

**SAWGRASS VILLAGE
COMMUNITY DEVELOPMENT
DISTRICT**

DECEMBER 11 2024

REGULAR MEETING

AGENDA PACKAGE



2005 PAN AM CIRCLE, SUITE 300
TAMPA, FL 33067

Sawgrass Village Community Development District

Agenda Page 2

Board of Supervisors

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

District Staff

Jayna Cooper, District Manager
Brian Lamb, District Secretary
John Vericker, District Counsel
Tonja Stewart, District Engineer

Regular Meeting Agenda

The Regular Meetings of Sawgrass Village Community Development District will be held on **December 11, 2024, at 1:00 p.m. at the Eves Bend Clubhouse located at 4725 Los Robles Court, Palmetto, FL 34221**. For those who intend to call in below is the Team link information. Please let us know at least 24 hours in advance if you are planning to call into the meeting.

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

Meeting ID: 297 513 196 015

Passcode: yXMMVB

[+1 646-838-1601,,842226542#](#)

Phone Conference ID: 842 226 542#

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

REGULAR MEETINGS OF THE BOARD OF SUPERVISORS

- 1. CALL TO ORDER/ROLL CALL**
- 2. PUBLIC COMMENTS** *(Each individual has the opportunity to comment and is limited to three (3) minutes for such comment)*
- 3. BUSINESS ITEMS**
 - A. Ratification of Grau Audit Engagement Letter
- 4. CONSENT AGENDA**
 - A. Approval of Minutes of the November 20, 2024 Meeting
 - B. Consideration of Operation and Maintenance Expenditures October 2024
 - C. Acceptance of the Financials and Approval of the Check Register for October 2024
- 5. STAFF REPORTS**
 - A. District Counsel
 - B. District Engineer
 - C. District Manager
- 6. BOARD OF SUPERVISORS REQUESTS AND COMMENTS**
- 7. ADJOURNMENT**

The next Meeting is scheduled for Wednesday, January 22, 2025 at 1:00 p.m.

Third Order of Business



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 280
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

September 9, 2024

To Board of Supervisors
Sawgrass Village Community Development District
2005 Pan Am Circle, Suite 300
Tampa, FL 33607

We are pleased to confirm our understanding of the services we are to provide Sawgrass Village Community Development District, Manatee County, Florida ("the District") for the fiscal years ended September 30, 2024, 2025, 2026, and 2027. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Sawgrass Village Community Development District as of and for the fiscal years ended September 30, 2024, 2025, 2026, and 2027. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes.

Accounting principles generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries 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 will 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.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary comparison schedule

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that information:

- 1) Compliance with FL Statute 218.39 (3) (c)

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Examination Objective

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

Other Services

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for designing, implementing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required

to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. 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 will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

Our fee for these services will not exceed \$7,100 for the September 30, 2024 audit. The fees for the fiscal years ended September 30, 2025, September 30, 2026, and September 30, 2027 will not exceed \$7,200, \$7,300 and \$7,400, respectively, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued.

We will complete the audit within prescribed statutory deadlines, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

This agreement may be renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

The District has the option to terminate this agreement with or without cause by providing thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the effective termination of this agreement, subject to whatever claims or off-sets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2022 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Sawgrass Village Community Development District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates



Antonio J. Grau

RESPONSE:

This letter correctly sets forth the understanding of Sawgrass Village Community Development District.

Signed by:
By: Carlos de la Ossa
CC0CB251E795481...
Title: Chair
Date: 11/25/2024



FICPA Peer Review Program
Administered in Florida
by The Florida Institute of CPAs



Peer Review
Program

AICPA Peer Review Program
Administered in Florida
by the Florida Institute of CPAs

March 17, 2023

Antonio Grau
Grau & Associates
951 Yamato Rd Ste 280
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on March 16, 2023, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2025. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 594791

Fourth Order of Business

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

Agenda Page 10

The regular meeting of the Board of Supervisors of Sawgrass Village Community Development District was held on Wednesday, November 20, 2024, and called to order at 1:11 p.m. at the Eves Bend Clubhouse located at 4725 Los Robles Court, Palmetto, FL 34221.

Present and constituting a quorum were:

Carlos de la Ossa	Chairperson
Austin Berns	Assistant Secretary
Albert Viera	Assistant Secretary

Also present were:

Jayna Cooper	District Manager
John Vericker	District Counsel (<i>via phone</i>)
Tyson Waag	District Engineer

The following is a summary of the discussions and actions taken.

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

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

SECOND ORDER OF BUSINESS

Public Comments on Agenda Items

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

THIRD ORDER OF BUSINESS

Business Items

A. Consideration of Sitex proposal for aquatics maintenance

On MOTION by Mr. de la Ossa seconded by Mr. Berns, with all in favor, Sitex proposal for aquatics maintenance, contingent upon developer confirming number of ponds was approved. 3-0

B. Consideration of Down to Earth proposal for pond bank landscape maintenance

On MOTION by Mr. de la Ossa seconded by Mr. Viera, with all in favor, Down to Earth proposal for pond bank landscape maintenance, contingent upon developer confirming number of ponds was approved. 3-0
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C. Acceptance of Final Audit of 2023

On MOTION by Mr. de la Ossa seconded by Mr. Viera, with all in favor, the Final Audit of 2023 was accepted. 3-0

D. Ratification of Stantec Change Order 201-2

On MOTION by Mr. de la Ossa seconded by Mr. Viera, with all in favor,
Stantec Change Order 201-2 was ratified. 3-0

FOURTH ORDER OF BUSINESS

Consent Agenda

- A. Approval of Minutes of the August 28, 2024 Regular Meeting**
- B. Consideration of Operation and Maintenance Expenditures October 2024**
- C. Acceptance of the Financials and Approval of the Check Register for July 2024**

On MOTION by Mr. de la Ossa seconded by Mr. Viera, with all in favor,
the Consent Agenda was approved. 3-0

FIFTH ORDER OF BUSINESS

Staff Reports

- A. District Counsel**
- B. District Engineer**
- C. District Manager**

There being no reports, the next order of business followed.

