

*Sweetwater Creek
Community Development District*

Agenda

July 6, 2023

AGENDA

**Sweetwater Creek
Community Development District**

475 West Town Place, Suite 114

St. Augustine, Florida 32092

www.SweetwaterCreekCDD.com

June 29, 2023

Board of Supervisors
Sweetwater Creek Community Development District
Call In #: 1-877-304-9269; Code 186663

Dear Board Members:

The Sweetwater Creek Community Development District Board of Supervisors Meeting is scheduled for **Thursday, July 6, 2023 at 4:00 p.m. at 625 Palencia Club Drive, St. Augustine, Florida 32095.** Following is the revised agenda for the meeting:

- I. Roll Call
- II. Public Comment (limited to three minutes)
- III. Consideration of Resolution 2023-08, Designating Officers
- IV. Approval of the Consent Agenda
 - A. Minutes of the June 1, 2023 Meeting
 - B. Financial Statements
 - C. Check Register
- V. Staff Reports
 - A. Landscape Team
 - 1. Maintenance Report
 - 2. Fitness Center Proposal Options (Mulch, Pinestraw, Rock)
 - B. District Counsel
 - C. District Engineer
 - 1. Ratification of Requisitions 90-95
 - 2. Update on Onda Park Drainage Survey
 - 3. Discussion of St. Johns County Sewer Main Upgrade
 - D. Field Manager
 - 1. Report

- 2. Proposals for Tree Trimming
- 3. Quote for Benches
- E. District Manager
- F. Director of Amenities
- VI. Discussion of Bond Money Project Priorities (Supervisor Cervelli)
- VII. Discussion on Improving Internal Communications and Directives (Supervisor Cervelli)
- VIII. Updates on Capital Improvement Projects
 - A. Pickleball Courts (Supervisor Smith)
 - B. Parks (Supervisor Usina)
 - C. Painting of Fitness Center (Supervisor Lisotta)
- IX. Consideration of Proposal from Hoffman Construction for Adding a Gravel Overflow Parking Lot
- X. Discussion of Amenity Staff Restructuring (Supervisor Cervelli)
- XI. Ratification of Engagement Letter with McDirmit Davis for the Fiscal Year 2022 Audit
- XII. Acceptance of the Fiscal Year 2022 Audit Report
- XIII. Discussion of the Fiscal Year 2024 Budget
- XIV. Other Business
- XV. Supervisor Requests / Public Comment
- XVI. Next Scheduled Meeting – Thursday, August 3, 2023 at 4:00 p.m. at 625 Palencia Club Drive, St. Augustine, Florida 32095
- XVII. Discussion of Security Matters*
- XVIII. Adjournment

* Note: In accordance with Sections 119.071(3)(a) and 281.301, *Florida Statutes*, a portion of the meeting may be closed to the public, as it relates to details of the District's security system plan. The closed session may occur at any time during the meeting and is expected to last approximately thirty (30) minutes but may end earlier or extend longer.

PUBLIC CONDUCT: Members of the public are provided the opportunity for public comment during the meeting. Each member of the public is limited to three (3) minutes, at the discretion of the Presiding Officer, which may be shortened depending on the number of speakers. Speakers shall refrain from disorderly conduct, including launching personal attacks; the Presiding Officer shall have the discretion to remove any speaker that disregards the District's public decorum policies. Public comments are not a Q&A session; Board Supervisors are not expected to respond to questions during the public comment period.

THIRD ORDER OF BUSINESS

RESOLUTION 2023-08

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF
SWEETWATER CREEK COMMUNITY DEVELOPMENT
DISTRICT DESIGNATING THE OFFICERS OF THE
DISTRICT, AND PROVIDING FOR AN EFFECTIVE DATE.**

WHEREAS, Sweetwater Creek Community Development District (the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within the County of St. Johns, Florida; and

WHEREAS, the Board of Supervisors of the District desires to designate the Officers of the District.

NOW, THEREFORE, be it resolved by the Board of Supervisors of Sweetwater Creek Community Development District:

SECTION 1. Ron Cervelli is appointed Chairman.

SECTION 2. _____ is appointed Vice Chairman.

SECTION 3. Jim Oliver is appointed Secretary and Treasurer.

_____ is appointed Assistant Secretary.

_____ is appointed Assistant Secretary.

_____ is appointed Assistant Secretary.

Darrin Mossing, Marilee Giles, Daniel Laughlin & Howard McGaffney is appointed Assistant Treasurer.

Darrin Mossing, Marilee Giles, Daniel Laughlin & Howard McGaffney is appointed Assistant Secretary.

_____ is appointed Assistant Secretary.

SECTION 4. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED THIS 6TH DAY OF JULY, 2023.

ATTEST

**SWEETWATER CREEK
COMMUNITY DEVELOPMENT
DISTRICT**

Secretary/Assistant Secretary

Chairman/Vice Chairman

FOURTH ORDER OF BUSINESS

A.

**MINUTES OF MEETING
SWEETWATER CREEK
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Sweetwater Creek Community Development District was held on **Thursday, June 1, 2023** at 4:00 p.m. at 625 Palencia Club Drive, St. Augustine, Florida.

Present and constituting a quorum were:

Ron Cervelli	Chairman
John Smith	Vice Chairman
Rob Lisotta	Supervisor
Charles Usina	Supervisor (by phone)
Stephen Handler	Supervisor

Also present were:

Jim Oliver	District Manager, GMS
Jennifer Kilinski	District Counsel, KVV (by phone)
Erin Gunia	Director of Amenities
Paul Stratton	Field Operations Manager, RMS
Grace Kobitter	Kilinski | Van Wyk (by phone)
Howard McGaffney	GMS, LLC
Mary Marchiano	Duval Landscape

The following is a summary of the discussions and actions taken at the June 1, 2023 Sweetwater Creek Community Development District's Regular Board of Supervisors meeting.

FIRST ORDER OF BUSINESS

Roll Call

Mr. Handler called the meeting to order at 4:00 p.m. Four Board members were physically present, constituting a quorum.

SECOND ORDER OF BUSINESS

Public Comment

Mr. Earl Oltz, 130 Rincon, stated that there are tattered flags on Mitad Circle. He also commented that nearby communities that are constructing pickleball courts are putting in a minimum of ten courts and the only way group events can be held are if there are enough courts and asked the Board to consider more courts.

A resident asked the Board to consider additional pickleball courts.

THIRD ORDER OF BUSINESS

Approval of the Consent Agenda

A. Minutes of the May 4, 2023 Meeting

There were no comments on the minutes.

B. Financial Statements

Copies of the financial statements were provided in the agenda package for informational purposes.

C. Check Register

A copy of the check register totaling \$22,882.53 was included in the agenda package.

On MOTION by Mr. Lisotta, seconded by Mr. Cervelli, with all in favor, the Consent Agenda was approved 4-0.

FOURTH ORDER OF BUSINESS

**Discussion of Supervisors' Code of Conduct
(Supervisor Handler)**

Mr. Handler stated that the code of conduct included in the agenda package was revised to include only the conduct and procedures. The controversial items covered before have been removed.

Mr. Lisotta expressed concerns with multiple rules within the document, questioned how it will be enforced and stated that he was still not in favor of approving it. He also questioned why legal staff time was being spent on this.

Mr. Cervelli stated that his view on this document is it is not binding, and he does not think asking people to be civil to each other needs to be documented.

Supervisor Usina joined the meeting at this time and provided his opinion that this is a gentlemen's agreement.

Mr. Handler motioned to approve the Supervisors' Code of Conduct. There being no second, the motion failed.

FIFTH ORDER OF BUSINESS

Staff Reports

A. Landscape Team

1. Maintenance Report

Mr. Handler stated that over the weekend there was an issue with a non-functioning breaker and the irrigation system being shut off due to the rain sensors, which caused some plants to die. Duval is taking responsibility for not responding earlier and replacing the plants at their expense.

Ms. Marchiano provided an overview of the maintenance report, a copy of which was included in the agenda package.

Mr. Smith stated it was unacceptable to see freshly planted flowers have died and that the District is not be getting the service paid for with the irrigation controllers.

Mr. Lisotta asked for a list of areas in which sod is being replaced or has already been replaced.

Two proposals were included in the agenda package behind Duval's report, which the Board noted will be added to the wish list.

B. District Counsel

Ms. Kilinski updated the Board on a small claims court case with Sport Surfaces noting a check for the deposit has not been received yet. Sport Surfaces was also asked for evidence of transmittal of the check, and she has yet to receive that either. The case has been referred to mediation, and the attorney for Sport Surfaces is offering to settle the case for the deposit amount. She provided two options: to accept their offer of settlement or move forward with the case in an attempt to recover legal costs.

Mr. Cervelli expressed concerns with spending more money in legal fees to settle this matter.

Mr. Smith stated that he does not think the District should settle for just the deposit money.

Mr. Usina expressed his concern with setting a precedent if the District settles for just the deposit.

On MOTION by Mr. Lisotta, seconded by Mr. Smith, with Mr. Lisotta, Mr. Usina, Mr. Handler and Mr. Smith in favor and Mr. Cervelli opposed, proceeding with mediation and appointing Supervisor Usina to attend the mediation was approved 4-1.
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Mr. Lisotta asked to be an alternate to attend the mediation should Mr. Usina not be available.

Ms. Kilinski stated that if anything less than legal fees is proposed, her firm will bring that offer back to the Board at the July or August meeting for consideration. She also noted that the District Manager's office is aware that if a check for the deposit is finally received, it should not be cashed and will be held in escrow pending the successful mediation of the claims.

Mr. Handler stated that at the last meeting a question was raised as to whether the expenses for expanding the fitness center parking lot would be shared with Marshall Creek and asked if that has been answered.

Ms. Kobitter stated that the interlocal agreement provides for shared costs related to maintenance, operation, upkeep, repair and replacement of the Marshall Creek recreation facility and the Sweetwater Creek recreation facility, so it would likely be a shared cost.

Ms. Kilinski reminded the Board that any cost share items are supposed to be due to each district by June 1st, so if there are items on the cost share list that may be subject to the interlocal provisions, an estimate needs to be provided ASAP, or it will need to be added to the wish list for next year.

Mr. Lisotta stated that it could be a wish list item for next year.

Mr. Handler also asked for an update on the ground boat.

Ms. Kilinski responded that FWC is reporting that the boat should be removed in about seven weeks.

C. District Engineer

1. Ratification of Requisitions 85-88

2. Consideration of Requisitions 89

Copies of requisition numbers 85 through 89 were included in the agenda package for the Board's review.

Mr. Cervelli asked if there will be more money due to Invision Construction.

Ms. Gunia responded that she submitted the remaining invoices to be processed this morning.

On MOTION by Mr. Smith, seconded by Mr. Lisotta, with all in favor, requisition numbers 85 through 89 were approved 4-0.
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3. Update on Onda Park Drainage Survey

Mr. Oliver reported that the survey has not yet been received.

D. Field Manager - Report

A copy of the operations report was included in the agenda package for the Board's review.

The Board discussed the need to trim the trees up along Las Calinas Boulevard due to the District owning the right of way up to Battersea Drive. Mr. Stratton is working on obtaining proposals for this work.

E. District Manager

Mr. Oliver informed the Board that as of April 15, 2023, the St. Johns County Supervisor of Elections Office reports that there are 1,561 registered voters within the District.

F. Director of Amenities

Ms. Gunia informed the Board the best estimate she received for installation of security cameras totals \$14,000 from ITS Jax.

The Board asked that consideration of the proposals for security cameras be deferred to next month to allow more time for review.

Ms. Gunia also informed the Board that she's received three estimates for painting the interior of the fitness center.

Mr. Lisotta asked to look over the facility and find areas that are a priority as he is concerned about spending \$90,000 at one time.

Mr. Handler noted that bond money could be used to fund the project.

Mr. Cervelli stated that he did not believe staining the wood trim needed to be done.

Mr. Usina stated that he was not in favor of using bond fund money for painting the fitness center as he feels it should be used for constructing new amenities. Additionally, he believes painting the fitness facility should be a cost share expense.

On MOTION by Mr. Smith, seconded by Mr. Lisotta, with Mr. Lisotta, Mr. Usina, Mr. Smith and Mr. Cervelli in favor and Mr. Handler opposed, tabling consideration of painting proposals to allow time for Mr. Lisotta to determine which areas of the facility require painting was approved 4-1.

SIXTH ORDER OF BUSINESS

Updates on Capital Improvement Projects

A. Pickleball Courts – Contractor Recommendation and Overview for Construction of Pickleball Courts (Supervisor Smith)

Mr. Smith informed the Board that Court Surfaces' proposal increased by approximately \$130,000 due to grading and adding to the existing systems. He introduced Mr. Paul Hoffman of Hoffman Construction and noted they have provided a final quote totaling \$452,000, which does

not include lights as he's found lights can be installed for about three-quarters of the proposed fee of \$80,000.

On MOTION by Mr. Usina, seconded by Mr. Smith, with all in favor, the proposal from Hoffman Construction for construction of pickleball courts was approved 5-0.

B. Parks (Supervisor Usina)

Mr. Usina informed the Board that District Counsel is still waiting on a response from the County and stated that now that pickleball money is earmarked, he can look at what is left to possibly be used for park improvements and report back to the Board at the next meeting.

SEVENTH ORDER OF BUSINESS

Discussion of Park Benches (Supervisor Cervelli)

Mr. Cervelli asked to install a total of five benches along the sidewalk down Las Calinas that circles down to Ensenada for approximately \$5,000.

On MOTION by Mr. Cervelli, seconded by Mr. Smith, with all in favor, installing five benches along Las Calinas at an amount not to exceed \$5,000 was approved 5-0.

EIGHTH ORDER OF BUSINESS

Consideration of Resolution 2023-07, Approving a Proposed Budget for Fiscal Year 2024 and Setting a Public Hearing Date for Adoption

Mr. Handler noted the public hearing is scheduled for August 3, 2023 at 4:00 p.m.

Mr. Oliver provided an overview of the budget noting that the surplus from the previous year is being used to reduce some of the line items in this year's budget. He also informed the Board that property insurance is projected to increase 50%. Assessments are proposed to increase 4.8%.

Mr. Cervelli pointed out that the CDD does not have many reserves built up, and there are a few projects anticipated to be needed in the next year.

On MOTION by Mr. Cervelli, seconded by Mr. Smith, with all in favor, Resolution 2023-07, approving a proposed budget for Fiscal Year 2024 and setting a public hearing for August 3, 2023 at 4:00 p.m. was approved 5-0.

NINTH ORDER OF BUSINESS

Consideration of Settlement Offer – Sports Surfaces

This item was covered under staff reports.

TENTH ORDER OF BUSINESS

Other Business

Mr. Smith stated that some of the residents of Codo Court have stated that they have trouble turning left onto Las Calinas due to excessive speeding and are requesting installation of a blind spot mirror. The Board asked Mr. Stratton to obtain an estimate for the mirror and report back to the Board at the next meeting.

The following item was moved up the agenda.

TWELFTH ORDER OF BUSINESS

Discussion of Nominations and a Vote for Leadership Positions (Supervisor Lisotta)

Mr. Lisotta stated that he wanted to have a discussion on changing the leadership roles, particularly the Chair role and made the motion below.

On MOTION by Mr. Lisotta, seconded by Mr. Usina, with all in favor, Ron Cervelli serving as Chair was approved 5-0.

ELEVENTH ORDER OF BUSINESS

Supervisor Requests / Public Comment

Public Comment:

A resident asked where the benches will be located and if residents will be informed.

Mr. Usina left the meeting at this time.

Mr. Cervelli responded if the residents need to know, the information will be disseminated and stated that the locations are flexible.

Supervisor Requests:

Mr. Cervelli asked if there is enough space to construct additional pickleball courts, and if the answer is yes, if it would require the same infrastructural work that is required for the four courts whether that should be done now.

Mr. Smith responded that he has investigated that as he's received the same question and the problem is the area to the left is not buildable due to drains while the area on the right side provides room for maybe one court. At this time, he does not think it makes sense to do the facility work for just one more court.

THIRTEENTH ORDER OF BUSINESS

Next Scheduled Meeting – July 6, 2023 at 4:00 p.m. at 625 Palencia Club Drive, St. Augustine, Florida 32095

FOURTEENTH ORDER OF BUSINESS

Envera Security Report (Supervisor Cervelli)

This portion of the meeting was closed to the public in accordance with Sections 119.071(3)(a) and 281.301, Florida Statutes, as the Board discussed matters related to the security system plan. The closed session began at approximately 5:34 p.m. The public portion of the meeting resumed at approximately 5:52 p.m. and the following motion was made.

On MOTION by Mr. Smith, seconded by Mr. Handler, with all in favor, a proposal from Envera totaling \$15,810.12 was approved 4-0.

FIFTEENTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Smith, seconded by Mr. Cervelli, with all in favor, the meeting was adjourned.

Secretary/Assistant Secretary

Chairman/Vice Chairman

B.

Sweetwater Creek
Community Development District

Unaudited Financial Reporting
May 31, 2023



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Sweetwater Creek
Community Development District
Balance Sheet
May 31, 2023

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Reserve Fund</i>	<i>Capital Projects Fund</i>	<i>Totals Governmental Funds</i>
Assets:					
Cash:					
Cash - Operating Account	\$ 830,819	\$ -	\$ 214,780	\$ -	\$ 1,045,599
Cash - Amenity Account	\$ 179,943	\$ -	\$ -	\$ -	\$ 179,943
Cash - Debit Card Account	\$ 2,878	\$ -	\$ -	\$ -	\$ 2,878
Investments:					
Series 2019					
Reserve - A-1	\$ -	\$ 133,070	\$ -	\$ -	\$ 133,070
Reserve - A-2	\$ -	\$ 108,813	\$ -	\$ -	\$ 108,813
Revenue	\$ -	\$ 144,812	\$ -	\$ -	\$ 144,812
Prepayment	\$ -	\$ -	\$ -	\$ -	\$ -
Excess Revenue	\$ -	\$ 586	\$ -	\$ -	\$ 586
Construction	\$ -	\$ -	\$ -	\$ 922,635	\$ 922,635
Prepaid Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Investment SBA	\$ 2,370	\$ -	\$ 68,532	\$ -	\$ 70,901
Investment - Custody	\$ 189,947	\$ -	\$ -	\$ -	\$ 189,947
Due From General Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Due From Amenity Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Due From Capital Reserve Fund	\$ -	\$ -	\$ -	\$ 5,190	\$ 5,190
Due From Capital	\$ 3,731	\$ -	\$ -	\$ -	\$ 3,731
Due from Other	\$ 596	\$ -	\$ 1,733	\$ -	\$ 2,329
Total Assets	\$ 1,210,284	\$ 387,281	\$ 285,045	\$ 927,825	\$ 2,810,434
Liabilities:					
Accounts Payable	\$ 71,150	\$ -	\$ -	\$ -	\$ 71,150
Accrued Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Contracts Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to Capital Project	\$ -	\$ -	\$ 5,190	\$ -	\$ 5,190
Total Liabilities	\$ 71,150	\$ -	\$ 5,190	\$ -	\$ 76,340
Fund Balances:					
Assigned For Debt Service	\$ -	\$ 387,281	\$ -	\$ -	\$ 387,281
Assigned For Capital Reserves	\$ -	\$ -	\$ 279,855	\$ -	\$ 279,855
Assigned For Capital Projects	\$ -	\$ -	\$ -	\$ 927,825	\$ 927,825
Unassigned	\$ 1,139,133	\$ -	\$ -	\$ -	\$ 1,139,133
Total Fund Balances	\$ 1,139,133	\$ 387,280.67	\$ 279,855	\$ 927,825	\$ 2,734,094
Total Liabilities & Fund Equity	\$ 1,210,284	\$ 387,281	\$ 285,045	\$ 927,825	\$ 2,810,434

Sweetwater Creek
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2023

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/23	Thru 05/31/23	Variance
<u>Revenues:</u>				
Assessments	\$ 1,665,410	\$ 1,665,410	\$ 1,639,036	\$ (26,375)
Fitness Center Revenue	\$ 1,400	\$ 933	\$ 1,480	\$ 547
Cost Sharing - Marshall Creek Revenue	\$ -	\$ -	\$ 29,405	\$ 29,405
Interest	\$ -	\$ -	\$ 8,945	\$ 8,945
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 1,666,810	\$ 1,666,344	\$ 1,678,866	\$ 12,522
<u>Expenditures:</u>				
<u>General & Administrative:</u>				
Supervisor Fees	\$ 9,600	\$ 6,400	\$ 4,200	\$ 2,200
Engineering Fees	\$ 25,000	\$ 16,667	\$ 13,734	\$ 2,933
District Counsel	\$ 35,000	\$ 23,333	\$ 57,363	\$ (34,029)
Audit Fees	\$ 3,700	\$ -	\$ -	\$ -
Arbitrage	\$ 500	\$ 500	\$ 500	\$ -
Assessment Roll	\$ 2,500	\$ 2,500	\$ 2,500	\$ -
Dissemination	\$ 5,000	\$ 3,333	\$ 3,333	\$ (0)
Trustee Fees	\$ 3,800	\$ 3,143	\$ 3,143	\$ -
District Management Fees	\$ 35,000	\$ 23,333	\$ 23,333	\$ -
Telephone	\$ 700	\$ 467	\$ 284	\$ 183
Postage	\$ 1,500	\$ 1,000	\$ 2,057	\$ (1,057)
Public Official Insurance	\$ 4,564	\$ 4,564	\$ 4,088	\$ 476
Copies (2)	\$ 1,000	\$ 667	\$ 2,471	\$ (1,804)
Miscellaneous	\$ 1,500	\$ 1,000	\$ 535	\$ 465
Legal Advertising	\$ 2,700	\$ 1,800	\$ 340	\$ 1,460
Information Technology	\$ 1,050	\$ 700	\$ 700	\$ -
Website Maintenance	\$ 800	\$ 533	\$ 533	\$ (0)
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Cost Share Expense - Marshall Creek	\$ 40,000	\$ -	\$ -	\$ -
Total General & Administrative:	\$ 174,089	\$ 90,115	\$ 119,289	\$ (29,174)
<u>Operation and Maintenance</u>				
Electric	\$ 75,000	\$ 50,000	\$ 46,500	\$ 3,500
General Insurance	\$ 6,148	\$ 6,148	\$ 5,507	\$ 641
Landscape Maintenance (1)	\$ 346,000	\$ 230,667	\$ 219,184	\$ 11,483
Landscape Improvements	\$ 80,000	\$ 53,333	\$ 48,776	\$ 4,557
Lake Maintenance	\$ 27,940	\$ 18,627	\$ 12,304	\$ 6,323
Fountain Maintenance	\$ 1,500	\$ 1,000	\$ 1,206	\$ (206)
Irrigation Repairs & Maintenance	\$ 22,000	\$ 14,667	\$ 23,502	\$ (8,835)
Storm Clean-Up	\$ 2,000	\$ 1,333	\$ -	\$ 1,333
Field Repairs & Maintenance	\$ 31,300	\$ 20,867	\$ 6,478	\$ 14,388
Tree Removals	\$ 12,540	\$ 12,540	\$ 13,718	\$ (1,178)
Streetlight Repairs	\$ 2,250	\$ 1,500	\$ -	\$ 1,500
Signage Repairs	\$ 1,500	\$ 1,000	\$ -	\$ 1,000
Holiday Decoration	\$ 5,000	\$ 3,333	\$ 362	\$ 2,971
Miscellaneous Field Supplies	\$ 1,000	\$ 667	\$ 1,130	\$ (464)
Guardhouse Maintenance	\$ 2,500	\$ 1,667	\$ -	\$ 1,667
Playground Repairs & Maintenance	\$ 2,500	\$ 1,667	\$ -	\$ 1,667
Total Field Operations:	\$ 619,178	\$ 419,015	\$ 378,668	\$ 40,346

Sweetwater Creek

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending May 31, 2023

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/23	Thru 05/31/23	Variance
Amenities Cost Share				
Administrative:				
Property & Casualty Insurance	\$ 26,520	\$ 26,520	\$ 24,779	\$ 1,741
Payroll - Salaried	\$ 82,160	\$ 54,773	\$ 54,773	\$ (0)
Payroll - Hourly	\$ 100,336	\$ 66,891	\$ 58,016	\$ 8,875
Payroll - Benefits	\$ 15,975	\$ 10,650	\$ 10,650	\$ (0)
Payroll Taxes	\$ 14,028	\$ 9,352	\$ 9,353	\$ (0)
Professional Services - Engineering	\$ 68,056	\$ 45,370	\$ 45,370	\$ 0
Professional Services - Information Technology	\$ 1,800	\$ 1,200	\$ 1,438	\$ (238)
Travel & Per Diem	\$ 150	\$ 100	\$ -	\$ 100
Training	\$ 200	\$ 133	\$ -	\$ 133
Licenses & Permits	\$ 400	\$ 267	\$ 25	\$ 242
Subscriptions & Memberships	\$ 500	\$ 333	\$ 216	\$ 118
Office Supplies	\$ 3,000	\$ 2,000	\$ 1,947	\$ 53
Office Equipment	\$ 2,000	\$ 1,333	\$ 1,183	\$ 150
Communication - Telephone/Internet/TV	\$ 12,000	\$ 8,000	\$ 6,689	\$ 1,311
Internet/Telephone - Guard House	\$ 5,400	\$ 3,600	\$ 3,517	\$ 83
Field:				
Field Management Fees	\$ 84,000	\$ 56,000	\$ 56,000	\$ -
General Utilities	\$ 83,000	\$ 55,333	\$ 41,774	\$ 13,559
Refuse Removal	\$ 3,885	\$ 2,590	\$ 3,260	\$ (670)
Security	\$ 82,200	\$ 54,800	\$ 50,005	\$ 4,795
Janitorial Services	\$ 16,000	\$ 10,667	\$ 8,875	\$ 1,792
Operating Supplies - Spa & Paper	\$ 4,500	\$ 3,000	\$ 1,661	\$ 1,339
Operating Supplies - Uniforms	\$ 500	\$ 333	\$ 419	\$ (86)
Cleaning Supplies	\$ 15,000	\$ 10,000	\$ 5,591	\$ 4,409
Amenity Landscape Maintenance & Improvements	\$ 24,000	\$ 16,000	\$ 15,933	\$ 67
Gate Repairs & Maintenance	\$ 2,500	\$ 1,563	\$ 1,563	\$ -
Dog Park Repairs & Maintenance	\$ 11,650	\$ 7,767	\$ 165	\$ 7,602
Park Mulch	\$ 1,500	\$ 1,500	\$ 5,201	\$ (3,701)
Miscellaneous Field Supplies	\$ 6,100	\$ 4,067	\$ 1,665	\$ 2,401
Buildings Repairs & Maintenance	\$ 15,000	\$ 10,000	\$ 4,169	\$ 5,831
Pest Control	\$ 2,500	\$ 1,667	\$ 609	\$ 1,058
Pool Maintenance - Contract	\$ 20,321	\$ 13,548	\$ 14,174	\$ (627)
Pool Repairs & Maintenance	\$ 10,000	\$ 6,667	\$ 3,860	\$ 2,807
Pool Chemicals	\$ 2,500	\$ 1,667	\$ 2,263	\$ (596)
Signage & Amenity Repairs	\$ 300	\$ 200	\$ -	\$ 200
Special Events	\$ 2,000	\$ 1,603	\$ 1,603	\$ -
Fitness:				
Professional Services - Outside Fitness	\$ 58,872	\$ 39,248	\$ 35,248	\$ 4,000
Fitness Equipment Repairs & Maintenance	\$ 7,000	\$ 4,667	\$ 4,809	\$ (143)
Fitness Equipment Rental	\$ 35,000	\$ 23,333	\$ 14,288	\$ 9,045
Miniature Golf Course Maintenance	\$ 750	\$ 500	\$ -	\$ 500
Miscellaneous Fitness Supplies	\$ 6,300	\$ 4,200	\$ 3,435	\$ 765
Capital Outlay - Machinery & Equipment	\$ 6,400	\$ 4,267	\$ 1,570	\$ 2,697
Total Amenities Cost Share	\$ 834,302	\$ 565,708	\$ 496,095	\$ 69,612
Reserves				
Capital Reserve Transfer	\$ 150,000	\$ 150,000	\$ 150,000	\$ -
Total Reserves	\$ 150,000	\$ 150,000	\$ 150,000	\$ -
Total Expenditures	\$ 1,777,569	\$ 1,224,837	\$ 1,144,053	\$ 80,784
Excess Revenues (Expenditures)	\$ (110,759)		\$ 534,813	
Fund Balance - Beginning	\$ 110,759		\$ 604,321	
Fund Balance - Ending	\$ -		\$ 1,139,133	

