect.

34. Entire Agreement. This Agreement contains the entire agreement and neither party is to rely upon any oral representations made by the other party. This Agreement shall supersede and subsume any prior agreements. To the extent that any provisions of this Agreement conflict with the provisions in the Landscape Service Specifications, the Landscape Service Specifications shall control. To the extent that any provisions of this Agreement conflict with the provisions in any other exhibit, the provisions in this Agreement shall control over provisions in such other exhibit.

IN WITNESS WHEREOF, the parties hereto have signed and sealed this Agreement on the day and year first written above.

Sperber Landscape Companies, LLC


Name: JOHN CORNELIUS
Title: APRIL 28th, 2026

**Sawgrass Village
Community Development District**


Signed by:

CC0CB251E795481...
Carlos de la Ossa
Chair of the Board of Supervisors

Exhibit A

Scope of Services

Turf Care

Mowing shall be performed with specified mower types and blades to provide a quality cut. Mowing patterns shall be rotated to minimize scalping and rutting by mower wheels and to minimize soil compaction. Contract is for the maintenance of warm season turf.

- a. **Mowing:** All turf shall be mowed weekly during the growing season (March 15th to November 1st) and bi-weekly in the remainder of the year (40 full-service events). Clippings shall be left on the lawn as long as no visible clumps remain on the grass surface 24 hours after mowing; otherwise Contractor will collect and dispose of clippings.
- b. **Edging:** All hard surfaces shall be edged at every mowing. All soft surfaces (landscape beds), shall be edged every other visit to maintain a clean edge.
- c. **Debris Removal:** Contractor shall be responsible for the removal of all lawn debris and visible clippings with each site visit and blowing off all walks, driveways and street area where debris may be visible. Excessive seasonal leaf flush from hardwoods along roadway or in beds will be removed from the site for a nominal additional fee upon approval.

Exhibit B

PROPERTY MAP





PUBLIC ENTITY APPLICATION
 PO Box 958455
 Lake Mary, FL 32795-8455
 Phone: 321-832-1450
 Fax: 321-832-1496

Public Entity Application
 Renewal Application Muni
 Coverage Term: 03/16/2026 to 03/16/2027

| General Member Information | |
|---|---|
| Name: Sawgrass Village Community Development District | |
| Mailing: 2005 Pan Am Circle Sutie 300 | |
| City/State/Zip: Tampa, Florida 33607 | |
| Physical: 2005 Pan Am Circle Sutie 300 | |
| City/State/Zip: Tampa, Florida 33607 | |
| Member Contact Information | Additional Member Information |
| Contact: Jayna Cooper | FEIN: NCCI Risk ID: |
| Title: District Manager | Population: 0 |
| Phone#: 813-608-8242 Fax#: | County: Hillsborough |
| Email: jayna.cooper@inframark.com | Member Type: Community Development District |
| Agency Information | Agency Contact Information |
| Agency: Risk Management Associates, Inc. | Contact: Devyn Donley |
| Address: 300 North Beach Street | Phone#: 3862394070 |
| City/State/Zip: Daytona Beach , Florida 32114 | Fax#: |
| Phone#: (386) 252-6176 Fax#: (386) 239-4049 | Email: devyn.donley@bbrown.com |

CERTIFICATION

The undersigned being authorized by and acting on behalf of the applicant and all persons/concerns seeking insurance, has read and understands this Application, including any appendices and/or supplements, and declares that all statements set forth herein are true, complete and accurate. The undersigned acknowledges and agrees that the submission and the Trust's receipt of such written report, prior to the inception of the coverage agreement applied for, is a condition precedent to coverage.

The signing of this Application does not bind the undersigned to purchase the coverage, nor does the review of same bind The Trust to issue a coverage agreement. This application shall be the basis of the contract, should one be issued.

This Application must be signed by the "Ranking Elected/ Appointed Official" of the Entity making the application (e.g. Chair, President, Superintendent or Executive Director of the Educational Entity) or the Risk Manager (or ranking official) assigned this function.

Signed by: _____

SIGNATURE: Carlos de la Ossa
CC0CB251E795481...

TITLE: Chair

DATE: 5/1/2026



NOTICE TO APPLICANT

For your protection, the following Fraud Warning is required to appear on this application:

FLORIDA FRAUD STATEMENT

Any person who knowingly and with intent to injure, defraud or deceive any insurer, files a statement of claim or an application containing any false, incomplete or misleading information is guilty of a felony of the third degree.



Coverage Term: 03/16/2026 to 03/16/2027

Member Name:

Agency: Risk Management Associates, Inc.

Coverages Selected:

| | | | |
|------------------------|---|----------------------|---|
| Auto Liability | Y | Auto Physical Damage | N |
| Boiler & Machinery | N | Crime | Y |
| Flood | N | Garage Keepers | N |
| General Liability | Y | Inland Marine | N |
| Professional Liability | Y | Property | N |
| Cyber Liability | Y | | |

Coverage/Exposure Summary:

| Line of Business | Exposure Coverage | Applicable/Not Applicable |
|------------------------|---|---------------------------|
| General Question | Application general Information | |
| General Question | Excess WC (Standards Limits are \$1M/\$1M/\$1M) | Not Applicable |
| General Question | SIR – TPA Information | Not Applicable |
| General Question | Stop Loss | Not Applicable |
| Auto Liability | Coverage | Applicable |
| Auto Physical Damage | Coverage | Not Applicable |
| Crime | Coverage | Applicable |
| Cyber Liability | Coverage | Applicable |
| Garage Keepers | Coverage | Not Applicable |
| General Liability | Coverage | Applicable |
| General Liability | Operations: Elder Care/Respite Care | Not Applicable |
| General Liability | Operations: Special Events, Fairs or Carnivals | Not Applicable |
| General Liability | Operations: Supervision Abuse Prevention (Required) | Applicable |
| Professional Liability | Law Enforcement | Not Applicable |
| Professional Liability | POL/ELL/EPLI | Applicable |
| Property | Coverage | Not Applicable |

Initial 

Date 168 5/1/2026

INITIAL HERE



Coverage Term: 03/16/2026 to 03/16/2027

Member Name:

Agency: Risk Management Associates, Inc.

APPLICATION GENERAL INFORMATION

| General Questions | Response |
|---|--|
| Account CSR: | Jessica Conway |
| Agent Name: | Devyn Donley |
| Primary Member Contact: | Jayna Cooper |
| If New Primary Contact include name, phone and email address: | Jayna Cooper 813-608-8242 jayna.cooper@inframark.com |
| Requested Effective Date: | 03/16/2026 |
| Requested Termination Date: | 03/16/2027 |
| Bid Date (if Applicable, Attach RFP copy): | |
| Need by Date: | 3/12/2026 |
| Is this new business? If it is new business, please complete and attach the 'Expiring Information' form. Template can be found under 'Agent Documents' at the top of the page (Application is not complete without this information). | Yes |
| Have you been with PGIT less than 5 years? If Yes - complete and attach the 'Loss Summary' form or a 'No Known Losses' letter. Template can be found under 'Agent Documents' at the top of the page (Application is not complete without this information). | Yes |
| Member's FEIN | |
| NCCI Risk Id # | |
| Population | 0 |
| Have you attached the most recent audited financials/budget? | |
| Please Enter Full Detail Description of Operations | |
| Installment Schedule: (Only Available for premium > 100k, pay plan is agency bill) | Annual |
| Do you have a Risk Manager? (If yes, please provide name and number in comment box) | No |
| Do you have a Human Resource or Personnel Department? (If No please describe handling of this function in comment box) | No |
| Number of Full Time Police? | 0 |
| Number of Full Time Fire? | 0 |
| Number of Full Time all other Personnel? | 0 |
| Number of Part Time Police? | 0 |
| Number of Part Time Fire? | 0 |
| Number of Part Time All Other Personnel including Seasonal personnel? | 0 |
| Number of Volunteers Police? | 0 |
| Number of Volunteers Fire? | 0 |
| Number of Volunteers All Others? | 0 |
| Police - Estimated Payroll | \$0 |
| Fire - Estimated Payroll | \$0 |
| All Other - Estimated Payroll | \$0 |

Initial 

Date 1/6/2026

INITIAL HERE



Coverage Term: 03/16/2026 to 03/16/2027

Member Name:

Agency: Risk Management Associates, Inc.

COVERAGE INFORMATION- PROFESSIONAL LIABILITY- PUBLIC OFFICIALS & EMPLOYMENT PRACTICES

THIS IS AN APPLICATION FOR "CLAIMS MADE AND REPORTED" COVERAGE

| POL/EPLI General Questions | Response |
|---|-------------|
| 1 - POL Limit: | \$1,000,000 |
| 2 - POL Deductible: | \$0 |
| 3 - EPLI Limit: | \$1,000,000 |
| 4 - EPLI Deductible: | \$0 |
| 5 - POL Retro Date | |
| 6 - EPLI Retro Date | |
| 7 - If New Business - Who is your current POL/EPLI carrier? | EGIS |
| 8 - If new business - What is your current POL/EPLI Limit? | \$1,000,000 |
| 9 - If new business - What is your current POL/EPLI Deductible? | \$0 |
| 10 - If new business, is your current coverage claims made or occurrence? | Claims Made |
| 11 - Has your POL/EPLI coverage ever been cancelled or non-renewed? (If yes describe answer in comment box) | No |
| 12 - Total Number of Board Members? | |
| 13 - Are Board members Elected? (Y/N) (If no, describe who they are appointed by in comment box) | |
| 14 - Number of employees who hold professional designations | 0 |
| 15 - Has any bond issue been defeated within the past three years? | No |
| 16 - If yes, has the proposal been resubmitted or is it expected to be resubmitted? | No |
| 17 - Has the public entity been in default on the principal or interest on any bond? (if yes, please provide details in comment box) | No |
| 18 - Do you have a zoning commission? (Y/N) | No |
| 19 - Does your legal counsel attend all meetings of the planning and zoning board? | Yes |
| 20 - Do officials receive training with respect to open meetings and hearing regulations? | Yes |
| 21 - Do you have a written master plan for economic development? (If yes, please select the year) | |
| 22 - Do you have formally approved land use ordinances that have been reviewed by legal counsel? | Yes |
| 23 - Do you have a formal procedure to file for a variance to land use statutes? | Yes |
| 24 - Do you have a formal process for application and approval of permits and licenses? | Yes |
| 25 - Do you have a formal written policy prohibiting elected officials and/or board members from sitting on decisions in which they may have a conflict of interest? | Yes |
| 26 - If with Preferred less than 5 years, have you had any disputes or claims involving a wrongful taking, zoning variance or land use right? (If yes, provide details in comment box). Please note providing details here does not qualify as reporting a claim. | No |
| 27 - If with Preferred less than 5 years, have you had any disputes or claims involving the approval of building permits, design, or code enforcement? (If yes, provide details within comment box.) Please note providing details here does not qualify as reporting a claim | No |

Initial 

Date 5/1/2026

INITIAL HERE



Coverage Term: 03/16/2026 to 03/16/2027

Member Name:

Agency: Risk Management Associates, Inc.

| | |
|---|-----|
| 28 - If with Preferred less than 5 years, have you had any disputes, claims, or complaints involving open or closed landfills? (If yes, provide details within the comment box.) | No |
| 29 - Number of employees reported on IRS Form 1099(no FEIN) and/or who have written employment agreements | 0 |
| 30 - Total % of involuntary turnover during the last 3 years (Ex. 2) | 0% |
| 31 - Total % of voluntary turnover during the last 3 years (Ex. 5) | 0% |
| 32 - Average # of years of employment for all employees (Ex. 4) | 0 |
| 33 - Do supervisors receive training in the proper implementation of your policies and procedures? | Yes |
| 34 - Is training documented in their personnel file? | Yes |
| 35 - Enter 4 digit year employment manual written or last updated. | |
| 36 - Is employment manual reviewed by counsel experienced and qualified in employment law? | Yes |
| 37 - Do policies and procedures comply with state and federal guidelines? | Yes |
| 38 - Is this manual distributed to all employees upon hiring? | Yes |
| 39 - Do you have a written policy with respect to both sexual and non-sexual harassment? | Yes |
| 40 - Do you follow a formal written procedure for employee disputes/complaints? | Yes |
| 41 - Are all actions to dismiss or demote employees reviewed in advance by legal counsel? | Yes |
| 42 - Do you require that due process be served and documented for all proceedings involving dismissal, demotion, or suspension? | Yes |
| 43 - Are all probationary or disciplinary actions recorded in writing and signed by the employee? | Yes |
| 44 - Have job descriptions been drafted for regular full-time positions? | Yes |
| 45 - Are you an Equal Opportunity Employer? | Yes |
| 46 - Over the last 5 years has any person made a claim alleging unfair or improper treatment regarding employee hiring, remuneration, advancement, or termination of employment? (If yes, explain in the comment box.). Please note providing details here does not qualify as reporting a claim. | No |
| 47 - Answer if with Preferred less than 5 years. Has any claim been made against the entity or any person in their capacity as an official or employee of the entity? (If yes, explain in the comment box.). Please note providing details here does not qualify as reporting a claim. | No |
| 48 - Does any official or employee have any knowledge of any fact, circumstance or situation which might reasonably be expected to give rise to a claim? (If yes, explain in the comment box.). Please note providing details here does not qualify as reporting a claim. | No |

Initial 

Date 5/1/2026





Coverage Term: 03/16/2026 to 03/16/2027

Member Name:

Agency: Risk Management Associates, Inc.