SIXTH ORDER OF BUSINESS

**Board of Supervisors' Requests and
Comments**

There being none, the next order of business followed.

SEVENTH ORDER OF BUSINESS

Audience Comments

There being none, the next order of business followed.

EIGHTH ORDER OF BUSINESS

Adjournment

There being no further business,

On MOTION by Mr. de la Ossa seconded by Mr. Berns with all in
favor the meeting, was adjourned at 1:15 pm. 3-0

Jayna Cooper
District Manager

Carlos de la Ossa
Chairperson

Sawgrass Village
Summary of Operations and Maintenance Invoices

Vendor	Invoice Date	Invoice/Account Number	Amount	Invoice Total	Comments/Description
Monthly Contract					
DOWN TO EARTH LANDSCAPE & IRRIGATION	10/1/2024	118048	\$220.50	\$220.50	LANDSCAPING OCT 24
INFRAMARK LLC	9/23/2024	133777	\$750.00		ACCOUNTING SRVCS MAY 2024
INFRAMARK LLC	9/23/2024	133777	\$375.00		ADMIN SVCS MAY 2024
INFRAMARK LLC	9/23/2024	133777	\$2,083.33		DISTRICT SERVICES MAY 2024
INFRAMARK LLC	9/23/2024	133777	\$100.00		FINANCIAL & REVENUE COLLECTION MAY 24
INFRAMARK LLC	9/23/2024	133777	\$50.00		RENTAL & LEASES MAY 24
INFRAMARK LLC	9/23/2024	133777	\$50.00		TECH/DATA STORAGE MAY 24
INFRAMARK LLC	9/23/2024	133777	\$100.00		WEBSITE MAINT MAY 24
INFRAMARK LLC	9/23/2024	133777	\$1,250.01		DISSEMINATION SERVICES MAY 24
INFRAMARK LLC	9/23/2024	133777	\$200.00	\$4,958.34	RECORDING MAY 24
INFRAMARK LLC	9/23/2024	133782	\$750.00		ACCOUNTING SRVCS JUN 2024
INFRAMARK LLC	9/23/2024	133782	\$375.00		ADMIN SVCS JUN 2024
INFRAMARK LLC	9/23/2024	133782	\$2,083.33		DISTRICT SERVICES JUN 2024
INFRAMARK LLC	9/23/2024	133782	\$100.00		FINANCIAL & REVENUE COLLECTION JUN 24
INFRAMARK LLC	9/23/2024	133782	\$50.00		RENTAL & LEASES JUN 24
INFRAMARK LLC	9/23/2024	133782	\$100.00		WEBSITE MAINT JUN 24
INFRAMARK LLC	9/23/2024	133782	\$1,250.01		DISSEMINATION SERVICES JUN 24
INFRAMARK LLC	9/23/2024	133782	\$200.00	\$4,908.34	RECORDING JUN 24
INFRAMARK LLC	10/4/2024	134895	\$750.00		ACCOUNTING SRVCS OCT 2024
INFRAMARK LLC	10/4/2024	134895	\$375.00		ADMIN SVCS OCT 2024
INFRAMARK LLC	10/4/2024	134895	\$2,083.33		DISTRICT SERVICES OCT 2024
INFRAMARK LLC	10/4/2024	134895	\$100.00		FINANCIAL & REVENUE COLLECTION OCT 24
INFRAMARK LLC	10/4/2024	134895	\$50.00		RENTAL & LEASES OCT 24
INFRAMARK LLC	10/4/2024	134895	\$50.00		TECH/DATA STORAGE OCT 24
INFRAMARK LLC	10/4/2024	134895	\$100.00		WEBSITE MAINT OCT 24
INFRAMARK LLC	10/4/2024	134895	\$1,250.01		DISSEMINATION SERVICES OCT 24
INFRAMARK LLC	10/4/2024	134895	\$200.00	\$4,958.34	DISSEMINATION SERVICES OCT 24
Monthly Contract Subtotal			\$15,045.52	\$15,045.52	
Variable Contract					
INFRAMARK LLC	9/23/2024	133782	\$50.00	\$50.00	TECH/DATA STORAGE JUN 24

Sawgrass Village Summary of Operations and Maintenance Invoices
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Vendor	Invoice Date	Invoice/Account Number	Amount	Invoice Total	Comments/Description
Variable Contract Subtotal			\$50.00	\$50.00	
Regular Services					
BUSINESS OBSERVER	6/28/2024	24-00979M	\$409.06	\$409.06	LEGAL ADV
EGIS INSURANCE	8/19/2024	24478	\$5,200.00	\$5,200.00	INSURANCE
FLORIDA DEPT OF ECONOMIC OPPORTUNITY	10/1/2024	91598	\$175.00	\$175.00	FY 25 SPECIAL DISTRICT FEE
STANTEC CONSULTING SERVICES	9/19/2024	2287062	\$1,676.50	\$1,676.50	DISTRICT ENGINEER
STANTEC CONSULTING SERVICES	10/4/2024	2293890	\$360.00	\$360.00	DISTRICT ENGINEER
STRALEY ROBIN VERICKER	10/17/2024	25402	\$675.00	\$675.00	PROFESSIONAL SERVICES
Regular Services Subtotal			\$8,495.56	\$8,495.56	
TOTAL			\$23,591.08	\$23,591.08	