(1) 2022 Bed Dressing Renewal

(2) Easment Violation Notices

Sweetwater Creek

Community Development District

Debt Service Fund - Series 2019

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending May 31, 2023

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/23	Thru 05/31/23	Variance
Revenues:				
Special Assessments	\$ 741,613	\$ 741,613	\$ 738,098	\$ (3,515)
Prepayments	\$ -	\$ -	\$ -	\$ -
Interest	\$ -	\$ -	\$ 10,790	\$ 10,790
Total Revenues	\$ 741,613	\$ 741,613	\$ 748,888	\$ 7,275
Expenditures:				
Series 2019 - A1				
Interest - 11/01	\$ 89,000	\$ 89,000	\$ 89,000	\$ -
Special Call - 11/01	\$ -	\$ -	\$ 15,000	\$ (15,000)
Interest - 05/01	\$ 89,000	\$ 89,000	\$ 88,778	\$ 222
Principal - 05/01	\$ 345,000	\$ 345,000	\$ 345,000	\$ -
Special Call - 05/01	\$ -	\$ -	\$ -	\$ -
Series 2019 - A2				
Interest - 11/01	\$ 49,050	\$ 49,050	\$ 49,050	\$ -
Special Call - 11/1	\$ -	\$ -	\$ 5,000	\$ (5,000)
Interest - 05/01	\$ 49,050	\$ 49,050	\$ 48,963	\$ 88
Principal - 05/01	\$ 120,000	\$ 120,000	\$ 120,000	\$ -
Special Call - 05/01	\$ -	\$ -	\$ 20,000	\$ (20,000)
Total Expenditures	\$ 741,100	\$ 741,100	\$ 780,791	\$ (39,691)
Other Sources/(Uses)				
Transfer In	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Excess Revenues (Expenditures)	\$ 513		\$ (31,903)	
Fund Balance - Beginning	\$ 149,391		\$ 419,183	
Fund Balance - Ending	\$ 149,904		\$ 387,281	

Sweetwater Creek

Community Development District

Capital Reserve

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending May 31, 2023

	Adopted Budget	Prorated Budget Thru 05/31/23	Actual Thru 05/31/23	Variance
Revenues:				
Capital Reserve Transfer In	\$ 150,000	\$ 150,000	\$ 150,000	\$ -
Interest	\$ -	\$ -	\$ 2,532	\$ 2,532
Insurance Proceeds	\$ -	\$ -	\$ 6,435	\$ 6,435
Total Revenues	\$ 150,000	\$ 150,000	\$ 158,967	\$ 8,967
Expenditures:				
Capital Outlay	\$ 50,000	\$ 33,333	\$ 35,575	\$ (2,242)
Repair and Maintenance	\$ 50,000	\$ 33,333	\$ -	\$ 33,333
Other Current Charges	\$ 1,000	\$ 667	\$ 350	\$ 317
Total Expenditures	\$ 101,000	\$ 67,333	\$ 35,925	\$ 31,409
Other Financing Sources/(Uses)				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Excess Revenues (Expenditures)	\$ 49,000	\$ 82,667	\$ 123,042	
Fund Balance - Beginning	\$ 183,587		\$ 156,813	
Fund Balance - Ending	\$ 232,587		\$ 279,855	

Capital Reserve Study

	<u>General</u>	<u>Amenities</u>	<u>Combined</u>
Description	FY 2023-Study (Pg. 17)	FY 2023-Study (Pg. 20)	Total - Study
Reserves Beginning of Year	\$377,970	\$92,795	\$470,765
Contributions	\$186,100	\$61,700	\$247,800
Interest Income	\$7,302	\$ 1,927	\$9,229
Expenditures	(\$83,013)	\$ (20,565)	(\$103,578)
Anticipated Balance	\$488,359	\$135,857	\$624,216

Capital Reserve Fund - Actuals

Description	Actual
Reserves Beginning of Year	\$ 156,813
Contributions	\$ 150,000
Interest Income	\$ 2,532
Expenditures	\$ (35,925)
Anticipated Balance	\$273,420

Variance Reserve Study Vs Actual	(\$350,796)
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Sweetwater Creek

Community Development District Capital Projects Fund - Series 2019

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending May 31, 2023

	Adopted Budget	Prorated Budget Thru 05/31/23	Actual Thru 05/31/23	Variance
Revenues:				
Interest Income	\$ -	\$ -	\$ 16,627	\$ 16,627
Total Revenues	\$ -	\$ -	\$ 16,627	\$ 16,627
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ 232,176	\$ (232,176)
Total Expenditures	\$ -	\$ -	\$ 232,176	\$ (232,176)
Other Financing Sources/(Uses)				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Excess Revenues (Expenditures)	\$ -		\$ (215,548)	
Fund Balance - Beginning	\$ -		\$ 1,143,373	
Fund Balance - Ending	\$ -		\$ 927,825	

Sweetwater Creek
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Assessments	\$ -	\$ 198,533	\$ 335,235	\$ 967,573	\$ 94,694	\$ 13,271	\$ 1,268	\$ 28,462	\$ -	\$ -	\$ -	\$ -	\$ 1,639,036
Fitness Center Revenue	\$ 275	\$ -	\$ 570	\$ -	\$ -	\$ 405	\$ 230	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,480
Cost Sharing - Marshall Creek Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,405	\$ -	\$ -	\$ -	\$ -	\$ 29,405
Interest	\$ 820	\$ 918	\$ 728	\$ 1,372	\$ 2,249	\$ 1,993	\$ 368	\$ 498	\$ -	\$ -	\$ -	\$ -	\$ 8,945
Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Carry Forward Surplus	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
													\$ -
Total Revenues	\$ 1,095	\$ 199,451	\$ 336,533	\$ 968,945	\$ 96,943	\$ 15,669	\$ 1,866	\$ 58,365	\$ -	\$ -	\$ -	\$ -	\$ 1,678,866
Expenditures:													
<u>General & Administrative:</u>													
Supervisor Fees	\$ 800	\$ -	\$ 800	\$ 800	\$ 200	\$ -	\$ 800	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ 4,200
Engineering Fees	\$ 1,071	\$ 3,678	\$ 846	\$ 745	\$ 1,571	\$ 1,520	\$ 2,846	\$ 1,457	\$ -	\$ -	\$ -	\$ -	\$ 13,734
District Counsel	\$ 6,160	\$ 9,673	\$ 7,577	\$ 8,551	\$ 8,424	\$ 4,646	\$ 6,495	\$ 5,838	\$ -	\$ -	\$ -	\$ -	\$ 57,363
Audit Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Arbitrage	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500
Assessment Roll	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500
Dissemination	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ -	\$ -	\$ -	\$ -	\$ 3,333
Trustee Fees	\$ 3,143	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,143
District Management Fees	\$ 2,917	\$ 2,917	\$ 2,917	\$ 2,917	\$ 2,917	\$ 2,917	\$ 2,917	\$ 2,917	\$ -	\$ -	\$ -	\$ -	\$ 23,333
Telephone	\$ -	\$ 25	\$ 54	\$ 19	\$ 49	\$ 37	\$ 42	\$ 59	\$ -	\$ -	\$ -	\$ -	\$ 284
Postage	\$ 134	\$ 250	\$ 808	\$ 180	\$ 151	\$ 155	\$ 210	\$ 169	\$ -	\$ -	\$ -	\$ -	\$ 2,057
Public Official Insurance	\$ 4,088	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,088
Copies	\$ 126	\$ 306	\$ 785	\$ 154	\$ 142	\$ 262	\$ 301	\$ 396	\$ -	\$ -	\$ -	\$ -	\$ 2,471
Miscellaneous	\$ 200	\$ 21	\$ 31	\$ 13	\$ 119	\$ 26	\$ 111	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ 535
Legal Advertising	\$ -	\$ 77	\$ -	\$ -	\$ 15	\$ 248	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 340
Information Technology	\$ 88	\$ 88	\$ 88	\$ 88	\$ 88	\$ 88	\$ 88	\$ 88	\$ -	\$ -	\$ -	\$ -	\$ 700
Website Maintenance	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67	\$ 67	\$ -	\$ -	\$ -	\$ -	\$ 533
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Total General & Administrative:	\$ 21,884	\$ 18,018	\$ 14,388	\$ 13,949	\$ 14,158	\$ 10,381	\$ 14,292	\$ 12,220	\$ -	\$ -	\$ -	\$ -	\$ 119,289
<u>Operation and Maintenance</u>													
Electric	\$ 5,428	\$ 5,562	\$ 5,554	\$ 6,010	\$ 6,010	\$ 5,679	\$ 6,091	\$ 6,166	\$ -	\$ -	\$ -	\$ -	\$ 46,500
General Insurance	\$ 5,507	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,507
Landscape Maintenance	\$ 49,273	\$ 24,273	\$ 24,273	\$ 24,273	\$ 24,273	\$ 24,273	\$ 24,273	\$ 24,273	\$ -	\$ -	\$ -	\$ -	\$ 219,184
Landscape Improvements	\$ -	\$ -	\$ 400	\$ -	\$ 11,636	\$ -	\$ 36,740	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,776
Lake Maintenance	\$ 1,538	\$ 1,538	\$ 1,538	\$ 1,538	\$ 1,538	\$ 1,538	\$ 1,538	\$ 1,538	\$ -	\$ -	\$ -	\$ -	\$ 12,304
Fountain Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,206	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,206
Irrigation Repairs & Maintenance	\$ 1,225	\$ 2,092	\$ 2,370	\$ 3,830	\$ -	\$ 7,625	\$ 3,885	\$ 2,475	\$ -	\$ -	\$ -	\$ -	\$ 23,502
Storm Clean-Up	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Field Repairs & Maintenance	\$ 540	\$ 762	\$ 1,949	\$ 128	\$ 1,538	\$ 825	\$ 737	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,478
Tree Removals	\$ 7,842	\$ -	\$ 3,727	\$ 2,150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,718
Streetlight Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Signage Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Holiday Decoration	\$ -	\$ 362	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 362
Miscellaneous Field Supplies	\$ 345	\$ -	\$ 615	\$ -	\$ -	\$ 170	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,130
Total Field Operations:	\$ 71,697	\$ 34,589	\$ 40,426	\$ 37,929	\$ 44,995	\$ 41,316	\$ 73,263	\$ 34,452	\$ -	\$ -	\$ -	\$ -	\$ 378,668

Sweetwater Creek
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Amenities													
Administrative:													
Property & Casualty Insurance	\$ 24,238	\$ -	\$ -	\$ -	\$ 541	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,779
Payroll - Salaried	\$ 6,847	\$ 6,847	\$ 6,847	\$ 6,847	\$ 6,847	\$ 6,847	\$ 6,847	\$ 6,847	\$ -	\$ -	\$ -	\$ -	\$ 54,773
Payroll - Hourly	\$ 7,252	\$ 7,252	\$ 7,252	\$ 7,252	\$ 7,252	\$ 7,252	\$ 7,252	\$ 7,252	\$ -	\$ -	\$ -	\$ -	\$ 58,016
Payroll - Benefits	\$ 1,331	\$ 1,331	\$ 1,331	\$ 1,331	\$ 1,331	\$ 1,331	\$ 1,331	\$ 1,331	\$ -	\$ -	\$ -	\$ -	\$ 10,650
Payroll Taxes	\$ 1,169	\$ 1,169	\$ 1,169	\$ 1,169	\$ 1,169	\$ 1,169	\$ 1,169	\$ 1,169	\$ -	\$ -	\$ -	\$ -	\$ 9,353
Professional Services - Engineering	\$ 5,671	\$ 5,671	\$ 5,671	\$ 5,671	\$ 5,671	\$ 5,671	\$ 5,671	\$ 5,671	\$ -	\$ -	\$ -	\$ -	\$ 45,370
Professional Services - Information Technology	\$ 150	\$ 150	\$ 150	\$ 150	\$ 388	\$ 150	\$ 150	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ 1,438
Travel & Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	\$ -	\$ -	\$ -	\$ -	\$ 25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25
Subscriptions & Memberships	\$ 27	\$ 27	\$ 27	\$ 27	\$ 27	\$ 27	\$ 27	\$ 27	\$ -	\$ -	\$ -	\$ -	\$ 216
Office Supplies	\$ 11	\$ 493	\$ 41	\$ 690	\$ 174	\$ 58	\$ 479	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,947
Office Equipment	\$ -	\$ 112	\$ -	\$ 958	\$ -	\$ -	\$ 113	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,183
Communication - Telephone/Internet/TV	\$ 1,026	\$ 966	\$ 904	\$ 689	\$ 893	\$ 776	\$ 659	\$ 776	\$ -	\$ -	\$ -	\$ -	\$ 6,689
Internet/Telephone - Guard House	\$ 448	\$ 448	\$ 448	\$ 334	\$ 576	\$ 462	\$ 341	\$ 461	\$ -	\$ -	\$ -	\$ -	\$ 3,517
Cost Share Expense - Marshall Creek	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Field:													
Field Management Fees	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ -	\$ -	\$ -	\$ -	\$ 56,000
General Utilities	\$ 4,334	\$ 4,567	\$ 4,919	\$ 6,264	\$ 5,795	\$ 5,286	\$ 5,509	\$ 5,100	\$ -	\$ -	\$ -	\$ -	\$ 41,774
Refuse Removal	\$ 315	\$ 467	\$ 405	\$ 405	\$ 423	\$ 414	\$ 414	\$ 414	\$ -	\$ -	\$ -	\$ -	\$ 3,260
Security	\$ 7,110	\$ 6,432	\$ 6,067	\$ 6,067	\$ 6,067	\$ 6,067	\$ 6,127	\$ 6,067	\$ -	\$ -	\$ -	\$ -	\$ 50,005
Janitorial Services	\$ 1,109	\$ 1,109	\$ 1,109	\$ 1,109	\$ 1,109	\$ 1,109	\$ 1,109	\$ 1,109	\$ -	\$ -	\$ -	\$ -	\$ 8,875
Operating Supplies - Spa & Paper	\$ 104	\$ 197	\$ 54	\$ 321	\$ 532	\$ 295	\$ 157	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,661
Operating Supplies - Uniforms	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 419	\$ -	\$ -	\$ -	\$ -	\$ 419
Cleaning Supplies	\$ 144	\$ 1,560	\$ -	\$ 62	\$ 1,179	\$ 166	\$ 2,215	\$ 265	\$ -	\$ -	\$ -	\$ -	\$ 5,591
Amenity Landscape Maintenance & Improvements	\$ 2,000	\$ 2,250	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,777	\$ 1,000	\$ 1,906	\$ -	\$ -	\$ -	\$ -	\$ 15,933
Gate Repairs & Maintenance	\$ -	\$ -	\$ 1,563	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,563
Guardhouse Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dog Park Repairs & Maintenance	\$ 165	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 165
Park Mulch	\$ -	\$ 5,201	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,201
Playground Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Field Supplies	\$ 1,037	\$ 53	\$ 284	\$ -	\$ 195	\$ -	\$ -	\$ 96	\$ -	\$ -	\$ -	\$ -	\$ 1,665
Buildings Repairs & Maintenance	\$ 196	\$ 548	\$ 482	\$ 645	\$ 276	\$ 1,840	\$ 183	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,169
Pest Control	\$ 72	\$ 72	\$ 72	\$ 79	\$ 79	\$ 79	\$ 79	\$ 79	\$ -	\$ -	\$ -	\$ -	\$ 609
Pools Maintenance - Contract	\$ 1,524	\$ 1,524	\$ 1,524	\$ 1,920	\$ 1,920	\$ 1,920	\$ 1,920	\$ 1,920	\$ -	\$ -	\$ -	\$ -	\$ 14,174
Pools Repairs & Maintenance	\$ 72	\$ -	\$ 346	\$ 33	\$ -	\$ 525	\$ 2,884	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,860
Pools Chemicals	\$ 357	\$ -	\$ 277	\$ -	\$ 415	\$ 362	\$ 852	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,263
Signage & Amenity Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Events	\$ -	\$ -	\$ -	\$ 1,603	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,603
Fitness:													
Professional Services - Outside Fitness	\$ 4,406	\$ 4,406	\$ 4,406	\$ 4,406	\$ 4,406	\$ 4,406	\$ 4,406	\$ 4,406	\$ -	\$ -	\$ -	\$ -	\$ 35,248
Fitness Equipment Repairs & Maintenance	\$ 1,103	\$ 498	\$ 675	\$ 1,732	\$ 7	\$ 644	\$ -	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ 4,809
Fitness Equipment Rental	\$ 513	\$ 513	\$ 1,522	\$ 513	\$ 2,444	\$ 2,927	\$ 2,927	\$ 2,927	\$ -	\$ -	\$ -	\$ -	\$ 14,288
Miniature Golf Course Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Fitness Supplies	\$ 762	\$ 53	\$ 635	\$ 910	\$ 796	\$ 115	\$ 99	\$ 64	\$ -	\$ -	\$ -	\$ -	\$ 3,435
Capital Outlay - Machinery & Equipment	\$ -	\$ -	\$ -	\$ -	\$ 1,570	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,570
Total Amenities	\$ 80,496	\$ 60,918	\$ 57,180	\$ 60,188	\$ 61,107	\$ 59,677	\$ 60,921	\$ 55,608	\$ -	\$ -	\$ -	\$ -	\$ 496,095
Reserves													
Capital Reserve Transfer	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Total Reserves	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Total Expenditures	\$ 174,078	\$ 113,524	\$ 111,995	\$ 262,066	\$ 120,259	\$ 111,374	\$ 148,477	\$ 102,281	\$ -	\$ -	\$ -	\$ -	\$ 1,144,053
Excess Revenues (Expenditures)	\$ (172,983)	\$ 85,927	\$ 224,538	\$ 706,879	\$ (23,317)	\$ (95,705)	\$ (146,611)	\$ (43,915)	\$ -	\$ -	\$ -	\$ -	\$ 534,813

Sweetwater Creek

Community Development District

Long Term Debt Report

SERIES 2019A-1, SPECIAL ASSESSMENT REVENUE BONDS		
INTEREST RATES:	2.000%, 2.125%, 2.250%, 2.375%, 2.500%, 2.950%, 3.170%	
MATURITY DATE:	5/1/2038	
RESERVE FUND DEFINITION	MAXIMUM ANNUAL DEBT SERVICE	
RESERVE FUND REQUIREMENT	\$133,070	
RESERVE FUND BALANCE	\$133,070	
BONDS OUTSTANDING - 07/30/19		\$7,825,000
LESS: MAY 1, 2020		(\$330,000)
LESS: MAY 1, 2020 (SPECIAL CALL)		(\$15,000)
LESS: NOV 1, 2020 (SPECIAL CALL)		(\$40,000)
LESS: MAY 1, 2021		(\$340,000)
LESS: MAY 1, 2021 (SPECIAL CALL)		(\$40,000)
LESS: NOV 1, 2021 (SPECIAL CALL)		(\$15,000)
LESS: MAY 1, 2022		(\$340,000)
LESS: NOV 1, 2022 (SPECIAL CALL)		(\$15,000)
LESS: MAY 1, 2023		(\$345,000)
CURRENT BONDS OUTSTANDING		\$6,345,000

SERIES 2019A-2, SPECIAL ASSESSMENT REVENUE BONDS		
INTEREST RATES:	3.560%, 4.020%	
MATURITY DATE:	5/1/2038	
RESERVE FUND DEFINITION	50% MAXIMUM ANNUAL DEBT SERVICE	
RESERVE FUND REQUIREMENT	\$110,550	
RESERVE FUND BALANCE	\$108,813	
BONDS OUTSTANDING - 07/30/19		\$2,980,000
LESS: MAY 1, 2020		(\$110,000)
LESS: MAY 1, 2020 (SPECIAL CALL)		(\$10,000)
LESS: NOV 1, 2020 (SPECIAL CALL)		(\$15,000)
LESS: MAY 1, 2021		(\$115,000)
LESS: MAY 1, 2021 (SPECIAL CALL)		(\$15,000)
LESS: NOV 1, 2021 (SPECIAL CALL)		(\$5,000)
LESS: MAY 1, 2022		(\$115,000)
LESS: MAY 1, 2022 (SPECIAL CALL)		(\$25,000)
LESS: NOV 1, 2022 (SPECIAL CALL)		(\$5,000)
LESS: MAY 1, 2023		(\$120,000)
LESS: MAY 1, 2023 (SPECIAL CALL)		(\$20,000)
CURRENT BONDS OUTSTANDING		\$2,425,000

Sweetwater Creek
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Receipts
Fiscal Year 2023

Gross Assessments \$ 1,750,006.48 \$ 788,070.96 \$ 2,538,077.44
Net Assessments \$ 1,645,006.09 \$ 740,786.70 \$ 2,385,792.79

ON ROLL ASSESSMENTS

68.95% 31.05% 100.00%

<i>Date</i>	<i>Distribution</i>	<i>Gross Amount</i>	<i>Commissions</i>	<i>Discount/Penalty</i>	<i>Interest</i>	<i>Net Receipts</i>	<i>O&M Portion</i>	<i>2019 Debt Service Asmt</i>	<i>Total</i>
11/2/22	1	\$30,371.79	(\$576.36)	(\$1,553.80)	\$0.00	\$28,241.63	\$19,472.63	\$8,769.00	\$28,241.63
11/17/22	2	\$89,856.52	(\$1,725.34)	(\$3,589.71)	\$0.00	\$84,541.47	\$58,291.41	\$26,250.06	\$84,541.47
11/28/22	3	\$186,176.30	(\$3,574.58)	(\$7,447.09)	\$0.00	\$175,154.63	\$120,769.26	\$54,385.37	\$175,154.63
12/12/22	4	\$250,068.59	(\$4,801.32)	(\$10,002.81)	\$0.00	\$235,264.46	\$162,215.04	\$73,049.42	\$235,264.46
12/15/22	5	\$266,725.96	(\$5,121.14)	(\$10,669.10)	\$0.00	\$250,935.72	\$173,020.39	\$77,915.33	\$250,935.72
01/20/23	6	\$1,491,598.16	(\$28,638.68)	(\$59,664.34)	\$0.00	\$1,403,295.14	\$967,573.15	\$435,721.99	\$1,403,295.14
02/01/23	INTEREST				\$3,190.38	\$3,190.38	\$2,199.77	\$990.61	\$3,190.38
02/21/23	7	\$141,700.74	(\$2,737.68)	(\$4,816.66)	\$0.00	\$134,146.40	\$92,494.05	\$41,652.35	\$134,146.40
03/30/23	8	\$19,869.38	(\$392.79)	(\$229.70)	\$0.00	\$19,246.89	\$13,270.75	\$5,976.14	\$19,246.89
04/06/23	INTEREST	\$0.00	\$0.00	\$0.00	\$1,838.55	\$1,838.55	\$1,267.68	\$570.87	\$1,838.55
05/08/23	9	\$41,966.24	(\$842.43)	\$155.05	\$0.00	\$41,278.86	\$28,461.81	\$12,817.05	\$41,278.86
06/15/23	TAX CERTIFICATES	\$16,642.87	(\$342.84)	\$499.29	\$0.00	\$16,799.32	\$11,583.14	\$5,216.18	\$16,799.32
TOTAL		\$ 2,534,976.55	\$ (48,753.16)	\$ (97,318.87)	\$ 5,028.93	\$ 2,393,933.45	\$ 1,650,619.08	\$ 743,314.37	\$ 2,393,933.45

100.34%	Net Percent Collected
\$ (8,140.66)	Balance Remaining to Collect

SWEETWATER CREEK COMMUNITY DEVELOPMENT DISTRICT

Special Assessment Revenue Bonds, Series 2019

Date	Requisition #	Contractor	Description	Requisition
Fiscal Year 2020				
11/15/19	1	England Thims & Miller	Invoices: 191327, 191598, 191935 - Traffic Study & Certification Package	\$ 8,032.00
11/15/19	2	East Coast Wells & Pump Service	Invoice: 34301 - Replaced Irrigation Pump	\$ 4,293.70
1/3/20	3	Performance Painting Contractors, Inc.	Invoice: 9579 - Mobilization	\$ 8,090.00
1/3/20	4	AC Concrete Enterprise, Inc.	Invoice: AB - Sidewalk Addition	\$ 6,250.00
1/3/20	5	Reflections	Invoice: 191036 - Roof Clean	\$ 4,495.00
1/6/20	6	Rick Arsenault Certified Pool Consultant, Inc.	Invoice: SWCrefC120 - 40% Deposit to start services	\$ 46,000.00
1/6/20	7	Rick Arsenault Certified Pool Consultant, Inc.	Invoice: SWCrefD120 - 10% upon execution of the Agreement	\$ 11,500.00
2/6/20	8	East Coast Wells & Pump Service	Invoices: 34271 & 34167 - Fixed Pump Motor & Replaced Bad Motor	\$ 2,137.00
2/6/20	9	Rick Arsenault Certified Pool Consultant, Inc.	Invoice: SWCrffnl220 - 10% Balance Upon Final Sign Off	\$ 11,500.00
2/24/20	10	JLC Construction Inc.	Invoice: 1/20/2020 - Deposit for Perogola Replacement	\$ 6,790.80
2/26/20	11	Performance Painting Contractors, Inc.	Invoice: 9578 - Power Wash and Paint	\$ 35,240.00
2/24/20	12	Rick Arsenault Certified Pool Consultant, Inc.	Invoice: SWCrefF220 - 40% Commencement of Filling	\$ 46,000.00
2/26/20	13	Rick Arsenault Certified Pool Consultant, Inc.	Invoice: SWCgtr220 - Gutter Grating Supports repaired	\$ 500.00
3/17/20	14	Walter Carucci AE	Invoice: 1 - Services for Palencia Fitness Center from 11/11/19 thru 3/2/19	\$ 5,034.68
3/17/20	15	Bob's Backflow & Plumbing Services, Inc.	Invoice: 65745 - Back Flow Testing	\$ 265.00
3/23/20	16	JLC Construction Inc.	Invoice: 3/20/2020 - Final payment for Perogola Replacement	\$ 6,790.80
4/8/20	17	England Thims & Miller	Invoice: 0193131 Traffic Study & Certification Package	\$ 3,000.02
4/16/20	18	England Thims & Miller	Invoice: 0193703 Traffic Study & Certification Package	\$ 1,062.00
5/20/20	19	Fitness International Associates Corp	Invoice: 2904 Flooring	\$ 4,000.44
6/9/20	20	Beacon Electrical Contractors Inc	Invoice: 200503 - Electrical work	\$ 16,357.00
6/15/20	21	Sundancer Sign Graphics	Invoice: 2564 - Street Sign	\$ 12,310.00
6/22/20	22	Yellowstone Landscape	Invoice: JAX120765 & JAX 120768 - Onda Field Full Irrigation & Sod	\$ 25,583.33
7/14/20	23	Hopping Green & Sams	Invoice: 113207, 113803, 114427, 115066 - Project Construction	\$ 1,053.50
7/31/20	24	Duval Asphalt	Invoice: 21750 - Stripping - Layout Stripe Crosswalks	\$ 1,458.00
8/7/20	25	Yellowstone Landscape	Invoice: AJAX120768 - Onda Field Irrigation & Sod	\$ 24,722.16
9/10/20	26	Radarsign	Invoice: 10761 - Solar Powered	\$ 7,888.00
9/10/20	27	Hopping Green & Sams	Invoice: 116998 - Legal Services	\$ 559.00
9/14/20	28	Sweetwater Creek CDD	Invoice: 2940 & 2904 Deposit paid via credit card for flooring	\$ 2,644.28
10/21/20	29	Hopping Green & Sams	Invoice: 114427 - Legal services	\$ 258.00
10/29/20	30	Hopping Green & Sams	Invoice #117953 - Project Construction Legal Services	\$ 1,075.00
11/16/20	31	Clark Advisory Services, LLC	Services Rendered June 2020-October 2020	\$ 5,034.00
2/17/21	32	Yellowstone Landscape	Invoice #173437 - Irrigation Repairs	\$ 58,703.67
2/17/21	33	Armstrong Fence Company	Invoice #20210221 - Deposit for Vinyl Coated chain-link Ensenda Park	\$ 2,570.79
5/13/21	34	Armstrong Fence Company	Invoice #20210547 Remaining balance for Vinyl Coated chain-link	\$ 2,570.78
5/13/21	35	Riverside Management Services	Invoice #13 Soccer Goals & Lacrosse Equipment	\$ 3,444.73
5/13/21	36	Hopping Green & Sams	Invoice: 121275 - Legal Services	\$ 210.00
3/8/22	37	England Thims & Miller	Invoice 0201371 - Engineer's Report	\$ 2,500.00
4/20/22	38	Invision Construction	Invoice #0001 Fitness Center Expansion Process	\$ 2,000.00
4/20/22	39	Basham & Lucas Desing Group Inc	Invoice #8851 Palencia Amenity & CDs	\$ 5,200.00
7/11/22	40	Basham & Lucas Desing Group Inc	Invoice #8929 Palencia Amenity & CDs	\$ 3,889.78
6/22/22	41	England Thims & Miller	Invoice #203006 Palencia Fitness Center Addition & Modification	\$ 3,750.00
6/22/22	42	KE Law Group PLLC	Invoice #2879 2019 Project Construction	\$ 217.00
7/11/22	43	Basham & Lucas Desing Group Inc	Invoice #8963 Palencia Amenity & CDs	\$ 13,600.00
8/8/22	44	KE Law Group PLLC	Invoice #2993 2019 Project Construction	\$ 344.50
8/8/22	45	England Thims & Miller	Invoice #203518 Palencia Fitness Center Addition & Modification	\$ 6,250.00
8/8/22	46	Basham & Lucas Desing Group Inc	Invoice #9014 Palencia Amenity & CDs	\$ 13,025.00
9/19/22	47	ECS Florida LLC	Palencia Fitness Center Addition Invoice #995173	\$ 3,500.00
9/19/22	48	England Thims & Miller	Invoice #204046 Palencia Fitness Center Addition & Modification	\$ 7,392.55
9/19/22	49	Basham & Lucas Desing Group Inc	Invoice #9028 Palencia Amenity & CDs	\$ 8,046.25
9/19/22	50	KE Law Group PLLC	Invoice #3599 2019 Project Construction	\$ 992.00
9/19/22	51	England Thims & Miller	Invoice #204510 Palencia Fitness Center Addition & Modification	\$ 7,375.00
9/19/22	52	KE Law Group PLLC	Invoice #3955 2019 Project Construction	\$ 726.00
11/8/22	53	Bartram Trail Surveying	Invoice # 5394 Palencia Fitness Center Topographic Survey	\$ 2,900.00
11/8/22	54	England Thims & Miller	Invoice #204943 Palencia Fitness Center Addition & Modification	\$ 15,013.75
11/8/22	55	KE Law Group PLLC	Invoice #3955 2019 Project Construction	\$ 248.00
11/8/22	56	Heartline Fitness Systems	Deposit Invoice #151945 50% deposit on Fitness Equipment	\$ 7,498.94
11/8/22	57	Heartline Fitness Systems	Deposit Invoice #151948 50% deposit on Flooring Material	\$ 3,535.61
12/5/22	58	England Thims & Miller	Invoice #205415 Palencia Fitness Center Addition & Modification	\$ 1,486.25
12/5/22	59	Sweetwater Creek CDD-Capital Reserve	Studio 1+ Professional Design Services Inv #21.069 Palencia Fitness Club	\$ 10,375.00
12/13/22	60	KE Law Group PLLC	Invoice #4873 2019 Project Construction	\$ 168.00
12/13/22	61	Invision Construction	Invoice #PAL_001 Initial deposit per agreement	\$ 42,531.00
12/13/22	62	England Thims & Miller	Invoice #204510 Palencia Fitness Center Addition & Modification	\$ 10,120.00
1/11/23	63	Sweetwater Creek CDD	Palencia Interior Renovation Change Order Id #PAL_002 Invision Construction Inc	\$ 13,315.00
1/11/23	64	England Thims & Miller	Invoice #205795 Palencia Fitness Center Addition & Modification	\$ 983.75
1/11/23	65	KE Law Group PLLC	Invoice #5089 2019 Project Construction	\$ 31.00
1/11/23	66	IT Systems of Jacksonville LLC	Invoice #1312 Deposit for New Audio System for Amenity Center	\$ 2,100.00
1/17/23	68	Bartram Trail Surveying Inc	Invoice #5651 Palencia Fitness Cneter Topographic Survey 1/4/23	\$ 3,080.00
2/14/23	67	Sweetwater Creek CDD	Invoice #1226 Mirrors for Fitness Room - Nassau Windows & Glass	\$ 5,300.00
2/14/23	69	England Thims & Miller	Invoice# 206344 Pickleball Courts Addition & Modifications	\$ 367.50
2/14/23	70	Sweetwater Creek CDD-Capital Reserve	Invoice# 01.10.2023 Anastasia Pool & Spa Inc Gas Heater Replacement for Pool and Invoice# PAL_004 Invision Construction Inc for Fitness Interior Renovation	\$ 16,218.00
2/14/23	71	Sweetwater Creek CDD	Invoice #1231 Nassau Windows & Glass Inc. Rain Glass installation for gym	\$ 850.00
2/28/23	73	Invision Construction	Final Payment per agreement for Palencia Interior Renovation	\$ 42,531.00
3/14/23	72	Bartram Trail Surveying Inc	Invoice #5789 Palencia Fitness Cneter Topographic Survey 2/7/23	\$ 770.00
4/4/23	74	England Thims & Miller	Invoice# 207105 Pickleball Courts Addition & Modifications	\$ 6,275.00
4/24/23	75	Design 2 Wellness	Invoice #41744 - Strength Equipment for remodel	\$ 21,441.00
4/24/23	76	England Thims & Miller	Invoice# 207521 Pickleball Courts Addition & Modifications	\$ 9,617.50
4/24/23	77	IT Systems of Jacksonville LLC	Invoice #1319 Wire work for coax for cameras	\$ 3,055.00
4/24/23	78	Heartline Fitness Systems	Deposit Invoice #154186-F Final payment on Flooring Materials	\$ 3,827.85

