



Rizzetta & Company

Greater Lakes/Sawgrass Bay Community Development District

Board of Supervisors' Special Meeting August 17, 2022

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

www.glsbcdd.org

GREATER LAKES/SAWGRASS BAY COMMUNITY DEVELOPMENT DISTRICT

Cooper Memorial Library. 2525 Oakley Seaver Drive, Floor 2, Room 221,
Clermont, FL 34711

Board of Supervisors	James Walker Nicholas Devore James Klinck Marian Fowler	Board Supervisor Board Supervisor Board Supervisor Board Supervisor
District Manager	Richard Hernandez	Rizzetta & Company, Inc.
District Counsel	Tina Garcia	Greenspoon Marder Law
District Engineer	Rey Malave	Dewberry Engineering

All cellular phones must be placed on mute while in the meeting room.

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

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting/hearing/workshop is asked to advise the District Office at least forty-eight (48) hours before the meeting/hearing/workshop by contacting the District Manager at (407) 472-2471. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) 1-800-955-8770 (Voice), who can aid you in contacting the District Office.

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

GREATER LAKES/SAWGRASS BAY COMMUNITY DEVELOPMENT DISTRICT

District Office · Orlando, Florida · (407) 472-2471

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

www.glsbcdd.org

August 16, 2022

Board of Supervisors

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

REVISED AGENDA

Dear Board Members:

The special meeting of the Board of Supervisors of the Greater Lakes/Sawgrass Bay Community Development District will be held on **August 17, 2022, at 11:00 a.m.** at the **Cooper Memorial Library, located at 2525 Oakley Seaver Drive, Floor 2, Room 221, Clermont, FL 34711.** The following is the agenda for the meeting:

- 1. CALL TO ORDER/ROLL CALL**
- 2. PUBLIC COMMENT**
- 3. BUSINESS ADMINISTRATION**
 - A. Consideration of the Minutes of the Board of Supervisors' Meeting held on June 2, 2022 Tab 1
 - B. Consideration of Operation and Maintenance Expenditures for June 2022 Tab 2
 - C. Acceptance of Fiscal Year 2021 Audit Report, Period Ending September 30, 2021 Tab 3
- 4. BUSINESS ITEMS**
 - A. Report on Closure for Parking Space Across from the Sawgrass Bay Sign
 - B. Remediation of Lawn Damaged by Homeowner Pool Construction
 - C. Consideration of Lake County Properties LLC Agreement Tab 4
 - D. Public Hearing on Fiscal Year 2022/2023 Final Budget
 - i. Consideration of Resolution 2022-06, Adopting Fiscal Year 2022-2023 Final Budget Tab 5
 - E. Public Hearing on Fiscal Year 2022/2023 Special Assessments
 - i. Consideration of Resolution 2022-07, Imposing Special Assessments and Certifying an Assessment Roll Tab 6
 - F. Consideration of Resolution 2022-08, Setting the Fiscal Year 2022-2023 Meeting Schedule Tab 7
 - G. Consideration of Resolution 2022-09, Resolution regarding General Election Tab 8
 - H. Consideration of Fourth Addendum to the Contract for Professional District Services Tab 9
- 5. STAFF REPORTS**
 - A. District Counsel
 - B. District Engineer
 - C. District Manager
- 6. SUPERVISOR REQUESTS AND COMMENTS**
- 7. ADJOURNMENT**

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

Very truly yours,

Richard Hernandez

Richard Hernandez
District Manager

cc: Tina Garcia, Greenspoon Marder Law

CALL TO ORDER / ROLL CALL

AUDIENCE COMMENTS ON AGENDA ITEMS

BUSINESS ADMINISTRATION

TAB 1

MINUTES OF MEETING

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

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

The special meeting of the Board of Supervisors of the Greater Lakes/Sawgrass Bay Community Development District was held on **Thursday, June 2, 2022, at 11:00 a.m. at the Cooper Memorial Library, located at 2525 Oakley Seaver Drive, Floor 2, Room 221, Clermont, FL 34711.**

Present and constituting a quorum were:

James Walker	Board Supervisor, Chairman
James Klinck	Board Supervisor, Vice Chairman
Marian Fowler	Board Supervisor, Assistant Secretary
Nick Devore	Board Supervisor, Assistant Secretary

Also present were:

Richard Hernandez	District Manager, Rizzetta & Co., Inc.
Tina Garcia	District Counsel, Greenspoon Marder Law (via phone)
Molly Banfield	Dewberry (via phone)
Ricardo Sanchez	Down to Earth
Andrew McGowan	Reserve Advisors
Audience Members	None

FIRST ORDER OF BUSINESS

Call to Order

Mr. Hernandez called the meeting to order and conducted a roll call.

SECOND ORDER OF BUSINESS

Audience Comments on the Agenda

There were no audience member comments at this time.

THIRD ORDER OF BUSINESS

**Consideration of the Minutes of the
Board of Supervisors' Meeting held on
March 30, 2022**

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

June 2, 2022 Meeting Minutes

Page 2

Mr. Hernandez presented the minutes of the Board of Supervisors' meeting held on March 30, 2022. There were no comments on the said minutes.

On Motion by Mr. Walker, seconded by Mr. Klinck, with all in favor, the Board approved the Minutes of the Board of Supervisors' Meeting held on March 30, 2022, as presented, for Greater Lakes/Sawgrass Bay Community Development District.

FOURTH ORDER OF BUSINESS

**Ratification of Operation and
Maintenance Expenditures for March
– April 2022**

Mr. Hernandez presented and reviewed the operation and maintenance expenditures for March – April 2022.

On Motion by Mr. Walker, seconded by Ms. Fowler, with all in favor, the Board ratified the Operation and Maintenance Expenditures for March 2022, (\$59,672.53), and April 2022, (\$48,463.07), for Greater Lakes/Sawgrass Bay Community Development District.

FIFTH ORDER OF BUSINESS

**Presentation of Fiscal Year 2022/2023
Proposed Budget**

1. *Consideration of Resolution 2022-05, Approving Fiscal Year 2022/2023 Proposed Budget and a Setting the Public Hearing on the Final Budget*

Mr. Hernandez presented the proposed fiscal year 2022-2023 budget to the Board for their consideration.

On Motion by Mr. Walker, seconded by Ms. Fowler, with all in favor, the Board adopted Resolution 2022-05, Approving Fiscal Year 2022/2023 Proposed Budget and Setting the Public Hearing (August 17, 2022 at 11: 00 a.m.), for Greater Lakes/Sawgrass Bay Community Development District.

SIXTH ORDER OF BUSINESS

**Consideration of Fence Installation
Site Security Agreement – Forest
Environmental Solution, LLC**

GREATER LAKES/SAWGRASS BAY
COMMUNITY DEVELOPMENT DISTRICT

June 2, 2022 Meeting Minutes

Page 3

Mr. Hernandez presented the proposal to install a fence to avoid commercial vehicles from creating eyesores in the front of the community.

On Motion by Mr. Walker, seconded by Ms. Fowler, with all in favor, the Board approved the Fence Installation Site Security Agreement – Forest Environmental Solution, LLC, in the amount of \$1,550.00, subject to agreement prepared by District Counsel, for Greater Lakes/Sawgrass Bay Community Development District.

On Motion by Mr. Walker, seconded by Ms. Klinck, with all in favor, the Board authorized the Chariman to execute the final agreement, for Greater Lakes/Sawgrass Bay Community Development District.

SEVENTH ORDER OF BUSINESS

Discuss Parking Issue on Sawgrass Bay Blvd.

The Board discussed curbing the entrance in front of the community.

On Motion by Mr. Walker, seconded by Ms. Klinck, with all in favor, the Board directed Distict Staff to look for curb installation proposals, for Greater Lakes/Sawgrass Bay Community Development District.

EIGHTH ORDER OF BUSINESS

Update on Landscaping Issues Referred to Manager

On Motion by Mr. Walker, seconded by Mr. Klinck, with all in favor, the Board approved the removal of the dead oak tree on Superior Blvd., for Greater Lakes/Sawgrass Bay Community Development District.

NINTH ORDER OF BUSINESS

Updated on Pool Installatin that Need Remediation on CDD Laws

Ms. Garcia mentioned that she emailed the resident who was installing a pool for their home. She reported that the property actually belonged to the HOA, in which the resident is coordinating with the HOA to handle the restoration of the property.

Mr. Walker stated that there is another property within the community with the same issue.

On Motion by Mr. Walker, seconded by Mr. Klinck, with all in favor, the Board ratified Resolution 2022-03, Authorizing the Issuance of Bonds, for Greater Lakes/Sawgrass Bay Community Development District.

TENTH ORDER OF BUSINESS

Staff Reports

A. District Counsel - Tina Garcia
No Report.

B. District Engineer – Molly Banfield

The Board received a stormwater exemption letter to be submitted to the State.

Ms. Banfield advised the letter to be submitted to the State that clarifies the District is exempt from the stormwater needs analysis.

C. District Manager – Richard Hernandez

Mr. Hernandez advised that there are 2,149 registered voters within the District as of April 15, 2022. He also listed the Board of Supervisors seats that are set to expire this upcoming November and, that James Klinck, Nick Devore, will need to re-qualify during the qualification period with the Lake County Supervisor of Elections.

ELEVENTH ORDER OF BUSINESS

Supervisor Requests

Mr. Hernandez announced the next Board of Supervisors' meeting will be determined closer to the July deadline.

TWELFTH ORDER OF BUSINESS

Adjournment

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

June 2, 2022 Meeting Minutes

Page 5

<p>On a Motion by Mr. Walker, seconded by Mr. Devore, with all in favor, the Board adjourned the meeting of the Board of Supervisors at 12:29 p.m. for Greater Lakes/Sawgrass Bay Community Development District.</p>

Assistant Secretary

Chairman/Vice Chairman

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TAB 2

GREATER LAKES/SAWGRASS BAY COMMUNITY DEVELOPMENT DISTRICT

District Office · Orlando, FL 32819

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

www.glsbcdd.org

Operation and Maintenance Expenditures June 2022 For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from June 1, 2022 through June 30, 2022. This does not include expenditures previously approved by the Board.

The total items being presented: **\$24,577.67**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Greater Lakes/Sawgrass Community Development District

Paid Operation & Maintenance Expenditures

June 1, 2022 Through June 30, 2022

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Berger Toomb Elam Gaines & Frank	3000	358669	Audit Services FY 20/21	\$ 3,085.00
Dewberry Engineers Inc	3001	2119552	Engineering Services 04/22	\$ 90.00
Down to Earth Lawncare II, Inc	3002	INV124381	Monthly Maintenance 05/22	\$ 5,750.00
Down to Earth Lawncare II, Inc	3005	INV126162	Irrigation Inspection Repair 05/22	\$ 153.18
Down to Earth Lawncare II, Inc	3011	INV127045	Monthly Maintenance 06/22	\$ 5,750.00
Greenspoon Marder Law	3012	1387899	Legal Services 05/22	\$ 154.50
James W Klinck	3007	JK060222	Board of Supervisors Meeting 06/02/2022	\$ 200.00
James Walker	3009	JW060222	Board of Supervisors Meeting 06/02/2022	\$ 200.00
Marian Fowler	3006	MF060222	Board of Supervisors Meeting 06/02/2022	\$ 200.00
Nicholas Adam Devore	3004	ND060222	Board of Supervisors Meeting 06/02/2022	\$ 200.00
Orlando Sentinel Communications	3008	54769804000	Acct #CU00117767 Legal Advertising 05/22	\$ 222.43
Reserve Advisors, LLC	3003	2185907F - 212110	RA PMT #2 03/22	\$ 2,950.00
Rizzetta & Company, Inc.	3010	INV0000068680	District Management Services 06/22	\$ 3,210.00
SECO Energy	20220611-1	SECO 4000054700 05/22	SECO 4000054700 05/22	\$ 2,008.03

Greater Lakes/Sawgrass Community Development District

Paid Operation & Maintenance Expenditures

June 1, 2022 Through June 30, 2022

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
SECO Energy	20220611-2	SECO 4000271302 05/22	SECO 4000271302 05/22	\$ 32.67
SECO Energy	20220611-3	SECO 4000419601 05/22	SECO 4000419601 05/22	\$ 32.45
Sunshine Water Serv	20220613-1	3915978435	15840 Sawgrass Bay BLVD 05/22	\$ 30.91
Sunshine Water Serv	20220613-2	8089510000 05/22	Irrigation Meter Sawgrass/Superior 05/22	<u>\$ 308.50</u>
Report Total				<u>\$ 24,577.67</u>



Berger, Toombs, Elam,
Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

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

RECEIVED

MAY 11 2022

RH

GREATER LAKES/SAWGRASS BAY COMMUNITY DEVELOPMENT DISTRICT
3434 COLEWELL AVENUE
SUITE 200
TAMPA, FL 33614

Invoice No. 358669
Date 05/08/2022
Client No. 21739

Services rendered in connection with the audit of the Basic Financial Statements
as of and for the year ended September 30, 2021.

Total Invoice Amount \$ 3,085.00

Date Rec'd Rizzetta & Co., Inc. 05.17.22
D/M approval RH Date 5/23/22
Date entered 05.20.22
Fund 001 GL 51300 OC 3202
Check # _____

We now accept Visa and MasterCard.
Please enter client number on your check.
Finance charges are calculated on balances over 30 days old at an annual percentage rate of 18%

Fort Pierce / Stuart

Member AICPA

Member AICPA Division for CPA Firms
Private Companies Practice Section

Member FICPA

INVOICE



Dewberry®

Please remit to: DEWBERRY ENGINEERS INC.
P.O. Box 821824
Philadelphia, PA 19182-1824
(703)849-0100 TIN: 13-0746510

Invoice #: 2119552
Invoice Date: 5/10/2022
Due Date: 6/9/2022
Client #: 458919
Contract #: 50078697
Batch #: 3148636

Bill To: RIZZETTA & COMPANY, INC.
RICHARD HERNANDEZ
GREATER LAKES / SAWGRASS BAY CDD
8529 SOUTH PARK CIRCLE, SUITE 330
ORLANDO, FL 32819

Dewberry Project: 50078694 Greater Lakes/Sawgrass Bay CDD

Work Performed Thru Period Ending 4/29/2022

Job: 50078697 Greater Lakes/Sawgrass Bay CDD
PO

TIME & MATERIAL BILLING

Task ID	Task Description
T001	GENERAL ENGINEERING SERVICES
	<u>Description</u>
	ENGINEER I

Prev Amount Billed	\$ 28,900.00
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CURRENT PERIOD BILLING

Hours	Rate	Amount
1.00	90.000	\$ 90.00
TOTAL HOURLY LABOR	1.00	\$ 90.00
TOTAL FOR T001		\$ 90.00

TOTAL FOR JOB: 50078697 \$ 90.00

TOTAL INVOICE AMOUNT DUE \$ 90.00
BY 6/9/2022

Please Reference Invoice Number with Payment

Date Rec'd Rizzetta & Co., Inc. 05.23.22
D/M approval RH Date 5/27/22
Date entered 05.26.22
Fund 001 GL 51300 OC 3103
Check #

NOTE: Dewberry will not ask our clients to update any banking information via email. Please call Richard Goldstein directly at 703.849.0219 to request or verify our banking information or account number.

This invoice is due and payable within 30 days of the invoice date. Any questions pertaining to the above should be brought to the attention of Dewberry immediately. Thank you.

This invoice accurately reflects the terms and conditions of our agreement and the amount hereon is correct.

REINARDO MALAVE DAVILA

Dewberry complies with Section 202 of Executive Order 11246 as amended by Executive Order 11375.



WEEK BEGINNING			WEEK ENDING		EMPLOYEE NO.		NAME (Last, First, M.I.)		HOME B.U.		P.C.		WEEKLY				
3/26/2022			4/1/2022		668458		BANFIELD, MOLLY J.		2530		2		TIMESHEET				
PAY TYPE	WORK STATE	JOB/BU	COST CODE	WORK ORDER	DESCRIPTION/CREW INFO					SAT	SUN	MON	TUES	WED	THURS	FRI	TOTALS
1	FL	50078697	T0010000		General Engineering Services - board of supervisors meeting - Sawgrass Bay CDD Greater Lakes/Sawgrass Bay CDD									1.0			1.0
MOLLY BANFIELD 4/1/2022																	
EMPLOYEE SIGNATURE																	
REINARDO MALAVE DAVILA 4/1/2022																	
APPROVED BY																	



May 2022
INV124381

Customer

Greater Lakes Sawgrass Bay CDD
Rizzetta & Company
3434 Colwell Avenue, Suite 200
8529 South Park Circle, Suite 330
Tampa FL 33614-8390
CDDINVOICE@RIZZETTA.COM

Date Rec'd Rizzetta & Co., Inc. 05.13.22
D/M approval RH Date 5/16/22
Date entered 05.13.22
Fund 001 GL 53900 OC 4605
Check # _____

Project/Job	Invoice Date	Due Date	Terms	PO #
Sawgrass Bay CDD Contract (063016)	5/1/2022	5/31/2022	Net 30	

Item	Qty	Rate	Amount
Lawncare Recurring Monthly Maintenance	1	\$5,750.00	\$5,750.00

Subtotal	\$5,750.00
Payments/Credits	\$0.00
Balance Due	\$5,750.00

Payment terms are net 30 days, with late payments subject to a 18% per annum interest rate applied daily on the overdue balance. A processing fee of 2.75% will be added to all credit card payments.





May 2022
INV126162

Customer

Greater Lakes Sawgrass Bay CDD
Rizzetta & Company
3434 Colwell Avenue, Suite 200
8529 South Park Circle, Suite 330
Tampa FL 33614-8390
CDDINVOICE@RIZZETTA.COM

Date Rec'd Rizzetta & Co., Inc. 06.06.22
D/M approval RH Date 6/14/22
Date entered 06.10.22
Fund 001 GL 53900 OC 4610
Check # _____

Project/Job	Invoice Date	Due Date	Terms	PO #
Irrigation repairs - Estimate 31936	5/27/2022	6/26/2022	Net 30	

Item	Qty	Rate	Amount
Scope of Work #31936 Repairs from irrigation inspections at: Sawgrass Bay 05/13/2022 - Inspection for annuals.			

Irrigation Repairs			
3/4" Lateral Line Fitting - Each	5	\$0.46	\$2.30
Flex Funny Pipe - Foot	2	\$0.56	\$1.12
Fuel Surcharge (details at dtelandscape.com/fuel) - EA	144.51	\$0.06	\$8.67
Head broken -12"spray - Each	1	\$16.56	\$16.56
Head broken-6" spray - Each	1	\$10.31	\$10.31
Irrigation Technician Labor - Hours	2	\$55.00	\$110.00
Nozzle-standard - Each	2	\$2.11	\$4.22
Sub Total			\$153.18

Subtotal	\$153.18
Payments/Credits	\$0.00
Balance Due	\$153.18

Payment terms are net 30 days, with late payments subject to a 18% per annum interest rate applied daily on the overdue balance. A processing fee of 2.75% will be added to all credit card payments.



June 2022
INV127045

Customer

Greater Lakes Sawgrass Bay CDD
Rizzetta & Company
3434 Colwell Avenue, Suite 200
8529 South Park Circle, Suite 330
Tampa FL 33614-8390
CDDINVOICE@RIZZETTA.COM

Project/Job	Invoice Date	Due Date	Terms	PO #
Sawgrass Bay CDD Contract (063016) - Estimate 22950	6/1/2022	7/1/2022	Net 30	

Item	Qty	Rate	Amount
Lawncare Recurring Monthly Maintenance	1	\$5,750.00	\$5,750.00

Subtotal	\$5,750.00
Payments/Credits	\$0.00
Balance Due	\$5,750.00

Payment terms are net 30 days, with late payments subject to a 18% per annum interest rate applied daily on the overdue balance. A processing fee of 2.75% will be added to all credit card payments.



Date Rec'd Rizzetta & Co., Inc. 06.06.22
D/M approval RH Date 6/14/22
Date entered 06.10.22
Fund 001 GL 53900 OC 4605
Check # _____

GreenspoonMarder

RECEIVED

JUN 13 2022

Trade Centre South - Suite 700
100 West Cypress Creek Road
Fort Lauderdale, Florida 33309
Toll Free (888) 491-1120
Fax (954) 343-6272
Federal Tax ID 81-2555319

Greater Lakes/Sawgrass Bay Community Development District
C/O Rizzetta & Company
3434 Colwell Avenue, suite 200,
Tampa, FL 33614
Attn: Jenny Santiago

June 08, 2022
Invoice: 1387899
Client ID: 40494
Page Number: 1

INVOICE SUMMARY

Our Matter # 40494.0001 - Miscellaneous Advice/Meetings

Fees for Professional Services	\$154.50
NET CURRENT BILLING FOR THIS MATTER	<u>\$154.50</u>
Balance Due for Current Invoice	<u>\$154.50</u>
Previous Balance	\$208.42
Total Due For This Matter	<u><u>\$362.92</u></u>

Date Rec'd Rizzetta & Co., Inc. 06.13.22
D/M approval RA Date 6/21/22
Date entered 06.17.22
Fund 001 GL 51400 OC 3107
Check # _____

Time Detail

Date	Description	Tkpr	Hours	Amount
05/02/22	Correspondence from client	AX	0.10	11.50
05/02/22	Correspondence from district	SCG	0.20	40.00
05/03/22	Correspondence from district.	SCG	0.20	40.00
05/20/22	Correspondence from CAM	AX	0.10	11.50
05/20/22	Correspondence from district	SCG	0.20	40.00
05/25/22	Correspondence from CAM	AX	0.10	11.50

Timekeeper Summary

Timekeeper	Title	Hours	Rate	Amount
Amy Xanders	Paralegal	0.30	115.00	34.50
Tina Garcia	Partner	0.60	200.00	120.00

Total For Services 154.50

Current Invoice Total \$154.50

Previous Balance \$208.42

TOTAL AMOUNT DUE \$362.92

GreenspoonMarder

RECEIVED

JUN 13 2022

Trade Centre South - Suite 700
100 West Cypress Creek Road
Fort Lauderdale, Florida 33309
Toll Free (888) 491-1120
Fax (954) 343-6272
Federal Tax ID 81-2555319

Greater Lakes/Sawgrass Bay Community Development District
C/O Rizzetta & Company
3434 Colwell Avenue, suite 200,
Tampa, FL 33614
Attn: Jenny Santiago

June 08, 2022
Invoice: 1387899
Client ID: 40494
Page Number: 3

Accounts Receivable Detail

Date	Invoice	Billed	Receipt	Balance
05/10/2022	1382104	246.42	38.00	208.42
06/08/2022	1387899	154.50	0.00	154.50
	Total	\$400.92	\$38.00	\$362.92

GreenspoonMarder

Trade Centre South - Suite 700
100 West Cypress Creek Road
Fort Lauderdale, Florida 33309
Toll Free (888) 491-1120
Fax (954) 343-6272
Federal Tax ID 81-2555319

Greater Lakes/Sawgrass Bay Community Development District
C/O Rizzetta & Company
3434 Colwell Avenue, suite 200,
Tampa, FL 33614
Attn: Jenny Santiago

June 08, 2022
Invoice: 1387899
Client ID: 40494
Page Number: 4

Total For Services	\$154.50
Current Invoice Total	<u>\$154.50</u>
Previous Balance	\$208.42
TOTAL AMOUNT DUE	<u><u>\$362.92</u></u>

THANK YOU !

