

# Silverleaf Community Development District

3501 Quadrangle Boulevard, Suite 270 | Orlando, FL 32817

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

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The meeting of the Board of Supervisors for the **Silverleaf Community Development District** will be held **Monday, November 6, 2023, at 1:00 p.m. located at 3805 Shimmering Oaks Drive, Parrish, FL 34219.** The following is the proposed agenda for this meeting.

**Call in number: 1-844-621-3956**

**Passcode: 2538 286 6774 #**

## **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 October 2, 2023, Board of Supervisors Meeting
2. Consideration of Resolution 2024-01, Adopting an Amended Budget for FY 2023
3. Update on Wetland Credits
  - a. Consideration of Credit Purchase Agreement
4. Discussion of Rayl Engineering Report
5. Consideration of FY 2023 Audit Engagement Letter
6. Ratification of Payment Authorization #198 – 200
7. Review of District Financial Statements

### **Other Business**

- Staff Reports
  - District Counsel
  - District Engineer
  - District Manager
    - *Discussion Regarding HOA Maintenance of District Property*
    - *Update on Resident Concerns*
- Audience Comments
- Supervisors Requests

### **Adjournment**



**SILVERLEAF  
COMMUNITY DEVELOPMENT DISTRICT**

Minutes of the October 2, 2023,  
Board of Supervisors Meeting

**MINUTES OF MEETING**

**SILVERLEAF COMMUNITY DEVELOPMENT DISTRICT  
BOARD OF SUPERVISORS MEETING MINUTES**

**Monday, October 2, 2023, at 1:00 p.m.**

**3805 Shimmering Oaks Dr  
Parrish, FL 34202**

Board Members in attendance via conference call or in person:

Paul Gressin	Chairperson	
Lawrence Powell	Vice Chairperson	
Timothy Abramski	Assistant Secretary	
Jonathan Decker	Assistant Secretary	(via phone)

Also present via conference call or in person:

Venessa Ripoll	PFM Group Consulting LLC	
Vivian Carvalho	PFM Group Consulting LLC	(via phone)
Jorge Jimenez	PFM Group Consulting LLC	(via phone)
Rick Montejano	PFM Group Consulting LLC	(via phone)
Alan Rayl	Rayl Engineering	(via phone)
Caleb Wingo	Rayl Engineering	
Meredith Hammock	Kilinski Van Wyk	(via phone)
Molly Maggiano	Kilinski Van Wyk	
Various Audience Members		

**FIRST ORDER OF BUSINESS**

**Organizational Matters**

**Call to Order and Roll Call**

The Board of Supervisors' Meeting of the Silverleaf Community Development District was called to order at 1:01 p.m., Ms. Ripoll proceeded with roll call and confirmed quorum to proceed with the meeting. Those in attendance are outlined above either in person or via speakerphone.

**Public Comment Period**

There were no public comments at this time.

**SECOND ORDER OF BUSINESS**

**General Business Matters**

**Consideration of the Minutes of the  
September 11, 2023, Board of  
Supervisors Meeting**

The Board reviewed the Minutes of the September 11, 2023, Board of Supervisors' Meeting.

ON MOTION by Mr. Powell, seconded by Mr. Abramski, with all in favor, the Board approved the Minutes of the September 11, 2023, Board of Supervisors Meeting.

**Discussion Regarding HOA Maintenance  
of District property**

Mr. Gressin suggested that the maintenance agreement between the CDD and HOA be suspended. Ms. Hammock explained that the HOA had accepted sole obligation and responsibility to operate and maintain the private improvements that are located within the District's boundaries, the association is required to cover the cost and expenses associated with the operation and maintenance responsibilities of the private improvements to be collected as assessments pursuant to the HOA's declarations and covenants. There was some discussion as to what the responsibilities of the HOA were which included irrigation and landscaping. Mr. Gressin believed the agreement to be pointless as the HOA is already responsible for maintaining the irrigation and landscaping. Ms. Ripoll volunteered to go through every tract and bring them back for the Board's review at the next meeting. This topic was tabled until the next meeting.

**Update on Wetland Credits**

Mr. Wingo stated that the meeting is scheduled for October 12 and once the meeting has concluded, they will be sending any notes that they have directly to the CDD manager.

**Consideration of Westcoast Proposals  
for Drainage (provided under separate  
cover)**

Mr. Wingo stated that they have not yet heard back from Westcoast recently, only hearing from them early last week confirming that they had looked at the swale regrating and were putting together a proposal for it. He is planning to continue to contact them for a response.

**Ratification of Payment Authorization #197**

The Board reviewed Payment Authorizations #197.

ON MOTION by Mr. Powell, seconded by Mr. Abramski, with all in favor, the Board ratified Payment Authorizations #197.

**Review of District Financial Statements**

The Board reviewed the District Financials as of August 2023.

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-** No report.

**District Engineer-** No report.

**District Manager-** Ms. Ripoll mentioned that the next meeting is scheduled for November 6, 2023, at 1:00 p.m.

**Supervisor Requests and Audience Comments**

There were no supervisor requests at this time.

**FOURTH ORDER OF BUSINESS**

**Adjournment**

There were no additional comments from the Board.

ON MOTION by Mr. Powell, seconded by Mr. Abramski, with all in favor, the October 2, 2023, Meeting of the Board of Supervisors of the Silverleaf Community Development District was adjourned at 1:20 p.m.

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Secretary/Assistant Secretary

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Chairperson/Vice Chairperson

**SILVERLEAF  
COMMUNITY DEVELOPMENT DISTRICT**

Resolution 2024-01,  
Adopting an Amended Budget for FY 2023

## RESOLUTION 2024-01

### A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE SILVERLEAF COMMUNITY DEVELOPMENT DISTRICT ADOPTING AN AMENDED GENERAL FUND BUDGET FOR FISCAL YEAR 2022/2023, PROVIDING FOR APPROPRIATIONS; ADDRESSING CONFLICTS AND SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

**WHEREAS**, on August 10, 2022, the Board of Supervisors ("**Board**") of the Silverleaf Community Development District ("**District**"), adopted Resolution 2022-07 providing for the adoption of the District's fiscal year 2022/2023 annual budget ("**Budget**"); and

**WHEREAS**, the District Manager, at the direction of the Board, has prepared an amended Budget, to reflect changes in the actual appropriations of the Budget; and

**WHEREAS**, Chapters 189 and 190, *Florida Statutes*, and Section 3 of Resolution 2022-07 authorize the Board to amend the Budget; and

**WHEREAS**, the Board finds that it is in the best interest of the District and its landowners to amend the Budget to reflect the actual appropriations.

### NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE SILVERLEAF COMMUNITY DEVELOPMENT DISTRICT:

#### 1. BUDGET AMENDMENT.

- a. The Board has reviewed the District Manager's proposed amended Budget, copies of which are on file with the office of the District Manager and at the District's Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. The amended Budget attached hereto as **Exhibit "A"** and incorporated herein by reference as further amended by the Board is hereby adopted in accordance with the provisions of section 189.016(6), *Florida Statutes*; provided, however, that the comparative figures contained in the amended Budget as adopted by the Board (together, "**Adopted Annual Budget**") may be further revised as deemed necessary by the District Manager to further reflect actual revenues and expenditures for fiscal year 2022/2023.
- c. The Adopted Annual Budget shall be maintained in the office of the District Manager and the District Records Office and identified as "The Adopted Budget



for the Silverleaf Community Development District for the fiscal year ending September 30, 2023, as amended and adopted by the Board of Supervisors effective November 8, 2023.”

