Sawyer’s Landing

Community Development District

www.sawyerslandingcdd.com

Sidney Atzmon – Chairman

Richard Swerdlow – Vice Chairman

Scott Osman – Assistant Secretary

Alben Duffie – Assistant Secretary

Gabriel Lutzky – Assistant Secretary

September 9, 2026

GMS Governmental Management Services

Sawyer's Landing
Community Development District
Agenda

Seat 1: Sidney Atzmon (C.)	
Seat 3: Richard Swerdlow (V.C.)	
Seat 4: Scott Osman (A.S.)	
Seat 2: Alben Duffie (A.S.)	
Seat 5: Gabriel Lutzky (A.S.)	

Wednesday
September 9, 2026
10:00 a.m.

Swerdlow Group Office
2901 Florida Ave, Miami, FL. 33133
Join the meeting now
Meeting ID: 257 466 458 471 2 and Passcode: Fp3oy3zF
1 872-240-4685 and Phone Conference ID: 369 372 265#

1. Oath of Office for Mr. Alben Duffie **– Page 3**

2. Roll Call

3. Approval of Minutes of the July 15, 2026 Meeting **– Page 4**

4. **Audit Selection Committee Meeting: – Page 18**
   Opening Audit Selection Committee Meeting
   A. **Roll Call**

   B. **Ranking of Respondents to RFP**

   C. **Adjournment**

5. **Selection of Audit Firms**

6. Staff Reports
   A. Attorney

   B. Engineer

   C. Field Manager

   D. Manager
      1) Form 1 Financial Disclosure Due July 1, 2026 – ***everyone has filed* – Page 67**

      2) Reminder to Complete Annual Ethics Training by December 31, 2026

7. Financial Reports
   A. Approval of Funding Request **#48 – Page 68**

   B. Approval of Unaudited Financials **– Page 69**

8. Supervisors Requests and Audience Comments

9. Adjournment

Meetings are open to the public and may be continued to a time, date and place certain. For more information regarding this CDD please visit the website: http://www.sawyerslandingcdd.com

Oath of Office

I, __________________________ a resident of the State of Florida and citizen of the United States of America, and being a Supervisor of the **Sawyer's Landing Community Development District** and a recipient of public funds on behalf of the District, do hereby solemnly swear or affirm that I will support the Constitution of the United States and of the State of Florida, and will faithfully, honestly and impartially discharge the duties devolving upon me in the office of Supervisor of the **Sawyer's Landing Community Development District, ________________County, Florida**.

Signature: ___________________________________

Mailing Address: _____________________________

____

County of Residence: __________________________

Telephone #: _________________________________

E-mail: ______________________________________

Date: ____

Sworn to (or affirmed) before me this _______ day of _______________, by __________________________ whose signature appears hereinabove.

____

Notary Public State of Florida

____

Print Name

My Commission expires

Personally known ______ or produced identification ____________

Type of identification___________________

MINUTES OF MEETING
SAWYER'S LANDING
COMMUNITY DEVELOPMENT DISTRICT

The special meeting of the Board of Supervisors of the Sawyer's Landing Community Development District was held on Wednesday, July 15, 2026, at 10:00 a.m. at 2901 Florida Avenue, Miami, FL.

Present and constituting a quorum were:

Richard Swerdlow	Vice Chairman
Gabriel Lutzky	Assistant Secretary
Scott Osman	Assistant Secretary

Also present were:

Juliana Duque	District Manager
Ginger Wald	District Counsel

FIRST ORDER OF BUSINESS Oath of Office for Mr. Alben Duffie

Ms. Duque: The first item is the oath of office of Mr. Alben Duffie, Mr. Duffie was elected for seat #2 at a prior landowners meeting but, we have not yet been able to administer his oath of office. So, we have tried to contact him before with no response, and we just wanted to bring this up to the Board of Supervisors so that you know where we are right now.

Mr. Swerdlow: I'll like to make a motion to replace Mr. Duffie.

Ms. Wald: You can't, he has to resign.

Mr. Swerdlow: Ok, I will see him today if needed and I can have him resign.

Ms. Wald: Well, what I would recommend is to have him contact Juliana because if you do see him which would be a meeting that's not related to the Sawyer's Landing CDD but, it's something completely different is you will pass on the information that we have been requesting as a Board and the District manager to contact the District manager who is Juliana directly so if he no longer wants to be on the Board he can go ahead and she can help him with the letter of resignation and the Form 1F, that would be my recommendation.

Mr. Swerdlow: Ok.

Ms. Duque: It is important to confirm that he has filed all prior required forms, as he could otherwise be subject to fines.

Mr. Swerdlow: He probably has not, and I will confirm with him and I will direct him to you and then can we replace him with another person?

Ms. Wald: Once he resigns then yes we can go ahead and do a motion at the next meeting to do a motion to appoint somebody else.

Mr. Swerdlow: Great, perfect.

Ms. Duque: Correct.

Ms. Wald: That would be great so we can have a Board of 5 people.

Mr. Swerdlow: And if you can give me your phone number and email so I have it handy.

Ms. Duque: I'm going to give you my card.

Mr. Swerdlow: Ok, thank you.

Ms. Duque: Thank you so much Richard. Thank you Ginger.

SECOND ORDER OF BUSINESS Roll Call

Ms. Duque called the meeting to order and called the roll.

THIRD ORDER OF BUSINESS Approval of Minutes of the May 13, 2026 Meeting

Ms. Duque: So let's move forward with the approval of the minutes of the May 13, 2026 meeting which begins on page 5 of your agenda. I'm assuming that the Board of Supervisors had the opportunity to already review those documents. If you have any additions, corrections, or deletion please provide me with those, and if not, a motion to approve them will take place.

On MOTION by Mr. Swerdlow seconded by Mr. Osman with all in favor, the Minutes of the May 13, 2026 Meeting were approved.

FOURTH ORDER OF BUSINESS — Public Hearing to Adopt the Fiscal Year 2027 Budget

A. Motion to Open the Public Hearing

Ms. Duque: Let's proceed to the public hearing to adopt the Fiscal Year 2027 Budget, beginning on page 14 of the agenda. For the record, the proposed Fiscal Year 2027 Budget was previously presented to and discussed by the Board of Supervisor. There are no members of the public participating by teleconference and no members of the public present in person today. Are there any comments or questions from the Board?

Mr. Swerdlow: No comments.

Mr. Osman: No comments.

Ms. Duque: Ok, so I will ask first for a motion from the Board to open the public hearing.

> On MOTION by Mr. Swerdlow seconded by Mr. Osman with all in favor, opening the Public Hearing was approved.

B. Public Comment and Discussion

C. Consideration of Resolution #2026-05 Adopting the Final Budget

Ms. Duque: As stated, there are no members of the public present today and no public comments. Are there any further comments or discussion from the Board of Supervisors. If not, we will move to the consideration of Resolution No. 2026-05, adopting the final budget for Fiscal Year 2027, beginning on page 20 of the agenda. This resolution adopts the proposed Fiscal Year 2027 Budget as the District's final operating budget, authorizes its implementation, and provides for certification of the assessments consistent with the budget presented to the Board. Amotion to approve Resolution No. 2026-05 would be in order.

> On MOTION by Mr. Swerdlow seconded by Mr. Lutzky with all in favor, Resolution #2026-05 adopting the final budget was approved.

D. Consideration of Developer's Funding Agreement

Ms. Duque: Let's move forward to consideration of developer's funding agreement which begins on page 21. This agreement provides for the developer to fund certain District expenses as outline in this document, this is to ensure that the District has sufficient resources to carry out the adopted budget, a motion will take place.

> On MOTION by Mr. Swerdlow seconded by Mr. Lutzky with all in favor, accepting the Developer's Funding Agreement was approved.

E. Motion to Close the Public Hearing

Ms. Duque: A motion to close the public hearing would be in order.

> On MOTION by Mr. Swerdlow seconded by Mr. Osman with all in favor, closing the Public Hearing was approved.

FIFTH ORDER OF BUSINESS Appointment of Audit Selection Committee

Ms. Duque: Item No. 5 is the appointment of the Audit Selection Committee, beginning on page 27 of the agenda. As the Board is aware, state law requires the District to establish an Audit Selection Committee to evaluate and rank proposals submitted by qualified firms to perform the District's annual financial audit. Typically, the Board appoints itself to serve as the Audit Selection Committee, with the Board Chair serving as Committee Chair. If the Board is comfortable with this approach, a motion to appoint the Board of Supervisors as the Audit Selection Committee, with the Chair serving as Committee Chair, would be in order.

> On MOTION by Mr. Swerdlow seconded by Mr. Osman with all in favor, appointing the entire Board of Supervisors to serve as the Audit Selection Committee was approved.

Audit Selection Committee Meeting:

A. **Opening the Audit Selection Committee Meeting**
B. **Roll Call**
C. **Selection of Criteria for Evaluation**
D. **Authorizing RFP**
E. **Adjournment**

Ms. Duque: The Audit Selection Committee meeting is now open. Present today are Scott Osman, Richard Swerdlow, and Gabriel Lutzky. We will now proceed with the selection of the evaluation criteria for the audit firms. The proposed criteria are the standard evaluation factors commonly used by public entities and include: the firm's experience and qualifications, the experience and qualifications of the audit team assigned to the engagement, the firm's understanding of the scope of work and responsiveness to the Request for Proposals, the firm's price or fee proposal. Using these criteria helps ensure that the selection process is objective, transparent, and that all proposers are evaluated on the same basis. If there are no proposed changes to the evaluation criteria as outlined, a motion to approve the evaluation criteria would be in order.

Mr. Swerdlow: Can we open it up for discussion?

Ms. Duque: Sure.

Mr. Swerdlow: Do we have to change the auditors every year?

Ms. Wald: No you don't, you have to do the audit selection committee meeting at certain times of the year. So, you can renew on an annual basis the auditor you have, if you're not happy with that auditor you can always do the audit selection committee at any time.

Mr. Swerdlow: Ok.

Ms. Wald: It's just time for us to do this.

Ms. Duque: Correct.

Ms. Wald: Then we can have an agreement, whoever you chose, after you chose the company that comes back, and then you go ahead and engage them, and then if you wish you can go ahead and renew each year at the prices they give, and I think you do a 5 year one?

Ms. Duque: Yes, 5 years.

Mr. Swerdlow: That's what I thought, ok.

Ms. Duque: Please remember that the Committee will use the approved evaluation criteria to recommend the audit firm it believes is best qualified to serve the District. While price is an important factor, it is only one of the evaluation criteria and will not be the sole determining factor in the Committee's recommendation or the Board's final selection.

Mr. Osman: So, GMS is going to be sending information to the existing and any others?

Ms. Duque: We will, exactly, we will put out an RFP which is common.

Ms. Wald: Right, they'll put out a request for proposals, and it's in your packet, you'll be able to see it.

Mr. Osman: Ok.

Ms. Duque: So, I will need once again a motion to approve the evaluation criteria.

On MOTION by Mr. Swerdlow seconded by Mr. Lutzky with all in favor, accepting the selection of criteria for evaluation was approved.

Ms. Duque: The next item is the authorizing the RFP, so this is the request for proposals and I will need a motion to authorize staff to issue the RFP for auditing services using the approved criteria and returning to the committee with the respondents and recommended ranking.

On MOTION by Mr. Swerdlow seconded by Mr. Lutzky with all in favor, authorizing the RFP was approved.

Ms. Duque: If there is no further business to discuss, a motion to adjourn the audit selection committee meeting will take place.

On MOTION by Mr. Osman seconded by Mr. Swerdlow with all in favor, the Audit Selection Committee Meeting was adjourned.

SIXTH ORDER OF BUSINESS **Ratification of First Amendment to Engineering Agreement with Alvarez Engineers, Inc.**

Ms. Duque: Let's move forward to the ratification of the first amendment to engineering agreement with Alvarez Engineers. So, the amendment revises the existing agreement with Alvarez Engineers as detailed in the document, such as the updated scope of services, the fee structure and other terms, this was already approved by the Board of Supervisors and we're bringing this back today so that it's part of the record of today's meeting. A motion to ratify will take place.