For questions regarding this invoice please call 888-491-1120, or e-mail billinggroup@gmlaw.com

Remittance via US Mail:

Greenspoon Marder LLP.
Attn: Accounts Receivable
Trade Centre South - Suite 700
100 West Cypress Creek Road
Fort Lauderdale, Florida 33309

Remittance via Credit Card:

Visit our website, www.gmlaw.com, to make secure payments by credit card. You will find detailed instructions. If you have any issues or questions, please email billinggroup@gmlaw.com. We accept Visa, MasterCard, Discover and American Express.

Remittance via Wire:

Synovus, ABA #061100606
For Credit to: Greenspoon Marder
LLP ACH Account
Account # 1013936677

Please email billinggroup@gmlaw.com with the client number and amount wired for proper application.

GREATER LAKES/SAWGRASS BAY CDD

Meeting Date: June 2, 2022

SUPERVISOR PAY REQUEST

Name of Board Supervisor	Check if present	Check if paid
Jim Walker	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Marian Fowler	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
James Klinck	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Nicholas Devore	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

(*) Does not get paid

EXTENDED MEETING TIMECARD

Meeting Start Time:	11:02 AM
Meeting End Time:	12:29 PM
Total Meeting Time:	1h 27m

Time Over _____ () Hours: n/a

Total at \$175 per Hour: n/a

DM Signature: 

**Please forward copy to Marcia Eannetta for
Extended Meeting Hours.**

Date Rec'd Rizzetta & Co., Inc. 06.03.22

D/M approval RH Date 6/14/22

Date entered 6.10.22

Fund 001 GL 51100 OC 1101

Check # _____

Invoice Details

Billed Account Name: Greater Lakes/Sawgrass Bay Cdd
Billed Account Number: CU00117767
Invoice Number: 054769804000
Invoice Amount: \$222.43
Billing Period: 05/23/22 - 05/29/22
Due Date: 06/28/22

INVOICE

Page 1 of 2

Invoice Details

Date	trunc Reference #	Description	Ad Size/ Units	Rate	Gross Amount	Total
05/25/22	OSC54769804	Classified Listings, Online Public Hearling/Bid/Misc_Legal 7215691				222.43

Date Rec'd Rizzetta & Co., Inc. 06.03.22
D/M approval RA Date 6/14/22
Date entered 06.10.22
Fund 001 GL 51300 OC 4801
Check #

Invoice Total: \$222.43

Account Summary

Current	1-30	31-60	61-90	91+	Unapplied Amount
222.43	0.00	0.00	0.00	0.00	0.00

Please detach and return this portion with your payment.

Remittance Section

Billed Period: 05/23/22 - 05/29/22
Billed Account Name: Greater Lakes/Sawgrass Bay Cdd
Billed Account Number: CU00117767
Invoice Number: 054769804000

Return Service Requested

GREATER LAKES/SAWGRASS BAY CDD
ATTN: ACCOUNTING DEPARTMENT
3434 COLWELL AVE STE 200
TAMPA FL 33614-8390

For questions regarding this billing, or change of address notification,
please contact Customer Care:

Orlando Sentinel
PO Box 8023
Willoughby, OH 44096



FINAL INVOICE

May 4, 2022

Greater Lakes/Sawgrass Bay Community Development District
c/o 8529 South Park Circle, Suite 330
Orlando, FL 32819

INVOICE
#2185907F - 212110

Amount Due Now:
\$2,950.00

PROPERTY:

**Greater Lakes/Sawgrass Bay Community Development District
Clermont, Florida**

INVOICE DATE: 3/30/2022
REFERENCE #: 212110
TOTAL FEE: \$5,900.00
AMOUNT PAID: \$2,950.00
AMOUNT DUE: \$2,950.00
TERMS: DUE UPON RECEIPT

Date Rec'd Rizzetta & Co., Inc. 05.04.22
D/M approval RH Date 5/10/22
Date entered 05.06.22
Fund 001 GL 57900 OC 4799
Check # _____

Please Remit Payment to:

Reserve Advisors, LLC
735 N. Water St., Ste. 175
Milwaukee, WI 53202

OR

CONTACT US FOR
CREDIT CARD PAYMENT



*In accordance with our contract, any unpaid balance on outstanding invoices beyond
30 days of the Final Invoice is subject to a 1.5% finance charge per month.*

Rizzetta & Company, Inc.
3434 Colwell Avenue
Suite 200
Tampa FL 33614

Invoice

Date	Invoice #
6/1/2022	INV0000068680

Bill To:

GREATER LAKES / SAWGRASS BAY CDD
 3434 Colwell Avenue, Suite 200
 Tampa FL 33614

Services for the month of	Terms	Client Number
June	Upon Receipt	00285

Description	Qty	Rate	Amount
Accounting Services	1.00	\$1,138.08	\$1,138.08
Administrative Services	1.00	\$386.25	\$386.25
Email Accounts, Admin & Maintenance	5.00	\$15.00	\$75.00
Financial & Revenue Collections	1.00	\$309.00	\$309.00
Management Services	1.00	\$1,201.67	\$1,201.67
Website Compliance & Management	1.00	\$100.00	\$100.00
<p>Date Rec'd Rizzetta & Co., Inc. <u>06.16.22</u></p> <p>D/M approval <u>RA</u> Date <u>6/21/22</u></p> <p>Date entered 001 51300 3201 1138.08</p> <p>001 51300 3100 386.25</p> <p>Fund <u>GL</u> <u>OG</u> 001 51300 5103 75</p> <p>001 51300 3111 309</p> <p>Check # 001 51300 3101 1201.67</p> <p>001 51300 5103 100</p>			
Subtotal			\$3,210.00
Total			\$3,210.00



SECO ENERGY
P.O. BOX 301
SUMTERVILLE, FLORIDA
33585-0301

18504

Bills are due and payable by the due date shown on the bill. Bills not paid by the due date are subject to a late payment fee of 1.5% of the amount due, with a minimum fee of \$5.00



ITEMIZED STATEMENT OF SERVICES

GREATER LAKES/SAWGRASS BAY CDD
(SAWGRASS BLVD LIGHTS)
C/O RIZETTA & COMPANY, INC
3434 COLWELL AVE SUITE 200
TAMPA FL 33614

ACCOUNT NUMBER 4000054700		METER NUMBER		MAP NUMBER 4425 B2 56984 79235	
OFFICE G	METER READING CURRENT 0		PRIOR 0	KWH USED 0	RATE SCHEDULE LS
USAGE PERIOD 04/26/2022 TO 05/25/2022				DAYS SERVICE 29	CONSTANT .0
POWER COST ADJUSTMENT (PER KWH) -.012550					
TRUSTEE DISTRICT 1					
<p>PAYMENT RECEIVED 2008.03- == CURRENT CHARGES == LIGHTING SERVICE 1957.86 2.5625% GROSS RCT TA 50.17</p> <p>Date Rec'd Rizzetta & Co., Inc. 06.01.22 D/M approval <u>RA</u> Date 6/6/22 Date entered 06.07.22 Fund 001 GL 53100 OC 4307 Check # _____</p>					
*BANK DRAFT *DO NOT PAY*					
PLEASE PAY AMOUNT DUE					2,008.03

=== SPECIAL MESSAGE ===

NEXT READING DATE: 06/27/22
CURRENT DUE DATE: 06/11/22
SEE REVERSE TO ENROLL IN SMARTHUB
& STORMCENTER OUTAGE REPORTING.

Planting a tree, garden or
installing a fence? If
your honey-do list
requires a shovel, visit
Sunshine811.com to locate
underground facilities.
In Florida, it's the law.

=== ENERGY INFORMATION ===

ELECTRIC CHG = CUST CHG + ENERGY CHG
CUSTOMER CHG \$.00 PER DAY
ENERGY CHG 0.000000 PER KWH USED

RETAIN THIS STATEMENT FOR YOUR RECORDS



SECO ENERGY
P.O. BOX 301
SUMTERVILLE, FLORIDA
33585-0301

18504

This date does not extend the date that any previous balance is due and payable.

BILLING DATE 05/27/2022	DUE DATE-CURRENT BILL ONLY MUST BE RECEIVED BY 06/11/2022
ACCOUNT NUMBER 4000054700	AMOUNT DUE 2,008.03

*BANK DRAFT *DO NOT PAY*



GREATER LAKES/SAWGRASS BAY CDD
(SAWGRASS BLVD LIGHTS)
C/O RIZETTA & COMPANY, INC
3434 COLWELL AVE STE 200
TAMPA FL 33614-8390

4 276



FOR ADDRESS / RATE CHANGE CHECK HERE ☐
See reverse side

PLEASE MAKE CHECKS PAYABLE TO:

SECO ENERGY
DEPT # 3035
PO BOX 11407
BIRMINGHAM ALABAMA 35202-1407



18240000547003000200803300000000001

To assure proper credit, please return this section with your payment.



SECO ENERGY
P.O. BOX 301
SUMTERVILLE, FLORIDA
33585-0301

18504

Bills are due and payable by the due date shown on the bill. Bills not paid by the due date are subject to a late payment fee of 1.5% of the amount due, with a minimum fee of \$5.00



ITEMIZED STATEMENT OF SERVICES

GREATER LAKES/SAWGRASS BAY CDD
(SAWGRASS BLVD LIGHTS)
C/O RIZETTA & COMPANY, INC
3434 COLWELL AVE SUITE 200
TAMPA FL 33614

ACCOUNT NUMBER 4000271302		METER NUMBER 338977283		MAP NUMBER 4425 B2 56985 79235	
OFFICE G	METER READING CURRENT 88 PRIOR 80		KWH USED 8		RATE SCHEDULE GS
USAGE PERIOD 04/26/2022 TO 05/25/2022			DAYS SERVICE 29	CONSTANT 1.0	
POWER COST ADJUSTMENT (PER KWH) -.012550					
TRUSTEE DISTRICT 1					
<p>PAYMENT RECEIVED 32.56- == CURRENT CHARGES ==</p> <p>ELECTRIC CHARGE 31.95 HOT BUCKS - PCA 0.10- 2.5625% GROSS RCT TA 0.82</p>					
<p>Date Rec'd Rizzetta & Co., Inc. 06.01.22 D/M approval <u>RA</u> Date 6/6/22 Date entered 06.07.22 Fund 001 GL 53100 OC 4301 Check # _____</p>					
*BANK DRAFT *DO NOT PAY*					
PLEASE PAY AMOUNT DUE →					32.67

=== SPECIAL MESSAGE ===

NEXT READING DATE: 06/27/22
CURRENT DUE DATE: 06/11/22
SEE REVERSE TO ENROLL IN SMARTHUB
& STORMCENTER OUTAGE REPORTING.

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=== ENERGY INFORMATION ===

ELECTRIC CHG = CUST CHG + ENERGY CHG
CUSTOMER CHG \$ 1.07 PER DAY
ENERGY CHG 0.115200 PER KWH USED

RETAIN THIS STATEMENT FOR YOUR RECORDS



SECO ENERGY
P.O. BOX 301
SUMTERVILLE, FLORIDA
33585-0301

18504

This date does not extend the date that any previous balance is due and payable.

BILLING DATE 05/27/2022	DUE DATE-CURRENT BILL ONLY MUST BE RECEIVED BY 06/11/2022
ACCOUNT NUMBER 4000271302	AMOUNT DUE 32.67

*BANK DRAFT *DO NOT PAY*



GREATER LAKES/SAWGRASS BAY CDD
(SAWGRASS BLVD LIGHTS)
C/O RIZETTA & COMPANY, INC
3434 COLWELL AVE STE 200
TAMPA FL 33614-8390

4 277

FOR ADDRESS / RATE CHANGE CHECK HERE ☐
See reverse side

PLEASE MAKE CHECKS PAYABLE TO:

SECO ENERGY
DEPT # 3035
PO BOX 11407
BIRMINGHAM ALABAMA 35202-1407



182400027130200000032677000000000006

To assure proper credit, please return this section with your payment.



SECO ENERGY
P.O. BOX 301
SUMTERVILLE, FLORIDA
33585-0301

GREATER LAKES/SAWGRASS BAY CDD
C/O RIZZETTA & COMPANY, INC
3434 CALWELL AVE SUITE 200
TAMPA FL 33614

18505

Bills are due and payable by the due date shown on the bill. Bills not paid by the due date are subject to a late payment fee of 1.5% of the amount due, with a minimum fee of \$5.00



ITEMIZED STATEMENT OF SERVICES

ACCOUNT NUMBER 4000419601		METER NUMBER 69221259		MAP NUMBER 4326 D4 55846 81668	
OFFICE G	METER READING CURRENT 1238		PRIOR 1232	KWH USED 6	RATE SCHEDULE GS
USAGE PERIOD 04/26/2022 TO 05/25/2022				DAYS SERVICE 29	CONSTANT 1.0
POWER COST ADJUSTMENT (PER KWH) - .012550					
TRUSTEE DISTRICT 1					
<p>PAYMENT RECEIVED 32.87- == CURRENT CHARGES == ELECTRIC CHARGE 31.72 HOT BUCKS - PCA 0.08- 2.5625% GROSS RCT TA 0.81</p> <p>Date Rec'd Rizzetta & Co., Inc. 06.01.22 D/M approval <u>RA</u> Date <u>6/6/22</u> Date entered 06.07.22 Fund <u>001</u> GL <u>53100</u> OC <u>4301</u> Check # _____</p> <p>*BANK DRAFT *DO NOT PAY*</p> <p>PLEASE PAY AMOUNT DUE 32.45</p>					

=== SPECIAL MESSAGE ===

NEXT READING DATE: 06/27/22
CURRENT DUE DATE: 06/11/22
SEE REVERSE TO ENROLL IN SMARTHUB
& STORMCENTER OUTAGE REPORTING.

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CUSTOMER CHG \$ 1.07 PER DAY
ENERGY CHG 0.115200 PER KWH USED

RETAIN THIS STATEMENT FOR YOUR RECORDS



SECO ENERGY
P.O. BOX 301
SUMTERVILLE, FLORIDA
33585-0301

18505

This date does not extend the date that any previous balance is due and payable.

BILLING DATE 05/27/2022	DUE DATE-CURRENT BILL ONLY MUST BE RECEIVED BY 06/11/2022
ACCOUNT NUMBER 4000419601	AMOUNT DUE 32.45

*BANK DRAFT *DO NOT PAY*



GREATER LAKES/SAWGRASS BAY CDD
C/O RIZZETTA & COMPANY, INC
3434 COLWELL AVE STE 200
TAMPA FL 33614-8390

4 279

FOR ADDRESS / RATE CHANGE CHECK HERE ☐
See reverse side

PLEASE MAKE CHECKS PAYABLE TO:

SECO ENERGY
DEPT # 3035
PO BOX 11407
BIRMINGHAM ALABAMA 35202-1407



18240004196019000003245600000000002

To assure proper credit, please return this section with your payment.

Account Number: 3915978435**Name: GREATER LAKES SAWGRASS BAY CCD****Phone: (407) 757-0864****Service Address: 15840 Sawgrass Bay Blvd - Irrigation, Clermont, FL, 34714****Bill Date: 05/24/2022****Due Date: 06/13/2022****Please Pay: \$30.91**


Sunshine Water Services
Customer Service: (866) 842-8432
Collections: (866) 842-8432
www.sunshinewater.com

Meter Information

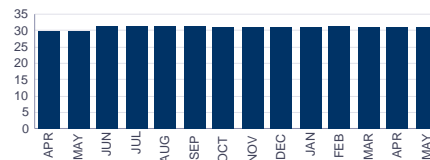
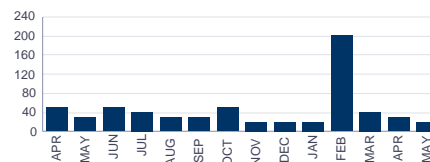
Badge Nbr	Service Type	Start Read Date	Start Read	End Read Date	End Read	Total Usage	Days in Cycle	Avg Daily Use	Constant
16343168	Water	04/22/2022	164710	05/23/2022	164730	20 GAL	31	0.65 GAL	1

Bill Details**Activity Since Last Bill**

Previous Balance	\$30.94	
Payments received as of 05/24/2022	-\$30.94	
Balance as of 05/24/2022		\$0.00

Water General Service

Water Base Charge	\$30.85	
20 gallons at \$2.93 per 1,000 gallons	\$0.06	
Total Water General Service		\$30.91

Current Charges**\$30.91****Total Due Amount****\$30.91****Billing History**
in dollars**Consumption History for Water**
in GAL**Message Center**

Customers paying by check: processing changes from USPS are causing extended First Class mail delivery times and your bill payment may now take longer to post to your account. View your account and sign up for automatic bill pay at connect.myutility.us
Beginning March 13, 2022, landscape irrigation is limited to 2 day per week. Please adjust your irrigation timers as needed.

Date Rec'd Rizzetta & Co., Inc. 06.01.22
D/M approval RA Date 6/6/22
Date entered 06.07.22
Fund 001 GL 53600 OC 4301
Check # _____

The payment for this bill is due upon receipt. Make check payable to: Sunshine Water Services.
Rate Schedules are available upon request. Visit www.sunshinewater.com for important account offerings



PO BOX 160609
Altamonte Springs, FL 32716-0609

Account Number: 3915978435
Due Date: 06/13/2022
Please Pay: **\$30.91**

Amount Paid

Autopay

GREATER LAKES SAWGRASS BAY CCD
3434 COLDWELL AVE SUITE 200
TAMPA, FL 33614

Sunshine Water Services
PO BOX 70723
PHILADELPHIA PA 19176-0723

☐ Address correction requested on back

Account Number: 8089510000**Name: C/O RIZZETTA & COMPANY INC****Phone: (407) 480-4494****Service Address: Sawgrass & Superior - Irrigation, Clermont, FL, 34714****Bill Date: 05/24/2022****Due Date: 06/13/2022****Please Pay: \$308.50**


**Sunshine
Water Services**
Customer Service: (866) 842-8432
Collections: (866) 842-8432
www.sunshinewater.com

Meter Information

Badge Nbr	Service Type	Start Read Date	Start Read	End Read Date	End Read	Total Usage	Days in Cycle	Avg Daily Use	Constant
07050828	Water	04/22/2022	1799500	05/23/2022	1799500	0 GAL	31	0.00 GAL	1

Bill Details**Activity Since Last Bill**

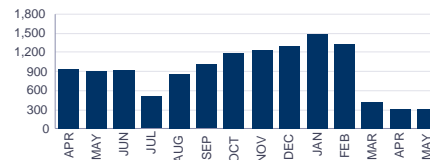
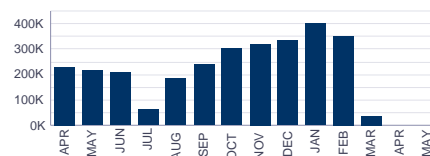
Previous Balance	\$309.09
Payments received as of 05/24/2022	-\$309.09
Balance as of 05/24/2022	\$0.00

Water General Service

Water Base Charge	\$308.50
Total Water General Service	\$308.50

Current Charges**\$308.50****Total Due Amount****\$308.50****Message Center**

Customers paying by check: processing changes from USPS are causing extended First Class mail delivery times and your bill payment may now take longer to post to your account. View your account and sign up for automatic bill pay at connect.myutility.us
Beginning March 13, 2022, landscape irrigation is limited to 2 day per week. Please adjust your irrigation timers as needed.

