

*Sweetwater Creek
Community Development District*

Agenda

July 18, 2024

AGENDA

**Sweetwater Creek
Community Development District**

475 West Town Place, Suite 114
St. Augustine, Florida 32092
www.SweetwaterCreekCDD.com

July 11, 2024

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 18, 2024 at 4:00 p.m. at the Fitness Center, 1865 N. Loop Parkway, St. Augustine, Florida 32095.**

Following is the agenda for the meeting:

- I. Roll Call
- II. Public Comment (limited to three minutes)
- III. Approval of the Consent Agenda
 - A. Minutes of the June 6, 2024 Board of Supervisors Meeting
 - B. Financial Statements
 - C. Check Register
 - D. Ratification of Requisition Nos. 132-134
- IV. Staff Reports
 - A. Landscape Team – Maintenance Report
 - B. District Engineer
 1. Update on Onda Park Project
 2. Discussion of St. Johns County Utilities Force Main Project
 - C. District Counsel
 - D. District Manager
 - E. Field Manager – Report
 - F. Director of Amenities

1. Report
 2. Estimates for Refinishing Hardwood Floors
 3. Estimates for Bocce Ball Pavers and Landscaping
 4. Estimate for Fencing
- V. Business Items
- A. Ratification of Engagement Letter with McDirmit Davis for the Fiscal Year 2023 Audit
 - B. Acceptance of the Fiscal Year 2023 Audit Report
 - C. Consideration of Marshall Creek True-Up Invoice
 - D. Discussion of Cost Share Matters
 - E. Discussion of Upcoming Joint Workshop
 - F. Update Regarding the Fiscal Year 2025 Budget
 - G. Discussion of Resident Input on Onda Park Parking
 - H. Discussion of Responsibilities for Sidewalks and Areas Between Sidewalks
- VI. Other Business
- VII. Supervisor Requests / Public Comment
- VIII. Next Scheduled Meeting – Thursday, August 8, 2024 at the Fitness Center, 1865 N. Loop Parkway, St. Augustine, Florida 32095
- IX. Adjournment

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

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 6, 2024** at 4:00 p.m. at the Fitness Center, 1865 N. Loop Parkway, St. Augustine, Florida.

Present and constituting a quorum were:

Ron Cervelli	Chairman
John Smith	Vice Chairman
Stephen Handler by phone	Supervisor
Charles Usina	Supervisor

Also present were:

Jim Oliver	District Manager, GMS
Mary Grace Henley <i>by Zoom</i>	District Counsel, KVW
Alex Acree <i>by Zoom</i>	District Engineer, Matthews DCCM
Erin Gunia	Director of Amenities, RMS
Dan Wright <i>by Zoom</i>	Riverside Management Services
Mary Marchiano	Duval Landscape
Joshua Boucher	Duval Landscape
Michael Woolridge	Duval Landscape

The following is a summary of the discussions and actions taken at the June 6, 2024 Sweetwater Creek Community Development District's Regular Board of Supervisors meeting.

FIRST ORDER OF BUSINESS

Roll Call

Mr. Oliver called the meeting to order at 4:00 p.m. Three Board members were physically present, constituting a quorum, and two were in attendance remotely.

SECOND ORDER OF BUSINESS

Public Comment

A resident asked if an update will be given on the status of the Rincon drainage issue. He also stated that there's was difficulty determining what was supposed to be in that area and asked if there is a central repository where maps and plats are kept to maintain a history as staff changes.

Mr. Wright stated that there were no blockages reported by Roto Rooter.

The resident added that there are three missing drains according to the maps.

Mr. Cervelli stated that the Board will need to review the pictures that were provided of the flooding before discussing the issue further.

The resident requested a copy of the map showing the drain locations.

Mr. Oliver stated that he would email the map to the resident and the Board.

THIRD ORDER OF BUSINESS

Approval of the Consent Agenda

A. Minutes of the May 2, 2024 Board of Supervisors Meeting

A copy of the minutes of the May 2, 2024 meeting were included in the agenda package for the Board's review.

B. Financial Statements

Copies of the financial statements were provided to the Board for their review.

C. Check Register

A copy of the check register was included in the agenda package for the Board's review.

D. Ratification of Requisition No. 130

A copy of requisition number 130 payable to Matthews DCCM in the amount of \$2,168.75 was included in the agenda package for the Board's review.

On MOTION by Mr. Smith, seconded by Mr. Usina, with all in favor, the consent agenda was approved 4-0.

FOURTH ORDER OF BUSINESS

Staff Reports

A. Landscape Team – Maintenance Report

Ms. Marchiano provided an overview of the landscape maintenance report, a copy of which was included in the agenda package. She recommended redesigning the roundabout landscaping.

Mr. Usina stated that he was okay with a redesign so long as they remain in budget, and they move toward longer-term flowers.

The Board questioned the process for irrigation repairs. Mr. Usina asked that for any irrigation zones that have been reported to have issues, they provide a summary of the corrective action taken.

B. District Engineer – Update on Onda Park Project and Consideration of Work Authorization for the Project

Mr. Acree reported that he is continuing to work with Mr. Smith on the Onda Park project. The final survey should be complete shortly after the meeting.

C. District Counsel

Ms. Henley reminded the Board members that their Form 1 financial disclosures are due by July 1st.

D. District Manager – Report on the Number of Registered Voters (1,517) and Reminder of Qualifying Period for General Election

Mr. Oliver informed the Board there are 1,517 registered voters reported to be residing within the District's boundaries as of April 15th. He also reminded the Board the qualifying period for the general election runs from noon on June 10th through noon on June 14th.

E. Field Manager

1. Report

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

Mr. Usina stated that there were a couple areas of the road surfaces that were not painted including the stop bar at the corner of North Loop and the community entrance.

Mr. Wright stated that the goal was to get the areas that were most faded, but he can ask the contractor to come back out.

Mr. Usina asked if there have been fewer gate strikes now that signs have been installed at the gates.

Mr. Wright responded that they do appear to be helping.

Mr. Usina asked for an update on the drainage issue at 2765 Las Calinas.

Mr. Wright responded that there is a drain that flows to the lake behind the home and the lake is eroding at the edge of their backyard into the pond. Upon review by the engineer's team, it was determined the pipe would need to be extended.

2. Quotes for Pine Straw

The Board reviewed three proposals for pine straw ranging from \$11,000 to \$16,000.

Mr. Usina suggested outsourcing mulch applications in the future as well.

On MOTION by Mr. Usina, seconded by Mr. Smith, with all in favor, the proposal from U.S. Mulching totaling \$12,000 was approved 4-0.

The Board discussed reviewing the Duval Landscape contract with District Counsel to confirm the obligation to honor unit pricing for mulch and pine straw and if District Counsel determines there are holes in the contract, the District can proceed with the proposal from U.S. Mulching for the remainder of the pine straw.

3. Quotes for Playground Decking

Mr. Wright informed the Board that a resident that works for a playground company reported that there are some platforms on the playground that are rusted and deteriorating. While it will continue to progress, the damage is currently cosmetic, so it can wait until the next budget. He noted the equipment will need to be bought from Playmore, however another company can install the equipment.

4. Quotes for Fencing

Mr. Wright presented quotes for fencing for the fitness center.

Ms. Gunia noted that the permitting process could take some time with the ADA requirements related to the gate. She also added that while wood would look better, vinyl fencing would require less maintenance and would last longer.

Mr. Wright stated that Best Fence has a vinyl option that is textured to look more like wood.

Mr. Usina suggested removing the aluminum fencing and taking the new fencing all the way across. He also asked that a sample of the textured vinyl fencing be brought to the next meeting.

F. Director of Amenities

1. Report

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

2. Proposals for Pool Pump Repairs

Ms. Gunia presented three proposals for pool pump repairs and recommended the proposal from C Buss Enterprises given their responsiveness.

Mr. Usina recommended asking if C Buss Enterprises will lower their rate \$5,600.

There were no objections from the Board.

On MOTION by Mr. Smith, seconded by Mr. Cervelli, with all in favor, the proposal from C Buss Enterprises totaling \$5,750 was approved 4-0.

Ms. Gunia stated that she has received a report from Florida Certified Contractors regarding damage to the roof that she would forward to the Board. She will obtain quotes to make the necessary repairs for comparison.

The Board asked Ms. Gunia to investigate the warranty on the roof.

FIFTH ORDER OF BUSINESS

Business Items

A. Consideration of Resolution 2024-03, Approving the Proposed Budget for Fiscal Year 2025 and Setting a Public Hearing Date for Adoption

Mr. Oliver presented the proposed Fiscal Year 2025 budget noting the increase in assessments being proposed is at 7.7% as discussed at the budget workshop. In past years, carry forward surplus has been used to subsidize the budget, however for FY25 there is zero carry forward surplus being used. Additionally, last year the cost share expenses were \$20,000 and for FY25 \$100,000 is being budgeted for cost share expenses. Lastly, Mr. Oliver informed the Board the August meeting date will need to be pushed out further to allow for the required 60 days between budget approval and budget adoption.

On MOTION by Mr. Smith, seconded by Mr. Cervelli, with all in favor, Resolution 2024-03 (option 1), approving the proposed budget for Fiscal Year 2025 and setting a public hearing for August 8, 2024 at 4:00 p.m. at the fitness center was approved 4-0.

B. Discussion of Responsibilities for Sidewalk and Areas Between Sidewalks

Ms. Henley informed the Board that the North Palencia HOA has brought to the CDD's attention that there is currently no procedure outlined for the maintenance of the trees and landscaping between the sidewalk and the street. They have proposed the District enter into an agreement or adopt a resolution to give the maintenance responsibility to the HOA to then enforce the responsibility upon the individual homeowners.

This item will be added to the next agenda.

SIXTH ORDER OF BUSINESS

Other Business

There being none, the next item followed.

SEVENTH ORDER OF BUSINESS

Supervisor Requests / Public Comment

Mr. Smith stated that the area going through the wood to the parking lot has been surveyed and it may make more sense for the sidewalk to run to the end of the parking lot and not run alongside the adjacent homeowner's house, so the plan has been adjusted. As soon as the CAD drawings are available, they will be sent to general contractors for bids. He estimates the project will total around \$316,000 or \$318,000, which is under the budget of \$325,000. The shade structures over the swing sets have been removed from the plan as they were estimated at \$20,000.

Mr. Usina stated that he does not believe the swings will be used if they are not shaded.

Mr. Smith stated that he will wait to see what the general contractor bids come in at.

Mr. Usina asked that the Onda Park information be included in the next agenda package so the residents can be informed of the plans as well. He also recommended the parking lot be reconsidered to remove the eighth parking spot and create an entrance and exit for safety purposes, and he recommended one larger shade structure as opposed to two smaller ones to free up money for shade structures to cover the swings.

A resident asked if it is difficult to change the HOA covenants in restrictions to change the maintenance responsibility of the right of ways.

Mr. Smith responded that the CDD is working with the HOA, but the resident is welcome to discuss the matter with Paul. The change is an attempt to align the community documents.

Mr. Cervelli suggested sending an e-blast to keep the residents up to speed on the Phase 2 landscaping improvements.

EIGHTH ORDER OF BUSINESS

Next Scheduled Meeting – Thursday, July 18, 2024 at 4:00 p.m. at the Fitness Center, 1865 N. Loop Parkway, St. Augustine, Florida 32095

NINTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Usina, seconded by Mr. Cervelli, with all in favor, adjourning the meeting was approved 4-0.

Secretary/Assistant Secretary

Chairman/Vice Chairman

B.

Sweetwater Creek
Community Development District

Unaudited Financial Reporting
May 31, 2024



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Sweetwater Creek
Community Development District
Combined Balance Sheet
May 31, 2024

	General Fund	Debt Service Fund	Capital Reserve Fund	Capital Project Fund	Totals Governmental Funds
Assets:					
Cash:					
Operating Account General Fund	\$ 197,963	\$ -	\$ 171,839	-	\$ 369,803
Operating Account Amenity Account	205,408	-	-	-	205,408
Debit Card Account	2,704	-	-	-	2,704
Due from Others	596	-	1,733	-	2,329
Due from Capital Projects	-	-	15,810	-	15,810
	-	-	-	-	-
Investments:					
State Board of Administration (SBA)	359,311	-	266,095	-	625,406
US Bank Custody Account	268,407	-	-	-	268,407
	-	-	-	-	-
Series 2019					
Reserve - A-1	-	133,070	-	-	133,070
Reserve - A-2	-	108,331	-	-	108,331
Revenue	-	146,902	-	-	146,902
Excess Revenue	-	5	-	-	5
Construction	-	-	-	374,890	374,890
Prepaid Expenses	3,926	-	-	-	3,926
Total Assets	\$ 1,038,316	\$ 388,308	\$ 455,478	\$ 374,890	\$ 2,256,992
Liabilities:					
Accounts Payable	\$ 20,563	\$ -	\$ 15,810	\$ -	\$ 36,373
Total Liabilities	\$ 20,563	\$ -	\$ 15,810	\$ -	\$ 36,373
Fund Balance:					
Nonspendable:					
Prepaid Items	\$ 3,926	\$ -	\$ -	\$ -	\$ 3,926
Restricted for:					
Debt Service	-	388,308	-	-	388,308
Capital Project	-	-	-	374,890	374,890
Assigned for:					
Capital Reserve Fund	-	-	439,668	-	439,668
Capital Reserves	-	-	-	-	-
Unassigned	1,013,828	-	-	-	1,013,828
Total Fund Balances	\$ 1,017,753	\$ 388,308	\$ 439,668	\$ 374,890	\$ 2,220,619
Total Liabilities & Fund Balance	\$ 1,038,316	\$ 388,308	\$ 455,478	\$ 374,890	\$ 2,256,992

Sweetwater Creek

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending May 31, 2024

	Adopted Budget	Prorated Budget Thru 05/31/24	Actual Thru 05/31/24	Variance
Revenues:				
Special Assessments - Tax Roll	\$ 1,724,315	\$ 1,724,315	\$ 1,644,209	\$ (80,106)
Fitness Center Revenue	2,000	1,333	1,680	347
Cost Sharing - Marshall Creek Revenue	-	-	-	-
Interest	5,000	3,333	25,020	21,687
Total Revenues	\$ 1,731,315	\$ 1,728,982	\$ 1,670,909	\$ (58,072)

Expenditures:

General & Administrative:

Supervisor Fees	\$ 9,600	\$ 6,400	\$ 6,800	(400)
Engineering	20,000	13,333	12,744	589
District Counsel	55,000	36,667	47,052	(10,386)
Annual Audit	3,800	-	-	-
Assessment Administration	5,000	5,000	5,000	-
Arbitrage Rebate	500	-	-	-
Dissemination Agent	5,300	3,533	3,533	(0)
Trustee Fees	3,800	3,800	3,143	657
Management Fees	42,500	28,333	28,333	(0)
Information Technology	1,425	950	950	-
Website Maintenance	1,000	667	667	0
Telephone	742	495	222	272
Postage & Delivery	3,000	2,000	1,658	342
Public Official Insurance	4,497	4,497	4,938	(441)
Copies	4,100	2,733	1,216	1,518
Legal Advertising	2,000	1,333	712	621
Miscellaneous	1,500	1,000	332	668
Dues, Licenses & Subscriptions	175	175	175	-
Cost Share Expense - Marshall Creek	20,000	-	-	-
Total General & Administrative	\$ 183,939	\$ 110,917	\$ 117,475	\$ (6,559)

Operations & Maintenance

Utilities				
Electric	\$ 75,000	\$ 50,000	\$ 50,241	(241)
Other Physical Environment				
General Insurance	6,058	6,058	5,507	551
Landscape Maintenance	291,276	194,184	194,184	-
Landscape Improvements	50,000	33,333	33,544	(210)
Mulch	50,000	33,333	25,000	8,333
Lake Maintenance	22,000	14,667	12,559	2,108
Fountain Maintenance	1,500	1,000	180	820
Irrigation Repairs & Maintenance	39,000	26,000	17,531	8,469
Storm Clean-Up	2,000	1,333	-	1,333
Field Repairs & Maintenance	26,000	17,333	31,268	(13,935)
Tree Removals	14,000	9,333	6,236	3,097
Streetlight Repairs	2,250	1,500	-	1,500
Signage Repairs	1,000	667	-	667
Holiday Decoration	5,000	3,333	-	3,333
Miscellaneous Field Supplies	3,500	2,333	567	1,767
Subtotal Other Physical Environment	\$ 588,584	\$ 394,409	\$ 376,816	\$ 17,593