> On MOTION by Mr. Swerdlow seconded by Mr. Lutzky with all in favor, ratifying the First Amendment to Engineering Agreement with Alvarez Engineers, Inc. was approved.

SEVENTH ORDER OF BUSINESS **Staff Reports**

Ms. Duque: Let's move forward to staff reports, item No. 7 is the memorandum of the 2026 legislative update which begins on page 40 of your agenda, Ginger go ahead.

A. Attorney – Memorandum – 2026 Legislative Update

Ms. Wald: So, we sent this out on June 11th and at that time there were certain number of laws that had been passed by both the House and the Senate of the Florida Legislature but were sent to the Governor thereafter and was sitting on his desk, so they have all been completed and I'm going to quickly go over them. The first which was the increase of the sovereign immunity, and you probably already heard on the news the Governor vetoed that, so that did not become law. The way that can be overwrote as a veto is when the Florida Legislature goes back into session if both the House by two thirds vote, and the Senate by two thirds vote passing then it will become law, it's a big ask. Number 2 does not apply to the CDD because the City of Miami is not a rural area, not by any means. The third one is dealing with the Bert Harris Act, again this would be something that a CDD would be engage with earlier on, I don't see it for this CDD but, basically what it does is it provides for close door session, similar to when we have litigation, we did not have that before for Bert Harris Acts which is a prelitigation discussion and negotiations with local government. Number 4 is interesting, and could potentially apply to this CDD, the state has now provided for certain grants and funding for strengthening local government cybersecurity protection programs. They also went through the procurement process so there are agreements that are already out there by the state that this District could piggyback onto because as you know from the State Legislature over the years because we've been talking about this with each one of these memos that they have been attempting to strengthen their cybersecurity protection. So, this is something that at some point this District may want to utilize since we do have the public parking garage and we potentially have those issues. Number 5 is the important one to all CDDs, it doesn't necessarily apply to this CDD yet but, once the CDD becomes a resident Board or has resident Board members they're on, it now provides for a recall election process, CDDs never had that before. If you wanted a CDD Board member and you were a resident within the community and they weren't showing up to meetings, or they were acting radically, and misfeasance of office, malfeasance of office the only way to remove that Board member would be through the Governor. So now we're coming into line with what other cities and counties have and the process is almost identical. The other part of this which I know that this Board is aware of is the change in the definition of compact urban mixed use Districts, so now it has been expanded and the inclusion of affordable residential rental units has been added and the lowering of the commercial development square footage and therefore now you come under with this expanded definition for new CDDs the 10 year, 500 registered voters, and it is not a retroactive law, so it doesn't apply to this District, I just wanted to make that clear.

Mr. Swerdlow: After how many years do we go to a resident Board?

Ms. Wald: This one is 6 years and 250 registered voters and we're going to get to the registered voters next and then we'll explain that. I think we talked about it at the last meeting but, we'll talk about it again. Number 5 is important if we start having some additional construction projects, it does require once a contractor is paid that contractor must pay its subs within 45 days, and so it's avoiding those lien issues that we've had in the past so, to me, it's very good addition to the law so we avoid those. Number 6, we're already built out it really doesn't affect you but, for new ones it could as to comprehensive land use and reform measures with the local governments, CDDs don't have zoning and land use authority but, it could be important as to CDDs in beginning moving on dealing with local governments obtaining permits, and of course it would be important to developers as well. Number 7 is important, 7 is dealing with an electronic form of payments, so what has happened is local governments are attempting to move over to that electronic form with Apple Pay and of course credit cards have been around for a while, debit cards, electronic fund transfers, those type of things. So, now what the state has said is that local governments must accept these electronic forms of payment and offer online payment options. The more important part of it is it needs to be on the website so, that's going to be important for this District because we do have that process with the permit parking and then the regular parking, and I know we already have it through one but, no we're going to have to add it to the website, and so the District management office is working on that, they had to add it to the Sawyer's Landing website. I could be on other websites that's not a problem, it's just that we have to add it to that, and that's it. If anyone wants something more than what's in this memo just let me know, the Governor signed all the rest of these just the first one he vetoed so they are in effect now.

Ms. Duque: Thank you so much Ginger.

Ms. Wald: You're welcome.

Ms. Duque: Not hearing any other comments or questions from the Board, let's move forward to the engineers report.

B. Engineer – District Engineers Report for Fiscal Year 2025-2026

Ms. Duque: Item No. 7B is the District Engineer's Report for Fiscal Year 2025–2026, beginning on page 46 of the agenda package. This report provides a summary of the District's infrastructure and the planned maintenance and project activities for the coming fiscal year. It identifies the District-owned improvements, including the parking garage, associated utilities, and site infrastructure, and confirms that these facilities are in good working order and condition. The Engineer also concludes that the adopted Fiscal Year 2027 Budget provides sufficient funding for the District's administrative and parking-garage operating expenses. The report also notes the need to plan for ongoing maintenance of the stormwater management system and recommends a five-year program to service the inlets, manholes, pipes, and French drains. This will be evaluated during the upcoming fiscal year so the District may appropriately plan and budget for these services as part of the Fiscal Year 2028 Budget process. Any repairs and capital projects currently identified in the Engineer's Report are already included in the adopted Fiscal Year 2027 Budget. Unless there are any questions or comments from the Board, a motion to approve the District Engineer's Report would be in order

> On MOTION by Mr. Swerdlow seconded by Mr. Osman with all in favor, accepting the Engineers Report for Fiscal Year 2026-2027 was approved.

C. Field Manager

Ms. Duque: Under the Field Manager's Report, this item is included to address any matters requiring reporting regarding the parking garage. At this time, I have not received any additional updates or items to report.

D. Manager

1) Consideration of Proposed Fiscal Year 2027 Meeting Schedule

Ms. Duque: Let's move forward to the manager's report which is consideration of the proposed fiscal year 2027 meeting schedule, this is on page 51 or your agenda package. This schedule lists the proposed meeting dates, time and location for the upcoming fiscal year, and we're planning once again to have our regular meeting for fiscal year 2026-2027 at 10:00 a.m. at the Swerdlow Group office, 2901 Florida Avenue, Miami, Florida on the second Wednesday of each month as it shows on that schedule. Unless there are any questions or comments, a motion to approve it will take place.

> On MOTION by Mr. Swerdlow seconded by Mr. Osman with all in favor, accepting the proposed Fiscal Year 2027 Meeting Schedule was approved.

2) **Form 1 Financial Disclosure Due July 1, 2026**
3) **Reminder to Complete Annual Ethics Training by December 31, 2026**
4) **Number of Registered Voters in the District – 267**
5) **Final – Approval of the FY2025-FY2026 Report Performance Measures and Standards as Required by Florida Statute 189.069**
6) **Consideration of FY2026-FY2027 Performance Measures and Standards as Required by Florida Statute 189.069**

Ms. Duque: The next item is the Form 1 Financial Disclosure requirement. Form 1 was due on July 1, 2026. This is a reminder to all Supervisors that the form must be filed with the appropriate authorities, if they have not already done so, in order to avoid potential fines. Gabriel, records indicate that your Form 1 has not yet been filed. As discussed at the beginning of the meeting with District Counsel, Ginger Alben Duffie has also not yet filed her Form 1. Please make sure the required filings are completed as soon as possible

Mr. Osman: Can you confirm, did I file?

Ms. Duque: You did, Scott and Richard, you both are good.

Ms. Wald: You filed when you joined so you're ok.

Ms. Duque: Yes.

Mr. Swerdlow: I don't have to do the ethics again right?

Ms. Duque: The ethics you'll have to do it, but that's due by December 31, 2026, so you still have time for that one.

Mr. Swerdlow: Ok because I got the email for the Form but, I didn't get the email for the ethics.

Ms. Duque: Ok.

Ms. Wald: You have plenty of time for that.

Ms. Duque: The next item is the reminder to complete the annual ethics training and we just talked about that, it's due by December 31, 2026 and I'll be sending an email with those links. The next one is the number of registered voters in the District which is reported as 267 as shown on page 53.

Ms. Wald: Right, so that means we reached that threshold but, if you recall at the last meeting we did a resolution, and I'll just read it into the record, it was resolution #2026-04 because we were created in an odd year, you had the ability to extend those terms for 1 year and that's what we did. We extended the terms of each one of the Supervisors for 1 year so we can get on an even year schedule, so beginning, not this one coming up in 2026 but, next general election which is November, 2028 that's when we're going to have two of the seats that will be for registered voters who reside within Lot 55 Sawyer's Landing CDD will be eligible to go ahead and run for those two seats that are up for election, and then we'll do the landowners election for the other seats, so two more years and change.

Ms. Duque: The next items are Nos. 5 and 6. I would like to address Item No. 6 first, which is the consideration of the Fiscal Year 2026–2027 Performance Measures and Standards required by Florida law. We will then return to Item No. 5 so the Board can better understand the overall concept and purpose. This report is the statutory document that establishes how the Community Development District will measure and report its performance as a governmental entity during Fiscal Year 2026–2027. Once adopted, these performance measures and standards will serve as the benchmarks against which the District evaluates and reports its performance. A motion is requested to approve the Fiscal Year 2026–2027 Performance Measures and Standards

> On MOTION by Mr. Lutzky seconded by Mr. Swerdlow with all in favor, accepting the FY2026-FY2027 Performance Measures and Standards as required by Florida Statute 189.069 was approved.

Ms. Duque: Now, returning to Item No. 5, this is the final report of the Fiscal Year 2025–2026 Performance Measures and Standards Report. The report begins on page 54 of the agenda package. This final report documents how the District performed against the performance measures and standards adopted during the previous fiscal year. It provides a retrospective assessment of the District's compliance and overall performance. Overall, the Sawyer's Landing Community Development District met all adopted performance measures and standards for Fiscal Year 2025–2026, including required meeting obligations, transparency requirements, infrastructure maintenance responsibilities, and financial protocols. A motion is requested to approve the Fiscal Year 2025–2026 Performance Measures and Standards Report.

On MOTION by Mr. Swerdlow seconded by Mr. Lutzky with all in favor, final approval of the FY2025-FY2026 Report Performance Measures and Standards as required by Florida Statute 189.069 was approved.

Ms. Duque: With the Board's approval, I will update the portion of the report relating to the District Engineer, as the Engineer's Report had not yet been received when this report was prepared. Now that the District Engineer's Report has been received, that section will be revised accordingly. That concludes my report, unless there are any questions or comments from the Board.

EIGHTH ORDER OF BUSINESS Financial Reports

A. Approval of Funding Request #47

B. Approval of Unaudited Financials

Ms. Duque: Let's move to financial reports, tab A is approval of funding request #47, and tab B is the approval of the unaudited financials. Unless there are any questions, a motion to approve them will take place.

On MOTION by Mr. Swerdlow seconded by Mr. Lutzky with all in favor, Funding Request #47 and the Unaudited Financials were approved.

NINTH ORDER OF BUSINESS Supervisors Requests and Audience Comments

Ms. Duque: Are there any Supervisor's requests? Not hearing any, for the record there is no audience present and no audience has joined us over the teleconference.

TENTH ORDER OF BUSINESS Adjournment

Ms. Duque: A motion to adjourn will take place.

On MOTION by Mr. Swerdlow seconded by Mr. Lutzky with all in favor, the Meeting was adjourned.

___________________________________ ___________________________

Secretary /Assistant Secretary Chairman / Vice Chairman

SAWYER'S LANDING
COMMUNITY DEVELOPMENT DISTRICT
Audit Proposals - Fiscal Years 2026, 2027, 2028, 2029, 2030

Ranking Scale		Ability of Personnel	Proposer's Experience	Understanding Scope of Work	Ability to Furnish the Require Services	Price	TOTAL
Maximum Points		20	20	20	20	20	100
	FEE						
Richis Tandoc, CPA, CFE Miami 2026 2027 2028 2029 2030 $38,300	 $7,500 $7,500 $7,700 $7,700 $7,900						
Grau & Associates Boca Raton 2026 2027 2028 2029 2030 $47,000	 $9,000 $9,200 $9,400 $9,600 $9,800						
RMcIntosh CPA Boca Raton 2026 2027 2028 2029 2030 $63,000	 $12,000 $12,300 $12,600 $12,900 $13,200						

Auditor Selection Evaluation Criteria:

1. Ability of Personnel **20 Points**
E.g. geographic locations of firm's headquarters or permanent office in relation to the project; capabilities and experience of key personnel; present ability to manage this project; evaluation of existing work load; proposed staffing levels, etc.