**Down to Earth
Landscape & Irrigation**

PO Box 72701
Cleveland, Ohio 44192-0002
(321) 263-2700



Invoice: #118048

October 2024

Customer

Sawgrass Village CDD
Inframark Management Services
2654 Cypress Ridge Blvd, Suite 101

Wesley Chapel, Florida, 33544

Property / Project Address

Sawgrass Village CDD

, FL

<u>Project/Job</u>	<u>Invoice Date</u>	<u>Date Due</u>	<u>Terms</u>	<u>Customer PO #</u>
Sawgrass Village CDD Contract (2024)	10/1/2024	10/31/2024	Net 30	
Estimate # 93418				

<u>Invoice Details</u>				
Description of Services & Items	Unit	Quantity	Rate	Amount
#93418 - Sawgrass Village CDD Contract (2024) October 2024				\$220.50

Billing Questions

Rubie.alejandro@down2earthinc.com
(239)-470-9627

Visit us at <https://dtelandscape.com> for all other questions or concerns.

Total	\$220.50
Credits/Payments	(\$0.00)
Total	\$220.50


2002 West Grand Parkway North
Suite 100
Katy, TX 77449

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

INVOICE#
#133777
CUSTOMER ID
C4801
PO#

DATE
9/23/2024
NET TERMS
Net 30
DUE DATE
10/23/2024

Services provided for the Month of: May 2024

DESCRIPTION	QTY	UOM	RATE	MARKUP	AMOUNT
Accounting Services	1	Ea	750.00		750.00
Administration	1	Ea	375.00		375.00
District Management	1	Ea	2,083.33		2,083.33
Financial & Revenue Collection	1	Ea	100.00		100.00
Recording Secretary	1	Ea	200.00		200.00
Rental & Leases	1	Ea	50.00		50.00
Technology/Data Storage	1	Ea	50.00		50.00
Website Maintenance / Admin	1	Ea	100.00		100.00
Dissemination Services	3	Ea	416.67		1,250.01
Subtotal					4,958.34

Subtotal	\$4,958.34
Tax	\$0.00
Total Due	\$4,958.34

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

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

To pay via ACH or Wire, please refer to our banking information below:
Account Name: INFRAMARK, LLC
ACH - Bank Routing Number: 111000614 / Account Number: 912593196
Wire - Bank Routing Number: 021000021 / SWIFT Code: CHASUS33 / Account Number: 912593196

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

 **INFRAMARK**

2002 West Grand Parkway North
Suite 100
Katy, TX 77449

BILL TO

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

INVOICE#
#133782
CUSTOMER ID
C4801
PO#

DATE
9/23/2024
NET TERMS
Net 30
DUE DATE
10/23/2024

Services provided for the Month of: June 2024

DESCRIPTION	QTY	UOM	RATE	MARKUP	AMOUNT
Accounting Services	1	Ea	750.00		750.00
Administration	1	Ea	375.00		375.00
District Management	1	Ea	2,083.33		2,083.33
Financial & Revenue Collection	1	Ea	100.00		100.00
Recording Secretary	1	Ea	200.00		200.00
Rental & Leases	1	Ea	50.00		50.00
Technology/Data Storage	1	Ea	50.00		50.00
Website Maintenance / Admin	1	Ea	100.00		100.00
Dissemination Services	3	Ea	416.67		1,250.01
Subtotal					4,958.34

Subtotal	\$4,958.34
Tax	\$0.00
Total Due	\$4,958.34

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

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

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

Account Name: INFRAMARK, LLC

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

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

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


2002 West Grand Parkway North
Suite 100
Katy, TX 77449

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

INVOICE#
#134895
CUSTOMER ID
C4801
PO#

DATE
10/4/2024
NET TERMS
Net 30
DUE DATE
11/3/2024

Services provided for the Month of: October 2024

DESCRIPTION	QTY	UOM	RATE	MARKUP	AMOUNT
Accounting Services	1	Ea	750.00		750.00
Administration	1	Ea	375.00		375.00
District Management	1	Ea	2,083.33		2,083.33
Financial & Revenue Collection	1	Ea	100.00		100.00
Recording Secretary	1	Ea	200.00		200.00
Rental & Leases	1	Ea	50.00		50.00
Technology/Data Storage	1	Ea	50.00		50.00
Website Maintenance / Admin	1	Ea	100.00		100.00
Dissemination Services	3	Ea	416.67		1,250.01
Subtotal					4,958.34

Subtotal	\$4,958.34
Tax	\$0.00
Total Due	\$4,958.34

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

Business Observer

Agenda Page 18

1970 Main Street
3rd Floor
Sarasota, FL 34236
, 941-906-9386 x322

INVOICE

Legal Advertising

Invoice # 24-00979M

Date 06/28/2024

Attn:
Inframark DNR 9.3.24
2005 PAN AM CIRCLE, SUITE 300
TAMPA FL 33607

Please make checks payable to:
(Please note Invoice # on check)
Business Observer
1970 Main Street
3rd Floor
Sarasota, FL 34236

Description	Amount
Serial # 24-00979M Notice of Public Hearing RE: Hearing on July 24, 2024 at 1:00pm; Sawgrass Village CDD Published: 6/28/2024	\$409.06

Important Message		Paid	()
Please include our Serial # on your check	Pay by credit card online: https://legals.businessobserverfl.com/send-payment/	Total	\$409.06
		Payment is expected within 30 days of the first publication date of your notice.	