Sweetwater Creek
Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/24	Thru 05/31/24	Variance
<u>Amenities</u>				
Administrative				
Property & Casualty Insurance	\$ 37,581	\$ 37,581	\$ 36,496	1,085
Payroll - Salaried	86,268	57,512	685	56,827
Payroll - Hourly	91,375	60,917	1,638	59,279
Payroll - Benefits	16,775	11,183	301	10,883
Payroll Taxes	14,730	9,820	264	9,556
Professional Services - Engineering	71,457	47,638	1,281	46,357
Professional Services - Information Technology	1,890	1,260	34	1,226
Travel & Per Diem	200	133	69	65
Training	400	267	477	(210)
Facility Management	-	-	178,237	(178,237)
Licenses & Permits	400	267	764	(498)
Subscriptions & Memberships	500	333	1,086	(753)
Office Supplies	3,000	2,000	1,740	260
Office Equipment	2,500	1,667	2,132	(465)
Communication - Telephone/Internet/TV	12,000	8,000	4,627	3,373
Internet/Telephone - Guard House	5,821	3,881	2,752	1,128
<u>Field</u>				
Field Management Fees	89,040	59,360	59,360	-
General Utilities	75,000	50,000	44,916	5,084
Refuse Removal	5,200	3,467	4,775	(1,308)
Security	60,000	40,000	39,715	285
Janitorial Services	13,978	9,319	28,114	(18,795)
Operating Supplies - Spa & Paper	4,000	2,667	2,735	(68)
Operating Supplies - Uniforms	500	333	-	333
Cleaning Supplies	12,500	8,333	5,214	3,119
Amenity Landscape Maintenance & Improvements	29,500	19,667	20,834	(1,167)
Gate Repairs & Maintenance	2,500	1,667	495	1,171
Dog Park Repairs & Maintenance	6,000	4,000	864	3,136
Park Mulch	5,000	3,333	2,200	1,133
Miscellaneous Field Supplies	4,100	2,733	236	2,497
Buildings Repairs & Maintenance	15,000	10,000	82,039	(72,039)
Pest Control	1,800	1,200	2,392	(1,192)
Pool Maintenance - Contract	25,349	16,899	10,920	5,979
Pool Repairs & Maintenance	3,000	2,000	2,738	(738)
Pool Chemicals	3,800	2,533	17,201	(14,668)
Signage & Amenity Repairs	300	200	500	(300)
Special Events	2,000	1,333	461	872
Park Repair & Maintenance	-	-	19,776	(19,776)
Pickleball Repair & Maintenance	-	-	2,296	(2,296)
Guardhouse Maintenance	2,500	1,667	-	1,667
Playground Repairs & Maintenance	2,500	1,667	79	1,588
<u>Fitness</u>				
Professional Services - Outside Fitness	55,515	37,010	32,653	4,357
Fitness Equipment Repairs & Maintenance	7,000	4,667	2,710	1,957
Fitness Equipment Rental	35,000	23,333	23,921	(587)
Miniature Golf Course Maintenance	500	333	-	333
Miscellaneous Fitness Supplies	6,300	4,200	1,326	2,874
Capital Outlay - Machinery & Equipment	6,400	4,267	7,680	(3,413)
Subtotal Amenities	\$ 819,179	\$ 558,646	\$ 648,729	\$ (90,083)
Total Operations & Maintenance	\$ 1,407,763	\$ 953,055	\$ 1,025,545	\$ (72,490)
Total Expenditures	\$ 1,591,702	\$ 1,063,972	\$ 1,143,020	\$ (79,049)
Excess (Deficiency) of Revenues over Expenditures	\$ 139,613	\$ 665,010	\$ 527,889	\$ (137,121)

Sweetwater Creek

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/24	Thru 05/31/24	Variance
Other Financing Sources/(Uses):				
Capital Reserve Transfer Out	\$ (191,000)	\$ (191,000)	(191,000)	\$ -
Total Other Financing Sources/(Uses):	\$ (191,000)	\$ (191,000)	\$ (191,000)	\$ -
Net Change in Fund Balance	\$ (51,387)	\$ 474,010	\$ 336,889	\$ (137,121)
Fund Balance - Beginning	\$ 51,387		\$ 680,864	
Fund Balance - Ending	\$ (0)		\$ 1,017,753	

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, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/24	Thru 05/31/24	Variance
Revenues:				
Special Assessments - Tax Roll	\$ 741,613	\$ 741,613	\$ 706,372	\$ (35,241)
Special Assessments - Prepayments	-	-	10,898	10,898
Interest Income	6,300	4,200	22,885	18,685
Total Revenues	\$ 747,913	\$ 745,813	\$ 740,154	\$ (5,659)
Expenditures:				
Series 2019 - A1				
Interest - 11/01	\$ 85,328	\$ 85,328	\$ 85,328	\$ -
Interest - 5/1	85,328	85,328	85,328	-
Principal - 5/1	355,000	355,000	355,000	-
Special Call - 5/1	-	-	10,000	(10,000)
Series 2019 - A2				
Interest - 11/01	46,475	46,475	46,475	-
Interest - 05/01	46,475	46,475	46,475	-
Principal - 05/01	125,000	125,000	125,000	-
Special Call - 5/1	-	-	5,000	(5,000)
Total Expenditures	\$ 743,606	\$ 743,606	\$ 758,606	\$ (15,000)
Excess (Deficiency) of Revenues over Expenditures	\$ 4,307	\$ 2,207	\$ (18,452)	\$ (20,659)
Other Financing Sources/(Uses):				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 4,307	\$ 2,207	\$ (18,452)	\$ (20,659)
Fund Balance - Beginning	\$ 155,434		\$ 406,759	
Fund Balance - Ending	\$ 159,741		\$ 388,308	

Sweetwater Creek
Community Development District

Capital Reserve Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/24	Thru 05/31/24	Variance
Revenues				
Capital Reserve - Transfer In	\$ 191,000	\$ 191,000	\$ 191,000	\$ -
Interest	1,865.88	1,243.92	5,301	4,057.33
Miscellaneous Income	-	-	4,000	4,000
Insurance Proceeds	-	-	3,984	3,984
Total Revenues	\$ 192,866	\$ 192,244	\$ 204,285	\$ 12,041
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ 11,420	\$ (11,420)
Repair & Maintenance	79,024	52,683	14,459	38,223
Other Current Charges	525	350	393	(43)
Reserve Study	-	-	2,925	(2,925)
Total Expenditures	\$ 79,549	\$ 53,033	\$ 29,197	\$ 23,835
Excess (Deficiency) of Revenues over Expenditures	\$ 113,317	\$ 139,211	\$ 175,088	
Other Financing Sources/(Uses)				
Transfer In and (Out)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 113,317		\$ 175,088	
Fund Balance - Beginning	\$ 263,780		\$ 264,580	
Fund Balance - Ending	\$ 377,097		\$ 439,668	

Capital Reserve Study

	<u>General</u>	<u>Amenities</u>	<u>Combined</u>
Description	FY 2024-Study (Pg. 17)	FY 2024-Study (Pg. 20)	Total - Study
Reserves Beginning of Year	\$488,359	\$135,857	\$624,216
Contributions	191,100	63,400	254,500
Interest Income	9,255	2,527	11,782
Expenditures	(79,024)	(37,782)	(116,806)
Anticipated Balance	\$609,690	\$164,002	\$773,692

Capital Reserve Fund - Actuals

Description	Actual
Reserves Beginning of Year	\$ 264,580
Contributions	\$ 191,000
Interest Income/Misc Income/Insurance Proceeds	\$ 13,285
Expenditures	\$ (29,197)
Actual Balance	\$439,668

Variance Reserve Study Vs Actual	(\$334,024)
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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, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/24	Thru 05/31/24	Variance
Revenues				
Interest Income	\$ -	\$ -	\$ 16,483	\$ 16,483
Total Revenues	\$ -	\$ -	\$ 16,483	\$ 16,483
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ 174,839	\$ (174,839)
Total Expenditures	\$ -	\$ -	\$ 174,839	\$ (174,839)
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ (158,356)	\$ (158,356)
Other Financing Sources/(Uses)				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ -		\$ (158,356)	
Fund Balance - Beginning	\$ -		\$ 533,247	
Fund Balance - Ending	\$ -		\$ 374,890	

Sweetwater Creek
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<u>Revenues:</u>													
Special Assessments - Tax Roll	\$ -	\$ 228,251	\$ 285,271	\$ 956,056	\$ 137,540	\$ 34,748	\$ 2,343	\$ -	\$ -	\$ -	\$ -	\$ -	1,644,209
Fitness Center Revenue	210	-	440	-	-	-	1,030	-	-	-	-	-	1,680
Cost Sharing - Marshall Creek Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	919	972	1,357	2,176	5,056	6,447	4,210	3,883	-	-	-	-	25,020
Total Revenues	\$ 1,129	\$ 229,223	\$ 287,068	\$ 958,232	\$ 142,596	\$ 41,196	\$ 7,583	\$ 3,883	\$ -	\$ -	\$ -	\$ -	1,670,909
<u>Expenditures:</u>													
<u>General & Administrative:</u>													
Supervisor Fees	\$ 1,400	\$ 600	\$ -	\$ 800	\$ 800	\$ 1,600	\$ 800	\$ 800	\$ -	\$ -	\$ -	\$ -	6,800
Engineering	791	430	919	2,044	2,561	1,026	2,541	2,433	-	-	-	-	12,744
District Counsel	7,296	3,481	5,761	6,672	6,189	6,367	6,618	4,671	-	-	-	-	47,052
Annual Audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Assessment Administration	5,000	-	-	-	-	-	-	-	-	-	-	-	5,000
Arbitrage Rebate	-	-	-	-	-	-	-	-	-	-	-	-	-
Dissemination Agent	442	442	442	442	442	442	442	442	-	-	-	-	3,533
Trustee Fees	3,143	-	-	-	-	-	-	-	-	-	-	-	3,143
Management Fees	3,542	3,542	3,542	3,542	3,542	3,542	3,542	3,542	-	-	-	-	28,333
Information Technology	119	119	119	119	119	119	119	119	-	-	-	-	950
Website Maintenance	83	83	83	83	83	83	83	83	-	-	-	-	667
Telephone	43	25	28	25	25	25	27	25	-	-	-	-	222
Postage & Delivery	351	307	120	21	285	297	202	74	-	-	-	-	1,658
Public Official Insurance	4,938	-	-	-	-	-	-	-	-	-	-	-	4,938
Copies	161	41	110	238	166	147	187	166	-	-	-	-	1,216
Legal Advertising	94	280	-	88	94	90	-	66	-	-	-	-	712
Miscellaneous	62	1	10	11	11	12	212	14	-	-	-	-	332
Dues, Licenses & Subscriptions	175	-	-	-	-	-	-	-	-	-	-	-	175
Cost Share Expense - Marshall Creek	-	-	-	-	-	-	-	-	-	-	-	-	-
Total General & Administrative	\$ 27,638	\$ 9,350	\$ 11,133	\$ 14,085	\$ 14,316	\$ 13,748	\$ 14,771	\$ 12,433	\$ -	\$ -	\$ -	\$ -	117,475

Sweetwater Creek
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<u>Operations & Maintenance</u>													
Utilities													
Electric	\$ 6,512	\$ 6,616	\$ 6,283	\$ 6,272	\$ 6,168	\$ 6,103	\$ 6,116	\$ 6,171	\$ -	\$ -	\$ -	\$ -	50,241
Other Physical Environment													
General Insurance	5,507	-	-	-	-	-	-	-	-	-	-	-	5,507
Landscape Maintenance	24,273	24,273	24,273	24,273	24,273	24,273	24,273	24,273	-	-	-	-	194,184
Landscape Improvements	-	5,044	-	-	-	28,500	-	-	-	-	-	-	33,544
Mulch	-	-	25,000	-	-	-	-	-	-	-	-	-	25,000
Lake Maintenance	1,538	1,793	1,538	1,538	1,538	1,538	1,538	1,538	-	-	-	-	12,559
Fountain Maintenance	-	-	-	-	-	-	180	-	-	-	-	-	180
Irrigation Repairs & Maintenance	4,805	710	4,920	413	2,799	-	-	3,884	-	-	-	-	17,531
Storm Clean-Up	-	-	-	-	-	-	-	-	-	-	-	-	-
Field Repairs & Maintenance	2,390	2,718	6,217	6,099	4,121	2,712	4,945	2,066	-	-	-	-	31,268
Tree Removals	1,200	-	1,786	350	350	-	-	2,550	-	-	-	-	6,236
Streetlight Repairs	-	-	-	-	-	-	-	-	-	-	-	-	-
Signage Repairs	-	-	-	-	-	-	-	-	-	-	-	-	-
Holiday Decoration	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Field Supplies	-	-	-	-	567	-	-	-	-	-	-	-	567
Subtotal Other Physical Environment	\$ 46,225	\$ 41,154	\$ 70,017	\$ 38,944	\$ 39,815	\$ 63,126	\$ 37,052	\$ 40,483	\$ -	\$ -	\$ -	\$ -	376,816
Amenities													
<i>Administrative</i>													
Property & Casualty Insurance	\$ 36,496	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	36,496
Payroll - Salaried	685	-	-	-	-	-	-	-	-	-	-	-	685
Payroll - Hourly	1,638	-	-	-	-	-	-	-	-	-	-	-	1,638
Payroll - Benefits	301	-	-	-	-	-	-	-	-	-	-	-	301
Payroll Taxes	264	-	-	-	-	-	-	-	-	-	-	-	264
Professional Services - Engineering	1,281	-	-	-	-	-	-	-	-	-	-	-	1,281
Professional Services - Information Technology	34	-	-	-	-	-	-	-	-	-	-	-	34
Travel & Per Diem	-	-	69	-	-	-	-	-	-	-	-	-	69
Training	-	-	-	-	477	-	-	-	-	-	-	-	477
Facility Management	21,341	22,486	22,516	22,841	22,236	22,983	21,341	22,491	-	-	-	-	178,237
Licenses & Permits	414	-	-	-	-	-	-	350	-	-	-	-	764
Subscriptions & Memberships	29	29	92	92	106	121	169	448	-	-	-	-	1,086
Office Supplies	449	253	300	57	608	8	9	55	-	-	-	-	1,740
Office Equipment	300	56	146	465	471	298	-	395	-	-	-	-	2,132
Communication - Telephone/Internet/TV	-	658	658	658	663	663	663	663	-	-	-	-	4,627
Internet/Telephone - Guard House	362	340	340	340	343	343	343	343	-	-	-	-	2,752

Sweetwater Creek
Community Development District
Month to Month

Field	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Field													
Field Management Fees	7,420	7,420	7,420	7,420	7,420	7,420	7,420	7,420	-	-	-	-	59,360
General Utilities	4,565	4,781	5,436	6,512	6,782	6,639	5,393	4,808	-	-	-	-	44,916
Refuse Removal	414	519	955	519	664	519	519	664	-	-	-	-	4,775
Security	6,163	6,103	6,103	7,573	3,428	6,103	813	3,428	-	-	-	-	39,715
Janitorial Services	3,733	3,483	3,483	3,483	3,483	3,483	3,483	3,483	-	-	-	-	28,114
Operating Supplies - Spa & Paper	428	52	194	413	612	192	546	297	-	-	-	-	2,735
Operating Supplies - Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-
Cleaning Supplies	1,636	191	110	1,175	499	1,170	65	367	-	-	-	-	5,214
Amenity Landscape Maintenance & Improvements	1,906	1,906	1,906	4,521	1,906	4,820	1,906	1,963	-	-	-	-	20,834
Gate Repairs & Maintenance	-	-	245	250	-	-	-	-	-	-	-	-	495
Dog Park Repairs & Maintenance	-	-	324	-	396	-	-	144	-	-	-	-	864
Park Mulch	-	-	-	-	-	2,200	-	-	-	-	-	-	2,200
Miscellaneous Field Supplies	-	-	236	-	-	-	-	-	-	-	-	-	236
Buildings Repairs & Maintenance	47,127	8,102	322	119	396	20,498	5,119	356	-	-	-	-	82,039
Pest Control	79	79	79	81	1,831	81	81	81	-	-	-	-	2,392
Pool Maintenance - Contract	-	1,560	1,560	1,560	1,560	1,560	1,560	1,560	-	-	-	-	10,920
Pool Repairs & Maintenance	-	-	330	-	410	538	1,259	200	-	-	-	-	2,738
Pool Chemicals	1,920	2,999	1,920	2,055	2,055	2,142	2,055	2,055	-	-	-	-	17,201
Signage & Amenity Repairs	-	-	500	-	-	-	-	-	-	-	-	-	500
Special Events	-	-	-	337	(48)	-	-	172	-	-	-	-	461
Park Repair & Maintenance	19,145	631	-	-	-	-	-	-	-	-	-	-	19,776
Pickleball Repair & Maintenance	1,059	70	77	480	128	-	483	-	-	-	-	-	2,296
Guardhouse Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
Playground Repairs & Maintenance	-	-	-	-	-	-	-	79	-	-	-	-	79
Fitness													
Professional Services - Outside Fitness	4,480	3,388	4,373	4,500	3,100	3,835	5,010	3,968	-	-	-	-	32,653
Fitness Equipment Repairs & Maintenance	2,147	-	-	221	342	-	-	-	-	-	-	-	2,710
Fitness Equipment Rental	2,927	2,927	2,927	2,927	3,053	3,053	3,053	3,053	-	-	-	-	23,921
Miniature Golf Course Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Fitness Supplies	-	393	43	142	80	190	100	378	-	-	-	-	1,326
Capital Outlay - Machinery & Equipment	-	1,505	-	4,919	1,256	-	-	-	-	-	-	-	7,680
Subtotal Amenities	\$ 168,744	\$ 69,933	\$ 62,662	\$ 73,660	\$ 64,258	\$ 88,861	\$ 61,391	\$ 59,221	\$ -	\$ -	\$ -	\$ -	648,729
Total Operations & Maintenance	\$ 214,969	\$ 111,087	\$ 132,679	\$ 112,604	\$ 104,073	\$ 151,987	\$ 98,442	\$ 99,703	\$ -	\$ -	\$ -	\$ -	1,025,545
Total Expenditures	\$ 242,606	\$ 120,438	\$ 143,813	\$ 126,689	\$ 118,389	\$ 165,735	\$ 113,214	\$ 112,137	\$ -	\$ -	\$ -	\$ -	1,143,020
Excess (Deficiency) of Revenues over Expenditures	\$ (241,477)	\$ 108,785	\$ 143,255	\$ 831,543	\$ 24,207	\$ (124,539)	\$ (105,631)	\$ (108,253)	\$ -	\$ -	\$ -	\$ -	527,889
Other Financing Sources /(Uses):													
Capital Reserve Transfer Out	-	-	-	-	(191,000)	-	-	-	-	-	-	-	(191,000)
Total Other Financing Sources/Uses	\$ -	\$ -	\$ -	\$ -	\$ (191,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(191,000)
Net Change in Fund Balance	\$ (241,477)	\$ 108,785	\$ 143,255	\$ 831,543	\$ (166,793)	\$ (124,539)	\$ (105,631)	\$ (108,253)	\$ -	\$ -	\$ -	\$ -	336,889