COVERAGE INFORMATION - CYBER LIABILITY GENERAL QUESTIONS

THIS IS AN APPLICATION FOR CLAIMS MADE AND REPORTED COVERAGE

| Cyber Liability | Response |
|--|----------|
| 1 - Cyber Retro Date | |
| 2 - Do you have anti-virus software installed and enabled on all desktops and servers (excluding database servers) and is it updated on a regular basis? | Yes |
| 3 - Do you have firewalls installed on all external gateways? | Yes |
| 4 - Do you take regular backups (at least weekly) of all critical data? | Yes |
| 5 - If confidential information is stored on laptops, flash drives and other mobile devices, is the information stored in an encrypted format? | No |
| 6 - Is data "at rest" (servers, etc.) stored in an encrypted format? | No |
| 7 - Is multi-factor authentication required for all employees when accessing email through a website or cloud based service? | Yes |
| 8 - Is multi-factor authentication required for all remote access to the network provided to employees, contractors, and 3rd party service providers? | Yes |
| IN ADDITION TO REMOTE ACCESS, IS MULTI-FACTOR AUTHENTICATION REQUIRED FOR THE FOLLOWING, INCLUDING ACCESS PROVIDED TO 3RD PARTY SERVICE PROVIDERS: | |
| 9 - All internal and remote admin access to directory services | Yes |
| 10 - All internal and remote admin access to network backup environments | Yes |
| 11 - All internal and remote admin access to network infrastructure | Yes |
| 12 - All internal and remote admin access to the organization's endpoints/servers | Yes |
| 13 - Have you suffered a claim or loss in the last five years, in relation to cyber liability or cyber security? If yes, describe: | No |
| 14 - Are you aware of any circumstances or complaints against you in relation to data protection or security, PII (Personally Identifiable Information), PHI (Protected Health Information) or any other actual or potential security violations or breaches either currently or in the past five years? If so, please describe (Please note providing details here does not qualify as reporting a claim) | No |

Initial 

Date 5/17/2026

INITIAL HERE



Coverage Term: 03/16/2026 to 03/16/2027

Member Name:

Agency: Risk Management Associates, Inc.

PROFESSIONAL LIABILITY- POL/EPLI/ CYBER

IT IS AGREED THAT IF ANY SUCH FACT, CIRCUMSTANCE OR SITUATION NOT LISTED/DISCLOSED HEREIN, THEN ANY CLAIM BASED UPON, ARISING OUT OF, OR ATTRIBUTABLE THERETO, IS EXCLUDED FROM THE COVERAGE BEING APPLIED FOR.

The undersigned, being authorized by and acting on behalf of the applicant and all persons or concerns seeking coverage, has read and understand this Application, and declares all statements set forth herein are true, complete and accurate. The undersigned further declares and represents that any occurrence or event taking place prior to the inception of the coverage agreement applied for, which may render inaccurate, untrue or incomplete any statement made herein will immediately be reported in writing to the Trust. The undersigned acknowledges and agrees that the submission and the Trust's receipt of such written report, prior to the inception of the coverage agreement applied for, is a condition precedent to coverage.

The signing of this Application does not bind the undersigned to purchase coverage, nor does the review of this Application bind Preferred to issue a coverage agreement. This Application shall, however, be the basis of the contract, should a coverage agreement be issued.

Signed ^{Signed by:} Carlos de la Ossa Title Chair Date 5/1/2026
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This Application must be signed by the "Ranking Elected / Appointed Official" of the Entity making the application (e.g. Mayor /Manager / equivalent Officer) or the Risk Manager (or ranking official) assigned this function.

SIGNATORY ABOVE IS ALSO TO INITIAL EACH AND EVERY PAGE OF THIS APPLICATION.

IMPORTANT NOTICE: SHOULD THE SIGNED APPLICATION DIFFER IN ANY WAY FROM THE APPLICATION SUBMITTED FOR UNDERWRITING/RATING PURPOSES, THE TERMS, CONDITIONS AND PREMIUM AS REFLECTED ON SUBJECT TO CHANGE.

Initial CDL Date 5/1/2026
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Coverage Term: 03/16/2026 to 03/16/2027

Member Name:

Agency: Risk Management Associates, Inc.

COVERAGE INFORMATION - Auto Liability

| Coverage | Response |
|---|-------------|
| 1 - AL Limit: | \$1,000,000 |
| 2 - AL Territory: | Gulf Coast |
| 3 - AL Deductible: | \$0 |
| 4 - Medical Payment limit: | |
| 5 - Uninsured/Underinsured motorist limit (Maximum \$100,000): | |
| 6 - Hired and Non-Owned Liability? (Y/N) | Y |
| 7 - If symbol 10 for AL is required, provide definition: | |
| 8 - How often do you inspect vehicles for safety hazards? | N/A |
| 9 - Are safety inspection records maintained? | No |
| 10 - Are vehicles assigned to specific drivers with back up drivers? | No |
| 11 - Do you have any busing operations contracted to third parties that is greater than 50% of the overall busing operations? | No |
| 12 - Are 15 passenger vans used for passenger transportation? (If yes, provide Member's policy/procedure with regards to how many passengers are transported in each van, seatbelts, other safety procedures, etc.) | No |
| 13 - Do you own/operate Autonomous Vehicles? If so Autonomous Vehicle Supplemental Application is required.: | No |
| PLEASE ENTER 4 DIGIT YEAR FOR DATE WRITTEN, LAST UPDATED OR "NONE" for the next 5 questions | |
| 14 - Fleet Management Safety Manual: | None |
| 15 - Driver Training Program: | None |
| 16 - MVR Criteria: | None |
| 17 - Formal Written Accident Reporting Procedure: | None |
| 18 - Employee Disciplinary Program for Driver Safety | None |

Initial 

Date 5/1/2026

INITIAL HERE



Coverage Term: 03/16/2026 to 03/16/2027

Member Name:

Agency: Risk Management Associates, Inc.

COVERAGE INFORMATION- CRIME

| Coverage | Response |
|--|-----------|
| 1 - Employee Dishonesty Blanket Limit (faithful performance included): | \$100,000 |
| 2 - Employee Dishonesty Deductible: | \$1,000 |
| 3 - Theft, Disappearance or Destruction Limit | \$100,000 |
| 4 - Theft, Disappearance or Destruction Deductible | \$1,000 |
| 5 - Computer Fraud Limit | \$100,000 |
| 6 - Computer Fraud Deductible | \$1,000 |
| 7 - Forgery or Alteration Limit | \$100,000 |
| 8 - Forgery or Alteration Deductible | \$1,000 |
| 9 - Does the applicant check for past criminal records (theft of money and securities, robbery, etc.) on rateable employees? | Yes |
| 10 - How frequently are audits performed? (weekly, monthly, quarterly, annually) | Annually |
| 11 - Who performs the audit? | CPA |
| 12 - Is countersignature of checks required? | No |
| 13 - Are your bank accounts reconciled by someone not authorized to deposit or withdraw? | No |
| 14 - Number of employees handling money(accountants,bookkeepers, cashiers, check signers,etc.): | 0 |
| 15 - Number of messengers: | 0 |
| 16 - Number of guards accompanying messenger: | 0 |
| 17 - Is banking done by your internal staff or by other outside professionals? | Other |

Initial 

Date 5/1/2026

INITIAL HERE



Coverage Term: 03/16/2026 to 03/16/2027

Member Name:


Agency: Risk Management Associates, Inc.

COVERAGE INFORMATION - General Liability

| Coverage | Response |
|---|------------------|
| 1 - GL Occurrence Limit | \$1,000,000 |
| 2 - GL Deductible | \$0 |
| 3 - Employee Benefits Occurrence Limit | \$1,000,000 |
| 4 - Medical Expense Limit (Max \$5,000) | \$5,000 |
| 5 - Total number of Housing Authority units | 0 |
| 6 - If Housing Authority, please give number of section 8 units (including USDA units) | 0 |
| 7 - Number of hotel units owned/operated by member | 0 |
| 8 - Do you require all contractors & vendors with whom you do business to provide a contractual hold harmless and certificate of Insurance. | Yes |
| 9 - Do you require groups using your facilities to provide a contractual hold harmless and Certificate of Insurance? | Yes |
| 10 - Do you require groups using your facilities to make you an additional insured on their insurance policy? | Yes |
| 11 - Do you have an ADA coordinator? If so please provide name.: | District Manager |
| 12 - If you are a special district, are you responsible for sidewalk maintenance? | No |

CHECK YES/ NO FOR EACH OF THE FOLLOWING EXPOSURES

| | |
|---|----|
| 13 - Athletic Fields & Activities | No |
| 14 - Airports/Aircraft (Coverage limited to Premises Liability Only) | No |
| 15 - Bleachers/Auditoriums/Stadiums | No |
| 16 - Do you sponsor/operate Children/Youth Programs? | No |
| 17 - Do you sponsor/operate Sr. Adult Program? | No |
| 18 - Do you sponsor/operate programs for emotionally/mentally challenged individuals? | No |
| 19 - Electric Power Distribution(Power Generation excluded) | No |
| 20 - EMT's/Paramedics (Incl Fire Dept & Other 1st Responders) | No |
| 21 - Exhibition/Convention Center | No |
| 22 - Gas Utility Distribution (Generation Excluded) | No |
| 23 - Golf Course | No |
| 24 - Hospitals, Nursing Homes, Medical Facilities (Coverage limited to Premises Liability only, Medical Malpractice excluded) | No |
| 25 - Law Enforcement(See Law Enforcement section for coverage questions) | No |
| 26 - Marinas (Premises Liability only excludes Marina Operators Liability) | No |
| 27 - Detention Facilities (See Law Enforcement section for coverage questions) | No |
| 28 - Restaurants/Snack Bars/Food Beverage Carts | No |
| 29 - Skate Parks | No |
| 30 - Swimming Pools/Water Parks/Splash Parks | No |
| 31 - Wastewater Treatment | No |
| 32 - Water Utility | No |
| 33 - Watercraft (Coverage limited to craft less than 52ft excludes paying passengers) | No |
| 34 - Wharves/Piers/Docks (Excluding Marina Ops Liability) | No |

Initial 

Date 5/1/2026

INITIAL HERE



Coverage Term: 03/16/2026 to 03/16/2027

Member Name:

Agency: Risk Management Associates, Inc.

| | |
|---|----|
| 35 - Drones (if yes, and you are requesting coverage complete the Unmanned Aircraft/Drone supplemental application found in the pool forms and documents) | No |
| 36 – Trampolines, inflatables, or bounce houses? | No |
| | |

COVERAGE INFORMATION- General Liability

| Operations: Elder Care/ Respite Care | Response |
|---|----------|
| 1 - Number of Elder Care/Respite Care locations | |
| 2 - Ratio of clients to care providers | |

COVERAGE INFORMATION- General Liability

| Operations: Special Events, Fairs, or Carnivals | Response |
|---|----------|
| 1 - If you have fireworks displays, how many a year do you have? | |
| 2 - Do you contract out the fireworks display to a licensed Pyrotechnician? | |

Initial CDL

Date 5/1/2026





Coverage Term: 03/16/2026 to 03/16/2027

Member Name:

Agency: Risk Management Associates, Inc.

