

Silverleaf Community Development District

3501 Quadrangle Boulevard, Suite 270 | Orlando, FL 32817

Phone: 407-723-5900, Fax: 407-723-5901

www.silverleafcdd.com

The meeting of the Board of Supervisors for the **Silverleaf Community Development District** will be held **Wednesday, September 8, 2021 at 1:00 p.m. located at 8141 Lakewood Main Street, Bradenton, FL 34202**. The following is the proposed agenda for this meeting.

Call in number: 1-844-621-3956

Passcode: 792 560 599 #

BOARD OF SUPERVISORS' MEETING AGENDA

Organizational Matters

- Call to Order
- Roll Call
- Public Comment Period *[for any members of the public desiring to speak on any proposition before the Board]*

General Business Matters

1. Consideration of the Minutes of the August 11, 2021 Board of Supervisors Meeting
2. Review and Consideration of the Impact Landscape & Irrigation Proposal
3. Review and Consideration of the M&W Supply Co. Proposal
4. Review and Consideration of Grau & Associates CPA Engagement Letter
5. Ratification of Payment Authorizations #145-147
6. Review of District Financial Statements *(under separate cover)*

Other Business

- Staff Reports
 - District Counsel
 - District Engineer
 - District Manager
 - Review of Maintenance Reports
- Audience Comments
- Supervisors Requests

Adjournment



**SILVERLEAF
COMMUNITY DEVELOPMENT DISTRICT**

Consideration of the Minutes of the August 11,
2021 Board of Supervisors Meeting

MINUTES OF MEETING

SILVERLEAF COMMUNITY DEVELOPMENT DISTRICT BOARD OF SUPERVISORS MEETING MINUTES

Wednesday, August 11, 2021

1:00 p.m.

**8141 Lakewood Main Street,
Bradenton, FL 34202**

Board Members in attendance via conference call or in person:

Joshua Holley	Assistant Secretary	
Dale Weidemiller	Vice Chairperson	
Jonathan Decker	Assistant Secretary	
Larry Powell	Assistant Secretary	
Paul Gressin	Chairperson	(via phone)

Also present via conference call or in person:

Vivian Carvalho	District Manager- PFM Group Consulting LLC
Venessa Ripoll	Assistant District Manager- PFM Group Consulting LLC (via phone)
Amanda Lane	District Accountant- PFM Group Consulting LLC (via phone)

FIRST ORDER OF BUSINESS

Organizational Matters

Call to Order and Roll Call

Ms. Ripoll called to order at 1:09 p.m. the meeting of the Board of Supervisors of the Silverleaf Community Development District and proceeded with roll call. The persons in attendance are outlined above.

Public Comment Period

Ms. Ripoll noted that there were no public comments at this time.

SECOND ORDER OF BUSINESS

General Business Matters

Consideration of the Minutes of the July 14, 2021 Board of Supervisors' Meeting Minutes

The Board reviewed the Minutes of the July 14, 2021 Board of Supervisors Meeting.

On MOTION by Mr. Powell, seconded by Mr. Weidemiller, with all in favor, the Board approved the Minutes of the July 14, 2021 Board of Supervisors Meeting.

Public Hearing on Adopting the Fiscal Year 2022 Budget and Appropriating Funds

- a) Public Comments and Testimony**
- b) Board Comments**
- c) Consideration of Resolution 2021-07, Adopting the Fiscal Year 2022 Budget and Appropriating Funds**

Ms. Ripoll requested a motion to open the Public Hearing.

On MOTION by Mr. Gressin, seconded by Mr. Weidemiller, with all in favor, the Board opened the Public Hearing.

Ms. Ripoll noted there were no members of the public present. She asked if there were any comments. Hearing none, she requested a motion to close the Public Hearing.

On MOTION by Mr. Holley, seconded by Mr. Decker, with all in favor, the Board closed the Public Hearing.

Ms. Ripoll stated the Budget increased to \$393,291.52, however the overall assessment levied to the residents is the same of last year of \$206,948.00. She asked if there were any questions regarding the exhibits to the Resolution. Hearing none, she requested a motion to approve Resolution 2021-07, as presented.

On MOTION by Mr. Powell, seconded by Mr. Decker, with all in favor, the Board approved Resolution 2021-07, Adopting the Fiscal Year 2022 Budget and Appropriating Funds, for a Total Net Revenue of \$393,291.52.