**2. APPROPRIATIONS.** There is hereby appropriated out of the revenues of the District, the fiscal year beginning October 1, 2022, and ending September 30, 2023, the sums set forth below, raised by the levy of special assessments and otherwise, which sums are deemed by the Board of Supervisors to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$ _____
DEBT SERVICE FUND – SERIES 2014A1	\$ _____
DEBT SERVICE FUND – SERIES 2014A2	\$ _____
DEBT SERVICE FUND – SERIES 2018A1	\$ _____
DEBT SERVICE FUND – SERIES 2018A2	\$ _____
DEBT SERVICE FUND – SERIES 2019A1	\$ _____
DEBT SERVICE FUND – SERIES 2019A2	\$ _____
TOTAL ALL FUNDS	\$ _____

**3. CONFLICTS.** This Resolution is intended to amend, in part, Resolution 2022-07, which remains in full force and effect except as otherwise provided herein. All terms of Resolution 2022-07 that are not amended by this Resolution apply to the Adopted Annual Budget as if those terms were fully set forth herein. All District resolutions or parts thereof in actual conflict with this Resolution are, to the extent of such conflict, superseded and repealed.

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

**5. EFFECTIVE DATE.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

Introduced, considered favorably, and adopted this 6<sup>th</sup> day of November, 2023.

**ATTEST:** **SILVERLEAF COMMUNITY DEVELOPMENT DISTRICT**

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Secretary/Assistant Secretary

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Chairman/Vice Chairman

**Exhibit A:** Amended Fiscal Year 2022/2023 Budget

**Exhibit A**  
Amended Fiscal Year 2022/2023 Budget

*[See attached]*

**Silverleaf CDD**  
**FY 2023 Adopted O&M Budget**  
**PROPOSED AMENDMENT**

	<b>FY 2023 Adopted Budget</b>	<b>FY 2023 AMENDED Budget</b>
<b><u>Revenues</u></b>		
On-Roll Assessments	\$ 150,275.00	\$ 150,275.00
Carry Forward Revenue	153,309.61	153,309.61
<b>Net Revenues</b>	<b>\$303,584.61</b>	<b>\$303,584.61</b>
<b><u>General &amp; Administrative Expenses</u></b>		
Supervisor Fees	\$ 12,000.00	\$ 12,000.00
Public Officials' Insurance	3,300.00	3,300.00
Trustee Services	13,350.00	13,350.00
Management	38,500.00	38,500.00
Engineering	15,000.00	30,000.00
Dissemination Agent	15,000.00	15,000.00
District Counsel	15,000.00	27,000.00
Assessment Administration	12,500.00	12,500.00
Reamortization Schedules	750.00	2,250.00
Audit	5,250.00	5,250.00
Arbitrage	1,000.00	1,000.00
Postage & Shipping	200.00	200.00
Legal Advertising	1,500.00	1,500.00
Bank Fees	180.00	180.00
Miscellaneous	500.00	500.00
Office Supplies	250.00	390.00
Web Site Maintenance	2,820.00	2,820.00
Dues, Licenses, and Fees	175.00	175.00
Wetland Maintenance Reserve	4,000.00	4,000.00
Stormwater Management	107,316.73	87,268.73
General Insurance	4,000.00	4,000.00
General Repair & Maintenance	5,000.00	5,000.00
Hardscape Maintenance	45,992.88	37,400.88
<b>Total General &amp; Administrative Expenses</b>	<b>\$303,584.61</b>	<b>\$303,584.61</b>
<b>Total Expenses</b>	<b>\$303,584.61</b>	<b>\$303,584.61</b>
<b>Net Income (Loss)</b>	<b>\$ -</b>	<b>\$ -</b>
FY 2023 Adopted (net)	205.57	205.57
FY 2023 Adopted (gross)	221.04	221.04

**SILVERLEAF  
COMMUNITY DEVELOPMENT DISTRICT**

Wetland Credits Update



# SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT ENVIRONMENTAL RESOURCE PERMIT (ERP) MODIFICATION SHORT FORM

SUBMIT AN ORIGINAL AND TWO COPIES OF THIS FORM AND OTHER RELATED INFORMATION TO ONE OF THE DISTRICT OFFICES LISTED BELOW. NO FEE REQUIRED. PLEASE PRINT OR TYPE ALL TEXT. To qualify for a modification using this modification short form, the permittee must submit sufficient information with this application so that a request for additional information is not required to verify compliance with the permit rules and threshold qualifications for modification, and a separate Statement of Completion and As-built is not required to verify compliance with the permit.

Date \_\_\_\_\_

Bartow Regulation  
170 Century Blvd.  
Bartow, FL 33830-7700

Brooksville Regulation  
2379 Broad St.  
Brooksville, FL 34604-6899

Tampa Regulation  
7601 US Hwy 301  
Tampa, FL 33637-6759

Sarasota Regulation  
6750 Fruitville Rd.  
Sarasota, FL 34240-9711

Subject: Request for Modification of ERP No. \_\_\_\_\_ . \_\_\_\_\_ (rev #)  
Project Name: \_\_\_\_\_  
County/City: \_\_\_\_\_ / \_\_\_\_\_  
Total Acreage/Project Acreage: \_\_\_\_\_ / \_\_\_\_\_  
Sec(s)/Twp(s)/Rge(s): \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

To Whom It May Concern:

This is a request to modify the above-referenced District approved ERP construction permit pursuant to Section 40D-4.331(2)(b) 1. -6., Florida Administrative Code ( F.A.C.). The requested modification does not: (1) expand or substantially alter the permit authorization (substantially alter means a change to the project that affects either the system design, construction or operation, which is reasonably expected to lead to substantially different water resource or environmental impacts and requires detailed permitting review and evaluation), (2) increase the authorized off site discharge, (3) impact the environmental features of the project, (4) decrease the required retention/detention, (5) decrease the required flood control elevations for roads or buildings, or (6) decrease pollution removal efficiency. Attached is documentation (plans, drawings, calculations, etc.) which addresses these requirements and supports the request for a modification. The undersigned Engineer certifies that the engineering features of this surface water management system have been:

(check one)  designed by me or under my responsible charge,  
 reviewed by me or under my responsible charge,

and in my professional opinion, this system conforms with sound engineering principles and all applicable rules and specifications.

Signature of Owner/Permittee (Applicant)  
or Authorized Agent \*

Engineer's Name \_\_\_\_\_ FL Reg. No. \_\_\_\_\_

Owner/Permittee (Applicant) Company Name/Title (if applicable) \_\_\_\_\_

Affix Seal

Owner/Permittee (Applicant) Address, City, State Zip \_\_\_\_\_

(\_\_\_\_\_) \_\_\_\_\_  
Owner/Permittee (Applicant) Phone No.

Engineer Signature \_\_\_\_\_ Date \_\_\_\_\_

Contact Name (for owner) and Phone No. \_\_\_\_\_ (\_\_\_\_\_) \_\_\_\_\_

Engineer Company Name \_\_\_\_\_

Operation & Maintenance (O&M) Entity \_\_\_\_\_

Engineer Company Address, City, State Zip \_\_\_\_\_

O&M Contact Name and Phone No. \_\_\_\_\_ (\_\_\_\_\_) \_\_\_\_\_

Engineer Company Phone No. \_\_\_\_\_

\* Attach a signed letter of authorization from the owner, except for corporate officers.



**OWNER AUTHORIZED AGENT AFFIDAVIT**

I \_\_\_\_\_ (Owner) of  
\_\_\_\_\_ (Property Address or Folio)  
hereby grant authorization to the following persons, Rayl Engineering and Surveying, LLC and Alan L. Rayl  
to act as my agent while conducting activities related to obtaining permits, inspections, and/or approvals related  
to the following project \_\_\_\_\_.

The Authorized Agent(s) is to be considered an agent of my business and therefore the signature of said agent is binding and causes me to assume all responsibilities connected to or associated with the signature as they may relate to my property and the named project.

\_\_\_\_\_  
Owner Signature

\_\_\_\_\_  
Date

State of \_\_\_\_\_

County of \_\_\_\_\_

The foregoing instrument was acknowledged before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_  
by \_\_\_\_\_ who is personally known to me or produced  
\_\_\_\_\_ as identification and who did \_\_\_\_\_ take an oath.