COVERAGE INFORMATION- General Liability

| Supervision Abuse Prevention (Required) | Response |
|---|------------------|
| 1 - Who in the Entity has been designated to handle claims (include name, address, telephone number and email)? | District Manager |
| 2 - With respect to Claims Incidents, etc., do you have a written procedure for obtaining information? | Yes |
| ENTER YES/NO FOR ALL OPERATIONS LISTED BELOW | |
| 3 - Camps (Residential): (Yes/No) | No |
| 4 - Camps with overnight stays: (Yes/No) | No |
| 5 - Daycare Centers/Nursery Schools - Children or Adult Care: (Yes/No) | No |
| 6 - Juvenile Detention Centers: (Yes/No) | No |
| 7 - Medical Services and Professionals - Doctors, Psychiatrists, Visiting Nurse Services: (Yes/No) | No |
| 8 - Mental Institutions: (Yes/No) | No |
| 9 - Orphans or Foster Homes, including Social Service Agencies responsible for the Foster Home evaluation and/or placement: (Yes/No) | No |
| 10 - Religious/Clergy/Church Organizations | No |
| 11 - Schools - public or private elementary, junior high or high school: (Yes/No) | No |
| 12 - Social Service Counselors - Social Workers, Psychologists: (Yes/No) | No |
| 13 - Special Needs Educational Facilities: (Yes/No) | No |
| 14 - Substance Abuse Facilities with overnight stays: (Yes/No) | No |
| 15 - Substance Abuse Facilities without overnight stays: (Yes/No) | No |
| 16 - Youth Organizations (Sports, Scouts, YMCA/YWCA, Big Brothers/Sisters, etc): (Yes/No) - If yes please specify in Comment field | No |
| 17 - Is there a Sexual Abuse Prevention Program in effect? | No |
| 18 - Has a written policy been established clearly expressing management's commitment to sexual abuse prevention? | No |
| 19 - Have written procedures encompassing rules, a code of conduct and disciplinary measures been established for all staff and/or volunteers, which clearly define the policy and consequences of non-adherence? | No |
| 20 - Has a mechanism been developed to ensure that sexual abuse prevention policies and procedures are implemented and enforced throughout the organization? | No |
| 21 - Is there a Sexual Abuse Prevention Coordinator that reports to a member of management? | Yes |
| 22 - Are management/staff trained in policies and procedures relating to the Sexual Abuse Prevention Program? | Yes |
| 23 - Do policies and procedures include an incident reporting and follow-up mechanism? | Yes |
| 24 - Are standard applications used for all prospective employees or volunteers? | Yes |
| 25 - Is there a minimum of two background checks for prospective employees with documentation maintained in file? | No |
| 26 - Do background checks include checks with "Sex Offender Hot-lines", State Police, State Department of Social Services, or similar public agencies? (where applicable) | No |
| 27 - In the past five years have any employees or officers been terminated for cause related to sexually abusive behavior? | No |

CDW



Coverage Term: 03/16/2026 to 03/16/2027

Member Name:

Agency: Risk Management Associates, Inc.

| | |
|--|-----|
| 28 - Are records maintained documenting adherence to all applicable policies and procedures, e.g., hiring and screening, code of conduct, training, incident and follow-up procedures? | Yes |
| 29 - Are you aware of any circumstance that may result in a sexual abuse claim? If Yes, explain in the comment box. (Please note providing details here does not qualify as reporting a claim) | No |
| 30 - Have any members of the staff been transferred because of allegations of sexual abuse? | No |

Initial CDL

Date 5/1/2026

INITIAL HERE



Named Covered Party: Sawgrass Village Community Development District
Term: 05/01/2026 to 10/01/2026
Coverage Provided by: Preferred Governmental Insurance Trust
Quote Number: PK FL1 0294980 25-01 01

YOU ARE ELECTING NOT TO PURCHASE CERTAIN VALUABLE COVERAGE WHICH PROTECTS YOU AND YOUR FAMILY OR YOU ARE PURCHASING UNINSURED MOTORISTS LIMITS LESS THAN YOUR BODILY INJURY LIABILITY LIMITS WHEN YOU SIGN THIS FORM. PLEASE READ CAREFULLY.

Uninsured Motorist coverage provides for payment of certain benefits for damages caused by owners or operators of uninsured motor vehicles because of bodily injury or death resulting there from. Such benefits may include payments for certain medical expenses, lost wages, and pain and suffering, subject to limitations and conditions contained in the Coverage Agreement. For the purpose of this coverage, an uninsured motor vehicle may include a motor vehicle as to which the bodily injury limits are less than your damages.

Florida law requires that automobile liability coverage agreements include Uninsured Motorist coverage at limits equal to the Bodily Injury limits in your coverage agreement unless you select a lower limit offered by the Trust or reject Uninsured Motorist entirely. Please indicate whether you desire to entirely reject Uninsured Motorist coverage, or, whether you desire this coverage at limits lower than the Bodily Injury Liability limits of your Coverage Agreement:

- a. I hereby reject Uninsured Motorist coverage.
- b. I hereby select the following Uninsured Motorist limits which are lower than my Bodily Injury Liability Limits:
each person (enter limit if applicable):
each accident.
- c. I hereby select Uninsured Motorist coverage limits equal to my Bodily Injury Liability limits. (If you select this option disregard the bold face statement above.)

ELECTION OF NON-STACKED COVERAGE
(Do not complete if you have rejected Uninsured Motorist)

You have the option to purchase, at a reduced rate, non-stacked (limited) type of Uninsured Motorists coverage. Under this form if injury occurs in a vehicle owned or leased by you or any family member who resides with you, this Coverage Agreement will apply only to the extent of coverage (if any) which applies to that vehicle in this Coverage Agreement. If an injury occurs while occupying someone else's vehicle, or you are struck as a pedestrian, you are entitled to select the highest limits of Uninsured Motorist coverage available on any one vehicle for which you are a Named Covered Party, covered family member, or covered resident of the Named Covered Party's household. This Coverage Agreement will not apply if you select the coverage available under any other Coverage Agreement issued to you or the Coverage Agreement of any other family member who resides with you.

If you do not elect to purchase the non-stacked form, your Coverage Agreement limit(s) for each motor vehicle are added together (stacked) for all covered injuries. Thus, your Coverage Agreement limits would automatically change during the Coverage Agreement term if you increase or decrease the number of autos covered under the Coverage Agreement.

- I hereby elect the non-stacked form of Uninsured Motorist coverage.

I understand and agree that selection of any of the above options applies to my liability Coverage Agreement and future renewals or replacements of such Coverage Agreement which are issued at the same Bodily Injury Liability limits. If I decide to select another option at some future time, I must let the Trust or my agent know in writing.

Signature Carlos de La Ossa Title Chair

Name Carlos de La Ossa Date 5/1/2026



The brief description of coverage contained in this document is being provided as an accommodation only and is not intended to cover or describe all Coverage Agreement terms. For more complete and detailed information relating to the scope and limits of coverage, please refer directly to the Coverage Agreement documents. Specimen forms are available upon request.





Named Covered Party: Sawgrass Village Community Development District
Term: 05/01/2026 to 10/01/2026
Coverage Provided by: Preferred Governmental Insurance Trust
Quote Number: PK FL1 0294980 25-01 01

Signature Page

I hereby confirm that the limits/coverages as shown here, corresponding with the Coverage Agreement, are correct:

| | | |
|-----|---|--|
| N/A | Property | TIV: Not Included |
| N/A | Inland Marine | Blanket Unscheduled IM: Not Included Scheduled Inland Marine: Not Included Total All Inland Marine: Not Included |
| N/A | Property TRIA (Terrorism Risk Insurance Act) coverage | |
| X | Crime | |
| X | General Liability | Ratable Payroll: Not Included |
| N/A | Law Enforcement Liability | Officers: Not Included |
| X | Professional Liability | Employees: Not Included |
| X | Automobile | 0 Units - Auto Liability 0 Units - Comprehensive 0 Units - Collision |
| N/A | Stop Loss Aggregate: Applies to: | Not Included |
| N/A | Excess Workers' Compensation | Payroll: Not Included |
| X | I confirm that I have received a copy of Preferred's Current Interlocal Agreement (last amended October 1, 2004) and Amendment A (effective October 1, 2013). | |
| X | I confirm having read and agreed to the terms as laid out in the attached Preferred Participation Agreement (which also requires a signature). | |

A signed copy of the following is also required where applicable: First Page of Preferred Application; Professional Liability Application; Uninsured Motorist Rejection/Election Form; SIR Signature Page.

Signed by: Carlos de la Ossa
 Signature Carlos de La Ossa Title Chair
 Name CC0CB251E795481 Date 5/1/2026



Coverage is provided by Preferred Governmental Insurance Trust

The brief description of coverage contained in this document is being provided as an accommodation only and is not intended to cover or describe all Coverage Agreement terms. For more complete and detailed information relating to the scope and limits of coverage, please refer directly to the Coverage Agreement documents. Specimen forms are available upon request.



Application for Membership in the Preferred Governmental Insurance Trust

The undersigned local governmental entity, certifying itself to be a public agency of the State of Florida as defined in Section 163.01, Florida Statutes, hereby formally makes application with the Trust for continuing workers' compensation, liability, property and/or casualty coverage through membership in the Preferred Governmental

Insurance Trust, to become effective 12:01 a.m. 05/01/2026 (effective date of coverage agreement), and if accepted by the Fund's duly authorized representative, does hereby agree as follows:

(a) To accept and be bound by the provisions of the Florida Workers' Compensation Act;

(b) That, by this reference, the terms and provisions of the Amended Interlocal Agreement creating the Preferred Governmental Insurance Trust date October 1, 2004 are hereby adopted, approved and ratified by the undersigned local governmental entity. The undersigned local governmental entity certifies that it has received a copy of the aforementioned Amended Interlocal Agreement and further agrees to be bound by the provisions and obligations of the Amended Interlocal Agreement as provided therein;

(c) To pay all premiums on or before the date the same shall become due and, in the event Applicant fails to do so, to pay any reasonable late penalties and charges arising therefrom, and all costs of collection thereof, including reasonable attorneys' fees;

(d) To abide by the rules and regulations adopted by the Board of Trustees of the Fund;

(e) That should either the Applicant or the Fund desire to cancel coverage, it will give not less than thirty (30) days prior written notice of cancellation;

(f) That all information contained in the underwriting application provided to the Fund as a condition precedent to participation in the Fund is true, correct and accurate in all respects.