Consideration of Resolution 2021-08, Imposing Special Assessments and Certifying an Assessment Roll

Ms. Ripoll explained behind the Resolution the budget that was just adopted is attached as well as the Assessment Roll. There were no comments on the exhibits or Resolution.

On MOTION by Mr. Weidemiller, seconded by Mr. Holley, with all in favor, the Board approved Resolution 2021-08, Imposing Special Assessments and Certifying an Assessment Roll.

**Consideration of Resolution 2021-09,
Adopting the Annual Meeting Schedule
for Fiscal Year 2021-2022**

Mr. Ripoll presented the Annual Meeting Schedule for Fiscal Year 2021-2022 which is the second Wednesday of the month at 1:00 p.m. at 8141 Lakewood Main Street, Bradenton, FL 34202.

Mr. Gressin asked about starting at 1:30 p.m. but Ms. Ripoll informed him the District Manager have three other meetings that start at 1:30 p.m. so that time would not be available for Silverleaf.

On MOTION by Mr. Weidemiller, seconded by Mr. Powell, with all in favor, the Board approved Resolution 2021-09, Adopting the Annual Meeting Schedule for Fiscal Year 2021-2022.

**Review and Consideration of the Impact
Landscape & Irrigation Proposal**

This agenda item will be tabled to the next meeting.

**Ratification of Payment Authorizations
#142-144**

The Board reviewed Payment Authorizations #142-144. Mr. Gressin stated he didn't authorize one of the items pending clarification. The District was charged to repair sod caused by a break in the irrigation system. He asked for the location of the break before approving payment and he has not received a response. Ms. Ripoll stated District Management is still waiting to hear back on that which was Payment Authorization No. 146 which is not included in these Payment Authorizations.

On MOTION by Mr. Holley, seconded by Mr. Decker, with all in favor, the Board ratified Payment Authorizations #142-144.

Review of District's Financial Statements

The Board reviewed the District financials through July 31, 2021.

On MOTION by Mr. Gressin, seconded by Mr. Powell, with all in favor, the Board accepted the District Financial Statements.

THIRD ORDER OF BUSINESS

Other Business

Staff Reports

District Counsel- Not Present

District Engineer- Not Present

District Manager- Ms. Ripoll noted the next meeting is scheduled for September 8, 2021 at 1:00 p.m. She will send a calendar invite for the new Fiscal Year Annual Meeting Schedule as well as post it on the website.

Audience Comments and Supervisor Requests

Mr. Gressin spoke with Ms. Hecht of the HOA and as a result of that meeting, he requested the following items from her;

1. List of Obligations to Silverleaf
2. List of CDD obligations to the Silverleaf
3. HOA Performance boots on the ground for the CDD regarding Silverleaf

Mr. Gressin informed Ms. Hecht if the HOA sends invoices to the CDD they may not be paid until the clarification is completed. Ms. Ripoll asked Mr. Gressin if he would like this to be listed as an agenda item for the next meeting and he said yes.

FOURTH ORDER OF BUSINESS

Adjournment

There was no additional business to discuss. Ms. Ripoll requested a motion to adjourn.

On MOTION by Mr. Weidemiller, seconded by Mr. Gressin, with all in favor, the August 11, 2021 Meeting of the Board of Supervisors of the Silverleaf Community Development District was adjourned at 1:21 p.m.

Secretary/Assistant Secretary

Chairperson/Vice Chairperson

**SILVERLEAF
COMMUNITY DEVELOPMENT DISTRICT**

Review and Consideration of the Impact
Landscape & Irrigation Proposal



Exhibit B

SILVERLEAF CDD (Silverleaf Ave, including 301 and Old Tampa Rd monuments)