Attention: If you are a government agency and you believe that you qualify for a 15% discount to the second insertion of your notice per F.S. revision 50.061, please inform Kristen Boothroyd directly at 941-906-9386 x323.

NOTICE

The Business Observer makes every effort to ensure that its public notice advertising is accurate and in full compliance with all applicable statutes and ordinances and that its information is correct. Nevertheless, we ask that our advertisers scrutinize published ads carefully and alert us immediately to any errors so that we may correct them as soon as possible. We cannot accept responsibility for mistakes beyond bearing the cost of republishing advertisements that contain errors.



Sawgrass Village CDD
c/o Inframark fka Meritus
2005 Pan Am Circle, Ste 300
Tampa, FL 33607

Customer	Sawgrass Village CDD
Acct #	1332
Date	08/19/2024
Customer Service	Christina Wood
Page	1 of 1

Payment Information	
Invoice Summary	\$ 5,200.00
Payment Amount	
Payment for:	Invoice#24478
1001241007	

Thank You

Please detach and return with payment



Customer: Sawgrass Village CDD

Invoice	Effective	Transaction	Description	Amount
24478	10/01/2024	Renew policy	Policy #1001241007 10/01/2024-10/01/2025 Florida Insurance Alliance Package - Renew policy Due Date: 8/19/2024	5,200.00

Total

\$ 5,200.00

Thank You

FOR PAYMENTS SENT OVERNIGHT:
Bank of America Lockbox Services, Lockbox 748555, 6000 Feldwood Rd. College Park, GA 30349

Remit Payment To: Egis Insurance Advisors

(321)233-9939

Date

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

scclimer@egisadvisors.com

08/19/2024

FloridaCommerce, Special District Accountability Program

Fiscal Year 2024 - 2025 Special District State Fee Invoice and Profile Update

Agenda Page 20

Required by sections 189.064 and 189.018, Florida Statutes, and Chapter 73C-24, Florida Administrative Code

Date Invoiced: 10/01/2024				Invoice No: 91598
Annual Fee: \$175.00	1st Late Fee: \$0.00	2nd Late Fee: \$0.00	Received: \$0.00	Total Due, Postmarked by 12/02/2024: \$175.00

STEP 1: Review the following profile and make any needed changes.

1. Special District's Name, Registered Agent's Name and Registered Office Address:

001538

Sawgrass Village Community Development District

Mr. Brian Lamb

Inframark

2005 Pan Am Circle, Suite 300

Tampa, Florida 33607



- 2. Telephone:** 813-873-7300 Ext:
- 3. Fax:** 813-873-7070
- 4. Email:** Brian.Lamb@inframark.com
- 5. Status:** Independent
- 6. Governing Body:** Elected
- 7. Website Address:** sawgrassvillagecdd.com
- 8. County(ies):** Manatee
- 9. Special Purpose(s):** Community Development
- 10. Boundary Map on File:** 12/09/2022
- 11. Creation Document on File:** 12/09/2022
- 12. Date Established:** 12/08/2022
- 13. Creation Method:** Local Ordinance
- 14. Local Governing Authority:** Manatee County
- 15. Creation Document(s):** County Ordinance 22-60
- 16. Statutory Authority:** Chapter 190, Florida Statutes
- 17. Authority to Issue Bonds:** Yes
- 18. Revenue Source(s):** Assessments

STEP 2: Sign and date to certify accuracy and completeness.

By signing and dating below, I do hereby certify that the profile above (changes noted if necessary) is accurate and complete:

Registered Agent's Signature:  Date 10/14/24

STEP 3: Pay the annual state fee or certify eligibility for zero annual fee.

a. Pay the Annual Fee: Pay the annual fee by following the instructions at www.FloridaJobs.org/SpecialDistrictFee.

b. Or, Certify Eligibility for the Zero Fee: By initialing both of the following items, I, the above signed registered agent, do hereby certify that to the best of my knowledge and belief, **BOTH** of the following statements and those on any submissions to the Department are true, correct, complete, and made in good faith. I understand that any information I give may be verified.

1. This special district is not a component unit of a general purpose local government as determined by the special district and its Certified Public Accountant; and,

2. This special district is in compliance with its Fiscal Year 2022 - 2023 Annual Financial Report (AFR) filing requirement with the Florida Department of Financial Services (DFS) and that AFR reflects \$3,000 or less in annual revenues or, is a special district not required to file a Fiscal Year 2022 - 2023 AFR with DFS and has included an income statement with this document verifying \$3,000 or less in revenues for the current fiscal year.

Department Use Only: Approved: Denied: Reason:

STEP 4: Make a copy of this document for your records.

STEP 5: Email this document to SpecialDistricts@Commerce.fl.gov or mail it to FloridaCommerce, Bureau of Budget Management, 107 East Madison Street, MSC #120, Tallahassee, FL 32399-4124. Direct questions to 850.717.8430.