(Name of Local Governmental Entity)

Signed by:
By: Carlos de la Ossa
Signature



Witness Signature

Printed Name

Printed Name

Title: _____

Witness Signature

Printed Name

For Internal Use only

IS HEREBY APPROVED FOR MEMBERSHIP IN THIS FUND, AND COVERAGE IS EFFECTIVE THE ____ DAY OF _____, 20__ SIGNED THIS ____ DAY OF _____, 20__ .

By: _____
Administrator/Trustee

**AMENDED INTERLOCAL AGREEMENT CREATING
THE
PREFERRED GOVERNMENTAL INSURANCE TRUST**

This Amended Interlocal Agreement, restating and modifying the Preferred Governmental Insurance Trust, is made and entered into effective October 1, 2004, by and among the Local Governmental Entities who have executed Participation Agreements (Application for Membership in the Preferred Governmental Insurance Trust) to become effective October 1, 2004, such Local Governmental Entities representing one hundred percent (100%) of the Governmental Entities participating in the Preferred Governmental Insurance Trust, together with such other Local Governmental Entities who hereafter become members of the Fund, for the purposes and subject to the conditions and restrictions, as hereinafter set forth.

WITNESSETH:

WHEREAS, Article VIII, Section 2, Florida Constitution, provides municipalities shall have governmental, corporate and proprietary powers to enable them to conduct municipal government, perform municipal functions, and render municipal services, and may exercise any power for municipal purposes except as otherwise provided by law; and

WHEREAS, Section 125.01, Florida Statutes, provides that counties shall have the power to carry on county government and to exercise all powers and privileges not specifically prohibited by law; and

WHEREAS, Section 166.021, Florida Statutes, provides in part that “...municipalities shall have the governmental, corporate, and proprietary powers to enable them to conduct municipal government, perform municipal functions, and render municipal services, and may exercise any power for municipal purposes, except when expressly prohibited by law.”; and

WHEREAS, Section 163.01, Florida Statutes, commonly known as the “Florida Interlocal Cooperation Act of 1969”, provides that Local Governmental Entities may enter into interlocal agreements in order to make the most efficient use of their powers by enabling them to cooperate with other Local Governmental Entities on a basis of mutual advantage, thereby providing services and facilities in a manner, and pursuant to forms of governmental organization, that will best accord with geographic, economic, population, and other factors influencing the needs and development of Local Communities; and

Local Governmental Entities may enter into an interlocal agreement for the purpose of securing the payment of benefits under Chapter 440, Florida Statutes, provided such local governmental self- insurance fund created thereby has an annual normal premium in excess of five million dollars (\$5,000,000.00), maintains a continuing program of excess insurance coverage, submits annual audited year-end financial statements, and has a governing body which is comprised entirely of local elected officials; and

WHEREAS, Section 768.28, Florida Statutes, provides that the state and its agencies and subdivisions are authorized to be self-insured, to enter into risk management programs, or to purchase liability insurance for whatever coverage they may choose, or to have any combination thereof, in anticipation of any claim, judgment, and claims bill which they may be liable to pay pursuant to such section; and

WHEREAS, Section 111.072, Florida Statutes, authorizes any county, municipality, or political subdivision to be self-insured, to enter into risk management programs, or to purchase liability insurance for whatever coverage it may choose, or to have any combination thereof in anticipation of any judgment or settlement which its officers, employees, or agents may be liable to pay pursuant to a civil or civil rights lawsuit described in s. 111.07, Florida Statutes; and

WHEREAS, Section 624.462, Florida Statutes, provides that a governmental self-insurance pool created pursuant to Section 768.28(16), Florida Statutes, shall not be considered a commercial self-insurance fund; and

WHEREAS, each of the participating Local Governmental Entities which are party to this Agreement, and all subsequent Local Governmental Entities which become party to this Agreement, are public agencies as defined in Section 163.01, Florida Statutes, and are authorized to enter into this Interlocal Agreement by executing a Participation Agreement; and

WHEREAS, each of the Local Governmental Entities which are a party to this Agreement have the powers and authorities to establish, operate and maintain their own individual self-insured programs for the purpose of securing payment of benefits under Chapter 440, Florida Statutes; and

WHEREAS, each of the Local Governmental Entities which are a party to this Agreement have the powers and authorities to establish, operate and maintain their own individual self-insured programs for the purpose of securing payment of benefits under risk management programs or liability insurance programs; and

st, and in the best interest of the parties hereto,

that they join together to establish a consolidated and comprehensive Fund for the payment of benefits under the Florida Workers' Compensation Law, payment of claims, judgments and claims bills which they may become liable to pay, payment of certain civil rights liabilities, payment of casualty and property losses, and the purchase of appropriate policies of insurance, excess insurance and reinsurance to provide protection against such claims and liabilities; and

WHEREAS, the governing authority of each of the Local Governmental Entities which are a party to this Agreement have duly authorized the execution and delivery of a Participation Agreement obligating such Governmental Entity to full performance of this Agreement; and

WHEREAS, it is the intent of this Agreement to allow participation by additional Local Governmental Entities in the self-insurance fund created hereby, pursuant to the terms and conditions of this Interlocal Agreement;

NOW, THEREFORE, by virtue of the execution and delivery of a Participation Agreement, the parties hereto do hereby covenant and agree as follows

SECTION I

INCORPORATION OF RECITALS

The foregoing WHEREAS clauses are incorporated in, and made a part of, this Amended Interlocal Agreement.

SECTION II

DEFINITIONS

The following definitions shall apply to the provisions of this Amended Interlocal Agreement:

- 2.1 ADMINISTRATOR.** An individual, partnership or corporation engaged by the Fund to carry out the policies of the Fund and provide the day-to-day executive management and oversight of the Fund's operations, including, but not limited to, administration, marketing, underwriting, quoting, issuance, maintenance and auditing of coverage terms, coordinating other third party service providers retained by the Fund and ensuring that the policies and decisions of the Board of Trustees are implemented.

identifying, receiving, handling, adjusting, reserving, resolving and planning for the funding of eligible claims made by or against any Member of the Trust and any other necessary risk management operations.

- 2.3 CONTRIBUTION(S).** “Contribution(s)” shall mean any premium charge or other consideration imposed or collected by, or on behalf of the Trust, from its Members based on criteria adopted from time to time by the Board of Trustees. Contributions may be determined and set with respect to all Members, any individual Member or otherwise. The terms “Contribution(s)”, “Premium(s)” and “Premium Contribution(s)” are used interchangeably and synonymously throughout this Agreement.
- 2.4 COVERAGE TERMS.** “Coverage Terms” or “Coverage Agreements” shall mean the terms and conditions of certificates of insurance, policies of insurance, endorsements to policies of insurance, excess insurance policies and reinsurance policies which are provided to Fund Members from time to time which comprehensively set forth the insurance coverages provided to the Fund Members, as may be modified or altered from time to time with respect to all Members, any individual Member, or otherwise, within the applicable notice and procedural requirements of law, or in any other rules and regulations adopted by the Board of Trustees.
- 2.5 FUND.** “Fund” shall mean the group self-insurer’s fund or trust fund which is hereby created for the purposes set forth herein, known as the Preferred Governmental Insurance Trust. The terms “Fund”, “Trust” and “Trust Fund” are used interchangeably and synonymously throughout this Agreement.
- 2.6 LOCAL GOVERNMENTAL ENTITY OR ENTITIES.** “Local Governmental Entity or Entities” shall mean any “public agency” as defined by Section 163.01(3)(b), Florida Statutes.
- 2.7 MEMBER.** “Member” shall mean a Local Governmental Entity which has duly executed a Participation Agreement and otherwise has complied with all provisions of this Agreement, and which thereafter is entitled to all the rights and benefits conferred by, and subject to all conditions and obligations imposed by, this Agreement, the Coverage Terms, or any rules and regulations which may be adopted by the Board of Trustees.
- 2.8 NON-COMPLIANCE.** “Non-Compliance” shall mean the failure to comply with the terms of this Agreement, the Coverage Terms, or any rules and regulations which may be adopted by the Board of Trustees, but only to the extent that such Non-Compliance is deemed material by, and within the sole discretion of, the Board of Trustees.

Participation Agreement” shall mean the

application for membership in the Preferred Governmental Insurance Trust pursuant to which an applying member agrees to be bound by the provisions of the Florida Workers’ Compensation Act, this Amended Interlocal Agreement, the rules and regulations adopted by the Board of Trustees of the Fund, and when accepted by the Board of Trustees or their duly authorized representative, becomes a part of the Interlocal Agreement between the applying member and the Fund.

- 2.10 PREMIUM(S).** “Premium(s)” shall mean “Contribution(s)”.
- 2.11 PREMIUM CONTRIBUTION(S).** “Premium Contribution(s)” shall mean Contribution(s).
- 2.12 THIRD-PARTY CLAIMS MANAGER.** “Third-Party Claims Manager” shall mean an individual or organization providing claims management services to the Fund.
- 2.13 TRUST.** “Trust” shall mean the “Fund”.
- 2.14 TRUSTEES.** “Trustees” or “Board of Trustees” shall mean the collegial body charged with the operation and administration of the Fund pursuant to the provisions of this Agreement.
- 2.15 TRUST FUND.** “Trust Fund” shall mean the “Fund”.

SECTION III
ESTABLISHMENT OF “PREFERRED
GOVERNMENTAL INSURANCE TRUST”
AS A SELF-INSURED FUND

- 3.1 ESTABLISHMENT.** The Preferred Governmental Insurance Trust is hereby established and created pursuant to the provisions of Article VIII, Section 2, of the Florida Constitution, Sections 125.01, 163.01, 624.4622, 768.28(15)(a) and 111.072, Florida Statutes, for the purposes, and with the powers, duties and obligations, as herein set forth.
- 3.2 LOCATION.** The location of the principal office of the Trust shall be determined from time to time by the Board of Trustees.
- 3.3 PURPOSES.** This Amended Interlocal Agreement is made and executed, and the Fund created hereby is established for the purposes of:
 - (a) Pooling Member’s resources to fulfill Members’ legal liabilities and obligations, including, but not limited to, providing for the payment of benefits under the Florida Workers’ Compensation Law;

of providing workers' compensation coverage

by developing and refining specialized claim services, by developing and refining, internally or through third party service providers, a managed care system, together with the development and refining of loss prevention programs for the Members;

- (c) To pay or provide for general liability and casualty coverage to participating Members, including, but not limited to, public officials errors and omissions, employment practices liability and law enforcement liability claims;
- (d) To pay or provide for property coverage to participating Members;
- (e) To pay for or provide to its participating Members coverage in anticipation of any judgment or settlement resulting from a civil rights action arising under federal law;
- (f) To pay for or provide to participating Members coverage in anticipation of any claims bill passed by the Legislature;
- (g) To pay for or provide to participating Members coverage for any other risk authorized under Florida law to be self-insured;
- (h) To pay for or provide to participating Members all or a part of such coverages.

This Agreement is not intended to create a partnership or other legal entity whereby one Member assumes the obligations of another Member, or the obligations of the Fund in general.

3.4 NON-ASSESSABILITY. Should a deficit develop in the Trust, after excess reinsurance recoveries, whereby claims or other expenses cannot be paid, each individual Member shall assume liability for the costs of claims brought against that Member as if such Member were individually self-insured. Each individual Member shall thereafter be responsible for its individual costs including, but not limited to, claims administration without an obligation to, or a right of contribution from, other Members.

3.5 POWERS. The Trust shall have all the rights, powers, duties and privileges as set forth in Article VIII, Section 2 of the Florida Constitution, and Sections 163.01, et seq., 624.4622, 768.28(15)(a) and 111.072, Florida Statutes, and any other applicable Florida Statutes, which are necessary to accomplish the purposes described in Section 3.3, including but not limited to the following:

- (a) Securing the payment of benefits under Chapter 440, Florida Statutes.

rom Members for the purpose of paying for or

providing casualty, property, and liability coverage, and securing the payment of claims associated therewith.