**SWEETWATER CREEK
COMMUNITY DEVELOPMENT DISTRICT**

Special Assessment Revenue Bonds, Series 2019

Date	Requisition #	Contractor	Description	Requisition
4/24/23	79	Sweetwater Creek CDD	Deposit Invoice #151945-F Final payment for Fitness Equipment	\$ 7,498.93
4/24/23	80	Motley Electric	Invoice #266805595 Install Add'l wiring/reconfigure circuits for Treadmill	\$ 1,020.00
4/24/23	81	Feather & Bloom	Invoice #000714 Moss Wall & Painting for Zen Room	\$ 2,775.00
5/9/23	82	Kilinski/Van Wyk PLLC	Invoice# 6480 2019 Project Construction	\$ 1,485.50
5/9/23	83	Sweetwater Creek CDD	Invoice #1312 IT Systems Install amplifier and speakers.	\$ 2,100.00
			Invoice # PAL_003 Invision Construction Additional Electrical items, HV AC pipe dryer vent, door, hall storage, trimming, painting, flooring, and plumbing washer.	\$ 15,000.00
5/9/23	84	Sweetwater Creek CDD		\$
5/9/23	85	Invision Construction	Progress billing per agreement for Palencia Interior Renovation Change Order Id #PAL_004	\$ 5,190.00
5/15/23	86	England Thims & Miller	Invoice# 208098 Pickle ball Courts Addition & Modifications.	\$ 3,023.75
			Remaining Balance Invoice# 154021-F Final payment for Resistance Wall Gym & Cable Caddy	
5/15/23	87	Heartline Fitness Systems	Complete Kit and Training Ropes.	\$ 1,290.90
5/15/23	88	Heartline Fitness Systems	Remaining Balance Invoice# 151948-F Final payment for Flooring Materials.	\$ 2,624.08
TOTAL				\$ 721,879.07
Project (Construction) Fund at 08/30/19				\$ 1,540,777.96
Interest Earned and Transfer thru 05/31/23				\$ 103,736.21
Requisitions Paid thru 05/31/23				\$ (721,879.07)
Remaining Project (Construction) Fund				\$ 922,635.10
FUTURE CAPITAL PROJECTS (CONSTRUCTION)				
	Hoffman Construction	Pickleball Court Construction		\$452,000.00
	LED Lighting Supply Co	Lighting (Projection, not actual-revised 06/01/2023 at meeting by Supervisor Smith)		\$40,000.00
		Painting Fitness Center (Projection, not actual)		\$90,000.00
		Camera System (Pickleball and Fitness Center) (Projection, not actual)		\$15,500.00
		Park Enhancement Projects (\$350,000 Budget - April 6, 2023 Mtg.)		
		-Board approved Basketball Court and Playground equipment		\$115,000.00
		-Remaining Budget for Parks, for projects not yet defined or approved		
	England Thims & Miller	District Engineer Costs (Projection, not actual)		\$5,000.00
	Kilinski/Van Wyk PLLC	District Counsel Costs (Projection, not actual)		\$5,000.00
TOTAL PROJECTED PROJECTS				\$722,500.00

C.

Sweetwater Creek

Community Development District

Summary of Invoices

May 01, 2023 - May 31, 2023

Fund	Date	Check No.'s	Amount
General Fund	5/5/23	3840-3850	\$ 30,606.50
	5/12/23	3851-3853	69,551.00
	5/26/23	3854	714.05
			<hr/> \$ 100,871.55
Amenity Fund	5/5/23	2259-2266	\$ 66,888.68
	5/12/23	2267-2270	28,651.96
	5/26/23	2271-2272	<hr/> \$ 3,046.95
			\$ 98,587.59
TOTAL			<hr/> \$ 199,459.14

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
5/05/23	00075	5/04/23 05042023	202305 310-51300-11000 5/4/23 CDD BOARD MEETING	CHARLES USINA III	*	200.00	200.00 003840
5/05/23	00089	5/04/23 05042023	202305 310-51300-11000 5/4/23 CDD BOARD MEETING	JOHN T SMITH	*	200.00	200.00 003841
5/05/23	00051	5/04/23 05042023	202305 310-51300-11000 5/4/23 CDD BOARD MEETING	ROBERT LISOTTA	*	200.00	200.00 003842
5/05/23	00040	5/04/23 05042023	202305 310-51300-11000 5/4/23 CDD BOARD MEETING	STEPHEN J HANDLER	*	200.00	200.00 003843
5/05/23	00090	3/31/23 5435116	202303 310-51300-48000 3/2/23 8500710 RULE DEV 3/31/23 5435116 202303 310-51300-48000 3/3/23 8500210 RULEMAKING	CA FLORIDA HOLDINGS,LLC	*	76.16 171.36	247.52 003844
5/05/23	00086	4/13/23 20593	202303 320-53800-47300 #21144-PUMP REPAIR 4/20/23 20695 202304 320-53800-47300 #25681-PUMP 1 TANK REPAIR	DUVAL LANDSCAPE MAINTENANCE	*	7,625.00 3,600.00	11,225.00 003845
5/05/23	00091	4/19/23 45778	202304 320-53800-47300 TORCIDO PUMP REINSTALL	EAST COAST WELLS & PUMP SERVICE	*	285.00	285.00 003846
5/05/23	00011	4/10/23 0207714	202303 310-51300-31100 CUP PERM-H2O MTR RD 4/1 4/10/23 0207715 202303 310-51300-31100 ASPHALT INSPECTION	ENGLAND-THIMS & MILLER INC	*	799.00 721.25	1,520.25 003847
5/05/23	00029	5/01/23 144	202305 310-51300-34000 MAY MANAGEMENT FEES 5/01/23 144 202305 310-51300-35200 MAY WEBSITE ADMIN 5/01/23 144 202305 310-51300-35100 MAY INFO TECH 5/01/23 144 202305 310-51300-31300 MAY DISSEM AGENT SRVCS		*	2,916.67 66.67 87.50 416.67	

SWCC SWEETWATER CRK BPEREGRINO

CHECK DATE	VEND#	.....INVOICE..... DATE	...EXPENSED TO... INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
		5/01/23	144	202305	310	51300	49000			*	15.42		
			OFFICE SUPPLIES										
		5/01/23	144	202305	310	51300	42000			*	168.51		
			POSTAGE										
		5/01/23	144	202305	310	51300	42500			*	395.70		
			COPIES										
		5/01/23	144	202305	310	51300	41000			*	58.51		
			TELEPHONE										
									GOVERNMENTAL MANAGEMENT SERVICES			4,125.65	003848
5/05/23	00094	4/14/23	6482	202303	310	51300	31500			*	3,184.00		
			MAR GENERAL COUNSEL										
		4/14/23	6485	202303	310	51300	31500			*	1,461.90		
			MAR SMALL CLAIM COURT LAW										
									KILINSKI VAN WYK, PLLC			4,645.90	003849
5/05/23	00071	4/01/23	54	202304	320	53800	12100			*	7,000.00		
			APR CONTRACT ADMIN										
		4/12/23	55	202303	320	53800	47301			*	586.70		
			MAR FACILTIY MAINTENANCE										
		4/12/23	55	202303	320	53800	49000			*	170.48		
			MAINTENANCE SUPPLIES										
									RIVERSIDE MANAGEMENT SERVICES			7,757.18	003850
5/12/23	00086	4/30/23	21170	202304	320	53800	46200			*	25,000.00		
			2022 BED DRESSING RENEWAL										
		4/30/23	21170	202304	320	53800	46200			*	11,740.00		
			EXTRA SERVICES										
		5/01/23	20859	202305	320	53800	46200			*	24,273.00		
			LANDSCAPE MAINTENANCE										
									DUVAL LANDSCAPE MAINTENANCE			61,013.00	003851
5/12/23	00063	4/30/23	78245	202304	320	53800	47000			*	1,538.00		
			APR LAKE MAINTENANCE										
									FUTURE HORIZONS			1,538.00	003852
5/12/23	00071	5/01/23	56	202305	320	53800	12100			*	7,000.00		
			MAY CONTRACT ADMIN										
									RIVERSIDE MANAGEMENT SERVICES			7,000.00	003853
5/26/23	00071	5/11/23	57	202304	320	53800	47301			*	714.05		
			FIELD REPAIRS & MAINT										
									RIVERSIDE MANAGEMENT SERVICES			714.05	003854
									TOTAL FOR BANK A		100,871.55		
									SWCC SWEETWATER CRK BPEREGRINO				

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
TOTAL FOR REGISTER						100,871.55	

SWCC SWEETWATER CRK BPEREGRINO

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
5/05/23	00096	3/01/23 1158	202303 330-53800-44000		*	513.20	
			SPIN BIKE RENTAL				
		4/01/23 1162	202304 330-53800-44000		*	513.20	
			SPIN BIKE RENTAL				
		5/01/23 1166	202305 330-53800-44000		*	513.20	
			SPIN EQUIPMENT LEASE				
FRANK A FLORI DBA CHAIRMAN'S ENT							1,539.60 002259
5/05/23	00005	4/13/23 41-26094	202304 330-53800-52200		*	104.96	
			PAPER TOWELS				
		4/13/23 41-26094	202304 330-53800-52100		*	110.49	
			CLEANING SUPPLIES				
		4/26/23 41-26146	202304 330-53800-52200		*	52.48	
			PAPER TOWELS				
		4/26/23 41-26146	202304 330-53800-52100		*	24.85	
			URINAL SCREENS				
DOWNEY'S JANITORIAL SUPPLIES							292.78 002260
5/05/23	00080	4/01/23 726645	202305 330-53800-48400		*	6,067.11	
			MAY GATE MONITORING				
HIDDEN EYES LLC DBA ENVERA SYSTEMS							6,067.11 002261
5/05/23	00014	4/20/23 E480-86	202304 330-53800-52100		*	1,040.00	
			DISINFECTANT WIPES				
LLOYD'S EXERCISE EQUIPMENT LLC							1,040.00 002262
5/05/23	99999	5/05/23 VOID	202305 000-00000-00000		C	.00	
			VOID CHECK				
*****INVALID VENDOR NUMBER*****							.00 002263
5/05/23	00016	3/01/23 03012023	202303 330-53800-12000		*	6,846.67	
			MAR PAYROLL-SALARIED				
		3/01/23 03012023	202303 330-53800-13000		*	7,252.00	
			MAR PAYROLL-HOURLY				
		3/01/23 03012023	202303 340-53800-34500		*	4,406.00	
			MAR OUTSIDE FITNESS				
		3/01/23 03012023	202303 330-53800-23000		*	1,331.25	
			MAR PAYROLL-BENEFITS				
		3/01/23 03012023	202303 330-53800-21000		*	1,169.08	
			MAR PAYROLL TAXES				
		3/01/23 03012023	202303 330-53800-31100		*	5,671.25	
			MAR ENGINEERING				
		3/01/23 03012023	202303 330-53800-35200		*	150.00	
			MAR INFO TECHNOLOGY				
		3/01/23 03012023	202303 330-53800-46500		*	1,109.33	
			MAR PAYROLL JANITORIAL				

SWCC SWEETWATER CRK BPEREGRINO

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
		4/01/23	04012023 202304 330-53800-12000	APR PAYROLL-SALARIED	*	6,846.67	
		4/01/23	04012023 202304 330-53800-13000	APR PAYROOL-HOURLY	*	7,252.00	
		4/01/23	04012023 202304 340-53800-34500	APR OUTSIDE FITNESS	*	4,406.00	
		4/01/23	04012023 202304 330-53800-23000	APR PAYROLL-BENEFITS	*	1,331.25	
		4/01/23	04012023 202304 330-53800-21000	APR PAYROLL TAXES	*	1,169.08	
		4/01/23	04012023 202304 330-53800-31100	APR ENGINEERING	*	5,671.25	
		4/01/23	04012023 202304 330-53800-35200	APR INFO TECHNOLOGY	*	150.00	
		4/01/23	04012023 202304 330-53800-46500	APR PAYROLL JANITORIAL	*	1,109.33	
				MARSHALL CREEK CDD			55,871.16 002264
5/05/23	00019	5/01/23	13129561 202305 330-53800-52000	MAY POOL CHEMICALS	*	1,920.37	
				POOLSURE			1,920.37 002265
5/05/23	00041	3/20/23	61705007 202303 340-53800-34400	MAR PEST CONTROL	*	78.83	
		4/12/23	61716020 202304 340-53800-34400	APR PEST CONTROL	*	78.83	
				TURNER PEST CONTROL LLC			157.66 002266
5/12/23	00005	1/13/23	41-25535 202301 330-53800-52100	CLEANING SUPPLIES	*	22.95	
		1/13/23	41-25535 202301 330-53800-52200	SPA & PAPER	*	218.56	
		5/05/23	41-26207 202305 330-53800-52100	JANITORIAL SUPPLIES	*	264.92	
				DOWNEY'S JANITORIAL SUPPLIES			506.43 002267
5/12/23	00035	5/05/23	WO-39115 202305 340-53800-48200	STRENGTH REPAIR EQUIP	*	149.95	
				FIRST PLACE FITNESS EQUIPMENT			149.95 002268
5/12/23	00016	5/01/23	05012023 202305 330-53800-12000	MAY PAYROLL-SALARIED	*	6,846.67	
		5/01/23	05012023 202305 330-53800-13000	MAY PAYROLL-HOURLY	*	7,252.00	
		5/01/23	05012023 202305 340-53800-34500	MAY OUTSIDE FITNESS	*	4,406.00	

SWCC SWEETWATER CRK BPEREGRINO

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
		5/01/23	05012023 202305 330-53800-23000	MAY PAYROLL BENEFITS	*	1,331.25	
		5/01/23	05012023 202305 330-53800-21000	MAY PAYROLL TAXES	*	1,169.08	
		5/01/23	05012023 202305 330-53800-31100	MAY ENGINEERING	*	5,671.25	
		5/01/23	05012023 202305 330-53800-35200	MAY INFO TECHNOLOGY	*	150.00	
		5/01/23	05012023 202305 330-53800-46500	MAY PAYROLL JANITORIAL	*	1,109.33	
MARSHALL CREEK CDD							27,935.58 002269
5/12/23	00042	4/01/23	345073 202304 330-53800-48400	SECURITY MONITORING	*	60.00	
VILLAGE KEY & ALARM INC							60.00 002270
5/26/23	00119	5/01/23	20858 202305 330-53800-46200	MAY CLUBHOUSE & DOG PARK	*	1,906.00	
DUVAL LANDSCAPING MAINTENANCE							1,906.00 002271
5/26/23	00104	5/11/23	57 202304 330-53800-64000	WASHER/DRYER/WARRANTY	*	1,140.95	
RIVERSIDE MANAGEMENT SERVICES, INC							1,140.95 002272
TOTAL FOR BANK B						98,587.59	
TOTAL FOR REGISTER						98,587.59	

FIFTH ORDER OF BUSINESS

A.

1.



**DUVAL
LANDSCAPE
MAINTENANCE, LLC**

With

**Sweetwater Creek
Community Development
District**

**Monthly Reporting
July 2023**



DUVAL LANDSCAPE MAINTENANCE, LLC

Monthly Reporting July 2023

In Progress:

1. Sod repairs throughout the community, see attached spreadsheet for completed areas. Additional repairs are scheduled for the first two weeks of July.

Completed:

1. Determination of boundary lines between Sweetwater Creek and Las Calinas Community.
2. Trimming of the Grasses in the new Boundary Line areas between CDD and Las Calinas Community. No charge to the CDD.
3. Addition of Pine Straw in the landscaping beds in the new Boundary Line areas between the CDD and Las Calinas Community. No charge to the CDD.

Attachments:

1. Open Proposal Spreadsheet. Discussion regarding Opportunity Numbers 26858, 26966 and 26904 (see attached).
2. Irrigation Wet Check Reports for June 2023.

Thank you,

YOUR DUVAL TEAM

Mary Marchiano
Account Manager

Michael Wooldridge
Branch Manager

Joshua Boucher
Irrigation Manager

Torre Dunham
Fertilization

Sod Repair Areas**Completed - Yes/Date****Anticipated Date of Repair**

Entrance Island at Gate House

Yes

As you enter at Gate House, far left of the exit road, from street to monument

First two weeks of July 2023

Corner of Las Calinas and Otero Point between fire hydrant and street light

Yes

Corner of Las Calinas and Enrede at Stop Sign on Left of Las Calins side of road as you enter community

Corner of Las Calinas and Calle de Paz

Corner of Las Calinas and Ceja Way

Across from Dosel to Codo between street and walkway

First two weeks of July 2023

Along Las Calinas between Doseal and Codo and Dosel Side (patch cinch bug damage)

First two weeks of July 2023

Along Las Calinas between Dosel and Codo, Dosel Side patch cinch bug damage

First two weeks of July 2023

On Las Calinas by Pole 355655551 - left side of street if going to Roundabout before Glorieta Drive

On Las Calinas on right if leaving community before Glorieta Drive

Corner of Glorieta Drive Left Side and Bern (2areas)

Corner of Las Calinas and Ovalo Court (2 areas)

Ovalo Court as you turn onto it from Las Calinas

If leaving the community from Glorieta and Las Calinas, on left before roundabout (cinch bug damage)

At speed limit sign on ensenada

Medio Entrance (right side) at Ensenada between Stop Sign and Medio

Yes 6/8/23

Medio Entrance (left side) at Ensenada between sidewalk and 25 mph sign

Yes 6/8/23

Curblin on Ensenada by Torcidio/Medio Entrance

Yes 6/8/23

Corner of Rincon and Ensenada

Yes 6/8/23

Torcide (3 areas) sod died once already from lack of irrigation

6/23/2023

SCCDD Proposal Tracking Sheet

Proposal Number	Name/Description	Date	Amount/Cost	Action
16314	Enhancement plants Barbella Circle	10/6/21	\$1,900.93	
17832	Replace Bermuda sod at Privado Park	2/6/23	\$27,667.18	
24512	Remove Loropetalum, Replace with Sod	2/7/23	\$3,735.35	
24417	Level area 50 feet X 100 feet with retaining wall - Glorieta	2/1/23	\$35,591.83	
22700	Replace Crepe Myrtle with Chaste Trees at Privado Park	10/21/22	\$3,266.84	
23611	New low voltage lighting at Traffic Circle	2/8/23	\$4,822.90	
21277	Plant material each side of corner	8/9/23	\$1,853.81	
22398	Kill weeds, Make circle a bed with Pine Straw	2/7/23	\$1,790.23	
18105	Hide yellow poles on Glorieta with plants	1/31/22	\$8,939.71	
18106	Hide yellow poles on Antonlin with plants	1/31/22	\$7,451.64	
18779	Revamp entire outer traffic circle	2/6/23	\$43,819.06	
19680	Shrink all beds along Ensenada	5/2/22	\$38,946.48	
19679	Fill Las Calinas ornamental grass beds	5/2/22	\$4,718.82	
17206	Fill empty bed at Oleta stop sign area	11/30/21	\$4,075.34	
19874	Irrigation Proposal	3/10/23	\$6,150.00	
25085	Irrigation Proposal - Flow Sensors for pump stations with 2 pumps	3/10/23	\$2,750.00	
25650	Remove broken trees at Ponds 12 and 13	4/13/23	\$1,221.59	Paul to remove broken trees
25824	Irrigation Proposal - Valve Locating	4/21/23	\$1,725.00	
26396	Tree Removal on CDD Property Behind 51 Derecho Lane	5/20/23	\$1,790.52	Completed
26929	Locate and Repair Valves at Torcidio and Rincon Controllers	6/21/23	\$1,670.00	Approved
26858	Pine Straw for Fitness Center Pool Area	6/23/23	\$1,785.66	Discuss on 7/6/23
26968	Pine Bark for Fitness Center Pool Area	6/23/23	\$4,080.51	Discuss on 7/6/23
26904	Stone/Rock for Fitness Center Pool Area	6/20/23	\$41,777.52	Discuss on 7/6/23

Completed Projects/Proposals

24514 Trim all palms	2/7/23	\$7,200.00	Completed 3/10/23
24513 Cutting/Trim Crepe Myrtles	2/7/23	\$4,436.28	Completed 3/20/23
21144 Irrigation Proposal - Barbella Pump	3/10/23	\$7,625.00	Completed 4/23
Pine Straw for Common Areas (In House)		\$36,740.00	Completed
21370 Service Agreement 2023 - Clubhouse	1/31/23	\$22,872.56	Starting 5/1/2023

No Longer Considering

			Action
24807	Mulch for Common Areas	2/24/23	\$40,000.00
24809	Pine Straw for Common Areas	2/24/23	\$41,850.00
	Well for Onda (soccerfield)		
24418	Add Berm from Sidewalk (Left Side on 89 Onda at Soccerfield	2/1/23	\$14,131.06 SCCDD Engineer Hired for Survey
24418r	Revision of above proposal - cost	3/13/23	\$10,559.18 SCCDD Engineer Hired for Survey
26383	Plant 100 Jack Frost Ligustrum on Pantano Vista Way (Left Side)	5/19/23	\$3,522.85 Requested by Stephen Handler

2.



Duval Landscape Maintenance
7011 Business Park Blvd N
Jacksonville, FL 32256
www.duvallandscape.com

PROPOSAL

Date	Proposal No.
06/23/23	26968

CUSTOMER

Sweetwater Creek CDD
475 West Town Place, Suite 114
St. Augustine, FL 32095

PROPERTY

Sweetwater Creek CDD
605 Palencia Club Dr
St. Augustine, FL 32095

Installation on Pine Bark for the Amenity Center /Fitness Center Pool Area only.

DESCRIPTION	QTY	EXT PRICE
Pine Bark for Pool Deck Only - Amenity Center/Fitness Center		
Enhancement/Extra Services		
SUB-Pine Bark Install	42.00	\$4,080.51

Total: \$4,080.51

By _____

Mary Marchiano

Date 6/23/2023

Duval Landscape Maintenance

By _____

Date

Sweetwater Creek CDD



Duval Landscape Maintenance
7011 Business Park Blvd N
Jacksonville, FL 32256
www.duvallandscape.com

PROPOSAL

Date	Proposal No.
06/23/23	26858

CUSTOMER

Sweetwater Creek CDD
475 West Town Place, Suite 114
St. Augustine, FL 32095

PROPERTY

Sweetwater Creek CDD
605 Palencia Club Dr
St. Augustine, FL 32095

Installation of Pine Straw for the Amenity Center/Fitness Center Pool Area only.

DESCRIPTION	QTY	EXT PRICE
Pine Straw for Pool Deck Area - Amenity Center/Fitness Center		
Enhancement/Extra Services		
Pinestraw - Installed - bales	100.00	\$1,785.66

Total: \$1,785.66

By _____

Mary Marchiano

Date 6/23/2023

Duval Landscape Maintenance

By _____

Date

Sweetwater Creek CDD



Duval Landscape Maintenance
7011 Business Park Blvd N
Jacksonville, FL 32256
www.duvallandscape.com

PROPOSAL

Date	Proposal No.
06/20/23	26904

CUSTOMER

Sweetwater Creek CDD
475 West Town Place, Suite 114
St. Augustine, FL 32095

PROPERTY

Sweetwater Creek CDD
605 Palencia Club Dr
St. Augustine, FL 32095

In Fitness Center Pool Areas Only:

Remove all organic debris down to dirt.

Install weed mat to all landscaping beds where organic debris was removed.

Install Stone/Rock in all landscaping beds where organic debris was removed.

Stone/Rock:

Brown River Rock - Large 1 1/2 inch +/-

Remove all debris from site.

A deposit of 50% of the cost of the total job will be collected prior to the scheduling of this project.

Thank you for your consideration.

DESCRIPTION	QTY	EXT PRICE
Installation of Stone/Rock in Pool Area Only		
Enhancement/Extra Services		
River Rock - Installed - CY	42.00	\$40,303.04
Weed mat 4'x100' (roll)	12.00	\$1,474.48

Total:	\$41,777.52
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By _____
Mary Marchiano

Date 6/20/2023

Duval Landscape Maintenance

By _____

Date _____
Sweetwater Creek CDD

C.

1.

SWEETWATER CREEK COMMUNITY DEVELOPMENT DISTRICT
SPECIAL ASSESSMENT BONDS, SERIES 2019

The undersigned, an Authorized Officer of Sweetwater Creek Community Development District (the "District") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Trust Indenture from the District to U.S. Bank National Association, Orlando, Florida, as trustee (the "Trustee"), dated as of July 1, 2019 (the "Master Indenture"), as amended and supplemented by the First Supplemental Trust Indenture from the District to the Trustee, dated as of July 1, 2019 (the Master Indenture as amended and supplemented is hereinafter referred to as the "Indenture") (all capitalized terms used herein shall have the meaning ascribed to such term in the Indenture):

(A) Requisition Number: 90

(B) Name and address of Payee: Invision Construction Inc
11251 Business Park Blvd, Suite 4
Jacksonville FL 32256-2711

(C) Amount Payable: \$600.00

(D) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments, or, state Costs of Issuance, if applicable): Change Order 4_Emergency Light Invoice #PAL_006

(E) Fund or Account and subaccount, if any, from which disbursement to be made: Series 2019 Construction Account

The undersigned hereby certifies that:

obligations in the stated amount set forth above have been incurred by the District, that each disbursement set forth above is a proper charge against the Series 2019A Acquisition and Construction Account and the subaccount, if any, referenced above, that each disbursement set forth above was incurred in connection with the acquisition and construction of the Series 2019 Project and each represents a Cost of the Series 2019 Project, and has not previously been paid

OR

this requisition is for Costs of Issuance payable from the Costs of Issuance Account that has not previously been paid.