Invoice Number	2287062
Invoice Date	September 19, 2024
Purchase Order	215618244
Customer Number	195502
Project Number	215618244

Bill To

Sawgrass Village CDD
Accounts Payable
210 N. University Drive
Suite 702
Coral Springs FL 33071
United States

Please Remit To

Stantec Consulting Services
Inc. (SCSI)
13980 Collections Center
Drive
Chicago IL 60693
United States

Project	Sawgrass Village CDD			
	Project Manager	Sahebkar, Hamid	For Period Ending	September 19, 2024
	Current Invoice Total (USD)	1,676.50		

Top Task	2024	2024 FY General Consulting
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Professional Services

Category/Employee	Current Hours	Rate	Current Amount
Nurse, Vanessa M	8.50	160.00	1,360.00
Rankin, Ashley Alexandra	1.00	182.00	182.00
Sahebkar, Hamidreza (Hamid)	0.50	269.00	134.50
Subtotal Professional Services	<u>10.00</u>		<u>1,676.50</u>

Top Task Subtotal	2024 FY General Consulting	1,676.50
Total Fees & Disbursements		<u>1,676.50</u>
INVOICE TOTAL (USD)		1,676.50

Due upon receipt or in accordance with terms of the contract

Billing Backup

Date	Project	Task	Expnd Type	Employee/Supplier	Quantity	Bill Rate	Bill Amount	Comment	AP Ref. #
2024-05-20	215618244	2024	Direct - Regular	NURSE, VANESSA M	0.50	160.00	80.00	REQUISITIONS	
2024-06-11	215618244	2024	Direct - Regular	NURSE, VANESSA M	0.75	160.00	120.00	REQUISITIONS	
2024-07-03	215618244	2024	Direct - Regular	NURSE, VANESSA M	0.50	160.00	80.00	REQUISITIONS	
2024-07-10	215618244	2024	Direct - Regular	NURSE, VANESSA M	0.50	160.00	80.00	REQUISITIONS	
2024-07-29	215618244	2024	Direct - Regular	NURSE, VANESSA M	0.50	160.00	80.00	REQUISITIONS	
2024-08-12	215618244	2024	Direct - Regular	NURSE, VANESSA M	0.25	160.00	40.00	UPDATED CLIENT INFO SPREADSHEET IN PREPARATION OF OPENING FY2025 TASKS	
2024-08-29	215618244	2024	Direct - Regular	NURSE, VANESSA M	1.50	160.00	240.00	PROCESS REQUISITIONS	
2024-09-03	215618244	2024	Direct - Regular	NURSE, VANESSA M	1.00	160.00	160.00	REQUISITIONS	
2024-09-04	215618244	2024	Direct - Regular	NURSE, VANESSA M	0.25	160.00	40.00	CORRESPONDENCE RE: NEW COMMUNITY MAPPING	
2024-09-11	215618244	2024	Direct - Regular	NURSE, VANESSA M	2.00	160.00	320.00	REQUISITIONS	
2024-09-11	215618244	2024	Direct - Regular	NURSE, VANESSA M	0.50	160.00	80.00	FINANCIAL REVIEW	
2024-09-12	215618244	2024	Direct - Regular	NURSE, VANESSA M	0.25	160.00	40.00	REQUISITIONS	
2024-09-03	215618244	2024	Direct - Regular	RANKIN, ASHLEY ALEXANDRA	0.50	182.00	91.00	P8 FINANCIAL REVIEW	
2024-09-09	215618244	2024	Direct - Regular	RANKIN, ASHLEY ALEXANDRA	0.50	182.00	91.00	P9 FINANCIAL REVIEW	
2024-08-29	215618244	2024	Direct - Regular	SAHEBKAR, HAMIDREZA (HAMID)	0.25	269.00	67.25	REPORTS	
2024-09-09	215618244	2024	Direct - Regular	SAHEBKAR, HAMIDREZA (HAMID)	0.25	269.00	67.25	REQUISITION	
Total Project 215618244					10.00		\$1,676.50		

Invoice Number	2293890
Invoice Date	October 4, 2024
Purchase Order	215618244
Customer Number	195502
Project Number	215618244

Bill To

Sawgrass Village CDD
Accounts Payable
210 N. University Drive
Suite 702
Coral Springs FL 33071
United States

Please Remit To

Stantec Consulting Services
Inc. (SCSI)
13980 Collections Center
Drive
Chicago IL 60693
United States

Project	Sawgrass Village CDD			
	Project Manager	Sahebkar, Hamid	For Period Ending	October 1, 2024
	Current Invoice Total (USD)	360.00		

Top Task	2024	2024 FY General Consulting
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Professional Services

Category/Employee	Current Hours	Rate	Current Amount
Nurse, Vanessa M	2.25	160.00	360.00
Subtotal Professional Services	<u>2.25</u>		<u>360.00</u>

Top Task Subtotal	2024 FY General Consulting	360.00
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Total Fees & Disbursements	<u>360.00</u>
INVOICE TOTAL (USD)	360.00