	2021 - 2023 Pricing	
	<u>Monthly</u>	<u>Annually</u>
Monthly Landscape Maintenance	\$ 4,684.38	\$ 56,212.50
♦ Mowing (38 to 40 cuts per year)		
♦ Trimming (10 - 12 times per year)		
♦ Edging (Ornamental Beds-24/Hard Surfaces 40 times per year)		
♦ Weeding and Weed Control Spray (18 times per year)		
Monthly Irrigation Maintenance	\$ 450.00	\$ 5,400.00
♦ Irrigation Inspection (12 times per year)		
Monthly Lawn & Ornamental Pest Control & Fertilization	\$ 1,200.00	\$ 14,400.00
♦ Fertilization of Turf / Granular (4 times per year)		
♦ Fertilization of Turf / Liquid (3 times per year)		
♦ Fertilization of Shrubs and Palms (3 times per year)		
Total Common Area	\$ 6,334.38	\$ 76,012.50
Palm Tree Trimming	\$ 22.00	per tree
Cocoa Brown Mulch Installed	\$ 44.25	per yard
NOTE: Historically this has taken 100 yards		
Hourly rate for Irrigation repairs	\$ 55.00	per hour
Hourly rate for 2-wire diagnosis and repairs	\$ 75.00	per hour
Hourly rate for time and material jobs/general labor rate	\$ 45.00	per hour

Initial Impact Landscaping & Irrigation, LLC

Initial Silverleaf CDD

**SILVERLEAF
COMMUNITY DEVELOPMENT DISTRICT**

Review and Consideration of the M&W Supply
Co. Proposal



M&W Supply Co.

Wholesale Landscape Supplies

Serving Contractors Since 2002

7750 FRUITVILLE ROAD
SARASOTA, FL 34240
USA

Voice: 941-343-9954

Fax: 941-343-9964

QUOTATION

Quote Number: A-081721-1

Quote Date: Aug 17, 2021

Page: 1

Quoted To:

ACCESS MANAGEMENT
2970 UNIVERSITY PKWY
SUITE 101
SARASOTA, FL 34243
USA

Customer ID		Good Thru	Payment Terms	Sales Rep	
ACCESS MANAGEMENT		9/16/21	Net 30 Days	A/HOCHSTETLER	
Quantity	Description		Unit Price	Amount	
320.00	MULCH INSTALLATION OF 320 YDS=2,880 BAGS COCOA (3CU) "CDD MAIN BLVD ONLY" SILVER LEAF		38.25	12,240.00	

**SILVERLEAF
COMMUNITY DEVELOPMENT DISTRICT**

Review and Consideration of Grau & Associates
CPA Engagement Letter



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

August 31, 2021

To Board of Supervisors
Silverleaf Community Development District
3501 Quadrangle Blvd., Ste. 270
Orlando, FL 32817

We are pleased to confirm our understanding of the services we are to provide Silverleaf Community Development District, Manatee County, Florida ("the District") for the fiscal year ended September 30, 2021, with an option for two one-year renewals. 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 Silverleaf Community Development District as of and for the fiscal year ended September 30, 2021, with an option for two one-year renewals. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes.

Accounting standards 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

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. The District will provide a statement describing corrective actions to be taken in response to each of our recommendations included in the audit report, if any, and 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.

The auditor agrees and understands that Chapter 119, *Florida Statutes*, may be applicable to documents prepared in connection with the services provided hereunder and agrees to cooperate with public record requests made thereunder. In connection with this Agreement, the auditor agrees to comply with all provisions of Florida's public records laws, including but not limited to Section 119.0701, *Florida Statutes*, the terms of which are incorporated herein. Among other requirements, the auditor must:

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

IF THE AUDITOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE AUDITOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS, VIVAN CARVALHO, C/O PFM GROUP CONSULTING, LLC., 3501 QUADRANGLE BLVD., STE. 270, ORLANDO, FL 32817, 407-723-5900, carvalhov@pfm.com.

This agreement provides for a contract period of one (1) year with the option of two (2) additional, one-year renewals upon the written consent of both parties. Our fee for these services will not exceed \$4,000 for the September 30, 2021 audit. The fee for fiscal year 2022 and 2023 will not exceed \$4,100 and \$4,200 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. We acknowledge that the District must submit its annual Audit to the Auditor General no later than nine (9) months after the end of the audited fiscal year.

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 2019 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Silverleaf 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. This letter, with any addendum if applicable, constitutes the complete and exclusive statement of the agreement between Grau & Associates and the District with respect to the terms of the engagement between the parties.