\_\_\_\_\_  
Signature of Notary Public

**SILVERLEAF  
COMMUNITY DEVELOPMENT DISTRICT**

Rayl Engineering Report





**11/6/2023**

**Silverleaf CDD Meeting  
Engineering Report**

- 1) **Areas in need of Survey - Updates (Drainage Easement off Woodmont Drive and Trees in Tract 503)**
- 2) **Wetland Mitigation Update**
- 3) **Tract 417 Swale Regrading Proposal**
- 4) **Pond 9 Repairs**



# WESTCOAST

## LANDSCAPE & LAWN S

WWW.WESTCOASTLAWNS.COM P - 1-877-707-LAWN

LANDSCAPE ESTIMATE

October 4, 2023

Silverleaf CDD  
Falling leaf Ct Parrish FL

Dear Board Member,

We appreciate the opportunity to present a Landscape Enhancement Proposal for your property.

We have measured your property and have determined that the enclosed proposal will provide your property with the quality attention and service it needs.

Westcoast Landscape and Lawns is a professional landscape company. We strive to give the best quality care to each individual client.

We feel confident that, given the opportunity, we will meet all your expectations. If you have any questions regarding the following proposal, please do not hesitate to call.

Sincerely,

TIM GREINER  
ACCOUNT MANAGER  
941-224-8371  
TGREINER@WESTCOASTLAWNS.COM



# LANDSCAPE AGREEMENT

This Landscape Construction Agreement ("Agreement" or "Contract"), by and between written, by and between Silverleaf CDD, (hereinafter referred to as the "Association/Owner") which is responsible for the facilities located at Falling leaf Ct Parrish FL (the "Property") and Westcoast Landscape and Lawns, Inc., who will perform the Landscape Construction services (hereinafter referred to as "Contractor").

In consideration of the mutual covenants, conditions and agreements attached hereto and incorporated herein, and other good and valuable consideration, the parties agree as follows:

## 1. Services

The Contractor shall perform the services identified in the Scope of Services set forth on **Exhibit "A"** to this Agreement (the "Services") at the Property. If additional work, including but not limited to, changes from the initial Services, repairs, replacement, troubleshooting, or replenishment ("Additional Work"), is requested or required, the Association/Owner will be responsible for the cost of labor and material for such work. If Contractor agrees to perform the Additional Work, such work will be invoiced on a time and materials basis pursuant to a change order as described below.

## 2. Contract Price

Contractor agrees to perform the Services for a total contractual amount of : \$15,400.00  
**Fifteen Thousand Four Hundred Dollars**

For any Additional Work, terms and pricing must be proposed in a change order with such change order executed by both parties. Any such change order will become a part of this Agreement, with the executed change order controlling to the extent of any conflict between such executed change order and this Agreement.

Terms: Association/Owner shall pay any invoice within thirty (30) days following receipt thereof, and hereby agrees to pay interest at a rate equal to the lesser of 1.5% per month or the highest legal rate on all accounts not received within 45 days of invoice date. Further, the Association/Owner shall be responsible for any collection costs incurred by Contractor in collection of sums past due under this Agreement, including attorneys' fees and costs incurred. Contractor, without prejudice to Contractor's other rights and remedies, may halt any and all further work and services if Association/Owner has failed to timely pay sums due hereunder.

## 3. Term and Termination

This Agreement shall commence upon acceptance by the Association/Owner and shall continue in effect until the completion of the Services and any Additional Work, unless earlier terminated pursuant to the terms hereof. Either party may terminate this Agreement with ten (10) days prior written notice to the other, for convenience or with cause. Upon termination prior to completion of the Services and/or Additional Work, Contractor shall invoice the Association/Owner for any Services and/or Additional Work completed by Contractor as of the date of effective termination, which Association/Owner shall pay, without setoff, on the terms set forth in Section 2, above.

## 4. Insurance

Contractor will maintain throughout the term of this Agreement adequate general liability insurance, broad form contractual liability insurance and worker's compensation to meet its legal requirements. The contractor shall furnish a Certificate of Insurance describing coverage in effect and naming the Association/Owner as an additional insured on any general liability insurance. Association/Owner shall maintain its own liability insurance providing coverage for bodily injury, death, and property damage to any invitee of the Property, and property damage insurance against fire, vandalism, and other perils covering the value of the Property.

## 5. Property Damage

Association/Owner is responsible to notify Contractor of any underground utilities or irrigation systems and other Property conditions. Contractor is not responsible for any damage, including irrigation components, cable lines, power lines, etc. that may occur in the installation process without prior knowledge of location or whereabouts. Contractor is not responsible for the condition of the landscape due to drought, freeze or storm damage. In the event of any damage, Association/Owner and administrative representative of Contractor must allow forty-eight (48) hours for Contractor to inspect said damage, and Contractor shall establish the cause in its reasonable discretion. If the damage was caused by the negligence of the Contractor, Contractor may, at its option, either repair or pay for the repair of any such damage, but only to the extent caused by Contractor's negligence. Cost of the repairs performed by others that have been accepted by Contractor shall be billed to contractor directly and will not be deducted from sums owed to the Contractor by Owner.

## 6. Limitation of Liability

Contractor assumes no liability for damages caused by conditions beyond Contractor's control. Contractor shall have no liability for any defects in materials provided by others, and shall have no liability for any damages of any kind beyond ninety (90) days following completion of any Services or Additional Work (as applicable). IN NO EVENT SHALL CONTRACTOR OR ITS SUBSIDIARIES, AFFILIATES, SHAREHOLDERS, DIRECTORS, OFFICERS, AGENTS, SERVANTS, SUBCONTRACTORS, OR EMPLOYEES BE LIABLE UNDER THIS AGREEMENT FOR INDIRECT, CONSEQUENTIAL, SPECIAL, INCIDENTAL, STATUTORY, PUNITIVE, OR EXEMPLARY DAMAGES, INCLUDING, WITHOUT LIMITATION, LOST PROFITS, LOSS OF TIME, SHUTDOWN OR SLOWDOWN COSTS, LOSS OF BUSINESS OPPORTUNITIES, DAMAGE TO GOOD WILL OR REPUTATION, OR OTHER ECONOMIC LOSS, REGARDLESS OF WHETHER SUCH LIABILITY IS BASED ON BREACH OF CONTRACT, TORT, STRICT LIABILITY OR OTHERWISE, AND EVEN IF ADVISED OF THE POSSIBILITY OF SUCH DAMAGES OR SUCH DAMAGES COULD HAVE BEEN REASONABLY FORESEEN.

## 7. Catastrophic or Natural Events

Work schedules may be interrupted by weather conditions to the point that scheduled activities, i.e., planting, pruning, edging etc., may be temporarily halted, with no liability to Contractor. Acceptable horticultural practices call for minimal pruning of freeze damaged material until the threat of future freezes has passed. Special clean ups and/or pruning due to storms, freezes, human initiated events by other than the Contractor, or other Acts of God are not included and will require extra charge based on time, material and disposal fees as per the fee and costs lists included herein. If a catastrophic or manmade event were to occur and all or part of the property become un-maintainable as this Agreement outlines, all services for the Association/Owner and the appropriate compensation to the Contractor (as determined by the Contractor in good faith) will be suspended until such time they can be resumed. If only part of the property were damaged, the contract payments and services provided would be prorated accordingly by Contractor in good faith. Work schedules may also be halted or interrupted as a result of government orders or recommendations, including, without any limitation, government orders and recommendations related to the COVID-19 pandemic, all without liability to Contractor.

## 8. Severability and Waiver

If any section, subsection, sentence, clause, phrase or word of this Contract be and is, for any other reason held or declared by a court of competent jurisdiction to be inoperative or void, such holdings shall not affect the remaining portions of this agreement. It shall be construed to have been the intent of the parties hereto to have agreed without such inoperative or invalid part being contained herein so that the remainder of this contract, after exclusion of such inoperative or invalid part, shall be deemed and held to be as valid as if such excluded part had never been included herein. The failure of either party hereto to insist, in any one or more instances, upon the performance of any of the terms, covenants or conditions of this agreement, or to exercise any right herein, shall not be construed as a waiver or relinquishment of such terms, covenant, condition or right as respects further performance. Any provision of this Agreement which by its terms survives termination of this Agreement (for example, without limitation, Sections 6 and 11) shall so survive.