Due upon receipt or in accordance with terms of the contract

Billing Backup

Date	Project	Task	Expnd Type	Employee/Supplier	Quantity	Bill Rate	Bill Amount	Comment	AP Ref. #
2024-09-24	215618244	2024	Direct - Regular	NURSE, VANESSA M	0.25	160.00	40.00	FINANCIAL REVIEW	
2024-09-25	215618244	2024	Direct - Regular	NURSE, VANESSA M	0.75	160.00	120.00	REQUISITIONS	
2024-09-26	215618244	2024	Direct - Regular	NURSE, VANESSA M	0.50	160.00	80.00	REQUISITIONS	
2024-09-27	215618244	2024	Direct - Regular	NURSE, VANESSA M	0.75	160.00	120.00	REQUISITIONS	
Total Project 215618244					2.25		\$360.00		

Straley Robin Vericker

1510 W. Cleveland Street

Tampa, FL 33606

Telephone (813) 223-9400

Federal Tax Id. - 20-1778458

Sawgrass Village Community Development District
 2005 Pan Am Circle, Suite 300
 Tampa, FL 33607

October 17, 2024

Client: 001599

Matter: 000001

Invoice #: 25402

Page: 1

RE: General

For Professional Services Rendered Through September 30, 2024

SERVICES

Date	Person	Description of Services	Hours	Amount
9/10/2024	LB	REVIEW CORRESPONDENCE FROM L. POPELKA AND C. DE LA OSSA RE DEFICIT FUNDING AGREEMENT FOR FY 2024-2025 BUDGET; REVIEW FILES RE SAME; PREPARE RESPONSE TO L. POPELKA AND C. DE LA OSSA RE SAME; RECEIPT OF EXECUTED DEFICIT BUDGET FUNDING AGREEMENT.	0.2	\$35.00
9/19/2024	MS	RECEIVE, REVIEW, AND PROCESS AUDIT REQUEST LETTER; PREPARE AUDIT RESPONSE LETTER FOR FY 2023.	0.5	\$87.50
9/20/2024	JMV	REVIEW CDD AUDIT NOTICE; PREPARE DISTRICT COUNSEL RESPONSE LETTER.	0.9	\$337.50
9/20/2024	MS	FINALIZE AND TRANSMIT AUDIT RESPONSE LETTER FOR FY 2023.	0.3	\$52.50
9/20/2024	KCH	PREPARE FOR AND ATTEND OPERATIONS MEETING.	0.5	\$162.50
Total Professional Services			2.4	\$675.00

Total Services	\$675.00	
Total Disbursements	\$0.00	
Total Current Charges		\$675.00
Previous Balance		\$982.50
PAY THIS AMOUNT		\$1,657.50

Please Include Invoice Number on all Correspondence

Outstanding Invoices

Invoice Number	Invoice Date	Services	Disbursements	Interest	Tax	Total
25063	August 07, 2024	\$370.00	\$0.00	\$0.00	\$0.00	\$1,045.00
25301	September 12, 2024	\$612.50	\$0.00	\$0.00	\$0.00	\$1,287.50
Total Remaining Balance Due						\$1,657.50

AGED ACCOUNTS RECEIVABLE

0-30 Days	31-60 Days	61-90 Days	Over 90 Days
\$675.00	\$612.50	\$370.00	\$0.00

Sawgrass Village Community Development District

Financial Statements
(Unaudited)

Period Ending
October 31, 2024

Prepared by:



2005 Pan Am Circle ~ Suite 300 ~ Tampa, Florida 33607
Phone (813) 873-7300 ~ Fax (813) 873-7070

SAWGRASS VILLAGE**Balance Sheet**

As of October 31, 2024

(In Whole Numbers)

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2023 DEBT SERVICE FUND	SERIES 2023 AA2 DEBT SERVICE FUND	SERIES 2024 AA3 DEBT SERVICE FUND	SERIES 2023 CAPITAL PROJECTS FUND	SERIES 2023 AA2 CAPITAL PROJECTS FUND	SERIES 2024 AA3 CAPITAL PROJECTS FUND	GENERAL LONG-TERM DEBT FUND	TOTAL
ASSETS									
Cash - Operating Account	\$ 4,835	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,835
Due From Other Funds	-	342,944	-	-	1,296,268	-	708	-	1,639,920
Investments:									
Acq. & Construction - Other	-	-	28,342	-	-	4,538,825	6,937,192	-	11,504,359
Acquisition & Construction Account	-	-	-	-	2,768,465	4,115,505	594,459	-	7,478,429
Cost of Issuance Fund	-	148,534	-	-	1,047	8,000	-	-	157,581
Interest Account	-	4	1,004	-	-	-	-	-	1,008
Reserve Fund	-	1,315,378	1,060,444	618,495	-	-	-	-	2,994,317
Revenue Fund	-	567,032	700,998	358,408	-	-	-	-	1,626,438
Amount Avail In Debt Services	-	-	-	-	-	-	-	1,315,378	1,315,378
Amount To Be Provided	-	-	-	-	-	-	-	40,744,622	40,744,622
TOTAL ASSETS	\$ 4,835	\$ 2,373,892	\$ 1,790,788	\$ 976,903	\$ 4,065,780	\$ 8,662,330	\$ 7,532,359	\$ 42,060,000	\$ 67,466,887
LIABILITIES									
Accounts Payable	\$ 39,801	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,801
Unearned Revenue	2,056	-	-	-	-	-	-	-	2,056
Bonds Payable - Series 2023	-	-	-	-	-	-	-	18,995,000	18,995,000
Bonds Payable - Series 2022A-2	-	-	-	-	-	-	-	14,240,000	14,240,000
Bonds Payable - Series 2024	-	-	-	-	-	-	-	8,825,000	8,825,000
Due To Other Funds	1	-	1,200	343,651	-	1,295,068	-	-	1,639,920
TOTAL LIABILITIES	41,858	-	1,200	343,651	-	1,295,068	-	42,060,000	43,741,777