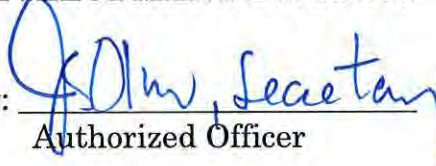
The undersigned hereby further certifies that there has not been filed with or served upon the District notice of any lien, right to lien, or attachment upon, or claim affecting the right to receive payment of, any of the moneys payable to the Payee set forth above, which has not been released or will not be released simultaneously with the payment hereof.

The undersigned hereby further certifies that such requisition contains no item representing payment on account of any retained percentage which the District is at the date of such certificate entitled to retain.

Originals or copies of the invoice(s) from the vendor of the property acquired or services rendered with respect to which disbursement is hereby requested are on file with the District.

**SWEETWATER CREEK COMMUNITY
DEVELOPMENT DISTRICT**

By:


Authorized Officer

**CONSULTING ENGINEER'S APPROVAL FOR
NON-COST OF ISSUANCE REQUESTS ONLY**

If this requisition is for a disbursement from other than the Costs of Issuance Account, the undersigned Consulting Engineer hereby certifies that this disbursement is for a Cost of the Series 2019 Project and is consistent with: (i) the applicable acquisition or construction contract; (ii) the plans and specifications for the portion of the Series 2019 Project with respect to which such disbursement is being made; and (iii) the report of the Consulting Engineer attached as an exhibit to the First Supplemental Indenture, as such report shall have been amended or modified on the date hereof.



Consulting Engineer



Invision Construction, Inc.

Printed: May 25, 2023

11251 Business Park Blvd Ste 4, Jacksonville, FL 32256-

2711

Phone: 904-345-0515

CBC1261890

Owner Invoice

Job Information

Jim Oliver

1865 N Loop Pkway, St. Augustine, FL 32095

Invoice Title: Change Order 4_Emergency Light

Invoice ID: PAL_006

Invoice Amount: \$600.00

Pending

Amount Paid: \$0.00

Items	Description	Qty/Unit	Unit Cost	Price	Taxable
1 Emergency Light 1040 - Services	Provided and installed 1 new emergency light per fire marshal request.	1.00	\$600.00	\$600.00	Non-Taxable

Description of Invoice

*ALLOWANCE : means that this is a estimate and could be higher or lower based upon job environment. Subject to change.

1.BUYER'S RIGHT TO CANCEL (Florida Statutes § 501.031)This is a home solicitation sale, and if you do not want the goods or services, you may cancel this agreement by providing written notice to the seller in person, by telegram, or by mail. This notice must indicate that you do not want the goods or services and must be delivered or postmarked before midnight of the third business day after you sign this agreement. If you cancel this agreement, the seller may not keep all or part of any cash down payment.

DEPOSITS. All deposits are non-refundable

2. PAYMENT. All payments are due on billing. Final payment is due upon completion of the work or issued certificate of occupancy. If Purchaser fails to make any payment, all warranties will be void.

3. CHANGES: Any alteration or deviation from specifications involving extra costs or changed/extra work will be performed only upon a signed written change order and will become an extra charge. Invision Construction requires full payment in advance from Purchaser for change orders as a condition for performing the changes. all change orders will be marked up 20% to cover invisions' operation costs.

4. **CONTRACT TIME:** All dates for completion of the work are estimates. Invision Construction is not responsible for delays due to weather conditions; Supply chain difficulties; labor difficulties; accidents; availability of materials; circumstances beyond our control. Invision Construction's time for performance is not of the essence. Purchaser shall not be entitled to damages for delays.

5. **LIMITATION OF LIABILITY.** InVision's liability for damages to purchaser relating to or arising out of the performance or non-performance of the work, or for any cause whatsoever, and regardless of the form of the action, whether in contract or in tort including negligence, shall be limited to the contract price. The foregoing limitation of liability will not apply to claims for personal injury caused solely by InVision's negligence. Invision shall not be liable to purchaser or any person claiming through or against purchaser for any special, indirect or consequential damages (including lost profits, revenues, business opportunities or interruption of business) resulting from or arising out of performance, delay in or failure of the same. Even if purchaser has been advised of the possibility of such damages.

6. **ATTORNEYS' FEES & COSTS/ VENUE / GOVERNING LAW.** Purchaser agrees to pay reasonable attorney's fees and costs in the event an attorney is required to represent InVision for any reason related to the contract, through appeal, including all costs of collections. This contract shall be construed according to the laws of the State of Florida, and the exclusive venue for any dispute shall be a court of competent jurisdiction in St. Johns County, Florida.

7 **RISK OF LOSS.** Purchaser shall be responsible and bear the risk of loss to any material or equipment once delivered to the Project.

8. **REMEDIES.** In the event Purchaser fails to pay any amount due and owing hereunder and/or fails to perform any obligation hereunder, InVision shall have the right to exercise one or more of the following remedies: (a) recover the balance of all amounts due hereunder including interest on all unpaid sums; (b) recover InVision's anticipated lost profits on all work on yet performed; (c) enter the premises where the equipment might be located and take possession of the equipment and retain all prior payments as partial compensation for its use and depreciation; (d) incur collection and legal expenses (including) attorney's fees and costs in exercising any of its rights and remedies upon default; (e) suspend work and remove its equipment from the project; and/or (f) pursue any other remedy permitted by law.

ACCORDING TO FLORIDA'S CONSTRUCTION LIEN LAW (SECTIONS 713.001-713.37, FLORIDA STATUTES), THOSE WHO WORK ON YOUR PROPERTY OR PROVIDE MATERIALS AND SERVICES AND ARE NOT PAID IN FULL HAVE A RIGHT TO ENFORCE THEIR CLAIM FOR PAYMENT AGAINST YOUR PROPERTY. THIS CLAIM IS KNOWN AS A CONSTRUCTION LIEN. IF YOUR CONTRACTOR OR A SUBCONTRACTOR FAILS TO PAY SUBCONTRACTORS, SUB-SUBCONTRACTORS, OR MATERIAL SUPPLIERS, THOSE PEOPLE WHO ARE OWED MONEY MAY LOOK TO YOUR PROPERTY FOR PAYMENT, EVEN IF YOU HAVE ALREADY PAID YOUR CONTRACTOR IN FULL. IF YOU FAIL TO PAY YOUR CONTRACTOR, YOUR CONTRACTOR MAY ALSO HAVE A LIEN ON YOUR PROPERTY. THIS MEANS IF A LIEN IS FILED YOUR PROPERTY COULD BE SOLD AGAINST YOUR WILL TO PAY FOR LABOR, MATERIALS, OR OTHER SERVICES THAT YOUR CONTRACTOR OR A SUBCONTRACTOR MAY HAVE FAILED TO PAY. TO PROTECT YOURSELF, YOU SHOULD STIPULATE IN THIS CONTRACT THAT BEFORE ANY PAYMENT IS MADE, YOUR CONTRACTOR IS REQUIRED TO PROVIDE YOU

WITH A WRITTEN RELEASE OF LIEN FROM ANY PERSON OR COMPANY THAT HAS PROVIDED TO YOU A "NOTICE TO OWNER." FLORIDA'S CONSTRUCTION LIEN LAW IS COMPLEX, AND IT IS RECOMMENDED THAT YOU CONSULT AN ATTORNEY.

Please use the "Pay Online" button to submit your payment. If you have additional questions about how to pay online, please call Buildertrend Support at 1-888-415-7149.

Subtotal	\$600.00
Total Tax	\$0.00
Total Price	\$600.00

Deadline Date: May 31, 2023

Balance Due: \$600.00

**SWEETWATER CREEK COMMUNITY DEVELOPMENT DISTRICT
SPECIAL ASSESSMENT BONDS, SERIES 2019**

The undersigned, an Authorized Officer of Sweetwater Creek Community Development District (the "District") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Trust Indenture from the District to U.S. Bank National Association, Orlando, Florida, as trustee (the "Trustee"), dated as of July 1, 2019 (the "Master Indenture"), as amended and supplemented by the First Supplemental Trust Indenture from the District to the Trustee, dated as of July 1, 2019 (the Master Indenture as amended and supplemented is hereinafter referred to as the "Indenture") (all capitalized terms used herein shall have the meaning ascribed to such term in the Indenture):

(A) Requisition Number: 91

(B) Name and address of Payee: Feather & Bloom
58 San Marco Ave #B
St Augustine FL 32084

(C) Amount Payable: \$3,300.00

(D) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments, or, state Costs of Issuance, if applicable): Invoice #000725 Lighting install and custom hanging wood paneling for Zen Room.

(E) Fund or Account and subaccount, if any, from which disbursement to be made: Series 2019 Construction Account

The undersigned hereby certifies that:

obligations in the stated amount set forth above have been incurred by the District, that each disbursement set forth above is a proper charge against the Series 2019A Acquisition and Construction Account and the subaccount, if any, referenced above, that each disbursement set forth above was incurred in connection with the acquisition and construction of the Series 2019 Project and each represents a Cost of the Series 2019 Project, and has not previously been paid

OR

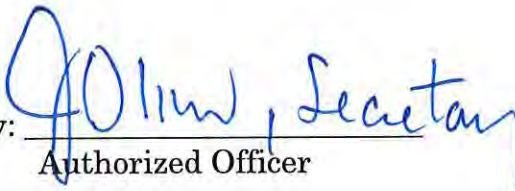
this requisition is for Costs of Issuance payable from the Costs of Issuance Account that has not previously been paid.

The undersigned hereby further certifies that there has not been filed with or served upon the District notice of any lien, right to lien, or attachment upon, or claim affecting the right to receive payment of, any of the moneys payable to the Payee set forth above, which has not been released or will not be released simultaneously with the payment hereof.

The undersigned hereby further certifies that such requisition contains no item representing payment on account of any retained percentage which the District is at the date of such certificate entitled to retain.

Originals or copies of the invoice(s) from the vendor of the property acquired or services rendered with respect to which disbursement is hereby requested are on file with the District.

**SWEETWATER CREEK COMMUNITY
DEVELOPMENT DISTRICT**

By: 
Authorized Officer

**CONSULTING ENGINEER'S APPROVAL FOR
NON-COST OF ISSUANCE REQUESTS ONLY**

If this requisition is for a disbursement from other than the Costs of Issuance Account, the undersigned Consulting Engineer hereby certifies that this disbursement is for a Cost of the Series 2019 Project and is consistent with: (i) the applicable acquisition or construction contract; (ii) the plans and specifications for the portion of the Series 2019 Project with respect to which such disbursement is being made; and (iii) the report of the Consulting Engineer attached as an exhibit to the First Supplemental Indenture, as such report shall have been amended or modified on the date hereof.



Consulting Engineer

CHECK REQUEST FORM

Project: Marshall Creek C.D.D.

Maid to
1865 North Loop N. Hwy

Vendor: Feather & Bloom

Check Amount: \$3300

Check Needed: ASAP

Cost Code: Bond Money

Requestor: E.G.

Description: Ceiling & Light fixtures for Zm Room

Approved By: EAS Date: 6/1/23

Feather + Bloom
hello@featherandbloomflorals.com | 904-806-5850

Invoice #000725

Issue date
May 15, 2023

Moss Wall and Paint

So grateful for your business!

Customer

Erin Gunia
Palencia Fitness Club
erin.gunia@fsresidential.com
904-814-4531

Invoice Details

PDF created June 1, 2023
\$3,300.00

Payment

Due May 15, 2023
\$3,300.00

Items	Quantity	Price	Amount
Lighting and install	1	\$300.00	\$300.00
Custom hanging wood paneling	1	\$3,000.00	\$3,000.00
Subtotal			\$3,300.00

Total Due **\$3,300.00**



Pay online

To pay your invoice go to <https://squareup.com/u/f02RpkW3>

Or open the camera on your mobile device and place the QR code in the camera's view.

SWEETWATER CREEK COMMUNITY DEVELOPMENT DISTRICT
SPECIAL ASSESSMENT BONDS, SERIES 2019

The undersigned, an Authorized Officer of Sweetwater Creek Community Development District (the "District") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Trust Indenture from the District to U.S. Bank National Association, Orlando, Florida, as trustee (the "Trustee"), dated as of July 1, 2019 (the "Master Indenture"), as amended and supplemented by the First Supplemental Trust Indenture from the District to the Trustee, dated as of July 1, 2019 (the Master Indenture as amended and supplemented is hereinafter referred to as the "Indenture") (all capitalized terms used herein shall have the meaning ascribed to such term in the Indenture):

(A) Requisition Number: 92

(B) Name and address of Payee: England, Thims & Miller Inc
14775 Old St. Augustine Rd
Jacksonville FL 32258

(C) Amount Payable: \$5,855.00

(D) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments, or, state Costs of Issuance, if applicable): Invoice # 208489 Pickleball Courts Addition & Modifications.

(E) Fund or Account and subaccount, if any, from which disbursement to be made: Series 2019 Construction Account

The undersigned hereby certifies that:

obligations in the stated amount set forth above have been incurred by the District, that each disbursement set forth above is a proper charge against the Series 2019A Acquisition and Construction Account and the subaccount, if any, referenced above, that each disbursement set forth above was incurred in connection with the acquisition and construction of the Series 2019 Project and each represents a Cost of the Series 2019 Project, and has not previously been paid

OR


this requisition is for Costs of Issuance payable from the Costs of Issuance Account that has not previously been paid.

The undersigned hereby further certifies that there has not been filed with or served upon the District notice of any lien, right to lien, or attachment upon, or claim affecting the right to receive payment of, any of the moneys payable to the Payee set forth above, which has not been released or will not be released simultaneously with the payment hereof.

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**SWEETWATER CREEK COMMUNITY
DEVELOPMENT DISTRICT**

By: 
Authorized Officer

**CONSULTING ENGINEER'S APPROVAL FOR
NON-COST OF ISSUANCE REQUESTS ONLY**

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Consulting Engineer



Jim Oliver
Sweetwater Creek CDD
C/O GMS
475 West Town Place, Suite 114
Saint Augustine, FL 32092

June 01, 2023
Project No: 05010.24000
Invoice No: 0208489

Project 05010.24000 Sweetwater Creek CDD (WA #13) Pickleball Courts Addition & Modifications

Professional Services rendered through May 27, 2023

Task 01-05 Lump Sum Services

Task	Contract Amount	Percent Complete	Earned To Date	Previously Billed	Current Billed
1. Revised MDP	2,600.00	100.00	2,600.00	1,950.00	650.00
2. SJRWMD Minor Modification	2,400.00	100.00	2,400.00	1,800.00	600.00
3. Modify Engineering Plans	7,750.00	90.3226	7,000.00	7,000.00	0.00
4. Regulatory Permitting/Approvals					
a. SJC DRC Submittal & Cons. Plan App.	3,250.00	100.00	3,250.00	812.50	2,437.50
5. Code Landscape & Tree Mitigation	3,750.00	100.00	3,750.00	2,812.50	937.50
Total Fee	19,750.00		19,000.00	14,375.00	4,625.00
Total Fee				4,625.00	
			Total this Task	\$4,625.00	

Task 06 Bidding Services

Professional Personnel

	Hours	Rate	Amount
Senior Engineer			
Lockwood, Scott 5/13/2023	.53	205.00	108.65
Totals	.53		108.65
Total Labor			108.65
	Current	Prior	To-Date
Total Billings	108.65	4,891.25	4,999.90
Contract Limit			5,000.00
Remaining			.10
		Total this Task	\$108.65

Task 07 CEI Services

England-Thims & Miller, Inc.

ENGINEERS • PLANNERS • SURVEYORS • GIS • LANDSCAPE ARCHITECTS
14775 Old St. Augustine Road • Jacksonville, Florida 32258 • Tel 904-642-6995 • Fax 904-646-9485
CA-00002584 LC-00003116

Professional Personnel

		Hours	Rate	Amount	
Senior Engineer					
Lockwood, Scott	5/6/2023	.75	205.00	153.75	
Lockwood, Scott	5/13/2023	2.22	205.00	455.10	
Lockwood, Scott	5/20/2023	1.50	205.00	307.50	
Lockwood, Scott	5/27/2023	1.00	205.00	205.00	
Totals		5.47		1,121.35	
Total Labor					1,121.35

	Current	Prior	To-Date	
Total Billings	1,121.35	0.00	1,121.35	
Contract Limit			5,000.00	
Remaining			3,878.65	
		Total this Task		\$1,121.35

Task	XP	Expenses	
			Total this Task
			0.00

Invoice Total this Period	\$5,855.00
----------------------------------	-------------------

**SWEETWATER CREEK COMMUNITY DEVELOPMENT DISTRICT
SPECIAL ASSESSMENT BONDS, SERIES 2019**

The undersigned, an Authorized Officer of Sweetwater Creek Community Development District (the "District") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Trust Indenture from the District to U.S. Bank National Association, Orlando, Florida, as trustee (the "Trustee"), dated as of July 1, 2019 (the "Master Indenture"), as amended and supplemented by the First Supplemental Trust Indenture from the District to the Trustee, dated as of July 1, 2019 (the Master Indenture as amended and supplemented is hereinafter referred to as the "Indenture") (all capitalized terms used herein shall have the meaning ascribed to such term in the Indenture):

(A) Requisition Number: 93

(B) Name and address of Payee: Kilinski/Van Wyk PLLC
PO BOX 6386
Tallahassee FL 32314

(C) Amount Payable: \$2,661.50

(D) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments, or, state Costs of Issuance, if applicable): Invoice # 6846 2019 Project Construction

(E) Fund or Account and subaccount, if any, from which disbursement to be made: Series 2019 Construction Account

The undersigned hereby certifies that:

obligations in the stated amount set forth above have been incurred by the District, that each disbursement set forth above is a proper charge against the Series 2019A Acquisition and Construction Account and the subaccount, if any, referenced above, that each disbursement set forth above was incurred in connection with the acquisition and construction of the Series 2019 Project and each represents a Cost of the Series 2019 Project, and has not previously been paid

OR

this requisition is for Costs of Issuance payable from the Costs of Issuance Account that has not previously been paid.

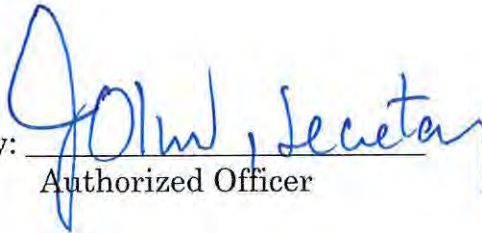
The undersigned hereby further certifies that there has not been filed with or served upon the District notice of any lien, right to lien, or attachment upon, or

claim affecting the right to receive payment of, any of the moneys payable to the Payee set forth above, which has not been released or will not be released simultaneously with the payment hereof.

The undersigned hereby further certifies that such requisition contains no item representing payment on account of any retained percentage which the District is at the date of such certificate entitled to retain.

Originals or copies of the invoice(s) from the vendor of the property acquired or services rendered with respect to which disbursement is hereby requested are on file with the District.

**SWEETWATER CREEK COMMUNITY
DEVELOPMENT DISTRICT**

By: 
Authorized Officer

**CONSULTING ENGINEER'S APPROVAL FOR
NON-COST OF ISSUANCE REQUESTS ONLY**

If this requisition is for a disbursement from other than the Costs of Issuance Account, the undersigned Consulting Engineer hereby certifies that this disbursement is for a Cost of the Series 2019 Project and is consistent with: (i) the applicable acquisition or construction contract; (ii) the plans and specifications for the portion of the Series 2019 Project with respect to which such disbursement is being made; and (iii) the report of the Consulting Engineer attached as an exhibit to the First Supplemental Indenture, as such report shall have been amended or modified on the date hereof.



Consulting Engineer



KILINSKI | VAN WYK

Kilinski | Van Wyk, PLLC

P.O. Box 6386
Tallahassee, Florida 32314

Sweetwater Creek CDD
475 West Town Place, Suite 114
St. Augustine, FL 32092

INVOICE

Invoice # 6846
Date: 06/06/2023
Due On: 07/06/2023

SWTCDD-05

SWEETWATER CREEK CDD - 2019 PROJECT CONSTRUCTION

Type	Professional	Date	Notes	Quantity	Rate	Total
Service	GK	05/01/2023	Review proposals for pickleball court construction, comparison of the same.	0.80	\$265.00	\$212.00
Service	JK	05/03/2023	Confer re: status of Onda repair proposals; confer re: status of basketball court permitting options; review new survey proposals; review pickleball comparisons and confer re: additional proposal options	1.80	\$310.00	\$558.00
Service	GK	05/05/2023	Prepare Agreement for Electrical Engineering Services.	0.70	\$265.00	\$185.50
Service	JK	05/05/2023	Review/edit and disseminate court lighting agreement; call on pickleball court options and coordination for same	0.90	\$310.00	\$279.00
Service	JK	05/09/2023	Conference call with Chairman Handler on various CDD issues; conference call with Supervisor Smith on pickleball courts and confer with owner's representative on options; review requisitions for engineer	1.50	\$310.00	\$465.00
Service	MG	05/09/2023	Research acquisition agreement and requisitions.	1.10	\$170.00	\$187.00
Service	JK	05/12/2023	Confer with owner's rep and Smith re: status of pickleball courts; review ETM correspondence on survey and notes provisions on same	0.40	\$310.00	\$124.00
Service	JK	05/15/2023	Review pickleball correspondence and confer re: updates on same	0.20	\$310.00	\$62.00

Service	JK	05/17/2023	Review correspondence from sport surfaces re: preparation of site and options for same	0.20	\$310.00	\$62.00
Service	JK	05/17/2023	Review proposal from Hoffman; confer with Smith re: exclusions and contract form; begin same	0.60	\$310.00	\$186.00
Service	JK	05/18/2023	Review pickleball lighting plan and information associated therewith	0.20	\$310.00	\$62.00
Service	JK	05/19/2023	Review correspondence re: pickleball status and agreement for same; confer re: survey information	0.40	\$310.00	\$124.00
Service	JK	05/26/2023	Confer re: lighting plan and review ETM correspondence	0.10	\$310.00	\$31.00
Service	JK	05/30/2023	Confer with Supervisor re: pickleball agreement and DPO options; transmit same to ETM	0.40	\$310.00	\$124.00
					Total	\$2,661.50

Detailed Statement of Account

Other Invoices

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
6585	06/16/2023	\$1,179.00	\$0.00	\$1,179.00

Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
6846	07/06/2023	\$2,661.50	\$0.00	\$2,661.50
Outstanding Balance				\$3,840.50
Total Amount Outstanding				\$3,840.50

Please make all amounts payable to: Kilinski | Van Wyk, PLLC

Please pay within 30 days.

**SWEETWATER CREEK COMMUNITY DEVELOPMENT DISTRICT
SPECIAL ASSESSMENT BONDS, SERIES 2019**

The undersigned, an Authorized Officer of Sweetwater Creek Community Development District (the "District") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Trust Indenture from the District to U.S. Bank National Association, Orlando, Florida, as trustee (the "Trustee"), dated as of July 1, 2019 (the "Master Indenture"), as amended and supplemented by the First Supplemental Trust Indenture from the District to the Trustee, dated as of July 1, 2019 (the Master Indenture as amended and supplemented is hereinafter referred to as the "Indenture") (all capitalized terms used herein shall have the meaning ascribed to such term in the Indenture):

(A) Requisition Number: 94

(B) Name and address of Payee: England, Thims & Miller Inc
14775 Old St. Augustine Rd
Jacksonville FL 32258

(C) Amount Payable: \$5,240.00

(D) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments, or, state Costs of Issuance, if applicable): Invoice # 23159 Topography Survey for Onda Park.

(E) Fund or Account and subaccount, if any, from which disbursement to be made: Series 2019 Construction Account

The undersigned hereby certifies that:

obligations in the stated amount set forth above have been incurred by the District, that each disbursement set forth above is a proper charge against the Series 2019A Acquisition and Construction Account and the subaccount, if any, referenced above, that each disbursement set forth above was incurred in connection with the acquisition and construction of the Series 2019 Project and each represents a Cost of the Series 2019 Project, and has not previously been paid

OR

this requisition is for Costs of Issuance payable from the Costs of Issuance Account that has not previously been paid.

The undersigned hereby further certifies that there has not been filed with or served upon the District notice of any lien, right to lien, or attachment upon, or claim affecting the right to receive payment of, any of the moneys payable to the Payee set forth above, which has not been released or will not be released simultaneously with the payment hereof.

The undersigned hereby further certifies that such requisition contains no item representing payment on account of any retained percentage which the District is at the date of such certificate entitled to retain.

Originals or copies of the invoice(s) from the vendor of the property acquired or services rendered with respect to which disbursement is hereby requested are on file with the District.

**SWEETWATER CREEK COMMUNITY
DEVELOPMENT DISTRICT**

By: _____
Authorized Officer

**CONSULTING ENGINEER'S APPROVAL FOR
NON-COST OF ISSUANCE REQUESTS ONLY**

If this requisition is for a disbursement from other than the Costs of Issuance Account, the undersigned Consulting Engineer hereby certifies that this disbursement is for a Cost of the Series 2019 Project and is consistent with: (i) the applicable acquisition or construction contract; (ii) the plans and specifications for the portion of the Series 2019 Project with respect to which such disbursement is being made; and (iii) the report of the Consulting Engineer attached as an exhibit to the First Supplemental Indenture, as such report shall have been amended or modified on the date hereof.



Consulting Engineer

ETM Surveying & Mapping, Inc.

14775 Old St. Augustine Road • Jacksonville, Florida 32258
tel 904-642-8550 • fax 904-642-4165
LB3624

Jim Oliver
Sweetwater Creek CDD
475 West Town Place
Suite 114
St. Augustine, FL 32092

June 06, 2023
Invoice No: 0023159

Project S0023.21800 Palencia North - Limited Topographic Survey
Per contract dated April 26, 2023

Professional Services rendered through May 27, 2023

Phase 04 Topographic Survey

Lump Sum Task

Total Fee 5,240.00

Percent Complete

100.00

Total Earned

5,240.00

Previous Fee Billing

0.00

Current Fee Billing

5,240.00

Total Fee

5,240.00

Total this Phase

\$5,240.00

Invoice Total this Period

\$5,240.00

SWEETWATER CREEK COMMUNITY DEVELOPMENT DISTRICT
SPECIAL ASSESSMENT BONDS, SERIES 2019

The undersigned, an Authorized Officer of Sweetwater Creek Community Development District (the "District") hereby submits the following requisition for disbursement under and pursuant to the terms of the Master Trust Indenture from the District to U.S. Bank National Association, Orlando, Florida, as trustee (the "Trustee"), dated as of July 1, 2019 (the "Master Indenture"), as amended and supplemented by the First Supplemental Trust Indenture from the District to the Trustee, dated as of July 1, 2019 (the Master Indenture as amended and supplemented is hereinafter referred to as the "Indenture") (all capitalized terms used herein shall have the meaning ascribed to such term in the Indenture):

(A) Requisition Number: 95

(B) Name and address of Payee: Hoffman Commercial Construction LLC
6919 Distribution Ave S Unit #5
Jacksonville FL 32256

(C) Amount Payable: \$16,412

(D) Purpose for which paid or incurred (refer also to specific contract if amount is due and payable pursuant to a contract involving progress payments, or, state Costs of Issuance, if applicable): Palencia Pickleball Courts Pay App 2304-1.

(E) Fund or Account and subaccount, if any, from which disbursement to be made: Series 2019 Construction Account

The undersigned hereby certifies that:

☐ obligations in the stated amount set forth above have been incurred by the District, that each disbursement set forth above is a proper charge against the Series 2019A Acquisition and Construction Account and the subaccount, if any, referenced above, that each disbursement set forth above was incurred in connection with the acquisition and construction of the Series 2019 Project and each represents a Cost of the Series 2019 Project, and has not previously been paid

OR

☐ this requisition is for Costs of Issuance payable from the Costs of Issuance Account that has not previously been paid.

The undersigned hereby further certifies that there has not been filed with or served upon the District notice of any lien, right to lien, or attachment upon, or

claim affecting the right to receive payment of, any of the moneys payable to the Payee set forth above, which has not been released or will not be released simultaneously with the payment hereof.

The undersigned hereby further certifies that such requisition contains no item representing payment on account of any retained percentage which the District is at the date of such certificate entitled to retain.

Originals or copies of the invoice(s) from the vendor of the property acquired or services rendered with respect to which disbursement is hereby requested are on file with the District.

**SWEETWATER CREEK COMMUNITY
DEVELOPMENT DISTRICT**

By: _____
Authorized Officer

**CONSULTING ENGINEER'S APPROVAL FOR
NON-COST OF ISSUANCE REQUESTS ONLY**

If this requisition is for a disbursement from other than the Costs of Issuance Account, the undersigned Consulting Engineer hereby certifies that this disbursement is for a Cost of the Series 2019 Project and is consistent with: (i) the applicable acquisition or construction contract; (ii) the plans and specifications for the portion of the Series 2019 Project with respect to which such disbursement is being made; and (iii) the report of the Consulting Engineer attached as an exhibit to the First Supplemental Indenture, as such report shall have been amended or modified on the date hereof.