## 9. Amendments

No change, modification, amendment, or addition of or to this Agreement shall be valid unless in writing and signed by authorized representatives of both parties.

## 10. Assignment

Neither party may assign this Agreement (or any change order hereunder) without the prior written consent of the other; notwithstanding that, Contractor may assign this Agreement (and any change orders) without consent of the other party as part of the sale of all or substantially all of Contractor's business.

## 11. Choice of Law and Forum; Attorney's Fees

The parties hereby agree that this Agreement, the construction of its terms and the determination of the rights and duties of the parties hereto shall be governed by and construed in accordance with the laws of the State of Florida, and that any action or suit arising out of or relating to this Agreement will be brought solely in any state or federal court located in Hillsborough County, Florida. Both parties hereby submit to the exclusive jurisdiction and venue of any such court. In any such action or suit, in addition to any other relief awarded, the prevailing party shall be entitled to collect from the losing party, the prevailing party's reasonable attorney's fees and costs. THE PARTIES FURTHER AGREE, TO THE EXTENT PERMITTED BY APPLICABLE LAW, TO WAIVE ANY RIGHT TO TRIAL BY JURY WITH RESPECT TO ANY CLAIM, COUNTERCLAIM OR ACTION ARISING FROM THE TERMS OF THIS AGREEMENT.

## 12. Compliance with Laws

The parties will each comply with all applicable laws, regulations, and ordinances in performance of this Agreement.

## 13. Counterparts; Signatures

This Agreement may be executed in multiple counterparts, each of which shall for all purposes be deemed an original and all of which together shall constitute one and the same Agreement. Only one such counterpart signed by the party against whom enforceability is sought needs to be produced to evidence the existence of this Agreement. An executed signature page delivered via facsimile transmission or electronic signature shall be deemed as effective as an original executed signature page.

## 14. Entire Agreement

This Agreement (including any exhibits or schedules hereto, and any change orders executed hereunder) is the entire agreement between the parties with respect to the subject matter hereof and supersedes any prior agreements

## 15. Liens

Association/Owner's failure to timely pay the amounts due Contractor under this Agreement may result in a claim of lien

## EXHIBIT A

### Scope:

Regrade swale in back of villas on Deep Creek , as according to the surveying schematic provided by RayL Engineering & Surveying LLC . See plans submitted .

### Cut section 1

3.3 yards topsoil

2.5 pallets of sod

### Cut section 2

4.9 yards of topsoil

2.5 pallets of sod

### Cut section 3

5.8 yards of topsoil

2.5 pallets of sod

### Cut section 4

6 yards of topsoil

2.5 pallets of sod

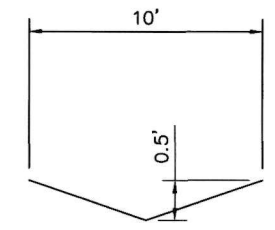
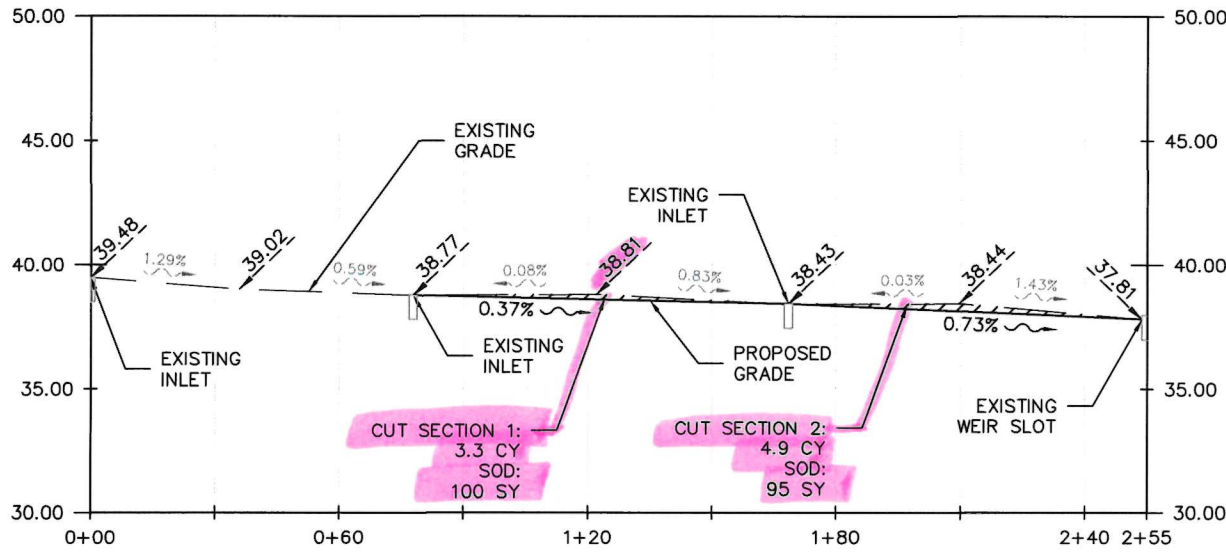
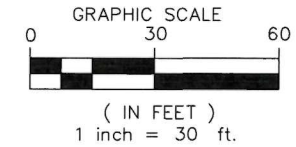
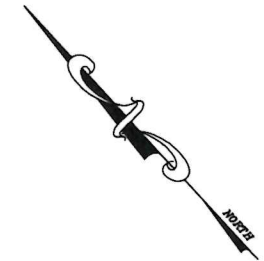
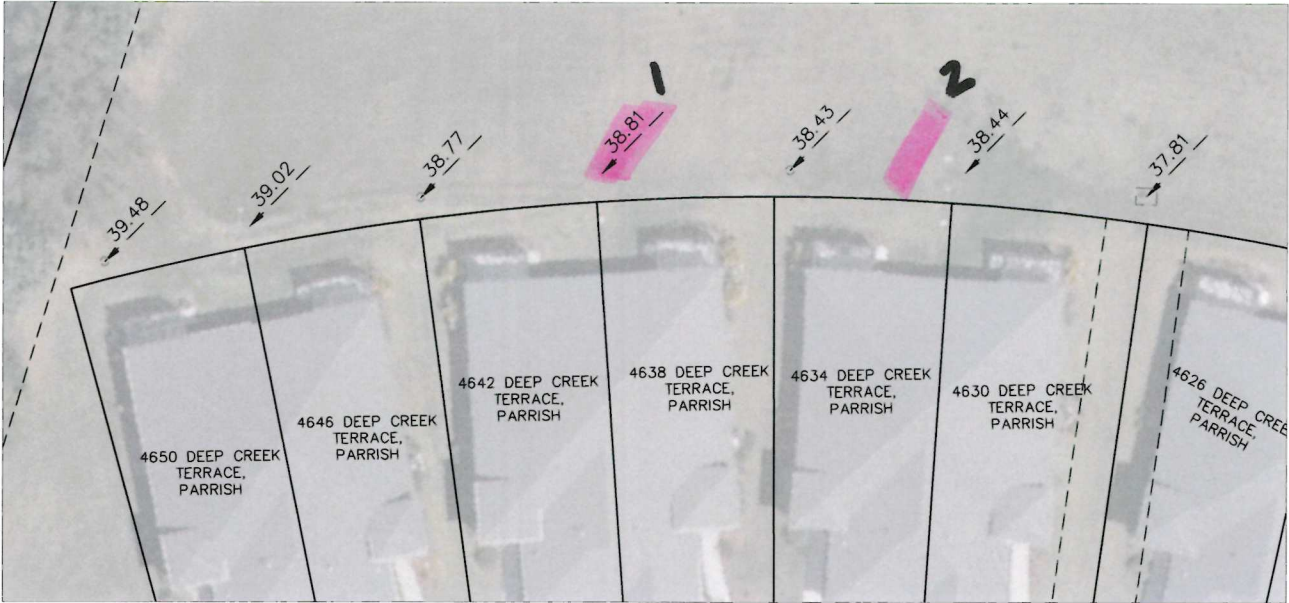
### Cut section 5

5 yards of topsoil

2.5 pallets of sod

Total cost ( supplies and labor ) = \$ 15,400.00

This document, together with the concepts and designs presented herein, as an instrument of service, is intended only for the specific purpose and client for which it was prepared. Reuse of and improper reliance on this document without written authorization and adaptation by Rayl Engineering & Surveying, LLC shall be without liability to Rayl Engineering & Surveying, LLC.