SAWGRASS VILLAGE

Balance Sheet

As of October 31, 2024

(In Whole Numbers)

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2023 DEBT SERVICE FUND	SERIES 2023 AA2 DEBT SERVICE FUND	SERIES 2024 AA3 DEBT SERVICE FUND	SERIES 2023 CAPITAL PROJECTS FUND	SERIES 2023 AA2 CAPITAL PROJECTS FUND	SERIES 2024 AA3 CAPITAL PROJECTS FUND	GENERAL LONG-TERM DEBT FUND	TOTAL
FUND BALANCES									
Restricted for:									
Debt Service	-	2,373,892	1,789,588	633,252	-	-	-	-	4,796,732
Capital Projects	-	-	-	-	4,065,780	7,367,262	7,532,359	-	18,965,401
Unassigned:	(37,023)	-	-	-	-	-	-	-	(37,023)
TOTAL FUND BALANCES	(37,023)	2,373,892	1,789,588	633,252	4,065,780	7,367,262	7,532,359	-	23,725,110
TOTAL LIABILITIES & FUND BALANCES	\$ 4,835	\$ 2,373,892	\$ 1,790,788	\$ 976,903	\$ 4,065,780	\$ 8,662,330	\$ 7,532,359	\$ 42,060,000	\$ 67,466,887

SAWGRASS VILLAGE
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 2024
General Fund (001)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Developer Contribution	\$ 575,625	\$ -	\$ (575,625)	0.00%
TOTAL REVENUES	575,625	-	(575,625)	0.00%
<u>EXPENDITURES</u>				
<u>Administration</u>				
Supervisor Fees	12,000	-	12,000	0.00%
ProfServ-Dissemination Agent	18,000	1,250	16,750	6.94%
ProfServ-Info Technology	600	50	550	8.33%
ProfServ-Recording Secretary	2,400	200	2,200	8.33%
ProfServ-Trustee Fees	6,500	-	6,500	0.00%
District Counsel	9,500	675	8,825	7.11%
District Engineer	9,500	360	9,140	3.79%
Administrative Services	4,500	375	4,125	8.33%
District Manager	25,000	2,083	22,917	8.33%
Accounting Services	9,000	850	8,150	9.44%
Auditing Services	6,000	5,600	400	93.33%
Website Compliance	1,500	3,500	(2,000)	233.33%
Postage, Phone, Faxes, Copies	500	-	500	0.00%
Utility - StreetLights	50,000	-	50,000	0.00%
Rentals & Leases	600	50	550	8.33%
Public Officials Insurance	2,475	-	2,475	0.00%
Legal Advertising	3,500	505	2,995	14.43%
Tax Collector/Property Appraiser Fees	1,200	-	1,200	0.00%
Bank Fees	200	-	200	0.00%
Financial & Revenue Collections	1,200	-	1,200	0.00%
Meeting Expense	1,000	-	1,000	0.00%
Website Administration	1,200	100	1,100	8.33%
Miscellaneous Expenses	250	-	250	0.00%
Office Supplies	100	-	100	0.00%
Dues, Licenses, Subscriptions	175	175	-	100.00%
Total Administration	166,900	15,773	151,127	9.45%
<u>Stormwater Control</u>				
Contracts-Aquatic Control	38,000	-	38,000	0.00%
Total Stormwater Control	38,000	-	38,000	0.00%

SAWGRASS VILLAGE
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 2024
General Fund (001)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>Other Physical Environment</u>				
ProfServ-Wildlife Management Service	6,200	-	6,200	0.00%
Insurance - General Liability	3,025	-	3,025	0.00%
Insurance -Property & Casualty	20,000	-	20,000	0.00%
Insurance Deductible	2,500	-	2,500	0.00%
R&M-Other Landscape	20,000	-	20,000	0.00%
Landscape Maintenance	300,000	221	299,779	0.07%
Landscape Miscellaneous	9,000	-	9,000	0.00%
Total Other Physical Environment	360,725	221	360,504	0.06%
<u>Contingency</u>				
Misc-Contingency	10,000	-	10,000	0.00%
Total Contingency	10,000	-	10,000	0.00%
TOTAL EXPENDITURES	575,625	15,994	559,631	2.78%
Excess (deficiency) of revenues				
Over (under) expenditures	-	(15,994)	(15,994)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		(21,029)		
FUND BALANCE, ENDING		\$ (37,023)		

SAWGRASS VILLAGE
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 2024
Series 2023 Debt Service Fund (200)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 7,563	\$ 7,563	0.00%
Special Assmnts- CDD Collected	1,311,672	426,043	(885,629)	32.48%
TOTAL REVENUES	1,311,672	433,606	(878,066)	33.06%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	275,000	-	275,000	0.00%
Interest Expense	1,036,672	-	1,036,672	0.00%
Total Debt Service	1,311,672	-	1,311,672	0.00%
TOTAL EXPENDITURES	1,311,672	-	1,311,672	0.00%
Excess (deficiency) of revenues				
Over (under) expenditures	-	433,606	433,606	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		1,940,286		
FUND BALANCE, ENDING		\$ 2,373,892		