Consulting Engineer

APPLICATION AND CERTIFICATION FOR PAYMENT

AIA DOCUMENT G702

PAGE ONE OF THREE

PAGES

TO OWNER: Sweetwater Creek Community Development
C/O Scott Lockwood
England-Thims & Miller

PROJECT: Palencia Pickleball Courts
1879 N. Loop Parkway
St. Augustine, FL 32095

APPLICATION NO: 2304 1

Distribution to:

☒ OWNER
☒ ARCHITECT
☒ CONTRACTOR

PERIOD TO: 6/15/2023

FROM CONTRACTOR: Hoffman Comerical Constructon, LLC
6919 Distribution Ave S - Unit #5
Jacksonville, FL 32256

ARCHITECT: England-Thims & Miller, Inc.
14775 Old St. Augustine Rd.
Jacksonville, FL

CONTRACT FOR: Construction

CONTRACT DATE: 6/9/2023

CONTRACTOR'S APPLICATION FOR PAYMENT

Application is made for payment, as shown below, in connection with the Contract.
Continuation Sheet, AIA Document G703, is attached.

1. ORIGINAL CONTRACT SUM	\$	452,000
2. Net change by Change Orders	\$	-
3. CONTRACT SUM TO DATE (Line 1 + 2)	\$	452,000
4. TOTAL COMPLETED & STORED TO DATE (Column G on G703)	\$	17,276
5. RETAINAGE:		
a. 5% % of Completed Work (Column D + E on G703)	\$	864
b. 5% % of Stored Material (Column F on G703)	\$	-
Total Retainage (Lines 5a + 5b or Total in Column I of G703)		
6. TOTAL EARNED LESS RETAINAGE (Line 4 Less Line 5 Total)	\$	16,412
7. LESS PREVIOUS CERTIFICATES FOR PAYMENT (Line 6 from prior Certificate)	\$	-
8. CURRENT PAYMENT DUE	\$	16,412
9. BALANCE TO FINISH, INCLUDING RETAINAGE (Line 3 less Line 6)	\$	435,588

The undersigned Contractor certifies that to the best of the Contractor's knowledge, information and belief the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from the Owner, and that current payment shown herein is now due.

CONTRACTOR:

By:

Paul Hoffman

Date:

6/15/2023

State of: Florida

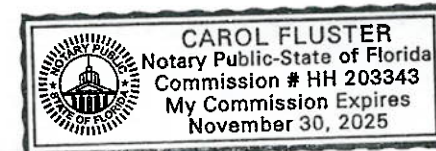
County of: Duval

Subscribed and sworn to before me

Notary Public:

My Commission expires:

Carol Fluster
11/30/2025

**ARCHITECT'S CERTIFICATE FOR PAYMENT**

In accordance with the Contract Documents, based on on-site observations and the data comprising the application, the Architect certifies to the Owner that to the best of the Architect's knowledge, information and belief the Work has progressed as indicated, the quality of the Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED.

AMOUNT CERTIFIED \$ 16,412

(Attach explanation if amount certified differs from the amount applied. Initial all figures on this Application and on the Continuation Sheet that are changed to conform with the amount certified.)

ARCHITECT:

By: Scott Jordan Lockwood, P.E.

Date: 6-22-23

This Certificate is not negotiable. The AMOUNT CERTIFIED is payable only to the Contractor named herein. Issuance, payment and acceptance of payment are without prejudice to any rights of the Owner or Contractor under this Contract.

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by Owner	\$ -	\$ -
Total approved this Month	\$ -	\$ -
TOTALS	\$ -	\$ -
NET CHANGES by Change Order	\$ -	

SOV
Palencia Pickleball Courts
Schedule of Values

2304 1
6/15/2023

DESCRIPTION	SCHEDULE OF VALUES	PREVIOUS APPL	WORK IN PLACE	STORED MATERIAL	TOTAL COMPLETED TO DATE	%	BALANCE TO FINISH
1 GENERAL CONDITIONS	\$ 35,520	0	1,776	0	1,776	5%	33,744
2 GENERAL REQUIREMENTS-DUMPSTER, Etc	\$ 12,600	0	0	0	0	0%	12,600
3 MOBLIZATION	\$ 7,200	0	7,200	0	7,200	100%	0
4 PREVENTATION, CONTROLS OF EROSION	\$ 2,100	0	0	0	0	0%	2,100
5 STORMWATER PPP	\$ 200	0	0	0	0	0%	200
6 CLEARING AND GRUBBING	\$ 20,700	0	0	0	0	0%	20,700
7 EARTHWORK	\$ 29,100	0	0	0	0	0%	29,100
8 STORM DRAINAGE	\$ 72,600	0	0	0	0	0%	72,600
9 PAVING AND DRAINAGE AS-BUILTS	\$ 2,400	0	0	0	0	0%	2,400
10 RETAINING WALL	\$ 17,000	0	0	0	0	0%	17,000
11 PICKLEBALL COURTS	\$ 115,300	0	0	0	0	0%	115,300
12 SEED AND MULCH	\$ 2,000	0	0	0	0	0%	2,000
13 FENCING	\$ 32,500	0	0	0	0	0%	32,500
14 SOUND FENCING	\$ 2,680	0	0	0	0	0%	2,680
16 CONCRETE SIDEWALKS AND FOUNDATIC	\$ 11,500	0	0	0	0	0%	11,500
17 IRRIGATION REPAIRS	\$ 800	0	0	0	0	0%	800
18 COURT SHADE STRUCTURE	\$ 14,400	0	0	0	0	0%	14,400
20 PLUMBING	\$ 2,900	0	0	0	0	0%	2,900
21 ELECTRICAL	\$ 15,000	0	0	0	0	0%	15,000
22 BUILDERS RISK / GEN LIAB.INS -FIXED	\$ 700	0	700	0	700	100%	0
23 BUILDING PERMITS	\$ 1,300	0	0	0	0	0%	1,300
24 P&P BOND	\$ 7,600	0	7,600	0	7,600	100%	0
25 HCC FEE AND OVERHEAD	\$ 45,900	0	0	0	0	0%	45,900
TOTAL	\$ 452,000	0	17,276	0	17,276	4%	434,724

**CONTRACTOR'S
CONDITIONAL WAIVER AND RELEASE OF LIEN
UPON PROGRESS PAYMENT
(PAYMENT BY CHECK)**

The undersigned lienor, in consideration of the progress payment in the amount of \$ 16,412 and conditioned upon payment of check number _____ issued to the undersigned by Sweetwater Creek CDD in said amount, waives and releases its lien right to claim a lien for labor, services, or materials furnished to _____ on the job of Palencia Pickleball Courts to the following described property:

Palencia Pickleball Courts

1879 N. Loop Parkway

St. Augustine, FL 32095

HCC Project # 2304

Owner's Project # _____

This waiver and release does not cover any retention of labor, services, or materials furnished after the date specified:

Dated On: 6/15/2023

Lienor's Name: Hoffman Comerical Constructon, LLC

Address: 6919 Distribution Ave S #5

Jacksonville, Florida 32256

By: _____

Printed Name: Paul Hoffman

STATE OF FLORIDA, COUNTY OF Duval

THE FOREGOING INSTRUMENT WAS ACKNOWLEDGED BEFORE ME ON 6/14/2023

BY: Paul Hoffman

(X) WHO IS PERSONALLY KNOWN TO ME OR

() WHO HAS PRODUCED _____ AS IDENTIFICATION AND

WHO () DID (X) DID NOT TAKE AN OATH.

Carol Fluster
NOTARY PUBLIC

HH 203343
COMMISSION NO.

CAROL FLUSTER
Notary Name Typed or Printed



NOTE: This is a statutory form prescribed by Section 713.20, Florida Statutes (1996). Effective October 1, 1996, a person may not require a lienor to furnish a waiver or release of lien that is different from the statutory form.
10/1/1996

APPLICATION AND CERTIFICATION FOR PAYMENT

AIA DOCUMENT G702

PAGE ONE OF THREE

PAGES

TO OWNER: Sweetwater Creek Community Development
C/O Scott Lockwood
England-Thims & Miller

PROJECT: Palencia Pickleball Courts
1879 N. Loop Parkway
St. Augustine, FL 32095

APPLICATION NO: 2304 1

Distribution to:

☒ OWNER
☒ ARCHITECT
☒ CONTRACTOR

PERIOD TO: 6/15/2023

FROM CONTRACTOR: Hoffman Comerical Constructon, LLC
6919 Distribution Ave S - Unit #5
Jacksonville, FL 32256

ARCHITECT: England-Thims & Miller, Inc.
14775 Old St. Augustine Rd.
Jacksonville, FL

CONTRACT FOR: Construction

CONTRACT DATE: 6/9/2023

CONTRACTOR'S APPLICATION FOR PAYMENT

Application is made for payment, as shown below, in connection with the Contract.
Continuation Sheet, AIA Document G703, is attached.

1. ORIGINAL CONTRACT SUM	\$ 452,000
2. Net change by Change Orders	\$ -
3. CONTRACT SUM TO DATE (Line 1 + 2)	\$ 452,000
4. TOTAL COMPLETED & STORED TO DATE (Column G on G703)	\$ 17,276
5. RETAINAGE:	
a. 5% % of Completed Work (Column D + E on G703)	\$ 864
b. 5% % of Stored Material (Column F on G703)	\$ -
Total Retainage (Lines 5a + 5b or Total in Column I of G703)	\$ 864
6. TOTAL EARNED LESS RETAINAGE (Line 4 Less Line 5 Total)	\$ 16,412
7. LESS PREVIOUS CERTIFICATES FOR PAYMENT (Line 6 from prior Certificate)	\$ -
8. CURRENT PAYMENT DUE	\$ 16,412
9. BALANCE TO FINISH, INCLUDING RETAINAGE (Line 3 less Line 6)	\$ 435,588

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by Owner	\$ -	\$ -
Total approved this Month	\$ -	\$ -
TOTALS	\$ -	\$ -
NET CHANGES by Change Order	\$ -	

The undersigned Contractor certifies that to the best of the Contractor's knowledge, information and belief the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from the Owner, and that current payment shown herein is now due.

CONTRACTOR:

By:

Paul Hoffman

Date:

6/15/2023

State of: Florida

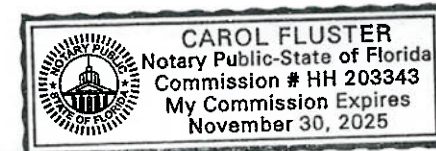
County of: Duval

Subscribed and sworn to before me

Notary Public:

My Commission expires:

Carol Fluster
11/30/2025

**ARCHITECT'S CERTIFICATE FOR PAYMENT**

In accordance with the Contract Documents, based on on-site observations and the data comprising the application, the Architect certifies to the Owner that to the best of the Architect's knowledge, information and belief the Work has progressed as indicated, the quality of the Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED.

AMOUNT CERTIFIED \$ 16,412

(Attach explanation if amount certified differs from the amount applied. Initial all figures on this Application and on the Continuation Sheet that are changed to conform with the amount certified.)

ARCHITECT:

By: Scott Jordan Lockwood, P.E.

Date:

6-22-23

This Certificate is not negotiable. The AMOUNT CERTIFIED is payable only to the Contractor named herein. Issuance, payment and acceptance of payment are without prejudice to any rights of the Owner or Contractor under this Contract.

SOV
Palencia Pickleball Courts
Schedule of Values

2304 1
6/15/2023

DESCRIPTION	SCHEDULE OF VALUES	PREVIOUS APPL	WORK IN PLACE	STORED MATERIAL	TOTAL COMPLETED TO DATE	%	BALANCE TO FINISH
1 GENERAL CONDITIONS	\$ 35,520	0	1,776	0	1,776	5%	33,744
2 GENERAL REQUIREMENTS-DUMPSTER, Etc	\$ 12,600	0	0	0	0	0%	12,600
3 MOBLIZATION	\$ 7,200	0	7,200	0	7,200	100%	0
4 PREVENTATION, CONTROLS OF EROSION	\$ 2,100	0	0	0	0	0%	2,100
5 STORMWATER PPP	\$ 200	0	0	0	0	0%	200
6 CLEARING AND GRUBBING	\$ 20,700	0	0	0	0	0%	20,700
7 EARTHWORK	\$ 29,100	0	0	0	0	0%	29,100
8 STORM DRAINAGE	\$ 72,600	0	0	0	0	0%	72,600
9 PAVING AND DRAINAGE AS-BUILTS	\$ 2,400	0	0	0	0	0%	2,400
10 RETAINING WALL	\$ 17,000	0	0	0	0	0%	17,000
11 PICKLEBALL COURTS	\$ 115,300	0	0	0	0	0%	115,300
12 SEED AND MULCH	\$ 2,000	0	0	0	0	0%	2,000
13 FENCING	\$ 32,500	0	0	0	0	0%	32,500
14 SOUND FENCING	\$ 2,680	0	0	0	0	0%	2,680
16 CONCRETE SIDEWALKS AND FOUNDATIC	\$ 11,500	0	0	0	0	0%	11,500
17 IRRIGATION REPAIRS	\$ 800	0	0	0	0	0%	800
18 COURT SHADE STRUCTURE	\$ 14,400	0	0	0	0	0%	14,400
20 PLUMBING	\$ 2,900	0	0	0	0	0%	2,900
21 ELECTRICAL	\$ 15,000	0	0	0	0	0%	15,000
22 BUILDERS RISK / GEN LIAB.INS -FIXED	\$ 700	0	700	0	700	100%	0
23 BUILDING PERMITS	\$ 1,300	0	0	0	0	0%	1,300
24 P&P BOND	\$ 7,600	0	7,600	0	7,600	100%	0
25 HCC FEE AND OVERHEAD	\$ 45,900	0	0	0	0	0%	45,900
TOTAL	\$ 452,000	0	17,276	0	17,276	4%	434,724

**CONTRACTOR'S
CONDITIONAL WAIVER AND RELEASE OF LIEN
UPON PROGRESS PAYMENT
(PAYMENT BY CHECK)**

The undersigned lienor, in consideration of the progress payment in the amount of \$ 16,412 and conditioned upon payment of check number issued to the undersigned by Sweetwater Creek CDD in said amount, waives and releases its lien right to claim a lien for labor, services, or materials furnished to Palencia Pickleball Courts on the job of to the following described property:

Palencia Pickleball Courts
1879 N. Loop Parkway
St. Augustine, FL 32095

HCC Project # 2304
Owner's Project #

This waiver and release does not cover any retention of labor, services, or materials furnished after the date specified:

Dated On: 6/15/2023

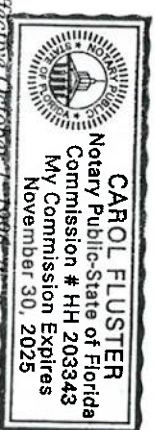
Lienor's Name: Hoffman Comerical Constructon, LLC
Address: 6919 Distribution Ave S #5
Jacksonville, Florida 32256

By: *Paul Hoffman*
Printed Name: Paul Hoffman

STATE OF FLORIDA, COUNTY OF Duval,
THE FOREGOING INSTRUMENT WAS ACKNOWLEDGED BEFORE ME ON 6/14/2023
BY: Paul Hoffman
(X) WHO IS PERSONALLY KNOWN TO ME OR
() WHO HAS PRODUCED AS IDENTIFICATION AND
WHO () DID (X) DID NOT TAKE AN OATH.

Paul Swetten
NOTARY PUBLIC
CAROL FLUSTER
Notary Name Typed or Printed

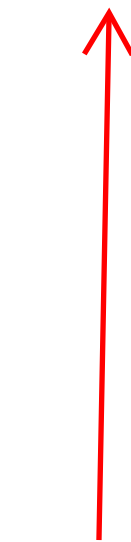
HH 203343
COMMISSION NO.



NOTE: This is a statutory form prescribed by Section 713.20, Florida Statutes (1996). Effective October 1, 1996, a person may not require a lienor to furnish a waiver or release of lien that is different from the statutory form.
10/1/1996

2.

ONDA LANE



NORTH
1" = 20'

CONC WALK

EM ON CONC POST

BENCHMARK 2:
5/8" I.R. W/PLASTIC CAP
STAMPED TRAV PT LB3624
ELV=16.44' (NGVD 1929)

GRASS FIELD

GRASS FIELD

BENCHMARK 1: WPBT
60D NAIL IN A
13" PINE TREE
ELV=17.09' (NGVD 1929)

CB
GRATE ELV=15.28'
NE.ly INV ELV=7.14'
NW.ly WEIR SLOT ELV=12.05'

36" RC

D.

1.

7/6/2023

Sweetwater Creek

Community Development District

Field Operations Report



Paul Stratton

FIELD OPERATIONS MANAGER
RIVERSIDE MANAGEMENT SERVICES, INC.

Sweetwater Creek
Community Development District

Field Operations Report
July 6th, 2023

To: The Board of Supervisors

From: Paul Stratton
Field Operations Manager

RE: Sweetwater Creek Operations Report – July 6th, 2023

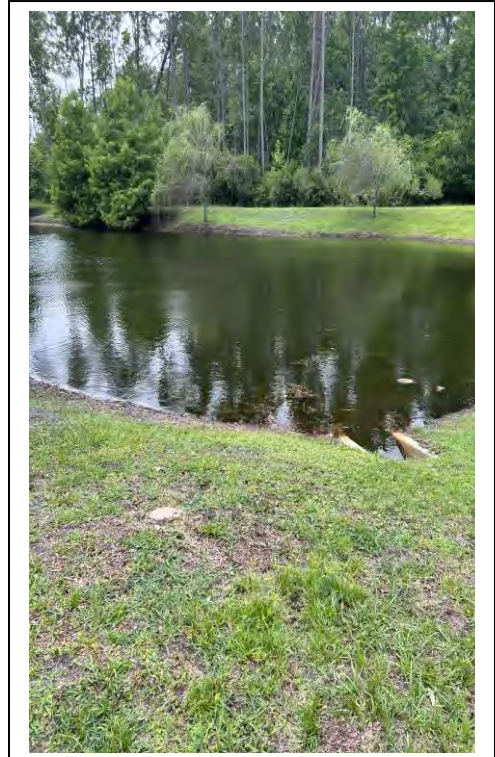
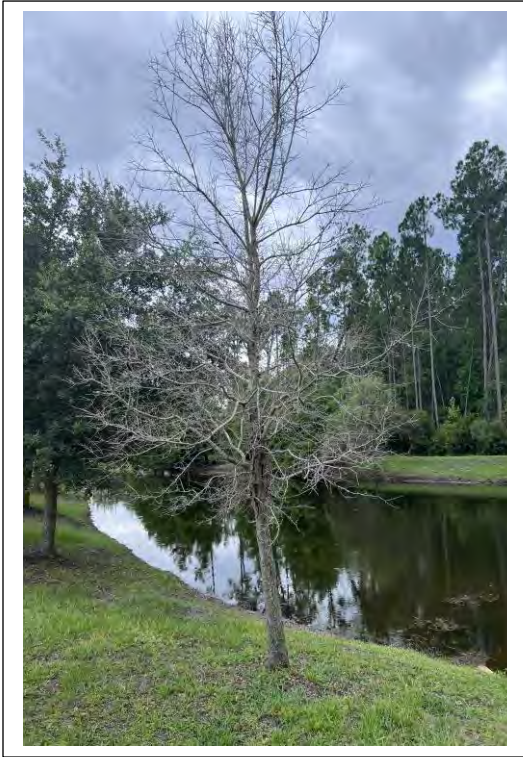
The following is a summary of items related to the field operations and maintenance management of Sweetwater Creek CDD.

Completed Items



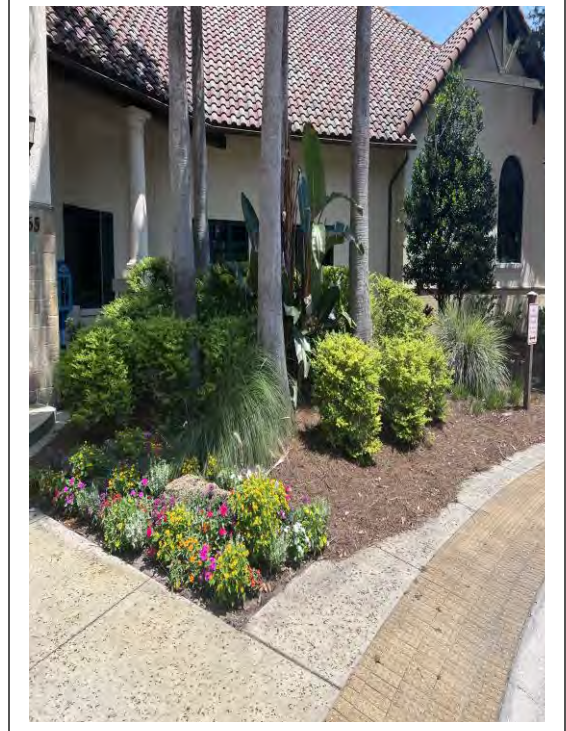
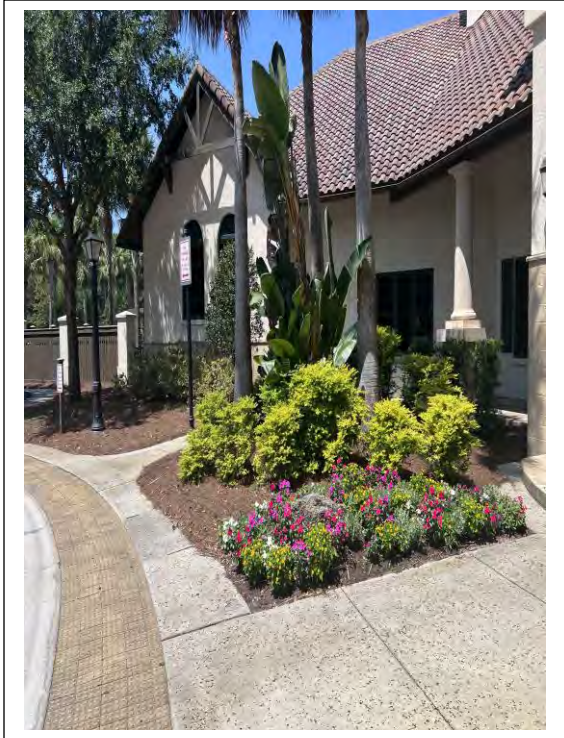
Monument Repaired at Entranceway

Completed Items



Dead Tree Removed on Pond Bank on
Rio Del Norte

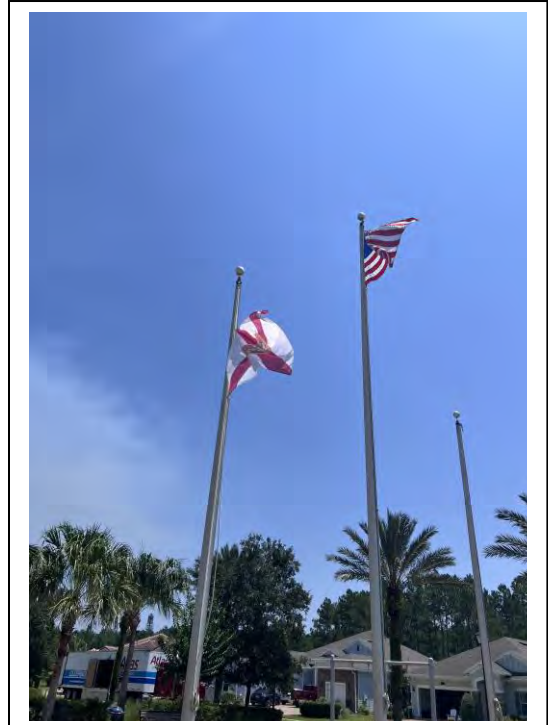
Completed Items



Pine Straw Installed at Amenities
Center

Completed Items

□



Replaced American
and Florida State Flags

On Going



Repaired or replaced
several more lights at the
park

Project in Progress



Painting light and sign poles
throughout the district

Projects in Progress



Installing metal lock boxes over
the Smart Controllers.

Conclusion

For any questions or comments regarding the above information or for any future maintenance requests and concerns please contact:

pstratton@rmsnf.com

Respectfully,

Paul Stratton
Riverside Management Services



Action Items Report

Sweetwater Creek CDD			
Action Items Reported on by:			Paul Stratton
Action Items	Date	Initials	Comments
Conducted Light Survey	6/6/23	PS	no issues found
Install cabinets to protect the new irrigation controllers.	In progress	PS	Ordered the controller cabinets and began installing over the irrigation controllers
Painting the decorative street light poles.	On Going	PS	Prepping and painting the light pole throughout Sweetwater.
The barrier gates continue to get hit and/or malfunction	On Going	PS	They have been repaired/ongoing issue
New parks, basketball court and dog park	In Progress	PS	Working with Mr. Usina and several contractors for proposals
Duval Asphalt	5/1/23	PS	received proposal. Waiting on board direction
Dropped leaning tree impeding on 214 Rincon	6/6/23	PS	completed
repaired irrigation leaks along Las Calinas	6/6/23	PS	completed
scheduled Tree companies for proposals	6/6/23	PS	proposals for trimming low hanging trees
met with Shaw Tree Services	6/7/23	PS	proposals for trimming low hanging trees
removed leaning light pole on Las Calinas	6/7/23	PS	will repair or replace
met with Irrigation Tech	6/9/23	PS	discussed smart controllers and irrigation systems
contacted Envera (video retrieval)	6/9/23	PS	regarding incident that occurred on 5/11
met with Mary (Duval Landscaping)	6/13/23	PS	general meeting
cleared all storm drains of debris	6/14/23	PS	completed

contacted FPL regarding downed pole	6/14/23	PS	waiting on call back
met with irrigation team	6/15/23	PS	
Met with Taylor Tree Services	6/15/23	PS	received proposal for tree trimming
Met with Roberts Tree Services	6/16/23	PS	Received proposal for tree trimming
Meeting with Mary, Josh and Howard	6/16/23	PS	discussed irrigation and landscaping
dropped dead tree on pond bank Rio Del Norte	6/16/23	PS	completed
met with resident at 89 San Telmo	6/16/23	PS	discussed mowing area behind her house. Area is currently owned by Lennar
met with Landscape Manager	6/26/23	PS	discussed ongoing work and general maint
replaced combo lock on maint path	6/22/23	PS	completed
met with resident (Codo Ct) irrigations heads broken	6/28/23	PS	issues resolved
Gathered trash, dog pots, inspected parks and entire property daily	Daily	PS	General Maintenance
met with Erin Gunia	6/28/23	PS	reviewed utilities schedule
reviewed fertilization treatments with Duval (Mary)	6/27/23	PS	all common areas, fitness center and Bermuda gras roundabout will be treated
Torcido irrigation heads repaired/ sod replacement scheduled for first or second week in July	6/26/23	PS	Run times at this location are Mon. Wed. Fri @ 11:50 am
working with Josh (Duval) on making a summary page for monthly updates as well as map showing where all of the controllers are located	6/27/23	PS	In Progress
pine straw installed at fitness center and from Battersea to Guard Shack		PS	Completed

2.

ROBERTS TREE SERVICE

5846 COUNTY ROAD 218

JAX, FL 32234

OFFICE: 904-777-4793

JASON: 509-0011

Date	CONTRACT#
6/16/2023	22301

BILLING ADDRESS
RIVERSIDE MANAGEMENT SERVICES INC 9655 FLORIDA MINING BLVD., BLDG 300, SUITE 305 JAX., FL 32257 PAUL:288-7667

JOB LOCATION
SWEETWATER CREEK 1187 LAS CALINAS BLVD. ST. AUGUSTINE, FL 32095 PAUL:315-726-2975

Rep
JRP

Terms
Due on receipt

Description	Total
TRIM 141 TREE'S TO GIVE MINIMUM 14 FT CLEARANCE FROM GROUND. TRIM REMAINING TREE TO BALANCE CANOPY. HAUL AWAY ALL DEBRIS.	13,225.00
NOT RESPONSIBLE YARD DAMAGE, UNDERGROUND UTILITIES, CONCRETE OR FENCE DAMAGE. IF AGREE PLEASE SIGN.	
Total \$13,225.00	

Signature _____

Phone #	Fax #	E-mail	Web Site
904-509-0011	289-9233	jason2padgett@yahoo.com	www.robertstreeservice.com

2762 W. Beaver Street
Jacksonville, FL 32254
(904)388-9960
(904)388-9277 Fax

Date	Estimate #
6/8/2023	21328

P.O. Number	Terms	Rep	Customer #	Job Site
	due upon Completion	Terry	315-726-2975	1187 Las Calinas Blvd
Description				Total
Raise all trees over roads on both sides along Las Calinas Rd & Ensenade Dr., hauling all debris off site.				43,000.00
Side Note: We have an option to book a 4 man crew at the daily rate.				
Daily rate gives you a 4 guys to trim what you want trimmed, hauling all debris off site. Price Per day				3,800.00
Total				\$46,800.00

Signature

Taylor Tree Services, Inc.
 4600 Ave B
 St. Augustine, FL 32095 US
 +1 9046922008
 taylorreeservicesinc@gmail.com

Estimate

ADDRESS
Riverside Management Services, Inc. 9655 Florida Mining Blvd., Building 300 Suite 305 Jacksonville, FL 32257

ESTIMATE #	DATE	
9917	06/15/2023	

ACTIVITY	QTY	RATE	AMOUNT
Tree Work Sweetwater CCD Elevate 141 trees that hang over the road up to 14 feet This will be a 360 degree prune Some larger cuts will be made on trees that have been hit by trucks or RV's Haul away all debris	141	95.00	13,395.00

Message for commercial properties and/or quotes that request coning areas off or moving objects before our arrival: All scheduled work that result in an additional trip due to objects or areas not being coned off are subject to a trip charge.