Sweetwater Creek
Community Development District
Long Term Debt Report

SERIES 2019A-1, SPECIAL ASSESSMENT REVENUE BONDS		
Interest Rate:	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 - 7/30/19		\$7,825,000
Less: Principal Payment - 5/1/20		(\$330,000)
Less: Principal Payment - 5/1/20 (Special Call)		(\$15,000)
Less: Principal Payment - 11/1/20 (Special Call)		(\$40,000)
Less: Principal Payment - 5/1/21		(\$340,000)
Less: Principal Payment - 5/1/21 (Special Call)		(\$40,000)
Less: Principal Payment - 11/1/21 (Special Call)		(\$15,000)
Less: Principal Payment - 5/1/22		(\$340,000)
Less: Principal Payment - 11/1/22 (Special Call)		(\$15,000)
Less: Principal Payment - 5/1/23		(\$345,000)
Less: Principal Payment - 5/1/24		(\$355,000)
Less: Principal Payment - 5/1/24 (Special Call)		(\$10,000)
Current Bonds Outstanding		\$5,980,000

SERIES 2019A-2, SPECIAL ASSESSMENT REVENUE BONDS		
Interest Rate:	3.560%, 4.020%	
Maturity Date:	5/1/2038	
Reserve Fund Definition	50% MAXIMUM ANNUAL DEBT SERVICE	
Reserve Fund Requirement	\$108,063	
Reserve Fund Balance	108,331	
Bonds Outstanding - 7/30/19		\$2,980,000
Less: Principal Payment - 5/1/20		(\$110,000)
Less: Principal Payment - 5/1/20 (Special Call)		(\$10,000)
Less: Principal Payment - 11/1/20 (Special Call)		(\$15,000)
Less: Principal Payment - 5/1/21		(\$115,000)
Less: Principal Payment - 5/1/21 (Special Call)		(\$15,000)
Less: Principal Payment - 11/1/21 (Special Call)		(\$5,000)
Less: Principal Payment - 5/1/22		(\$115,000)
Less: Principal Payment - 5/1/22 (Special Call)		(\$25,000)
Less: Principal Payment - 11/1/22 (Special Call)		(\$5,000)
Less: Principal Payment - 5/1/23		(\$120,000)
Less: Principal Payment - 5/1/23 (Special Call)		(\$20,000)
Less: Principal Payment - 5/1/24		(\$125,000)
Less: Principal Payment - 5/1/24 (Special Call)		(\$5,000)
Current Bonds Outstanding		\$2,295,000

Sweetwater Creek
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Receipts - St. John's County
Fiscal Year 2024

Gross Assessments	\$	1,834,379.37	\$	788,070.96	\$	2,622,450.33
Net Assessments	\$	1,724,316.61	\$	740,786.70	\$	2,465,103.31

ON ROLL ASSESSMENTS

allocation in %	69.95%	30.05%	100.00%
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<i>Date</i>	<i>Distribution</i>	<i>Interest</i>	<i>Net Receipts</i>	<i>O&M Portion</i>	<i>2019- Service</i>	<i>Debt</i>	<i>Total</i>
11/03/23	1		\$ 29,062.41	\$ 20,328.88	\$ 8,733.53	\$	29,062.41
11/17/23	2		106,668.40	74,613.54	32,054.86		106,668.40
11/22/23	3		190,579.18	133,308.35	57,270.83		190,579.18
12/14/23	4		185,636.89	129,851.26	55,785.63		185,636.89
12/22/23	5		222,189.87	155,419.73	66,770.14		222,189.87
01/09/24	6		1,360,677.55	951,781.16	408,896.39		1,360,677.55
01/11/24	INTEREST	\$ 6,111.28	6,111.28	4,274.78	1,836.50		6,111.28
02/12/24	7		196,629.49	137,540.48	59,089.01		196,629.49
03/20/24	8		49,676.85	34,748.49	14,928.36		49,676.85
04/10/24	INTEREST	3,349.04	3,349.04	2,342.62	1,006.42		3,349.04
			-	-	-		-
			-	-	-		-
TOTAL		\$ 9,460.32	\$ 2,350,580.96	\$ 1,644,209.29	\$ 706,371.67	\$	2,350,580.96

95.35%	Percent Collected
\$ 114,522.35	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: SWCrefF120 - 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
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 Addtl 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
5/9/23	84	Sweetwater Creek CDD	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

Sweetwater Creek
COMMUNITY DEVELOPMENT DISTRICT

Special Assessment Revenue Bonds, Series 2019

Date	Requisition #	Contractor	Description	Requisition
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
6/5/23	89	Kilinski/Van Wyk PLLC	Invoice# 6585 2019 Project Construction	\$ 1,179.00
6/5/23	90	Invision Construction	Change Order 4 Emergency Light Invoice #PAL_006	\$ 600.00
6/5/23	91	Feather & Bloom	Invoice #000725 Lighting install and custom hanging wood paneling for Zen Room	\$ 3,300.00
6/13/23	92	England Thims & Miller	Invoice# 208489 Pickle ball Courts Addition & Modifications.	\$ 5,855.00
6/13/23	93	Kilinski/Van Wyk PLLC	Invoice# 6846 2019 Project Construction	\$ 2,661.50
7/7/23	94	England Thims & Miller	Invoice# 23159 Topography Survey for Onda Park	\$ 5,240.00
7/7/23	95	Hoffman Commercial Construction LLC	Palencia Pickleball Courts Pay App 2304-1	\$ 16,412.00
7/7/23	96	England Thims & Miller	Invoice# 208897 Pickle ball Courts Addition & Modifications.	\$ 2,076.25
7/24/23	97	Kilinski/Van Wyk PLLC	Invoice# 7090 2019 Project Construction	\$ 2,719.50
7/24/23	98	Hoffman Commercial Construction LLC	Palencia Pickleball Courts Pay App 2304-2	\$ 97,369.00
8/14/23	99	England Thims & Miller	Invoice # 209405 Pickleball Courts Addition & Modifications.	\$ 563.75
8/14/23	100	Kilinski/Van Wyk PLLC	Invoice # 7262 2019 Project Construction	\$ 482.00
8/16/23	101	Hoffman Commercial Construction LLC	Palencia Pickleball Courts Pay App 2304-3	\$ 111,695.00
9/15/23	102	England Thims & Miller	Invoice # 209910 Pickleball Courts Addition & Modifications.	\$ 820.00
9/15/23	103	Kilinski/Van Wyk PLLC	Invoice # 7481 2019 Project Construction	\$ 673.08
9/28/23	104	Hoffman Commercial Construction LLC	Palencia Pickleball Courts Pay App 2304-4	\$ 119,712.00
10/19/23	105	Poly-Wood LLC	Invoice # 873994 Vineyard Dining Arm chairs and 48" Round Dining Tables	\$ 7,420.00
10/17/23	106	Kilinski/Van Wyk PLLC	Invoice # 7759 2019 Project Construction	\$ 375.00
10/30/23	107	American Electrical Contracting Inc	Palencia Pickleball Courts Electrical Lighting Install Invoice #W61855	\$ 24,485.00
10/30/23	108	Hoffman Commercial Construction LLC	Palencia Pickleball Courts Pay App 2304-5	\$ 72,718.00
11/28/23	109	Kilinski/Van Wyk PLLC	Invoice # 7975 2019 Project Construction	\$ 106.00
11/28/23	110	Hoffman Commercial Construction LLC	Palencia Pickleball Courts Pay App 2304-6	\$ 22,208.00
11/29/23	111	England Thims & Miller	Invoice # 210296 Pickleball Courts Addition & Modifications.	\$ 256.25
12/7/23	112	England Thims & Miller	Invoice # 210807 Pickleball Courts Addition & Modifications.	\$ 367.45
			Pickball fees, sound system upgrade aerobics room, and Washer Dryer/Warranty for Amenity	
12/5/23	113	Sweetwater Creek CDD	Center paid with card.	\$ 2,959.95
12/6/23	114	England Thims & Miller	Invoice # 211276 Pickleball Courts Addition & Modifications.	\$ 205.00
1/10/24	115	Duval Landscape Maintenance	Invoice # 25237 Revamp amenity center irrigation.	\$ 12,917.16
1/10/24	116	Sweetwater Creek CDD-Capital Reserve	Dowling Douglas Invoice # 211276 Pickleball Courts Addition & Modifications – Nov 2023.	\$ 2,600.00
1/22/24	117	Kilinski/Van Wyk PLLC	Invoice # 8459 2019 Project Construction	\$ 124.00
2/13/24	118	Atlantic Security	Video Surveillance System Equipment and Installation 50% Dep Invoice #327381-Deposit	\$ 5,946.88
2/13/24	119	Alfred W Grover, Electrical Contractor	Invoice # 12524 - 6 Outdoor Motion Detector-LED light fixture for Pickleball Project	\$ 3,800.00
2/13/24	120	England Thims & Miller	Invoice # 212440 Pickleball Courts Addition & Modifications - Nov 2023.	\$ 1,571.25
2/14/24	121	Kilinski/Van Wyk PLLC	Invoice # 8723 2019 Project Construction	\$ 155.00
2/20/24	122	American Electrical Contracting Inc	Palencia Pickleball Courts Install two light deflectors Invoice #W64623	\$ 1,840.00
2/22/24	123	American Electrical Contracting Inc	Palencia Pickleball Courts Change timer to digital Invoice #W63086	\$ 140.65
2/22/24	124	American Electrical Contracting Inc	Palencia Pickleball Courts Change Order Lighting Project Invoice #W62910	\$ 3,227.30
2/27/24	125	Hoffman Commercial Construction LLC	Palencia Pickleball Courts Pay App 2304-7-Final Payment	\$ 25,623.00
3/12/24	126	Workman's Kwik Fix Plumbing Division	Invoice # 97146 – installed self close metering faucet in ensenada park per contract	\$ 1,280.00
			Invoice #212712 – CEI Services - Finalized documents and pay apps for Pickleball Court	
3/12/24	127	England Thims & Miller	closeout with SJC and Owner	\$ 307.50
			Invoice # 2313106. Furnished & installed 296' of 48" high 2-rail ascot style black aluminum	
3/12/24	128	Best Fence and Rail fo FL LLC	fence with (3) 4' gate	\$ 8,174.00
3/20/24	129	Kilinski/Van Wyk PLLC	Invoice # 8974 2019 Project Construction	\$ 1,437.50
4/30/24	130	Matthews/DCCM	Invoice # 190784 - Due Diligence and Site Planning	\$ 2,168.75
5/20/24	131	Matthews/DCCM	Invoice # 190937 - Due Diligence and Site Planning	\$ 2,037.50
5/31/24	132	Atlantic Security	Invoice # 331612Final Invoice for Securiyt System	\$ 5,884.37
	133	Kilinski/Van Wyk PLLC	Invoice # 9385 2019 Project Construction	\$ 393.50
	134	Kilinski/Van Wyk PLLC	Invoice # 9385 2019 Project Construction	\$ 465.00
TOTAL				\$ 1,304,431.16
Project (Construction) Fund at 08/30/19				\$ 1,540,777.96
Interest Earned and Transfer thru 3/31/24				\$ 137,684.80
Outstanding Requisitions				\$ 858.50
Requisitions Paid thru 05/31/24				\$ (1,304,431.16)
Remaining Project (Construction) Fund				\$ 374,890.10
FUTURE CAPITAL PROJECTS (CONSTRUCTION)				
Hoffman Construction	Pickleball Court Construction-Balance to Finish including Retainage			\$0.00
	Pickleball-Water Fountain/Cooler (Projection, not actual)			\$4,000.00
Atlantic	Camera System (Pickleball and Fitness Center) (Actual Cost)			\$0.00
	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			\$235,000.00
District Engineer Costs related to Projects	District Engineer Costs (Projection, not actual)			\$10,000.00
District Counsel Costs related to Projects	District Counsel Costs (Projection, not actual)			\$5,000.00
TOTAL PROJECTED PROJECTS				\$369,000.00
PROJECTED REMAINING PROJECTS (CONSTRUCTION) FUNDS				\$5,890

C.

Sweetwater Creek
COMMUNITY DEVELOPMENT DISTRICT

Fiscal Year 2024
Check Register

<i>Date</i>	<i>check #'s</i>	<i>Amount</i>
General Fund		
05/02/24	4052-4056	\$25,073.00
05/13/24	4057-4061	10,417.93
05/16/24	4062-4065	4,099.75
05/23/24	4066-4067	2,072.65
05/31/24	4068	810.00
SUBTOTAL		\$42,473.33
<i>Date</i>	<i>check #'s</i>	<i>Amount</i>
Amenity Fund		
05/02/24	2556-2561	\$23,727.80
05/13/24	2562-2579	48,178.79
05/16/24	2580-2589	1,465.00
05/23/24	2590-2595	1,600.95
05/31/24	2596-2612	2,647.50
SUBTOTAL		\$77,620.04
TOTAL		\$120,093.37

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
5/02/24	00086	5/01/24 26785	202405 320-53800-46200	MAY PALENCIA RENEWAL	*	24,273.00	
				DUVAL LANDSCAPE MAINTENANCE			24,273.00 004052
5/02/24	00075	5/02/24 05022024	202405 310-51300-11000	5/2/24 CDD BOARD MEETING	*	200.00	
				CHARLES USINA III			200.00 004053
5/02/24	00089	5/02/24 05022024	202405 310-51300-11000	5/2/24 CDD BOARD MEETING	*	200.00	
				JOHN T SMITH			200.00 004054
5/02/24	00051	5/02/24 05022024	202405 310-51300-11000	5/2/24 CDD BOARD MEETING	*	200.00	
				ROBERT LISOTTA			200.00 004055
5/02/24	00040	5/02/24 05022024	202405 310-51300-11000	5/2/24 CDD BOARD MEETING	*	200.00	
				STEPHEN J HANDLER			200.00 004056
5/13/24	00105	4/30/24 177325	202404 320-53800-47301	CONCRETE REMOVED SIDEWALK	*	1,695.00	
				ALL WEATHER CONTRACTORS, INC			1,695.00 004057
5/13/24	00063	4/30/24 83726	202404 320-53800-47000	APR LAKE MAINTENANCE	*	1,538.00	
				FUTURE HORIZONS			1,538.00 004058
5/13/24	00063	4/30/24 83881	202404 320-53800-47000	UNPLUGGED FOUNTAIN	*	180.00	
				FUTURE HORIZONS			180.00 004059
5/13/24	00029	5/01/24 157	202405 310-51300-34000	MAY MANAGEMENT FEES	*	3,541.67	
		5/01/24 157	202405 310-51300-35200	MAY WEBSITE ADMIN	*	83.33	
		5/01/24 157	202405 310-51300-35100	MAY INFO TECH	*	118.75	
		5/01/24 157	202405 310-51300-31300	MAY DISSEM AGENT SRVCS	*	441.67	
		5/01/24 157	202405 310-51300-49000	OFFICE SUPPLIES	*	13.70	
		5/01/24 157	202405 310-51300-42000	POSTAGE	*	73.95	
		5/01/24 157	202405 310-51300-42500	COPIES	*	165.90	