2. Proposer's Experience **20 Points**
E.g. past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other Community Development Districts in other contracts; character, integrity, reputation of respondent, etc.

3. Understanding of Scope of Work **20 Points**
Extent to which the proposal demonstrates an understanding of the Districts needs for the services requested.

4. Ability to Furnish the Required Services **20 Points**
Extent to which the proposal demonstrates the adequacy of Proposer's financial resources and stability as a business entity necessary to complete the services required. E.g. the existence of any natural disaster plan for business operations.

5. Price **20 Points**
Points will be awarded based upon the price bid for the rendering of the services and reasonableness of the price to the services.

Proposal

To Serve

SAWYER'S LANDING
COMMUNITY DEVELOPMENT DISTRICT

In Response to Request for Proposals for:

Annual Audit Services

Due by: 11:00 am, August 31, 2026

Richie Tandoc, P.A.
Certified Public Accountant & Consultant

Contact:

Richie C. Tandoc, Audit & Assurance Partner
Email: richie@rtandoc-cpa.com

13453 SW 105th Avenue
Miami, Florida 33176
Tel. (305) 720-2502, ext. 101

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Letter of Transmittal / Executive Summary

Richie Tandoc, P.A.
Certified Public Accountant & Consultant
13453 SW 105th Ave, Miami, Florida 33176 / T. (305) 720-2502

August 21, 2026

Jennifer McConnell
District Manager
Sawyer's Landing Community Development District
c/o Governmental Management Services
5385 N. Nob Hill Road
Sunrise, FL 33351

RE: Proposal to Provide Annual Audit Services

Dear Ms. McConnell:

Richie Tandoc, P.A. is pleased to have the opportunity to submit a proposal to provide annual audit services to Sawyer's Landing Community Development District (the "District") for the fiscal year ending September 30, 2026, with the option for four (4) additional annual renewals.

Richie Tandoc, P.A. is committed to providing value-added and quality services to the District, combining the responsive personal contact associated with a smaller firm and the sophisticated professional resources of a larger firm. As leaders in servicing governmental and non-profit entities, Richie Tandoc, P.A. is fully qualified to provide audit services to the District. We strive to exceed the expectations of our clients, with a commitment to total quality service. Translating our experience and resources into effective and efficient value-added services to the District is our highest priority, which is why we believe we are best suited to be part of your professional team.

The task that the District faces in selecting a firm to provide audit services is not an easy one. Our goal in this proposal is to present those characteristics that distinguish us as the team best suited to serve the District.

Understanding of the Work and Ability to Perform

Based on the team's knowledge and experience gained in serving governmental and non-profit entities for over three decades, more specifically the experience that we've gained having been auditors for governmental organizations similar in size to the District, the team at Richie Tandoc, P.A. has a clear understanding and ability to provide the scope of services requested, as more thoroughly described throughout this proposal.

Committed to Serving Governmental and Non-Profit Entities

Although the Firm of Richie Tandoc, P.A. officially began operating as a CPA firm in 2025, the team members at Richie Tandoc, P.A. have been serving governmental and non-profit entities for over 30 years (previously as part of PAAST, P.L. and SKJ&T, LLP). Richie Tandoc, P.A. strives to maintain its objectives in the rendering of services of the highest quality with local firm attentiveness to all of its governmental and non-profit clients.

Richie Tandoc, P.A.'s professionals, from entry-level accountants, to the managers, and to the partner, are trained to understand the issues and meet the needs of governmental and non-profit entities.

Our professionals bring a comprehensive understanding of the issues that face governmental and non-profit entities as well as "bench strength" at all levels, allowing us to respond swiftly and effectively to your evolving needs.

Your proposed engagement team consists of the following supervisory professionals:

- Richie Tandoc, Client Service and Engagement Partner – has 33 years of experience auditing governmental and non-profit organizations;
- Jenny Orantes, Audit Senior Manager – has 26 years of experience auditing governmental and non-profit organizations; and
- Danae Garcia, Audit Supervisor – has 24 years of experience auditing governmental and non-profit organizations.

With this team, the District can be assured that we are committed to performing the audit services within the timeframe required in the request for proposals.

Responsiveness

Richie Tandoc, P.A. takes pride in responding to the needs of its clients. This responsiveness is not only demonstrated by committing to performing our services within the timeframe required, but in responding to other requests as well. Our ability to be responsive will be enhanced by the open communications and excellent working relationship that we hope to develop with the District.

We look forward to hearing from you and to working with the District. As a Partner of Richie Tandoc, P.A., I am the District's primary contact and I am duly authorized to make representations for, and bind, the Firm. I can be reached directly at (305) 720-2502, ext. 101 or at richie@rtandoc-cpa.com.

Sincerely,

Richie Tandoc, P.A.

Richie C. Tandoc
Audit & Assurance Partner

Proposal Requirements

Firm Background

Richie Tandoc, P.A. (the "Firm") was originally founded and incorporated on March 1, 2017, but was originally a member/owner of SKJ&T, LLP and PAAST, P.L. certified public accounting firms, for over two decades. Effective July 16, 2025, Richie Tandoc, P.A. separated from PAAST, P.L. and began operating full-time as its own certified public accounting firm. In addition, all of the governmental audit professionals from PAAST, P.L. have joined Richie Tandoc, P.A. As such, the Firm will continue to provide professional services to its governmental and non-profit clients, including accounting/bookkeeping, auditing, consulting, and other assurance and advisory services.

The Firm's audit and assurance practice (which consists of accounting, compilations, reviews, audits, consulting and other advisory services) is composed 70% of engagements in the governmental and non-profit industries, and 30% in the commercial industry, including investments, construction, manufacturing, distribution, import/export, retail, and services fields.

Richie Tandoc, P.A. is a member of the American Institute of Certified Public Accountants Private Companies Division for CPA firms. Richie Tandoc and all eligible employees are members of the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants, and are in good standing with such Institutes. In addition, two of the members on the assigned engagement team are Certified Fraud Examiners, and are members of the Association of Certified Fraud Examiners.

Size and Organizational Structure of the Firm

Richie Tandoc, P.A. is considered a local CPA firm, and consists of the following owner/partner:

	Years of Experience
Richie Tandoc, Audit & Assurance Partner	33

In addition to the Partner above, the Firm consists of 7 other audit professionals composed of the following:

	Number of Personnel
Audit Professionals:	
Managers/Supervisors	3
Staff	4
Total	7

Experience in Auditing Governmental and Non-Profit Entities

Our audit professionals have substantial experience in auditing governmental and non-profit entities in accordance with auditing standards generally accepted in the United States of America, *Audits of Not-for-profit Organizations*, *Government Auditing Standards*, OMB Uniform Guidance (i.e. Federal Single Audits), Chapter, 10.550 and 10.650, *Rules of the Auditor General* (i.e. State Single Audits) and the preparation of financial statements in accordance with such standards, and FASB and GASB pronouncements, statements and interpretations, where applicable. In addition, Richie Tandoc, P.A. is a member of the AICPA's Not-for-Profit Section the Government Finance Officers Association and the Florida Government Finance Officers Association.

The following is a select list of governmental and non-profit audits that the proposed audit team at Richie Tandoc, P.A. have worked on in the last five years (special districts and special purpose governments are highlighted in red):

Governmental and Non-Profit Financial Statement and Single Audits

- Alzheimer's Association SE Fl. Chapter, Inc.
- Bayfront Park Management Trust
- Bacardi Family Foundation, Inc.
- Boynton Beach Community Red. Agency
- Broward Housing Solutions, Inc.
- Catholic Charities Legal Services, Inc.
- City of Hialeah, Florida
- City of Miami, Florida
- City of Miami Midtown CRA
- City of Miami Omni CRA
- City of Miami SE Overtown Park West CRA
- Coconut Grove Business Improvement District
- CubaNet News, Inc.
- First Call For Help of Broward, Inc.
- Florida Rising, Inc. / Florida New Majority, Inc.
- Florida Rising Together, Inc. / Florida New Majority Education Fund, Inc.
- Kristi House, Inc.
- Foundation For Human Rights in Cuba, Inc.
- Lincoln Road Business Improvement District
- Miami Homes for All, Inc.
- Miami-Dade County Aviation Department
- Miami-Dade County General Segment
- Miami-Dade County Industrial Dev. Authority
- Miami-Dade Expressway Authority
- Miami-Dade Transit
- Miami Sports & Exhibition Authority
- Miami Workers Center, Inc.
- Ophthalmology Research Foundation, Inc.
- Outreach Aid to the Americas, Inc.
- School Board of Miami-Dade County
- Two Ridges Community Development District
- Virginia Key Beach Park Trust
- Washington Avenue Business Imp. District
- West Villages Improvement District
- Wynwood Business Improvement District

Proposed Engagement Team

In order to fulfill our commitment to the District, we have structured the proposed engagement team to be responsive to your needs, consisting of professionals with the skills and experience in dealing with the issues you face. Below are the resumes of the proposed engagement team members.

Richie Tandoc, CPA, CFE

Client Service & Engagement Partner

Responsibilities

Richie will serve as the primary contact for management to ensure open and effective channels of communication. His responsibilities include keeping abreast of important developments concerning issues that would directly affect the District; coordinating the total services to be provided through continuous communication with members of the engagement team; determining the content of the reports to be issued; ascertaining that professional standards have been complied with throughout the engagement; and directing and controlling the efforts of all personnel on the engagement.

Resume

Richie is a Certified Public Accountant and Certified Fraud Examiner with over 33 years of experience providing audit services to governmental and non-profit clients.

Richie specializes in providing services specifically to: non-profit organizations, including charitable, religious and educational organizations and foundations, community

Education:

- *Bachelor of Accounting*, Florida International University
- *Master of Accounting*, Florida International University

social welfare organizations, and business leagues; and governmental organizations, including state and local governments, special districts, and special-purpose governmental organizations. He also specializes in performing Federal and State Single Audits for governmental and non-profit organizations in accordance with *Government Auditing Standards*, OMB Uniform Guidance and Chapter, 10.650 and 10.550, *Rules of the Auditor General*, respectively.

Richie stays current with topics relating to accounting and auditing, and more specifically, in the government and non-profit industries, by frequently attending local, state and national training seminars and conferences provided by the American Institute of Certified Public Accountants; Florida Institute of Certified Public Accountants; Government Finance Officers Association; and Florida Government Finance Officers Association. Richie is compliant with the Yellow Book requirements for CPE.

Prior to starting Richie Tandoc, P.A., Richie was a Partner with SKJ&T, LLP/PAAST P.L. for 22 years, and prior to that, he was a Senior Manager with KPMG for 8 years. During his time at KPMG, Richie completed a 2-year audit rotation in KPMG's London, England office.

Professional and Business Affiliations:

- Certified Public Accountant, Florida
- Certified Fraud Examiner, ACFE
- *Member*, Association of Certified Fraud Examiners
- *Member*, American Institute of CPAs
- *Member*, Government Finance Officers Association
- *Member*, Florida Government Finance Officers Association
- *Alumni*, Florida International University
- *Member and Co-Chair*, United Way of Miami-Dade County Agency Audit Committee
- *Member*, United Way of Miami-Dade County Community Impact Committee
- *Former Board Member*, Early Learning Coalition of Miami-Dade/Monroe
- *Former Member*, Early Learning Coalition of Miami-Dade/Monroe Finance Committee
- *Member*, FICPA Audit Committee

Richie has provided services to a wide range of governmental clients including, amongst others: Boynton Beach Community Redevelopment Agency; City of Coral Springs; City of Hialeah; City of Miami; City of Miami Community Redevelopment Agencies; City of Pompano Beach; Coconut Grove Business Improvement District; Florida Department of Environmental Protection; Lincoln Road Business Improvement District; Miami-Dade County; Miami-Dade Expressway Authority; Miami-Dade County Industrial Dev. Authority; School Board of Miami-Dade County; School District of Palm Beach County; Two Ridges Community Development District; Washington Avenue Business Improvement District; West Villages Improvement District; and Wynwood Business Improvement District.