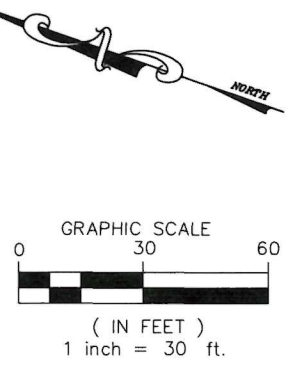
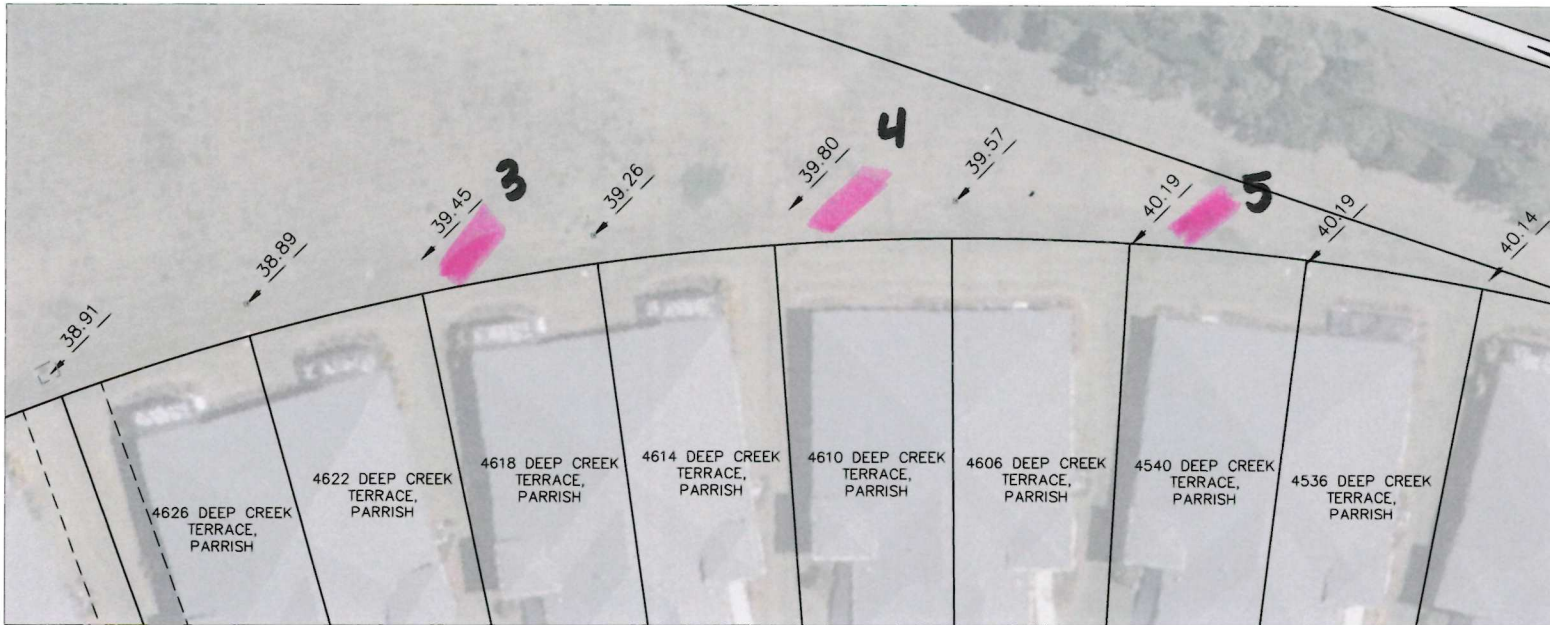


**SWALE DETAIL**  
N.T.S.

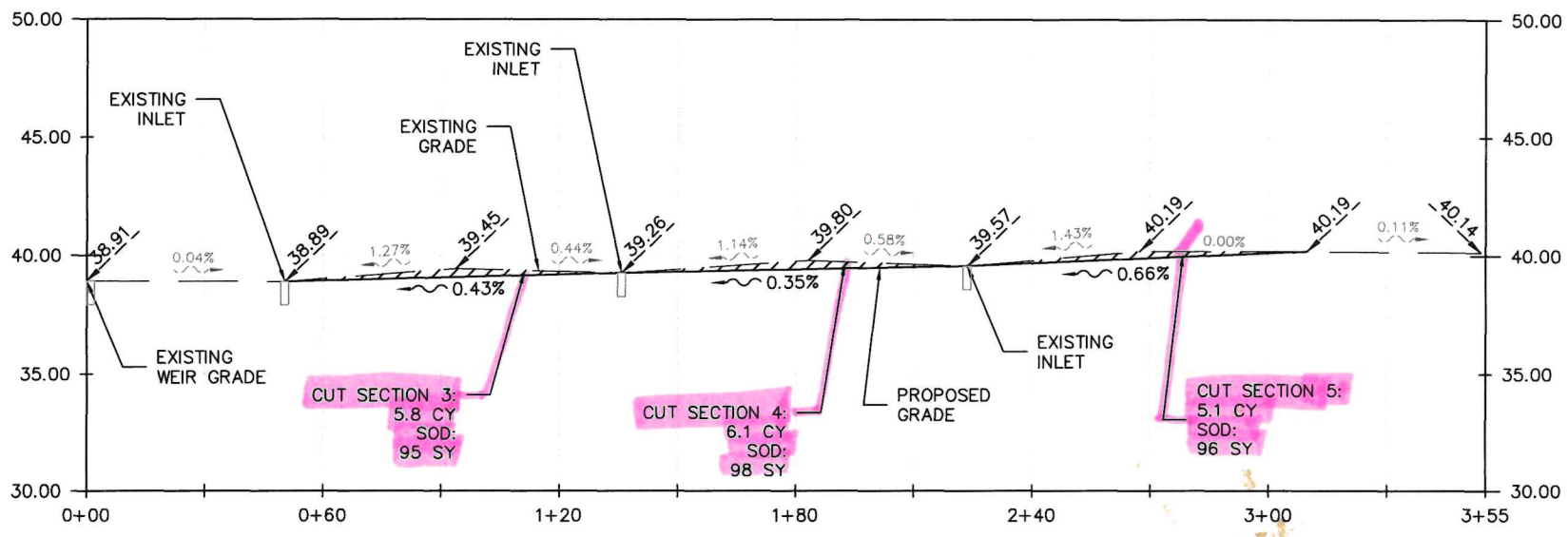
NOTES:  
1) ALL QUANTITIES SHOWN IN THIS DRAWING ARE BANK RUN QUANTITIES AND WILL NEED TO BE FIELD VERIFIED.

LICENSED PROFESSIONAL: ALAN L. RAYL, PE, PSM LICENSE NO. 13118 DATE: SEPTEMBER, 2023 EXPIRES: SEPTEMBER, 2025 PE 14110 / PSM 9780	PROJECT: SILVERLEAF COMMUNITY DEVELOPMENT DISTRICT 2000 W. GALE DR. SUITE 270 CHANDLER, AZ 85226
PREPARED FOR: SWALE REGRADING DEEP CREEK TERRACE	SHEET NUMBER: 1 of 2

This document, together with the concepts and designs presented herein, as an instrument of service, is intended only for the specific purpose and client for which it was prepared. Reuse of and improper reliance on this document without written authorization and adaptation by Rayl Engineering & Surveying, LLC shall be without liability to Rayl Engineering & Surveying, LLC.