SWCC SWEETWATER CRK BPEREGRINO

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
		5/01/24 157	202405 310-51300-41000	TELEPHONE	*	25.37	
				GOVERNMENTAL MANAGEMENT SERVICES			4,464.34 004060
5/13/24 00103		5/09/24 191117	202404 310-51300-31100	APR ENGINEERING SERVICES	*	2,540.59	
				MATTHEWS DESIGN GROUP LLC			2,540.59 004061
5/16/24 00086		5/09/24 27001	202405 320-53800-47300	PRESS SWITCH GLORI CLOCK	*	200.00	
				DUVAL LANDSCAPE MAINTENANCE			200.00 004062
5/16/24 00086		5/14/24 27015	202405 320-53800-47300	INSTALL MIDDLE CLOCK WIRE	*	2,450.00	
				DUVAL LANDSCAPE MAINTENANCE			2,450.00 004063
5/16/24 00103		4/09/24 190936	202403 310-51300-31100	MAR ENGINEERING SERVICES	*	1,025.50	
				MATTHEWS DESIGN GROUP LLC			1,025.50 004064
5/16/24 00097		5/12/24 3369	202405 320-53800-47300	RPLC PVC NIPPLE	*	424.25	
				TYLER SCHELLPEPER DBA PUMPS			424.25 004065
5/23/24 00106		5/15/24 1097	202405 320-53800-47301	LINE PAINTING-REPAINT	*	1,219.00	
				VOLKMANN INVESTMENTS INC DBA			1,219.00 004066
5/23/24 00071		5/14/24 274	202404 320-53800-47301	APR FACILITY MAINTENANCE	*	853.65	
				RIVERSIDE MANAGEMENT SERVICES			853.65 004067
5/31/24 00086		5/28/24 27103	202405 320-53800-47300	LAS COLINES ENTRY NOZZLE	*	810.00	
				DUVAL LANDSCAPE MAINTENANCE			810.00 004068
TOTAL FOR BANK A						42,473.33	
TOTAL FOR REGISTER						42,473.33	

SWCC SWEETWATER CRK BPEREGRINO

CHECK DATE	VEND#	.....INVOICE..... DATE	EXPENSED TO... INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT	#
5/02/24	00119	5/01/24	26786	202405	330	53800	46200			*	1,963.00		
			MAY CLUBHOUSE & DOG PARK										
								DUVAL LANDSCAPING MAINTENANCE				1,963.00	002556
5/02/24	00128	3/20/24	032024	202403	340	53800	34500			*	105.00		
			MAR24 FITNESS INSTRUCTOR										
								ELIANA N ROQUE				105.00	002557
5/02/24	00153	3/12/24	7688	202403	330	53800	47800			*	15,860.00		
			ROOF RPR FITNESS CENTER										
								FLORIDA CERTIFIED CONTRACTORS				15,860.00	002558
5/02/24	00153	3/12/24	7689	202403	330	53800	47800			*	3,570.00		
			ADDITIONAL RMV/RPLC WORK										
								FLORIDA CERTIFIED CONTRACTORS				3,570.00	002559
5/02/24	00139	5/01/24	050124	202403	340	53800	34500			*	175.00		
			MAR24 FITNESS INSTRUCTOR										
								GLENDA MALEWICKI DBA GLENDA'S YOGA				175.00	002560
5/02/24	00019	5/01/24	13129562	202405	330	53800	52002			*	2,054.80		
			MAY POOL CHEMICALS										
								POOLSURE				2,054.80	002561
5/13/24	00129	4/26/24	042624	202404	340	53800	34500			*	70.00		
			APR24/APR26 FITNESS CLASS										
								AMYSUE LONG				70.00	002562
5/13/24	00096	3/01/24	1210	202403	330	53800	44000			*	513.20		
			MAR SPIN BIKE LEASE										
								FRANK A FLORI DBA CHAIRMAN'S ENT				513.20	002563
5/13/24	00096	4/01/24	1214	202404	330	53800	44000			*	513.20		
			APR SPIN BIKE LEASE										
								FRANK A FLORI DBA CHAIRMAN'S ENT				513.20	002564
5/13/24	00131	5/06/24	050624	202404	340	53800	34500			*	440.00		
			APR22-MAY5 FITNESS CLASS										
								DIANE LAURA STOEVEER				440.00	002565
5/13/24	00131	5/06/24	050624	202404	340	53800	34500			*	80.00		
			APR17-21 FITNESS CLASS										
								DIANE LAURA STOEVEER				80.00	002566
5/13/24	00119	3/13/24	26279	202403	330	53800	46200			*	2,223.96		
			BLUE GLAZE FIT CTR/FOUNT										
								DUVAL LANDSCAPING MAINTENANCE				2,223.96	002567
								SWCC SWEETWATER CRK BPEREGRINO					

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
5/13/24	00128	5/01/24 05012024	202404 340-53800-34500	APR30-MAY1 FITNESS CLASS	*	120.00	
				ELIANA N ROQUE			120.00 002568
5/13/24	00080	5/01/24 740796	202405 300-15500-10000	JUN GATE GRD MONITORING	*	3,428.05	
				HIDDEN EYES LLC DBA ENVERA SYSTEMS			3,428.05 002569
5/13/24	00153	4/10/24 7759	202404 330-53800-47800	ROOF RPR FITNESS CENTER	*	4,880.23	
				FLORIDA CERTIFIED CONTRACTORS			4,880.23 002570
5/13/24	00145	5/06/24 05062024	202402 340-53800-34500	FEB24 FITNESS INSTRUCTOR	*	70.00	
				GAYLE R. THEBERGE			70.00 002571
5/13/24	00154	5/03/24 05032024	202405 340-53800-34500	MAY24 FITNESS INSTRUCTOR	*	35.00	
				LOIS NICOLE EUBANKS			35.00 002572
5/13/24	00132	5/04/24 05042024	202404 340-53800-34500	APR25-MAY2 FITNESS CLASS	*	140.00	
				LAURA CORREA			140.00 002573
5/13/24	00127	4/28/24 04282024	202404 340-53800-34500	APR21-APR28 FITNESS CLASS	*	265.00	
				LINA HERMEZ			265.00 002574
5/13/24	00135	5/08/24 05082024	202405 340-53800-34500	APR29-MAY8 FITNESS CLASS	*	245.00	
				MIRANDA BULGER			245.00 002575
5/13/24	00141	5/06/24 05062024	202404 340-53800-34500	APR29-MAY6 FITNESS CLASS	*	70.00	
				PATRICIA SCOTT			70.00 002576
5/13/24	00104	5/01/24 273	202405 330-53800-10000	MAY FITNESS CNTR MANAGER	*	9,922.92	
		5/01/24 273	202405 330-53800-10000	MAY ASSISTANT MANAGER	*	6,603.92	
		5/01/24 273	202405 330-53800-10000	MAY FRONT DESK ATTENDANTS	*	4,814.50	
		5/01/24 273	202405 330-53800-10000	APR FRONT DESK ATTENDANTS	*	1,059.70	
		5/01/24 273	202405 330-53800-46500	MAY JANITORIAL SERVICES	*	3,482.92	

SWCC SWEETWATER CRK BPEREGRINO

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
		5/01/24 273	202405 330-53800-52000		*	1,560.00	
			MAY POOL MAINT SERVICES				
		5/01/24 273	202405 320-53800-12100		*	7,420.00	
			MAY FIELD MANAGEMENT				
				RIVERSIDE MANAGEMENT SERVICES, INC			34,863.96 002577
5/13/24 00138		5/06/24 05062024	202404 340-53800-34500		*	140.00	
			APR23-MAY2 FITNESS CLASS				
				RONALD C. CULLUM			140.00 002578
5/13/24 00041		5/06/24 61906249	202405 340-53800-34400		*	81.19	
			MAY PEST CONTROL				
				TURNER PEST CONTROL LLC			81.19 002579
5/16/24 00129		5/13/24 05132024	202405 340-53800-34500		*	70.00	
			5/8 & 5/10 FITNESS CLASS				
				AMYSUE LONG			70.00 002580
5/16/24 00130		5/13/24 05132024	202405 340-53800-34500		*	105.00	
			4/24 5/1 5/8 FIT CLASS				
				CRISPIN ZINSMEISTER			105.00 002581
5/16/24 00131		5/13/24 05132024	202405 340-53800-34500		*	400.00	
			5/8-5/17 FITNESS CLASS				
				DIANE LAURA STOEVEER			400.00 002582
5/16/24 00128		5/08/24 05082024	202405 340-53800-34500		*	120.00	
			5/7-5/8 FITNESS CLASS				
				ELIANA N ROQUE			120.00 002583
5/16/24 00145		5/13/24 05132024	202402 340-53800-34500		*	70.00	
			2/19 & 3/25 FITNESS CLASS				
				GAYLE R. THEBERGE			70.00 002584
5/16/24 00145		5/13/24 05132024	202404 340-53800-34500		*	70.00	
			4/1 & 4/8 FITNESS CLASS				
				GAYLE R. THEBERGE			70.00 002585
5/16/24 00145		5/13/24 05132024	202404 340-53800-34500		*	70.00	
			4/15 & 4/22 FITNESS CLASS				
				GAYLE R. THEBERGE			70.00 002586
5/16/24 00139		5/13/24 05132024	202404 340-53800-34500		*	35.00	
			4/25 FITNESS CLASS				
				GLENDA MALEWICKI DBA GLENDA'S YOGA			35.00 002587
				SWCC SWEETWATER CRK BPEREGRINO			

AP300R		YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER					RUN 7/10/24		PAGE 4		
*** CHECK DATES 05/01/2024 - 05/31/2024 ***		SWEETWATER CREEK - AMENITY									
		BANK B AMENITY									
CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #			
5/16/24	00127	5/12/24 05122024	202404 340-53800-34500 4/29-5/12 FITNESS CLASS	LINA HERMEZ	*	490.00	490.00 002588				
5/16/24	00141	5/13/24 05132024	202405 340-53800-34500 5/13 FITNESS CLASS	PATRICIA SCOTT	*	35.00	35.00 002589				
5/23/24	00096	5/20/24 1218	202405 330-53800-44000 MAY SPIN BIKE LEASE	FRANK A FLORI DBA CHAIRMAN'S ENT	*	513.20	513.20 002590				
5/23/24	00005	3/14/24 41-27889	202403 330-53800-52100 CLEANING SUPPLIES	DOWNEY'S JANITORIAL SUPPLIES	*	65.85	258.03 002591				
		3/14/24 41-27889	202403 330-53800-52200 SPA & PAPER	DOWNEY'S JANITORIAL SUPPLIES	*	192.18	262.95 002592				
5/23/24	00005	4/04/24 41-28001	202404 330-53800-52200 SPA & PAPER	DOWNEY'S JANITORIAL SUPPLIES	*	228.86	106.86 002593				
		4/04/24 41-28001	202404 330-53800-52100 CLEANING SUPPLIES	DOWNEY'S JANITORIAL SUPPLIES	*	34.09	250.02 002594				
5/23/24	00005	4/19/24 41-28081	202404 330-53800-52200 PAPER TOWELS-SPA & PAPER	DOWNEY'S JANITORIAL SUPPLIES	*	106.86	209.89				
5/23/24	00005	5/02/24 41-28144	202405 330-53800-52200 SPA & PAPER	DOWNEY'S JANITORIAL SUPPLIES	*	192.18	209.89 002595				
		5/02/24 41-28144	202405 330-53800-52100 CLEANING SUPPLIES	DOWNEY'S JANITORIAL SUPPLIES	*	57.84	140.00				
5/23/24	00023	4/05/24 90329924	202404 330-53800-52200 SHOWER N GO 1000ML	STATE CHEMICAL SOLUTIONS	*	209.89	140.00 002596				
5/31/24	00129	5/24/24 05242024	202405 340-53800-34500 5/15-25/24 FITNESS CLASS	AMYSUE LONG	*	140.00	140.00 002597				
5/31/24	00130	5/25/24 05252024	202405 340-53800-34500 5/15 FITNESS CLASS	CRISPIN ZINSMEISTER	*	35.00	35.00				
SWCC SWEETWATER CRK BPEREGRINO											

SWCC SWEETWATER CRK BPEREGRINO

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT	#
5/31/24	00131	5/28/24 05282024	202405 340-53800-34500	5/20-6/02 FITNESS CLASS	DIANE LAURA STOEVER	*	400.00	400.00	002598
5/31/24	00128	5/14/24 05142024	202405 340-53800-34500	5/14-5/22 FITNESS CLASS	ELIANA N ROQUE	*	240.00	240.00	002599
5/31/24	00155	5/28/24 05282024	202405 340-53800-34500	5/25 FITNESS CLASS	HARLEY TORRES RAMIREZ	*	35.00	35.00	002600
5/31/24	00133	5/28/24 05282024	202405 340-53800-34500	5/28 FITNESS CLASS	HEATHER REBELLA	*	35.00	35.00	002601
5/31/24	00132	5/18/24 05182024	202405 340-53800-34500	5/9-5/18 FITNESS CLASS	LAURA CORREA	*	140.00	140.00	002602
5/31/24	00127	5/26/24 05262024	202405 340-53800-34500	5/13-5/26 FITNESS CLASS	LINA HERMEZ	*	450.00	450.00	002603
5/31/24	00135	5/22/24 05222024	202405 340-53800-34500	5/13-5/22 FITNESS CLASS	MIRANDA BULGER	*	245.00	245.00	002604
5/31/24	00135	5/30/24 05302024	202405 340-53800-34500	5/27-5/30 FITNESS CLASS	MIRANDA BULGER	*	157.50	157.50	002605
5/31/24	00141	5/28/24 05282024	202405 340-53800-34500	5/20 FITNESS CLASS	PATRICIA SCOTT	*	35.00	35.00	002606
5/31/24	00138	5/28/24 05282024	202405 340-53800-34500	5/7-5/16 FITNESS CLASS	RONALD C. CULLUM	*	140.00	140.00	002607
5/31/24	00136	4/08/24 04082024	202404 340-53800-34500	4/9-4/18 FITNESS CLASS	TIFFANY ROSE CUNNINGHAM	*	175.00	175.00	002608
5/31/24	00136	4/08/24 04082024	202404 340-53800-34500	4/2-4/5 FITNESS CLASS	TIFFANY ROSE CUNNINGHAM	*	70.00	70.00	002609

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
5/31/24	00136	5/02/24 05022024	202404 340-53800-34500 4/23-5/02 FITNESS CLASS	TIFFANY ROSE CUNNIGHAM	*	140.00	140.00 002610
5/31/24	00136	5/16/24 05162024	202405 340-53800-34500 5/7-5/16 FITNESS CLASS	TIFFANY ROSE CUNNIGHAM	*	140.00	140.00 002611
5/31/24	00136	5/23/24 05232024	202405 340-53800-34500 5/21-5/23 FITNESS CLASS	TIFFANY ROSE CUNNIGHAM	*	70.00	70.00 002612
TOTAL FOR BANK B						77,620.04	
TOTAL FOR REGISTER						77,620.04	

SWCC SWEETWATER CRK BPEREGRINO

D.

**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: 132

(B) Name and address of Payee: Atlantic Security
1714 Cesery Blvd.
Jacksonville FL 32211

(C) Amount Payable: \$5,884.37

(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): Final Invoice for Security System. Invoice #331612.

(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

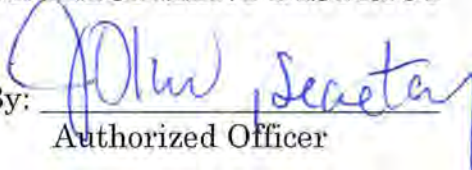
☐ this requisition is for Costs of Issuance payable from the Costs of Issuance Account that has not previously been paid.