Jenny Orantes, CFE

Engagement Senior Manager

Responsibilities

Jenny will be responsible for developing and coordinating the overall audit work plan under the direction of the client service partner. Her responsibilities also include supervising staff personnel, coordinating the day-to-day audit fieldwork with the Supervisor, and performing an in-depth review of all pertinent work papers and reports.

Jenny will also be responsible for coordinating the completion of the audit and the preparation of the reports; and for bringing to the attention of the client service partner any technical and sensitive issues, and potential solutions to such.

Resume

Jenny is a Certified Fraud Examiner with over 26 years of experience providing audit services to governmental and non-profit clients. Prior to the joining Richie Tandoc, P.A., she spent her entire public accounting career at SKJ&T/PAAST, P.L., rising to the level of Senior Manager.

She has substantial experience in auditing governmental and non-profit entities in accordance with *Government Auditing Standards*, auditing federal and state grants in accordance with OMB Circular A-133/Uniform Guidance and *Rules of the Auditor General* of the State of Florida.

Jenny stays current with topics relating to accounting and auditing, and more specifically, in the government and non-profit industries, by frequently attending local, state and national training seminars and conferences provided by the American Institute of Certified Public Accountants; Florida Institute of Certified Public Accountants; Government Finance Officers Association; and Florida Government Finance Officers Association. Jenny is compliant with the Yellow Book requirements for CPE.

Jenny has provided services to a wide range of government clients including, amongst others: Boynton Beach Community Redevelopment Agency; City of Coral Springs; City of Miami Community Redevelopment Agencies; Coconut Grove Business Improvement District; Florida Department of Environmental Protection; Miami-Dade County; Miami-Dade County Aviation Department; Miami Beach Housing Authority; School Board of Miami-Dade County; School District of Palm Beach County; and Wynwood Business Improvement District.

Education:

- *Bachelor of Accounting*, Florida International University
- *Master of Accounting*, Florida International University

Professional and Business Affiliations:

- Certified Fraud Examiner, ACFE
- *Member*, Association of Certified Fraud Examiners
- *Associate Member*, American Institute of CPAs
- *Associate Member*, Florida Institute of CPAs
- *Member*, Gov't Finance Officers Association
- *Member*, Florida Gov't Finance Officers Association
- *Alumni*, Florida International University
- *Former Member*, United Way of Miami-Dade County Agency Audit Committee

Danae Garcia

Engagement Supervisor

Responsibilities

Danae will assist in the planning of the audit; allocate audit tasks to staff and direct the day-to-day performance of the plan; will be under the supervision of the client service partner and senior manager; supervise audit staff and oversee daily progress of the engagement; communicate with the senior manager regarding the progress of the audit; review all workpapers and reports; and identify any technical issues to be discussed with the senior manager.

Resume

Danae has over 24 years of experience providing audit services to governmental and non-profit clients. Prior to the joining Richie Tandoc, P.A, she spent her entire public accounting career at SKJ&T/PAAST, P.L., rising to the level of Supervisor. She has substantial experience in auditing governmental and non-profit entities in accordance with *Government Auditing Standards*, auditing federal and state grants in accordance with OMB Circular A-133/Uniform Guidance and *Rules of the Auditor General* of the State of Florida.

Danae stays current with topics relating to accounting and auditing, and more specifically, in the government and non-profit industries, by frequently attending local, state and national training seminars and conferences provided by the American Institute of Certified Public Accountants; Florida Institute of Certified Public Accountants; Government Finance Officers Association; and Florida Government Finance Officers Association. Danae is compliant with the Yellow Book requirements for CPE.

Education and Professional Affiliations:

- *Bachelor of Accounting*, Florida International University
- Currently studying for the Certified Fraud Examiners exam
- *Associate Member*, AICPA
- *Associate Member*, FICPA
- *Alumni*, Florida Int'l University

Danae has provided services to a wide range of government clients including, amongst others: Boynton Beach Community Redevelopment Agency; City of Miami; City of Miami Community Redevelopment Agencies; Coconut Grove Business Improvement District; Lincoln Road Business Improvement District; Miami-Dade County; Miami-Dade County Industrial Dev. Authority; School Board of Miami-Dade County; School District of Palm Beach County; Two Ridges Community Development District; Virginia Key Beach Park Trust; Washington Avenue Business Improvement District; West Villages Improvement District; and Wynwood Business Improvement District.

Experience in Auditing Special Districts

Our professionals have substantial experience in auditing governmental entities in accordance with auditing standards generally accepted in the United States of America, *Audits of Not-for-profit Organizations*, *Government Auditing Standards*, OMB Uniform Guidance (i.e. Federal Single Audits), Chapter, 10.650 and 10.550, *Rules of the Auditor General* (i.e. State Single Audits) and the preparation of financial statements in accordance with such standards, and FASB and GASB pronouncements, statements and interpretations, where applicable.

More specifically, we have significant experience in auditing special districts and other special purpose governmental entities, similar to the District. The following is a select list of special districts that the proposed team members have provided audit services to in the last year:

Boynton Beach Community Redevelopment Agency	
Services Conducted:	Financial statement audit
Principal Contact:	Vicki Hill, Finance Director 100 E. Ocean Ave, Boynton Beach, FL 33435 (561) 600-9092 HillV@bbfl.us

City of Miami Community Redevelopment Agencies (3 Special Districts)	
Services Conducted:	Financial statement audit, Federal single audit, and agreed-upon procedures
Principal Contact:	Miguel Valentin, Finance Officer 819 NW 2nd Ave, 3rd Floor, Miami, FL 33136 (305) 679-6810 mavalentin@miamigov.com

Coconut Grove Business Improvement District	
Services Conducted:	Financial statement audit
Principal Contact:	Mark Burns, Executive Director 3250 Mary St. #305, Coconut Grove, FL 33133 (305) 461-5506 mark@grovebid.com

Lincoln Road Business Improvement District	
Services Conducted:	Financial statement audit
Principal Contact:	Anabel Llopis, Executive Director 1620 Drexel Ave, Suite 100, Miami Beach, FL 33139 (305) 600-0219 anabel@lincolnrd.com

Miami-Dade County Industrial Development Authority	
Services Conducted:	Financial statement audit
Principal Contact:	Amanda Llovet, CFO 80 SW 8th St, Suite 2801, Miami, FL 33130 (305) 579-0070 allovet@mdcida.org

Two Ridges Community Development District	
Services Conducted:	Financial statement audit
Principal Contact:	Jeff Walker, CFO (Special District Services, Inc.) 2501A Burns Rd, Palm Beach Gardens, FL 33410 (561) 579-630-4922 JWalker@sdsinc.org

West Villages Improvement District	
Services Conducted:	Financial statement audit and state single audit
Principal Contact:	Jeff Walker, CFO (Special District Services, Inc.) 2501A Burns Rd, Palm Beach Gardens, FL 33410 (561) 579-630-4922 JWalker@sdsinc.org

Washington Avenue Business Improvement District	
Services Conducted:	Financial statement audit
Principal Contact:	Troy Wright, Executive Director 1234 Washington Ave, #204, Miami Beach, FL 33139 (305) 916-0779 twright@washavemb.com

Understanding of and Ability to Furnish the Scope of Work

Richie Tandoc, P.A. has the ability and capability to perform the services required in the RFP, based on the proposed team members' experience in auditing similar entities, and our knowledge of and expertise in state and local government accounting and auditing. We understand the scope of work includes an audit of the District's basic financial statements, in accordance with:

- Rules of the Auditor General of the State of Florida, Chapters 10.550;
- Section 218.415, Florida Statutes, *Local Government Investment Policies*;
- Audits of State and Local Governments, issued by the AICPA;
- Generally Accepted Auditing Standards;
- Government Auditing Standards, issued by the Comptroller General of the United States;
- Generally Accepted Governmental Accounting Standards; and
- Any other applicable federal, state, local regulations or professional guidance not specifically listed above, which may be adopted by these organizations in the future.

Our understanding of the reports to be issued for the District, include:

- Report on the fair presentation of the basic financial statements (independent auditor's report);
- Report on internal control over financial reporting and on compliance and other matters based on an audit of the financial statements (Yellow Book report);
- Management letter in accordance with "Rules of the Auditor General"; and
- Report on compliance with Section 218.415, Florida Statutes, *Local Government Investment Policies*.

As previously mentioned, although the Firm has only recently begun operations as its own CPA firm, all of the government audit professionals at the Firm have been together since their days at SKJ&T, LLP / PAAST, P.L. The three members on the proposed team have been working together since 2003, and have been providing audit services to our governmental clients since then, and will continue to do so under Richie Tandoc, P.A.

Proposed Fees

Richie Tandoc, P.A.'s policy is to estimate fees at amounts that are highly competitive, but will also enable us to respond to your needs and provide the quality of service that the District requires. In general, our fees are based on the level of experience and training of the individuals assigned to the engagement.

Our proposed fees below also include the availability of the members of the engagement team to assist the District in answering any accounting, auditing, and/or financial reporting technical questions, or any other questions within the scope of the audit engagement, during the engagement and throughout the year. We do not charge extra for these kinds of technical questions. However, questions or services that are not within the scope of the audit may include those services that would not impair our independence as your auditors, such as consent letters, certain agreed-upon procedures, tax-related research and inquiries, and certain other financial consulting services, and would therefore be charged at rates agreed-upon with management.

Richie Tandoc, P.A.'s lump sum proposed cost for the annual audit services, for the fiscal year ending September 30, 2026, and the optional four (4) additional annual renewals, are as follows:

Year Ending Sep 30,	Lump Sum Proposed Cost
2026	$ 7,500
2027	7,500
2028	7,700
2029	7,700
2030	7,900

Proposed Timetable

With management's approval, our proposed timetable for the audit is as follows:

Key Phase	Nov		Dec		Jan		Feb	
Audit Planning								
Interim Procedures								
Year-End Substantive Testing								
Exit Conference and Draft Reports								
Final Reports								

Once the timetable is agreed and finalized with management of the District, Richie Tandoc, P.A. will be committed to completing the audit within the dates specified.

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

SAWYER'S LANDING
COMMUNITY DEVELOPMENT DISTRICT

Proposal Due: August 31, 2026
11:00AM

Submitted to:
Sawyer's Landing
Community Development District
c/o District Manager
5385 N Nob Hill Road
Sunrise, Florida 33351

Submitted by:
Antonio J. Grau, Partner
Grau & Associates
1001 Yamato Road, Suite 301
Boca Raton, Florida 33431
Tel (561) 994-9299
Fax (561) 994-5823
tgrau@graucpa.com
www.graucpa.com

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August 31, 2026

Sawyer's Landing Community Development District
c/o District Manager
5385 N Nob Hill Road
Sunrise, Florida 33351

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2026, with an option for four (4) additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the Sawyer's Landing Community Development District's (the "District") Request for Proposal (RFP), and we look forward to working with you on your audit. We are an energetic and robust team of knowledgeable professionals and are a recognized leader of providing services to Community Development Districts. As one of Florida's few firms to primarily focus on government, we are especially equipped to provide you with an effective and efficient audit.

Government audits are at the core of our practice: **95% of our work is performing audits for local governments and of that 98% are for special districts.** With our significant experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to your operations.

Why Grau & Associates:

Knowledgeable Audit Team
Grau is proud that the personnel we assign to your audit are some of the most seasoned auditors in the field. Our staff performs governmental engagements year-round. When not working on your audit, your team is refining their audit approach for next year's audit. Our engagement partners have decades of experience and take a hands-on approach to our assignments, which all ensures a smoother process for you.

Servicing your Individual Needs
Our clients enjoy personalized service designed to satisfy their unique needs and requirements. Throughout the process of our audit, you will find that we welcome working with you to resolve any issues as swiftly and easily as possible. In addition, due to Grau's very low turnover rate for our industry, you also won't have to worry about retraining your auditors from year to year.