TOTAL **\$13,395.00**

Accepted By _____ Accepted Date _____

Customer is responsible for requesting 811 for all utility locates for stump grinding services. All irrigation lines must be marked. Office staff can order locates upon customer request. Customer is responsible for obtaining any permits or approvals from any city, county or association. Please don't hesitate to call our office at 904-692-2008 if you have any questions or concerns.

3.

5-6ft benches
total \$5,100



H-8720

PLAZA BENCHES

DELUXE

Sturdy and durable. For schools and recreational areas.

- Recycled plastic planks never need sealing, painting or staining.
- Smooth, contoured seat and backrest.
- Rust resistant, powder-coated aluminum frame.
- Mounting hardware included.

PLAZA BENCHES

Cedar
 Green
 Gray
 Brown

MODEL NO.	DESCRIPTION	SIZE L x W x H	WT. (LBS.)	PRICE EACH		ADD TO CART
				1	3+	
H-4337*	6' Metal Frame	72 x 24 x 30"	150	\$1,055	\$1,020	Specify Color
■ H-8720	8' Metal Frame	96 x 24 x 30"	210	1,450	1,395	Specify Color

*Also available in green

■ SHIPS UNASSEMBLED VIA MOTOR FREIGHT

EIGHTH ORDER OF BUSINESS

A.

Hoffman

Commercial Construction, LLC

June 27, 2023

Re: Palencia Pickleball Courts

Mr. John Smith
Sweetwater Creek CDD

Dear Mr. Smith:

Please find our Change Order Proposal to the Palencia Pickleball project.
Change Order Proposal –Additional Sidewalk from front to courts.
Form, furnish and install 4'x200' of sidewalk from front drive to courts.
(See attached backup)

Change Order Lump Sum Amount of

\$8.512

Sincerely,



Paul Hoffman

ACCEPTED: _____

Date: _____

PROJECT:	PALENCIA PICKLEBALL COURTS																				
C.O.P.#:	1																				
JOB #:	2304																				
DESCRIPT:	INSTALL 4' WIDE SIDEWALK FROM FRONT TO NEW PICKLEBALL COURTS. APPROXIMATELY 200'																				
COST	ITEM	QTY	UNIT	LABOR UNIT	LABOR TOTAL	MATL UNIT	MATL TOTAL	UNIT SUB	SUB.	TOTAL	VENDER/SUB										
CODE																					
	CAPITAL CONCRETE - 4' SIDEWALK	800	SF		0		0		6,400	6,400	CAPITAL										
	CAPITAL CONCRETE PUMP	1	LS		0		0		1,200	1,200	CAPITAL										
					0		0		0	0											
					0		0		0	0											
	SUBTOTAL				0		0		7,600	7,600	OK										
				52% / 7%	0		0		0	0											
	TOTAL			TOTAL	0		0		7600	7,600	OK										
									BOND & BUILDERS RISK		152										
									SUBTOTAL		7,752										
									GC FEE 10%		760										
									TOTAL		8,512										



Submitted To: Hoffman Commercial Construction 6919 Distribution Ave. S. Jacksonville, FL 32256	Attention: Paul Hoffman Phone: 904.759.3211 Fax:	Project: Palencia Pickleball Courts 605 Palencia Club Drive St. Augustine, FL 32095
---	---	--

Request for Change Order # for:

*** Additional Flatwork ***

Capital Concrete&Masonry Solutions, Inc. proposes to furnish labor and material for the lump sum of \$ **7,600.00**
for the following scope of work:

Additional Work

1	4" Thick concrete sidewalk poured with 3000psi mix design and light broom finish	800	SF	\$	6,400.00
2	Concrete Pump for sidewalk	1	LS	\$	1,200.00

Bid Proposal Exclusions:

- Permits / Engineering / Sitework / Dewatering / Grading / Soil Testing / Termite Treatment / Concrete Testing / Survey
- Exterior Finishes / CMU Sealants / Concrete & Joint Sealants
- Tractor Work / Grading. If needed will be \$100.00 per hour, 3 hour minimum
- Electrical Power to be provided by others - Generator fee is \$55 per day if needed

Terms:

Net 10 days from invoice date. All terms and conditions apply on past due monies. Capital Concrete & Masonry Solutions, INC. reserves the right to send out "notice to owner" and file liens on past due monies and use any legal means available to force collection, if such action becomes necessary. Buyer agrees to pay all costs and expenses incurred by in the collection of indebtedness evidenced by this agreement or any and all other indebtedness to Capital Concrete& Masonry Solutions, including court costs and reasonable attorney's fees incurred in connection or indebtedness, whether said cost or fees are incurred prior to filing of a law suit, after the filing of a law suit, on appeal, or otherwise and to pay a finance charge of 1 1/2% monthly or an annual rate of 18% until paid. Please sign and return the quote upon acceptance. This quote is valid for 30 days from proposal date. Must have Notice of Commencement and Building Permit prior to starting job.

Accepted By:

Printed Name	Title
Signature	Date
	Date

Accepted By:

Capital Concrete and Masonry Solutions, Inc - 134 Poole Blvd. - St. Augustine, FL 32095 - 904.824.6686 - Fax 904.824.6696

C.

----- Forwarded message -----

From: **Erin Gunia** <erin.gunia@fsresidential.com>

Date: Thu, Jun 1, 2023 at 2:50 PM

FLA Painting:

Painting only Walls and Ceilings-\$40,000

Painting Walls, Ceilings and Wood Trim-\$55,000

Painting Walls, Ceilings and Staining Wood-\$ 73,000

There is a 15% increase in cost for nights and weekends.

Time for completion is six to nine weeks

These prices include Labor and Materials

Invision:

Painting Walls and Ceilings-\$43,000

Painting Walls, Ceilings and Staining Trim-\$77,000

Painting Walls, Ceilings, Trim and Lobby Ceiling-\$90,750

All work would be done between 9:00 pm and 5:00 am, Sunday through Friday in a four week time period.

These prices include Labor and Materials

Erin Gunia

Director of Amenities and Strategic Planning

Palencia

NINTH ORDER OF BUSINESS



June 28, 2023

Re: Palencia Pickleball Courts

Mr. John Smith
Sweetwater Creek CDD

Dear Mr. Smith:

Please find our Change Order Proposal for the Palencia Pickleball project.
Change Order Proposal –Gravel Parking lot
Strip 5,000 sf of existing grass 3”-4” deep and remove from site.
Install 5,000 sf of 4” gravel for overflow parking.
(See attached backup)

Change Order Lump Sum Amount of

\$18,570

Sincerely,

A handwritten signature in blue ink that reads "Paul Hoffman". The signature is stylized, with the first name "Paul" and the last name "Hoffman" clearly visible.

Paul Hoffman

ACCEPTED: _____

Date: _____

[illegible]

**4-K Construction, Inc**

PO Box 17363
6927 Distribution Ave. South
Jacksonville FL 32245
904-292-0339

License: CUC1225069

Change Order

Order#: 1

Order Date: 06/28/2023

To: Hoffman Commercial Construction, LLC
6919 Distribution Avenue South
Suite 5
Jacksonville, FL 32256

Project: 2307
Palencia Pickleball Courts
Palencia Fitness Center
1865 N. Loop Parkway
St Augustine, FL 32095

The contractor agrees to perform and the owner agrees to pay for the following changes to this contract.

Plans Attached ☐

Ordered By:

Customer Order:

Specifications Attached ☐

Description of Work	Amount
Add Gravel Parking	16,580.00

Notes

This price is inclusive of the labor, material & equipment to add a 5000 sf gravel parking lot for overflow

Includes - stripping 3"-4" of existing grass. and removing stripings.

Install 5,000 SF of 4" gravel.

Negative changes will lower the overall contract price requiring no additional payment by owner.

Requested Amount of Change

16,580.00

ELEVENTH ORDER OF BUSINESS



934 North Magnolia Avenue, Suite 100
Orlando, Florida 32803
407-843-5406
www.mcdermittdavis.com

September 13, 2022

Board of Supervisors
Sweetwater Creek Community Development District
219 East Livingston Street
Orlando, FL 32801

The following represents our understanding of the services we will provide *Sweetwater Creek Community Development District*.

You have requested that we audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of *Sweetwater Creek Community Development District*, as of September 30, 2022, and for the year then ended and the related notes to the financial statements, which collectively comprise *Sweetwater Creek Community Development District's* basic financial statements as listed in the table of contents. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) and in accordance with Government Auditing Standards, will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Accounting principles generally accepted in the United States of America, (U.S. GAAP), as promulgated by the Governmental Accounting Standards Board (GASB) require that certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by GASB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America, (U.S. GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by U.S. GAAP. This RSI will be subjected to certain limited procedures but will not be audited:

1. Management's Discussion and Analysis

Auditor Responsibilities

We will conduct our audit in accordance with U.S. GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and Chapter 10.550, *Rules of the Auditor General*. As part of an audit in accordance with GAAS, Government Auditing Standards, and Chapter 10.550, *Rules of the Auditor General*, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than from one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements, including disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS and Government Auditing Standards.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

Compliance with Laws and Regulations

As previously discussed, as part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of *Sweetwater Creek Community Development District's* compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Management Responsibilities

Our audit will be conducted on the basis that management acknowledge and understand that they have responsibility:

- a. For the preparation and fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America;
- b. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and
- c. To provide us with:
 - i. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the basic financial statements such as records, documentation, and other matters;
 - ii. Additional information that we may request from management for the purpose of the audit; and
 - iii. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
- d. For including the auditor's report in any document containing financial statements that indicates that such financial statements have been audited by us
- e. For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities;
- f. For adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole; and
- g. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
- h. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
- i. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on the financials; and
- j. For the accuracy and completeness of all information provided.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility: (a) for the preparation of the supplementary information in accordance with the applicable criteria; (b) to provide us with the appropriate written representations regarding supplementary information; (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information; and (d) to present the supplementary information with the audited financial statements, or if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of the audit, we will assist preparation of your financial statements and related notes. You will be required to acknowledge in the written representation letter our assistance with preparation of the financial statements and that you have accepted responsibility for them.

Nonattest Services

With respect to any nonattest services we perform, such as drafting the financial statements and proposing adjusting or correcting journal entries to be reviewed and approved by management, we will not assume management responsibilities on behalf of the District. However, we will provide advice and recommendations to assist management of the District in performing its responsibilities.

The District's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

Our responsibilities and limitations of the engagement are as follows:

- We will perform the services in accordance with applicable professional standards, including Government Auditing Standards
- The engagement is limited to the drafting of financial statements as previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account codings and approving journal entries.

Government Auditing Standards require that we document an assessment of the skills, knowledge, and experience of management, should we participate in any form of the preparation of the basic financial statements and related schedules or disclosures as these actions are deemed a non-audit service.

Reporting

We will issue a written report upon completion of our audit of *Sweetwater Creek Community Development District's* basic financial statements. Our report will be addressed to the governing body of *Sweetwater Creek Community Development District*. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance will not be an objective of the audit and, therefore, no such opinion will be expressed.

We will also issue a written report on the District's compliance with the requirements of Section 218.415, Florida Statutes upon completion of our audit.

Other

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

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

Provisions of Engagement Administration, Timing and Fees

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

We expect to begin our audit in January 2023 and the audit reports and all corresponding reports will be issued no later than June 30, 2023.

Sweetwater Creek Community Development District
Engagement Letter

September 13, 2022
Page 4 of 5

Tamara Campbell is the engagement partner for the audit services specified in this letter. Her responsibilities include supervising McDirmit Davis, LLC's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Our fee for these services described in this letter will be \$3,700 for the year ended September 30, 2022 (\$3,800 for September 30, 2023, and \$3,800 for September 30, 2024), inclusive of all costs and out-of-pocket expenses, unless the scope of the engagement is changed; the assistance that *Sweetwater Creek Community Development District* has agreed to furnish is not provided, or unexpected conditions are encountered, in which case we will discuss the situation with you before proceeding.

Our invoices for fees shall be rendered upon completion of the work, shall provide sufficient detail to demonstrate that fees charged are solely for the specified services as actually rendered and shall demonstrate compliance with the terms of this agreement.

This Agreement provides for the agreement period of one (1) year, unless terminated earlier in accordance with this Agreement. This agreement may be renewed for three additional years subject to the mutual agreement by both parties to the terms and fees for such renewal. The District agrees that Auditor may terminate this Agreement with or without cause by providing sixty (60) days' written notice of termination to the District; provided, however, that the District shall be provided a reasonable opportunity to cure any failure under this Agreement. Auditor agrees that the District may terminate this Agreement immediately with cause. Auditor further agrees that the District may terminate this Agreement by providing thirty (30) days' written notice of termination to Auditor. Upon any termination of this Agreement, Auditor shall be entitled to payment for all work and/or services rendered up until the effective termination date, subject to whatever claims or off-sets the District may have against Auditor.

Whenever possible, we will attempt to use *Sweetwater Creek Community Development District's* personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit. Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

During the course of the audit we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

You agree to inform us of facts that may affect the basic financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

Public Records

Auditor understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records, and. Accordingly, Auditor agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, *Florida Statutes*. Auditor acknowledges that the designated public records custodian for the District is Government Management Services ("Public Records Custodian"). Among other requirements and to the extent applicable by law, Auditor shall 1) Keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, *Florida Statutes*; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the contract term and following the contract term if Auditor does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Auditor's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by Auditor, Auditor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District, in a format that is compatible with Microsoft Word or Adobe PDF formats.

IF THE AUDITOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE AUDITOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE PUBLIC RECORDS CUSTODIAN AT 407-841-5524, RECORDREQUEST@GMSCFL.COM, OR AT 219 EAST LIVINGSTON ST., ORLANDO, FL 32801.

Sweetwater Creek Community Development District
Engagement Letter

September 13, 2022
Page 5 of 5

At the conclusion of our audit engagement, we will communicate to the Board of Supervisors the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

The audit documentation for this engagement is the property of McDirmit Davis, LLC and constitutes confidential information. However, we may be requested to make certain audit documentation available to a federal or state agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities, pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of McDirmit Davis, LLC's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of our latest external peer review report of our firm for your consideration and files.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Respectfully,



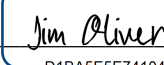
McDirmit Davis, LLC
Orlando, FL

RESPONSE:

This letter correctly sets forth our understanding.

Sweetwater Creek Community Development District

Acknowledged and agreed on behalf of Sweetwater Creek Community Development District by:

DocuSigned by:

D1BA5E5E7410418...
Title: District Manager / Secretary

TWELFTH ORDER OF BUSINESS

Financial Report

Year Ended September 30, 2022

**Sweetwater Creek
Community Development District**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Sweetwater Creek Community Development District

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, and each major fund of the *Sweetwater Creek Community Development District* (the "District"), as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, the respective financial position of the governmental activities, and each major fund of the District as of September 30, 2022, and the respective changes in financial position thereof and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility for the Audit of Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis starting on page 3, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated June 22, 2023, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

McDermitt Davis

Orlando, Florida
June 22, 2023

Our discussion and analysis of the *Sweetwater Creek Community Development District* (the "District") financial accomplishments provide an overview of the District's financial activities for the year ended September 30, 2022. Please read it in conjunction with the District's Independent Auditor's Report, financial statements and accompanying notes.

This information is being presented to provide additional information regarding the activities of the District and to meet the disclosure requirements of Government Accounting Standards Board Statement (GASB) No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments* issued June 1999.

Financial Highlights

- The assets of the District exceeded its liabilities at September 30, 2022 by \$5,759,722, a decrease in net position of \$113,756 in comparison with the prior year.
- At September 30, 2022, the District's governmental funds reported fund balances of \$2,313,315, a decrease of \$74,241 in comparison with the prior year.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the *Sweetwater Creek Community Development District's* financial statements. The District's financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to financial statements.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the District's assets, liabilities, and deferred inflows/outflows with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements include all governmental activities that are principally supported by special assessment revenues. The District does not have any business-type activities. The governmental activities of the District include general government, maintenance and operations, and recreation facilities.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category: Governmental Funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three individual governmental funds. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances for the general fund, debt service fund, and capital projects fund, which are considered to be major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Notes to Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Government-Wide Financial Analysis

Statement of Net Position

The District's net position was \$5,759,722 at September 30, 2022. The following analysis focuses on the net position of the District's governmental activities.

	2022	2021
Assets, excluding capital assets	\$ 2,452,697	\$ 2,575,320
Capital assets, net of depreciation	12,620,728	13,152,579
Total assets	15,073,425	15,727,899
Deferred outflows of resources	136,166	144,261
Liabilities, excluding long-term liabilities	254,413	307,954
Long-term liabilities	9,195,456	9,690,728
Total liabilities	9,449,869	9,998,682
Net Position:		
Net investment in capital assets	4,976,563	5,100,285
Restricted for debt service	60,683	74,651
Restricted for capital projects	128,531	159,266
Unrestricted	593,945	539,276
Total net position	\$ 5,759,722	\$ 5,873,478

The following is a summary of the District's governmental activities for the year ended September 30, 2022.

	2022	2021
Revenues:		
Program revenues	\$ 2,357,698	\$ 2,266,919
General revenues	1,712	1,657
Total revenues	2,359,410	2,268,576
Expenses:		
General government	138,262	161,221
Maintenance and operations	632,535	522,311
Recreation facilities	664,233	668,065
Unallocated depreciation	742,294	737,010
Interest on long-term debt	295,842	308,577
Total expenses	2,473,166	2,397,184
Change in net position	(113,756)	(128,608)
Net position, beginning of year	5,873,478	6,002,086
Net position, ending	\$ 5,759,722	\$ 5,873,478

As noted above and in the statement of activities, the cost of all governmental activities during the year ended September 30, 2022 was \$2,473,166, the majority were depreciation expenses.

Financial Analysis of the Government's Funds

The District uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. The focus of the District's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. At September 30, 2022, the District's governmental funds reported combined ending fund balances of \$2,313,315. Of this total, \$43,826 is non-spendable, \$1,708,995 is restricted, \$110,759 is assigned and the remainder of \$449,735 is unassigned.

The General Fund increased \$65,044 due to assessment revenue exceeding expenditures. The debt service fund decreased \$20,215 because debt service payments exceeded assessment revenue. The capital projects fund decreased \$119,070 as a result of capital outlays.

General Fund Budgetary Highlights

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget to actual comparison for the general fund, including the original budget and final adopted budget, is shown on page 12. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. There were no budget amendments during the year. The legal level of budgetary control is at the fund level.

Capital Asset and Debt Administration

Capital Assets

At September 30, 2021, the District had \$12,620,728 invested in infrastructure and equipment. More detailed information about the District's capital assets is presented in the notes to the financial statements.

Capital Debt

At September 30, 2021, the District had \$9,275,000 in bonds outstanding. More detailed information about the District's capital debt is presented in the notes to the financial statements.

Requests for Information

If you have questions about this report or need additional financial information, contact the *Sweetwater Creek Community Development District's* Finance Department at 219 E. Livingston Street, Orlando, Florida 32801.

FINANCIAL STATEMENTS

Sweetwater Creek Community Development District
Statement of Net Position
September 30, 2022

	Governmental Activities
Assets	
Cash	\$ 341,367
Investments	458,784
Assessments receivable	22,912
Accounts receivable	2,329
Prepaid costs	43,826
Restricted assets:	
Temporarily restricted investments	1,583,479
Capital Assets:	
Capital assets not being depreciated	214,810
Capital assets being depreciated, net	12,405,918
Total assets	15,073,425
Deferred Outflow of Resources:	
Deferred charges on refunding	136,166
Liabilities	
Accounts payable and accrued expenses	139,382
Accrued interest payable	115,031
Noncurrent liabilities:	
Due within one year	480,000
Due in more than one year	8,715,456
Total liabilities	9,449,869
Net Position	
Net investment in capital assets	4,976,563
Restricted for debt service	60,683
Restricted for capital projects	128,531
Unrestricted	593,945
Total net position	\$ 5,759,722

Sweetwater Creek Community Development District
Statement of Activities
Year Ended September 30, 2022

Functions/Programs	Expenses	Program Revenue			Net (Expense)
		Charges for	Operating	Capital Grants	Revenue and
		Services	Grants and	and	Changes in Net
			Contributions	Contributions	Position
					Governmental
					Activities
Governmental Activities:					
General government	\$ 138,262	\$ 152,949	\$ -	\$ -	\$ 14,687
Maintenance and operations	632,535	699,726	-	-	67,191
Recreation facilities	664,233	736,212	-	-	71,979
Unallocated depreciation	742,294	-	-	-	(742,294)
Interest on long-term debt	295,842	767,665	298	848	472,969
Total governmental activities	\$ 2,473,166	\$ 2,356,552	\$ 298	\$ 848	(115,468)
General Revenues:					
Miscellaneous					1,712
Change in net position					(113,756)
Net position, beginning					5,873,478
Net position - ending					\$ 5,759,722

Balance Sheet - Governmental Funds

September 30, 2022

	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total Governmental Funds</u>
Assets				
Cash	\$ 168,157	\$ -	\$ 173,210	\$ 341,367
Investments	458,784	411,824	1,171,655	2,042,263
Assessment receivable	15,552	7,360	-	22,912
Due from Other	596	-	1,733	2,329
Prepaid expenses	43,826	-	-	43,826
Total assets	<u>\$ 686,915</u>	<u>\$ 419,184</u>	<u>\$ 1,346,598</u>	<u>\$ 2,452,697</u>
Liabilities and Fund Balances				
Liabilities:				
Accounts payable and accrued expenses	\$ 82,595	\$ -	\$ 56,787	\$ 139,382
Total liabilities	<u>82,595</u>	<u>-</u>	<u>56,787</u>	<u>139,382</u>
Fund Balances:				
Nonspendable	43,826	-	-	43,826
Restricted for:				
Debt service	-	419,184	-	419,184
Capital projects	-	-	1,289,811	1,289,811
Assigned for subsequent years expenditures	110,759	-	-	110,759
Unassigned	449,735	-	-	449,735
Total fund balances	<u>604,320</u>	<u>419,184</u>	<u>1,289,811</u>	<u>2,313,315</u>
Total liabilities and fund balances	<u>\$ 686,915</u>	<u>\$ 419,184</u>	<u>\$ 1,346,598</u>	
Amounts reported for governmental activities in the statement of net position are different because:				
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.				12,620,728
Deferred charges on refunding are not financial resources and, therefore are not reported as assets in governmental funds.				136,166
Liabilities not due and payable from current available resources are not reported in governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide statements.				
Accrued interest payable			(115,031)	
Bonds payable			(9,195,456)	(9,310,487)
Net position of governmental activities				<u>\$ 5,759,722</u>

Sweetwater Creek Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
Year Ended September 30, 2022

	General	Debt Service	Capital Projects	Total Governmental Funds
Revenues				
Assessments	\$ 1,587,467	\$ 751,249	\$ -	\$ 2,338,716
Prepayment assessments	-	16,416	-	16,416
Investment income	1,712	298	848	2,858
Miscellaneous income	1,420	-	-	1,420
Total revenues	1,590,599	767,963	848	2,359,410
Expenditures				
Current:				
General government	137,822	-	440	138,262
Maintenance and operations	613,500	-	19,035	632,535
Recreational facilities	664,233	-	-	664,233
Debt Service:				
Interest	-	288,178	-	288,178
Principal	-	500,000	-	500,000
Capital Outlay	-	-	210,443	210,443
Total expenditures	1,415,555	788,178	229,918	2,433,651
Excess (Deficit) of Revenues Over expenditures	175,044	(20,215)	(229,070)	(74,241)
Other Financing Sources (Uses)				
Transfers In	-	-	110,000	110,000
Transfers Out	(110,000)	-	-	(110,000)
Total other financing sources (uses)	(110,000)	-	110,000	-
Net change in fund balance	65,044	(20,215)	(119,070)	(74,241)
Fund balances, beginning of year	539,276	439,399	1,408,881	2,387,556
Fund balances, end of year	\$ 604,320	\$ 419,184	\$ 1,289,811	\$ 2,313,315

Sweetwater Creek Community Development District
**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of
Governmental Funds to the Statement of Activities**
Year Ended September 30, 2022

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

Net change in fund balances - total governmental funds	\$	(74,241)
--	----	----------

Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources; however, in the statement of net position the cost of those assets is recorded as capital assets:

Capital outlay	\$	210,443	
Depreciation expense		<u>(742,294)</u>	(531,851)

Repayments of long-term liabilities are reported as expenditures in governmental funds, while repayments reduce long-term liabilities in the statement of net position.	500,000
---	---------

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Change in accrued interest	5,159	
Amortization of bond discount	(4,728)	
Amortization of deferred charge on refunding	<u>(8,095)</u>	(7,664)

Change in net position of governmental activities	\$	<u><u>(113,756)</u></u>
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Sweetwater Creek Community Development District
Statement of Revenues, Expenditures and Changes in
Fund Balance Budget and Actual - General Fund
Year Ended September 30, 2022

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues				
Assessments	\$ 1,587,595	\$ 1,587,595	1,587,467	\$ (128)
Investment income	-	-	1,712	1,712
Fees and fines	13,875	13,875	1,420	(12,455)
Total revenues	1,601,470	1,601,470	1,590,599	(10,871)
Expenditures				
Current:				
General government	131,316	131,316	137,822	(6,506)
Recreational facilities	784,955	784,955	664,233	120,722
Maintenance and operations	632,406	632,406	613,500	18,906
Total expenditures	1,548,677	1,548,677	1,415,555	133,122
Excess (Deficit) of Revenues Over Expenditures	52,793	52,793	175,044	122,251
Other Financing Sources (Uses)				
Transfers out	(110,000)	(110,000)	(110,000)	-
Total other financing sources (uses)	(110,000)	(110,000)	(110,000)	-
Net change in fund balance	(57,207)	(57,207)	65,044	122,251
Fund balance, beginning	539,276	539,276	539,276	-
Fund balance, ending	\$ 482,069	\$ 482,069	\$ 604,320	\$ 122,251

NOTES TO FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The *Sweetwater Creek Community Development District*, (the "District") was established on May 24, 2006 by the St Johns County, Florida Ordinance No. 2006-59, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides, among other things, the power to manage basic services for community development, the power to borrow money and issue bonds, and the power to levy and collect non-ad valorem assessments for the financing and delivery of capital infrastructure. The District was established for the purpose of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors (the "Board"), which is composed of five members. All supervisors are elected by qualified electors of the District. The Board of Supervisors of the District exercises all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the final responsibility for, among other things:

1. Allocating and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements 14, 39 and 61. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District Board of Supervisors is considered to be financially accountable, and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

Government-Wide and Fund Financial Statements

The financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers who purchase, use, or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants, contributions and investment income that are restricted to meeting the operational or capital requirements of a particular function or segment and 3) operating-type special assessments that are treated as charges for services (including assessments for maintenance and debt service). Other items not included among program revenues are reported instead as *general revenues*.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the modified *accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting; however, debt service expenditures are recorded only when payment is due.

Assessments, including debt service assessments and operation and maintenance assessments, are non-ad valorem assessments imposed on all lands located within the District and benefited by the District's activities. Operation and maintenance assessments are levied by the District prior to the start of the fiscal year which begins October 1st and ends on September 30th. These assessments are imposed upon all benefited lands located in the District. Debt service special assessments are imposed upon certain lots and lands as described in each resolution imposing the special assessment for each series of bonds issued by the District.

Assessments and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the District.

The District reports the following major governmental funds:

General Fund - Is the District's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Debt Service Fund - Is used to account for the accumulation of resources for the annual payment of principal and interest on long-term debt.

Capital Projects Fund - Accounts for the financial resources to be used for the acquisition or construction of major infrastructure within the District.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

Assets, Liabilities, Deferred Outflows/Inflows of Resources and Net Position/Fund Balance

Restricted Assets

These assets represent cash and investments set aside pursuant to bond covenants.

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits.

Investments of the District are reported at fair value and are categorized within the fair value hierarchy established in accordance with GASB Statement No. 72, *Fair Value Measurement and Application*. The District had investments for the year ended September 30, 2022.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Accounts Receivable

All receivables are shown net of an allowance for uncollectibles.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., utilities system, stormwater system, landscaping and similar items), are reported in the applicable governmental activities column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the primary government are depreciated using the straight-line method over the estimated useful lives. Estimated useful lives for financial reporting purposes are as follows:

Assets	Years
Entrance road/spine road	30
Neighborhood infrastructure	30
Master stormwater	30
Entry features	25
Recreational facility	30
Other infrastructure	10-30
Equipment	7

Long Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of premiums or discounts.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District has one item that qualifies for reporting in this category: the deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District does not have any item that qualifies for reporting in this category for the year ended September 30, 2022.