Billing History
in dollars**Consumption History for Water**
in GAL

Date Rec'd Rizzetta & Co., Inc. 06.01.22
D/M approval RH Date 6/6/22
Date entered 06.07.22
Fund 001 GL 53600 OC 4301
Check # _____

The payment for this bill is due upon receipt. Make check payable to: Sunshine Water Services.
Rate Schedules are available upon request. Visit www.sunshinewater.com for important account offerings



PO BOX 160609
Altamonte Springs, FL 32716-0609

Account Number: 8089510000
Due Date: 06/13/2022
Please Pay: **\$308.50**

Amount Paid

Autopay

C/O RIZZETTA & COMPANY INC
SAWGRASS & SUPERIOR - IRRIGATION
CLERMONT, FL 34714

Sunshine Water Services
PO BOX 70723
PHILADELPHIA PA 19176-0723

☐ Address correction requested on back

GREATER LAKES/SAWGRASS BAY COMMUNITY DEVELOPMENT DISTRICT

District Office · Orlando, FL 32819

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

www.glsbcdd.org

Operation and Maintenance Expenditures July 2022 For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from July 1, 2022 through July 31, 2022. This does not include expenditures previously approved by the Board.

The total items being presented: **\$17,348.66**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Greater Lakes/Sawgrass Community Development District

Paid Operation & Maintenance Expenditures

July 1, 2022 Through July 31, 2022

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Campus Suite	003018	20522	Website & Compliance Services 07/22	\$ 384.38
Dewberry Engineers Inc	003021	2147437	Engineering Services 6/22	\$ 617.50
Down to Earth Lawncare II, Inc	003016	INV130139	Monthly Maintenance 07/22	\$ 5,750.00
Greenspoon Marder Law	003014	1382104	Legal Services 04/22	\$ 208.42
Greenspoon Marder Law	003017	1393182	Legal Services 06/22	\$ 1,246.00
Orlando Sentinel Communications	003019	056232066000	Acct #CU00110659 Legal Advertising 6/22	\$ 244.93
Rizzetta & Company, Inc.	003015	INV0000069315	District Management Services 07/22	\$ 3,210.00
Rizzetta & Company, Inc.	003020	INV0000069642	Mass Mailing - Bond Refinance Letter 07/22	\$ 489.44
SECO Energy	20220714	SECO 4000054700 06/22	SECO 4000054700 06/22	\$ 2,285.05
SECO Energy	20220715	SECO 4000271302 06/22	SECO 4000271302 06/22	\$ 37.17
SECO Energy	20220716	SECO 4000419601 06/22	SECO 4000419601 06/22	\$ 36.21
Sunshine Water Serv	20220711	3915978435 06/22	15840 Sawgrass Bay BLVD 06/22	\$ 31.06
Sunshine Water Serv	20220712	8089510000 06/22	Irrigation Meter Sawgrass/Superior 06/22	\$ 308.50
Tian Smith dba Anthony Home Repair LLC	003013	INV4321	Removal of signs 06/22	<u>\$ 2,500.00</u>
Report Total				<u>\$ 17,348.66</u>

INVOICE

BILL TO

Greater Lakes/Sawgrass Bay
CDD
12750 Citrus Park Lane
Tampa, FL 33625

INVOICE # 20522**DATE** 07/01/2022**DUE DATE** 07/16/2022**TERMS** Net 15**DESCRIPTION****AMOUNT**

CDD Website Services - Hosting, support and training

150.00

CDD Ongoing PDF Accessibility Compliance Service

234.38

Quarterly service

BALANCE DUE**\$384.38**

Date Rec'd Rizzetta & Co., Inc. 07.01.22
D/M approval RA Date 7/12/22
Date entered 07/8/22
Fund 001 GL 51300 OC 5103
Check # _____

INVOICE



Dewberry®

Please remit to: DEWBERRY ENGINEERS INC.
P.O. Box 821824
Philadelphia, PA 19182-1824
(703)849-0100 TIN: 13-0746510

Bill To: RIZZETTA & COMPANY, INC.
RICHARD HERNANDEZ
GREATER LAKES / SAWGRASS BAY CDD
8529 SOUTH PARK CIRCLE, SUITE 330
ORLANDO, FL 32819

Invoice #: 2147437
Invoice Date: 7/6/2022
Due Date: 8/5/2022
Client #: 458919
Contract #: 50078697
Batch #: 3165467

Dewberry Project: 50078694 Greater Lakes/Sawgrass Bay CDD

Work Performed Thru Period Ending 6/24/2022

Job: 50078697 Greater Lakes/Sawgrass Bay CDD
PO

TIME & MATERIAL BILLING

Task ID Task Description
T001 GENERAL ENGINEERING SERVICES

Description
ADMIN PROFESSIONAL IV
ADMIN PROFESSIONAL III
ENGINEER I
TECHNICAL I

Prev Amount Billed \$ 28,990.00

CURRENT PERIOD BILLING

Hours	Rate	Amount
.50	145.000	\$ 72.50
.50	115.000	\$ 57.50
4.00	90.000	\$ 360.00
1.50	85.000	\$ 127.50
TOTAL HOURLY LABOR	6.50	\$ 617.50
TOTAL FOR T001		\$ 617.50

TOTAL FOR JOB: 50078697 \$ 617.50

TOTAL INVOICE AMOUNT DUE \$ 617.50
BY 8/5/2022

Please Reference Invoice Number with Payment

Date Rec'd Rizzetta & Co., Inc. 7/26/2022
D/M approval RH Date 7/26/22
Date entered 7/26/2022
Fund 001 GL 51300 OC 3103
Check #

NOTE: Dewberry will not ask our clients to update any banking information via email. Please call Richard Goldstein directly at 703.849.0219 to request or verify our banking information or account number.

This invoice is due and payable within 30 days of the invoice date. Any questions pertaining to the above should be brought to the attention of Dewberry immediately. Thank you.

This invoice accurately reflects the terms and conditions of our agreement and the amount hereon is correct.

REINARDO MALAVE DAVILA

Dewberry complies with Section 202 of Executive Order 11246 as amended by Executive Order 11375.



WEEK BEGINNING		WEEK ENDING		EMPLOYEE NO.		NAME (Last, First, M.I.)		HOME B.U.		P.C.		WEEKLY TIMESHEET	
5/28/2022		6/3/2022		585358		ARRINGTON, BARTLEY C.		2530		1			
PAY TYPE	WORK STATE	JOB/BU	COST CODE	WORK ORDER	DESCRIPTION/CREW INFO	SAT	SUN	MON	TUES	WED	THURS	FRI	TOTALS
1	FL	50078697	T0010000		General Engineering Services Greater Lakes/Sawgrass Bay CDD						1.5		1.5
<u>BARTLEY ARRINGTON 6/3/2022</u> EMPLOYEE SIGNATURE						<u>REINARDO MALAVE DAVILA 6/3/2022</u> APPROVED BY							



WEEK BEGINNING		WEEK ENDING		EMPLOYEE NO.		NAME (Last, First, M.I.)		HOME B.U.		P.C.		WEEKLY				
5/28/2022		6/3/2022		668458		BANFIELD, MOLLY J.		2530		2		TIMESHEET				
PAY TYPE	WORK STATE	JOB/BU	COST CODE	WORK ORDER	DESCRIPTION/CREW INFO				SAT	SUN	MON	TUES	WED	THURS	FRI	TOTALS
1	FL	50078697	T0010000		General Engineering Services - Board of supervisors meeting Greater Lakes/Sawgrass Bay CDD									2.0		2.0
<div>MOLLY BANFIELD 6/3/2022</div> <div>EMPLOYEE SIGNATURE</div>																<div>REINARDO MALAVE DAVILA 6/3/2022</div> <div>APPROVED BY</div>



WEEK BEGINNING		WEEK ENDING		EMPLOYEE NO.		NAME (Last, First, M.I.)		HOME B.U.		P.C.		WEEKLY				
6/11/2022		6/17/2022		668458		BANFIELD, MOLLY J.		2530		2		TIMESHEET				
PAY TYPE	WORK STATE	JOB/BU	COST CODE	WORK ORDER	DESCRIPTION/CREW INFO				SAT	SUN	MON	TUES	WED	THURS	FRI	TOTALS
1	FL	50078697	T0010000		General Engineering Services - landscape ownership map, stormwater letter revision Greater Lakes/Sawgrass Bay CDD								1.5		0.5	2.0



WEEK BEGINNING			WEEK ENDING		EMPLOYEE NO.	NAME (Last, First, M.I.)		HOME B.U.		P.C.	WEEKLY TIMESHEET					
6/18/2022			6/24/2022		970933	KELLEY, LISA A.		2705		3						
PAY TYPE	WORK STATE	JOB/BU	COST CODE	WORK ORDER	DESCRIPTION/CREW INFO			SAT	SUN	MON	TUES	WED	THURS	FRI	TOTALS	
1	FL	50078697	T0010000		General Engineering Services (report review) Greater Lakes/Sawgrass Bay CDD						0.5				0.5	
<div><div>LISA KELLEY 6/23/2022</div><div>EMPLOYEE SIGNATURE</div></div> <div><div>ROBERTO BELTRAN JR. 6/24/2022</div><div>APPROVED BY</div></div>																



WEEK BEGINNING		WEEK ENDING		EMPLOYEE NO.	NAME (Last, First, M.I.)	HOME B.U.		P.C.	WEEKLY TIMESHEET						
6/18/2022		6/24/2022		609693	POWELL, AIMEE N.	2530		1							
PAY TYPE	WORK STATE	JOB/BU	COST CODE	WORK ORDER	DESCRIPTION/CREW INFO		SAT	SUN	MON	TUES	WED	THURS	FRI	TOTALS	
1	FL	50078697	T0010000		General Engineering Services (Stormwater Letter) Greater Lakes/Sawgrass Bay CDD							0.5			0.5



July 2022
INV130139

Customer

Greater Lakes Sawgrass Bay CDD
Rizzetta & Company
3434 Colwell Avenue, Suite 200
8529 South Park Circle, Suite 330
Tampa FL 33614-8390
CDDINVOICE@RIZZETTA.COM

Project/Job	Invoice Date	Due Date	Terms	PO #
Sawgrass Bay CDD Contract (063016) - Estimate 22950	7/1/2022	7/31/2022	Net 30	

Item	Qty	Rate	Amount
Lawncare Recurring Monthly Maintenance	1	\$5,750.00	\$5,750.00

Subtotal	\$5,750.00
Payments/Credits	\$0.00
Balance Due	\$5,750.00

Payment terms are net 30 days, with late payments subject to a 18% per annum interest rate applied daily on the overdue balance. A processing fee of 2.75% will be added to all credit card payments.



Date Rec'd Rizzetta & Co., Inc. 07.07.22
D/M approval RH Date 7/19/22
Date entered 07.15.22
Fund 001 GL 53900 OC 4605
Check # _____

GreenspoonMarder

Trade Centre South - Suite 700
100 West Cypress Creek Road
Fort Lauderdale, Florida 33309
Toll Free (888) 491-1120
Fax (954) 343-6272
Federal Tax ID 81-2555319

Greater Lakes/Sawgrass Bay Community Development District
C/O Rizzetta & Company
3434 Colwell Avenue, suite 200,
Tampa, FL 33614
Attn: Jenny Santiago

May 10, 2022
Invoice: 1382104
Client ID: 40494
Page Number: 1

INVOICE SUMMARY

Our Matter # 40494.0001 - Miscellaneous Advice/Meetings

Fees for Professional Services	\$214.50
Costs	\$31.92
NET CURRENT BILLING FOR THIS MATTER	<hr/> \$246.42
Less Prepaid Applied	<hr/> (\$38.00)
Balance Due for Current Invoice	<hr/> \$208.42
Total Due For This Matter	<hr/> <hr/> \$208.42

Date Rec'd Rizzetta & Co., Inc. 06.29.22
D/M approval RA Date 7/6/22
Date entered 07.01.22
Fund 001 GL 51400 OC 3107
Check #

Time Detail

Date	Description	Tkpr	Hours	Amount
04/05/22	Correspondence from CAM	AX	0.10	11.50
04/05/22	Correspondence from district.	SCG	0.10	20.00
04/11/22	Receive and review Audit Draft.	SCG	0.50	100.00
04/12/22	Receive and respond to correspondence from the District re: audit draft revisions.	SCG	0.30	60.00
04/25/22	Receipt of audit request letter; attention to response.	MS4	0.20	23.00

Timekeeper Summary

Timekeeper	Title	Hours	Rate	Amount
Amy Xanders	Paralegal	0.10	115.00	11.50
Melissa J. Spinner	Paralegal	0.20	115.00	23.00
Tina Garcia	Partner	0.90	200.00	180.00
Total For Services				214.50

Cost Detail

Date	Description	Narrative	Quantity	Amount
02/28/22	Court Call/Telephonic Appearance	Conference Call: Tina Garcia's Meeting Room; Payee: LoopUp; Invoice #333817; 02/28/2022	1.98	
04/08/22	Travel Expense	Travel to and from Board Meeting; Payee: Tina Garcia; Invoice #2595665304081631; 04/08/2022	29.94	

Cost Summary

Cost Description	Cost Amount
Court Call/Telephonic Appearance	1.98
Travel Expense	29.94
Total Disbursements	\$31.92
Current Invoice Total	\$246.42
Prepaid Funds Applied	\$(38.00)
Balance Due for Current Invoice	\$208.42
TOTAL AMOUNT DUE	\$208.42

GreenspoonMarder

Trade Centre South - Suite 700
100 West Cypress Creek Road
Fort Lauderdale, Florida 33309
Toll Free (888) 491-1120
Fax (954) 343-6272
Federal Tax ID 81-2555319

Greater Lakes/Sawgrass Bay Community Development District
C/O Rizzetta & Company
3434 Colwell Avenue, suite 200,
Tampa, FL 33614
Attn: Jenny Santiago

May 10, 2022
Invoice: 1382104
Client ID: 40494
Page Number: 3

Accounts Receivable Detail

Date	Invoice	Billed	Receipt	Balance
05/10/2022	1382104	246.42	38.00	208.42
	Total	\$246.42	\$38.00	\$208.42

GreenspoonMarder

Trade Centre South - Suite 700
100 West Cypress Creek Road
Fort Lauderdale, Florida 33309
Toll Free (888) 491-1120
Fax (954) 343-6272
Federal Tax ID 81-2555319

Greater Lakes/Sawgrass Bay Community Development District
C/O Rizzetta & Company
3434 Colwell Avenue, suite 200,
Tampa, FL 33614
Attn: Jenny Santiago

May 10, 2022
Invoice: 1382104
Client ID: 40494
Page Number: 4

Total For Services	\$214.50
Total Disbursements	\$31.92
Current Invoice Total	\$246.42
Prepaid Funds Applied	\$(38.00)
Balance Due for Current Invoice	\$208.42
TOTAL AMOUNT DUE	\$208.42

THANK YOU !

For questions regarding this invoice please call 888-491-1120, or e-mail billinggroup@gmlaw.com

Remittance via US Mail:

Greenspoon Marder LLP.
Attn: Accounts Receivable
Trade Centre South - Suite 700
100 West Cypress Creek Road
Fort Lauderdale, Florida 33309

Remittance via Credit Card:

Visit our website, www.gmlaw.com, to make secure payments by credit card. You will find detailed instructions. If you have any issues or questions, please email billinggroup@gmlaw.com. We accept Visa, MasterCard, Discover and American Express.

Remittance via Wire:

Synovus, ABA #061100606
For Credit to: Greenspoon Marder LLP
ACH Account
Account # 1013936677

Please email billinggroup@gmlaw.com with the client number and amount wired for proper application.

GreenspoonMarder

Trade Centre South - Suite 700
100 West Cypress Creek Road
Fort Lauderdale, Florida 33309
Toll Free (888) 491-1120
Fax (954) 343-6272
Federal Tax ID 81-2555319

RECEIVED
JUL 11 2022

Greater Lakes/Sawgrass Bay Community Development District
C/O Rizzetta & Company
3434 Colwell Avenue, suite 200,
Tampa, FL 33614
Attn: Jenny Santiago

July 07, 2022
Invoice: 1393182
Client ID: 40494
Page Number: 1

INVOICE SUMMARY

Our Matter # 40494.0001 - Miscellaneous Advice/Meetings

Fees for Professional Services	\$1,246.00
NET CURRENT BILLING FOR THIS MATTER	<u>\$1,246.00</u>
Balance Due for Current Invoice	<u>\$1,246.00</u>
Previous Balance	\$208.42
Total Due For This Matter	<u><u>\$1,454.42</u></u>

Date Rec'd Rizzetta & Co., Inc. 07.11.22
D/M approval RA Date 7/19/22
Date entered 07.15.22
Fund 001 GL 51400 OC 3107
Check # _____

Time Detail

Date	Description	Tkpr	Hours	Amount
06/01/22	Correspondence from AD	SCG	0.40	80.00
06/02/22	Prepare for and attend CDD meeting.	SCG	1.80	360.00
06/10/22	Correspondence from district manager	SCG	0.20	40.00
06/14/22	Correspondence from CDD	SCG	0.10	20.00
06/15/22	Correspondence re: budget	SCG	0.40	80.00
06/20/22	Emails with district re: pool construction issues.	SCG	0.40	80.00
06/20/22	Prepare correspondence to district re: bond restructuring.	SCG	0.50	100.00
06/22/22	Emails from Rizzeta; telephone conference with A. Davis; revisions to budget meeting notice letter and affidavit of mailing.	MS4	0.40	46.00
06/22/22	Prepare landowner notice and affidavit of mailing	SCG	1.50	300.00
06/22/22	Correspondence with District re: budget notices	SCG	0.40	80.00
06/24/22	Correspondence from district	SCG	0.10	20.00
06/30/22	Correspondence from District	SCG	0.20	40.00

Timekeeper Summary

Timekeeper	Title	Hours	Rate	Amount
Melissa J. Spinner	Paralegal	0.40	115.00	46.00
Tina Garcia	Partner	6.00	200.00	1,200.00
Total For Services				1,246.00
Current Invoice Total				\$1,246.00
Previous Balance				\$208.42
TOTAL AMOUNT DUE				<u><u>\$1,454.42</u></u>

GreenspoonMarder

Trade Centre South - Suite 700
100 West Cypress Creek Road
Fort Lauderdale, Florida 33309
Toll Free (888) 491-1120
Fax (954) 343-6272
Federal Tax ID 81-2555319

PAID
JUL 11 2022

Greater Lakes/Sawgrass Bay Community Development District
C/O Rizzetta & Company
3434 Colwell Avenue, suite 200,
Tampa, FL 33614
Attn: Jenny Santiago

July 07, 2022
Invoice: 1393182
Client ID: 40494
Page Number: 3

Accounts Receivable Detail

Date	Invoice	Billed	Receipt	Balance
05/10/2022	1382104	246.42	38.00	208.42
07/07/2022	1393182	1,246.00	0.00	1,246.00
	Total	\$1,492.42	\$38.00	\$1,454.42

GreenspoonMarder

Trade Centre South - Suite 700
100 West Cypress Creek Road
Fort Lauderdale, Florida 33309
Toll Free (888) 491-1120
Fax (954) 343-6272
Federal Tax ID 81-2555319

Greater Lakes/Sawgrass Bay Community Development District
C/O Rizzetta & Company
3434 Colwell Avenue, suite 200,
Tampa, FL 33614
Attn: Jenny Santiago

July 07, 2022
Invoice: 1393182
Client ID: 40494
Page Number: 4

Total For Services	\$1,246.00
Current Invoice Total	<u>\$1,246.00</u>
Previous Balance	\$208.42
TOTAL AMOUNT DUE	<u><u>\$1,454.42</u></u>

THANK YOU !

For questions regarding this invoice please call 888-491-1120, or e-mail billinggroup@gmlaw.com

Remittance via US Mail:

Greenspoon Marder LLP.
Attn: Accounts Receivable
Trade Centre South - Suite 700
100 West Cypress Creek Road
Fort Lauderdale, Florida 33309

Remittance via Credit Card:

Visit our website, www.gmlaw.com, to make secure payments by credit card. You will find detailed instructions. If you have any issues or questions, please email billinggroup@gmlaw.com. We accept Visa, MasterCard, Discover and American Express.

Remittance via Wire:

Synovus, ABA #061100606
For Credit to: Greenspoon Marder
LLP ACH Account
Account # 1013936677

Please email
billinggroup@gmlaw.com with the
client number and amount wired for
proper application.

Invoice & Summary

Billed Account Name: Rizzetta & Company - Gramercy Farms Cdd
Billed Account Number: CU00110659
Invoice Number: 056232066000
Amount: \$244.93
Billing Period: 06/01/22 - 06/30/22
Due Date: 07/30/22

INVOICE/SUMMARY

Page 1 of 2

Invoice & Summary Details

Date	Invoice Reference #	Description	Ad Size/Units	Rate	Gross Amount	Total
		Balance Forward				818.44
06/06/22		Payment Received :Ref# 2229				-203.67
06/24/22		Payment Received :Ref# 2235				-614.77
Current Activity						244.93
06/20/22	OSC56232066	Classified Listings, Online Public Hearing/Bid/Misc_Legal 7232937				
Total Current Advertising						244.93
Date Rec'd Rizzetta & Co., Inc. 07.11.22						
D/M approval <u>RA</u> Date 7/19/22						
Date entered 07.15.22						244.93
Fund 001 GL 51300 OC 4801						
Check #						

Total: \$244.93

Account Summary

Current	1-30	31-60	61-90	91+	Unapplied Amount
244.93	0.00	0.00	0.00	0.00	0.00

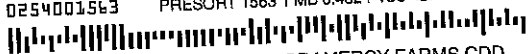
Please detach and return this portion with your payment.