Developing Relationships
We strive to foster mutually beneficial relationships with our clients. We stay in touch year-round, updating, collaborating and assisting you in implementing new legislation, rules and standards that affect your organization. We are also available as a sounding board and assist with technical questions.

Maintaining an Impeccable Reputation
We have never been involved in any litigation, proceeding or received any disciplinary action. Additionally, we have never been charged with, or convicted of, a public entity crime of any sort. We are financially stable and have never been involved in any bankruptcy proceedings.

Complying With Standards

Our audit will follow the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida, and any other applicable federal, state and local regulations. We will deliver our reports in accordance with your requirements.

This proposal is a firm and irrevocable offer for 90 days. We certify this proposal is made without previous understanding, agreement or connection either with any previous firms or corporations offering a proposal for the same items. We also certify our proposal is in all respects fair, without outside control, collusion, fraud, or otherwise illegal action, and was prepared in good faith. Only the person(s), company or parties interested in the project as principals are named in the proposal. Grau has no existing or potential conflicts and anticipates no conflicts during the engagement. Our Federal I.D. number is 20-2067322.

We would be happy to answer any questions or to provide any additional information. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA (tgrau@graucpa.com) or Ben Steets, CPA (bsteets@graucpa.com) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

Very truly yours,
Grau & Associates

Antonio J. Grau

Firm Qualifications

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

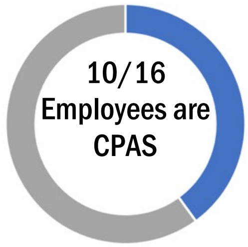
Grau's Focus and Experience

Our Team

3 Partners

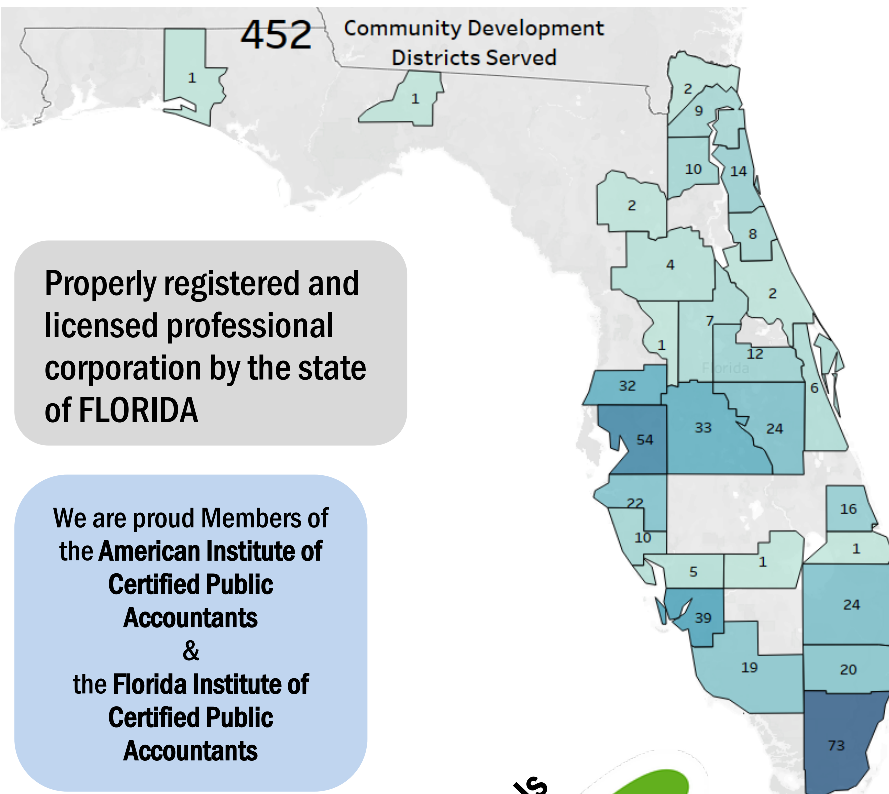
11 Professional Staff

2 Administrative Professionals



2005

Year founded



Properly registered and licensed professional corporation by the state of FLORIDA

We are proud Members of the **American Institute of Certified Public Accountants** & the **Florida Institute of Certified Public Accountants**

Services Provided

- Financial Auditing
- Compliance Auditing
- Accounting
- Attestation
- Arbitrage Services
- Management Consulting

Quality Controls

⇒ External quality review program: consistently receives a pass

⇒ Internal: ongoing monitoring to maintain quality

9 Professional Groups

AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate

Peer Review Program

Administered in Florida by the Florida Institute of CPAs

November 18, 2025

Antonio Grau
Grau & Associates
1001 W. Yamato Road, Suite 301
Boca Raton, FL 33431-4403

Dear Antonio Grau:

It is my pleasure to notify you that on November 18, 2025, 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, 2028. 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
850.224.2727, x5957

cc: Daniel Hevia, David Caplivski

Firm Number: 900004390114 Review Number: 616829

119 S Monroe Street, Suite 121 | Tallahassee, FL 32301 | 850.224.2727, in Florida | www.ficpa.org

PRIDA, GUIDA & PEREZ, P.A.
CERTIFIED PUBLIC ACCOUNTANTS
2504 W. KATHLEEN STREET
TAMPA, FLORIDA 33607
TELEPHONE: (813) 226-6091
FAX: (813) 229-7754

Report on the Firm's System of Quality Control

October 3, 2025

To the Partners of Grau & Associates
And the Peer Review Committee of the
Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Grau & Associates (the firm), in effect for the year ended June 30, 2025. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

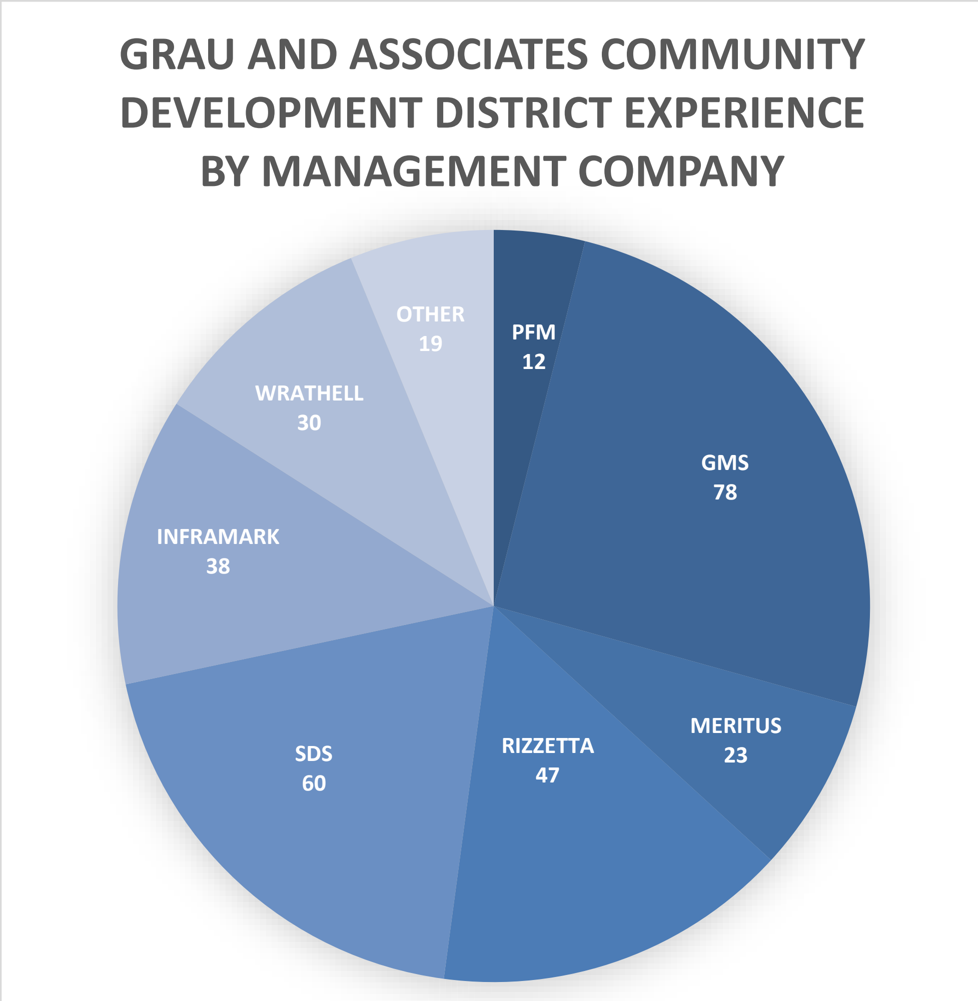
In our opinion, the system of quality control for the accounting and auditing practice of Grau & Associates in effect for the year ended June 30, 2025, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass, pass with deficiency(ies),* or *fail.* Grau & Associates has received a peer review rating of *pass.*

Prida Guida & Perez, P.A.

MEMBER AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
MEMBER FLORIDA INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

Firm & Staff Experience

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS



Profile Briefs:

Antonio J GRAU, CPA (Partner)
Years Performing Audits: 35+
CPE (last 2 years): Government Accounting, Auditing: 24 hours; Accounting, Auditing and Other: 56 hours
Professional Memberships: AICPA, FICPA, FGFOA, GFOA

Ben Steets, CPA (Partner)
Years Performing Audits: 10+
CPE (last 2 years): Government Accounting, Auditing: 28 hours; Accounting, Auditing and Other: 88 hours
Professional Memberships: AICPA, FICPA, FGFOA, FASD

"Here at Grau & Associates, staying up to date with the current technological landscape is one of our top priorities. Not only does it provide a more positive experience for our clients, but it also allows us to perform a more effective and efficient audit. With the every changing technology available and utilized by our clients, we are constantly innovating our audit process."
- Tony Grau

"Quality audits and exceptional client service are at the heart of every decision we make. Our clients trust us to deliver a quality audit, adhering to high standards and assisting them with improvements for their organization."
- Ben Steets

YOUR ENGAGEMENT TEAM

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team. The Certified Information Technology Professional (CITP) Partner will bring a unique blend of IT expertise and understanding of accounting principles to the financial statement audit of the District.

The assigned personnel will work closely with the partner and the District to ensure that the financial statements and all other reports are prepared in accordance with professional standards and firm policy. Responsibilities will include planning the audit; communicating with the client and the partners the progress of the audit; and determining that financial statements and all reports issued by the firm are accurate, complete and are prepared in accordance with professional standards and firm policy.

The Engagement Partner will participate extensively during the various stages of the engagement and has direct responsibility for engagement policy, direction, supervision, quality control, security, confidentiality of information of the engagement and communication with client personnel. The engagement partner will also be involved directing the development of the overall audit approach and plan; performing an overriding review of work papers and ascertain client satisfaction.

Antonio 'Tony 'J. Grau, CPA
Partner

Contact: tgrau@graucpa.com | (561) 939-6672

Experience

For over 30 years, Tony has been providing audit, accounting and consulting services to the firm's governmental, non-profit, employee benefit, overhead and arbitrage clients. He provides guidance to clients regarding complex accounting issues, internal controls and operations.

As a member of the Government Finance Officers Association Special Review Committee, Tony participated in the review process for awarding the GFOA Certificate of Achievement in Financial Reporting. Tony was also the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County. Tony received the AICPA advanced level certificate for governmental single audits.