NOTES:  
 1) ALL QUANTITIES SHOWN IN THIS DRAWING ARE BANK RUN QUANTITIES AND WILL NEED TO BE FIELD VERIFIED.



<b>RAYL</b> ENGINEERING & SURVEYING, LLC <small>P. O. BOX 100000 / TAMPA, FL 33610 / OFFICE (813) 776-1100</small>	
<small>PROJECT NUMBER                  JULY 1, 2016, P.C. PSM</small>	<small>JOB NO.                  25-18</small>
<small>DATE                  SEPTEMBER, 2022</small>	<small>PROPOSED TYPE                  SWALE REGRADING</small>
<small>OWNER                  SILVERLEAF COMMUNITY DEVELOPMENT DISTRICT                  3501 OULDRANGE BOULEVARD                  SUITE 270 ORLANDO, FL 32817</small>	<small>SHEET TITLE                  DEEP CREEK TERRACE</small>
<small>SHEET NUMBER                  2 of 2</small>	



Association/Owner's failure to timely pay the amounts due Contractor under this Agreement may result in a claim of lien against the Property under Chapter 713, Florida Statutes.

Accepted and Agreed:

Contractor:

Association/Owner:

**TIM GREINER**

\_\_\_\_\_  
Westcoast Representative (print)

\_\_\_\_\_  
Association/Owner (print)



10/4/23

\_\_\_\_\_  
Signature

\_\_\_\_\_  
DATE

\_\_\_\_\_  
Signature

\_\_\_\_\_  
DATE



Consolidated Land Services, Inc.

# Estimate

Mailing Address:  
 P.O. Box 2593  
 Dade City, FL 33526

Date	Estimate #
10/27/2023	00000182

Name / Address
Silverleaf CDD 810 East Main Street Bartow, FL 33830

Project				
Swale				

Description	Qty	U/M	Rate	Total
Regrade Swale located at Deep Creek Terrace:  CLS, Inc. will arrive onsite to mobilize equipment and materials within the estimated approved time of Notice to Proceed. Once mobilization occurs, CLS, Inc. will begin regrading the swale back to design grade, as per plans and re-vegetate with sod.  1. Mobilize 2. Regrade Swale 3. Re-vegetate with sod 4. De-mobilize	1	ca	19,859.72	19,859.72

Approved by:	<i>Estimate Valid for 30 Days. CLS, Inc. Provides Competition Sensitive Pricing.</i>	
	<b>Total</b>	\$19,859.72

**SILVERLEAF  
COMMUNITY DEVELOPMENT DISTRICT**

FY 2023 Audit 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](http://www.graucpa.com)

August 30, 2023

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, 2023. 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, 2023. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2023 audit.

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 AT PFM GROUP CONSULTING LLC., 3501 QUADRANGLE BLVD., STE. 270, ORLANDO, FL 32817, 407-723-5900, [RECORDREQUEST@PFM.COM](mailto:RECORDREQUEST@PFM.COM).

Our fee for these services will not exceed \$4,700 for the September 30, 2023 audit 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. Accordingly, we will deliver a draft audit to the District no later than March 1st, 2024, with the final audit report to be completed by March 15th, 2024. All accounting records (including, but not limited to, trial balances, general ledger detail, vendor files, bank and trust statements, minutes, and confirmations) for the fiscal year ended September 30, 2023 must be provided to us no later than December 1, 2023, in order for us to deliver a draft audit to the District no later than March 1, 2024. If the draft is timely reviewed by management, the final audit will be provided no later than March 15th, 2024.

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 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: \_\_\_\_\_





**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

**SILVERLEAF  
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization #198 – 200

# SILVERLEAF COMMUNITY DEVELOPMENT DISTRICT

**Payment Authorization #198**

9/25/2023

Item No.	Payee	Invoice	General Fund
1	<b>BrightView Tree Care Service</b> Cut 2 Stumps	8584526	\$ 2,900.00
2	<b>FPL</b> Utility Payment 54780-86159	2023.0800	\$ 29.44
3	<b>Kilinski Van Wyk, PLLC</b> District Counsel Services as of 08/31/2023	7474	\$ 2,249.82
4	<b>McClatchy Company</b> Legal Advertising on 09/04/2023 (Ad: IPL01362260)	457652	\$ 72.54
5	<b>PFM Group Consulting</b> District Mgmt Fees - Sep 2023 Postage/FedEx - Jul. 2023 Postage/FedEx - Aug 2023 Qtr Dissemination Apr-Jun Series 2014, 2018, 2019 Re-amortization Services 2/1-8/1/2023	DM-09-2023-46 OE-EXP-08-2023-32 OE-EXP-09-2023-31 126996 126776	\$ 3,208.37 9.42 8.85 3,750.00 625.00
6	<b>Rayl Engineering &amp; Surveying, LLC</b> Professional Services Aug 2023	RES 23-126-5	\$ 6,559.31
7	<b>Supervisor Fees - 9/11/2023 Meeting</b> Timothy Abramski Jonathan Decker Jackie Miller Paul Gressin Lawrence Powell	2023.09.11 2023.09.11 2023.09.11 2023.09.11 2023.09.11	\$ 200.00 200.00 200.00 200.00 200.00
8	<b>VGlobalTech</b> Quarterly ADA Website Maintenance - Jul 2023 Website Maintenance - Aug 2023 Website Maintenance - Sep 2023	5188 5248 5322 5411	\$ 300.00 135.00 135.00 135.00
		<b>TOTAL</b>	<b>\$ 18,217.75</b>

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

\_\_\_\_\_  
**Chairman / Vice Chairman**

Silverleaf CDD  
c/o PFM Group Consulting  
3501 Quadrangle Boulevard, Ste. 270  
Orlando, FL 32817  
MontejanoR@pfm.com // (407) 723-5951

## Rick Montejano

---

**From:** Paul <paulgressin@gmail.com>  
**Sent:** Friday, September 29, 2023 10:53 AM  
**To:** Rick Montejano  
**Cc:** Larry Powell; Maggie Cesnick Abramski; Venessa Ripoll; Jorge Orsini  
**Subject:** Re: Payment

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

PA 198 approved

Sent from my iPhone

> On Sep 29, 2023, at 9:28 AM, Rick Montejano <montejanor@pfm.com> wrote:

>

> Hi Everyone -

>

> The checks are on PA 198 which was sent out for approval this past Monday. Although this payment authorization has yet to be approved, I went ahead and had the 5 checks processed for payment on Monday and cut for the Board Members on Tuesday.

>

> Paul, please approve PA 198.

>

> Happy Friday,

>

> Rick

>

> -----Original Message-----

> From: Paul <paulgressin@gmail.com>

> Sent: Thursday, September 28, 2023 3:29 PM

> To: Rick Montejano <MontejanoR@pfm.com>

> Cc: Larry Powell <imtazman@gmail.com>; Maggie Cesnick Abramski <mcesnick@comcast.net>

> Subject: Payment

>

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

>

>

> On arrival back from out of state I had two board members question if I had signed off on payment requests and one was told no. This is not correct since I signed off by return email when it was received as I have done every single month prior. Please get the checks out

>

> Sent from my iPhone

>

# SILVERLEAF COMMUNITY DEVELOPMENT DISTRICT

Payment Authorization #199  
10/2/2023

Item No.	Payee	Invoice	General Fund
1	<b>Egis</b> Insurance Renewal FY24	19936	\$ 7,160.00
2	<b>Supervisor Fees - 10/2/2023 Meeting</b>		
	Timothy Abramski	2023.10.02	\$ 200.00
	Jonathan Decker	2023.10.02	200.00
	Paul Gressin	2023.10.02	200.00
	Lawrence Powell	2023.10.02	200.00
		<b>TOTAL</b>	<b>\$ 7,960.00</b>

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

\_\_\_\_\_  
Chairman / Vice Chairman

## Rick Montejano

---

**From:** Paul <paulgressin@gmail.com>  
**Sent:** Monday, October 2, 2023 1:58 PM  
**To:** Rick Montejano  
**Subject:** Re: PA 199  
**Attachments:** Silverleaf PA #199.pdf

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

Payment attached approved

Sent from my iPhone

On Oct 2, 2023, at 1:51 PM, Rick Montejano <montejanor@pfm.com> wrote:

Hi Paul –

Please review the latest payment authorization for review of payment.