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**

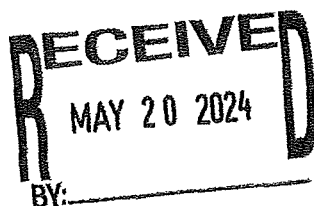
If this requisition is for a disbursement from other than the Costs of Issuance Account, the undersigned Consulting Engineer hereby certifies that this disbursement is for a Cost of the Series 2019 Project and is consistent with: (i) the applicable acquisition or construction contract; (ii) the plans 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



Tel. 904-743-8444
 www.smarthome.biz
 sales@smarthome.biz

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



PLEASE PAY BY	AMOUNT	INVOICE DATE
03/28/2024	\$5,884.37	02/29/2024

INVOICE NO. 331612 - FINAL INVOICE

Site: 1879 N Loop Pkwy St Augustine
 Site Address: 1879 N Loop Pkwy
 St Augustine FL 32095
 Job No.: 79661
 Job Name: Palencia Fitness Center
 Order No.:

Equipment & Installation Video Surveillance System

Sub-Total ex Tax	\$11,768.75
Tax	\$0.00
Total	\$11,768.75
Previous Claim Amount (50.00%)	\$5,884.38
This Claim Amount (50.00%)	\$5,884.37
Claim Remaining (0.00%)	\$0.00

Annual Service Agreement

Sub-Total ex Tax	\$1,410.00
Tax	\$0.00
Total	\$1,410.00
Previous Claim Amount (100.00%)	\$1,410.00
This Claim Amount (0.00%)	\$0.00
Claim Remaining (0.00%)	\$0.00

"Thank you—we really appreciate your business! Please send payment within 21 days of receiving this invoice.

IMPORTANT: Please remember to test your system monthly.

Need automation for your home? Visit us online at www.smarthome.biz

There will be a 1.5% Interest charge per month on late invoices.

Sub-Total ex Tax	\$5,884.37
Tax	\$0.00
Total Inc Tax	\$5,884.37
Amount Applied	\$0.00
Balance Due	\$5,884.37



Tel. 904-743-8444
www.smarthome.biz
sales@smarthome.biz

PLEASE PAY BY	AMOUNT	INVOICE DATE
03/28/2024	\$5,884.37	02/29/2024

INVOICE NO. 331612 - FINAL INVOICE

How To Pay



Credit Card (MasterCard, Visa, Amex)

Please add billing zip if not same as address above.

Credit Card No.

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Card Holder's Name: _____ CCV: _____

Expiry Date: / Signature: _____



Mail

Detach this section and mail check to:

Atlantic Security
1714 Cesery Blvd
Jacksonville, FL 32211

INVOICE NO. 331612

NAME:	Sweetwater Creek CDD	DUE DATE:	03/28/2024	AMOUNT DUE:	\$5,884.37
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Please Reference: **331612**



Tel. 904-743-8444
www.smarthome.biz
sales@smarthome.biz

PLEASE PAY BY	AMOUNT	INVOICE DATE
03/28/2024	\$5,884.37	02/29/2024

INVOICE NO. 331612 - FINAL INVOICE

Original Contract					
Description	Total Value	Current		To Date	
		%	\$	%	\$
Video Surveillance System	\$11,768.75	50.00	\$5,884.37	100.00	\$11,768.75
Annual Service Agreement	\$1,410.00	0.00	\$0.00	100.00	\$1,410.00
Total	\$13,178.75	44.65	\$5,884.37	100.00	\$13,178.75

Claim Breakdown (Amount Including Tax)				
Date	Invoice No.	Claimed	Paid	Amount Outstanding
02/08/2024	328972	\$1,410.00	\$1,410.00	\$0.00
02/08/2024	328977	\$5,884.38	\$5,946.88	\$-62.50
02/29/2024	331612	\$5,884.37	\$0.00	\$5,884.37
Total		\$13,178.75	\$7,356.88	\$5,821.87

Contract Summary	
Claim to Date	\$13,178.75
Remaining Claim Balance	\$0.00

**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: 133

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

(C) Amount Payable: \$393.50

(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 # 93854 – Review and analyze documents received from BYO and NPC related to playground equipment for Onda Park project and evaluate additional information and documents needed for potential District agreements with these two entities; correspond with District staff and supervisor smith regarding same. Confer re: playground equipment and allowable purchase orders (\$331.50). (Includes balance from Inv. 9226 for \$62.00)

(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.

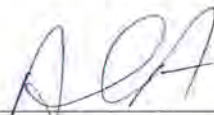
Originals or copies of the invoice(s) from the vendor of the property acquired or services rendered with respect to which disbursement is hereby requested are on file with the District.

**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 # 9385
Date: 05/11/2024
Due On: 06/10/2024

SWEETWATER CREEK CDD - 2019 PROJECT CONSTRUCTION

Type	Attorney	Date	Notes	Quantity	Rate	Total
Service	MGH	04/28/2024	Review and analyze documents received from BYO and NPC related to playground equipment for Onda Park project and evaluate additional information and documents needed for potential District agreements with these two entities; correspond with District staff and Supervisor Smith regarding same	0.90	\$265.00	\$238.50
Service	JK	04/29/2024	Confer re: playground equipment and allowable purchase orders	0.30	\$310.00	\$93.00
					Total	\$331.50

Detailed Statement of Account

Other Invoices

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
9226	05/13/2024	\$62.00	\$0.00	\$62.00

Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
9385	06/10/2024	\$331.50	\$0.00	\$331.50

Invoice # 9385 - 05/11/2024

Outstanding Balance	\$393.50
Total Amount Outstanding	\$393.50

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

Please pay within 30 days.



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

SWTCDD-05

SWEETWATER CREEK CDD - 2019 PROJECT CONSTRUCTION

Type	Professional	Date	Notes	Quantity	Rate	Total
Service	JK	03/28/2024	Review Smith and MDG correspondence on options for Onda park and status of same	0.20	\$310.00	\$62.00
Total						\$62.00

Detailed Statement of Account

Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
9226	05/13/2024	\$62.00	\$0.00	\$62.00
Outstanding Balance				\$62.00
Total Amount Outstanding				\$62.00

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: 134

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

(C) Amount Payable: \$465.00

(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): Purchase order/playground equipment information.

(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 # 9673
Date: 06/16/2024
Due On: 07/16/2024

SWEETWATER CREEK CDD - 2019 PROJECT CONSTRUCTION

Type	Attorney	Date	Notes	Quantity	Rate	Total
Service	JK	05/10/2024	Confer re: purchase order/playground equipment information; prepare shell for same	0.50	\$310.00	\$155.00
Service	JK	05/15/2024	Confer with Smith re: playground order of operation and purchase; review PO on same	0.20	\$310.00	\$62.00
Service	JK	05/17/2024	Review Onda park work authorization and confer re: same	0.10	\$310.00	\$31.00
Service	JK	05/19/2024	Review/edit MDG work authorization, terms of service and contract updates for Onda Park Project	0.20	\$310.00	\$62.00
Service	JK	05/22/2024	Confer with Smith re: Onda park status, MDG on engineering services and options for same	0.30	\$310.00	\$93.00
Service	JK	05/24/2024	Confer re: status of construction budget and Onda park project; follow up with MDG	0.20	\$310.00	\$62.00
				Total		\$465.00

Detailed Statement of Account

Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
----------------	--------	------------	-------------------	-------------

9673	07/16/2024	\$465.00	\$0.00	\$465.00
Outstanding Balance				\$465.00
Total Amount Outstanding				\$465.00

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

Please pay within 30 days.

FOURTH ORDER OF BUSINESS

A.



With

Sweetwater Creek Community Development District

Monthly Reporting
July 2024



DUVAL LANDSCAPE MAINTENANCE, LLC

Monthly Reporting July 2024

In Progress:

1. Redesign of entrance beds - Take out Flower Beds at Street Entrances (Phase 2) - proposal submitted, waiting for approval, see attached opportunity number 32214.
2. Sod List as of June 21, 2024; see attached.

Completed:

1. Phase 1 of Redesign of entrance beds, see attached photos.
2. Planting of Blue Daze in two planter urns at Privado Park at no charge.
3. Redesign of Flax Lilies in the front entrance bed prior to Gate House so that flowers could be installed around the entire bed.
4. Flower installation 2nd of 4 for 2024 completed on June 17, 2024. Attached is the new flower count and location of flowers as of June 14, 2024.

Attachments:

1. The Irrigation Wet Check Reports with summary on each report for June 2024 are attached.

Thank you,

YOUR DUVAL TEAM

Mary Marchiano
Account Manager

Michael Wooldridge
Branch Manager

Preston Moody
Irrigation Manager

Torre Dunham
Fertilization Manager



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

PROPOSAL

Date	Proposal No.
06/05/24	32214

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

Street Entrances Redesign - Phase 2 - Removal of Flower Beds:

Area 1 - Left Side of Rincon at Ensenada -- Flowers to be removed by Maintenance Crew.
Installation of half a pallet of sod where flowers were planted previously. In current landscaping bed,

addition of 60 Blue Daze.

Area 2 - Right Side of Rincon at Ensenada -- Flowers to be removed by Maintenance Crew.
Installation of half a pallet of sod where flowers were planted previously. In current landscaping bed,

addition of 60 Blue Daze.

Area 3 - Left Side of Otero at Las Calinas -- Flowers to be removed by Maintenance Crew. Addition of 30 Blue Daze.

Area 4 - Right Side of Otero at Las Calinas -- Flowers to be removed by Maintenance Crew.
Addition of 30 Blue Daze.

Area 5 - Left Side of Lazo at Las Calinas - Flowers to be removed by Maintenance Crew.
Installation of 18 Red Fountain Grasses and 40 Blue Daze. Note exact corners are not to be sodded at this time until flax lilies and grasses are transplanted throughout community.

Area 6 - Right Side of Lazo at Las Calinas -- Installation of 18 Red Fountain Grasses and 40 Blue Daze. Note exact corners are not to be sodded at this time until flax lilies and grasses are transplanted throughout community.

Area 7 - Left Side of Glorieta at Las Calinas -- Flowers to be removed by Maintenance Crew. Installation of half a pallet of sod where flowers were planted previously. In current landscaping bed, addition of 60 Blue Daze.

Area 8 - Right Side of Glorieta at Las Calinas -- Flowers to be removed by Maintenance Crew. Installation of half a pallet of sod where flowers were planted previously. In current landscaping bed, addition of 60 Blue Daze.

Area 9 - Left Side of Brasilia at Glorieta -- Maintenance crew to transplant Variegated Flax Lilies in the community. Maintenance crew to move grasses to new design. Addition of 18 Red Fountain Grasses and 80 Blue Daze.

Area 10 - Right Side of Brasilia at Glorieta -- Maintenance crew to transplant Variegated Flax Lilies in the community. Addition of 18 Red Fountain Grasses and 80 Blue Daze.

Area 11 - Left Side of Codo at Las Calinas -- Flowers to be removed by Maintenance Crew. Installation of 40 Blue Daze.

Area 12 - Right Side of Codo at Las Calinas -- Flowers to be removed by Maintenance Crew. Installation of 40 Blue Daze.

Area 13 - Left Side of Dosel at Las Calinas -- Flowers to be removed by Maintenance Crew. Installation of half a pallet of sod. Installation of 60 Blue Daze.

Area 14 - Right Side of Dosel at Las Calinas -- Flowers to be removed by Maintenance Crew. Installation of half a pallet of sod. Installation of 60 Blue Daze.

Area 15 - Left Side of Barbella at Las Calinas -- Flowers to be removed by Maintenance Crew. Installation of 40 Blue Daze.

Area 16 - Right Side of Barbella at Las Calinas -- Flowers to be removed by Maintenance Crew. Installation of 40 Blue Daze.

Area 17 - Left Side of Pantano Vista Way at Rio Del Norte -- Flowers to be removed by Maintenance Crew. Installation of a pallet of sod. Define tree rings around Magnolia Trees (3). Limb up Magnolia Trees (3). Under Magnolia Trees, add 12 Blue Daze per tree ring (three rings).

Area 18 - Right Side of Pantano Vista Way at Rio Del Norte -- Flowers to be removed by Maintenance Crew. Installation of a pallet of sod. Define landscaping bed around current plant material including Magnolia Tree. Limb up Magnolia Tree. Under Magnolia Tree, add 12 Blue Daze.

Area 19 - Isle Of Palencia Monument Sign -- Remove flax lilies. Remove two shrubs on each side of hedges. Install sod to redesign bed smaller. Install 40 Blue Daze.

Area 20 - Exit Side of Las Calinas Gate - Remove current dead sod and install one pallet of sod.

Area 21 - Dosei Tree Barrier on Left side of Dosei street entrance. Remove split pine tree. Plant new pine tree in removal location.

Adjust Irrigation for new plant material and sod.

Remove all debris from site.

DESCRIPTION	QTY	EXT PRICE
Entrance Redesign - Phase 2 - Removal of Flower Beds		
Enhancement/Extra Services		
St Augustine Sod Pallet - Sod installed - pallet	6.00	\$4,800.00
Red Fountain Grass - 3 gal installed	72.00	\$1,764.00
Blue Daze - 1 gal installed	908.00	\$12,348.80
Slash Pine Tree (14 to 16 Feet)	1.00	\$915.00
Irrigation Service/Repairs		
Irrigation Labor		\$535.48
IRRIGATION MODIFICATION	1.00	\$500.00