Remittance Section

Billed Period: 06/01/22 - 06/30/22
Billed Account Name: Rizzetta & Company - Gramercy Farms Cdd
Billed Account Number: CU00110659
Invoice Number: 056232066000

Return Service Requested

0254001563 PRESORT 1563 1 MB 0.482 P1C8



RIZZETTA & COMPANY - GRAMERCY FARMS CDD
CHRISTINA HARTNETT
3434 COLWELL AVE STE 200
TAMPA FL 33614-8390

For questions regarding this billing, or change of address notification, please contact Customer Care:

Orlando Sentinel
PO Box 8023
Willoughby, OH 44096



Rizzetta & Company, Inc.
3434 Colwell Avenue
Suite 200
Tampa FL 33614

Invoice

Date	Invoice #
7/1/2022	INV0000069315

Bill To:

GREATER LAKES / SAWGRASS BAY CDD
3434 Colwell Avenue, Suite 200
Tampa FL 33614

Services for the month of	Terms	Client Number
July	Upon Receipt	00285

Description	Qty	Rate	Amount
Accounting Services	1.00	\$1,138.08	\$1,138.08
Administrative Services	1.00	\$386.25	\$386.25
Email Accounts, Admin & Maintenance	5.00	\$15.00	\$75.00
Financial & Revenue Collections	1.00	\$309.00	\$309.00
Management Services	1.00	\$1,201.67	\$1,201.67
Website Compliance & Management	1.00	\$100.00	\$100.00
<p>Date Rec'd Rizzetta & Co., Inc. <u>07.08.22</u></p> <p>D/M approval <u><i>RH</i></u> Date <u>7/12/22</u></p> <p>Date entered <u>07/8/22</u></p> <p>Fund <u>001</u> GL <u>51300</u> OC <u>3201</u> 1138.08</p> <p><u>001</u> 51300 3100 386.25</p> <p>Check# <u>001</u> 51300 5103 75</p> <p><u>001</u> 51300 3111 309</p> <p><u>001</u> 51300 3101 1201.67</p> <p><u>001</u> 51300 5103 100</p>			
Subtotal			\$3,210.00
Total			\$3,210.00

Rizzetta & Company, Inc.
3434 Colwell Avenue
Suite 200
Tampa FL 33614

Invoice

Date	Invoice #
7/11/2022	INV0000069642

Bill To:

GREATER LAKES / SAWGRASS BAY CDD
3434 Colwell Avenue, Suite 200
Tampa FL 33614

Date Rec'd Rizzetta & Co., Inc. 07.11.22
D/M approval RA Date 7/19/22
Date entered 07.15.22
Fund 001 GL 51300 OC 4801
Check # _____

Services for the month of	Terms	Client Number
July	Upon Receipt	00285

Description	Qty	Rate	Amount
Mass Mailing - Bond Refinance Letter	1.00	\$489.44	\$489.44
Subtotal			\$489.44
Total			\$489.44



SECO ENERGY
P.O. BOX 301
SUMTERVILLE, FLORIDA
33585-0301

18504

Bills are due and payable by the due date shown on the bill. Bills not paid by the due date are subject to a late payment fee of 1.5% of the amount due, with a minimum fee of \$5.00



ITEMIZED STATEMENT OF SERVICES

GREATER LAKES/SAWGRASS BAY CDD
(SAWGRASS BLVD LIGHTS)
C/O RIZETTA & COMPANY, INC
3434 COLWELL AVE SUITE 200
TAMPA FL 33614

ACCOUNT NUMBER 4000054700		METER NUMBER		MAP NUMBER 4425 B2 56984 79235	
OFFICE G	METER READING CURRENT 0		PRIOR 0	KWH USED 0	RATE SCHEDULE LS
USAGE PERIOD 05/25/2022 TO 06/27/2022				DAYS SERVICE 33	CONSTANT .0
POWER COST ADJUSTMENT (PER KWH) -.012550					
TRUSTEE DISTRICT 1					
<p>PAYMENT RECEIVED 2008.03- == CURRENT CHARGES == LIGHTING SERVICE 2227.96 2.5625% GROSS RCT TA 57.09</p> <p>Date Rec'd Rizzetta & Co., Inc. 07.12.22 D/M approval <u>RH</u> Date <u>7/19/22</u> Date entered 07.15.22 Fund 001 GL 53100 OC 4307 Check # _____</p> <p>*BANK DRAFT *DO NOT PAY*</p> <p>PLEASE PAY AMOUNT DUE 2,285.05</p>					

=== SPECIAL MESSAGE ===

NEXT READING DATE: 07/28/22
CURRENT DUE DATE: 07/14/22
SEE REVERSE TO ENROLL IN SMARTHUB
& STORMCENTER OUTAGE REPORTING.

The Old Farmer's Almanac predicts Central FL will be hot and dry with temps above average. Reduce energy use with the Home Energy Assessment at www.SECOEnergy.com.

=== ENERGY INFORMATION ===

ELECTRIC CHG = CUST CHG + ENERGY CHG
CUSTOMER CHG \$.00 PER DAY
ENERGY CHG 0.000000 PER KWH USED

RETAIN THIS STATEMENT FOR YOUR RECORDS



SECO ENERGY
P.O. BOX 301
SUMTERVILLE, FLORIDA
33585-0301

18504

This date does not extend the date that any previous balance is due and payable.

BILLING DATE 06/29/2022	DUE DATE-CURRENT BILL ONLY MUST BE RECEIVED BY 07/14/2022
ACCOUNT NUMBER 4000054700	AMOUNT DUE 2,285.05

*BANK DRAFT *DO NOT PAY*



GREATER LAKES/SAWGRASS BAY CDD
(SAWGRASS BLVD LIGHTS)
C/O RIZETTA & COMPANY, INC
3434 COLWELL AVE STE 200
TAMPA FL 33614-8390

4 275

FOR ADDRESS / RATE CHANGE CHECK HERE ☐
See reverse side

PLEASE MAKE CHECKS PAYABLE TO:

SECO ENERGY
DEPT # 3035
PO BOX 11407
BIRMINGHAM ALABAMA 35202-1407



18240000547003000228505200000000003

To assure proper credit, please return this section with your payment.



SECO ENERGY
P.O. BOX 301
SUMTERVILLE, FLORIDA
33585-0301

18504

Bills are due and payable by the due date shown on the bill. Bills not paid by the due date are subject to a late payment fee of 1.5% of the amount due, with a minimum fee of \$5.00



ITEMIZED STATEMENT OF SERVICES

GREATER LAKES/SAWGRASS BAY CDD
(SAWGRASS BLVD LIGHTS)
C/O RIZETTA & COMPANY, INC
3434 COLWELL AVE SUITE 200
TAMPA FL 33614

ACCOUNT NUMBER 4000271302		METER NUMBER 338977283		MAP NUMBER 4425 B2 56985 79235	
OFFICE G	METER READING CURRENT 97 PRIOR 88		KWH USED 9		RATE SCHEDULE GS
USAGE PERIOD 05/25/2022 TO 06/27/2022			DAYS SERVICE 33	CONSTANT 1.0	
POWER COST ADJUSTMENT (PER KWH) - .012550					
TRUSTEE DISTRICT 1					
<p>PAYMENT RECEIVED 32.67- == CURRENT CHARGES == ELECTRIC CHARGE 36.35 HOT BUCKS - PCA 0.11- 2.5625% GROSS RCT TA 0.93</p>					
<p>Date Rec'd Rizzetta & Co., Inc. 07.13.22 D/M approval <u>RA</u> Date 7/19/22 Date entered 07.15.22 Fund 001 GL 53100 OC 4301 Check # _____</p>					
*BANK DRAFT *DO NOT PAY*					
PLEASE PAY AMOUNT DUE					37.17

=== SPECIAL MESSAGE ===

NEXT READING DATE: 07/28/22
CURRENT DUE DATE: 07/14/22
SEE REVERSE TO ENROLL IN SMARTHUB
& STORMCENTER OUTAGE REPORTING.

The Old Farmer's Almanac predicts Central FL will be hot and dry with temps above average. Reduce energy use with the Home Energy Assessment at www.SECOEnergy.com.

=== ENERGY INFORMATION ===

ELECTRIC CHG = CUST CHG + ENERGY CHG
CUSTOMER CHG \$ 1.07 PER DAY
ENERGY CHG 0.115200 PER KWH USED

RETAIN THIS STATEMENT FOR YOUR RECORDS



SECO ENERGY
P.O. BOX 301
SUMTERVILLE, FLORIDA
33585-0301

18504

This date does not extend the date that any previous balance is due and payable.

BILLING DATE 06/29/2022	DUE DATE-CURRENT BILL ONLY MUST BE RECEIVED BY 07/14/2022
ACCOUNT NUMBER 4000271302	AMOUNT DUE 37.17

*BANK DRAFT *DO NOT PAY*



GREATER LAKES/SAWGRASS BAY CDD
(SAWGRASS BLVD LIGHTS)
C/O RIZETTA & COMPANY, INC
3434 COLWELL AVE STE 200
TAMPA FL 33614-8390

4 276

FOR ADDRESS / RATE CHANGE CHECK HERE ☐
See reverse side

PLEASE MAKE CHECKS PAYABLE TO:

SECO ENERGY
DEPT # 3035
PO BOX 11407
BIRMINGHAM ALABAMA 35202-1407



182400027130200000037176000000000000

To assure proper credit, please return this section with your payment.



SECO ENERGY
P.O. BOX 301
SUMTERVILLE, FLORIDA
33585-0301

GREATER LAKES/SAWGRASS BAY CDD
C/O RIZZETTA & COMPANY, INC
3434 CALWELL AVE SUITE 200
TAMPA FL 33614

18505

Bills are due and payable by the due date shown on the bill. Bills not paid by the due date are subject to a late payment fee of 1.5% of the amount due, with a minimum fee of \$5.00



ITEMIZED STATEMENT OF SERVICES

ACCOUNT NUMBER 4000419601		METER NUMBER 69221259		MAP NUMBER 4326 D4 55846 81668	
OFFICE G	METER READING CURRENT 1238		PRIOR 1238	KWH USED 0	RATE SCHEDULE GS
USAGE PERIOD 05/25/2022 TO 06/27/2022				DAYS SERVICE 33	CONSTANT 1.0
POWER COST ADJUSTMENT (PER KWH) -.012550					
TRUSTEE DISTRICT 1					
<p>PAYMENT RECEIVED 32.45- == CURRENT CHARGES == ELECTRIC CHARGE 35.31 2.5625% GROSS RCT TA 0.90</p> <p>Date Rec'd Rizzetta & Co., Inc. 07.12.22 D/M approval <i>RH</i> Date 7/19/22 Date entered 07.15.22 Fund 001 GL 53100 OC 4301 Check #</p> <p>*BANK DRAFT *DO NOT PAY*</p> <p>PLEASE PAY AMOUNT DUE → 36.21</p>					

=== SPECIAL MESSAGE ===

NEXT READING DATE: 07/28/22
CURRENT DUE DATE: 07/14/22
SEE REVERSE TO ENROLL IN SMARTHUB
& STORMCENTER OUTAGE REPORTING.

The Old Farmer's Almanac predicts Central FL will be hot and dry with temps above average. Reduce energy use with the Home Energy Assessment at www.SECOEnergy.com.

=== ENERGY INFORMATION ===

ELECTRIC CHG = CUST CHG + ENERGY CHG
CUSTOMER CHG \$ 1.07 PER DAY
ENERGY CHG 0.115200 PER KWH USED

RETAIN THIS STATEMENT FOR YOUR RECORDS



SECO ENERGY
P.O. BOX 301
SUMTERVILLE, FLORIDA
33585-0301

18505

This date does not extend the date that any previous balance is due and payable.

BILLING DATE 06/29/2022	DUE DATE-CURRENT BILL ONLY MUST BE RECEIVED BY 07/14/2022
ACCOUNT NUMBER 4000419601	AMOUNT DUE 36.21

*BANK DRAFT *DO NOT PAY*



GREATER LAKES/SAWGRASS BAY CDD
C/O RIZZETTA & COMPANY, INC
3434 COLWELL AVE STE 200
TAMPA FL 33614-8390

4 278

FOR ADDRESS / RATE CHANGE CHECK HERE ☐
See reverse side

PLEASE MAKE CHECKS PAYABLE TO:

SECO ENERGY
DEPT # 3035
PO BOX 11407
BIRMINGHAM ALABAMA 35202-1407



18240004196019000003621200000000003

To assure proper credit, please return this section with your payment.

Account Number: 3915978435**Name: GREATER LAKES SAWGRASS BAY CCD****Phone: (407) 757-0864****Service Address: 15840 Sawgrass Bay Blvd - Irrigation, Clermont, FL, 34714****Bill Date: 06/21/2022****Due Date: 07/11/2022****Please Pay: \$31.06**


Sunshine Water Services
 Customer Service: (866) 842-8432
 Collections: (866) 842-8432
www.sunshinewater.com

Meter Information

Badge Nbr	Service Type	Start Read Date	Start Read	End Read Date	End Read	Total Usage	Days in Cycle	Avg Daily Use	Constant
16343168	Water	05/23/2022	164730	06/17/2022	164800	70 GAL	25	2.80 GAL	1

Bill Details**Activity Since Last Bill**

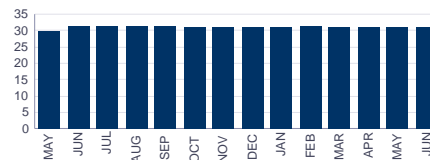
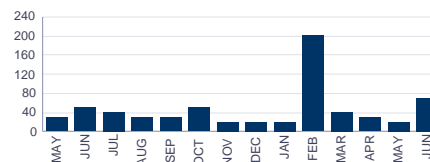
Previous Balance	\$30.91
Payments received as of 06/21/2022	-\$30.91
Balance as of 06/21/2022	\$0.00

Water General Service

Water Base Charge	\$30.85
70 gallons at \$2.93 per 1,000 gallons	\$0.21
Total Water General Service	\$31.06

Current Charges**\$31.06****Total Due Amount****\$31.06****Message Center**

Customers paying by check: processing changes from USPS are causing extended First Class mail delivery times and your bill payment may now take longer to post to your account. View your account and sign up for automatic bill pay at connect.myutility.us

Billing History
in dollars**Consumption History for Water**
in GALDate Rec'd Rizzetta & Co., Inc. 7/18/2022D/M approval RH Date 7/18/22Date entered 7/18/2022Fund 001 GL 53600 OC 4301

Check # _____

The payment for this bill is due upon receipt. Make check payable to: Sunshine Water Services.
 Rate Schedules are available upon request. Visit www.sunshinewater.com for important account offerings



PO BOX 160609
 Altamonte Springs, FL 32716-0609

Account Number: 3915978435

Due Date: 07/11/2022

Please Pay: \$31.06

Amount Paid

Autopay

GREATER LAKES SAWGRASS BAY CCD
 3434 COLDWELL AVE SUITE 200
 TAMPA, FL 33614

Sunshine Water Services
 PO BOX 70723
 PHILADELPHIA PA 19176-0723



Address correction requested on back

Account Number: 8089510000**Name: C/O RIZZETTA & COMPANY INC****Phone: (407) 480-4494****Service Address: Sawgrass & Superior - Irrigation, Clermont, FL, 34714****Bill Date: 06/21/2022****Due Date: 07/11/2022****Please Pay: \$308.50**


**Sunshine
Water Services**
Customer Service: (866) 842-8432
Collections: (866) 842-8432
www.sunshinewater.com

Meter Information

Badge Nbr	Service Type	Start Read Date	Start Read	End Read Date	End Read	Total Usage	Days in Cycle	Avg Daily Use	Constant
07050828	Water	05/23/2022	1799500	06/17/2022	1799500	0 GAL	25	0.00 GAL	1

Bill Details**Activity Since Last Bill**

Previous Balance \$308.50
 Payments received as of 06/21/2022 -\$308.50
 Balance as of 06/21/2022 \$0.00

Water General Service

Water Base Charge \$308.50
 Total Water General Service \$308.50

Current Charges

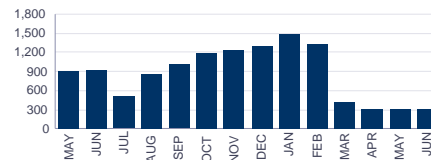
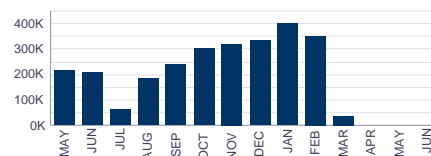
\$308.50

Total Due Amount

\$308.50

Message Center

Customers paying by check: processing changes from USPS are causing extended First Class mail delivery times and your bill payment may now take longer to post to your account. View your account and sign up for automatic bill pay at connect.myutility.us

Billing History
in dollars**Consumption History for Water**
in GAL

Date Rec'd Rizzetta & Co., Inc. 7/18/2022

D/M approval RH Date 7/18/22

Date entered 7/18/2022

Fund 001 GL 53600 OC 4301

Check # _____

The payment for this bill is due upon receipt. Make check payable to: Sunshine Water Services.
 Rate Schedules are available upon request. Visit www.sunshinewater.com for important account offerings



PO BOX 160609
 Altamonte Springs, FL 32716-0609

Account Number: 8089510000

Due Date: 07/11/2022

Please Pay: \$308.50

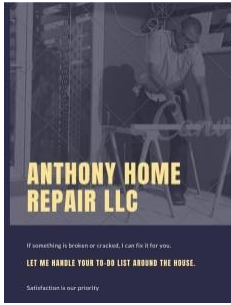
Amount Paid

Autopay

C/O RIZZETTA & COMPANY INC
 SAWGRASS & SUPERIOR - IRRIGATION
 CLERMONT, FL 34714

Sunshine Water Services
 PO BOX 70723
 PHILADELPHIA PA 19176-0723

☐ Address correction requested on back



Anthony Home Repair LLC

603 Spice Trader Way APT G, Orlando, FL 32818
 203-260-8343
 954-371-4798



sethaszora@gmail.com

Tian Smith
 06/23/2022

Business Number :203-260-8343

DUE DATE
 06/23/2022

BALANCE DUE
 USD \$2,500.00

BILL TO

GREATER LAKES/ SAWGRASS BAY CDD

8529 South Park Circle

Suite 330

Orlando, FL 32819

407-472-2471 rhernandez@rizzetta.com

DESCRIPTION	RATE	QTY	AMOUNT
Signs were removed from the community and the holes that were left in the ground as a result of the signs were covered for safety. The signs were broken down and disposed from the premises of the community A total of 25 signs were removed.	\$2,500.00	1	\$2,500.00
TOTAL			\$2,500.00
BALANCE DUE			USD \$2,500.00

Date Rec'd Rizzetta & Co., Inc. 06.27.22

D/M approval RH Date 7/6/22

Date entered 07.01.22

Fund 001 GL 57900 OC 6401

Check # _____



TAB 3

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

ANNUAL FINANCIAL REPORT

September 30, 2021

Greater Lakes/Sawgrass Bay Community Development District

ANNUAL FINANCIAL REPORT

September 30, 2021

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Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

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

REPORT OF INDEPENDENT AUDITORS

To the Board of Supervisors
Greater Lakes/Sawgrass Bay Community Development District
Lake County, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of Greater Lakes/Sawgrass Bay Community Development District as of and for the year ended September 30, 2021, and the related notes to financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Accounting Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Fort Pierce / Stuart



To the Board of Supervisors
Greater Lakes/Sawgrass Bay Community Development District

Opinion

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities and each major fund of Greater Lakes/Sawgrass Bay Community Development District as of September 30, 2021, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Governmental accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by *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 governmental auditing standards generally accepted in the United States of America, which consisted principally of inquires of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated May 3, 2022 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations and contracts. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 Greater Lakes/Sawgrass Bay Community Development District's internal control over financial reporting and compliance.

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

May 3, 2022

Greater Lakes/Sawgrass Bay Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021

Management's discussion and analysis of Greater Lakes/Sawgrass Bay Community Development District's (the "District") financial performance provides an objective and easily readable analysis of the District's financial activities for the fiscal year ended September 30, 2021. The analysis provides summary financial information for the District and should be read in conjunction with the District's financial statements.

OVERVIEW OF THE FINANCIAL STATEMENTS

The District's basic financial statements comprise three components; 1) *Government-wide financial statements*, 2) *Fund financial statements*, and 3) *Notes to financial statements*. The *Government-wide financial statements* present an overall picture of the District's financial position and results of operations. The *Fund financial statements* present financial information for the District's major funds. The *Notes to financial statements* provide additional information concerning the District's finances. This report also contains other supplementary information in addition to the basic financial statements.

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

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

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

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

Greater Lakes/Sawgrass Bay Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

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

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

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

Financial Highlights

The following are the highlights of financial activity for the year ended September 30, 2021.

- ◆ The District's total assets were exceeded by total liabilities by \$(855,105) (net position). Unrestricted net position for Governmental Activities was \$(237,598). Net investment in capital assets was \$(713,381) and restricted net position was \$95,874.
- ◆ Governmental activities revenues totaled \$570,194 while governmental activities expenses totaled \$480,940.

**Greater Lakes/Sawgrass Bay Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District

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

Net Position

	Governmental Activities	
	2021	2020
Current assets	\$ 682,979	\$ 626,579
Restricted assets	395,192	392,416
Capital assets, net	1,444,311	1,518,109
Total Assets	2,522,482	2,537,104
Current liabilities	218,357	197,581
Non-current liabilities	3,159,230	3,283,882
Total Liabilities	3,377,587	3,481,463
Net Position		
Net investment in capital assets	(713,381)	(1,880,773)
Restricted	95,874	314,537
Unrestricted	(237,598)	621,877
Total Net Position	\$ (855,105)	\$ (944,359)

The increase in current assets is related to revenues exceeding expenditures at the fund level in the current year.

The decrease in capital assets is primarily the result of depreciation in the current year.

The decrease in non-current liabilities is the result of the current year principal payment.

The increase in net position is the result of revenues exceeding expenses in the current year.