Thanks,

Rick Montejano  
District Accountant  
PFM Group Consulting LLC  
407.723.5900 ext. 5951  
3501 Quadrangle Blvd., Suite 270 | Orlando, FL 32817  
[MontejanoR@pfm.com](mailto:MontejanoR@pfm.com)

# SILVERLEAF COMMUNITY DEVELOPMENT DISTRICT

**Payment Authorization #200**

10/13/2023

Item No.	Payee	Invoice	General Fund
1	<b>FPL</b> Utility Payment 54780-86159	2023.09	\$ 29.70
2	<b>McClatchy Company</b> Legal Advertising on 09/25/23 (Ad: IPL01401320)	468043	\$ 72.54
3	<b>Pond Professional, LLC</b> Aquatic Plant Install	SL Plants1	\$ 1,600.00
	Lake Maintenance - Jan. 2023	SL Ponds30	1,663.55
	Lake Maintenance - Feb. 2023	SL Ponds31	1,663.55
	Lake Maintenance - Mar. 2023	SL Ponds32	1,663.55
	Lake Maintenance - Apr. 2023	SL Ponds33	1,663.55
	Lake Maintenance - May. 2023	SL Ponds34	1,663.55
	Lake Maintenance - Jun. 2023	SL Ponds35	1,663.55
	Lake Maintenance - Jul. 2023	SL Ponds36	1,663.55
	Lake Maintenance - Aug. 2023	SL Ponds37	1,663.55
	Lake Maintenance - Sept. 2023	SL Ponds38	1,663.55
	Lake Maintenance - Oct. 2023	SL Ponds39	1,663.55
	Lake Maintenance - Nov. 2023	SL Ponds40	1,663.55
	Lake Maintenance - Dec. 2023	SL Ponds41	1,663.55
	Quarterly Preserve Maintenance - Jan. 2023	SL Preserves16	3,037.38
	Quarterly Preserve Maintenance - Apr. 2023	SL Preserves18	3,037.38
	Quarterly Preserve Maintenance - Jul. 2023	SL Preserves19	3,037.38
4	<b>Rayl Engineering &amp; Surveying, LLC</b> Professional Services Sep 2023	RES 23-126-6	\$ 4,160.61
5	<b>VGlobalTech</b> Quarterly ADA	5468	\$ 300.00
		<b>TOTAL</b>	<b>\$ 35,237.59</b>

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

\_\_\_\_\_  
Chairman / Vice Chairman

## Rick Montejano

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**From:** Paul <paulgressin@gmail.com>  
**Sent:** Friday, October 13, 2023 11:59 PM  
**To:** Rick Montejano  
**Subject:** Re: PA 200

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

Payment requests attached are approved

Sent from my iPhone

On Oct 13, 2023, at 5:04 PM, Rick Montejano <montejanor@pfm.com> wrote:

Hi Paul –

Attached is the latest payment authorization for Silverleaf CDD for review of approval.

Thanks,

Rick Montejano  
District Accountant  
PFM Group Consulting LLC  
407.723.5900 ext. 5951  
3501 Quadrangle Blvd., Suite 270 | Orlando, FL 32817  
[MontejanoR@pfm.com](mailto:MontejanoR@pfm.com)

<Silverleaf PA #200.pdf>



**SILVERLEAF  
COMMUNITY DEVELOPMENT DISTRICT**

District Financial Statements

**Silverleaf CDD**  
Statement of Financial Position  
As of 9/30/2023

	General Fund	Debt Service - 2014A1, 2019	Debt Service - 2014A2	Debt Service - 2018A	Construction Fund - 2014A,2019	Long Term Debt Group	Total
<u>Assets</u>							
<u>Current Assets</u>							
General Checking Account	\$265,470.19						\$265,470.19
Prepaid Expenses	4,781.39						4,781.39
Deposits	167.00						167.00
Debt Service Reserve 2014A1		\$23,187.50					23,187.50
Revenue Account 2014A		335,603.64					335,603.64
Revenue Account 2019A1		329,444.75					329,444.75
Prepayment Acct. 2019A2		87,852.31					87,852.31
Prepayment Acct. 2019A1		67,307.00					67,307.00
Debt Service Reserve 2019A1		82,496.87					82,496.87
Prepayment Acct. 2014A1		3,224.48					3,224.48
Debt Service Reserve 2014A2				\$84,318.75			84,318.75
Prepayment Account 2014A2				1,327.09			1,327.09
Sinking Fund 2014A2				0.01			0.01
Revenue 2018A Bond				\$174,177.33			174,177.33
Prepayment 2018A1 Bond				1,081.43			1,081.43
Debt Service Reserve 2018A1 Bond				79,750.00			79,750.00
Prepayment 2018A2 Bond				79,503.40			79,503.40
Total Current Assets	<u>\$270,418.58</u>	<u>\$929,116.55</u>	<u>\$85,645.85</u>	<u>\$334,512.16</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,619,693.14</u>
<u>Investments</u>							
Amount Available in Debt Service Funds						\$1,349,274.56	\$1,349,274.56
Amount To Be Provided						5,735,725.44	5,735,725.44
Total Investments	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$7,085,000.00</u>	<u>\$7,085,000.00</u>
<b>Total Assets</b>	<u><u>\$270,418.58</u></u>	<u><u>\$929,116.55</u></u>	<u><u>\$85,645.85</u></u>	<u><u>\$334,512.16</u></u>	<u><u>\$0.00</u></u>	<u><u>\$7,085,000.00</u></u>	<u><u>\$8,704,693.14</u></u>
<u>Liabilities and Net Assets</u>							
<u>Current Liabilities</u>							
Accounts Payable	\$59,379.34						\$59,379.34
Total Current Liabilities	<u>\$59,379.34</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$59,379.34</u>
<u>Long Term Liabilities</u>							
Revenue Bonds Payable LongTerm						\$7,085,000.00	\$7,085,000.00
Total Long Term Liabilities	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$7,085,000.00</u>	<u>\$7,085,000.00</u>
<b>Total Liabilities</b>	<u><u>\$59,379.34</u></u>	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>	<u><u>\$7,085,000.00</u></u>	<u><u>\$7,144,379.34</u></u>
<u>Net Assets</u>							
Net Assets, Unrestricted	(\$4,139.20)						(\$4,139.20)
Net Assets - General Government	286,934.37						286,934.37
Current Year Net Assets - General Government	(71,755.93)						(71,755.93)
Net Assets, Unrestricted		\$2,684,280.16					2,684,280.16
Current Year Net Assets, Unrestricted		(1,755,163.61)					(1,755,163.61)
Net Assets, Unrestricted			\$85,646.24				85,646.24
Current Year Net Assets, Unrestricted			(0.39)				(0.39)
Net Assets, Unrestricted				\$294,429.78			294,429.78
Current Year Net Assets, Unrestricted				40,082.38			40,082.38
Net Assets, Unrestricted					\$50,000.00		50,000.00
Net Assets - General Government					(50,000.00)		(50,000.00)
<b>Total Net Assets</b>	<u><u>\$211,039.24</u></u>	<u><u>\$929,116.55</u></u>	<u><u>\$85,645.85</u></u>	<u><u>\$334,512.16</u></u>	<u><u>\$0.00</u></u>	<u><u>\$0.00</u></u>	<u><u>\$1,560,313.80</u></u>
<b>Total Liabilities and Net Assets</b>	<u><u>\$270,418.58</u></u>	<u><u>\$929,116.55</u></u>	<u><u>\$85,645.85</u></u>	<u><u>\$334,512.16</u></u>	<u><u>\$0.00</u></u>	<u><u>\$7,085,000.00</u></u>	<u><u>\$8,704,693.14</u></u>