Very truly yours,

Grau & Associates



Antonio J. Grau

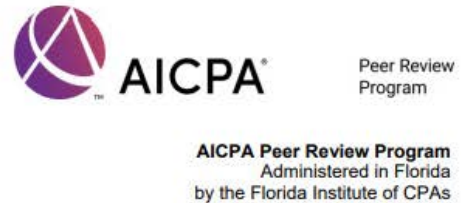
RESPONSE:

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

By: _____

Title: _____

Date: _____



February 20, 2020

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 February 20, 2020, 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, 2022. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee
paul@ficpa.org
800-342-3197 ext. 251

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202

**SILVERLEAF
COMMUNITY DEVELOPMENT DISTRICT**

Ratification of Payment Authorizations #145-147

SILVERLEAF COMMUNITY DEVELOPMENT DISTRICT
Payment Authorization 145-147

PA #	Description	Amount	Total
145	Impact Landscaping & Irrigation		
		\$ 2,194.50	
	PFM Group Consulting		
		\$ 2,916.67	
		\$ 16.69	
	Supervisor Fees - 07/14/2021 Meeting		
		\$ 200.00	
		\$ 200.00	
		\$ 200.00	
		\$ 200.00	
	VGlobalTech		
		\$ 300.00	
		\$ 125.00	
			\$6,352.86
146	Impact Landscaping & Irrigation		
		\$ 449.75	
			\$ 449.75
147	FPL		
		\$ 53.65	
		\$ 46.18	
		\$ 25.39	
	PFM Group Consulting		
		\$ 2,916.67	
		\$ 9.71	
	Supervisor Fees - 08/11/2021 Meeting		
		\$ 200.00	
		\$ 200.00	
		\$ 200.00	
		\$ 200.00	
		\$ 200.00	
	Vogler Ashton		
		\$ 588.50	
			\$4,640.10
		TOTAL	\$11,442.71

Amanda Lane

From: Paul Gressin <paulgressin@icloud.com>
Sent: Sunday, August 1, 2021 1:14 PM
To: Amanda Lane
Subject: Re: Silverleaf - PA 145 - review and approval to pay requested

ALERT: This message is from an external source. **BE CAUTIOUS** before clicking any link or attachment

Attached payments authorized. Paul Gressin

Sent from my iPhone

On Aug 1, 2021, at 11:46 AM, Amanda Lane <lanea@pfm.com> wrote:

Paul,

Please see attached for Payment Authorization(s) #145 for Silverleaf. Please provide authorization to pay (via email or signed cover sheet). If you have any questions, please let me know.

Amanda Lane
Assistant Chief District Accountant

PFM Group Consulting LLC
LaneA@pfm.com | web pfm.com
phone 407.723.5900 (**direct phone 407.723.5925**) | fax 407.723.5901
3501 Quadrangle Blvd., Ste. 270 | Orlando, FL 32817
(**New address as of July 29, 2021**)

<Silverleaf PA #145.pdf>

**SILVERLEAF
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization #145

7/30/2021

Item No.	Payee	Invoice	General Fund
1	Impact Landscaping & Irrigation Annuals Replacement (replaces old PDL inv. 16312)	79	\$ 2,194.50
2	PFM Group Consulting DM Fee: July 2021 June Reimbursables	DM-07-2021-44 OE-EXP-07-40	\$ 2,916.67 \$ 16.69
3	Supervisor Fees - 07/14/2021 Meeting Jonathan Decker Joshua Holley Paul Gressin Lawrence Powell	-- -- -- --	\$ 200.00 \$ 200.00 \$ 200.00 \$ 200.00
4	VGlobalTech Quarter 2 ADA Audit July Website Maintenance	2845 2902	\$ 300.00 \$ 125.00
TOTAL			\$ 6,352.86

Secretary / Assistant Secretary

Chairman / Vice Chairman

Amanda Lane

From: Paul Gressin <paulgressin@icloud.com>
Sent: Saturday, August 7, 2021 11:42 AM
To: Amanda Lane
Subject: Re: Silverleaf - PA 146 - review and approval to pay requested

ALERT: This message is from an external source. **BE CAUTIOUS** before clicking any link or attachment

Impact monthly charge approved for payment

Sent from my iPhone

On Aug 7, 2021, at 11:39 AM, Amanda Lane <lanea@pfm.com> wrote:

Vivian and Venessa,

Please see attached. For the first invoice for \$449.75, would you please find out who caused the damage resulting in the sod replacement?

Paul,

This is a repeat monthly charge.