Net Position Flow Assumption

Sometimes the District will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Balance Flow Assumption

Sometimes the District will fund outlays for a particular purpose from both restricted and unrestricted resources (total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any imitations requiring the use of resources for specific purposes. The District itself can establish limitations on the use of resources through either commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes fund balance amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The Board of Supervisors is the highest level of decision-making authority for the government that can, by adoption of an ordinance or resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance or resolution remains in place until a similar action is taken to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The Board of Supervisors has authorized the District Manager to assign amounts for specific purposes. The Board of Supervisors may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above an additional action is essential to either remove or revise a commitment.

Other Disclosures

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

New Accounting Standards

In fiscal year 2022, the District has not implemented any new accounting standards with a material effect on the District's financial statements.

NOTE 2 STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Information

The District is required to establish a budgetary system and an approved annual budget for the General Fund. Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. All annual appropriations lapse at the fiscal year end. The legal level of budgetary control is at the fund level. Any budget amendments that increase the aggregate budgeted appropriations, at the fund level, must be approved by the Board of Supervisors.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

1. Each year the District Manager submits to the District Board proposed budgets for the fiscal year commencing the following October 1.
2. A public hearing is conducted to obtain public comments.
3. Prior to October 1, the budget is legally adopted by the District Board.
4. Subject to certain limited exceptions set forth in the District's appropriation resolutions adopted each year, all budget changes must be approved by the District Board.
5. The budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America.

NOTE 3 DEPOSITS AND INVESTMENTS

Deposits

The District's cash balances were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

Investments

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The fair value is the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date. The hierarchy is based on the valuation inputs used to measure the fair value of the asset.

Under GASB 72, assets or liabilities are classified into one of three levels. Level 1 is the most reliable and is based on quoted price for identical assets, or liabilities, in an active market. Level 2 uses significant other observable inputs when obtaining quoted prices for identical or similar assets, or liabilities, in markets that are not active. Level 3 is the least reliable, and uses significant unobservable inputs that uses the best information available under the circumstances, which includes the District's own data in measuring unobservable inputs.

Instead of establishing a written investment policy, the District elected to limit investments to those approved by Florida Statutes and the District Trust Indenture. Authorized District investments include, but are not limited to:

1. The State Board of Administration Local Government Investment Pool (SBA);
2. Securities and Exchange Commission Registered Money Market Funds with the highest credit quality rating from a nationally recognized rating agency;
3. Interest-bearing savings accounts and certificates of deposit in state-certified qualified public depositories;
4. Direct obligations of the U.S. Treasury.

NOTE 3 DEPOSITS AND INVESTMENTS (CONTINUED)

Investment Type	Fair Value	Credit Rating	Weighted Average Maturity
U.S. Bank Money Market	\$ 1,865,601	N/A	N/A
Florida Prime	176,662	AAAm	21 days
Total	\$ 2,042,263		

Credit Risk:

For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. Investments in U.S. Government securities and agencies must be backed by the full faith and credit of the United States Government. Short term bond funds shall be rated by a nationally recognized ratings agency and shall maintain the highest credit quality rating. Investment ratings by investment type are included in the preceding summary of investments.

Custodial Credit Risk:

In the case of deposits, this is the risk that, in the event of a bank failure, the District's deposits may not be returned to it. The District's investment policy requires that bank deposits be secured as provided by Chapter 280, Florida Statutes. This law requires local governments to deposit funds only in financial institutions designated as qualified public depositories by the Chief Financial Officer of the State of Florida, and creates the Public Deposits Trust Fund, a multiple financial institution pool with the ability to assess its member financial institutions for collateral shortfalls if a default or insolvency has occurred. At September 30, 2022, all of the District's bank deposits were in qualified public depositories.

For an investment, this is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. At September 30, 2022, none of the investments listed are exposed to custodial credit risk because their existence is not evidenced by securities that exist in physical or book entry form.

Concentration of Credit Risk:

The District's investment policy does not specify limits on the amount the District may invest in any one issuer.

Interest Rate Risk:

The District's investment policy does not specifically address interest rate risk; however, the general investment policy is to apply the prudent-person rule: Investments are made as a prudent person would be expected to act, with discretion and intelligence, to seek reasonable income, preserve capital, and in general, avoid speculative investments. The District manages its exposure to declines in fair values by investing primarily in pooled investments that have a weighted average maturity of less than three months.

NOTE 4 TRANSFERS

During the year ended September 30, 2022, the general fund transferred \$110,000 to the capital projects fund for amenity projects.

NOTE 5 CAPITAL ASSETS

The following is a summary of changes in the capital assets for the year ended September 30, 2022:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Ending Balance</u>
Governmental Activities				
Capital assets, not being depreciated:				
Construction in progress	\$ 97,345	\$ 117,465	\$ -	\$ 214,810
Total capital assets, not being depreciated	<u>97,345</u>	<u>117,465</u>	<u>-</u>	<u>214,810</u>
Capital assets being depreciated:				
Entrance road/spine road	6,795,572	-	-	6,795,572
Neighborhood infrastructure	5,797,708	-	-	5,797,708
Master stormwater	3,063,807	-	-	3,063,807
Entry features	1,368,959	-	-	1,368,959
Recreational facilities	2,988,612	-	-	2,988,612
Equipment	17,764	70,086	-	87,850
Other infrastructure	1,754,365	22,892	-	1,777,257
Total capital assets, being depreciated	<u>21,786,787</u>	<u>92,978</u>	<u>-</u>	<u>21,879,765</u>
Less Accumulated Depreciation for:				
Entrance road/spine road	(2,944,747)	(226,519)	-	(3,171,266)
Neighborhood infrastructure	(2,512,341)	(193,257)	-	(2,705,598)
Master stormwater	(1,327,651)	(102,127)	-	(1,429,778)
Entry features	(547,580)	(54,758)	-	(602,338)
Recreational facilities	(930,532)	(99,620)	-	(1,030,152)
Equipment	(4,584)	(7,280)	-	(11,864)
Other infrastructure	(464,118)	(58,733)	-	(522,851)
Total accumulated depreciation	<u>(8,731,553)</u>	<u>(742,294)</u>	<u>-</u>	<u>(9,473,847)</u>
Total capital assets being depreciated, net	<u>13,055,234</u>	<u>(649,316)</u>	<u>-</u>	<u>12,405,918</u>
Governmental activities capital assets, net	<u>\$ 13,152,579</u>	<u>\$ (531,851)</u>	<u>\$ -</u>	<u>\$ 12,620,728</u>

NOTE 6 LONG-TERM LIABILITIES

In July 2019, the District issued \$10,805,000 of Capital Improvement Revenue and Refunding Bonds, Series 2019 consisting of \$7,825,000 of Series 2019A-1 Bonds and \$2,980,000 of Series 2019A-2 Bonds. The Series 2019A-1 Bonds consist of \$3,645,000 Serial Bonds maturing May 1, 2020 through 2029 with fixed interest rates ranging from 2% to 2.5%, \$1,725,000 Term Bonds due on May 1, 2033 with a fixed interest rate of 2.875% and \$2,455,000 Term Bonds due May 1, 2038 with a fixed interest rate of 3.0%. The Series 2019A-2 Bonds consist of \$1,300,000 Term Bonds due on May 1, 2029 with a fixed interest rate of 3.5% and \$1,680,000 Term Bonds due May 1, 2038 with a fixed interest rate of 4.0%. The Bonds were issued to refund the remaining balance on the Series 2007A Bonds and fund improvements to existing facilities, including various recreational improvements. Interest on the Bonds is due serially commencing on May 1, 2020 through May 1, 2038.

NOTE 6 LONG-TERM LIABILITIES (CONTINUED)

The Bond Indenture requires that the District maintain adequate funds in the reserve account to meet the debt service reserve requirement as defined in the Indenture. The reserve requirement has been met for the fiscal year ended September 30, 2022.

The Bond Indenture also has certain restrictions and requirements relating principally to the use of the proceeds to pay for the infrastructure improvements and the procedure to be followed by the District on assessments to property owners. The District agreed to levy special assessments in annual amounts adequate to provide payment of debt service. The District is in compliance with the requirements of the Bond Indenture.

As of September 30, 2022, total principal and interest remaining on the Series 2019 Bonds was \$11,922,907. For the fiscal year ended September 30, 2022, principal and interest paid was \$788,178, and special assessment revenue pledged was \$767,665.

The balance of the long-term bonds at September 30, 2022 is summarized as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental Activities					
Bonds Payable- Public Offering:					
Series 2019 A-1	\$ 7,060,000	\$ -	\$ (355,000)	\$ 6,705,000	\$ 355,000
Series 2019 A-2	2,715,000	-	(145,000)	2,570,000	125,000
Less:					
Original issue discount	(84,272)	-	4,728	(79,544)	-
Total	<u>\$ 9,690,728</u>	<u>\$ -</u>	<u>\$ (495,272)</u>	<u>\$ 9,195,456</u>	<u>\$ 480,000</u>

	<u>Governmental Activities</u>	
<u>Year Ending September 30,</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ 480,000	\$ 276,075
2024	490,000	264,600
2025	475,000	252,850
2026	505,000	241,400
2027	515,000	228,813
2027 - 2031	2,835,000	920,694
2032 - 2036	3,325,000	442,175
2037 - 2038	650,000	21,300
	<u>\$ 9,275,000</u>	<u>\$ 2,647,907</u>

NOTE 7 MANAGEMENT COMPANY

The District has contracted with a management company to perform management services, which include financial and accounting services. Certain employees of the management company also serve as officers (Board appointed non-voting positions) of the District. Under the agreements, the District compensates the management company for management, accounting, financial reporting and other administrative costs.

NOTE 8 RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. These risks are covered by commercial insurance from independent third parties. The District did not file any claims under this commercial coverage during the last three years.

NOTE 9 COST SHARING AGREEMENT

The District has entered into a cost sharing agreement with Marshall Creek Community Development District ("Marshall Creek"), whereby the Districts share certain costs associated with the maintenance, operation, upkeep, repair and replacement of reciprocally used facilities. The Districts each pay a portion of the costs and all costs are shared 66.7% Marshall Creek and 33.3% Sweetwater Creek, which is based on a formula set forth in the cost sharing agreement. Each District's respective portion is subject to change based on the number of platted lots in each District, as set forth in more detail in the cost sharing agreement. In connection with the agreement, the District paid approximately \$8,000 to Marshall Creek which is included in recreation facilities expenditures on the accompanying Statement of Activities and Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds.

COMPLIANCE SECTION

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

To the Board of Supervisors
Sweetwater Creek Community Development District

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the *Sweetwater Creek Community Development District* (the "District") as of and for the year ended September 30, 2022 and the related notes to the financial statements, which collectively comprise the District's financial statements and have issued our report thereon dated June 22, 2023.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

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

McDermitt Davis

Orlando, Florida
June 22, 2023

MANAGEMENT LETTER

Board of Supervisors
Sweetwater Creek Community Development District

Report on the Financial Statements

We have audited the financial statements of *Sweetwater Creek Community Development District*, (the "District") as of and for the fiscal year ended September 30, 2022, and have issued our report thereon dated June 22, 2023.

Auditor's Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 22, 2023, should be considered in conjunction with this management letter.

Prior Audit Findings

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

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. This information has been disclosed in the notes to the financial statements.

Financial Condition and Management

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

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the District. It is management's responsibility to monitor the District's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

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

Specific Information (Unaudited)

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the District reported:

- a. The total number of District employees compensated in the last pay period of the District's fiscal year as 0. The employees reported herein are the elected supervisors of the District receiving statutory payment pursuant to Section 190.006, Florida Statutes, and are reported as employees for purposes of this audit only.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year as 19. Independent contractors include contractors that received nonemployee compensation.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as zero.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as \$1,485,068.

- e. Each construction project with a total cost of at least \$65,000 approved by the District that is scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditures for such project as none
- f. A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the District amends a final budget under Section 189.016(6), Florida Statutes, as included in the budget statement.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, the District reported:

- a. The rate or rates of non-ad valorem special assessments imposed by the District as:

Operations and Maintenance	\$2,069,13 - \$3,289.92
Debt Service Series 2019 A-1	\$791,70 - \$1,443.50
Debt Service Series 2019 A-2	\$165,05 - \$231.06
- b. The total amount of special assessments collected by or on behalf of the District as \$2,338,716.
- c. The total amount of outstanding bonds issued by the district and the terms of such bonds as disclosed in the notes.

Additional Matters

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

Purpose of this Letter

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

McDermitt Davis

Orlando, Florida
June 22, 2023



934 North Magnolia Avenue, Suite 100
Orlando, Florida 32803
407-843-5406
www.mcdermittdavis.com

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
THE REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES**

Board of Supervisors
Sweetwater Creek Community Development District

We have examined *Sweetwater Creek Community Development District's* (the "District") compliance with the requirements of Section 218.415, Florida Statutes, during the year ended September 30, 2022. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2022.

McDermitt Davis

Orlando, Florida
June 22, 2023



To the Board of Supervisors
Sweetwater Creek Community Development District

We have audited the financial statements of Sweetwater Creek Community Development District (the "District") as of and for the year ended September 30, 2022, and have issued our report thereon dated June 22, 2023. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated September 13, 2022, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

Significant Risks

We have identified the following significant risks:

- Management override of internal controls
- Improper revenue recognition

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2022. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

Management's estimate of the allowance for doubtful accounts is based on historical collection levels. We evaluated the key factors and assumptions used to develop the allowance estimate and determined that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Management's estimate of depreciation is based on the estimated useful lives of the capital assets. We evaluated the key factors and assumptions used to develop the depreciation estimate and determined that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgement and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the District's financial statements relate to fair value estimates and contingencies.

Significant Unusual Transactions

For purposes of this communication, professional standards require us to communicate to you significant unusual transactions identified during our audit. There were no significant unusual transactions identified as a result of our audit procedures.

Identified or Suspected Fraud

We have not identified or obtained information that indicates fraud may have occurred.

Significant Difficulties Encountered During the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. Management has corrected all identified misstatements. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate to the financial statements taken as a whole or applicable opinion units.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated June 22, 2023.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

This report is intended solely for the information and use of the Board of Supervisors and management of the District and is not intended to be and should not be used by anyone other than these parties.

McDermitt Davis

Orlando, Florida

June 22, 2023

Sweetwater Creek

Community Development District

475 West Town Place Ste 114, St Augustine FL 32092 Phone/Fax: 904-239-5309

June 22, 2023

McDermitt Davis, LLC
934 North Magnolia Ave., Suite 100
Orlando, FL 32803

This representation letter is provided in connection with your audit of the basic financial statements of the Sweetwater Creek Community Development District as of September 30, 2022 and for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows, where applicable, of the various opinion units of the Sweetwater Creek Community Development District in conformity with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information such that, in the light of surrounding circumstances, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of June 22, 2023.

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated September 13, 2022 for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
- We have reviewed, approved, and taken responsibility for the financial statements and related notes.
- We have a process to track the status of audit findings and recommendations.
- We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
- There is no summary of unrecorded misstatements since all adjustments proposed by the auditor, material and immaterial, have been recorded.
- All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.

- All funds and activities are properly classified.
- All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, and GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus* as amended, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
- All components of net position, nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
- Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
- All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
- All interfund and intra-entity transactions and balances have been properly classified and reported.
- Special items and extraordinary items have been properly classified and reported.
- Deposit and investment risks have been properly and fully disclosed.
- Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
- We have reviewed capital assets and infrastructure for impairment whenever events or changes in circumstances have indicated that the carrying amount of the assets might not be recoverable and have appropriately recorded the adjustment, if necessary.
- All required supplementary information is measured and presented within the prescribed guidelines.
- With regard to investments and other instruments reported at fair value:
 - The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.
 - The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
 - The disclosures related to fair values are complete, adequate, and in conformity with U.S. GAAP.
 - There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
- With respect to nonattest services provided, drafting the financial statements, we have performed the following:
 - Made all management decisions and performed all management functions;
 - Assigned a competent individual to oversee the services;
 - Evaluated the adequacy of the services performed;
 - Evaluated and accepted responsibility for the result of the service performed; and
 - Established and maintained internal controls, including monitoring ongoing activities.

Information Provided

- We have provided you with:
 - Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
 - Additional information that you have requested from us for the purpose of the audit; and
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have provided to you our analysis of the entity's ability to continue as a going concern, including significant conditions and events present, and if necessary, our analysis of management's plans, and our ability to achieve those plans.
- We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - Management;
 - Employees who have significant roles in internal control; or
 - Others where the fraud could have a material effect on the financial statements.
- We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, vendors, regulators, or others.

- We are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statements.
- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
- There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
- Sweetwater Creek Community Development District has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- We have disclosed to you all guarantees, whether written or oral, under which Sweetwater Creek Community Development District is contingently liable.
- We have disclosed to you all nonexchange financial guarantees, under which we are obligated and have declared liabilities and disclosed properly in accordance with GASB Statement No. 70. *Accounting and Financial Reporting for Nonexchange Financial Guarantees*, for those guarantees where it is more likely than not that the District will make a payment on any guarantee.
- For nonexchange financial guarantees where we have declared liabilities, the amount of the liability recognized is the discounted present value of the best estimate of the future outflows expected to be incurred as a result of the guarantee. Where there was no best estimate but a range of estimated future outflows has been established, we have recognized the minimum amount within the range.
- We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
- We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
- There are no:
 - Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
 - Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
 - Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62.
 - Continuing disclosure consent decree agreements or filings with the Securities and Exchange Commission and we have filed updates on a timely basis in accordance with the agreements (Rule 240, 15c2-12).
- Sweetwater Creek Community Development District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
- We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

Signed: _____

Title: _____

[Signature]
Secretary

Signed: _____

Title: _____

[Signature]
Asst Secretary

THIRTEENTH ORDER OF BUSINESS

Approved Budget

Fiscal Year 2024



Sweetwater Creek Community Development District

July 6, 2023



Sweetwater Creek Community Development District

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**Sweetwater Creek
Community Development District**

General Fund

Description	Adopted Budget FY 2023	Actuals Thru 5/31/23	Projected Next 4 Months	Total Thru 9/30/23	Approved Budget FY 2024
REVENUES					
Assessments	\$ 1,665,410	\$ 1,639,036	\$ 26,375	\$ 1,665,410	\$ 1,724,315
Fitness Center Revenue	\$ 1,400	\$ 1,480	\$ 750	\$ 2,230	\$ 2,000
Cost Sharing - Marshall Creek Revenue	\$ -	\$ 29,405	\$ -	\$ 29,405	\$ -
Interest	\$ -	\$ 8,945	\$ 1,992	\$ 10,937	\$ 5,000
Carry Forward Surplus	\$ 110,759	\$ -	\$ -	\$ -	\$ 51,387
TOTAL REVENUES	\$ 1,777,569	\$ 1,678,866	\$ 29,117	\$ 1,707,983	\$ 1,782,702
EXPENDITURES					
<u>General and Administrative</u>					
Supervisor Fees	\$ 9,600	\$ 4,200	\$ 3,600	\$ 7,800	\$ 9,600
Engineering Fees	\$ 25,000	\$ 13,734	\$ 6,280	\$ 20,014	\$ 20,000
District Counsel	\$ 35,000	\$ 57,363	\$ 28,681	\$ 86,044	\$ 55,000
Audit Fees	\$ 3,700	\$ -	\$ 3,700	\$ 3,700	\$ 3,800
Arbitrage	\$ 500	\$ 500	\$ -	\$ 500	\$ 500
Assessment Roll	\$ 2,500	\$ 2,500	\$ -	\$ 2,500	\$ 5,000
Dissemination	\$ 5,000	\$ 3,333	\$ 1,667	\$ 5,000	\$ 5,300
Trustee Fees	\$ 3,800	\$ 3,143	\$ 657	\$ 3,800	\$ 3,800
District Management Fees	\$ 35,000	\$ 23,333	\$ 11,667	\$ 35,000	\$ 42,500
Telephone	\$ 700	\$ 284	\$ 236	\$ 520	\$ 742
Postage	\$ 1,500	\$ 2,057	\$ 676	\$ 2,733	\$ 3,000
Public Official Insurance	\$ 4,564	\$ 4,088	\$ -	\$ 4,088	\$ 4,497
Copies	\$ 1,000	\$ 2,471	\$ 1,600	\$ 4,071	\$ 4,100
Miscellaneous	\$ 1,500	\$ 535	\$ 58	\$ 593	\$ 1,500
Legal Advertising	\$ 2,700	\$ 340	\$ 1,500	\$ 1,840	\$ 2,000
Information Technology	\$ 1,050	\$ 700	\$ 350	\$ 1,050	\$ 1,425
Website Maintenance	\$ 800	\$ 533	\$ 267	\$ 800	\$ 1,000
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
Cost Share Expense - Marshall Creek	\$ 40,000	\$ -	\$ -	\$ -	\$ 20,000
Subtotal General and Administrative	\$ 174,089	\$ 119,289	\$ 60,939	\$ 180,228	\$ 183,939
<u>Operations and Maintenance</u>					
<u>Utilities</u>					
Electric	\$ 75,000	\$ 46,500	\$ 24,664	\$ 71,164	\$ 75,000
<u>Other Physical Environment</u>					
General Insurance	\$ 6,148	\$ 5,507	\$ -	\$ 5,507	\$ 6,058
Landscape Maintenance	\$ 346,000	\$ 219,184	\$ 97,092	\$ 316,276	\$ 291,276
Landscape Improvements	\$ 80,000	\$ 48,776	\$ 11,224	\$ 60,000	\$ 50,000
Mulch	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Lake Maintenance	\$ 27,940	\$ 12,304	\$ 6,152	\$ 18,456	\$ 22,000
Fountain Maintenance	\$ 1,500	\$ 1,206	\$ -	\$ 1,206	\$ 1,500
Irrigation Repairs & Maintenance	\$ 22,000	\$ 23,502	\$ 12,000	\$ 35,502	\$ 39,000
Storm Clean-Up	\$ 2,000	\$ -	\$ -	\$ -	\$ 2,000
Field Repairs & Maintenance	\$ 31,300	\$ 6,478	\$ 17,882	\$ 24,360	\$ 26,000
Tree Removals	\$ 12,540	\$ 13,718	\$ 1,091	\$ 14,809	\$ 14,000
Palm Tree Trimming	\$ -	\$ -	\$ -	\$ -	\$ -
Crepe Myrtle Trimming	\$ -	\$ -	\$ -	\$ -	\$ -
New Trees/Replacement Trees	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Flower Replacement (add'l to contract rotation)	\$ -	\$ -	\$ -	\$ -	\$ -
Streetlight Repairs	\$ 2,250	\$ -	\$ -	\$ -	\$ 2,250
Signage Repairs	\$ 1,500	\$ -	\$ 700	\$ 700	\$ 1,000
Holiday Decoration	\$ 5,000	\$ 362	\$ 4,638	\$ 5,000	\$ 5,000
Miscellaneous Field Supplies	\$ 1,000	\$ 1,130	\$ 2,120	\$ 3,250	\$ 3,500
Guardhouse Maintenance	\$ 2,500	\$ -	\$ 500	\$ 500	\$ 2,500
Playground Repairs & Maintenance	\$ 2,500	\$ -	\$ 500	\$ 500	\$ 2,500
Subtotal Field Operations	\$ 619,178	\$ 378,668	\$ 177,562	\$ 556,231	\$ 593,584

**Sweetwater Creek
Community Development District**

General Fund

Description	Adopted Budget FY 2023	Actuals Thru 5/31/23	Projected Next 4 Months	Total Thru 9/30/23	Approved Budget FY 2024
Amenities					
<u>Administrative</u>					
Property & Casualty Insurance	\$ 26,520	\$ 24,779	\$ -	\$ 24,779	\$ 37,581
Payroll - Salaried	\$ 82,160	\$ 54,773	\$ 27,387	\$ 82,160	\$ 86,268
Payroll - Hourly	\$ 100,336	\$ 58,016	\$ 29,008	\$ 87,024	\$ 91,375
Payroll - Benefits	\$ 15,975	\$ 10,650	\$ 5,325	\$ 15,975	\$ 16,775
Payroll Taxes	\$ 14,028	\$ 9,353	\$ 4,676	\$ 14,029	\$ 14,730
Professional Services - Engineering	\$ 68,056	\$ 45,370	\$ 22,685	\$ 68,055	\$ 71,457
Professional Services - Information Technology	\$ 1,800	\$ 1,438	\$ 600	\$ 2,038	\$ 1,890
Travel & Per Diem	\$ 150	\$ -	\$ -	\$ -	\$ 200
Training	\$ 200	\$ -	\$ -	\$ -	\$ 400
Licenses & Permits	\$ 400	\$ 25	\$ 375	\$ 400	\$ 400
Subscriptions & Memberships	\$ 500	\$ 216	\$ 108	\$ 323	\$ 500
Office Supplies	\$ 3,000	\$ 1,947	\$ 1,053	\$ 3,000	\$ 3,000
Office Equipment	\$ 2,000	\$ 1,183	\$ 817	\$ 2,000	\$ 2,500
Communication - Telephone/Internet/TV	\$ 12,000	\$ 6,689	\$ 4,939	\$ 11,627	\$ 12,000
Internet/Telephone - Guard House	\$ 5,400	\$ 3,517	\$ 1,846	\$ 5,363	\$ 5,821
<u>Field</u>					
Field Management Fees	\$ 84,000	\$ 56,000	\$ 28,000	\$ 84,000	\$ 89,040
General Utilities	\$ 83,000	\$ 41,774	\$ 22,949	\$ 64,723	\$ 75,000
Refuse Removal	\$ 3,885	\$ 3,260	\$ 1,692	\$ 4,952	\$ 5,200
Security	\$ 82,200	\$ 50,005	\$ 24,412	\$ 74,417	\$ 60,000
Janitorial Services	\$ 16,000	\$ 8,875	\$ 4,437	\$ 13,312	\$ 13,978
Operating Supplies - Spa & Paper	\$ 4,500	\$ 1,661	\$ 1,500	\$ 3,161	\$ 4,000
Operating Supplies - Uniforms	\$ 500	\$ 419	\$ -	\$ 419	\$ 500
Cleaning Supplies	\$ 15,000	\$ 5,591	\$ 5,409	\$ 11,000	\$ 12,500
Amenity Landscape Maintenance & Improvements	\$ 24,000	\$ 15,933	\$ 7,624	\$ 23,557	\$ 29,500
Gate Repairs & Maintenance	\$ 2,500	\$ 1,563	\$ 937	\$ 2,500	\$ 2,500
Dog Park Repairs & Maintenance	\$ 11,650	\$ 165	\$ 11,485	\$ 11,650	\$ 6,000
Park Mulch	\$ 1,500	\$ 5,201	\$ -	\$ 5,201	\$ 5,000
Miscellaneous Field Supplies	\$ 6,100	\$ 1,665	\$ 2,335	\$ 4,000	\$ 4,100
Buildings Repairs & Maintenance	\$ 15,000	\$ 4,169	\$ 5,000	\$ 9,169	\$ 15,000
Pest Control	\$ 2,500	\$ 609	\$ 1,015	\$ 1,624	\$ 1,800
Pools Maintenance - Contract	\$ 20,321	\$ 14,174	\$ 7,681	\$ 21,856	\$ 25,349
Pools Repairs & Maintenance	\$ 10,000	\$ 3,860	\$ -	\$ 3,860	\$ 3,000
Pools Chemicals	\$ 2,500	\$ 2,263	\$ 1,500	\$ 3,763	\$ 3,800
Signage & Amenity Repairs	\$ 300	\$ -	\$ 150	\$ 150	\$ 300
Special Events	\$ 2,000	\$ 1,603	\$ 397	\$ 2,000	\$ 2,000
<u>Fitness</u>					
Professional Services - Outside Fitness	\$ 58,872	\$ 35,248	\$ 17,624	\$ 52,872	\$ 55,515
Fitness Equipment Repairs & Maintenance	\$ 7,000	\$ 4,809	\$ 2,191	\$ 7,000	\$ 7,000
Fitness Equipment Rental	\$ 35,000	\$ 14,288	\$ 11,709	\$ 25,997	\$ 35,000
Miniature Golf Course Maintenance	\$ 750	\$ -	\$ -	\$ -	\$ 500
Miscellaneous Fitness Supplies	\$ 6,300	\$ 3,435	\$ 2,865	\$ 6,300	\$ 6,300
Capital Outlay - Machinery & Equipment	\$ 6,400	\$ 1,570	\$ 3,730	\$ 5,300	\$ 6,400
Subtotal Amenities	\$ 834,302	\$ 496,095	\$ 263,461	\$ 759,557	\$ 814,179
Reserves					
Capital Reserve Transfer	\$ 150,000	\$ 150,000	\$ -	\$ 150,000	\$ 191,000
Subtotal Reserves	\$ 150,000	\$ 150,000	\$ -	\$ 150,000	\$ 191,000
TOTAL EXPENDITURES	\$ 1,777,569	\$ 1,144,053	\$ 501,962	\$ 1,646,015	\$ 1,782,702
EXCESS REVENUES/(EXPENDITURES)	\$ -	\$ 534,813	\$ (472,845)	\$ 61,967	\$ -

Sweetwater Creek

Community Development District

GENERAL FUND BUDGET
FISCAL YEAR 2024

REVENUES:

Assessments

The District levies Non-Ad Valorem Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year.