Education

University of South Florida (1983)
Bachelor of Arts
Business Administration

Clients Served (partial list)

(>300) Various Special Districts, including:

Bayside Improvement Community Development District
Dunes Community Development District
Fishhawk Community Development District (I,II,IV)
Grand Bay at Doral Community Development District
Heritage Harbor North Community Development District
Boca Raton Airport Authority
Greater Naples Fire Rescue District
Key Largo Wastewater Treatment District
Lake Worth Drainage District
South Indian River Water Control
St. Lucie West Services District
Ave Maria Stewardship Community District
Rivers Edge II Community Development District
Bartram Park Community Development District
Bay Laurel Center Community Development District

Professional Associations/Memberships

American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants
City of Boca Raton Financial Advisory Board Member
Florida Government Finance Officers Association
Government Finance Officers Association Member

Professional Education *(over the last two years)*

Course	***Hours***
Government Accounting and Auditing	24
Accounting, Auditing and Other	56
Total Hours	80 (*includes of 4 hours of Ethics CPE)*

Ben Steets, CPA, *Partner*

Contact : bsteets@graucpa.com / (561) 939-6669

Experience

Grau & Associates	Partner	2023-Present
Grau & Associates	Manager	2021-2023
Grau & Associates	Senior Auditor	2018-2021
Grau & Associates	Staff Auditor	2016-2018
PCAOB Registered Firm	Staff Auditor	2015-2016

Education

Florida Atlantic University (2015)

Clients Served *(partial list)*

(>300) Various Special Districts
Careersource Polk
Central Broward Water Control District
Dunes Community Development District
Greater Naples Fire Rescue District
Key Marco Community Development District
Lake Worth Drainage District
Mae Volen Senior Center
Port of the Islands Community Improvement District
San Carlos Park Fire and Rescue Service District
Sanibel Fire and Rescue District
South Broward Drainage District
South Trail Fire and Rescue District
Town of Highland Beach
Town of Lauderdale-By-The-Sea
Verona Walk Community Development District
West Villages Improvement District
Winding Cypress Community Development District

Professional Education (*over the last two years*)

Course	Hours
Government Accounting and Auditing	28
Accounting, Auditing and Other	88
Total Hours	116 (includes 4 hours of Ethics CPE)

Professional Associations/Memberships

American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants

References

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

We have included three references of government engagements that require compliance with laws and regulations, follow fund accounting, and have financing requirements, which we believe are similar to the District.

Dunes Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 1998
Client Contact	Darrin Mossing, Finance Director 475 W. Town Place, Suite 114 St. Augustine, Florida 32092 904-940-5850

Two Creeks Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2007
Client Contact	William Rizzetta, President 3434 Colwell Avenue, Suite 200 Tampa, Florida 33614 813-933-5571

Journey's End Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2004
Client Contact	Todd Wodraska, Vice President 2501 A Burns Road Palm Beach Gardens, Florida 33410 561-630-4922

Specific Audit Approach

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

AUDIT APPROACH

Grau's Understanding of Work Product / Scope of Services:

We recognize the District is an important entity and we are confident our firm is eminently qualified to meet the challenges of this engagement and deliver quality audit services. ***You would be a valued client of our firm*** *and* ***we pledge to commit all firm resources to provide the level and quality of services (as described below) which not only meet the requirements set forth in the RFP but*** *will* ***exceed those expectations***. Grau & Associates fully understands the scope of professional services and work products requested. Our audit will follow the Auditing Standards of the AICPA, *Generally Accepted Government Auditing Standards*, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida and any other applicable Federal, State of Local regulations. **We will deliver our reports in accordance with your requirements.**

Proposed segmentation of the engagement

Our approach to the audit engagement is a risk-based approach which integrates the best of traditional auditing techniques and a total systems concept to enable the team to conduct a more efficient and effective audit. The audit will be conducted in three phases, which are as follows:

Phase I - Preliminary Planning

A thorough understanding of your organization, service objectives and operating environment is essential for the development of an audit plan and for an efficient, cost-effective audit. During this phase, we will meet with appropriate personnel to obtain and document our understanding of your operations and service objectives and, at the same time, give you the opportunity to express your expectations with respect to the services that we will provide. Our work effort will be coordinated so that there will be minimal disruption to your staff.

During this phase we will perform the following activities:

» Review the regulatory, statutory and compliance requirements. This will include a review of applicable federal and state statutes, resolutions, bond documents, contracts, and other agreements;
» Read minutes of meetings;
» Review major sources of information such as budgets, organization charts, procedures, manuals, financial systems, and management information systems;
» Obtain an understanding of fraud detection and prevention systems;
» Obtain and document an understanding of internal control, including knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation;
» Assess risk and determine what controls we are to rely upon and what tests we are going to perform and perform test of controls;
» Develop audit programs to incorporate the consideration of financial statement assertions, specific audit objectives, and appropriate audit procedures to achieve the specified objectives;
» Discuss and resolve any accounting, auditing and reporting matters which have been identified.

Phase II – Execution of Audit Plan

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matter that may impact the completion of our work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to the following:

- Apply analytical procedures to further assist in the determination of the nature, timing, and extent of auditing procedures used to obtain evidential matter for specific account balances or classes of transactions;
- Perform tests of account balances and transactions through sampling, vouching, confirmation and other analytical procedures; and
- Perform tests of compliance.

Phase III - Completion and Delivery

In this phase of the audit, we will complete the tasks related to year-end balances and financial reporting. All reports will be reviewed with management before issuance, and the partners will be available to meet and discuss our report and address any questions. Tasks to be performed in Phase III include, but are not limited to the following:

- Perform final analytical procedures;
- Review information and make inquiries for subsequent events; and
- Meeting with Management to discuss preparation of draft financial statements and any potential findings or recommendations.

You should expect more from your accounting firm than a signature in your annual financial report. Our concept of truly responsive professional service emphasizes taking an active interest in the issues of concern to our clients and serving as an effective resource in dealing with those issues. In following this approach, we not only audit financial information with hindsight but also consider the foresight you apply in managing operations.

Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

In preparing this management letter, we will initially review any draft comments or recommendations with management. In addition, we will take necessary steps to ensure that matters are communicated to those charged with governance.

In addition to communicating any recommendations, we will also communicate the following, if any:

- Significant audit adjustments;
- Significant deficiencies or material weaknesses;
- Disagreements with management; and
- Difficulties encountered in performing the audit.

Our findings will contain a statement of condition describing the situation and the area that needs strengthening, what should be corrected and why. Our suggestions will withstand the basic tests of corrective action:

Is the recommendation cost effective?

Is the recommendation the simplest to effectuate in order to correct a problem?

Is the recommendation at the heart of the problem and not just correcting a symptomatic matter?

Is the corrective action taking into account why the deficiency occurred?

To assure full agreement with facts and circumstances, we will fully discuss each item with Management prior to the final exit conference. This policy means there will be no "surprises" in the management letter and fosters a professional, cooperative atmosphere.

Communications

We emphasize a continuous, year-round dialogue between the District and our management team. We regularly communicate through personal telephone calls and electronic mail throughout the audit and on a regular basis.

Our clients have the ability to transmit information to us on our secure client portal with the ability to assign different staff with separate log on and viewing capability. This further facilitates efficiency as all assigned users receive electronic mail notification as soon as new information has been posted into the portal.

Cost of Services

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2026-2030 are as follows:

Year Ended September 30,	Fee
2026	$9,000
2027	$9,200
2028	$9,400
2029	$9,600
2030	$9,800
TOTAL (2026-2030)	**$47,000**

The above fees are based on the assumption that the District maintains its current level of operations. Should conditions change or Bonds are issued the fees would be adjusted accordingly upon approval from all parties concerned.

Supplemental Information

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Utility Audit	Current Client	Year End
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Farms Water Control District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Asbury Municipal Service Benefit District	✓			✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Lealman Special Fire Control District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Water Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Port of The Islands Community Improvement District	✓		✓	✓	9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓				9/30
South Central Regional Wastewater Treatment and Disposal Board	✓				9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunrise Lakes Phase IV Recreation District	✓			✓	9/30
Sunshine Water Control District	✓			✓	9/30
Sunny Hills Units 12-15 Dependent District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (452)	✓			✓	9/30
TOTAL	**491**	**5**	**4**	**484**	

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

Grau & Associates also provide a broad range of other management consulting services. Our expertise has been consistently utilized by Governmental and Non-Profit entities throughout Florida. Examples of engagements performed are as follows:

- Accounting systems
- Development of budgets
- Organizational structures
- Financing alternatives
- IT Auditing
- Fixed asset records
- Cost reimbursement
- Indirect cost allocation
- Grant administration and compliance

ARBITRAGE

The federal government has imposed complex rules to restrict the use of tax-exempt financing. Their principal purpose is to eliminate any significant arbitrage incentives in a tax-exempt issue. We have determined the applicability of these requirements and performed the rebate calculations for more than 150 bond issues, including both fixed and variable rate bonds.

73 Current Arbitrage Calculations

We look forward to providing Sawyer's Landing Community Development District with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!

For even more information on Grau & Associates please visit us on www.graucpa.com.

Independent Audit Service Proposal

RMcINTOSH CPA
INTEGRITY • INSIGHT • ASSURANCE

2385 NW Executive Center Dr.
Boca Raton, FL 33431
rmcintoshcpa.com

Sawyer's Landing Community Development District

Prepared By:
McIntosh CPA

August 31, 2026

Table of Contents

Transmittal Letter

August 31, 2026

Board of Supervisors
Sawyer's Landing Community Development District
Miami-Dade County, FL

McIntosh CPA is pleased to submit this proposal to provide annual auditing services for the Sawyer's Landing Community Development District (the "District"). Our firm specializes in auditing services for governmental entities, including special districts, ensuring compliance with Florida Statutes, Government Auditing Standards (Yellow Book), and the requirements set forth by the Florida Auditor General. We are a Woman & Minority Business certified by the State of Florida.

While the firm is new, the managing partner has been providing auditing services to special districts for over 18 years and has an impeccable reputation among former clients. With this experience and knowledge, we are uniquely qualified and ready to assist the District with the audit services needed. We are confident that we will not only provide the services required but exceed expectations.

We understand the importance of accountability and fiscal responsibility in government operations. Our audit methodology is designed to provide an efficient, thorough, and collaborative review process while minimizing disruption to your daily operations. Additionally, we are committed to maintaining open communication and delivering clear, actionable recommendations to support the District's financial integrity and operational efficiency

We have an established reputation for delivering high-quality, timely, and efficient audits. With our extensive experience, we are confident in our ability to provide the District with the highest level of professional service. We acknowledge that this proposal is valid for ninety (90) days following submission.

We thank you for the opportunity to provide a proposal and look forward to working with the District's team. Please do not hesitate to contact Racquel McIntosh at 2385 NW Executive Center Dr., Suite 100, Boca Raton FL 33431, 561-981-6282, or mcintoshcpa@outlook.com with any questions.

Sincerely,

McIntoshCPA

Racquel McIntosh, CPA
President

Statement of Understanding and Scope of Work

The Sawyer's Landing Community Development District requires independent audit services for the fiscal years ending September 30, 2026, with an option for four additional one-year renewals. Our firm understands that the audit must comply with:

- Chapter 218.39, Florida Statutes
- Florida Auditor General's Rules
- Government Auditing Standards (Yellow Book)
- Licensure under Chapter 473

The audit will include an examination of the District's financial records, internal controls, and compliance with applicable laws and regulations.

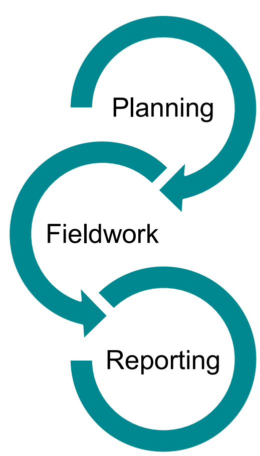
AUDIT TIMELINE

We recognize the importance of adhering to the District's annual audit deadline and are fully committed to ensuring a timely and efficient audit process. Racquel McIntosh will be responsible for the firm meeting the required deadline. Our team will strategically plan and execute the audit to ensure that the draft and auditor's reports are completed well in advance of the deadline, allowing ample time for review and discussion. Additionally, we will maintain open communication throughout the engagement to address any concerns promptly and ensure a smooth and seamless audit experience.

SCOPE OF WORK

- Conduct an independent audit in accordance with Government Auditing Standards
- Evaluate internal controls and compliance with Florida statutes
- Issue audited financial statements with findings and recommendations
- Report to the Board of Supervisors on the audit findings
- Provide ongoing support for financial and compliance questions

The audit will be performed in the three phases below;



AUDIT PLANNING

This is the most critical part of an audit, as a well planned audit determines the flow and efficiency for the entire audit. Planning consists of the following segments:

Obtain an understanding of the District – we will gain an understanding of the District in order to perform risk assessment for the various segments of the audit. It involves reviewing the policies and procedures, documenting the internal controls of the District, including compliance requirements, and making an initial assessment of inherent risk in order to determine the preliminary risk of material misstatement to the financial statements. It also includes gaining an understanding of the District's IT environment and how that affects financial reporting.