**Greater Lakes/Sawgrass Bay Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District (Continued)

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

Change in Net Position

	Governmental Activities	
	2021	2020
Program Revenues		
Charges for services	\$ 570,015	\$ 578,654
General Revenues		
Investment earnings	179	6,905
Total Revenues	<u>570,194</u>	<u>585,559</u>
Expenses		
General government	71,452	79,461
Physical environment	224,053	221,667
Culture/recreation	700	500
Interest and other charges	<u>184,735</u>	<u>191,553</u>
Total Expenses	<u>480,940</u>	<u>493,181</u>
Change in Net Position	89,254	92,378
Net Position - Beginning of Year	<u>(944,359)</u>	<u>(1,036,737)</u>
Net Position - End of Year	<u><u>\$ (855,105)</u></u>	<u><u>\$ (944,359)</u></u>

The decrease in charges for services primarily relates to a reduction in General Fund special assessments in the current year.

The decrease in general government is related to the decrease in engineering fees in the current year.

**Greater Lakes/Sawgrass Bay Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Capital Assets Activity

The following schedule provides a summary of the District's capital assets as of September 30, 2021 and 2020.

<u>Description</u>	Governmental Activities	
	<u>2021</u>	<u>2020</u>
Land	\$ 681,731	\$ 681,731
Infrastructure	1,475,961	1,475,961
Accumulated depreciation	<u>(713,381)</u>	<u>(639,583)</u>
Total Capital Assets (Net)	<u>\$ 1,444,311</u>	<u>\$ 1,518,109</u>

The activity for the year consisted of \$73,798 in depreciation.

General Fund Budgetary Highlights

Actual expenditures were less than the total budget for the year ended September 30, 2021 because of less engineering and legal expenditures than were anticipated.

There were no amendments to the budget.

Debt Management

Governmental Activities debt includes the following:

- In August 2006, the District issued \$15,995,000 Series 2006A Special Assessment Bonds. These bonds were issued to finance the costs of the Series 2006A Project. The balance outstanding at September 30, 2021 was \$3,285,000.

**Greater Lakes/Sawgrass Bay Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Economic Factors and Next Year's Budget

Greater Lakes/Sawgrass Bay Community Development District does not expect any economic factors to have any significant effect on the financial positions or results of operation of the District in fiscal year 2022.

Request for Information

The financial report is designed to provide a general overview of Greater Lakes/Sawgrass Bay Community Development District's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Greater Lakes/Sawgrass Bay Community Development District, Rizzetta & Company, 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614.

Greater Lakes/Sawgrass Bay Community Development District
STATEMENT OF NET POSITION
September 30, 2021

	Governmental Activities
ASSETS	
Current Assets	
Cash	\$ 663,522
Prepaid expenses	19,387
Deposits	70
Total Current Assets	<u>682,979</u>
Non-Current Assets	
Restricted assets	
Investments	395,192
Capital Assets, Not Being Depreciated	
Land	681,731
Capital Assets, Being Depreciated	
Infrastructure	1,475,961
Less: accumulated depreciation	<u>(713,381)</u>
Total Non-Current Assets	<u>1,839,503</u>
Total Assets	<u>2,522,482</u>
LIABILITIES	
Current Liabilities	
Accounts payable and accrued expenses	23,076
Accrued interest	75,281
Bonds payable - current portion	120,000
Total Current Liabilities	<u>218,357</u>
Non-Current Liabilities	
Bonds payable	3,159,230
Total Liabilities	<u>3,377,587</u>
NET POSITION	
Net investment in capital assets	(713,381)
Restricted for debt service	95,874
Unrestricted	<u>(237,598)</u>
Total Net Position	<u><u>\$ (855,105)</u></u>

See accompanying notes to financial statements.

Greater Lakes/Sawgrass Bay Community Development District
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2021

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues Charges for Services</u>	<u>Net (Expense) Revenues and Changes in Net Position Governmental Activities</u>
Governmental Activities			
General government	\$ (71,452)	\$ 83,642	\$ 12,190
Physical environment	(224,053)	175,890	(48,163)
Culture/recreation	(700)	819	119
Interest and other charges	(184,735)	309,664	124,929
Total Governmental Activities	<u>\$ (480,940)</u>	<u>\$ 570,015</u>	<u>89,075</u>
General revenues:			
Investment earnings			<u>179</u>
Change in Net Position			89,254
Net Position - Beginning of year			<u>(944,359)</u>
Net Position - End of year			<u>\$ (855,105)</u>

See accompanying notes to financial statements.

Greater Lakes/Sawgrass Bay Community Development District
BALANCE SHEET –
GOVERNMENTAL FUNDS
September 30, 2021

	General	Debt Service	Total Governmental Funds
ASSETS			
Cash	\$ 663,522	\$ -	\$ 663,522
Prepaid expenses	19,387	-	19,387
Deposits	70	-	70
Restricted assets			
Investments, at fair value	-	395,192	395,192
Total Assets	<u><u>\$ 682,979</u></u>	<u><u>\$ 395,192</u></u>	<u><u>\$ 1,078,171</u></u>
 LIABILITIES AND FUND BALANCES			
 LIABILITIES			
Accounts payable and accrued expenses	<u>\$ 23,076</u>	<u>\$ -</u>	<u>\$ 23,076</u>
 FUND BALANCES			
Nonspendable - prepaid expenses/deposits	19,457	-	19,457
Restricted			
Debt service	-	395,192	395,192
Unassigned	<u>640,446</u>	<u>-</u>	<u>640,446</u>
Total Fund Balances	<u><u>659,903</u></u>	<u><u>395,192</u></u>	<u><u>1,055,095</u></u>
 Total Liabilities and Fund Balances	<u><u>\$ 682,979</u></u>	<u><u>\$ 395,192</u></u>	<u><u>\$ 1,078,171</u></u>

See accompanying notes to financial statements.

Greater Lakes/Sawgrass Bay Community Development District
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
September 30, 2021

Total Governmental Fund Balances	\$ 1,055,095
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets including land, \$681,731, infrastructure, \$1,475,961, net of accumulated depreciation, \$(713,381), used in governmental activities are not current financial resources and; therefore, are not reported at the fund level.	1,444,311
Long-term liabilities, including bonds payable, \$(3,285,000), net of bond discount, net, \$5,770, are not due and payable in the current period and therefore, are not reported at the fund level.	(3,279,230)
Accrued interest expense for long-term debt is not a current financial use, and therefore, is not reported at the fund level.	<u>(75,281)</u>
Net Position of Governmental Activities	<u><u>\$ (855,105)</u></u>

See accompanying notes to financial statements.

Greater Lakes/Sawgrass Bay Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES –
GOVERNMENTAL FUNDS
For the Year Ended September 30, 2021

	General	Debt Service	Total Governmental Funds
REVENUES			
Special assessments	\$ 260,351	\$ 309,664	\$ 570,015
Investment earnings	82	97	179
Total Revenues	<u>260,433</u>	<u>309,761</u>	<u>570,194</u>
EXPENDITURES			
Current			
General government	71,452	-	71,452
Physical environment	150,255	-	150,255
Culture/recreation	700	-	700
Debt service			
Principal	-	120,000	120,000
Interest	-	187,138	187,138
Total Expenditures	<u>222,407</u>	<u>307,138</u>	<u>529,545</u>
Net change in fund balances	38,026	2,623	40,649
Fund Balances - Beginning of year	<u>621,877</u>	<u>392,569</u>	<u>1,014,446</u>
Fund Balances - End of year	<u><u>\$ 659,903</u></u>	<u><u>\$ 395,192</u></u>	<u><u>\$ 1,055,095</u></u>

See accompanying notes to financial statements.

Greater Lakes/Sawgrass Bay Community Development District
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2021

Net Change in Fund Balances - Total Governmental Funds	\$	40,649
--	----	--------

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures; however, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation. This is the amount of depreciation in the current period.		(73,798)
--	--	----------

Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.		120,000
--	--	---------

Bond discount is amortized at the government-wide level as interest over the life of the associated bonds payable. This is the current year amount amortized.		(348)
---	--	-------

In the Statement of Activities, interest is accrued on outstanding bonds, whereas in governmental funds, interest expenditures are reported when due. This is the net amount between the prior year and the current year accruals.		2,751
--	--	-------

Change in Net Position of Governmental Activities	\$	89,254
---	----	--------

See accompanying notes to financial statements.

Greater Lakes/Sawgrass Bay Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES – BUDGET AND ACTUAL – GENERAL FUND
For the Year Ended September 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Special assessments	\$ 258,600	\$ 258,600	\$ 260,351	\$ 1,751
Investment earnings	-	-	82	82
Total Revenues	<u>258,600</u>	<u>258,600</u>	<u>260,433</u>	<u>1,833</u>
Expenditures				
Current				
General government	95,664	95,664	71,452	24,212
Physical environment	160,736	160,736	150,255	10,481
Culture/recreation	10,000	10,000	700	9,300
Total Expenditures	<u>266,400</u>	<u>266,400</u>	<u>222,407</u>	<u>43,993</u>
Net change in fund balances	(7,800)	(7,800)	38,026	45,826
Fund Balances - Beginning of year	<u>7,800</u>	<u>7,800</u>	<u>621,877</u>	<u>614,077</u>
Fund Balances - End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 659,903</u>	<u>\$ 659,903</u>

See accompanying notes to financial statements.

Greater Lakes/Sawgrass Bay Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

1. Reporting Entity

The District was established on July 19, 2005, by Ordinance No. 2005-54 of the Board of County Commissioners of Lake County, Florida. The District was established pursuant to the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, as amended (the "Act"), as a Community Development District. The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of the infrastructure necessary for community development within its jurisdiction. The District is governed by a five-member Board of Supervisors. The Supervisors are elected on an at-large basis by the landowners of the District. The District operates within the criteria established by Chapter 190, Florida Statutes. The Board has the responsibility for allocating and levying assessments, approving budgets, exercising control over facilities and properties, controlling the use of funds generated by the District, approving the hiring and firing of key personnel, and financing improvements.

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

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

2. Measurement Focus and Basis of Accounting

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

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

Greater Lakes/Sawgrass Bay Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

a. Government-wide Financial Statements

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

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

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

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

b. Fund Financial Statements

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

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

Greater Lakes/Sawgrass Bay Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds

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

The District has various policies governing the fund balance classifications.

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

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

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

Unassigned Fund Balance – This classification is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications. Unassigned fund balance is considered to be utilized first when expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

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

Greater Lakes/Sawgrass Bay Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds (Continued)

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

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Interest associated with the current fiscal period is considered to be an accrual item and so has been recognized as revenue of the current fiscal period.

Under the current financial resources measurement focus, only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered to be a measure of “available spendable resources”. Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of “available spendable resources” during a period.

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

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

Debt service expenditures are recorded only when payment is due.

3. Basis of Presentation

a. Governmental Major Funds

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

Greater Lakes/Sawgrass Bay Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Basis of Presentation (Continued)

a. Governmental Major Funds (Continued)

Debt Service Fund – The Debt Service Fund accounts for debt service requirements to retire certain special assessment revenue bonds which were used to finance the construction of District infrastructure improvements. The bond series is secured by a pledge of debt service special assessment revenues in any fiscal year related to the improvements. A lien is placed on all benefited land in relationship to the debt outstanding.

b. Non-current Governmental Assets/Liabilities

GASB Statement 34 requires that non-current governmental assets, such as land and infrastructure, and non-current governmental liabilities, such as special assessment bonds, be reported in the governmental activities column in the government-wide Statement of Net Position.

4. Assets, Liabilities and Net Position or Equity

a. Cash and Investments

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

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

1. Direct obligations of the United States Treasury;
2. The Local Government Surplus Funds Trust or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperative Act of 1969;
3. Interest-bearing time deposits or savings accounts in authorized qualified public depositories;
4. Securities and Exchange Commission, registered money market funds with the highest credit quality rating from a nationally recognized rating agency.

Greater Lakes/Sawgrass Bay Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Assets, Liabilities and Net Position or Equity (Continued)

b. Receivables and Payables

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as “due to/from other funds”. Any residual balances outstanding between the governmental activities and business-type activities are reported as “internal balances”.

c. Net Position

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

d. Capital Assets

Capital assets, which include infrastructure, are reported in the applicable governmental activities column.

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

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

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

Depreciation of capital assets is computed and recorded by utilizing the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows:

Infrastructure	20 years
----------------	----------

Greater Lakes/Sawgrass Bay Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Assets, Liabilities and Net Position or Equity (Continued)

e. Budgets

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

NOTE B – CASH AND INVESTMENTS

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

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a formal deposit policy for custodial credit risk, however, they follow the provisions of Chapter 280, Florida Statutes regarding deposits and investments. As of September 30, 2021, the District's bank balance was \$664,200 and the carrying value was \$663,522. Exposure to custodial credit risk was as follows. The District maintains all deposits in a qualified public depository in accordance with the provisions of Chapter 280, Florida Statutes, which means that all deposits are fully insured by Federal Depositors Insurance or collateralized under Chapter 280, Florida Statutes.

Greater Lakes/Sawgrass Bay Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE B – CASH AND INVESTMENTS (CONTINUED)

As of September 30, 2021, the District had the following investments and maturities:

<u>Investment</u>	<u>Maturity</u>	<u>Fair Value</u>
First American Treasury Obligation	13 days*	<u>\$395,192</u>

*Maturity is a weighted maturity.

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

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

Based on the criteria in the preceding paragraph, the investment listed above is a Level 1 asset.

Interest Rate Risk

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

Credit Risk

The District's investments are limited by state statutory requirements and bond compliance. The District has no investment policy that would further limit its investment choices. As of September 30, 2021, the District's investment in First American Treasury Obligation was rated AAAM by Standard & Poor's.

Concentration of Credit Risk

The District places no limit on the amount it may invest in any one fund. The investment in the First American Treasury Obligation is 100% of the District's total investments.

The types of deposits and investments and their level of risk exposure as of September 30, 2021 were typical of these items during the fiscal year then ended. The District considers any decline in fair value for certain investments to be temporary.

Greater Lakes/Sawgrass Bay Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE C – SPECIAL ASSESSMENT REVENUES

Assessments are non-ad valorem assessments imposed on assessable lands located within the District. Assessments may be levied on property to pay for the operation and maintenance of the District, as well as to pay for debt service on the District's Bonds. The fiscal year for which the annual operation and maintenance assessments may be levied begins October 1, and when such annual assessments are collected on the tax roll, discounts are available for payments through February 28, and assessments 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 considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

NOTE D – CAPITAL ASSETS

Capital Asset activity for the year ended September 30, 2021 was as follows:

	October 1, 2020	Additions	Disposals	September 30, 2021
<u>Governmental Activities:</u>				
Capital assets, not being depreciated				
Land	\$ 681,731	\$ -	\$ -	\$ 681,731
Capital assets, being depreciated:				
Infrastructure	1,475,961	-	-	1,475,961
Less accumulated depreciation for:				
Infrastructure	(639,583)	(73,798)	-	(713,381)
Capital assets being depreciated, net	<u>836,378</u>	<u>(73,798)</u>	<u>-</u>	<u>762,580</u>
Governmental Activities Capital Assets, net	<u>\$ 1,518,109</u>	<u>\$ (73,798)</u>	<u>\$ -</u>	<u>\$ 1,444,311</u>

Depreciation of \$73,798 was charged to physical environment.

NOTE E – LONG-TERM DEBT

The following is a summary of activity for long-term debt of the District for the year ended September 30, 2021:

Bonds Payable at October 1, 2020	\$ 3,405,000
Principal payments	<u>(120,000)</u>
Bonds Payable at September 30, 2021	3,285,000
Bond discount, net	<u>(5,770)</u>
Bonds Payable, net at September 30, 2021	<u>\$ 3,279,230</u>

Greater Lakes/Sawgrass Bay Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE E – LONG-TERM DEBT (CONTINUED)

Long-term debt is comprised of the following:

Special Assessment Bonds

\$15,995,000 Series 2006A Special Assessment Bonds due in annual installments beginning May 2009 and maturing May 2038. Interest at 5.5% due in May and November and starting in November 2006. Current portion is \$120,000. \$ 3,285,000

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2021 are as follows:

Year Ending September 30,	Principal	Interest	Total
2022	\$ 120,000	\$ 180,675	\$ 300,675
2023	130,000	174,075	304,075
2024	135,000	166,925	301,925
2025	140,000	159,500	299,500
2026	150,000	151,800	301,800
2027-2031	890,000	625,075	1,515,075
2032-2036	1,170,000	351,175	1,521,175
2037-2038	550,000	45,375	595,375
Totals	<u>\$ 3,285,000</u>	<u>\$ 1,854,600</u>	<u>\$ 5,139,600</u>

Summary of Significant Bonds Resolution Terms and Covenants

The District agreed to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District is in compliance with the requirements of the Trust Indenture.

The Bonds are subject to optional redemption at the option of the District any time after May 1, 2015. The Bonds are also subject to extraordinary mandatory redemption prior to maturity as outlined in the Trust Indenture.

Depository Funds – The bond resolution establishes certain funds and determines the order in which revenues are to be deposited into these funds. A description of the significant funds, including their purposes, is as follows:

1. Reserve Fund – The Series 2006A Reserve Account was funded from the proceeds of the Series 2006A Bonds. The current calculation is the reserve account percentage times the deemed outstanding amount. Monies held in the reserve accounts will be used only for the purposes established in the Trust Indenture.

	<u>Reserve Balance</u>	<u>Reserve Requirement</u>
Series 2006A Special Assessment Bonds	<u>\$ 231,895</u>	<u>\$ 224,037</u>

Greater Lakes/Sawgrass Bay Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE F – CONTINGENCIES

The District has filed suit against a developer, concerning damage to approximately 800 feet of a wall owned by the District and caused by the defendant's actions in directly or causing others to fail to comply with grading elevations while grading single family lots in the District development. As a result of the negligent grading, fill dirt for a number of lots was piled against the wall damaging the wall and causing it to fail in sections. The wall was designed as decorative community wall for aesthetic and privacy purposes and not intended to serve as a structural or retaining wall. In the prior year, the District secured engineering analysis estimating a replacement of the wall in the affected area costing approximately \$425,000. Subsequent to year end, a settlement has been reached between the District and the developer agreeing on a cost sharing, sliding scale which is to be utilized during the repair period ending December 31, 2024.

The cost of the repairs for the District cannot be determined at this time and, therefore, no amounts related to this matter have been reflected in the financial statements.

NOTE G – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; natural disasters; and environmental remediation. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There have been no claims over the past three years.



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

To the Board of Supervisors
Greater Lakes/Sawgrass Bay Community Development District
Lake 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 Greater Lakes/Sawgrass Bay Community Development District, as of and for the year ended September 30, 2021, and the related notes to the financial statements, and have issued our report thereon dated May 3, 2022.

Internal Control Over Financial Reporting

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

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

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



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

Board of Supervisors
Greater Lakes/Sawgrass Bay Community Development District

Compliance and Other Matters

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

Purpose of this Report

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

*Berger Toombs Elam
Gaines & Frank*

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

May 3, 2022



Berger, Toombs, Elam, Gaines & Frank

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MANAGEMENT LETTER

To the Board of Supervisors
Greater Lakes/Sawgrass Bay Community Development District
Lake County, Florida

Report on the Financial Statements

We have audited the financial statements of the Greater Lakes/Sawgrass Bay Community Development District as of and for the year ended September 30, 2021, and have issued our report thereon dated May 3, 2022.

Auditor's Responsibility

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

Other Reports and Schedule

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and our Independent Auditor's Report on an examination conducted in accordance with AICPA Professionals Standards, AT-C Section 315 regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in that report, which is dated May 3, 2022, should be considered in conjunction with this management letter.

Prior Audit Findings

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



To the Board of Supervisors
Greater Lakes/Sawgrass Bay Community Development District

Financial Condition and Management

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

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial conditions assessment procedures as of September 30, 2021 for the Greater Lakes/Sawgrass Bay Community Development District. It is management's responsibility to monitor the Greater Lakes/Sawgrass Bay Community Development District's financial condition; our financial condition assessment was based in part on the representations made by management and the review of the financial information provided by the same.

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

Specific Information

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

As required by Section 218.39(3)(c) and Section 218.32(1)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the Greater Lakes/Sawgrass Bay Community Development District reported:

- 1) The total number of district employees compensated in the last pay period of the District's fiscal year: 0
- 2) The total number of independent contractors to whom nonemployee compensation, defined as individuals or entities that receive 1099s, was paid in the last month of the District's fiscal year: 7
- 3) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency: N/A
- 4) All compensation earned by or awarded to nonemployee independent contractors, defined as entities or individuals that receive 1099s, whether paid or accrued, regardless of contingency: \$9,350
- 5) Each construction project with a total cost of at least \$65,000 approved by the District that is scheduled to begin on or after October 1, 2020, together with the total expenditures for such project: The District had no construction projects during the year.
- 6) A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the District amends a final adopted budget under Section 189.016(6), Florida Statutes: There were no amendments to the FY 2021 budget.



To the Board of Supervisors
Greater Lakes/Sawgrass Bay Community Development District

As required by Section 218.39(3)(c) and Section 218.32(1)(c), Florida Statutes, and Section 10.554(1)(i)8, Rules of the Auditor General, the Greater Lakes/Sawgrass Bay Community Development District reported:

- 1) The rate or rates of non-ad valorem special assessments imposed by the District: General Fund \$208.38 and Debt Service \$911.80.
- 2) The amount of special assessments collected by or on behalf of the District: \$570,015.
- 3) The total amount of outstanding bonds issued by the District and the terms of such bonds Series 2006A Bonds, \$3,285,000 bonds outstanding, maturing in May 2038.