Fitness Center Revenue

The onsite fitness center provides various services that are fee based. Trainer will provide \$5 fee for each session to the district.

Interest

The District will have excess funds invested in custody accounts with US Bank and State Board of Administration. The amount is based upon the estimated average balance of funds available during the fiscal year.

Carry Forward Surplus

Funding remaining from the previous year that will be applied to expenses in the current year.

EXPENDITURES:

Administrative:

Supervisors Fees

Chapter 190, Florida Statutes, allows each Board member to receive \$200 per meeting, not to exceed \$4,800 per year paid to each Supervisor for the time devoted to District business and meetings. The amount for the fiscal year is based upon five supervisors attending 12 monthly meetings.

Engineering Fees

The District's Engineer, England-Thims & Miller, will be providing general engineering services to the District, e.g. attendance and preparation for monthly board meetings, review of invoices and requisitions, preparation and review of contract specifications and bid documents, and various projects assigned as directed by the Board of Supervisors and the District Manager.

District Counsel

The District's Legal Counsel, Kilinski Van Wyk PLLC, provides general legal services to the District. Among these services are attendance at and preparation for monthly Board meetings, review of operating and maintenance contracts, review of agreements and resolutions, etc.

Audit Fees

The District is required by Florida Statutes to have an independent certified public accounting firm to conduct an annual audit of its financial records.

Arbitrage

The District is required to annually have an arbitrage rebate calculation on the District's Series 2019 Special Assessment Revenue Bonds. The District has contracted with GNP Services, Inc. to calculate the arbitrage rebate liability and submit a report to the District.

Sweetwater Creek

Community Development District

GENERAL FUND BUDGET
FISCAL YEAR 2024

Assessment Roll

The District has contracted with Governmental Management Services to maintain the assessment roll and annually certify for collection a Non-Ad Valorem assessment for operating and debt service expenses, calculate, collect, record and transmit prepaid assessments, maintain the District's lien book along with various other responsibilities.

Dissemination

The District is required to prepare an annual disclosure report in accordance with the Continuing Disclosure Agreement and Rule 15(c)(2)-12(b)(5) promulgated by Securities and Exchange Commission. The annual report is filed on the Municipal Securities Rulemaking Board (EMMA) website.

Trustee Fees

The District pays monthly fees plus reimbursable expenses to US Bank as Trustee for the District Series 2019A Special Assessment Revenue Bonds.

District Management Fees

The District has contracted with Governmental Management Services, LLC to provide management, accounting and recording secretary services. These services include, but not limited to, advertising, recording, and transcribing of Board meetings, administrative services, budget preparation, financial reporting, and assisting with annual audits.

Telephone

Represents expense for telephone and conference calls that are reimbursable by the district.

Postage

Represents the expense of mailing of correspondence, payables and overnight deliveries, that are considered reimbursable by the district.

Public Officials Insurance

The District's public officials' liability insurance coverage is provided by Florida Insurance Alliance who specializes in providing insurance coverage to governmental agencies.

Copies

Represents the expense of printing of agenda packages and copying correspondence, that are considered reimbursable by the district.

Miscellaneous

This represents any administrative expense that cannot be otherwise categorized.

Legal Advertising

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

Sweetwater Creek

Community Development District

GENERAL FUND BUDGET
FISCAL YEAR 2024

Information Technology

Represents various cost of information technology for the District such as video conferencing, cloud storage and servers, positive pay implementation and programming for fraud protection, accounting software, tablets for meetings, Adobe, Microsoft Office, etc.

Website Maintenance

Represents the costs associated with monitoring and maintaining the District's website created in accordance with Chapter 189, Florida Statutes. These services include site performance assessments, security and firewall maintenance, updates, document uploads, hosting and domain renewals, website backups, etc. contracted with Governmental Management Services, LLC.

Dues, Licenses & Subscriptions

The District is required to pay an annual fee to the Florida Department of Economic Opportunity for \$175. This is the only expense under this category for the District.

Cost Share Expense – Marshall Creek

The District has an interlocal agreement with Marshall Creek Community Development District for shared facilities with certain costs, net of off-setting revenues. The net is then allocated based upon the proportionate number of platted units in each District.

Field Operations:

Utilities:

Electric Services

The District has the following electric accounts with Florida Power & Light Company for general purposes. Additional streetlights may be added as phases are initiated.

Description	Monthly	Annually
661 Ensenada Drive # IRR	\$111	\$1,332
Street Lights # PALENCIA	\$4,455	\$53,463
166 Torcido Blvd # IRR	\$42	\$504
166 Pantano Vista Way # FOUNTAIN	\$313	\$3,756
1504 Las Calinas Blvd # IRR	\$154	\$1,848
43 Privado Court # LITE	\$32	\$384
537 Ensenada Drive # IRR	\$38	\$456
2036 Las Calinas Blvd # IRR	\$65	\$780
97 Onda Ln #IRR	\$74	\$888
1329 Las Calinas Blvd # IRR	\$88	\$1,056
1802 N Loop Parkway # LGT	\$12	\$144
499 Ensenada Drive # IRR	\$12	\$144
633 Glorieta Dr # IRR	\$18	\$216
2064 Las Calinas Blvd # IRR	\$22	\$264
336 Rio Del Norte Road # IRR	\$40	\$480
Contingency	\$774	\$9,285
Total	\$6,250	\$75,000

Other Physical Environment:

General Insurance

Represents the cost of annual coverage of general liability insurance. Coverage is provided by Egis Insurance who specializes in providing insurance coverage to governmental agencies.

Sweetwater Creek Community Development District

GENERAL FUND BUDGET
FISCAL YEAR 2024

Landscape Maintenance

The District has a contract with Duval Landscape Maintenance to maintain the landscaping located within the District. These services include monthly landscape maintenance such as mowing, weeding, edging, blowing debris and shrubs and groundcover pruning, as well as: fertilization, insect control, weed control, and irrigation inspections.

Landscape Improvements

Represents the cost of improving or replacing any landscaping located within the common areas of the District.

Mulch

The District will incur expenses related to providing ground covering.

Lake Maintenance

The District has contracted with Future Horizons Inc for the 24 ponds that require monthly maintenance and includes miscellaneous expenses.

Description	Monthly	Annually
Future Horizons	\$1,538	\$18,456
Contingency	\$295	\$3,544
	\$1,833	\$22,000

Fountain Maintenance

The District will incur expenses related to fountain maintenance.

Irrigation Repairs & Maintenance

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

Storm Clean-Up

Represents the estimated costs of Storm Clean-Up throughout the fiscal year.

Field Repairs & Maintenance

Represents estimated costs for the general repairs and maintenance of various facilities throughout the District.

Tree Removals

This item represents the estimated costs of removing any trees throughout the fiscal year.

Palm Tree Trimming

This item represents the estimated costs of trimming Palm trees within the district.

Crepe Myrtle Trimming

This item represents the estimated costs of trimming Crepe Myrtle trees within the district.

Sweetwater Creek
Community Development District

GENERAL FUND BUDGET
FISCAL YEAR 2024

New Trees/Replacement Trees

This item represents the estimated costs of installing and replacing damaged trees throughout the fiscal year.

Annual Flower Replacement

This item represents the estimated costs of annual flower replacement in addition to contract rotation.

Streetlight Repairs

The District will incur costs related to the repair and maintenance of streetlights not maintained by FPL within the District.

Signage Repair

The District will incur costs related to the repair and maintenance of the signage within the District.

Holiday Decoration

Represents an estimated cost for seasonal holiday decorations.

Miscellaneous Field Supplies

The District may incur costs for field maintenance supplies purchased on debit card for operations.

Guardhouse Maintenance

Represents the cost of maintenance for the guardhouse.

Playground Repairs & Maintenance

This District will incur costs related to the maintenance of its playground. This line item includes the cost of resealing the playground.

Amenities:

Administrative:

Property & Casualty Insurance

The District's property and casualty insurance coverage is provided by EGIS Insurance who specializes in providing insurance coverage to governmental agencies.

Payroll - Salaried

This item encompasses compensation for the Amenity Center Director, Front Desk Manager, and full-time staff. Compensation for the Amenity Center Director is shared evenly with Sweetwater Creek CDD and Marshall Creek CDD.

Payroll – Hourly

This allocation encompasses compensation for Front Desk, Child Watch, and Part time Maintenance Personnel.

Payroll – Benefits

This category provides funds for employee benefits to include workers' comp, medical, and dental, short-term, and long-term disability. ADP payroll processing is also included.

Sweetwater Creek

Community Development District

GENERAL FUND BUDGET
FISCAL YEAR 2024

Payroll Taxes

Represents payroll taxes incurred for salaries paid throughout the fiscal year.

Professional Services - Engineering

The District's building engineering department has a staff of three (3) who are allocated throughout this budget. The engineering department's maintenance allocation for the District's swimming pools and fitness center buildings repairs is 20% (the remaining 80% is included in the MCCDD budget).

Professional Services - Information Technology

The District incurs the expense for IT support for the computer systems. This also includes any license renewal/software updates to the District's computer systems (i.e. McAfee Antivirus, MS Office) and repairs.

Travel & Per Diem

Travel expenses for onsite swim and fitness staff to pick-up various operational and repair supplies from local, greater-Jacksonville vendors, such as pool supplies and training classes.

Training

This line item is for material costs associated with annual CPR/First Aid/AED Training. Also included in this item are any other professional development courses.

Licenses & Permits

This line item is the cost for the licensing and permits necessary for operation of the Swim and Fitness Center (i.e. Pool Operating Permits).

Subscriptions & Memberships

The District purchases supplies from vendors, such as Costco, who require a club membership in order to shop their establishment and Pandora Music Subscription.

Office Supplies

The cost allocation for amenity office supplies.

Office Equipment

This cost allocation represents the purchase of office equipment such as filing cabinets, printers, etc.

Communication – Telephone/Internet/TV

The District has an agreement with Comcast for this service. Additional monies budgeted for Marshall Creek Fitness Center Business Voice Edge and Village Key for quarterly monitoring with phone line.

Description	Monthly	Annually
Village Key (Quarterly)	\$20	\$240
Comcast - 8495 74 310 1274272	\$659	\$7,908
Marshall Creek Comcast	\$111	\$1,330
Contingency	\$210	\$2,522
Total	\$1,000	\$12,000

*Sweetwater Creek
Community Development District*

GENERAL FUND BUDGET
FISCAL YEAR 2024

Internet/Telephone - Guard House

This line item is for the Comcast service agreement for internet and telephone for the guard house location. The charge is \$333.83 per month. Additional monies were budgeted for the Las Calinas Guardhouse at \$113.39 per month.

Description	Monthly	Annually
Comcast - 8495 74 140 1391168	\$341	\$4,097
Marshall Creek Las Calinas Guardhouse	\$114	\$1,368
Contingency	\$30	\$356
Total	\$485	\$5,821

Field

Field Management

The District has contracted with Riverside Management Services to provide onsite field management of contracts for the District Services such as landscape and lake maintenance. Services to include onsite inspections, meetings with contractors and monitoring of utility accounts.

General Utilities

The District has the following accounts with Florida Power & Light; TECO; Florida Natural Gas and St. John's County Utility Department for amenity purposes.

Description	Monthly	Annually
FP&L – 1187 Las Calinas Blvd #LITE	\$184	\$2,208
FP&L – 1865 N Loop Parkway	\$4,500	\$54,000
FP&L – 491 Ensenada Drive #PARK	\$38	\$456
TECO – 1865 N Loop Parkway	\$80	\$960
Florida Natural Gas – 1865 N Loop Parkway	\$50	\$600
St John's Utility Dept – 1187 Las Calinas Blvd	\$34	\$408
St John's Utility Dept – 1865 N Loop Parkway	\$879	\$10,548
St John's Utility Dept – 491 Ensenada Park	\$16	\$192
Contingency	\$469	\$5,628
Total	\$6,250	\$75,000

Refuse Removal

The District has contracted with Republic Services for trash removal.

Security

The District has contracted with Hidden Eyes DBA Envera Services for security gate monitoring

Description	Monthly	Annually
Hidden Eyes DBA Envera	\$5,000	\$60,000

Janitorial Services

The District has contracted with Marshall Creek CDD staffing services to provide commercial cleaning services for the amenities.

Sweetwater Creek Community Development District

GENERAL FUND BUDGET
FISCAL YEAR 2024

Operating Supplies - Spa & Paper

Represents expenses for restroom paper products, trash bags and other similar items.

Operating Supplies - Uniforms

Costs that will be incurred for uniforms for employees

Cleaning Supplies

Represents expenses for cleaning supplies.

Amenity Landscape Maintenance & Improvements

Represents costs for maintaining amenity center landscaping and any improvements to the landscape.

Gate Repairs & Maintenance

Represents estimated costs of repairing and/or maintaining the District's gates.

Dog Park Repairs & Maintenance

Represents the cost for maintaining and repairing the District Dog Park.

Park Mulch

Cost for mulch used in the park.

Miscellaneous Field Supplies

This represents any Field Supplies expense that is purchased with Debit card cannot be otherwise categorized.

Buildings Repairs & Maintenance

The District may incur costs for various repairs and maintenance to the Amenity Center.

Pest Control

The District has contracted with Turner Pest Control to provide services to its buildings.

Pool Maintenance – Contract

Represents monthly water management costs for pool chemical services contracted with Poolsure.

Description	Monthly	Annually
Poolsure	\$1,920	\$23,044
Contingency	\$192	\$2,305
Total	\$2,112	\$25,349

Pools Repairs & Maintenance

Represents any costs for pool maintenance services and repairs.

Sweetwater Creek Community Development District

GENERAL FUND BUDGET
FISCAL YEAR 2024

Pool Chemicals

Represents extra cost for pool chemicals purchased for amenity pool by amenity manager.

Signage & Amenity Repairs

Cost for sign purchases and replacements.

Special Events

Social and Promotional events for Swim & Fitness held on property, such as the Easter and the Halloween events.

Fitness:

Professional Service - Outside Fitness

This category encompasses the Adult Fitness classes that are taught by fitness staff throughout the year.

Fitness Equipment Repairs & Maintenance

This category provides funds for any fitness equipment repair related expenses.

Fitness Equipment Rental

The District has a lease agreement with Geneva Capital for rental of fitness equipment for the Fitness facility. Currently renting spin bikes from Frank A Flori.

Description	Monthly	Annually
Geneva Capital	\$2,414	\$28,968
Frank A Flori DBA Chariman's Enterprise	\$513	\$6,032
Total	\$2,927	\$35,000

Miniature Golf Course Maintenance

The District will incur costs related to the maintenance of the miniature golf course within the District.

Miscellaneous Fitness Supplies

Represents estimated costs for non-capitalizable fitness supplies, such as therapy bands, etc.

Capital Outlay - Machinery & Equipment

Represents any expenses for any fitness machinery or equipment that may be purchased.

Capital Reserve Transfer

Funds collected and reserved for major repairs and/or maintenance to the pool and amenity building.

**Sweetwater Creek
Community Development District**

Capital Reserve Fund

Description	Adopted Budget FY 2023	Actuals Thru 5/31/23	Projected Next 4 Months	Total Thru 9/30/23	Approved Budget FY 2024
<u>Revenues</u>					
Transfer In	\$ 150,000	\$ 150,000	\$ -	\$ 150,000	\$ 191,000
Interest	\$ -	\$ 2,532	\$ 1,212	\$ 3,744	\$ 1,872
Insurance Proceeds	\$ -	\$ 6,435	\$ -	\$ 6,435	\$ -
Carry Forward Surplus	\$ 183,587	\$ 156,813	\$ -	\$ 156,813	\$ 272,312
Total Revenues	\$ 333,587	\$ 315,779	\$ 1,212	\$ 316,991	\$ 465,184
<u>Expenditures</u>					
Capital Outlay	\$ 50,000	\$ 35,575	\$ -	\$ 35,575	\$ -
Repair & Maintenance	\$ 50,000	\$ -	\$ 8,560	\$ 8,560	\$ 79,024
Other Current Charges	\$ 1,000	\$ 350	\$ 195	\$ 545	\$ 525
Total Expenses	\$ 101,000	\$ 35,925	\$ 8,755	\$ 44,680	\$ 79,549
<u>Other Financing Sources/(Uses)</u>					
Transfer in/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
Excess Revenues/(Expenditures)	\$ 232,587	\$ 279,855	\$ (7,543)	\$ 272,312	\$ 385,635

Capital Reserve Study

Reserve Study Recommended Contributions for FY 2024			
	\$191,100	\$64,400	\$255,500
	<u>General</u>	<u>Amenities</u>	<u>Combined</u>
Description	FY 2023-Study (Pg. 17)	FY 2023-Study (Pg. 20)	Total - Study
Reserves Beginning of Year	\$377,970	\$92,795	\$470,765
Contributions	\$186,100	\$61,700	\$247,800
Interest Income	\$7,302	\$ 1,927	\$9,229
Expenditures	(\$83,013)	\$ (20,565)	(\$103,578)
Anticipated Balance	\$488,359	\$135,857	\$624,216

Capital Reserve Fund - Actuals

Description	Actual
Reserves Beginning of Year	\$ 156,813
Contributions	\$ 150,000
Interest Income	\$ 2,532
Expenditures	\$ (35,925)
Anticipated Balance	\$273,420
Variance Reserve Study Vs Actual	(\$350,796)

**Sweetwater Creek
Community Development District**

Debt Service Fund - Series 2019

Description	Adopted Budget FY 2023	Actuals Thru 5/31/23	Projected Next 4 Months	Total Thru 9/30/23	Approved Budget FY 2024
<u>Revenues</u>					
Special Assessments	\$ 741,613	\$ 738,098	\$ 2,688	\$ 740,787	\$ 741,613
Interest	\$ -	\$ 10,790	\$ 6,900	\$ 17,690	\$ 6,300
Carry Forward Surplus ⁽¹⁾	\$ 149,391	\$ 177,207	\$ -	\$ 177,207	\$ 154,893
Total Revenues	\$ 891,004	\$ 926,096	\$ 9,588	\$ 935,684	\$ 902,806
<u>Expenditures</u>					
<u>Series 2019 - A1</u>					
Interest - 11/01	\$ 89,000	\$ 89,000	\$ -	\$ 89,000	\$ 85,328
Special Call - 11/1	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ -
Interest - 05/01	\$ 89,000	\$ 88,778	\$ -	\$ 88,778	\$ 85,328
Principal - 05/01	\$ 345,000	\$ 345,000	\$ -	\$ 345,000	\$ 355,000
Special Call - 05/01	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Series 2019 - A2</u>					
Interest - 11/01	\$ 49,050	\$ 49,050	\$ -	\$ 49,050	\$ 46,475
Special Call - 11/1	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -
Interest - 05/01	\$ 49,050	\$ 48,963	\$ -	\$ 48,963	\$ 46,475
Principal - 05/01	\$ 120,000	\$ 120,000	\$ -	\$ 120,000	\$ 125,000
Special Call - 05/1	\$ -	\$ 20,000	\$ -	\$ 20,000	\$ -
Total Expenses	\$ 741,100	\$ 780,791	\$ -	\$ 780,791	\$ 743,606
Excess Revenues/(Expenditures)	\$ 149,904	\$ 145,305	\$ 9,588	\$ 154,893	\$ 159,200

⁽¹⁾ Carry forward surplus is net of the reserve requirement

A-1 Interest - 11/1/24	\$ 81,778
A-2 Interest - 11/1/24	\$ 44,288
	<u>\$ 126,066</u>

Sweetwater Creek Community Development District

SERIES 2019A-1 AMORTIZATION SCHEDULE

DATE	BALANCE	PRINCIPAL	INTEREST	TOTAL
11/1/23	\$ 6,345,000.00	\$ -	\$ 85,328.13	\$ 85,328.13
5/1/24	\$ 6,345,000.00	\$ 355,000.00	\$ 85,328.13	.
11/1/24	\$ 5,990,000.00	\$ -	\$ 81,778.13	\$ 522,106.26
5/1/25	\$ 5,990,000.00	\$ 360,000.00	\$ 81,778.13	
11/1/25	\$ 5,630,000.00	\$ -	\$ 78,178.13	\$ 519,956.26
5/1/26	\$ 5,630,000.00	\$ 370,000.00	\$ 78,178.13	
11/1/26	\$ 5,260,000.00	\$ -	\$ 74,246.88	\$ 522,425.01
5/1/27	\$ 5,260,000.00	\$ 375,000.00	\$ 74,246.88	
11/1/27	\$ 4,885,000.00	\$ -	\$ 70,028.13	\$ 519,275.01
5/1/28	\$ 4,885,000.00	\$ 385,000.00	\$ 70,028.13	
11/1/28	\$ 4,500,000.00	\$ -	\$ 65,456.25	\$ 520,484.38
5/1/29	\$ 4,500,000.00	\$ 395,000.00	\$ 65,456.25	
11/1/29	\$ 4,105,000.00	\$ -	\$ 60,518.75	\$ 520,975.00
5/1/30	\$ 4,105,000.00	\$ 405,000.00	\$ 60,518.75	
11/1/30	\$ 3,700,000.00	\$ -	\$ 54,696.88	\$ 520,215.63
5/1/31	\$ 3,700,000.00	\$ 415,000.00	\$ 54,696.88	
11/1/31	\$ 3,680,000.00	\$ -	\$ 48,731.25	\$ 518,428.13
5/1/32	\$ 3,285,000.00	\$ 430,000.00	\$ 48,731.25	
11/1/32	\$ 2,855,000.00	\$ -	\$ 42,550.00	\$ 521,281.25
5/1/33	\$ 2,855,000.00	\$ 440,000.00	\$ 42,550.00	
11/1/33	\$ 2,415,000.00	\$ -	\$ 36,225.00	\$ 518,775.00
5/1/34	\$ 2,415,000.00	\$ 455,000.00	\$ 36,225.00	
11/1/34	\$ 1,960,000.00	\$ -	\$ 29,400.00	\$ 520,625.00
5/1/35	\$ 1,960,000.00	\$ 470,000.00	\$ 29,400.00	
11/1/35	\$ 1,490,000.00	\$ -	\$ 22,350.00	\$ 521,750.00
5/1/36	\$ 1,490,000.00	\$ 485,000.00	\$ 22,350.00	
11/1/36	\$ 1,005,000.00	\$ -	\$ 15,075.00	\$ 522,425.00
5/1/37	\$ 1,005,000.00	\$ 495,000.00	\$ 15,075.00	
11/1/37	\$ 510,000.00	\$ -	\$ 7,650.00	\$ 517,725.00
5/1/38	\$ 510,000.00	\$ 510,000.00	\$ 7,650.00	
			\$	517,650.00
		\$ 6,345,000.00	\$ 1,544,425.00	\$ 7,889,425.05

Sweetwater Creek Community Development District

SERIES 2019A-2 AMORTIZATION SCHEDULE

DATE	BALANCE	PRINCIPAL	INTEREST	TOTAL
11/1/23	\$ 2,425,000.00	\$ -	\$ 46,475.00	\$ 46,475.00
5/1/24	\$ 2,425,000.00	\$ 125,000.00	\$ 46,475.00	\$ -
11/1/24	\$ 2,300,000.00	\$ -	\$ 44,287.50	\$ 215,762.50
5/1/25	\$ 2,300,000.00	\$ 130,000.00	\$ 44,287.50	\$ -
11/1/25	\$ 2,170,000.00	\$ -	\$ 42,012.50	\$ 216,300.00
5/1/26	\$ 2,170,000.00	\$ 135,000.00	\$ 42,012.50	\$ -
11/1/26	\$ 2,035,000.00	\$ -	\$ 39,650.00	\$ 216,662.50
5/1/27	\$ 2,035,000.00	\$ 135,000.00	\$ 39,650.00	\$ -
11/1/27	\$ 1,900,000.00	\$ -	\$ 37,287.50	\$ 211,937.50
5/1/28	\$ 1,900,000.00	\$ 140,000.00	\$ 37,287.50	\$ -
11/1/28	\$ 1,760,000.00	\$ -	\$ 34,837.50	\$ 212,125.00
5/1/29	\$ 1,760,000.00	\$ 145,000.00	\$ 34,837.50	\$ -
11/1/29	\$ 1,615,000.00	\$ -	\$ 32,300.00	\$ 212,137.50
5/1/30	\$ 1,615,000.00	\$ 150,000.00	\$ 32,300.00	\$ -
11/1/30	\$ 1,465,000.00	\$ -	\$ 29,300.00	\$ 211,600.00
5/1/31	\$ 1,465,000.00	\$ 160,000.00	\$ 29,300.00	\$ -
11/1/31	\$ 1,305,000.00	\$ -	\$ 26,100.00	\$ 215,400.00
5/1/32	\$ 1,305,000.00	\$ 165,000.00	\$ 26,100.00	\$ -
11/1/32	\$ 1,140,000.00	\$ -	\$ 22,800.00	\$ 213,900.00
5/1/33	\$ 1,140,000.00	\$ 170,000.00	\$ 22,800.00	\$ -
11/1/33	\$ 970,000.00	\$ -	\$ 19,400.00	\$ 212,200.00
5/1/34	\$ 970,000.00	\$ 180,000.00	\$ 19,400.00	\$ -
11/1/34	\$ 790,000.00	\$ -	\$ 15,800.00	\$ 215,200.00
5/1/35	\$ 790,000.00	\$ 185,000.00	\$ 15,800.00	\$ -
11/1/35	\$ 605,000.00	\$ -	\$ 12,100.00	\$ 212,900.00
5/1/36	\$ 605,000.00	\$ 195,000.00	\$ 12,100.00	\$ -
11/1/36	\$ 410,000.00	\$ -	\$ 8,200.00	\$ 215,300.00
5/1/37	\$ 410,000.00	\$ 200,000.00	\$ 8,200.00	\$ -
11/1/37	\$ 210,000.00	\$ -	\$ 4,200.00	\$ 212,400.00
5/1/38	\$ 210,000.00	\$ 210,000.00	\$ 4,200.00	\$ -
			\$	\$ 214,200.00
		\$ 2,425,000.00	\$ 829,500.00	\$ 3,254,500.00

**Sweetwater Creek
Community Development District
Assessment Schedule - O&M**

FY2023

Net O&M Assessments	\$1,645,006.09
Collection fees (6%)	\$105,000.39
Gross Assessments	\$1,750,006.48

Product	Assessable		ERU's	% ERUs	Total Net		
	Units	ERU/Unit			Assessments	Net O&M	Gross O&M
Up to 63' Lot	469	1.00	469	58.17%	\$ 956,908.97	\$ 2,040.32	\$ 2,170.55
64-73' Lot	166	1.16	192.56	23.88%	\$ 392,883.56	\$ 2,366.77	\$ 2,517.84
80-88' Lot	42	1.40	58.8	7.29%	\$ 119,970.68	\$ 2,856.44	\$ 3,038.77
90' Lot	4	1.43	5.72	0.71%	\$ 11,670.62	\$ 2,917.65	\$ 3,103.89
Marsh (less than 15K sq ft)	6	1.40	8.4	1.04%	\$ 17,138.67	\$ 2,856.44	\$ 3,038.77
Marsh (15K-30K sq ft)	35	1.43	50.05	6.21%	\$ 102,117.90	\$ 2,917.65	\$ 3,103.89
Marsh (30K and greater)	6	1.50	9	1.12%	\$ 18,362.86	\$ 3,060.48	\$ 3,255.83
McCann Lots	8	1.59	12.72	1.58%	\$ 25,952.84	\$ 3,244.11	\$ 3,451.18
Total ERU's	736		806.25		\$ 1,645,006.09		

FY2024

Net O&M Assessments	\$1,724,315.23
Collection fees (6%)	\$110,062.67
Gross Assessments	\$1,834,377.91

Product	Assessable		ERU's	% ERUs	Total Net			Increase
	Units	ERU/Unit			Assessments	Net O&M	Gross O&M	
Up to 63' Lot	469	1.00	469.00	58.17%	\$ 1,003,043.53	\$ 2,138.69	\$ 2,275.20	\$ 104.65
64-73' Lot	166	1.16	192.56	23.88%	\$ 411,825.29	\$ 2,480.88	\$ 2,639.23	\$ 121.39
80-88' Lot	42	1.40	58.80	7.29%	\$ 125,754.71	\$ 2,994.16	\$ 3,185.28	\$ 146.51
90' Lot	4	1.43	5.72	0.71%	\$ 12,233.28	\$ 3,058.32	\$ 3,253.53	\$ 149.64
Marsh (less than 15K sq ft)	6	1.40	8.40	1.04%	\$ 17,964.96	\$ 2,994.16	\$ 3,185.28	\$ 146.51
Marsh (15K-30K sq ft)	35	1.43	50.05	6.21%	\$ 107,041.21	\$ 3,058.32	\$ 3,253.53	\$ 149.64
Marsh (30K and greater)	6	1.50	9.00	1.12%	\$ 19,248.17	\$ 3,208.03	\$ 3,412.80	\$ 156.97
McCann Lots	8	1.59	12.72	1.58%	\$ 27,204.08	\$ 3,400.51	\$ 3,617.56	\$ 166.39
Total ERU's	736		806.25		\$ 1,724,315.23			