IT Assessment – we will discuss with management and document the District's IT infrastructure, including; general controls over the network and the accounting software, and specific controls within the accounting software. We will also discuss access, backups, disaster recovery, and virus protection. These discussions will assist in determining if the IT infrastructure is adequate to reduce any material financial statement misstatements.

Preliminary analytics – current vs prior year review of accounts to determine and document causes for fluctuations.

Risk Assessment - Used in conjunction with other planning items above to dictate further audit procedures.

FIELDWORK

Based on the risk assessment results from planning, a combination of analytical procedures, detail test of transactions, and use of audit confirmations will be applied by the auditor.

Analytical procedures – *these will consist of revenue and expenditure variances from the prior year, variances with the budget, calculating revenue expectations, and reviewing trend analysis for anomalies.*

Test of details – *these will consist of tracing and vouching transactions to and from the accounting records. Will also include testing bond compliance.*

Audit confirmations – these will be sent to attorneys, tax collector, bond trustees, and other entities as deemed necessary.

REPORTING

Once the fieldwork has been completed, a draft of the financial statements along with all related audit reports will be prepared for management's review. McIntosh CPA utilizes a memo to management regarding findings and recommendations not deemed significant and therefore not included in any of the audit reports. The memo will detail the observation and provide a recommendation for corrective action. No management response is required since it will not be presented in any audit report. Before a finding is reported in the audit report, a determination is made as to why the issue occurred and whether it was a one-time occurrence. We ensure that reporting items in the audit report are necessary and that recommendations are cost beneficial.

For all three phases above, if deficiencies or discrepancies are identified, management will be informed immediately to give them a chance to research and provide additional information or put corrective measures in place.

Qualifications and Experience

INDEPENDENCE

We affirm that McIntosh CPA is independent with respect to the District. We meet the independence standards of Generally Accepted Auditing Standards and the U.S. Government Accountability Office's *Government Auditing Standards*.

FIRM QUALIFICATIONS

- Licensed under Chapter 473, Florida Statutes
- Over 18 years of experience auditing governments
- Demonstrated expertise in auditing special districts and financials
- Strong track record of timely report delivery and responsiveness

The services as outlined in the statement of understanding will be overseen by Racquel McIntosh CPA, who brings over 18 years of exemplary service in the government auditing and accounting industry. In her previous role, she was an audit partner providing auditing services to municipalities and special districts throughout the State of Florida and was in charge of audit quality for the firm. In addition, she assisted clients with internal policy review, internal control best practices and implementation, and assisted with implementation of accounting software and accounting standards.

Further, she has met the educational requirements for CPAs set forth under Florida Statutes and the Government Auditing Standards (Yellow Book) issued by the Government Accountability Office (GAO). See next page for resume.

Value-Added Service

In addition to providing audit services for the District, Racquel provides an annual training session for the District accounting staff which will include; reviewing items found in the previous year's audit, accounting treatment for certain transactions, how to respond to auditor inquiry, how to analyze financial statements, and new accounting standards and regulations applicable to the upcoming audit year.

REFERENCES

Below are three districts that the engagement partner has worked on with the named management companies. In total, the engagement partner oversaw and worked on over 200 CDDs.

CATALINA AT WRINKLER PRESERVE COMMUNITY DEVELOPMENT DISTRICT	Rizzetta & Company 3434 Colwell Avenue, Suite 200 Tampa, FL 33614
BERRY BAY COMMUNITY DEVELOPMENT DISTRICT	Meritus 2005 Pan Am Circle, Suite 300 Tampa, FL 33607
BRIGHTON LAKES COMMUNITY DEVELOPMENT DISTRICT	Inframark 210 N University Drive Coral Springs, FL 33071

RACQUEL MCINTOSH

CPA

561-981-6282

mcintoshcpa@outlook.com

Racquel Mcintosh, CPA

2385 NW Executive Center Dr. Suite 100, Boca Raton FL

EDUCATION

Masters of Accounting
Florida Atlantic University
2004

Bachelor of Arts B.B.A
Major: Accounting & Finance
Florida Atlantic University
2003

INDUSTRIES

Governments

Non-profits

MEMBERSHIPS

AICPA
CSDA
FASD
FICPA
FGFOA

FASD Board Member/Presenter

FICPA SLG Committee Member

Profile

Racquel has been providing auditing and consulting services to governments and non-profits for over 18 years. Her in-depth knowledge of government/non-profit compliance requirements, regulations, accounting principles and audit methodologies provides clients with the highest service quality delivered with the utmost integrity.

Experience

- Oct 2023- Present
  McIntosh CPA
  Founder & President

- 2005 - 2023
  Grau & Associates
  Audit Staff 2005 - 2009
  Audit Senior 2009 -2011
  Audit Manager 2011 - 2014,
  Audit Partner 2014 - 2023

- Continuing Professional Education
  Over the last two(2) years

	Hours
Government Accounting & Auditing	37.5
Accounting, Auditing & Other (Incl Ethics)	42.5
Total hours	**80**

Collaborations

In addition to external audits, Racquel has assisted clients with implementing new accounting standards and State legislation, switching ERP systems, improving internal controls via new policies and procedures, providing education via webinars/seminars, and providing guidance to management.

LIST OF SPECIAL DISTRICTS AUDITED

COMMUNITY DEVELOPMENT

- OVER 200

WATER CONTROL/DRAINAGE

- Central Broward Water Control District
- East Central Regional Water Reclamation Facility
- Old Plantation Water Control District
- Pinellas Park Water Management District
- Pinetree Water Control District (Broward and Palm Beach)
- Ranger Drainage District
- South Central Regional Wastewater Treatment & Disposal Plant

FIRE RESCUE

- San Carlos Park Fire Protection & Rescue District
- Sanibel Fire & Rescue District
- South Trail Fire & Rescue District

OTHER

- Boca Raton Airport Authority
- Greater Boca Raton Beach & Park District
- Indian Trail Improvement District
- Spring Lake Improvement District

Schedule of Fees

Below are the all-inclusive fees for the District's annual financial statement audit

Fiscal Year	Proposed Fee
2026	$12,000
2027	$12,300
2028	$12,600
2029	$12,900
2030	$13,200

The above fees are based on the District not issuing Bonds in any of the fiscal years. If Bonds are issued, then fees will be renegotiated.

Appendix

Ron DeSantis, Governor

Melanie S. Griffin, Secretary

Florida dbpr

STATE OF FLORIDA

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY

THE ACCOUNTANCY CORPORATION HEREIN IS LICENSED UNDER THE PROVISIONS OF CHAPTER 473, FLORIDA STATUTES

RACQUEL MCINTOSH CPA, P.A.

MCINTOSH CPA
2385 NW EXECUTIVE CENTER DRIVE
SUITE 100
BOCA RATON FL 33431

LICENSE NUMBER: AD71848

EXPIRATION DATE: DECEMBER 31, 2027

Always verify licenses online at MyFloridaLicense.com

ISSUED: 12/30/2025

Do not alter this document in any form.

This is your license. It is unlawful for anyone other than the licensee to use this document.

State of Florida

Woman & Minority Business Certification

McIntosh CPA

Is certified under the provisions of
287 and 295.187, Florida Statutes, for a period from:
04/05/2026 to 04/05/2028

Pedro Allende
Florida Department of Management Services

FLORIDA DEPARTMENT OF MANAGEMENT SERVICES
SUPPLIER DEVELOPMENT

Office of Supplier Development
4050 Esplanade Way, Suite 380
Tallahassee, Florida 32399
850-487-0915
www.dms.myflorida.com/osd

Public Search Results

In the search results grid, organization names are linked to coordinator contact information. The ⓘ links display the relevant contact information. The coordinator is the person who is responsible for adding/removing individuals from the filer list.

When a form is logged, the status will contain the date received and the message "Form Available Soon". When the Form becomes available online, the Filing Requirement Fulfilled status will have a link to "View Form" for electronic forms and (not available online) for any paper forms.

Section 112.31445, Florida Statutes, requires that all forms filed in the Electronic Financial Disclosure Management System (EFDMS) be posted online. Before being posted online, any information required by law to be maintained as confidential must be redacted. This process is not automated and may take up to five business days.

Export to Excel

COMPLETED

Suborganization | Board of Supervisors

Sort by: PID Form Year Filer Name Filing Requirement

PID	FORM YEAR	NAME	ORGANIZATION(S)	FILING REQUIREMENT	FILING REQUIREMENT FULFILLED	FILINGS
206155	2025	Sidney Atzmon	• Sawyer's Landing Community Development District - Board of Supervisors	Form 1 with COE	Form 1 - 6/29/2026	View Filings
293074	2025	Alben Duffie	• Sawyer's Landing Community Development District - Board of Supervisors	Form 1 with COE	Form 1 - 8/31/2026	View Filings
299833	2025	Gabriel Lutzky	• Sawyer's Landing Community Development District - Board of Supervisors	Form 1 with COE	Form 1 - 8/18/2026	View Filings
315176	2025	Richard Swerdlow	• Sawyer's Landing Community Development District - Board of Supervisors	Form 1 with COE	Form 1 - 6/1/2026	View Filings

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Back

Sawyer's Landing

Community Development District **Funding Request #48**

August 31, 2026

	PAYEE		GENERAL FUND
1	**Alvarez Engineering**		
	Inv# 9358 - Engineering Services (Jul 26)	$	2,800.00
2	**Billing, Cochran, Lyles, Mauro & Ramsey, PA**		
	Inv# 199464 - General Counsel (Jun 26)	$	520.00
	Inv# 198991999662 - General Counsel (Jul 26)	$	1,740.00
3	**GMS-SF, LLC**		
	Inv #69 - Management Fees & Expenses (Aug 26)	$	3,169.40
4	**McClatchy Media**		
	Inv# 163963	$	1,419.55
	Inv# 173201	$	350.73
	Inv# 173202	$	328.23
5	**US Bank**		
	Inv# 8311858 - Trustee Fees Series 2021	$	5,037.31
	TOTAL	***$***	***15,365.22***

Please make check payable to:

Sawyer's Landing Community Development District
5385 N Nob Hill Road
Sunrise, FL 33351

Sawyer's Landing

Community Development District

Unaudited Financial Reporting

July 31, 2026

Table of Contents

Sawyer's Landing
Community Development District
Statement of Net Position
July 31, 2026

		Enterprise Fund
Assets		
Current Assets:		
Cash		
Operating Account	$	23,502
Parking Garage		45,973
Due From Developer		620,599
Noncurrent Assets:		
Restricted Assets:		
Investments		
Series 2022		
Reserve		5,279,900
Interest		77
Revenue		2,756,669
Acq & Construction		1,725,853
Capital Assets:		
Construction in Progress		(0)
Land		10,069,603
Parking Garage		63,527,493
Recreational Facilities		394,354
Infrastructure - Roadways & Drainage		217,104
Cost of Issuance		1,255,086
Accumulated Amortization		(1,608,569)
Total Assets	**$**	**84,307,643**
Liabilities		
Current Liabilities:		
Accounts Payable	$	33,356
Accrued Interest Payable		918,510
Noncurrent Liabilities:		
Bonds Payable		86,860,000
Total Liabilites	**$**	**87,811,866**
Net Position		
Net investment in capital assets	$	(14,260,015)
Restricted		10,099,074
Unrestricted		656,717
Total Net Position	**$**	**(3,504,223)**
Total Liabilities & Net Position	$	84,307,643