**Silverleaf CDD**  
Statement of Activities  
As of 9/30/2023

	General Fund	Debt Service - 2014A1, 2019	Debt Service - 2014A2	Debt Service - 2018A	Construction Fund - 2014A,2019	Long Term Debt Group	Total
<b>Revenues</b>							
On-Roll Assessments	\$134,432.76						\$134,432.76
Off-Roll Assessments	14,801.04						14,801.04
Other Income & Other Financing Sources	1,267.97						1,267.97
On-Roll Assessments		\$321,971.75					321,971.75
Off-Roll Assessments		174,824.44					174,824.44
Other Assessments		532,245.03					532,245.03
Inter-Fund Group Transfers In		(168,583.11)					(168,583.11)
Inter-Fund Group Transfers In			\$168,583.11				168,583.11
On-Roll Assessments				\$169,874.80			169,874.80
Off-Roll Assessments				20,505.96			20,505.96
Other Assessments				138,962.40			138,962.40
<b>Total Revenues</b>	<b>\$150,501.77</b>	<b>\$860,458.11</b>	<b>\$168,583.11</b>	<b>\$329,343.16</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,508,886.15</b>
<b>Expenses</b>							
Supervisor Fees	\$10,800.00						\$10,800.00
Public Officials' Insurance	3,098.00						3,098.00
Trustee Services	13,348.74						13,348.74
Management	38,500.00						38,500.00
Engineering	30,104.12						30,104.12
Disclosure Agent	15,000.00						15,000.00
District Counsel	27,180.64						27,180.64
Assessment Administration	12,500.00						12,500.00
Reamortization Schedules	2,250.00						2,250.00
Audit	4,600.00						4,600.00
Postage & Shipping	97.30						97.30
Legal Advertising	1,410.20						1,410.20
Office Supplies	390.00						390.00
Web Site Maintenance	2,820.00						2,820.00
Dues, Licenses, and Fees	175.00						175.00
Wetland Maintenance Reserve	51,523.79						51,523.79
Wetlands Monitoring	323.91						323.91
General Insurance	3,787.00						3,787.00
General Repair & Maintenance	2,900.00						2,900.00
Landscaping Maintenance & Material	300.00						300.00
Hardscape Maintenance	1,149.00						1,149.00
Principal Payment - 2019A1 Bond		\$200,000.00					200,000.00
Principal Payment - 2019A2 Bond		2,180,000.00					2,180,000.00
Interest Payments - 2014A1 Bond		30,700.00					30,700.00
Interest Payments - 2019A1 Bond		131,332.50					131,332.50
Interest Payments - 2019A2 Bond		73,640.00					73,640.00
Principal Payments - 2014A2 bond			\$40,000.00				40,000.00
Interest Payments - 2014A2 bond			128,587.50				128,587.50
Principal Payment - 2018A1 Bond				\$40,000.00			40,000.00
Principal Payment - 2018A2 Bond				100,000.00			100,000.00
Interest Payment - 2018A1 Bond				121,691.26			121,691.26
Interest Payment - 2018A2 Bond				27,582.50			27,582.50
<b>Total Expenses</b>	<b>\$222,257.70</b>	<b>\$2,615,672.50</b>	<b>\$168,587.50</b>	<b>\$289,273.76</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,295,791.46</b>
<b>Other Revenues (Expenses) &amp; Gains (Losses)</b>							
Interest Income		\$50.78					\$50.78
Interest Income			\$4.00				4.00
Interest Income				\$12.98			12.98
<b>Total Other Revenues (Expenses) &amp; Gains (Losses)</b>	<b>\$0.00</b>	<b>\$50.78</b>	<b>\$4.00</b>	<b>\$12.98</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$67.76</b>
<b>Change in Net Assets</b>	<b>(\$71,755.93)</b>	<b>(\$1,755,163.61)</b>	<b>(\$0.39)</b>	<b>\$40,082.38</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$1,786,837.55)</b>
<b>Net Assets At Beginning Of Year</b>	<b>\$282,795.17</b>	<b>\$2,684,280.16</b>	<b>\$85,646.24</b>	<b>\$294,429.78</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,347,151.35</b>
<b>Net Assets At End Of Year</b>	<b>\$211,039.24</b>	<b>\$929,116.55</b>	<b>\$85,645.85</b>	<b>\$334,512.16</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,560,313.80</b>

**Silverleaf CDD**  
 Budget to Actual  
 For the Month Ending 9/30/2023

	Year To Date			FY 2023 Adopted Budget
	Actual	Budget	Variance	
<b><u>Revenues</u></b>				
On-Roll Assessments	\$134,432.76	\$150,275.00	\$(15,842.24)	\$ 150,275.00
Off-Roll Assessments	14,801.04	-	14,801.04	-
Other Income & Other Financing Sources	1,267.97	-	1,267.97	-
Carry Forward Revenue	153,309.61	153,309.61	-	153,309.61
<b>Net Revenues</b>	<b><u>\$303,811.38</u></b>	<b><u>\$303,584.61</u></b>	<b><u>\$226.77</u></b>	<b><u>\$ 303,584.61</u></b>
<b><u>General &amp; Administrative Expenses</u></b>				
Supervisor Fees	\$10,800.00	\$12,000.00	\$(1,200.00)	\$ 12,000.00
Public Officials' Insurance	3,098.00	3,300.00	(202.00)	3,300.00
Trustee Services	13,348.74	13,350.00	(1.26)	13,350.00
Management	38,500.00	38,500.00	-	38,500.00
Engineering	30,104.12	15,000.00	15,104.12	15,000.00
Disclosure Agent	15,000.00	15,000.00	-	15,000.00
District Counsel	27,180.64	15,000.00	12,180.64	15,000.00
Assessment Administration	12,500.00	12,500.00	-	12,500.00
Reamortization Schedules	2,250.00	750.00	1,500.00	750.00
Audit	4,600.00	5,250.00	(650.00)	5,250.00
Arbitrage Calculation	-	1,000.00	(1,000.00)	1,000.00
Postage & Shipping	97.30	200.00	(102.70)	200.00
Legal Advertising	1,410.20	1,500.00	(89.80)	1,500.00
Bank Fees	-	180.00	(180.00)	180.00
Miscellaneous	-	500.00	(500.00)	500.00
Office Supplies	390.00	250.00	140.00	250.00
Web Site Maintenance	2,820.00	2,820.00	-	2,820.00
Dues, Licenses, and Fees	175.00	175.00	-	175.00
Wetland Maintenance Reserve	51,523.79	4,000.00	47,523.79	4,000.00
Wetlands Monitoring	323.91	-	323.91	-
Stormwater Management	-	107,316.73	(107,316.73)	107,316.73
General Insurance	3,787.00	4,000.00	(213.00)	4,000.00
General Repair & Maintenance	2,900.00	5,000.00	(2,100.00)	5,000.00
Landscaping Maintenance & Material	300.00	-	300.00	-
Hardscape Maintenance	1,149.00	45,992.88	(44,843.88)	45,992.88
<b>Total General &amp; Administrative Expenses</b>	<b><u>\$222,257.70</u></b>	<b><u>\$303,584.61</u></b>	<b><u>\$(81,326.91)</u></b>	<b><u>\$ 303,584.61</u></b>
<b>Total Expenses</b>	<b><u>\$222,257.70</u></b>	<b><u>\$303,584.61</u></b>	<b><u>\$(81,326.91)</u></b>	<b><u>\$ 303,584.61</u></b>
<b>Net Income (Loss)</b>	<b><u>\$81,553.68</u></b>	<b><u>\$ -</u></b>	<b><u>\$81,553.68</u></b>	<b><u>\$ -</u></b>