(c) Paying for or providing coverage for any other risk authorized under Florida law to be self-insured.

(d) Paying for or providing all or a part of such coverages.

(e) To make, enter into, and arrange for insurance, reinsurance, excess insurance, catastrophic insurance, stop-loss insurance, or any other coverage as the Fund shall deem necessary and appropriate, without such purchase being deemed a waiver of sovereign immunity.

(f) To pay, or approve the payment of, any expenses and fees associated with the operation of the Fund.

(g) To indemnify and hold harmless any Trustee, officer of the Fund, or any person acting on behalf of the Fund, to the fullest extent such indemnification is permitted by law, against (1) reasonable expenses actually and necessarily incurred in connection with any threatened, pending or completed action, suit or proceeding, whether civil, administrative or civil investigative, including any action, suit or proceeding by or on behalf of the Fund, seeking to hold said person liable by reason of the fact that he or she was acting in such capacity, and (2) reasonable payments made by him or her in satisfaction of any judgment, monetary decree or settlement for which he or she may have become liable in any such action, suit or proceeding by reason of the fact that he or she was acting in such capacity. This indemnification is not intended to, and does not, waive any immunities provided to Members of the Fund, Trustees serving in their capacity as Trustees to the Fund, or to officers or employees of the Fund, by virtue of the laws of the state of Florida, but is merely in addition to such rights, privileges and immunities. (Ref. 624.489 and 768.28, FS).

SECTION IV

ADMINISTRATION OF FUND

- 4.1** **MEETINGS.** The Board of Trustees shall meet at such time and in such location as may be acceptable to a majority of the Board of Trustees. The Chairman of the Board of Trustees or his designee shall set the date, time and location of each meeting, and notice thereof shall be furnished to each Trustee by the Chairman or his designee not less than ten (10) days prior to the date of such meeting.

date, time and location of such meeting and

may specify the purpose thereof, and any action proposed to be taken there at. Such notice shall be directed to each Trustee by mail to the address of such Trustee as is recorded in the office or offices of the Fund. In no event shall the Board of Trustees meet less than quarterly.

The Chairman of the Board or any three (3) Trustees may call a special meeting and direct the Administrator to send the prerequisite notice for any special meeting of the Board of Trustees. Special meetings of the Board of Trustees may be held at any time and place without notice, or with less than the prerequisite notice, provided all Trustees execute a waiver of notice and consent to said meeting.

For purposes of a duly called meeting of the Board of Trustees, a quorum shall exist if a majority of the members of the Board of Trustees are present. The Administrator shall keep minutes of all meetings, proceedings and acts of the Board of Trustees, but such minutes need not be verbatim. Copies of all minutes of the Board of Trustees shall be sent by the Administrator to all Trustees.

- 4.2** **VOTING.** All actions by, and decisions of, the Board of Trustees shall be by vote of a majority of the Trustees attending a duly called meeting of the Board of Trustees at which a quorum is present; however, in the event of a duly called special meeting, all actions by, and decisions of, the Board of Trustees may be by vote of a majority of the Trustees present and attending such special meeting if a proper waiver of notice and consent was obtained as provided herein.
- 4.3** **OFFICE OF THE FUND.** The Board of Trustees shall establish, maintain and provide adequate funding for an office or offices for the administration of the Fund. The address of such office or offices shall be made known to the units of local governments eligible to participate in, or participating in, the Fund. The books and records pertaining to the Fund and its administration shall be kept and maintained at the office or offices of the Fund.
- 4.4** **EXECUTION OF DOCUMENTS.** A certificate, document, or other instrument signed by the Chairman or the Administrator of the Fund shall be evidence of the action of the Board of Trustees and any such certificate, document, or other instrument so signed shall conclusively be presumed to be authentic. Likewise, all acts and matters stated therein shall conclusively be presumed to be true.

OR. The trustees shall designate and provide

compensation for an Administrator to administer the affairs of the Fund. Any Administrator so designated shall furnish the board of Trustees with a fidelity bond with the Trustees as named obligee. The amount of such bond shall be determined by the Trustees and the evidence thereof shall be available to all units of government eligible to participate, or participating in, the Fund.

- 4.6** COMPENSATION AND REIMBURSEMENT OF TRUSTEES. The Board of Trustees may from time to time establish a reasonable amount of compensation to cover attendance at a duly called meeting by the Board of Trustees, or to cover the performance of the normal duties of a Trustee. Such compensation shall include reimbursement for reasonable and necessary expenses incurred therewith.

SECTION V

NUMBER, QUALIFICATION, TERM OF OFFICE AND POWER AND DUTIES OF TRUSTEES

- 5.1** NUMBER AND QUALIFICATION OF TRUSTEES. The operation and administration of the Trust shall be the joint responsibility of a Board of Trustees consisting of seven (7) Trustees. No Trustee may be elected who is, or continue to serve as a Trustee after becoming, an owner, officer, or employee of a service provider to the Fund. Each Trustee shall be an elected official of a Member. No two (2) Trustees may be elected officials from the same Member. Each Trustee shall serve for a period of four (4) years, or the balance of such Trustee's term of office as an elected official of the Member, whichever shall first occur. A Trustee may serve successive four (4) year terms provided such Trustee continues to remain an elected official of a Member. Each and every Trustee named, and each successor Trustee, shall acknowledge and consent to their election as a Trustee by giving written notice of acceptance of such appointment to the chairman, or acting chairman of the Board of Trustees.
- 5.2** RESIGNATION AND REMOVAL OF A TRUSTEE. A Trustee may resign and become and remain fully discharged from all further duties or responsibilities hereunder, by giving at least sixty (60) days prior written notice sent by certified mail, overnight delivery or other appropriate method of delivery to the chairman or acting chairman of the Board of Trustees. Such notice shall state the date said resignation shall take effect, and such resignation shall take effect on the date designated unless a successor Trustee has been elected at an earlier date as herein provided, in which event resignation shall take

oral notice of resignation may be given at any duly convened meeting of the Trustees, which said oral notice of resignation shall be incorporated, and made a part of, the minutes of such duly convened meeting. A Trustee may be removed by a majority vote of the Board of Trustees or by a majority vote of the Members. Any Trustee, upon leaving office, shall forthwith turn over and deliver to the chairman or the secretary of the Trustees at the principal office of the Trust any and all records, books, documents or other property in such Trustees possession, or under such Trustees control, which belongs to the Trust.

5.3 ELECTION OF SUCCESSOR TRUSTEES. Successor Trustees shall be elected by a majority vote of the Board of Trustees. Nominations for the election of Trustees may be made by the Board of Trustees or by any Member of the Fund.

5.4 TRUSTEE TITLE. In the event of death, resignation, refusal or inability to act by any one or more of the Trustees, the remaining Trustees shall have all the powers, rights, estates and interests of this Trust and shall be charged with its duties and responsibilities; provided, however, that in such case(s), no action may be taken unless it is concurred in by a majority of the remaining Trustees.

5.5 TRUSTEE OFFICERS. The Trustees shall elect from among themselves a chairman, vice-chairman and secretary of the Board of Trustees. Such officers shall be elected annually at the end of the fiscal year of the Trust, and may succeed themselves.

5.6 POWER AND AUTHORITY. The Board of Trustees shall be charged with the duty of the general supervision and operation of the Fund, and shall conduct the business activities of the Fund in accordance with this Agreement, its by-laws, rules and regulations and applicable federal and state statutes and rules and regulations. In connection therewith, the Board of Trustees may exercise the following authority and powers:

(a) To collect premiums from participating Members in an amount individually agreed to by the Fund and said Members for the purpose of paying for or providing the coverages provided in this Agreement to participating Members.

(b) To pay for or provide such excess insurance or reinsurance coverage as is necessary to accomplish the purpose of the Fund.

and arrange for lines or letters of credit to assist in providing the coverages provided in this Agreement to participating Members.

(d) To pay for or provide appropriate liability and other types of insurance to cover the acts of the Board of Trustees of the Fund.

(e) To contract with appropriate professional service providers to meet the purposes of the Fund, and to expend funds for the reasonable operating and administrative expenses of the Fund, including but not limited to, all reasonable and necessary expenses which may be incurred in connection with the establishment of the Fund, in connection with the employment of such administrative, legal, accounting, and other expert or clerical assistance to the Fund, and in connection with the leasing and purchase of such premise, material, supplies and equipment as the Board, in its discretion, may deem necessary for or appropriate to the performance of its duties, or the duties of the Administrator or the other agents or employees of the Fund.

(f) To pay claims the Fund becomes legally obliged to pay pursuant to the Coverage Agreements entered into by and between the Fund and participating Members.

(g) To establish and accumulate as part of the Fund adequate reserves to carry out the purposes of the Fund.

(h) To pay premiums on, and to otherwise secure or provide, insurance products that are ancillary to the coverages authorized by this Agreement.

(i) To invest and reinvest funds that may come into the possession of the Fund.

(j) To assume the assets and liabilities of the Fund.

(k) To take such actions and expend such funds as are reasonably necessary to facilitate the cessation of the business of the Fund.

(l) To exercise such powers that are authorized to be exercised by trustees under and pursuant to the laws of Florida.

(m) To take such other action and expend such funds as are reasonably necessary to accomplish the purposes of the Fund.

5.7 APPROVAL OF MEMBERS. The Board of Trustees, after the inception of the Fund, shall receive applications for membership from prospective new participants in the Fund and shall approve applications for membership in accordance with the terms of this Agreement, any Participation Agreement, applicable federal and state statutes and rules and regulations, and the rules and regulations established by the Board of Trustees for the admission of new members into the Fund; provided, however, no prospective member may

the state. As used herein, the phrase "public agency" includes, but is not limited to, the state, its agencies, counties, municipalities, special districts, school districts, and other governmental entities; the independent establishments and constitutional officers of the state, counties, municipalities, school districts, special districts, and other governmental entities; and corporations primarily acting as instrumentalities or agencies of the state, counties, municipalities, special districts, school districts, and other governmental entities. The Board of Trustees shall be the sole judge of whether or not an applicant for membership shall be eligible to participate in the Fund; provided, however, the Board of Trustees may delegate the functions associated with approval of Members to the Administrator.

- 5.8 REPORTING.** The Board of Trustees shall be responsible for and shall cause to be prepared and filed such annual or other periodic audits, reports and disclosures as may be required from time to time pursuant to applicable federal and state statutes and rules and regulations, including, but not limited to, periodic payroll audits, periodic summary loss reports, periodic statements of financial condition, certified audits, appropriate applications filed by prospective new members, reports as to financial standings, payroll records, reports relating to coverage, experience, loss and compensation payments, summary loss data statements, periodic status reports, and any other such reports as may be required from time to time to accomplish the purpose of the Fund or to satisfy the requirements of appropriate governmental entities.
- 5.9 TRUSTEES' LIABILITY.** The Trustees and their agents and employees shall not be liable for any act of omission or commission taken pursuant to this Agreement unless such act constitutes a willful breach of fiduciary duties nor shall any Trustee be liable for any act of omission or commission by any other Trustee or by any employee or agent of the Fund. The Fund hereby agrees to save, hold harmless and indemnify the Trustees and their agents and employees for any loss, damage or expense incurred by said persons or entities while acting in their official capacity on behalf of the Fund, unless such action constitutes a willful breach of fiduciary duties.
- 5.10 RELIANCE ON COUNSEL'S OPINION.** The Board of Trustees may employ and consult with legal counsel concerning any questions which may arise with reference to the duties and powers of the Board of Trustees or with reference to any other matter pertaining to this Agreement or the Fund created thereby; and the opinion of such counsel shall be full and complete authorization and protection from liability arising out of or in respect to any action taken or

in good faith and in accordance with the opinion of such counsel.