Additional Matters

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

Purpose of this Letter

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

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

May 3, 2022



**Berger, Toombs, Elam,
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**INDEPENDENT ACCOUNTANTS' REPORT/COMPLIANCE WITH
SECTION 218.415, FLORIDA STATUTES**

To the Board of Supervisors
Greater Lakes/Sawgrass Bay Community Development District
Lake County, Florida

We have examined Greater Lakes/Sawgrass Bay Community Development District's compliance with Section 218.415, Florida Statutes during the year ended September 30, 2021. Management is responsible for Greater Lakes/Sawgrass Bay Community Development District's compliance with those requirements. Our responsibility is to express an opinion on Greater Lakes/Sawgrass Bay Community Development District's compliance based on our examination.

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

In our opinion, Greater Lakes/Sawgrass Bay Community Development District complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2021.

*Berger Toombs Elam
Gaines & Frank*

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

May 3, 2022

BUSINESS ITEMS

TAB 4

AGREEMENT

This Agreement is made and entered into this ____ day of _____, 2022, by and among Greater Lakes/Sawgrass Bay Community Development District, a special purpose governmental entity established pursuant to Chapter 190, Florida Statutes, (hereinafter the “CDD” or “District”) and Lake County Properties, LLC, (hereinafter “LCP”).

- A. Whereas, LCP owns property (“Property”) adjacent to the District.
- B. Whereas, the District desires to have a fence erected on the Property.
- C. Whereas, LCP has a proposed Site Security Agreement with Forest Environmental Solutions, LLC (“Fence Agreement”) regarding the installation of a fence on the Property. A true and correct copy of the Fence Agreement is attached hereto as Exhibit A.

NOW, THEREFORE, for and in consideration of the mutual covenants set forth herein, together with other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Parties agree as follows:

- 1. Recitals. The foregoing recitals are true and correct and incorporated herein by reference.
- 2. Fence Agreement. LCP shall enter into the Fence Agreement attached as **Exhibit A**.
- 3. Payment. Upon completion of the fence installation, the District shall pay LCP the total cost pursuant to the Fence Agreement.
- 4. Indemnification. LCP hereby indemnifies the District and agrees to hold the District harmless from and against any loss, damage, personal injury, death, property damage, liens, or liabilities actually incurred which LCP actually suffers as a result of the fence installation or any activities taken pursuant to the Fence Agreement.
- 5. General Legal Requirements.
 - a. Sovereign Immunity: The District and its Board of Supervisors shall have and retain sovereign immunity to the fullest extent allowable by law, and there shall be no obligations except for those expressly set forth in this Agreement. In any litigation subject to Section 768.28, Florida Statutes, the District reserves all of its rights and the limitations of liability therein contained. Nothing in this Agreement shall be interpreted or permitted to waive, diminish or alter in any manner both common law and statutory sovereign immunity rights enjoyed by the District and its Supervisors.
 - b. Exclusive Venue: The mandatory venue of any litigation arising out of or related to this Agreement, the enforcement of this Agreement or any matter

related to the construction improvements contemplated herein shall be in the court of appropriate jurisdiction in Lake County, Florida. Florida law shall apply. If a federal question is presented and federal court jurisdiction is invoked, then the mandatory venue shall be the District of the Middle District of Florida, Orlando Division.

- c. No Third Party Beneficiaries: There are no third party beneficiaries incidental or intended to this Agreement. Only the parties to this Agreement shall have any rights hereunder except for the rights of successors in interest.
- d. Successors: This Agreement shall be binding upon and will inure to the benefit of the successors in interest of either party, and also bound to the terms of this Agreement shall be all affiliates, subsidiaries, holding companies, apex management officials and assigns (if assignment is permitted) of the Developer, including without limitation any special purpose entity which the Developer has caused or participated in the formation of for the purpose of development within the jurisdictional boundaries of the District.
- e. Assignment: Assignment is prohibited unless the party that wishes to make an assignment of this Agreement or any rights hereunder obtains prior written permission of the other party. With respect to permission from the District, only the Board of Supervisors voting by majority of quorum present in a public meeting held pursuant to the requirements of Chapter 286 will be sufficient to give any authority.
- f. Authority: The District is not bound by any statement or action of any employee, agent or individual supervisor of the District. The District may only take action that modifies or amends this Agreement or which binds the District in any manner if the Board of Supervisors has properly noticed the item for a public meeting, the item is properly placed on the agenda and a majority of quorum present votes to sustain the item amending or altering any aspect of this Agreement or binding the District in any manner, and the approval by majority vote is thereafter spread upon the minutes of the District as part of its official record.

The effective date of this Agreement is _____

GREATER LAKES/SAWGRASS BAY CDD

By: _____
Print Name: _____
Title: _____

Lake County Properties, LLC,

By: _____
Print Name: _____
Title: _____

TAB 5

RESOLUTION 2022-06

THE ANNUAL APPROPRIATION RESOLUTION OF THE GREATER LAKES/SAWGRASS BAY COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGETS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022 AND ENDING SEPTEMBER 30, 2023; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2022, submitted to the Board of Supervisors (“**Board**”) of the Greater Lakes/Sawgrass Bay Community Development District (“**District**”) proposed budgets (“**Proposed Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”) along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, at least sixty (60) days prior to the adoption of the Proposed Budget, the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), *Florida Statutes*; and

WHEREAS, the Board set August 17, 2022 as the date for a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, the District Manager posted the Proposed Budget on the District’s website at least two days before the public hearing; and

WHEREAS, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 1st of each year, the Board, by passage of the Annual Appropriation Resolution, shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

WHEREAS, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE GREATER LAKES/SAWGRASS BAY COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. BUDGET

- a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District's Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. The Proposed Budget, attached hereto as **Exhibit "A,"** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2) (a), *Florida Statutes* ("**Adopted Budget**"), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the Greater Lakes/Sawgrass Bay Community Development District for the Fiscal Year Ending September 30, 2023."
- d. The Adopted Budget shall be posted by the District Manager on the District's official website within thirty (30) days after adoption, and shall remain on the website for at least 2 years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2022/2023, the sum of \$ _____ to be raised by the levy of assessments and otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District, exclusive of collection costs, during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$_____
DEBT SERVICE FUND – SERIES 2022	\$_____
TOTAL ALL FUNDS	\$_____

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2022/2023 or within 60 days following the end of the Fiscal Year 2022/2023 may amend its Adopted Budget for that fiscal year as follows:

- a. The Board may authorize an increase or decrease in line-item appropriations within a fund by motion recorded in the minutes if the total appropriations of the fund do not increase.

- b. The District Manager or Treasurer may authorize an increase or decrease in line-item appropriations within a fund if the total appropriations of the fund do not increase and if the aggregate change in the original appropriation item does not exceed \$10,000 or 10% of the original appropriation.
- c. By resolution, the Board may increase any appropriation item and/or fund to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.
- d. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must establish administrative procedures to ensure that any budget amendments are in compliance with this Section 3 and Section 189.016, *Florida Statutes*, among other applicable laws. Among other procedures, the District Manager or Treasurer must ensure that any amendments to budget under subparagraphs c. and d. above are posted on the District's website within 5 days after adoption and remain on the website for at least 2 years.

SECTION 4. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 17th DAY OF AUGUST, 2022.

ATTEST:

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

Assistant Secretary

By: _____

Its: _____

Exhibit A: Adopted Budgets for Fiscal Year 2022/2023

Exhibit A:

Adopted Budgets for Fiscal Year 2022/2023



Rizzetta & Company

Greater Lakes/Sawgrass Bay CDD Community Development District

<http://glbcdd.org>

**Approved Proposed Budget for
Fiscal Year 2022/2023**

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Rizzetta & Company

**Proposed Budget
Greater Lakes/Sawgrass Bay Community Development District
General Fund
Fiscal Year 2022/23**

	Chart of Accounts Classification	Actual YTD through 04/30/22	Projected Annual Totals 2021/2022	Annual Budget for 2021/2022	Budget for 2022/2023	Budget Increase (Decrease) vs 2021/2022	Comments
1	REVENUES						
2							
3	Special Assessments						
4	Tax Roll*	\$ 260,458	\$ 260,458	\$ 252,600	\$ 268,214	\$ 15,614	Tax roll Allocations to be determined and adjusted upon final certification of county rolls
5							
6							
7	TOTAL REVENUES	\$ 260,458	\$ 260,458	\$ 252,600	\$ 268,214	\$ 15,614	
8							
9	TOTAL REVENUES AND BALANCE FORWARD	\$ 260,458	\$ 260,458	\$ 252,600	\$ 268,214	\$ 15,614	
10							
11	<i>*Allocation of assessments between the Tax Roll and Off Roll are estimates only and subject to change prior to certification.</i>						
12							
13	EXPENDITURES - ADMINISTRATIVE						
14							
15	Legislative						
16	Supervisor Fees	\$ 3,600	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	
17	Financial & Administrative						
18	Administrative Services	\$ 3,863	\$ 4,635	\$ 4,635	\$ 4,820	\$ 185	COL adjustment
19	District Management	\$ 12,017	\$ 14,420	\$ 14,420	\$ 14,997	\$ 577	COL adjustment
20	District Engineer	\$ 7,560	\$ 11,000	\$ 11,000	\$ 11,000	\$ -	
21	Disclosure Report	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	
22	Trustees Fees	\$ 3,457	\$ 3,457	\$ 3,457	\$ 3,457	\$ -	
23	Assessment Roll	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,200	\$ 200	COL adjustment
24	Financial & Revenue Collections	\$ 3,090	\$ 3,708	\$ 3,708	\$ 3,856	\$ 148	COL adjustment
25	Accounting Services	\$ 11,381	\$ 13,657	\$ 13,657	\$ 14,203	\$ 546	COL adjustment
26	Auditing Services	\$ 3,085	\$ 3,400	\$ 3,400	\$ 3,400	\$ -	
27	Arbitrage Rebate Calculation	\$ -	\$ 500	\$ 500	\$ 500	\$ -	
28	Public Officials Liability Insurance	\$ 2,826	\$ 2,826	\$ 2,960	\$ 3,391	\$ 431	Based on Insurance estimates
29	Legal Advertising	\$ 3,523	\$ 4,000	\$ 1,500	\$ 5,000	\$ 3,500	Increased cost of newspaper publication
30	Dues, Licenses & Fees	\$ 210	\$ 210	\$ 175	\$ 175	\$ -	
31	Miscellaneous Fees	\$ 503	\$ 503	\$ 500	\$ 500	\$ -	
32	Tax Collector /Property Appraiser Fees	\$ -	\$ 200	\$ 200	\$ 200	\$ -	Maintained at same rate
33	Website Hosting, Maintenance, Backup	\$ 3,288	\$ 3,300	\$ 3,300	\$ 3,300	\$ -	Maintained at same rate
34	Legal Counsel						
35	District Counsel	\$ 6,501	\$ 12,000	\$ 15,000	\$ 15,000	\$ -	
36	Special Legal Services						
37	Litigation Services	\$ -	\$ 3,000	\$ 4,000	\$ 4,000	\$ -	
38							
39	Administrative Subtotal	\$ 70,904	\$ 92,816	\$ 94,412	\$ 99,999	\$ 5,587	
40							
41	EXPENDITURES - FIELD OPERATIONS						
42							
43	Electric Utility Services						
44	Utility Services	\$ 679	\$ 800	\$ 800	\$ 800	\$ -	
45	Street Lights	\$ 20,683	\$ 25,000	\$ 25,000	\$ 26,250	\$ 1,250	Estimated utility company increase
46	Water-Sewer Combination Services						
47	Utility Services	\$ 9,502	\$ 15,000	\$ 16,000	\$ 16,000	\$ -	
48	Other Physical Environment						
49	General Liability/Property Insurance	\$ 13,104	\$ 13,104	\$ 13,588	\$ 15,725	\$ 2,137	Based on Insurance estimates
50	Entry & Walls Maintenance	\$ -	\$ -	\$ 8,300	\$ 8,300	\$ -	
51	Pressure Washing - Brickwall Seal	\$ 89,700	\$ 89,700	\$ -			
52	Landscape Maintenance	\$ 57,500	\$ 69,000	\$ 69,000	\$ 73,140	\$ 4,140	Forecasted 6% increase (fuel surcharge-Labor)
53	Irrigation Repairs	\$ 887	\$ 1,000	\$ 4,000	\$ 4,000	\$ -	
54	Landscape Replacement Plants	\$ 540	\$ 3,000	\$ 3,500	\$ 6,000	\$ 2,500	Increased cost of goods
55	Annual Mulching	\$ -	\$ 14,000	\$ 14,000	\$ 16,000	\$ 2,000	Consistent with current mulching pricing
56							
57	Contingency						
58	Miscellaneous Contingency	\$ 9,146	\$ 9,146	\$ 2,000	\$ 2,000	\$ -	Maintained at same rate
59	Wall Claim Expense	\$ 800	\$ 800	\$ 2,000	\$ -	\$ (2,000)	Now reflected in reserve budget
60							
61							
62	Field Operations Subtotal	\$ 202,541	\$ 240,550	\$ 158,188	\$ 168,215	\$ 10,027	
63							
64							
65							
66	TOTAL EXPENDITURES	\$ 273,445	\$ 333,366	\$ 252,600	\$ 268,214	\$ 15,614	
67							
68	EXCESS OF REVENUES OVER EXPENDITURES	\$ (12,987)	\$ (72,908)	\$ -	\$ -	\$ -	

Proposed Budget
Greater Lakes/Sawgrass Bay Community Development District
Reserve Fund
Fiscal Year 2022/23

	Chart of Accounts Classification	Budget for 2022/2023	Budget Increase (Decrease) vs 2021/2022	Comments
1	REVENUES			
2				
3	Special Assessments			
4	Tax Roll*	\$ 17,000	\$ 17,000	Establishing Reserve account
5				
6	TOTAL REVENUES	\$ 17,000	\$ 17,000	
7				
8	TOTAL REVENUES AND BALANCE FORWARD	\$ 17,000	\$ 17,000	
9				
10	<i>*Allocation of assessments between the Tax Roll and Off Roll are estimates only and subject to change prior to certification.</i>			
11				
12	EXPENDITURES			
13				
14	Contingency			
15	Capital Reserves	\$ 17,000	\$ 17,000	Based on results from reserve study
16				
17	TOTAL EXPENDITURES	\$ 17,000	\$ 17,000	
18				
19	EXCESS OF REVENUES OVER EXPENDITURES	\$ -	\$ -	

Debt Service

Fiscal Year 2022/2023

Chart of Accounts Classification	Series 2022	Budget for 2022/2023
REVENUES		
Special Assessments		
Net Special Assessments	\$232,554.26	\$232,554.26
TOTAL REVENUES	\$232,554.26	\$232,554.26
EXPENDITURES		
Administrative		
Debt Service Obligation	\$232,554.26	\$232,554.26
Administrative Subtotal	\$232,554.26	\$232,554.26
TOTAL EXPENDITURES	\$232,554.26	\$232,554.26
EXCESS OF REVENUES OVER EXPENDITURES	\$0.00	\$0.00

Lake County Collection Costs (2%) and Early payment Discounts (4%)

6.0%

Gross assessments**\$247,398.15****Notes:**

Tax Roll County Collection Costs and Early Payment Discount is 6.0% of Tax Roll. Budgeted net of tax roll assessments. See Assessment Table.

Greater Lakes / Sawgrass Bay Community Development District

FISCAL YEAR 2022/2023 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

2022/2023 O&M Budget		\$285,214.00
Lake County Collection Cost @	2%	\$6,068.38
Early Payment Discount @	4%	\$12,136.77
2022/2023 Total		\$303,419.15

2021/2022 O&M Budget	\$258,600.00
2022/2023 O&M Budget	\$285,214.00

Total Difference	\$26,614.00
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	PER UNIT ANNUAL ASSESSMENT		Proposed Increase / Decrease	
	2021/2022	2022/2023	\$	%
Debt Service - Single Family 51'	\$797.90	\$603.21	-\$194.69	-24.40%
Operations/Maintenance - Single Family 51'	\$221.68	\$244.50	\$22.82	10.29%
Total	\$1,019.58	\$847.71	-\$171.87	-16.86%
Debt Service - Single Family 51' ⁽¹⁾	\$0.00	\$0.00	\$0.00	0.00%
Operations/Maintenance - Single Family 51'	\$221.68	\$244.50	\$22.82	10.29%
Total	\$221.68	\$244.50	\$22.82	9.33%
Debt Service - Single Family 62'	\$970.00	\$733.32	-\$236.68	-24.40%
Operations/Maintenance - Single Family 62'	\$221.68	\$244.50	\$22.82	10.29%
Total	\$1,191.68	\$977.82	-\$213.86	-17.95%
Debt Service - Single Family 62' ⁽¹⁾	\$0.00	\$0.00	\$0.00	0.00%
Operations/Maintenance - Single Family 62'	\$221.68	\$244.50	\$22.82	10.29%
Total	\$221.68	\$244.50	\$22.82	9.33%

⁽¹⁾ Certain lots are not subject to Debt Service Assessments

GREATER LAKES/SAWGRASS BAY COMMUNITY DEVELOPMNET DISTRICT

FISCAL YEAR 2022/2023 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

TOTAL O&M BUDGET		\$285,214.00
COLLECTION COSTS @	2%	\$6,068.38
EARLY PAYMENT DISCOUNT @	4%	\$12,136.77
TOTAL O&M ASSESSMENT		<u>\$303,419.15</u>

UNITS ASSESSED			ALLOCATION OF O&M ASSESSMENT				PER LOT ANNUAL ASSESSMENT		
LOT SIZE	SERIES 2022		EAU FACTOR	TOTAL EAU's	% TOTAL EAU's	TOTAL O&M BUDGET	O&M ⁽⁴⁾	2022 DEBT SERVICE ⁽²⁾	TOTAL ⁽³⁾
	O&M	DEBT SERVICE ⁽¹⁾							
Single Family 51'	225	225	1.00	225.00	18.13%	\$55,011.53	\$244.50	\$603.21	\$847.71
Single Family 51'	404	0	1.00	404.00	32.55%	\$98,776.26	\$244.50	\$0.00	\$244.50
Single Family 62'	153	152	1.00	153.00	12.33%	\$37,407.84	\$244.50	\$733.32	\$977.82
Single Family 62'	459	0	1.00	459.00	36.99%	\$112,223.52	\$244.50	\$0.00	\$244.50
Total Community	<u>1241</u>	<u>377</u>		<u>1241.00</u>	<u>100.00%</u>	<u>\$303,419.15</u>			

LESS: Lake County Collection Costs (2%) and Early Payment Discount (4%) (\$18,205.15)

Net Revenue to be Collected \$285,214.00

⁽¹⁾ Reflects the number of total lots with Series 2022 debt outstanding.

⁽²⁾ Annual debt service assessment per lot adopted in connection with the Series 2022 bond issue. Annual assessment includes principal, interest, Lake County collection costs and early payment discount costs.

⁽³⁾ Annual assessment that will appear on November 2022 Lake County property tax bill. Amount shown includes all applicable collection costs and early payment discounts (up to 4% if paid early).

⁽⁴⁾ **Note this assessment table reflects an equal per unit O&M assessment approved by the Board of Supervisors.**

GENERAL FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

The General Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all General Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Interest Earnings: The District may earn interest on its monies in the various operating accounts.

Tax Roll: The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County.

Off Roll: For lands not on the tax roll and that is by way of a direct bill from the District to the appropriate property owner.

Miscellaneous Revenues: The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

Facilities Rentals: The District may receive monies for the rental of certain facilities by outside sources, for such items as office space, snack bar/restaurants etc.

EXPENDITURES – ADMINISTRATIVE:

Supervisor Fees: The District may compensate its supervisors within the appropriate statutory limits of \$200.00 maximum per meeting within an annual cap of \$4,800.00 per supervisor.

Administrative Services: The District will incur expenditures for the day to day operation of District matters. These services include support for the District Management function, recording and preparation of meeting minutes, records retention and maintenance in accordance with Chapter 119, Florida Statutes, and the District's adopted Rules of Procedure, preparation and delivery of agenda, overnight deliveries, facsimiles and phone calls.

District Management: The District as required by statute, will contract with a firm to provide for management and administration of the District's day to day needs. These services include the conducting of board meetings, workshops, overall administration of District functions, all required state and local filings, preparation of annual budget, purchasing, risk management, preparing various resolutions and all other secretarial duties requested by the District throughout the year is also reflected in this amount.

District Engineer: The District's engineer provides general engineering services to the District. Among these services are attendance at and preparation for monthly board meetings, review of construction invoices and all other engineering services requested by the district throughout the year.

Disclosure Report: The District is required to file quarterly and annual disclosure reports, as required in the District's Trust Indenture, with the specified repositories. This is contracted out to a third party in compliance with the Trust Indenture.

Trustee's Fees: The District will incur annual trustee's fees upon the issuance of bonds for the oversight of the various accounts relating to the bond issues.

Assessment Roll: The District will contract with a firm to maintain the assessment roll and annually levy a Non-Ad Valorem assessment for operating and debt service expenses.

Financial & Revenue Collections: Services include all functions necessary for the timely billing and collection and reporting of District assessments in order to ensure adequate funds to meet the District's debt service and operations and maintenance obligations. These services include, but are not limited to, assessment roll preparation and certification, direct billings and funding request processing as well as responding to property owner questions regarding District assessments. This line item also includes the fees incurred for a Collection Agent to collect the funds for the principal and interest payment for its short-term bond issues and any other bond related collection needs. These funds are collected as prescribed in the Trust Indenture. The Collection Agent also provides for the release of liens on property after the full collection of bond debt levied on particular properties.

Accounting Services: Services include 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.

Auditing Services: The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting firm, once it reaches certain revenue and expenditure levels, or has issued bonds and incurred debt.