Total: \$20,863.28

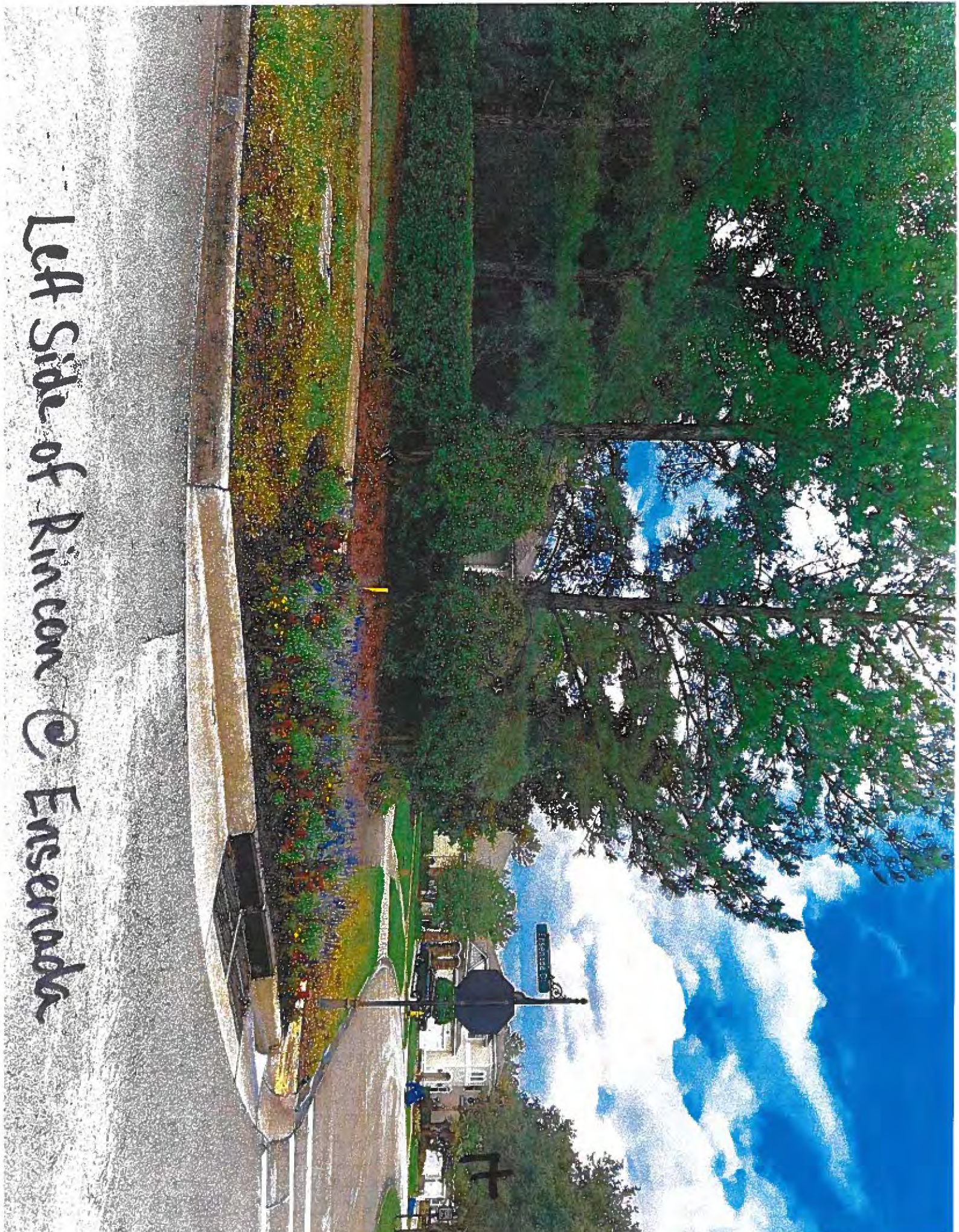
By _____
Mary Marchiano

Date 6/5/2024
Duval Landscape Maintenance

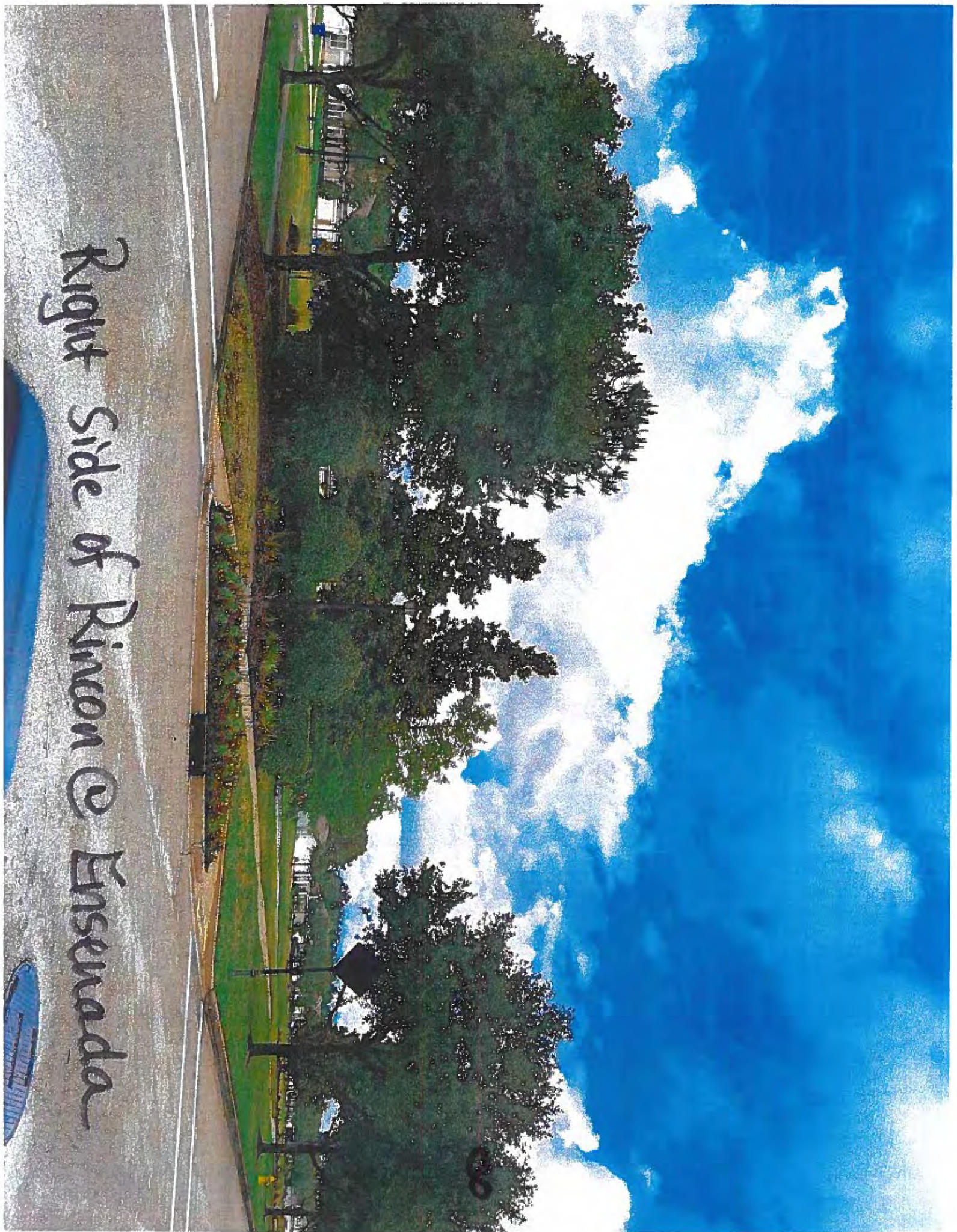
By _____

Date _____
Sweetwater Creek CDD

6



Left Side of Rincon @ Encinitas



Right Side of Rincon @ Ensenada

Left Side of Open Point @ the Entrance

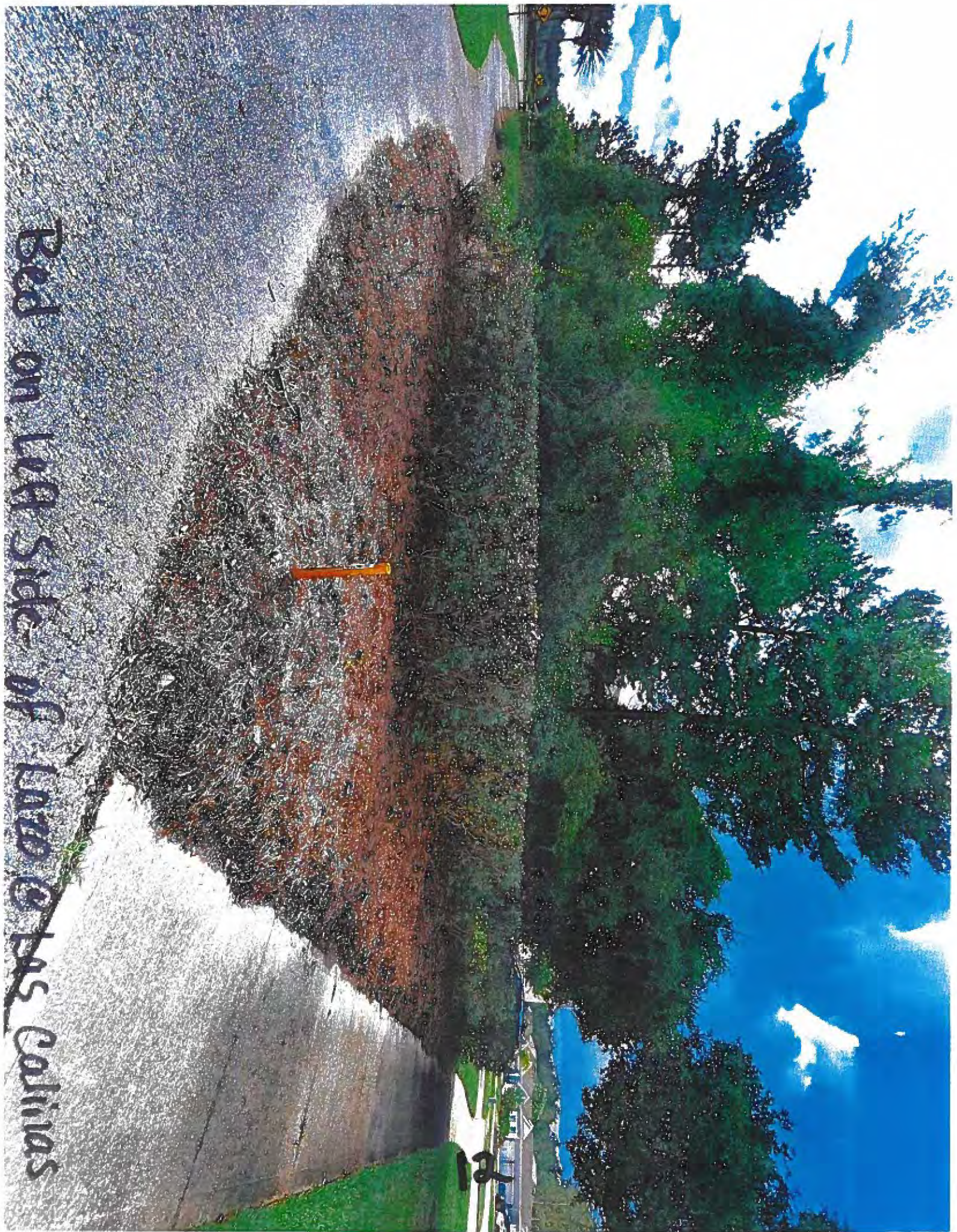




Right Side of New Pointe Lac Airlines

Left Side of Lazo @ Las Colinas





Bed on left side of land @ Las Colinas

Right side of I-70 @ I-40 interchange

13





Bed on Right Side of Lazo @ Las Calinas



Left Side of California @ Las Colinas

Right Side of Glorietta @ Las Calinas





Left Side of Rusilia



Right Side of Ruccia

Left Side of Codo @ Las Colinas



Right Side of Codo @ Las Colinas

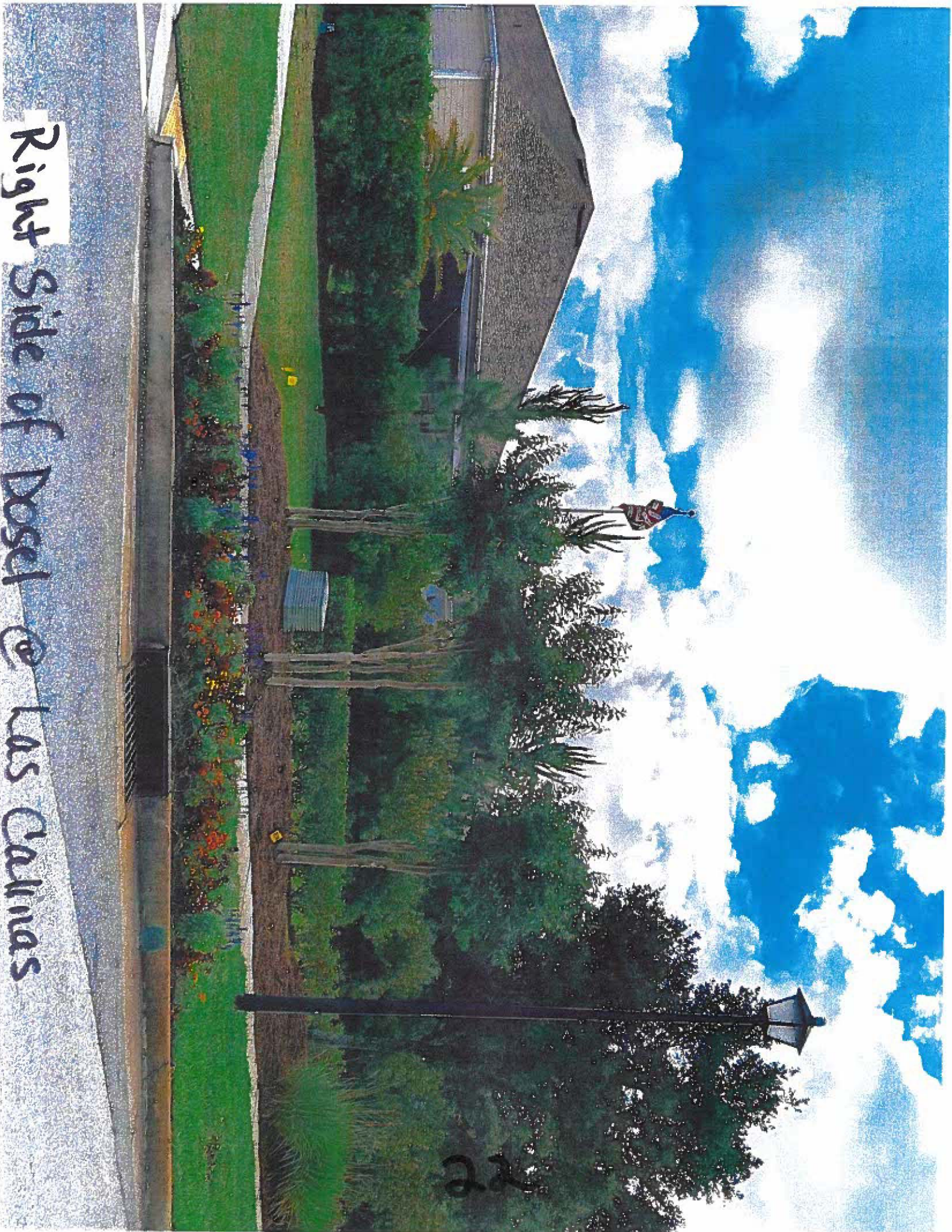


06

Left Side of Dosed@las Calinas



Right Side of Dosei @ Las Calinas





Left Side of Barbella @ Las Calinas

Right Side of Bar bella @ Las Calinas



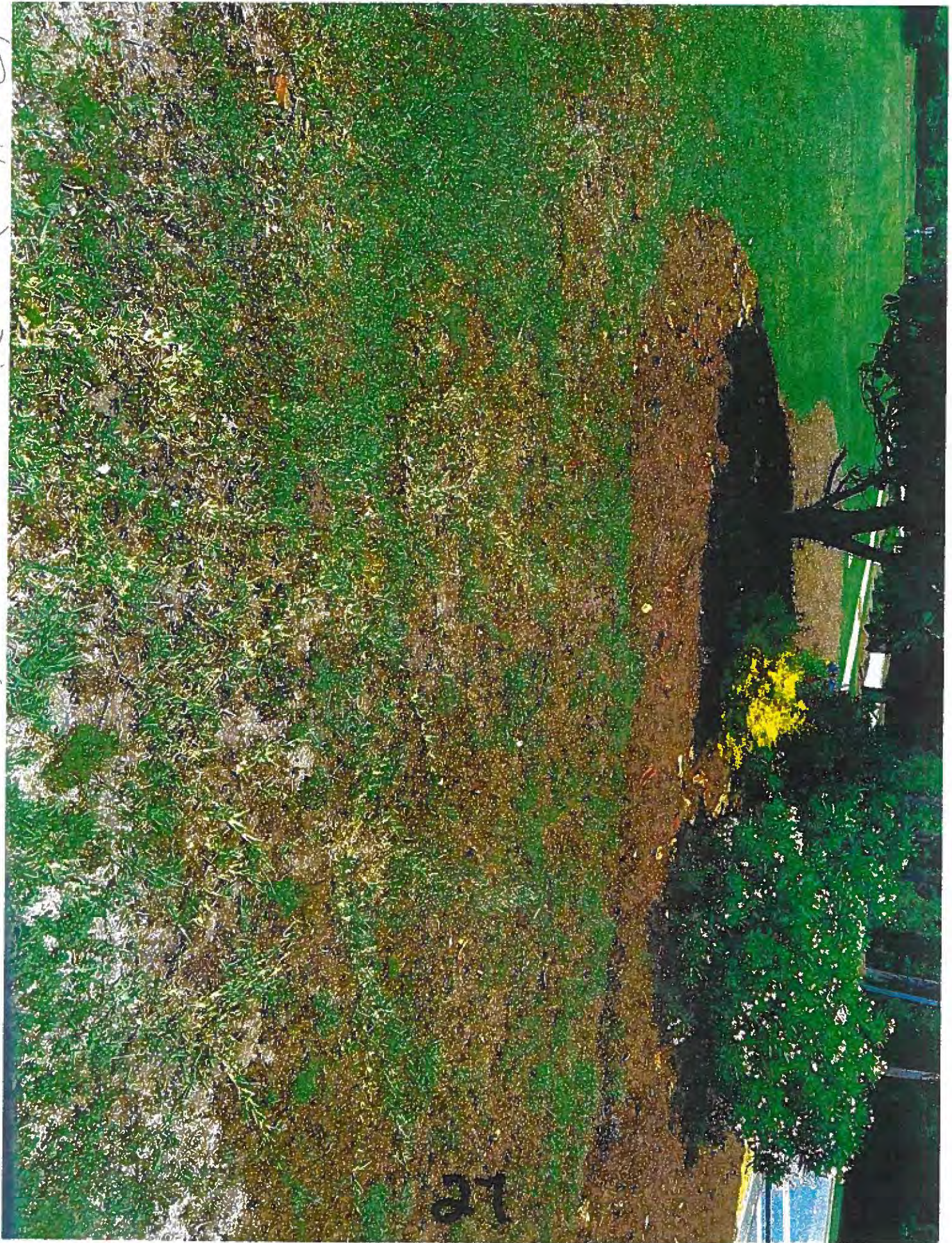
Left Side @ Pantano Vista Way at Rio del Norte





Right Side of Mustang Vista Road at Rio del Norte

(Park View) Right Side of Downtown Vista, 11/20/11



27

Left of Palencia Monument Circle



Exit Side of I-95 on I-95 Turnaround Gate

29





Dasel
Tree
Barrier
(Pine Tree)

Sod List of of 6 21 2024

Date	Sod Location	Is this area Irrigated?	Status	Open or Closed- Date
6/21/2024	Pond off Rincon between 78 and 62	Yes	can't treat too close to pond water	
6/21/2024	Between 78 and 62 Rincon	Yes	Weed Control and Fert 6 20 2023	
6/21/2024	Between 145 and 119 Rincon	No address	Weed Control and Fert 6 20 2023 / Duval to replace sod at no charge	
6/21/2024	Between 110 an 124 Medio	Need to Check	Weed Control and Fert 6 20 2023	
6/21/2024	Pond off Rincon between 228 and 214	Yes	can't treat too close to pond water	
6/21/2024	Between 228 and 214 Rincon	Yes	Weed Control and Fert 6 20 2023	
6/21/2024	Between 321 and 245 Rincon	No address	Weed Control and Fert 6 20 2023	
6/21/2024	San Nueve Mailboxes	No	No treatment - Did Not Need It	
6/21/2024	Right side of Ceja on Las Calinas	No	Can't treat/No Irrigation	
6/21/2024	Left side of Las Calinas before Pantano Vista Way	No	Can't treat/No Irrigation	
6/21/2024	In front of the speed sign on Las Calinas (on Dosel side of road)	Yes		