- 5.11 BY-LAWS, RULES AND REGULATIONS.** The Board of Trustees may adopt and enforce such by-laws, rules and regulations as between the Members of the Fund and the Fund governing the operation of the Fund as are consistent with the terms of this Agreement and as are reasonably necessary to accomplish the purposes of the Fund.

SECTION VI

POWERS AND DUTIES OF THE ADMINISTRATOR

- 6.1 RESPONSIBILITIES.** The Administrator shall have the power and authority to implement the directives of the Board of Trustees and the policy matters set forth by the Board of Trustees as they relate to the on-going operation and supervision of the Fund, the by-laws, rules and regulations established by the Board of Trustees, the provisions of this Agreement, and applicable federal and state statutes, rules and regulations. The powers, duties and responsibilities of the Administrator retained by the Board of Trustees shall be set forth in an Administrative Agreement executed between the Board of Trustees and the Administrator.
- 6.2 CONTRIBUTIONS.** The Administrator shall deposit into the account or accounts designated by the Board of Trustees, at the financial institution or institutions designated by the Board of Trustees, all contributions as and when collected from the Members and said monies shall be disbursed only in the manner provided by this Agreement, the Coverage Agreements, the rules, regulations and by-laws of the Board of Trustees, and the Agreement entered into by and between the Board of Trustees and the Administrator.

SECTION VII

MEMBERS

- 7.1 MEMBERSHIP CANCELLATION, SUSPENSION OR EXPULSION.** The Board of Trustees shall be the sole judge of whether membership in the Fund may be cancelled, or whether a member may be suspended or expelled from the Fund; provided, however, the Board of Trustees may delegate the functions associated with cancellation, suspension or expulsion of a Member to the Administrator. Written notice of any such cancellation, suspension or expulsion shall be provided by the Fund to the member no less than thirty

expulsion, and no liability under this Agreement or any other agreement, certificate, document, or other instrument executed by the Fund and the member pursuant to this Agreement, shall accrue to the Fund following the effective date of such cancellation, suspensions or expulsion. The minimal notice provisions of this paragraph shall not apply in the event a member fails to make the requisite contributions for coverages under this Agreement when such contributions are due.

7.2 **RESPONSIBILITIES OF MEMBERS.** By execution of a Participation Agreement agreeing to be bound by the terms and conditions of this Amended Interlocal Agreement, each Member agrees to abide by the following rules and regulations:

- (a) The Trustees have the sole responsibility to govern and direct the affairs of the Fund pursuant to this Agreement.
- (b) Any Member who formally applies for Membership in this Fund, and who is accepted by the Board of Trustees, shall thereupon become a party to this Amended Interlocal Agreement and shall be bound by all of the terms and conditions contained herein. The Participation Agreement shall constitute a counterpart of this Amended Interlocal Agreement, and this Amended Interlocal Agreement shall constitute a counterpart of the Participation Agreement.
- (c) To maintain a reasonable loss prevention program in order to provide the maximum in safety and lawful practices as such may relate to the potential liability assumed by the Fund under this Agreement or any other agreement, certificate, document, or other instrument executed by the Fund and the Member pursuant to this Agreement.
- (d) To comply with the conditions of the Florida Workers' Compensation Law.
- (e) To provide immediate notification in the event an accident or incident occurs which is likely to give rise to a claim within the scope of this Agreement, or any other agreement, certificate, document, or other instrument executed by the Fund and the Member pursuant to this Agreement.
- (f) To promptly make all contributions for coverages arising under this Agreement, or any other agreement, certificate, document, or other instrument executed by the Fund and the Member pursuant to this Agreement, at the time and in the manner directed by the Board of Trustees.

other contribution reduction program established by the Board of Trustees.

(g) In the event of the payment of any loss by the Fund on behalf of the Member, the Fund shall be subrogated to the extent of such payment to all the rights of the Member against any party or other entity legally responsible for damages resulting from said loss, and in such event, the Member hereby agrees, on behalf of itself, its officers, employees and agents, to execute and deliver such instruments and papers as is required, and do whatever else is reasonably necessary, to secure such right to the Fund, and to cooperate with and otherwise assist the Fund as may be necessary to effect any recovery sought by the Fund pursuant to such subrogated rights.

(h) The Board of Trustees, its Administrator, and any of their agents, servants, employees or attorneys, shall be permitted at all reasonable times and upon reasonable notice to inspect the property, work places, plants, works, machinery and appliance covered pursuant to this Agreement, or any other agreement, certificate, document, or other instrument executed by the Member and the Fund pursuant to this Agreement, and shall be permitted at all reasonable times while the Member participates in the Fund, and up to and including two (2) years following the termination of its membership in the Fund, to examine the Members' books, vouchers, contracts, documents and records of any and every kind which show or tend to show or verify any loss that may be paid or may have been paid by the Fund on behalf of the Member pursuant to this Agreement, or any other agreement, certificate, document, or other instrument executed by the Member and the Fund pursuant to this Agreement, or which show or verify the accuracy of any contribution which is paid or payable by the Member pursuant to the terms of this Agreement, or any other agreement, certificate, document, or other instrument executed by the Member and the Fund pursuant to this Agreement.

(i) The Fund is to defend in the name and on behalf of the Member any claims, suits or other legal proceedings which may at any time be instituted against the Member on account of bodily injury liability, property damage, property damage liability, errors and omissions liability or any other such liability, monetary or otherwise, to the extent such defense and liability has been assumed by the Fund pursuant to his Agreement, or any other agreement, certificate, document, or other instrument executed by the Member and the Fund pursuant to this Agreement, subject to any and all of the definitions, terms, conditions and exclusion contained in said

Agreement, certificate, document, or other instruments, although such claims, suits, allegations or demands are wholly groundless, false, fraudulent, and to pay all costs taxed against the Member in any such legal proceedings defended by the Fund or the Member, all interest, if any, legally accruing before and after entry of judgment in such proceedings, and all expense incurred in the investigation, negotiation or defense of such claims, suits, allegations or demands. Such defense shall be subject to the control of the Fund and its Administrator, which may make such investigations and settlement of any such claim, suit, or other legal proceeding, monetary or otherwise, as they deem expedient. The Member agrees to cooperate fully with the Fund, its administrator and their agents, with respect to the investigation, adjustment, litigation, settlement and defense of any claim, suit, or other legal proceeding, monetary or otherwise, which would be covered by the terms of this Agreement and/or any policies of insurance, excess insurance or re-insurance which have been purchased to provide protection against such claims and liabilities. The Member acknowledges that failure to cooperate fully in the investigation, defense or litigation of such claims, suits, or liabilities may constitute grounds for denial of coverage pursuant to this Agreement and/or the applicable policies of insurance.

(j) The liability of the Fund is specifically limited to the discharge of the liability of its Members assumed pursuant to this Agreement or any other agreement, certificate, document, or other instrument executed by the Member and the Fund pursuant to this Agreement; the coverage of the Fund does not apply to punitive or exemplary damages.

(k) Unless the Fund and the Member otherwise expressly agree in writing, coverage by the Fund for a Member under the terms of this Agreement, or any other agreement, certificate, document, or other instrument executed by the Member and the Fund pursuant to this Agreement, shall expire automatically on the last day of September of each calendar year, and no liability under this Agreement, or any other agreement, certificate, document, or other instrument executed by the Member and the Fund pursuant to this Agreement, shall accrue to the Fund beyond such expiration date unless such Member renews its coverage.

(l) Except as otherwise provided herein, a Member's coverage may be cancelled by the Fund or the Member at any time upon no less than thirty (30) days prior written notice by the Board of Trustees or Administrator to

state the date such cancellation shall become effective.

(m) Excess monies remaining after the payment of claims and claims expenses, and after provision has been made for the payment of open claims and outstanding reserves, may be distributed by the Board of Trustees to the Members participating in the Fund in such manner as the Board of Trustees shall deem to be equitable.

(n) There will be no disbursements out of the reserve fund established by the Fund by way of dividends or distributions of accumulated reserves to Members until after provision has been made for all obligations against the Fund and except at the discretion of the Board of Trustees.

(o) Qualified service providers, including attorneys selected by the Fund, shall defend, investigate, settle and otherwise process and dispose of all claims, suits, allegations or demands that may result in liability assumed by the Fund on behalf of the Member pursuant to this Agreement, or any other agreement, certificate, document, or other instrument executed by the Member and the Fund pursuant to this Agreement.

(p) The Member, through the Board of Trustees, does hereby appoint the Administrator as its agent and attorney-in-fact, to act on its behalf and to execute all necessary contracts, reports, waivers, agreements, excess insurance contracts, service contracts, and other documents reasonably necessary to accomplish the purposes and to fulfill the responsibilities of the Fund; to make or arrange for the payment of claims, claims expenses, and all other matters required or necessary insofar as they affect the matters covered pursuant to the terms of this Agreement, or any other agreement, certificate, document, or other instrument executed by the Member and the Fund pursuant to this Agreement, and the rules and regulations now or hereafter promulgated by the Board of Trustees.

(q) To make prompt payment of all contributions and penalties as required by the Board of Trustees, said contributions or penalties to be determined by the Board of Trustees. Any disputes concerning contributions or penalties shall be resolved after the payment of said contributions or penalties.

(r) To pay reasonable penalties as determined by the Board of Trustees for late payment of contributions required under this Agreement, or any other agreement, certificate, document, or other instrument executed by the Member and the Fund pursuant to this Agreement.

under the terms of this Agreement, or any other agreement, certificate, document, or other instrument executed by the Member and the Fund pursuant to this Agreement, shall expire and be cancelled, upon no less than ten (10) days prior written notice from the Fund to the Member, for nonpayment of contributions.

(t) To abide by all the terms and conditions of this Agreement, the Participation Agreement, the Fund's by-laws, the rules and regulations, the terms of any coverage document issued by the Fund to the Member, and any other agreement, certificate, document, or other instrument executed by the Member and the Fund pursuant to this Agreement.

(u) Each Member voluntarily transfers to the Trust any rights and privileges such Member enjoys under the laws of the State of Florida, including Sections 163.01, and 768.28, Florida Statutes, and specifically those statutory provisions pertaining to such Member's sovereign immunity and the applicable limitations of the Member's liability to \$100,000.00 per individual claim, and to \$200,000.00 for multiple claims, arising out of the same transaction. The purchase of insurance or indemnity hereunder shall not be deemed or be construed as a waiver of sovereign immunity by the Members.

SECTION VIII

ACCOUNTING

True and complete accounts shall be kept of all transactions and of all assets and liabilities of the Trust. The accounts of the Trust shall be audited annually by a firm of independent certified public accountants, which shall be selected by the Board of Trustees.

SECTION IX

DURATION

This Agreement shall continue in full force and effect until it is terminated by the mutual consent of all the Members; provided, however, that this Section IX shall not be construed to preclude the termination and winding up of the Trust within the discretion of the Board of Trustees, or the amendment of this Agreement pursuant to Section X.

AMENDMENT

This Agreement may be amended upon the written consent of the Members of the Fund. Execution of a Participation Agreement or renewal of coverages provided by the Fund shall constitute such written consent.

SECTION XI

STATUTES, RULES AND REGULATIONS

The Trust shall at all times act in accordance with the provisions of statutes, rules and regulations of the State of Florida.