Arbitrage Rebate Calculation: The District is required to calculate the interest earned from bond proceeds each year pursuant to the Internal Revenue Code of 1986. The Rebate Analyst is required to verify that the District has not received earnings higher than the yield of the bonds.

Public Officials Liability Insurance: The District will incur expenditures for public officials' liability insurance for the Board and Staff.

Legal Advertising: The District will incur expenditures related to legal advertising. The items for which the District will advertise include, but are not limited to meeting schedules, special meeting notices, and public hearings, bidding etc. for the District based on statutory guidelines

Bank Fees: The District will incur bank service charges during the year.

Dues, Licenses & Fees: The District is required to pay an annual fee to the Department of Economic Opportunity, along with other items which may require licenses or permits, etc.

Miscellaneous Fees: The District could incur miscellaneous throughout the year, which may not fit into any standard categories.

Website Hosting, Maintenance and Email: The District may incur fees as they relate to the development and ongoing maintenance of its own website along with possible email services if requested.

District Counsel: The District's legal counsel provides general legal services to the District. Among these services are attendance at and preparation for monthly board meetings, review of operating and maintenance contracts and all other legal services requested by the district throughout the year.

EXPENDITURES - FIELD OPERATIONS:

Security Services and Patrols: The District may wish to contract with a private company to provide security for the District.

Streetlights: The District may have expenditures relating to streetlights throughout the community. These may be restricted to main arterial roads or in some cases to all streetlights within the District's boundaries.

Garbage - Recreation Facility: The District will incur expenditures related to the removal of garbage and solid waste.

Water-Sewer Utility Services: The District will incur water/sewer utility expenditures related to district operations.

Aquatic Maintenance: Expenses related to the care and maintenance of the lakes and ponds for the control of nuisance plant and algae species.

Fountain Service Repairs & Maintenance: The District may incur expenses related to maintaining the fountains within throughout the Parks & Recreational areas

General Liability Insurance: The District will incur fees to insure items owned by the District for its general liability needs

Property Insurance: The District will incur fees to insure items owned by the District for its property needs

Entry and Walls Maintenance: The District will incur expenditures to maintain the entry monuments and the fencing.

Landscape Maintenance: The District will incur expenditures to maintain the rights-of-way, median strips, recreational facilities including pond banks, entryways, and similar planting areas within the District. These services include but are not limited to monthly landscape maintenance, fertilizer, pesticides, annuals, mulch, and irrigation repairs.

Irrigation Maintenance: The District will incur expenditures related to the maintenance of the irrigation systems.

Irrigation Repairs: The District will incur expenditures related to repairs of the irrigation systems.

Landscape Replacement: Expenditures related to replacement of turf, trees, shrubs etc.

Field Services: The District may contract for field management services to provide landscape maintenance oversight.

Miscellaneous Fees: The District may incur miscellaneous expenses that do not readily fit into defined categories in field operations.

Sidewalk Repair & Maintenance: Expenses related to sidewalks located in the right of way of streets the District may own if any.

General Liability Insurance: The District will incur fees to insure items owned by the District for its general liability needs

Property Insurance: The District will incur fees to insure items owned by the District for its property needs

Entry and Walls Maintenance: The District will incur expenditures to maintain the entry monuments and the fencing.

Landscape Maintenance: The District will incur expenditures to maintain the rights-of-way, median strips, recreational facilities including pond banks, entryways, and similar planting areas within the District. These services include but are not limited to monthly landscape maintenance, fertilizer, pesticides, annuals, mulch, and irrigation repairs.

Irrigation Maintenance: The District will incur expenditures related to the maintenance of the irrigation systems.

Irrigation Repairs: The District will incur expenditures related to repairs of the irrigation systems.

Landscape Replacement: Expenditures related to replacement of turf, trees, shrubs etc.

Field Services: The District may contract for field management services to provide landscape maintenance oversight.

Miscellaneous Fees: The District may incur miscellaneous expenses that do not readily fit into defined categories in field operations.

Sidewalk Repair & Maintenance: Expenses related to sidewalks located in the right of way of streets the District may own if any.

Employees - Salaries: The District may incur expenses for employees/staff members needed for the recreational facilities such as Clubhouse Staff.

Employees - P/R Taxes: This is the employer's portion of employment taxes such as FICA etc.

Employee - Workers' Comp: Fees related to obtaining workers compensation insurance.

Management Contract: The District may contract with a firm to provide for the oversight of its recreation facilities.

Maintenance & Repair: The District may incur expenses to maintain its recreation facilities.

Facility Supplies: The District may have facilities that required various supplies to operate.

Gate Maintenance & Repairs: Any ongoing gate repairs and maintenance would be included in this line item.

Telephone, Fax, Internet: The District may incur telephone, fax and internet expenses related to the recreational facilities.

Office Supplies: The District may have an office in its facilities which require various office related supplies.

Clubhouse - Facility Janitorial Service: Expenses related to the cleaning of the facility and related supplies.

Pool Service Contract: Expenses related to the maintenance of swimming pools and other water features.

Pool Repairs: Expenses related to the repair of swimming pools and other water features.

Security System Monitoring & Maintenance: The District may wish to install a security system for the clubhouse

Clubhouse Miscellaneous Expense: Expenses which may not fit into a defined category in this section of the budget

Athletic/Park Court/Field Repairs: Expense related to any facilities such as tennis, basketball etc.

Trail/Bike Path Maintenance: Expenses related to various types of trail or pathway systems the District may own, from hard surface to natural surfaces.

Special Events: Expenses related to functions such as holiday events for the public enjoyment

Miscellaneous Fees: Monies collected and allocated for fees that the District could incur throughout the year, which may not fit into any standard categories.

Miscellaneous Contingency: Monies collected and allocated for expenses that the District could incur throughout the year, which may not fit into any standard categories.

Capital Outlay: Monies collected and allocated for various projects as they relate to public improvements.

RESERVE FUND BUDGET **ACCOUNT CATEGORY DESCRIPTION**

The Reserve Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all Reserve Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Tax Roll: The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County.

Off Roll: For lands not on the tax roll and that is by way of a direct bill from the District to the appropriate property owner.

Developer Contributions: The District may enter into a funding agreement and receive certain prescribed dollars from the Developer to off-set expenditures of the District.

Miscellaneous Revenues: The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

EXPENDITURES:

Capital Reserve: Monies collected and allocated for the future repair and replacement of various capital improvements such as club facilities, swimming pools, athletic courts, roads, etc.

Capital Outlay: Monies collected and allocated for various projects as they relate to public improvements.

DEBT SERVICE FUND BUDGET **ACCOUNT CATEGORY DESCRIPTION**

The Debt Service Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all Debt Service Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Special Assessments: The District may levy special assessments to repay the debt incurred by the sale of bonds to raise working capital for certain public improvements. The assessments may be collected in the same fashion as described in the Operations and Maintenance Assessments.

EXPENDITURES – ADMINISTRATIVE:

Bank Fees: The District may incur bank service charges during the year.

Debt Service Obligation: This would be a combination of the principal and interest payment to satisfy the annual repayment of the bond issue debt.

TAB 6

RESOLUTION 2022-07

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE GREATER LAKES/SAWGRASS BAY COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT; IMPOSING SPECIAL ASSESSMENTS; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Greater Lakes/Sawgrass Bay Community Development District (the "District") is a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

WHEREAS, the District is located in Lake County, Florida (the "County"); and

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District's adopted capital improvement plan and Chapter 190, Florida Statutes; and

WHEREAS, the Board of Supervisors (the "Board") of the District hereby determines to undertake various operations and maintenance activities described in the District's budget(s) for Fiscal Year 2022-2023 ("Budget"), attached hereto as Exhibit "A" and incorporated by reference herein; and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the District's Budget; and

WHEREAS, the provision of such services, facilities, and operations is a benefit to lands within the District; and

WHEREAS, Chapter 190, Florida Statutes, provides that the District may impose special assessments on benefitted lands within the District; and

WHEREAS, Chapter 197, Florida Statutes, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector ("Uniform Method"); and

WHEREAS, the District has previously evidenced its intention to utilize this Uniform Method; and

WHEREAS, the District has approved an Agreement with the Property Appraiser and Tax Collector of the County to provide for the collection of the special assessments under the Uniform Method; and

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect on the tax roll for platted lots pursuant to the Uniform Method and which is also indicated on Exhibit "A"; and

WHEREAS, it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance in the amount set forth in the Budget; and

WHEREAS, it is in the best interests of the District to adopt the assessment roll of the Greater Lakes/Sawgrass Bay Community Development District (the "Assessment Roll") attached to this Resolution as Exhibit "B" and incorporated as a material part of this Resolution by this reference, and to certify the portion of the Assessment Roll on platted property to the County Tax Collector pursuant to the Uniform Method and to directly collect the portion of the Assessment Roll relating to unplatted property; and

WHEREAS, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll adopted herein, including that portion certified to the County Tax Collector by this Resolution, as the Property Appraiser updates the property roll for the County, for such time as authorized by Florida law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE GREATER LAKES/SAWGRASS BAY COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. BENEFIT & ALLOCATION FINDINGS. The provision of the services, facilities, and operations as described in Exhibit "A" confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the costs of the assessments. The allocation of the costs to the specially benefitted lands is shown in Exhibits "A" and "B," and is hereby found to be fair and reasonable.

SECTION 2. ASSESSMENT IMPOSITION. Pursuant to Chapter 190 of the Florida Statutes, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District and in accordance with Exhibits "A" and "B." The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution. Moreover, pursuant to Section 197.3632(4), Florida Statutes, the lien amount shall serve as the "maximum rate" authorized by law for operation and maintenance assessments.

SECTION 3. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.

- A. Uniform Method Assessments. The collection of the previously levied debt service assessments and operation and maintenance special assessments on platted lots and developed lands shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as set forth in Exhibits "A" and "B."
- B. Direct Bill Assessments. The annual installment for the previously levied debt service assessments, and the annual operations and maintenance assessments, on undeveloped and unplatted lands will be collected directly by the District in accordance with Florida law, as set forth in Exhibits "A" and "B." Assessments directly collected by the District are due in full on December 1, 2022; provided, however, that, to the extent permitted by law, the operations and maintenance assessments due may be paid in several partial, deferred payments and according to the following schedule: 25% due no later than November 1, 2022, 25% due no later than January 1, 2023 and 25% due no later than April 1, 2023, and 25% due no later than May 1, 2023. For debt service special assessments, deferred payments may be made with 51% due no later than April 1, 2023, and 49% due no later than October 1, 2023. In the event that an assessment payment is not made in accordance with the schedule stated above, the whole assessment – including any remaining partial, deferred payments for Fiscal Year 2022-2023, as well as any future installments of special assessments securing debt service – shall immediately become due and payable; shall accrue interest, penalties in the amount of one percent (1%) per month, and all costs of collection and enforcement; and shall either be enforced pursuant to a foreclosure action, or, at the District's sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. Any prejudgment interest on delinquent assessments shall accrue at the applicable rate of any bonds or other debt instruments secured by the special assessments, or, in the case of operations and maintenance assessments, at the applicable statutory prejudgment interest rate. In the event an assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings pursuant to Chapter 170 of the Florida Statutes or other applicable law to collect and enforce the whole assessment, as set forth herein.
- C. Future Collection Methods. The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

SECTION 4. ASSESSMENT ROLL. The District's Assessment Roll, attached to this Resolution as Exhibit "B," is hereby certified. That portion of the District's Assessment Roll which includes developed lands and platted lots is hereby certified to the County Tax

Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the Greater Lakes/Sawgrass Bay Community Development District.

SECTION 5. ASSESSMENT ROLL AMENDMENT. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution, and shall amend the District's Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates in the District records.

SECTION 6. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 7. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Greater Lakes/Sawgrass Bay Community Development District.

PASSED AND ADOPTED this 17th day of August, 2022.

ATTEST:

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

Secretary / Assistant Secretary

Chairperson, Board of Supervisors

Exhibit A: Budget
Exhibit B: Assessment Lien Roll
Assessment Roll (Uniform Method)
Assessment Roll (Direct Collect)

EXHIBIT A



Rizzetta & Company

Greater Lakes/Sawgrass Bay CDD Community Development District

<http://glbcdd.org>

**Approved Proposed Budget for
Fiscal Year 2022/2023**

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Rizzetta & Company

**Proposed Budget
Greater Lakes/Sawgrass Bay Community Development District
General Fund
Fiscal Year 2022/23**

	Chart of Accounts Classification	Actual YTD through 04/30/22	Projected Annual Totals 2021/2022	Annual Budget for 2021/2022	Budget for 2022/2023	Budget Increase (Decrease) vs 2021/2022	Comments
1	REVENUES						
2							
3	Special Assessments						
4	Tax Roll*	\$ 260,458	\$ 260,458	\$ 252,600	\$ 268,214	\$ 15,614	Tax roll Allocations to be determined and adjusted upon final certification of county rolls
5							
6							
7	TOTAL REVENUES	\$ 260,458	\$ 260,458	\$ 252,600	\$ 268,214	\$ 15,614	
8							
9	TOTAL REVENUES AND BALANCE FORWARD	\$ 260,458	\$ 260,458	\$ 252,600	\$ 268,214	\$ 15,614	
10							
11	<i>*Allocation of assessments between the Tax Roll and Off Roll are estimates only and subject to change prior to certification.</i>						
12							
13	EXPENDITURES - ADMINISTRATIVE						
14							
15	Legislative						
16	Supervisor Fees	\$ 3,600	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	
17	Financial & Administrative						
18	Administrative Services	\$ 3,863	\$ 4,635	\$ 4,635	\$ 4,820	\$ 185	COL adjustment
19	District Management	\$ 12,017	\$ 14,420	\$ 14,420	\$ 14,997	\$ 577	COL adjustment
20	District Engineer	\$ 7,560	\$ 11,000	\$ 11,000	\$ 11,000	\$ -	
21	Disclosure Report	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	
22	Trustees Fees	\$ 3,457	\$ 3,457	\$ 3,457	\$ 3,457	\$ -	
23	Assessment Roll	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,200	\$ 200	COL adjustment
24	Financial & Revenue Collections	\$ 3,090	\$ 3,708	\$ 3,708	\$ 3,856	\$ 148	COL adjustment
25	Accounting Services	\$ 11,381	\$ 13,657	\$ 13,657	\$ 14,203	\$ 546	COL adjustment
26	Auditing Services	\$ 3,085	\$ 3,400	\$ 3,400	\$ 3,400	\$ -	
27	Arbitrage Rebate Calculation	\$ -	\$ 500	\$ 500	\$ 500	\$ -	
28	Public Officials Liability Insurance	\$ 2,826	\$ 2,826	\$ 2,960	\$ 3,391	\$ 431	Based on Insurance estimates
29	Legal Advertising	\$ 3,523	\$ 4,000	\$ 1,500	\$ 5,000	\$ 3,500	Increased cost of newspaper publication
30	Dues, Licenses & Fees	\$ 210	\$ 210	\$ 175	\$ 175	\$ -	
31	Miscellaneous Fees	\$ 503	\$ 503	\$ 500	\$ 500	\$ -	
32	Tax Collector /Property Appraiser Fees	\$ -	\$ 200	\$ 200	\$ 200	\$ -	Maintained at same rate
33	Website Hosting, Maintenance, Backup	\$ 3,288	\$ 3,300	\$ 3,300	\$ 3,300	\$ -	Maintained at same rate
34	Legal Counsel						
35	District Counsel	\$ 6,501	\$ 12,000	\$ 15,000	\$ 15,000	\$ -	
36	Special Legal Services						
37	Litigation Services	\$ -	\$ 3,000	\$ 4,000	\$ 4,000	\$ -	
38							
39	Administrative Subtotal	\$ 70,904	\$ 92,816	\$ 94,412	\$ 99,999	\$ 5,587	
40							
41	EXPENDITURES - FIELD OPERATIONS						
42							
43	Electric Utility Services						
44	Utility Services	\$ 679	\$ 800	\$ 800	\$ 800	\$ -	
45	Street Lights	\$ 20,683	\$ 25,000	\$ 25,000	\$ 26,250	\$ 1,250	Estimated utility company increase
46	Water-Sewer Combination Services						
47	Utility Services	\$ 9,502	\$ 15,000	\$ 16,000	\$ 16,000	\$ -	
48	Other Physical Environment						
49	General Liability/Property Insurance	\$ 13,104	\$ 13,104	\$ 13,588	\$ 15,725	\$ 2,137	Based on Insurance estimates
50	Entry & Walls Maintenance	\$ -	\$ -	\$ 8,300	\$ 8,300	\$ -	
51	Pressure Washing - Brickwall Seal	\$ 89,700	\$ 89,700	\$ -			
52	Landscape Maintenance	\$ 57,500	\$ 69,000	\$ 69,000	\$ 73,140	\$ 4,140	Forecasted 6% increase (fuel surcharge-Labor)
53	Irrigation Repairs	\$ 887	\$ 1,000	\$ 4,000	\$ 4,000	\$ -	
54	Landscape Replacement Plants	\$ 540	\$ 3,000	\$ 3,500	\$ 6,000	\$ 2,500	Increased cost of goods
55	Annual Mulching	\$ -	\$ 14,000	\$ 14,000	\$ 16,000	\$ 2,000	Consistent with current mulching pricing
56							
57	Contingency						
58	Miscellaneous Contingency	\$ 9,146	\$ 9,146	\$ 2,000	\$ 2,000	\$ -	Maintained at same rate
59	Wall Claim Expense	\$ 800	\$ 800	\$ 2,000	\$ -	\$ (2,000)	Now reflected in reserve budget
60							
61							
62	Field Operations Subtotal	\$ 202,541	\$ 240,550	\$ 158,188	\$ 168,215	\$ 10,027	
63							
64							
65							
66	TOTAL EXPENDITURES	\$ 273,445	\$ 333,366	\$ 252,600	\$ 268,214	\$ 15,614	
67							
68	EXCESS OF REVENUES OVER EXPENDITURES	\$ (12,987)	\$ (72,908)	\$ -	\$ -	\$ -	

Proposed Budget
Greater Lakes/Sawgrass Bay Community Development District
Reserve Fund
Fiscal Year 2022/23

	Chart of Accounts Classification	Budget for 2022/2023	Budget Increase (Decrease) vs 2021/2022	Comments
1	REVENUES			
2				
3	Special Assessments			
4	Tax Roll*	\$ 17,000	\$ 17,000	Establishing Reserve account
5				
6	TOTAL REVENUES	\$ 17,000	\$ 17,000	
7				
8	TOTAL REVENUES AND BALANCE FORWARD	\$ 17,000	\$ 17,000	
9				
10	<i>*Allocation of assessments between the Tax Roll and Off Roll are estimates only and subject to change prior to certification.</i>			
11				
12	EXPENDITURES			
13				
14	Contingency			
15	Capital Reserves	\$ 17,000	\$ 17,000	Based on results from reserve study
16				
17	TOTAL EXPENDITURES	\$ 17,000	\$ 17,000	
18				
19	EXCESS OF REVENUES OVER EXPENDITURES	\$ -	\$ -	

Debt Service

Fiscal Year 2022/2023

Chart of Accounts Classification	Series 2022	Budget for 2022/2023
REVENUES		
Special Assessments		
Net Special Assessments	\$232,554.26	\$232,554.26
TOTAL REVENUES	\$232,554.26	\$232,554.26
EXPENDITURES		
Administrative		
Debt Service Obligation	\$232,554.26	\$232,554.26
Administrative Subtotal	\$232,554.26	\$232,554.26
TOTAL EXPENDITURES	\$232,554.26	\$232,554.26
EXCESS OF REVENUES OVER EXPENDITURES	\$0.00	\$0.00

Lake County Collection Costs (2%) and Early payment Discounts (4%)

6.0%

Gross assessments**\$247,398.15****Notes:**

Tax Roll County Collection Costs and Early Payment Discount is 6.0% of Tax Roll. Budgeted net of tax roll assessments. See Assessment Table.