Phase I



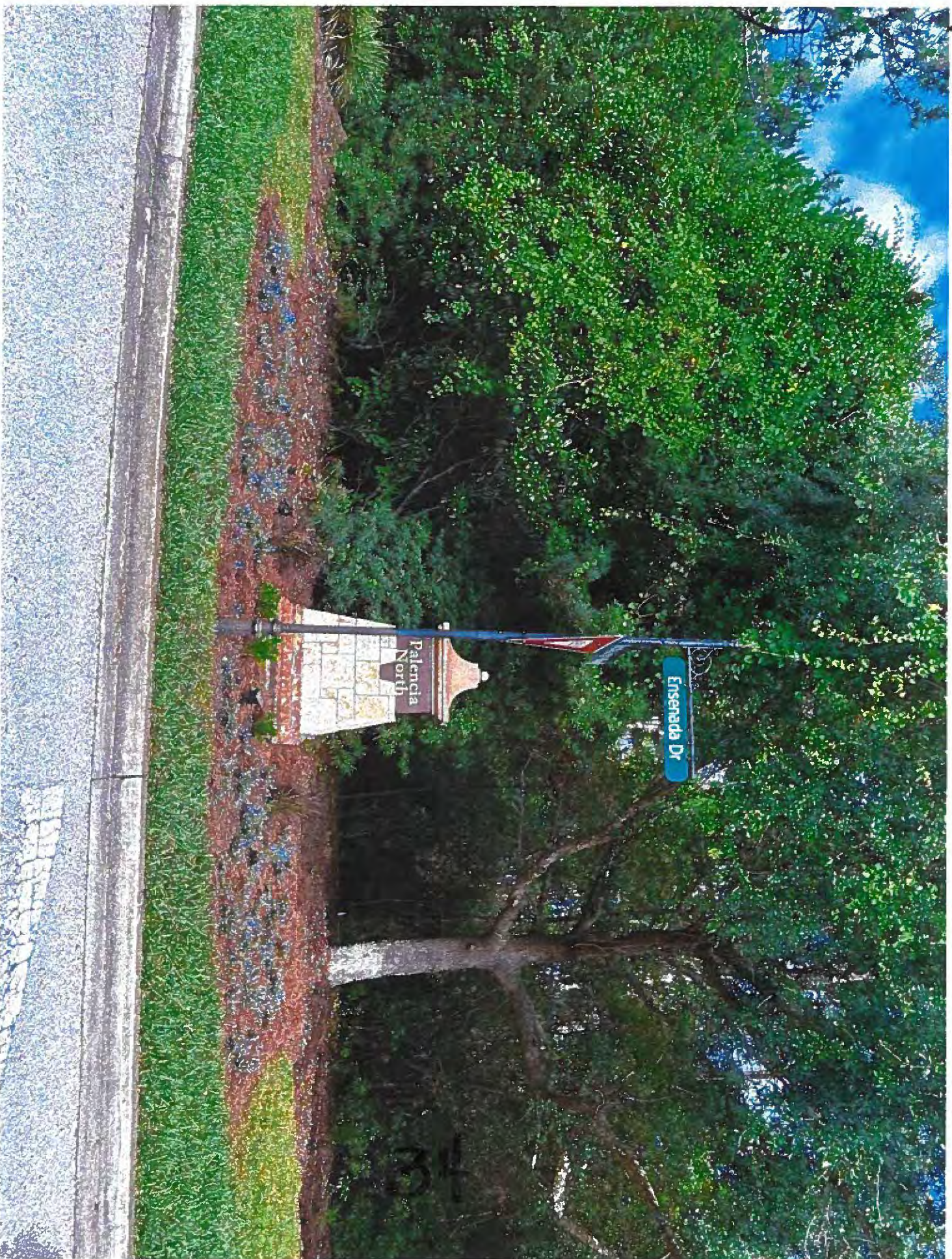
Palencia Dr
North Loop Pk Way
Palencia North
32

Phase I



Palencia North 33 Ensenada Dr

Phase 1



#1 Ensenada at Palencia (Phase 1)

Phase 1



35

2 Encina Rd behind Mountain & Civic **Delano**

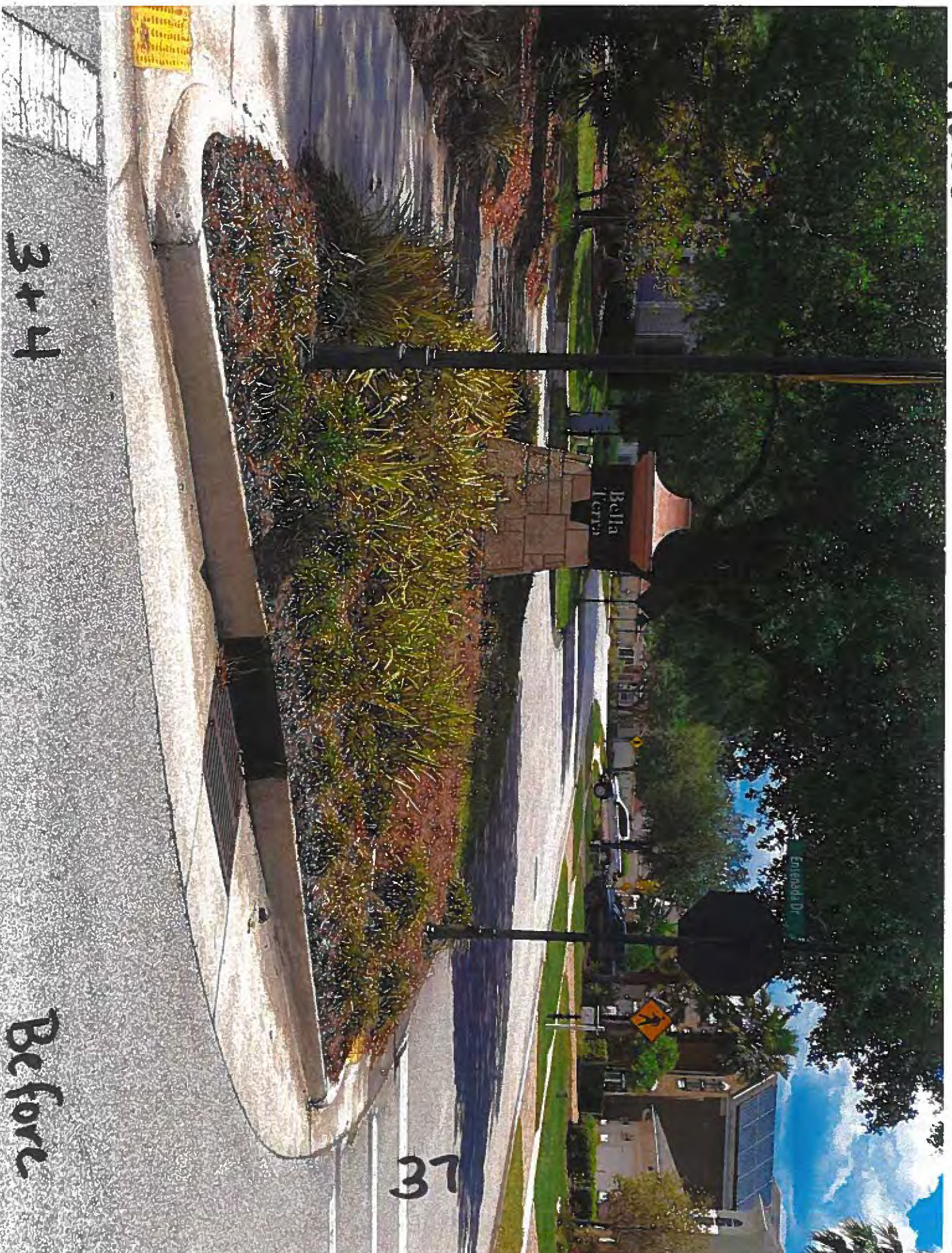
Phase 1



2 Ensenada beyond Monument Sign Area

(Sod)