SAWGRASS VILLAGE
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 2024
Series 2023 Aa2 Debt Service Fund (201)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 5,371	\$ 5,371	0.00%
Special Assmnts- CDD Collected	1,059,363	468,555	(590,808)	44.23%
TOTAL REVENUES	1,059,363	473,926	(585,437)	44.74%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	195,000	-	195,000	0.00%
Interest Expense	864,363	-	864,363	0.00%
Total Debt Service	1,059,363	-	1,059,363	0.00%
TOTAL EXPENDITURES	1,059,363	-	1,059,363	0.00%
Excess (deficiency) of revenues				
Over (under) expenditures	-	473,926	473,926	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		1,315,662		
FUND BALANCE, ENDING		\$ 1,789,588		

SAWGRASS VILLAGE
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 2024
Series 2024 Aa3 Debt Service Fund (202)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 2,461	\$ 2,461	0.00%
Special Assmnts- CDD Collected	618,495	-	(618,495)	0.00%
TOTAL REVENUES	618,495	2,461	(616,034)	0.40%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	125,000	-	125,000	0.00%
Interest Expense	493,495	-	493,495	0.00%
Total Debt Service	618,495	-	618,495	0.00%
TOTAL EXPENDITURES	618,495	-	618,495	0.00%
Excess (deficiency) of revenues				
Over (under) expenditures	-	2,461	2,461	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		630,791		
FUND BALANCE, ENDING		\$ 633,252		

SAWGRASS VILLAGE
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 2024
Series 2023 Capital Projects Fund (300)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 24,219	\$ 24,219	0.00%
TOTAL REVENUES	-	24,219	24,219	0.00%
<u>EXPENDITURES</u>				
<u>Construction In Progress</u>				
Construction in Progress	-	54,281	(54,281)	0.00%
Total Construction In Progress	-	54,281	(54,281)	0.00%
TOTAL EXPENDITURES	-	54,281	(54,281)	0.00%
Excess (deficiency) of revenues				
Over (under) expenditures	-	(30,062)	(30,062)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		4,095,842		
FUND BALANCE, ENDING		\$ 4,065,780		

SAWGRASS VILLAGE
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 2024
Series 2023 Aa2 Capital Projects Fund (301)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 42,762	\$ 42,762	0.00%
TOTAL REVENUES	-	42,762	42,762	0.00%
<u>EXPENDITURES</u>				
<u>Construction In Progress</u>				
Construction in Progress	-	620,843	(620,843)	0.00%
Total Construction In Progress	-	620,843	(620,843)	0.00%
TOTAL EXPENDITURES	-	620,843	(620,843)	0.00%
Excess (deficiency) of revenues				
Over (under) expenditures	-	(578,081)	(578,081)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		7,945,343		
FUND BALANCE, ENDING		<u>\$ 7,367,262</u>		

SAWGRASS VILLAGE
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 2024
Series 2024 Aa3 Capital Projects Fund (302)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 29,294	\$ 29,294	0.00%
TOTAL REVENUES	-	29,294	29,294	0.00%
<u>EXPENDITURES</u>				
TOTAL EXPENDITURES	-	-	-	0.00%
Excess (deficiency) of revenues				
Over (under) expenditures	-	29,294	29,294	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		7,503,065		
FUND BALANCE, ENDING		\$ 7,532,359		

Bank Account Statement

Sawgrass Village CDD

Bank Account No. 9067
Statement No. 24_10
Statement Date 10/31/2024

GL Balance (LCY)	-24,919.02
GL Balance	-24,919.02
Positive Adjustments	0.00
<hr/>	
Subtotal	-24,919.02
Negative Adjustments	0.00
<hr/>	
Ending G/L Balance	-24,919.02

Statement Balance	11,424.82
Outstanding Deposits	0.00
<hr/>	
Subtotal	11,424.82
Outstanding Checks	-36,343.84
<hr/>	
Ending Balance	-24,919.02

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Deposits						
10/22/2024		JE000281	DS Wire Series 200 Bonds	103,538.00	103,538.00	0.00
Total Deposits				103,538.00	103,538.00	0.00

Checks						
09/26/2024	Payment	1121	Check for Vendor V00005	-76.56	-76.56	0.00
10/03/2024	Payment	1122	Check for Vendor V00026	-330.75	-330.75	0.00
10/03/2024	Payment	1124	Check for Vendor V00020	-1,676.50	-1,676.50	0.00
10/03/2024	Payment	1125	Check for Vendor V00004	-982.50	-982.50	0.00
10/23/2024		JE000284	DS Wire Transfer	-103,538.00	-103,538.00	0.00
Total Checks				-106,604.31	-106,604.31	0.00

Adjustments

Total Adjustments

Outstanding Checks

08/01/2024	Payment	1111	Check for Vendor V00008			-200.00
09/16/2024	Payment	1120	Check for Vendor V00008			-200.00
10/25/2024	Payment	1126	Check for Vendor V00005			-409.06
10/25/2024	Payment	1127	Check for Vendor V00026			-220.50
10/25/2024	Payment	1128	Check for Vendor V00003			-29,754.28
10/25/2024	Payment	1129	Check for Vendor V00020			-360.00
10/25/2024	Payment	1130	Check for Vendor V00014			-5,200.00
Total Outstanding Checks						-36,343.84

Outstanding Deposits

Bank Account Statement

Sawgrass Village CDD

Bank Account No. 9067
Statement No. 24_10
Statement Date 10/31/2024
Total Outstanding Deposits