Greater Lakes / Sawgrass Bay Community Development District

FISCAL YEAR 2022/2023 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

2022/2023 O&M Budget		\$285,214.00
Lake County Collection Cost @	2%	\$6,068.38
Early Payment Discount @	4%	\$12,136.77
2022/2023 Total		\$303,419.15

2021/2022 O&M Budget	\$258,600.00
2022/2023 O&M Budget	\$285,214.00

Total Difference	\$26,614.00
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	PER UNIT ANNUAL ASSESSMENT		Proposed Increase / Decrease	
	2021/2022	2022/2023	\$	%
Debt Service - Single Family 51'	\$797.90	\$603.21	-\$194.69	-24.40%
Operations/Maintenance - Single Family 51'	\$221.68	\$244.50	\$22.82	10.29%
Total	\$1,019.58	\$847.71	-\$171.87	-16.86%
Debt Service - Single Family 51' ⁽¹⁾	\$0.00	\$0.00	\$0.00	0.00%
Operations/Maintenance - Single Family 51'	\$221.68	\$244.50	\$22.82	10.29%
Total	\$221.68	\$244.50	\$22.82	9.33%
Debt Service - Single Family 62'	\$970.00	\$733.32	-\$236.68	-24.40%
Operations/Maintenance - Single Family 62'	\$221.68	\$244.50	\$22.82	10.29%
Total	\$1,191.68	\$977.82	-\$213.86	-17.95%
Debt Service - Single Family 62' ⁽¹⁾	\$0.00	\$0.00	\$0.00	0.00%
Operations/Maintenance - Single Family 62'	\$221.68	\$244.50	\$22.82	10.29%
Total	\$221.68	\$244.50	\$22.82	9.33%

⁽¹⁾ Certain lots are not subject to Debt Service Assessments

GREATER LAKES/SAWGRASS BAY COMMUNITY DEVELOPMNET DISTRICT

FISCAL YEAR 2022/2023 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

TOTAL O&M BUDGET		\$285,214.00
COLLECTION COSTS @	2%	\$6,068.38
EARLY PAYMENT DISCOUNT @	4%	\$12,136.77
TOTAL O&M ASSESSMENT		<u>\$303,419.15</u>

UNITS ASSESSED			ALLOCATION OF O&M ASSESSMENT				PER LOT ANNUAL ASSESSMENT		
<u>LOT SIZE</u>	SERIES 2022		<u>EAU FACTOR</u>	TOTAL <u>EAU's</u>	% TOTAL <u>EAU's</u>	TOTAL <u>O&M BUDGET</u>	<u>O&M</u> ⁽⁴⁾	2022 DEBT <u>SERVICE</u> ⁽²⁾	<u>TOTAL</u> ⁽³⁾
	<u>O&M</u>	DEBT <u>SERVICE</u> ⁽¹⁾							
Single Family 51'	225	225	1.00	225.00	18.13%	\$55,011.53	\$244.50	\$603.21	\$847.71
Single Family 51'	404	0	1.00	404.00	32.55%	\$98,776.26	\$244.50	\$0.00	\$244.50
Single Family 62'	153	152	1.00	153.00	12.33%	\$37,407.84	\$244.50	\$733.32	\$977.82
Single Family 62'	459	0	1.00	459.00	36.99%	\$112,223.52	\$244.50	\$0.00	\$244.50
Total Community	<u>1241</u>	<u>377</u>		<u>1241.00</u>	<u>100.00%</u>	<u>\$303,419.15</u>			

LESS: Lake County Collection Costs (2%) and Early Payment Discount (4%) (\$18,205.15)

Net Revenue to be Collected \$285,214.00

⁽¹⁾ Reflects the number of total lots with Series 2022 debt outstanding.

⁽²⁾ Annual debt service assessment per lot adopted in connection with the Series 2022 bond issue. Annual assessment includes principal, interest, Lake County collection costs and early payment discount costs.

⁽³⁾ Annual assessment that will appear on November 2022 Lake County property tax bill. Amount shown includes all applicable collection costs and early payment discounts (up to 4% if paid early).

⁽⁴⁾ **Note this assessment table reflects an equal per unit O&M assessment approved by the Board of Supervisors.**

GENERAL FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

The General Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all General Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Interest Earnings: The District may earn interest on its monies in the various operating accounts.

Tax Roll: The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County.

Off Roll: For lands not on the tax roll and that is by way of a direct bill from the District to the appropriate property owner.

Miscellaneous Revenues: The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

Facilities Rentals: The District may receive monies for the rental of certain facilities by outside sources, for such items as office space, snack bar/restaurants etc.

EXPENDITURES – ADMINISTRATIVE:

Supervisor Fees: The District may compensate its supervisors within the appropriate statutory limits of \$200.00 maximum per meeting within an annual cap of \$4,800.00 per supervisor.

Administrative Services: The District will incur expenditures for the day to day operation of District matters. These services include support for the District Management function, recording and preparation of meeting minutes, records retention and maintenance in accordance with Chapter 119, Florida Statutes, and the District's adopted Rules of Procedure, preparation and delivery of agenda, overnight deliveries, facsimiles and phone calls.

District Management: The District as required by statute, will contract with a firm to provide for management and administration of the District's day to day needs. These services include the conducting of board meetings, workshops, overall administration of District functions, all required state and local filings, preparation of annual budget, purchasing, risk management, preparing various resolutions and all other secretarial duties requested by the District throughout the year is also reflected in this amount.

District Engineer: The District's engineer provides general engineering services to the District. Among these services are attendance at and preparation for monthly board meetings, review of construction invoices and all other engineering services requested by the district throughout the year.

Disclosure Report: The District is required to file quarterly and annual disclosure reports, as required in the District's Trust Indenture, with the specified repositories. This is contracted out to a third party in compliance with the Trust Indenture.

Trustee's Fees: The District will incur annual trustee's fees upon the issuance of bonds for the oversight of the various accounts relating to the bond issues.

Assessment Roll: The District will contract with a firm to maintain the assessment roll and annually levy a Non-Ad Valorem assessment for operating and debt service expenses.

Financial & Revenue Collections: Services include all functions necessary for the timely billing and collection and reporting of District assessments in order to ensure adequate funds to meet the District's debt service and operations and maintenance obligations. These services include, but are not limited to, assessment roll preparation and certification, direct billings and funding request processing as well as responding to property owner questions regarding District assessments. This line item also includes the fees incurred for a Collection Agent to collect the funds for the principal and interest payment for its short-term bond issues and any other bond related collection needs. These funds are collected as prescribed in the Trust Indenture. The Collection Agent also provides for the release of liens on property after the full collection of bond debt levied on particular properties.

Accounting Services: Services include 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.

Auditing Services: The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting firm, once it reaches certain revenue and expenditure levels, or has issued bonds and incurred debt.

Arbitrage Rebate Calculation: The District is required to calculate the interest earned from bond proceeds each year pursuant to the Internal Revenue Code of 1986. The Rebate Analyst is required to verify that the District has not received earnings higher than the yield of the bonds.

Public Officials Liability Insurance: The District will incur expenditures for public officials' liability insurance for the Board and Staff.

Legal Advertising: The District will incur expenditures related to legal advertising. The items for which the District will advertise include, but are not limited to meeting schedules, special meeting notices, and public hearings, bidding etc. for the District based on statutory guidelines

Bank Fees: The District will incur bank service charges during the year.

Dues, Licenses & Fees: The District is required to pay an annual fee to the Department of Economic Opportunity, along with other items which may require licenses or permits, etc.

Miscellaneous Fees: The District could incur miscellaneous throughout the year, which may not fit into any standard categories.

Website Hosting, Maintenance and Email: The District may incur fees as they relate to the development and ongoing maintenance of its own website along with possible email services if requested.

District Counsel: The District's legal counsel provides general legal services to the District. Among these services are attendance at and preparation for monthly board meetings, review of operating and maintenance contracts and all other legal services requested by the district throughout the year.

EXPENDITURES - FIELD OPERATIONS:

Security Services and Patrols: The District may wish to contract with a private company to provide security for the District.

Streetlights: The District may have expenditures relating to streetlights throughout the community. These may be restricted to main arterial roads or in some cases to all streetlights within the District's boundaries.

Garbage - Recreation Facility: The District will incur expenditures related to the removal of garbage and solid waste.

Water-Sewer Utility Services: The District will incur water/sewer utility expenditures related to district operations.

Aquatic Maintenance: Expenses related to the care and maintenance of the lakes and ponds for the control of nuisance plant and algae species.

Fountain Service Repairs & Maintenance: The District may incur expenses related to maintaining the fountains within throughout the Parks & Recreational areas

General Liability Insurance: The District will incur fees to insure items owned by the District for its general liability needs

Property Insurance: The District will incur fees to insure items owned by the District for its property needs

Entry and Walls Maintenance: The District will incur expenditures to maintain the entry monuments and the fencing.

Landscape Maintenance: The District will incur expenditures to maintain the rights-of-way, median strips, recreational facilities including pond banks, entryways, and similar planting areas within the District. These services include but are not limited to monthly landscape maintenance, fertilizer, pesticides, annuals, mulch, and irrigation repairs.

Irrigation Maintenance: The District will incur expenditures related to the maintenance of the irrigation systems.

Irrigation Repairs: The District will incur expenditures related to repairs of the irrigation systems.

Landscape Replacement: Expenditures related to replacement of turf, trees, shrubs etc.

Field Services: The District may contract for field management services to provide landscape maintenance oversight.

Miscellaneous Fees: The District may incur miscellaneous expenses that do not readily fit into defined categories in field operations.

Sidewalk Repair & Maintenance: Expenses related to sidewalks located in the right of way of streets the District may own if any.

General Liability Insurance: The District will incur fees to insure items owned by the District for its general liability needs

Property Insurance: The District will incur fees to insure items owned by the District for its property needs

Entry and Walls Maintenance: The District will incur expenditures to maintain the entry monuments and the fencing.

Landscape Maintenance: The District will incur expenditures to maintain the rights-of-way, median strips, recreational facilities including pond banks, entryways, and similar planting areas within the District. These services include but are not limited to monthly landscape maintenance, fertilizer, pesticides, annuals, mulch, and irrigation repairs.

Irrigation Maintenance: The District will incur expenditures related to the maintenance of the irrigation systems.

Irrigation Repairs: The District will incur expenditures related to repairs of the irrigation systems.

Landscape Replacement: Expenditures related to replacement of turf, trees, shrubs etc.

Field Services: The District may contract for field management services to provide landscape maintenance oversight.

Miscellaneous Fees: The District may incur miscellaneous expenses that do not readily fit into defined categories in field operations.

Sidewalk Repair & Maintenance: Expenses related to sidewalks located in the right of way of streets the District may own if any.

Employees - Salaries: The District may incur expenses for employees/staff members needed for the recreational facilities such as Clubhouse Staff.

Employees - P/R Taxes: This is the employer's portion of employment taxes such as FICA etc.

Employee - Workers' Comp: Fees related to obtaining workers compensation insurance.

Management Contract: The District may contract with a firm to provide for the oversight of its recreation facilities.

Maintenance & Repair: The District may incur expenses to maintain its recreation facilities.

Facility Supplies: The District may have facilities that required various supplies to operate.

Gate Maintenance & Repairs: Any ongoing gate repairs and maintenance would be included in this line item.

Telephone, Fax, Internet: The District may incur telephone, fax and internet expenses related to the recreational facilities.

Office Supplies: The District may have an office in its facilities which require various office related supplies.

Clubhouse - Facility Janitorial Service: Expenses related to the cleaning of the facility and related supplies.

Pool Service Contract: Expenses related to the maintenance of swimming pools and other water features.

Pool Repairs: Expenses related to the repair of swimming pools and other water features.

Security System Monitoring & Maintenance: The District may wish to install a security system for the clubhouse

Clubhouse Miscellaneous Expense: Expenses which may not fit into a defined category in this section of the budget

Athletic/Park Court/Field Repairs: Expense related to any facilities such as tennis, basketball etc.

Trail/Bike Path Maintenance: Expenses related to various types of trail or pathway systems the District may own, from hard surface to natural surfaces.

Special Events: Expenses related to functions such as holiday events for the public enjoyment

Miscellaneous Fees: Monies collected and allocated for fees that the District could incur throughout the year, which may not fit into any standard categories.

Miscellaneous Contingency: Monies collected and allocated for expenses that the District could incur throughout the year, which may not fit into any standard categories.

Capital Outlay: Monies collected and allocated for various projects as they relate to public improvements.

RESERVE FUND BUDGET **ACCOUNT CATEGORY DESCRIPTION**

The Reserve Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all Reserve Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Tax Roll: The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County.

Off Roll: For lands not on the tax roll and that is by way of a direct bill from the District to the appropriate property owner.

Developer Contributions: The District may enter into a funding agreement and receive certain prescribed dollars from the Developer to off-set expenditures of the District.

Miscellaneous Revenues: The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

EXPENDITURES:

Capital Reserve: Monies collected and allocated for the future repair and replacement of various capital improvements such as club facilities, swimming pools, athletic courts, roads, etc.

Capital Outlay: Monies collected and allocated for various projects as they relate to public improvements.

DEBT SERVICE FUND BUDGET

ACCOUNT CATEGORY DESCRIPTION

The Debt Service Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all Debt Service Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Special Assessments: The District may levy special assessments to repay the debt incurred by the sale of bonds to raise working capital for certain public improvements. The assessments may be collected in the same fashion as described in the Operations and Maintenance Assessments.

EXPENDITURES – ADMINISTRATIVE:

Bank Fees: The District may incur bank service charges during the year.

Debt Service Obligation: This would be a combination of the principal and interest payment to satisfy the annual repayment of the bond issue debt.

EXHIBIT B

Assessment Roll

Assessment roll is maintained in the District's official records and is available upon request. Certain exempt information may be redacted prior to release in compliance with Chapter 119, Florida Statutes

TAB 7

RESOLUTION 2022-08

**A RESOLUTION OF THE GREATER LAKES/SAWGRASS
BAY COMMUNITY DEVELOPMENT DISTRICT ADOPTING
THE ANNUAL MEETING SCHEDULE FOR FISCAL YEAR
2022/2023**

WHEREAS, the Greater Lakes/Sawgrass Bay Community Development District (the "District") is a local unit of special-purpose government organized and existing in accordance with Chapter 190, Florida Statutes, and situated entirely within Lake County, Florida; and

WHEREAS, the District is required by Florida law to prepare an annual schedule of its regular public meetings which designates the date, time and location of the District's meetings; and

WHEREAS, the Board has proposed the Fiscal Year 2022/2023 annual meeting schedule as attached in **Exhibit A**;

**NOW, THEREFORE BE IT RESOLVED BY THE BOARD
OF SUPERVISORS OF THE GREATER
LAKES/SAWGRASS BAY COMMUNITY DEVELOPMENT
DISTRICT**

Section 1. Regular meetings of the Board of Supervisors of the District shall be held as provided on the schedule attached as Exhibit "A".

Section 2. In accordance with Section 189.015(1), Florida Statutes, the District's Secretary is hereby directed to file annually, with Lake County, a schedule of the District's regular meetings.

Section 3. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 17th day of August, 2022.

ATTEST:

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

Assistant Secretary

Chairman, Board of Supervisors

EXHIBIT "A"
BOARD OF SUPERVISORS' MEETING DATES
GREATER LAKES/SAWGRASS BAY
COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2022/2023

October 19, 2022
November 16, 2022
December 15, 2022
January 18, 2023
February 15, 2023
March 15, 2023
April 19, 2023
May 17, 2023
June 21, 2023
July 19, 2023
August 16, 2023
September 20, 2023

All meetings will convene 3rd Wednesday of the month at 11:00 a.m. at the **Cagan Crossings County Library, located at 16729 Cagan Oaks, Clermont, Florida 34714.**

TAB 8

RESOLUTION 2022-09

A RESOLUTION OF THE BOARD OF SUPERVISORS OF GREATER LAKES/SAWGRASS BAY COMMUNITY DEVELOPMENT DISTRICT IMPLEMENTING SECTION 190.006(3)(A)(2)(C), FLORIDA STATUTES AND INSTRUCTING THAT THE LAKE COUNTY SUPERVISOR OF ELECTIONS CONDUCT THE DISTRICT'S GENERAL ELECTIONS; PROVIDING FOR COMPENSATION; SETTING FORTH THE TERMS OF OFFICE; AUTHORIZING NOTICE OF THE QUALIFYING PERIOD; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, the Greater Lakes/Sawgrass Bay Community Development District ("**District**") is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes, being situated entirely within unincorporated Lake County, Florida; and

WHEREAS, the Board of Supervisors of the District ("**Board**") seeks to implement Section 190.006(3)(A)(2)(c), Florida Statutes, and to instruct the Lake County Supervisor of Elections ("**Supervisor**") to conduct the District's elections by the qualified electors of the District at the 2022 general election ("**General Election**").

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE GREATER LAKES/SAWGRASS BAY COMMUNITY DEVELOPMENT DISTRICT:

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

<u>Seat Number</u>	<u>Supervisor</u>	<u>Term Expiration Date</u>
1	Marian Fowler	November 2024
2	James Klinck	November 2022
3	James Walker	November 2024
4	Nicholas Devore	November 2022
5	Vacant	November 2022

2. **GENERAL ELECTION SEATS.** Seat 2, currently held by James Klinck, Seat 4, currently held by Nicholas Devore, and Seat 5 are scheduled for the General Election in November 2022. The District Manager is hereby authorized to notify the Supervisor of Elections as to what seats are subject to General Election for the current election year.

3. **QUALIFICATION PROCESS.** For each General Election, all candidates shall qualify for individual seats in accordance with Section 99.061, *Florida Statutes*, and must also be a qualified elector of the District. A qualified elector is any person at least 18 years of age who is a citizen of the United States, a legal resident of the State of Florida and of the District, and who is registered to vote with the Lake County Supervisor of Elections. Campaigns shall be conducted in accordance with Chapter 106, *Florida Statutes*.

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

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

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

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

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

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

PASSED AND ADOPTED this 17th day of August, 2022.

ATTEST:

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

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

TAB 9

FOURTH ADDENDUM TO THE CONTRACT FOR PROFESSIONAL DISTRICT SERVICES

This Fourth Addendum to the Contract for Professional District Services (this “**Addendum**”), is made and entered into as of the 1st day of October, 2022 (the “**Effective Date**”), by and between **Greater Lakes / Sawgrass Bay Community Development District**, a local unit of special purpose government established pursuant to Chapter 190, Florida Statutes, located in Lake County, Florida (the “**District**”), and **Rizzetta & Company, Inc.**, a Florida corporation (the “**Consultant**”).

RECITALS

WHEREAS, the District and the Consultant entered into the Contract for Professional District Services dated October 1, 2018 (the “**Contract**”), incorporated by reference herein; and

WHEREAS, the District and the Consultant desire to amend **Exhibit B** - Schedule of Fees of the Fees and Expenses, section of the Contract as further described in this Addendum; and

WHEREAS, the District and the Consultant each has the authority to execute this Addendum and to perform its obligations and duties hereunder, and each party has satisfied all conditions precedent to the execution of this Addendum so that this Addendum constitutes a legal and binding obligation of each party hereto.

NOW, THEREFORE, based upon good and valuable consideration and the mutual covenants of the parties, the receipt of which and sufficiency of which is hereby acknowledged, the District and the Consultant agree to the changes to amend **Exhibit B** - Schedule of Fees attached.

The amended **Exhibit B** - Schedule of Fees are hereby ratified and confirmed. All other terms and conditions of the Contract remain in full force and effect.

IN WITNESS WHEREOF the undersigned have executed this Addendum as of the Effective Date.

(Remainder of this page is left blank intentionally)

Therefore, the Consultant and the District each intend to enter this Addendum, understand the terms set forth herein, and hereby agree to those terms.

ACCEPTED BY:

RIZZETTA & COMPANY, INC.

BY: _____
 PRINTED NAME: William J. Rizzetta
 TITLE: President
 DATE: _____

GREATER LAKES / SAWGRASS BAY COMMUNITY DEVELOPMENT DISTRICT

BY: _____
 PRINTED NAME: _____
 TITLE: Chairman/Vice Chairman
 DATE: _____

ATTEST:

 Vice Chairman/Assistant Secretary
 Board of Supervisors

 Print Name

Exhibit B – Schedule of Fees

EXHIBIT B
Schedule of Fees

STANDARD ON-GOING SERVICES:

Standard On-Going Services will be billed in advance monthly pursuant to the following schedule:

	MONTHLY	ANNUALLY
Management:	\$1,249.75	\$14,997
Administrative:	\$401.67	\$4,820
Accounting:	\$1,183.58	\$14,203
Financial & Revenue Collections:	\$321.33	\$3,856
Assessment Roll ⁽¹⁾		\$5,200
Total Standard On-Going Services:	\$3,156.33	\$43,076

(1) Assessment Roll is paid in one lump-sum after the roll is completed.

ADDITIONAL SERVICES:	FREQUENCY	RATE
Extended and Continued Meetings	Hourly	\$ 180.25
Additional Meetings (includes meeting prep, attendance and drafting of minutes)	Hourly	\$ 180.25
Estoppel Requests (billed to requestor):		
One Lot (on tax roll)	Per Occurrence	\$ 100
Two+ Lots (on tax roll)	Per Occurrence	\$ 125
One Lot (direct billed by the District)	Per Occurrence	\$ 100
Two–Five Lots (direct billed by the District)	Per Occurrence	\$ 150
Six-Nine Lots (direct billed by the District)	Per Occurrence	\$ 200
Ten+ Lots (direct billed by the District)	Per Occurrence	\$ 250
Long Term Bond Debt Payoff Requests	Per Occurrence	\$ 100/Lot
Two+ Lots	Per Occurrence	Upon Request
Short Term Bond Debt Payoff Requests &		
Long Term Bond Debt Partial Payoff Requests		
One Lot	Per Occurrence	\$ 125
Two – Five Lots	Per Occurrence	\$ 200
Six – Ten Lots	Per Occurrence	\$ 300
Eleven – Fifteen Lots	Per Occurrence	\$ 400
Sixteen+ Lots	Per Occurrence	\$ 500
Special Assessment Allocation Report	Per Occurrence	Upon Request
True-Up Analysis/Report	Per Occurrence	Upon Request
Re-Financing Analysis	Per Occurrence	Upon Request
Bond Validation Testimony	Per Occurrence	Upon Request
Bond Issue Certifications/Closing Documents	Per Occurrence	Upon Request
Electronic communications/E-blasts	Per Occurrence	Upon Request
Special Information Requests	Hourly	Upon Request
Amendment to District Boundary	Hourly	Upon Request
Grant Applications	Hourly	Upon Request
Escrow Agent	Hourly	Upon Request
Continuing Disclosure/Representative/Agent	Annually	Upon Request
Community Mailings	Per Occurrence	Upon Request
Response to Extensive Public Records Requests	Hourly	Upon Request
Litigation Support Services	Hourly	Upon Request

PUBLIC RECORDS REQUESTS FEES:

Public Records Requests will be billed hourly to the District pursuant to the current hourly rates shown below:

JOB TITLE:	HOURLY RATE:
Senior Manager	\$ 52.00
District Manager	\$ 40.00
Accounting & Finance Staff	\$ 28.00
Administrative Support Staff	\$ 21.00

STAFF REPORTS

District Counsel

District Engineer

District Manager

**Audience Comments
And
Supervisor Requests**

ADJOURNMENT