Sawyer's Landing

Community Development District

Enterprise Fund

Statement of Revenues, Expenses, and Changes in Net Position

For The Period Ending July 31, 2026

	Adopted Budget	Prorated Budget Thru 07/31/26	Actual Thru 07/31/26	Variance
Operating Revenues				
Charges for Services:				
Developer Contributions	113,725	94,771	56,395	(38,376)
Parking Revenue	1,160,000	436,376	436,376	-
Interest Income	-	-	660	660
Total Operating Revenues	**$ 1,273,725**	**$ 531,147**	**$ 493,432**	**$ (37,715)**
General & Administrative:				
Engineering	$ 8,000	$ 6,667	$ 2,261	$ 4,406
Attorney	35,000	29,167	9,275	19,892
Annual Audit	12,500	10,417	14,500	(4,083)
Arbitrage Rebate	600	500	-	500
Dissemination Agent	2,675	2,229	2,229	(0)
Trustee Fees	6,000	6,000	4,579	1,421
Management Fees	32,100	26,750	26,750	-
Information Technology	1,070	892	892	(0)
Website Maintenance	1,605	1,338	1,338	-
Postage & Delivery	750	625	10	615
Insurance General Liability	10,000	10,000	6,163	3,837
Printing & Binding	500	417	42	375
Legal Advertising	2,500	2,083	3,250	(1,166)
Other Current Charges	250	208	-	208
Office Supplies	-	-	15	(15)
Dues, Licenses & Subscriptions	175	146	175	(29)
Total General & Administrative	**$ 113,725**	**$ 97,438**	**$ 71,477**	**$ 25,960**
Parking Garage Operations & Maintenance				
Payroll	$ 105,000	$ 87,500	$ 89,296	$ (1,796)
Utilities/Phone	200	167	809	(643)
Security	680,000	566,667	-	566,667
Parking Management	170,724	142,270	27,107	115,163
Cleaning/Janitorial	162,000	135,000	-	135,000
Parking Deck Lighting	37,320	31,100	-	31,100
Parking Lot Sweeping	17,040	14,200	-	14,200
Repairs & Maintenance	39,600	33,000	-	33,000
Elevator Maintenance	42,000	35,000	-	35,000
Landscape Maintenance	6,000	5,000	-	5,000
Irrigation	2,520	2,100	-	2,100
Insurance	615,000	512,500	20,644	491,856
Contingency	50,000	41,667	13,198	28,468
Subtotal Parking Garage Operations & Maintenance	**$ 1,927,404**	**$ 1,606,170**	**$ 151,055**	**$ 1,455,115**
Total Operating Expenses	**$ 2,041,129**	**$ 1,703,608**	**$ 222,532**	**$ 1,481,076**
Operating Income	**$ (767,404)**	**$ (1,172,461)**	**$ 270,900**	**$ 1,443,360**
Debt Service				
Special Assessments - Debt Service	$ 5,202,956	$ 5,202,956	$ 5,309,952	106,997
Interest Income	$ 150,000	$ 125,000	$ 253,549	$ 128,549
Interest Expense	(3,594,169)	(2,995,141)	$ (2,995,141)	$ 0
Principal Expense	(1,710,000)	(1,710,000)	$ (1,710,000)	$ -
Subtotal Debt Service	**$ 48,787**	**$ 622,815**	**$ 858,361**	**$ 235,547**
Change in Net Position	**$ (718,618)**	**$ (549,646)**	**$ 1,129,261**	**$ 1,678,907**
Total Net Position - Beginning	$ 2,713,262		$ (4,633,484)	
Total Net Position - Ending	$ 1,994,645		$ (3,504,223)	

Sawyer's Landing

Community Development District

Month to Month

	Adopted Budget	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:														
Developer Contributions	113,725	-	-	-	-	-	-	-	-	56,395	-	-	-	56,395
Parking Revenue	1,160,000	44,588	41,604	40,362	45,679	44,643	45,735	44,261	44,857	42,114	42,533	-	-	436,376
Interest Income	-	76	69	71	66	59	65	1,655	65	(1,529)	65	-	-	660
Total Revenues	**$ 1,273,725**	**$ 44,664**	**$ 41,673**	**$ 40,432**	**$ 45,745**	**$ 44,702**	**$ 45,800**	**$ 45,915**	**$ 44,922**	**$ 96,980**	**$ 42,598**	**$ -**	**$ -**	**$ 493,432**
Expenditures:														
General & Administrative:														
Engineering	$ 8,000	$ -	$ -	$ -	$ -	$ 53	$ -	$ -	$ -	$ -	$ 2,208	$ -	$ -	$ 2,261
Attorney	35,000	1,070	1,710	500	500	500	930	500	1,305	520	1,740	-	-	9,275
Annual Audit	12,500	-	-	-	-	-	1,500	-	13,000	-	-	-	-	14,500
Arbitrage Rebate	600	-	-	-	-	-	-	-	-	-	-	-	-	-
Dissemination Agent	2,675	223	223	223	223	223	223	223	223	223	223	-	-	2,229
Trustee Fees	6,000	4,579	-	-	-	-	-	-	-	-	-	-	-	4,579
Management Fees	32,100	2,675	2,675	2,675	2,675	2,675	2,675	2,675	2,675	2,675	2,675	-	-	26,750
Information Technology	1,070	89	89	89	89	89	89	89	89	89	89	-	-	892
Website Maintenance	1,605	134	134	134	134	134	134	134	134	134	134	-	-	1,338
Postage & Delivery	750	3	2	2	-	-	2	-	-	-	-	-	-	10
Insurance General Liability	10,000	6,163	-	-	-	-	-	-	-	-	-	-	-	6,163
Printing & Binding	500	-	31	-	-	-	-	-	-	11	-	-	-	42
Legal Advertising	2,500	-	-	-	-	-	1,151	-	-	1,420	679	-	-	3,250
Other Current Charges	250	-	-	-	-	-	-	-	-	-	-	-	-	-
Office Supplies	-	5	5	-	-	-	-	-	-	5	-	-	-	15
Dues, Licenses & Subscriptions	175	175	-	-	-	-	-	-	-	-	-	-	-	175
Total General & Administrative	**$ 113,725**	**$ 15,116**	**$ 4,869**	**$ 3,623**	**$ 3,621**	**$ 3,673**	**$ 6,704**	**$ 3,621**	**$ 17,426**	**$ 5,076**	**$ 7,748**	**$ -**	**$ -**	**$ 71,477**
Parking Garage Operations & Maintenance														
Payroll	105,000	$ 8,773	$ 8,773	$ 9,436	$ 9,177	$ 9,100	$ 9,100	$ 6,071	$ 10,205	$ 9,330	$ 9,330	$ -	$ -	$ 89,296
Utilities/Phone	200	87	87	87	82	82	82	48	85	44	124	-	-	809
Security	680,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Parking Management	170,724	2,655	2,655	2,655	2,735	2,735	2,735	2,735	2,735	2,735	2,735	-	-	27,107
Cleaning/Janitorial	162,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Parking Deck Lighting	37,320	-	-	-	-	-	-	-	-	-	-	-	-	-
Parking Lot Sweeping	17,040	-	-	-	-	-	-	-	-	-	-			
Repairs & Maintenance	39,600	-	-	-	-	-	-	-	-	-	-	-	-	-
Elevator Maintenance	42,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Landscape Maintenance	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrigation	2,520	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance	615,000	2,025	2,025	2,025	2,081	2,081	2,081	2,081	2,081	2,081	2,081	-	-	20,644
Contingency	50,000	3,117	1,096	1,201	1,349	1,214	1,493	922	1,600	226	979	-	-	13,198
Subtotal Parking Garage Operations & Maintenan	**$ 1,927,404**	**$ 16,658**	**$ 14,637**	**$ 15,405**	**$ 15,424**	**$ 15,212**	**$ 15,491**	**$ 11,856**	**$ 16,707**	**$ 14,416**	**$ 15,249**	**$ -**	**$ -**	**$ 151,055**
Total Operating Expenses	**$ 2,041,129**	**$ 31,774**	**$ 19,506**	**$ 19,028**	**$ 19,044**	**$ 18,885**	**$ 22,195**	**$ 15,477**	**$ 34,132**	**$ 19,492**	**$ 22,997**	**$ -**	**$ -**	**$ 222,532**
Operating Income	**$ (767,404)**	**$ 12,890**	**$ 22,167**	**$ 21,405**	**$ 26,701**	**$ 25,817**	**$ 23,605**	**$ 30,438**	**$ 10,789**	**$ 77,488**	**$ 19,601**	**$ -**	**$ -**	**$ 270,900**
Debt Service														
Interest Income	$ 150,000	$ 28,867	$ 29,090	$ 22,282	$ 21,584	$ 21,015	$ 18,910	$ 27,673	$ 33,807	$ 25,466	$ 24,857	$ -	$ -	$ 253,549
Special Assessments - Debt Service	$ 5,202,956	-	-	3,076,917	2,233,036	-	-	-	-	-	-	-	-	5,309,952
Interest Expense	(3,594,169)	(299,514)	(299,514)	(299,514)	(299,514)	(299,514)	(299,514)	(299,514)	(299,514)	(299,514)	(299,514)	-	-	(2,995,141)
Principal Expense	(1,710,000)	-	-	-	-	-	-	-	(1,710,000)	-	-	-	-	(1,710,000)
Subtotal Debt Service	**$ 48,787**	**$ (270,648)**	**$ (270,424)**	**$ 2,799,684**	**$ 1,955,106**	**$ (278,499)**	**$ (280,604)**	**$ (271,841)**	**$ (1,975,707)**	**$ (274,048)**	**$ (274,657)**	**$ -**	**$ -**	**$ 858,361**
Change in Net Position	**$ (718,618)**	**$ (257,758)**	**$ (248,257)**	**$ 2,821,089**	**$ 1,981,807**	**$ (252,682)**	**$ (256,999)**	**$ (241,403)**	**$ (1,964,918)**	**$ (196,561)**	**$ (255,057)**	**$ -**	**$ -**	**$ 1,129,261**

Sawyer's Landing

Community Development District

Long Term Debt Report

Series 2021, Special Assessment Bonds			
Original Amount:	8/12/2021	$88,515,000	
Term 1:		$3,365,000	
Interest Rate:		3.25%	
Maturity Date:		5/1/2026	
Term 2:		$9,565,000	
Interest Rate:		3.75%	
Maturity Date:		5/1/2031	
Term 3:		$25,965,000	
Interest Rate:		4.125%	
Maturity Date:		5/1/2041	
Term 4:		$49,620,000	
Interest Rate:		4.250%	
Maturity Date:		5/1/2053	
Reserve Fund Definition		(i) Max Annual Debt Service for Bonds Outstanding (ii) 125% of Average Debt Service for Bonds Outstanding (iii) 10% of Original proceeds	
Reserve Fund Requirement		$5,279,900	
Reserve Fund Balance		$5,279,900	
Bonds Outstanding			$88,515,000
Less: Principal Payment - 5/1/24			$0
Less: Principal Payment - 5/1/25			($1,655,000)
Less: Principal Payment - 5/1/26			($1,710,000)
Current Bonds Outstanding			**$85,150,000**

Sawyer's Landing

COMMUNITY DEVELOPMENT DISTRICT

Special Assessment Receipts - Miami Dade County

Fiscal Year 2026

Gross Assessments	$ 5,553,750.53	$ 5,553,750.53
Net Assessments	$ 5,276,063.00	$ 5,276,063.00

ON ROLL ASSESSMENTS

					allocation in %	100.00%	100.00%
Date	*Gross Amount*	*Discount/ (Penalty)*	*Commission*	*Interest*	*Net Receipts*	*2021 Debt Service*	*Total*
12/05/26	$ 3,237,496.33	128,204.87	32,374.95		3,076,916.51	3,076,916.51	3,076,916.51
01/09/26	2,320,293.15	68,912.71	23,202.94		2,228,177.50	2,228,177.50	2,228,177.50
01/26/26				4,858.44	4,858.44	4,858.44	4,858.44
04/15/26				1,591.71	1,591.71	1,591.71	1,591.71
					-	-	-
TOTAL	**$ 5,557,789.48**	**$ 197,117.58**	**$ 55,577.89**	**$ 6,450.15**	**$ 5,311,544.16**	**$ 5,311,544.16**	**$ 5,311,544.16**

100.67%	**Percent Collected**
$ -	**Balance Remaining to Collect**