SECTION XII

MISCELLANEOUS PROVISIONS

- 12.1 PROHIBITION AGAINST ASSIGNMENT.** No Member may assign any right, claim, or interest it may have under this Agreement, or any coverage term, and no creditor, assignee, or third-party beneficiary of any Member shall have any right, claim, or title to any part, share, interest, funds, or assets of the Trust except as specifically may be agreed to by the Trust.
- 12.2 APPLICABLE LAW.** This Agreement shall be governed by and construed in accordance with the statutes, rules and regulations of the State of Florida, and all questions pertaining to its validity, construction, and administration shall be determined in accordance with the laws of the State of Florida.
- 12.3 ENFORCEMENT.** The Trust and its Members shall have the power to enforce this Agreement by action brought in any court of appropriate jurisdiction within the State of Florida.
- 12.4 SEVERABILITY.** If any term or provision of this Agreement, or the application of such term or provision to any person or circumstance, shall to any extent be invalid or unenforceable, the remainder of this Agreement and the application of such term or provision to persons or circumstances other than those to which it is held invalid or unenforceable shall not be effected, and each term or provision of this Agreement shall be valid and enforceable to the full extent permitted by law.
- 12.5 CONSTRUCTION.** Whenever any words are used in this Agreement in the masculine gender, they shall be construed as though they were also used in the feminine or neutral gender in all situations where they would so apply.

ed in this Agreement in the singular, they shall

be construed as though they were also used in the plural form in all situations where they would so apply. Whenever any words are used in this Agreement in the plural form, they shall be construed as they thought were used in the singular form in all situations where they would so apply.

12.6 FISCAL YEAR. The Fund shall operate on a fiscal year from 12:01 a.m., October 1, to midnight the last day of September of the succeeding year. Application for membership, when approved in writing by the Board of Trustees or its designee, shall constitute a continuing contract for each succeeding fiscal year unless cancelled by the Board of Trustees or the participating Member in the manner herein provided.

By execution of the attached Participation Agreement or renewal of coverages provided by the Fund, and upon acceptance by the Board of Trustees, or their designated agent, the Member agrees to be fully bound by the terms and conditions of the Amended Interlocal Agreement, effective October 1, 2004, and thereafter.

**MENT "A" TO THE
AMENDED INTERLOCAL AGREEMENT
CREATING
THE PREFERRED GOVERNMENTAL INSURANCE TRUST**

WHEREAS, Section X of the Amended Interlocal Agreement Creating The Preferred Governmental Insurance Trust (alternatively "Preferred", "Fund" or "Trust") provides that the Interlocal Agreement may be amended by the members of Preferred, and that execution of either a Participation Agreement or an Agreement for Renewal of Coverage shall constitute written consent to such amendment; and

WHEREAS, in order to protect the integrity of Preferred, its continued success and provide security as to its operation and administration, it is essential that the provisions of the Interlocal Agreement, relating to who may serve as a Trustee of Preferred, be fully compliant with applicable Florida Statutes;

NOW, THEREFORE, by execution of a Participation Agreement or Agreement for Renewal of Coverage, the Members of Preferred do hereby amend subsection 5.1 of the Amended Interlocal Agreement to read as follows:

5.1 NUMBER AND QUALIFICATION OF TRUSTEES. The operation and administration of the Trust shall be the joint responsibility of a Board of Trustees consisting of seven (7) Trustees. No Trustee may be elected who is, or continue to serve as a Trustee after becoming, an owner, officer, or employee of a service provider to the Fund. Upon initial election to the Board of Trustees, a Trustee shall be a local elected official of a member of the Trust. No two (2) Trustees may be local elected officials from the same governmental entity. Each Trustee shall serve for a period of four (4) years, or the balance of such Trustee's term of office as a local elected official. Following a Trustees' initial term of office, such Trustee may continue to serve as a Trustee of Preferred provided: (1) such Trustee holds an office as an elected local official (as required by s. 624.4622(1) (d) Florida Statutes); and (2) a majority of the Board of Trustees, in their sole discretion, determine that it is in the best interest of the Trust that such Trustee continue to serve as a Trustee of Preferred, and so elects such Trustee to continue to serve a successive term, or terms. Each and every Trustee named, and each successor Trustee, shall acknowledge and consent to their election as a Trustee by giving written notice of acceptance of such election to the Chairman, or acting Chairman, of the Board of Trustees.

Effective Date: October 1, 2013

**NT "B" TO THE
AMENDED INTERLOCAL AGREEMENT
CREATING
THE PREFERRED GOVERNMENTAL INSURANCE TRUST**

WHEREAS, Section X of the Amended Interlocal Agreement Creating The Preferred Governmental Insurance Trust (alternatively "Preferred", "Fund" or "Trust") provides that the Amended Interlocal Agreement may be amended by the members of Preferred, and that execution of either a Participation Agreement or an Agreement for Renewal of Coverage shall constitute written consent to such amendment; and

WHEREAS, due to legislative changes to Florida Statutes over time, it is necessary to amend certain provisions of the Amended Interlocal Agreement to be fully compliant with applicable amended Florida Statutes;

NOW, THEREFORE, by execution of a Participation Agreement or Agreement for Renewal of Coverage, the Members of Preferred do hereby amend the Amended Interlocal Agreement set forth as follows:

1. Sections 3.1 and 3.5 of the Amended Interlocal Agreement, references to Section 768.28(15)(a), are hereby amended and restated to read 768.28(**16**)(a).
2. Section 7.2(u) of the Amended Interlocal Agreement is hereby fully amended and restated as follows:

Each Member voluntarily transfers to the Trust any rights and privileges such Member enjoys under the laws of the State of Florida, including Sections 163.01, and 768.28, Florida Statutes, and specifically those statutory provisions pertaining to such Member's sovereign immunity and the applicable limitations of the Member's liability set forth therein as amended from time to time. The purchase of insurance or indemnity hereunder shall not be deemed or be construed as a waiver of sovereign immunity by the Members.

3. Except as expressly modified and amended hereby, the terms and conditions of the Amended Interlocal Agreement are hereby ratified and affirmed and shall remain in full force and effect, and the parties promise to continue to perform all obligations of the Amended Interlocal Agreement.

Effective Date: October 1, 2025

ESTIMATE

SALVA TREE CUTTING SERVICE
36588 Smithfield Ln
Zephyrhills, FL 335414831

salvastreecuttingservice@gmail.com
+1 (813) 420-8388
www.salvastreecuttingservice.com



Bill to
SAWGRASS VILLAGE CDD
2005 PAM AM CIRCLE SUITE 300 TAMPA
FL 33607

Estimate details

Estimate no.: 2026-106
Estimate date: 05/04/2026

| # | Product or service | Description | Qty | Rate | Amount |
|----|----------------------------|--|-----|--------------|--------------------|
| 1. | truck water service | Spray water for 10 consecutive days, once per day, for the communities — specifically CDD. The cost per day is \$1,083. | 1 | \$10,830.00 | \$10,830.00 |
| | | | | Total | \$10,830.00 |

Accepted date
5-4-2026

Accepted by
Jayna Cooper



SAWGRASS VILLAGE CDD

FIELD INSPECTION REPORT-MAY- CORNERSTONE

Friday, May 15, 2026

Prepared For Board Of Supervisors

21 Items Identified

Arturo Gandarilla

DISTRICT FIELD COORDINATOR

Completed

Scheduled/Monitoring

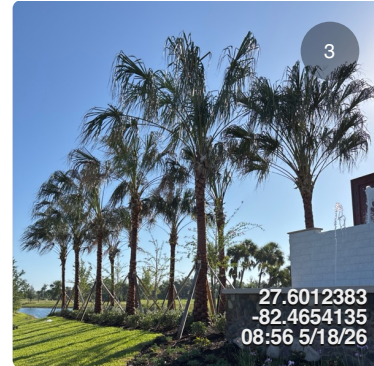
Not completed/No response

Item 1- Entrance Monument Landscape

Due By: Tuesday, June 2, 2026

Assigned To: Cornerstone

The plant material surrounding the entrance monument is well maintained. Annuals were recently installed on 5-15-26. The sidewalk bed has been treated for weeds. The weeds are now brown and dying and need to be removed or cleaned up to restore a neat appearance.

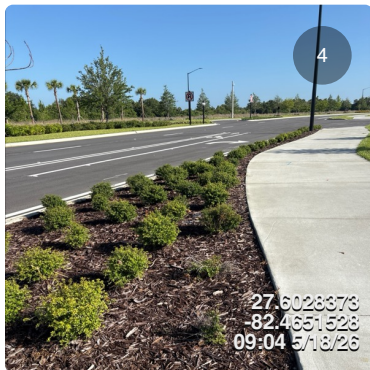
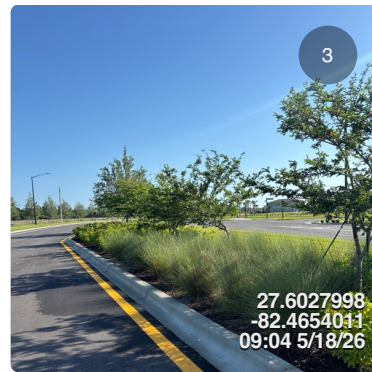
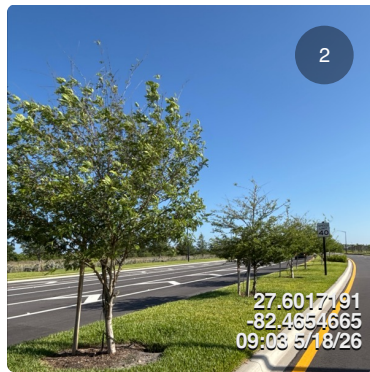
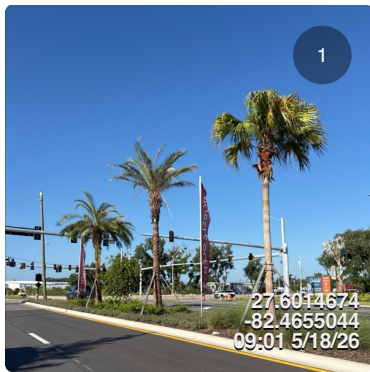


Item 2- Sawgrass Rd Entrance Landscape

Due By: Tuesday, June 2, 2026

Assigned To: Cornerstone

The plant material along Sawgrass Road entering the community is green, healthy, and well maintained. Palm trees in the center island are also well maintained. Remove any tree straps or stakes that are no longer needed, broken, or loose, or secure them properly if the trees still require support. At the small corner bed on Sawgrass Road and Trellis Vine, two Walter's viburnums are dead or declining and need to be removed and replaced. The trellis vine in this area also needs to be assessed and maintained as needed.

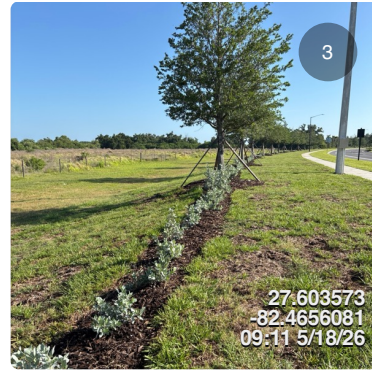
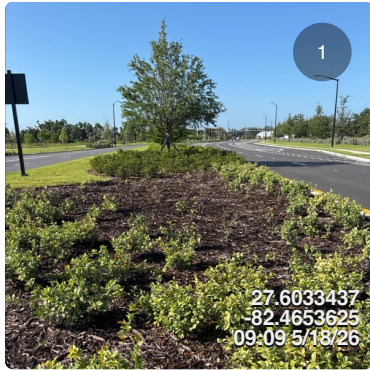


Item 3- Sawgrass Rd Landscape

Due By: Tuesday, June 2, 2026

Assigned To: Cornerstone

The jasmine located on one of the center islands just past Trellis Vine has been previously noted for installation of additional jasmine to fill a large open gap. The plant material along Sawgrass Road continuing into the community toward the first roundabout is green and healthy and well maintained. Beds are nicely soft edged and present a clean appearance.