Amanda Lane
Assistant Chief District Accountant

PFM Group Consulting LLC
LaneA@pfm.com | web pfm.com
phone 407.723.5900 (direct phone 407.723.5925) | fax 407.723.5901
3501 Quadrangle Blvd., Ste. 270 | Orlando, FL 32817
(New address as of July 29, 2021)

From: Paul Gressin <paulgressin@icloud.com>
Sent: Saturday, August 7, 2021 11:37 AM
To: Amanda Lane <lanea@pfm.com>
Subject: Re: Silverleaf - PA 146 - review and approval to pay requested

ALERT: This message is from an external source. **BE CAUTIOUS** before clicking any link or attachment

I would need to know who caused the March damage and suspect this is not us. Regarding the 2nd invoice is this a repeat monthly charge to us, or is it now first appearing

Sent from my iPhone

On Aug 7, 2021, at 10:33 AM, Amanda Lane <lanea@pfm.com> wrote:

Paul,

Please see attached for Payment Authorization(s) #146 for Silverleaf. Please provide authorization to pay (via email or signed cover sheet). If you have any questions, please let me know.

Amanda Lane
Assistant Chief District Accountant

PFM Group Consulting LLC
LaneA@pfm.com | web pfm.com
phone 407.723.5900 (**direct phone 407.723.5925**) | fax 407.723.5901
3501 Quadrangle Blvd., Ste. 270 | Orlando, FL 32817
(**New address as of July 29, 2021**)

<Silverleaf PA #146.pdf>

<Silverleaf PA #146.pdf>

**SILVERLEAF
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization #146

8/6/2021

Item No.	Payee	Invoice	General Fund
1	Impact Landscaping & Irrigation		
	Sod Replacement	155	\$ 449.75
	August Landscaping	172	\$ 6,334.38
		TOTAL	\$ 6,784.13

Secretary / Assistant Secretary

Chairman / Vice Chairman

Amanda Lane

From: Paul Gressin <paulgressin@icloud.com>
Sent: Friday, August 20, 2021 5:46 PM
To: Amanda Lane
Subject: Re: Silverleaf - PA 147 - review and approval to pay requested

ALERT: This message is from an external source. **BE CAUTIOUS** before clicking any link or attachment

Payment approved for attached invoices. Paul Gressin CDD

Sent from my iPhone

On Aug 20, 2021, at 5:03 PM, Amanda Lane <lanea@pfm.com> wrote:

Paul,

Please see attached for Payment Authorization(s) #147 for Silverleaf. Please provide authorization to pay (via email or signed cover sheet). If you have any questions, please let me know.

Amanda Lane
Assistant Chief District Accountant

PFM Group Consulting LLC
LaneA@pfm.com | web pfm.com
phone 407.723.5900 (direct phone 407.723.5925) | fax 407.723.5901
3501 Quadrangle Blvd., Ste. 270 | Orlando, FL 32817
(New address as of July 29, 2021)

<Silverleaf PA #147.pdf>

**SILVERLEAF
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization #147

8/20/2021

Item No.	Payee	Invoice	General Fund
1	FPL		
	11307 Woodlake Way ; Service 07/14/2021 - 08/13/2021	Acct: 29164-13046	\$ 53.65
	3920 Silverleaf Ave ##LS ; Service 07/15/2021 - 08/16/2021	Acct: 69892-32019	\$ 46.18
	4610 Silverleaf Ave # Sign ; Service 07/15/2021 - 08/16/2021	Acct: 89220-58014	\$ 25.39
2	PFM Group Consulting		
	DM Fee: August 2021	DM-08-2021-44	\$ 2,916.67
	July Reimbursables	OE-EXP-08-37	\$ 9.71
3	Supervisor Fees - 08/11/2021 Meeting		
	Dale Weidemiller	--	\$ 200.00
	Jonathan Decker	--	\$ 200.00
	Joshua Holley	--	\$ 200.00
	Paul Gressin	--	\$ 200.00
	Lawrence Powell	--	\$ 200.00
4	Vogler Ashton		
	General Counsel Through 07/31/2021	7051	\$ 588.50
TOTAL			\$ 4,640.10

Secretary / Assistant Secretary

Chairman / Vice Chairman

Silverleaf CDD
c/o PFM Group Consulting
3501 Quadrangle Boulevard, Ste. 270
Orlando, FL 32817
LaneA@pfm.com // (407) 723-5925

**SILVERLEAF
COMMUNITY DEVELOPMENT DISTRICT**

Review of District Financial Statements
(under separate cover)