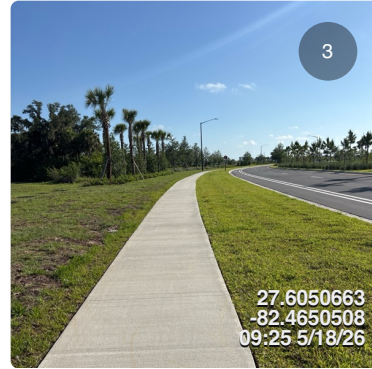


Cornerstone installed new plant material picture 3.

Item 4- Sawgrass Turf Phase 1

Assigned To: Cornerstone

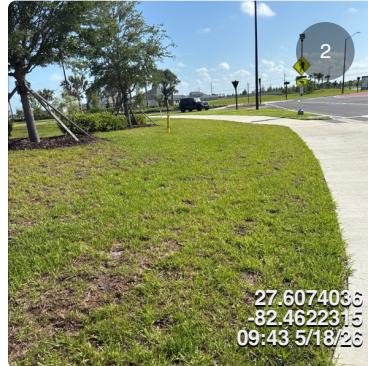
The turf located in Sawgrass Phase 1 has shown improvement in overall condition and fertility. The turf appears healthier and is in better condition compared to previous reports.



Item 5- Turf Phase 1

Assigned To: Cornerstone

The Bahia turf on Sawgrass Road, Phase 1, is exhibiting strong fertility and overall healthy color. It is green and well-maintained, and the supplemental watering provided by water trucks has been effective in supporting turf health during dry conditions. Overall, the Bahia areas are performing well and showing improvement.

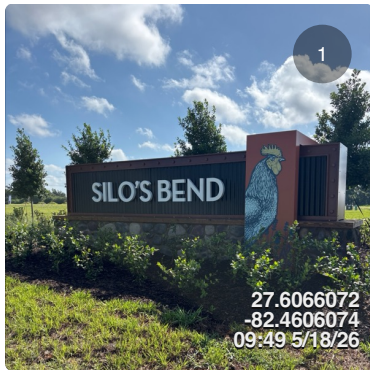


Item 6- Silos Bend

Due By: Tuesday, June 2, 2026

Assigned To: Cornerstone

The landscape bed and plant material surrounding the Silos Bend monument are green and healthy. **Bed weeds have been treated and are now dead and need to be removed. The viburnum hedge along the pond bank has visible weed pressure and would benefit from improved bed definition and edging. Tree rings along the pond also need to be cleaned and redefined, as grass is encroaching into the mulch areas.**



Item 7- Silos Bend Entrance

Due By: Tuesday, June 2, 2026

Assigned To: Cornerstone

The landscape beds and plant material in Silos Bend have visible weed pressure throughout, including beds adjacent to the conservation area and crack weeds along the sidewalk. The center island is well maintained, and palm trees are in good condition. Turf fertility has shown some improvement.



Item 8- Turf Phase 2

Due By: Tuesday, June 2, 2026

Assigned To: Cornerstone

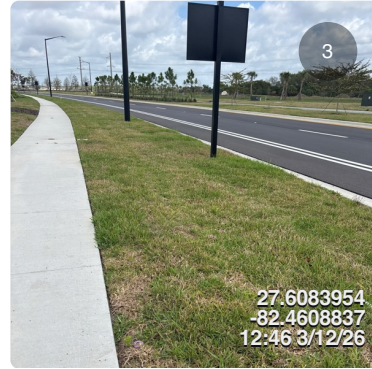
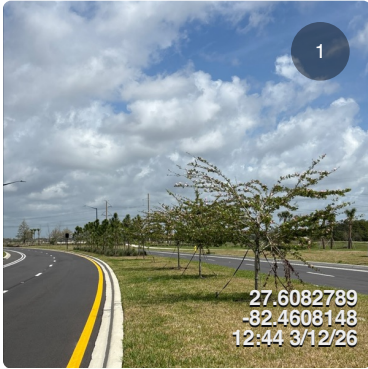
The turf in Phase 2 on Sawgrass Road has shown some improvement; however, turf weeds are still present and need to be addressed. Areas on the west side of Sawgrass Road also require turf replacement due to dead sections and visible bare spots. The center island just past the first roundabout heading toward the second similarly has areas of turf decline that will need to be removed and replaced.



Item 9- Prior Turf Conditions.

Assigned To: Cornerstone

These are photos of previous turf conditions along Sawgrass Road, Phase 2. As shown, there has been noticeable improvement compared to current conditions.



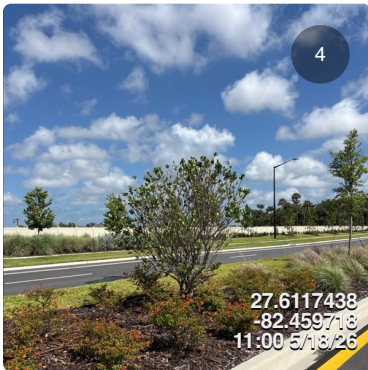
Item 10- Phase 2 Plant & Tree Conditions

Due By: Tuesday, June 2, 2026

Assigned To: Cornerstone

The plant and tree material on Sawgrass Road, Phase 2, is overall healthy and well maintained. However, two ligustrum trees in the center island have been in decline for some time

and should be removed and replaced under warranty.

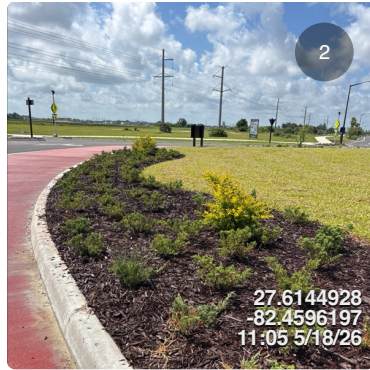


Item 11- 2nd Roundabout

Due By: Tuesday, June 2, 2026

Assigned To: Cornerstone

At the second roundabout, turf fertility has shown some improvement but still requires additional enhancement. Plant material is generally well maintained. Some jasmine within the beds will need to be replaced and filled in. The Medjool palm in the center island also requires replacement, as the center crown is brown and declining.

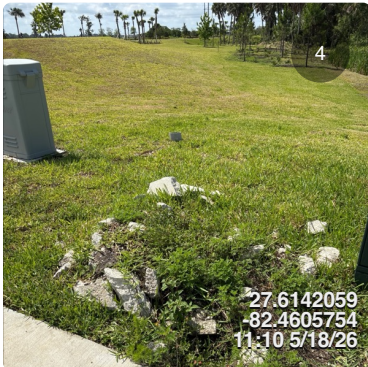


Item 12- Open Field By Hidden Hammock

Due By: Tuesday, June 2, 2026

Assigned To: Cornerstone

The field area west of Sawgrass Road near Hidden Hammock Loop, just before the second roundabout, has one location with two irrigation boxes, one of which has an open lid with exposed wiring. The surrounding void/hole needs to be filled with soil. There is also concrete around a green electrical box that should be removed and hauled off. Additionally, there are several turf areas with bare spots that will require replacement.



Item 13- Hidden Hammock Loop

Due By: Tuesday, June 2, 2026

Assigned To: Cornerstone

At the open field next to Hidden Hammock Loop, turf has shown minimal improvement and needs continued fertilization and treatment. The bed near the conservation area has significant weeds that need to be addressed. Plant material along Sawgrass Road would benefit from fertilizer, and there is an area of missing plant material that needs to be filled in.

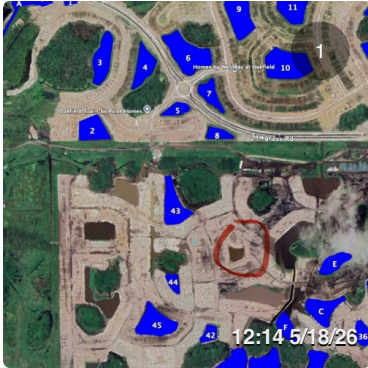


Item 14- Pond

Due By: Tuesday, June 2, 2026

Assigned To: Cornerstone/Sitex Aquatics

The pond was treated for torpedo grass, which is now beginning to die off. Cornerstone needs to weed-eat the tall weeds, as shown in the picture.



Item 15- Pond B

Due By: Tuesday, June 2, 2026

Assigned To: Cornerstone/Sitex Aquatics

Pond was missed and was also treated for torpedo grass, which has now begun to die off.



Item 16- Pond A

Due By: Tuesday, June 2, 2026

Assigned To: Cornerstone/Sitex Aquatics

The pond needs to be weed-eated down to the water's edge; this is only being performed on one side of the pond. The pond also requires treatment of shoreline weeds, along with cattail present in the pond.

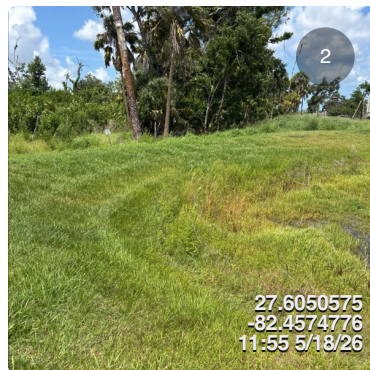
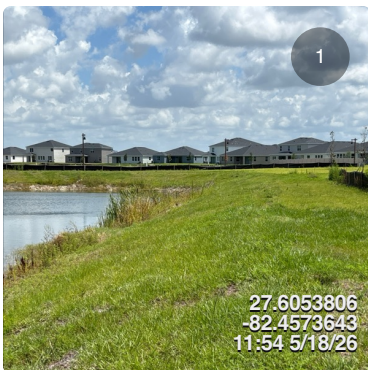


Item 17- Pond 43

Due By: Tuesday, June 2, 2026

Assigned To: Cornerstone/Sitex Aquatics

Pond 43 was missed. Weed eating along the water's edge needs to be completed, as the current weed height along the shoreline is not acceptable. The pond was treated for shoreline weeds, which have now started to die off.



Item 18- Pond Bank

Due By: Tuesday, June 2, 2026

Assigned To: Cornerstone

The pond located at the corner of Morning MeadowLark, and Rabbit Grove was missed, including weed eating along the water's edge.

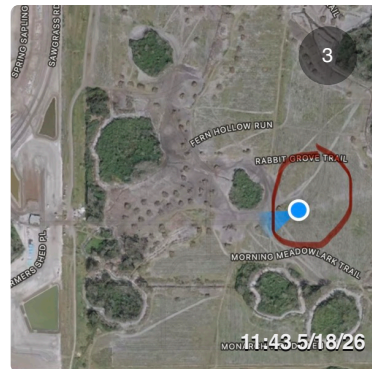


Item 19- Pond 44

Due By: Tuesday, June 2, 2026

Assigned To: Cornerstone

Pond 44 was missed. We need to ensure that all ponds are properly maintained, as this is still a selling community and appearance standards must be upheld.

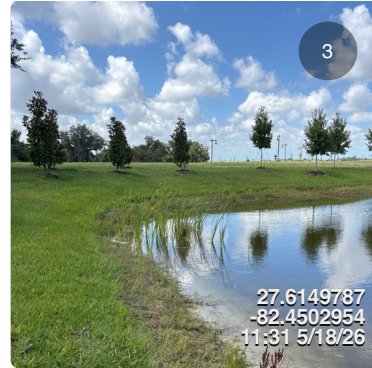


Item 20- Pond 35

Due By: Tuesday, June 2, 2026

Assigned To: Cornerstone/Sitex Aquatic

The pond has cattails that need to be treated, and when mowing ponds, ensure line trimming is completed along the water's edge.



Item 21- Pond 5

Due By: Tuesday, June 2, 2026

Assigned To: Cornerstone/Sitex Aquatics

Overall, the pond is well maintained with no visible aquatic weeds in the main body of water. However, there is noticeable shoreline weed growth along the water's edge that needs attention. Cornerstone should also ensure consistent weed eating along the pond edge during mowing operations to maintain a clean and maintained shoreline appearance.