Phase 1



37

3+4

Before

Intersection at Medina Street. N11mm 1014 Circle

Phase 1



3+4

Sod
After

Enclosed at Media closest building 100 side

Phase 1



344

Sod

After

Enclosed is media photo to NIMRA 10/26/10 at 10:41 AM

Phase 1

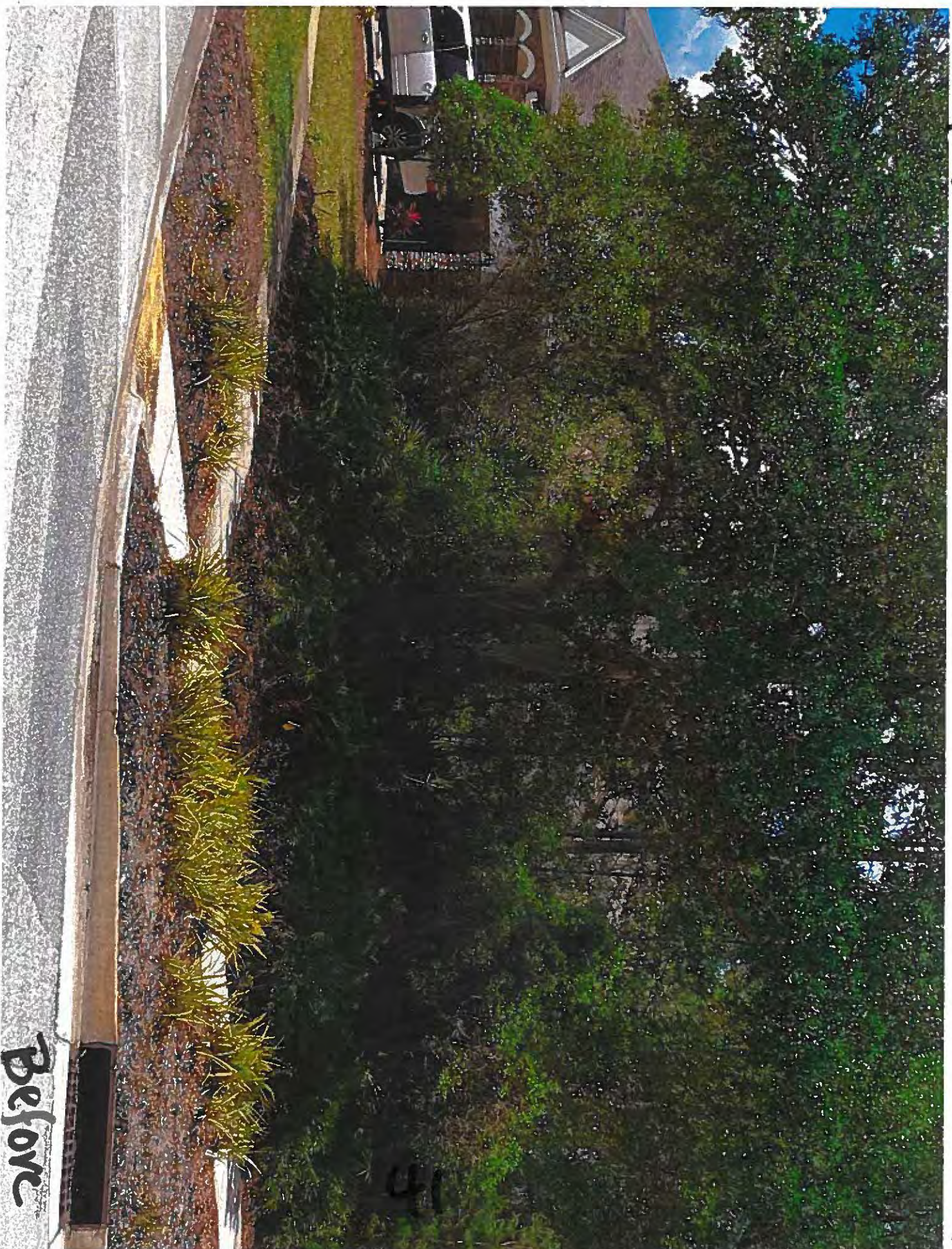


3+4

Plants | Sod
After

Recommend at width closest to N Loop 1/4 Side

Phase I



Before

E. F. Condon & Associates, Inc. District Office

Phase 1



Sod

Recommendations at Modis by 11/1/2020 Drive side Alter

Phase 1



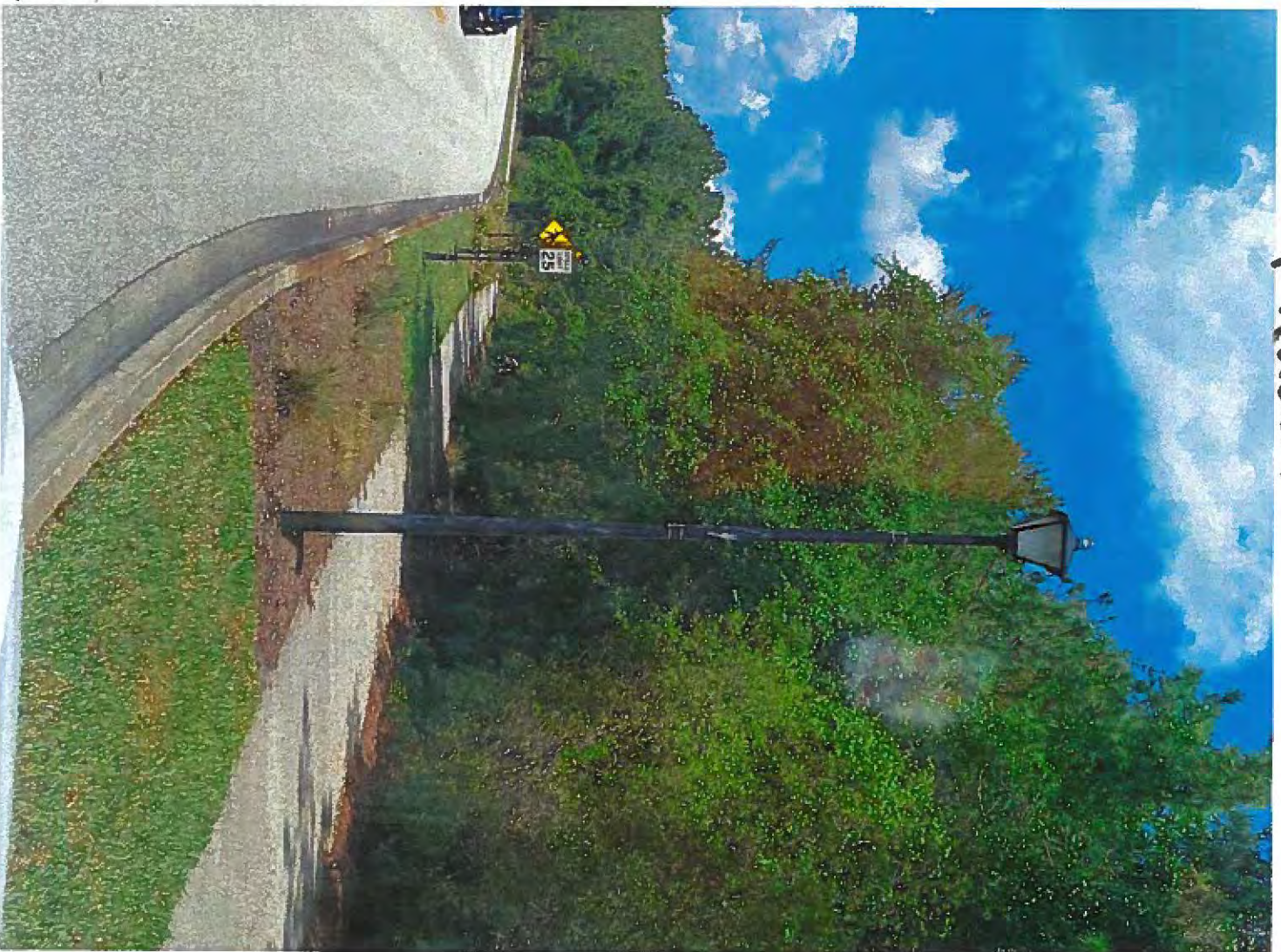
(hard to see) Plants
in pic

After

43

R. E. Right Side

Phase I



6. Before
Ensenada
Preserve Side
Closest to N Loop

55

Phase 1



Sod
After
b. Ensenada St
Preserve Side
Closest to
N Loop

Phase I



7 Lincoln at Enrico Bolero

Phase 1

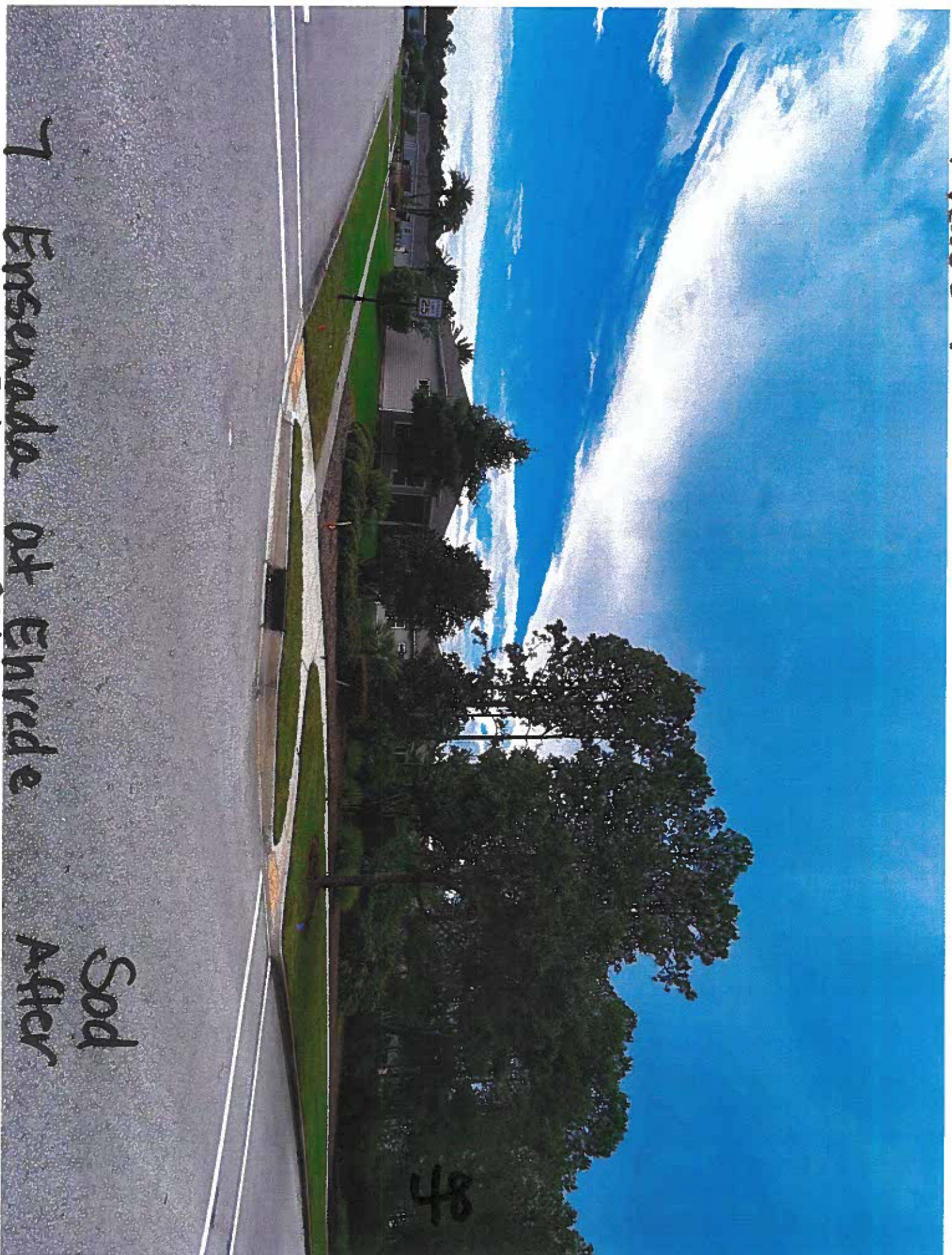


Sod

7 Enclosure of E. side After

Left Side.

Phase 1



48

Sod

After

7 Enseñada at Enverde

Rioh + Side



SECD

Planter
urn
planted
w/
Blue
Daze
@
Privado
Park
6/20/24



SEED

Planter

urn

planted

w/

Blue
Daze

@

Privado

Park

6/20/24

Sweetwater Creek Flower Count as of June 14 2024

Amenity Center / Fitness Center - 324 flowers

Area 1

Location: Front of Fitness Center Entrance - Both Sides of Walkway
9 flats on each side - 162 flowers per side
1879 N Loop Pkwy, St. Augustine, FL 32095

Common Areas - flowers

Area 2, 3, and 4

Location: Landscaping Bed in Front of Gate House on Las Calinas
56 flats - 1008 flowers
Las Calinas Gate

Area 5

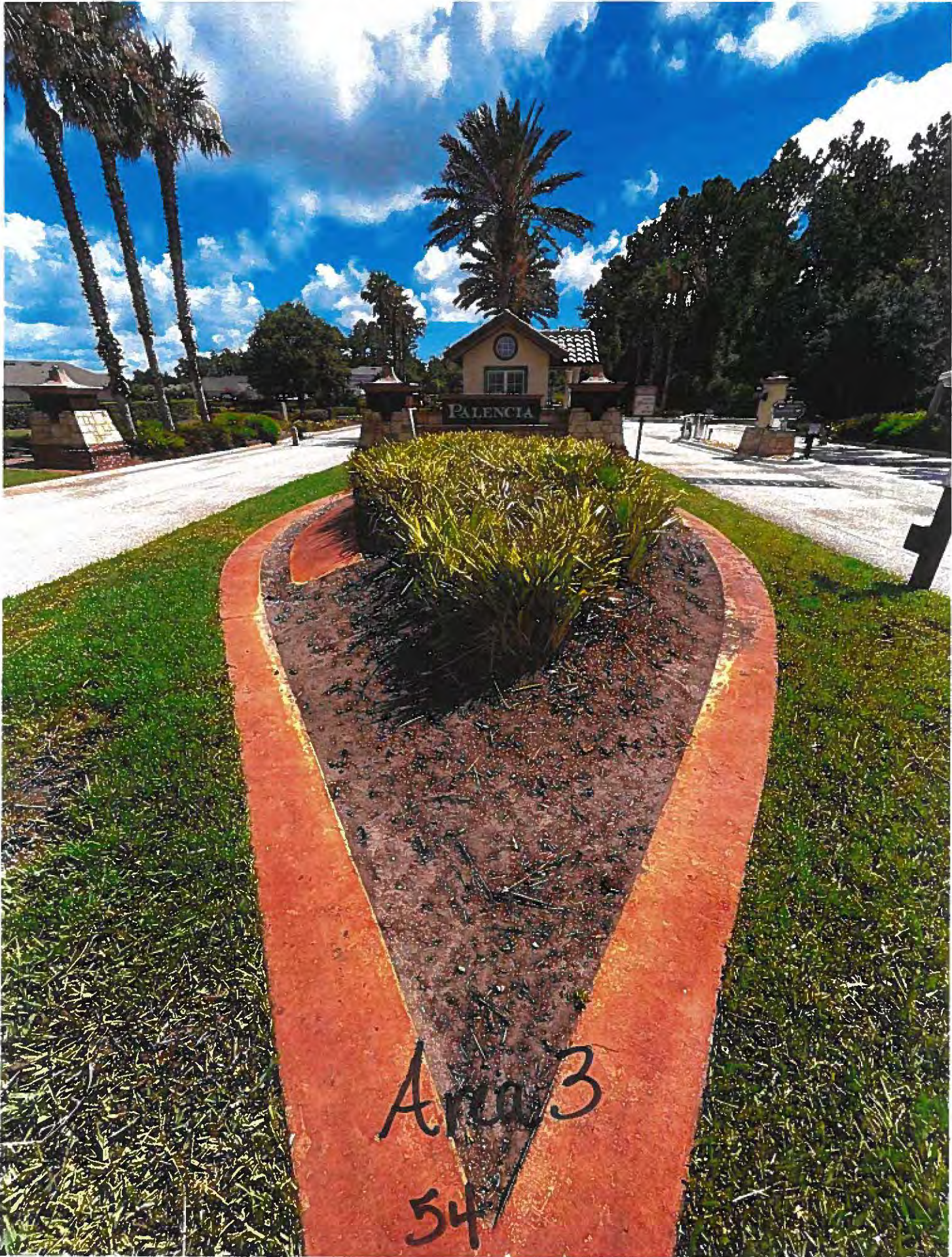
Location: Triangle at N Loop Parkway and Ensenada Drive
9 Flats - 162 flowers
Corner of N Loop Parkway and Ensenada Drive

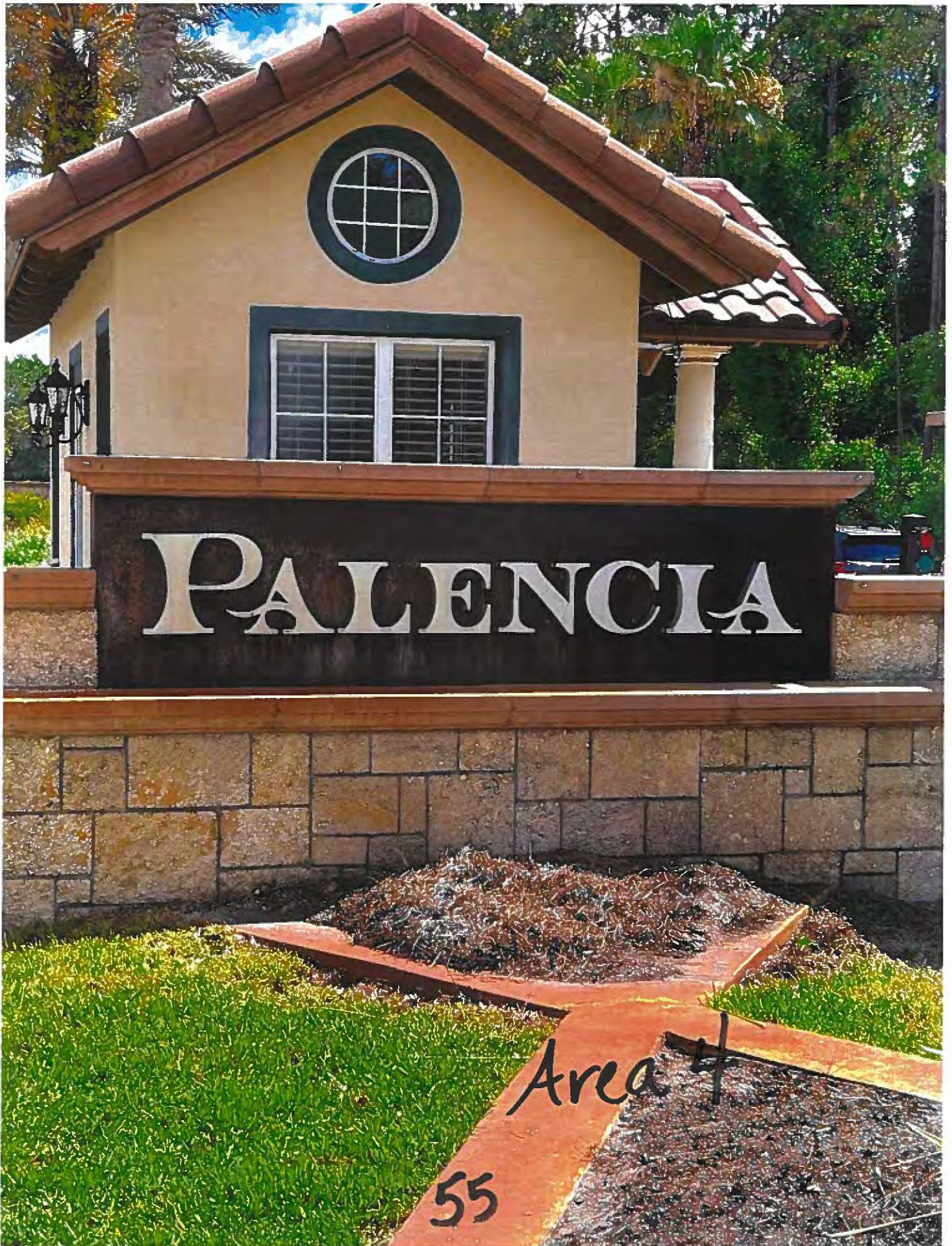


Area 1

52











Duval Landscape

MAINTENANCE

Irrigation Technical Inspection Report

Irrigation Controller			Point of Connection			Site Name		Del norte	
Location		Lift station	Location		Lift station	Location		Rio Del norte	
Type		Hunter	Size		5hp	Technician		Mark	
Rain Guage		Y	N	Source		Meter	Well	Date	
Power on		Y	N			Program		A	B
General Information			Backflow		Start Times		10:00 P	12:00 P	
Valve Type		PRV		Y	N	Run Time		1H40M	30Min
Coverage		Good		MV		Y	N	Days of Week	
						S	M	T	W
						Th	F	S	

Zone	Head Type	Turf	Shrub	Flowers	Lateral Line Break	Zone Not Responding	Low pressure	Zone not Shutting Down	4" Spray	6" Spray	12" Spray	4" Rotor	Fixed Riser	Cleaned/Replaced Nozzle	Adjusted Spray Pattern	Straightened	Capped	Raised/Lowered	Locations of Zones
1																			
2	r	x	x											x					Island back of Del norte
3	s	x	x	x										x					Both sides at stop sign
4	r	x	x	x										x					Right side back of sidewalk
5	r	x	x											x					Island at mailboxes

• only made adjustments
to spray patterns.
no needed repairs.



Duval Landscape

MAINTENANCE

Irrigation Technical Inspection Report

Irrigation Controller			Point of Connection			Site Name	SweetWater		
Location	Right corner		Location	Right corner		Location	Rincon dr and ensenada		
Type	RB		Size			Technician	Mark		
Rain Gauge	Y	N	Source	Meter	Well	Date	6/6/2024		
Power on	Y	N				Program	A	B	C
General Information			Backflow			Start Times	10:00 PM	10:00 PM	12:00 PM
Valve Type			PRV	Y	N	Run times	6H	6H	20M
Coverage	Good		MV	Y	N	Days of Week	S	M	T W Th F S

Zone	Head Type	Turf	Shrub	Flowers	Lateral Line Break	Zone Not Responding	Low pressure	Zone not Shutting Down	4" Spray	6" Spray	12" Spray	4" Rotor	Fixed Riser	Cleaned/Replaced Nozzle	Adjusted Spray Pattern	Straightened	Capped	Raised/Lowered	Locations of Zones
1	s	x	x											x					Across from Park right
2	s	x	x											x					Right of rincon
3	s	x	x											x					Around controller
4	s	x	x											x					BTW curb and sidewalk left side
5	s	x	x											x					Right side ensanada 1/2 way
6	s	x	x											x					Right side ensanada 3/4 way
7	s	x	x											x					Right side ensanada end
8	s	x	x	x					3				3	x					Ensanada/ Rincon right side flowers
9	s	x	x	x										x					Ensanada/Rincon Left side flowers
10	s	x	x						1				1	x					Rincon 300-248
11	s	x	x											x					Rincon 238-202
12	s	x	x											x					Rincon 190*150
13	s	x	x											x					Rincon 130-88
14	s	x	x											x					Rincon 78-clock
15	r	x	x									1		x					Rincon Pond clock-98
16	r	x	x											x					Rincon pond 108-290
17	r	x	x											x					Rincon pond to ensanada
18	r	x	x											x					Ensanada Pond at clock
19	s	x	x											x					Ensanada left side at park
20	s	x	x											x					Ensanada left side 1/4 way
21	s	x	x											x					Ensanada left side 1/2 way
22	s	x	x										1	x					Ensanada left side 3/4 way
23	s	x	x											x					Ensanada left side end
24	r	x	x											x					Park lift station

58

25	r	x	x									1			x				Park right side
26	r	x	x												x				Park left side
27	s	x	x							1	1			2	x				Park beds
28	s	x	x			1									x				Around park
29	s	x	x												x				Between 78-62
30	s	x	x												x				Between 228-214
31																			



Duval Landscape
MAINTENANCE

(5) 6" spray heads
(1) 12" spray head
(2) 4" rotors
(1) cleaned or replaced nozzles



Duval Landscape

MAINTENANCE

Irrigation Technical Inspection Report

Irrigation Controller			Point of Connection			Site Name		Sweetwater entry			
Location		Front sign		Location		Front sign		Location		Las colinas	
Type		ICC2		Size		5hp		Technician		Mark	
Rain Gauge		Y	N	Source		Meter		Well		Date	
Power on		Y	N					Program		A	B
General Information				Backflow				Start Times		10:00 PM	10:00 PM
Valve Type				PRV		Y		N		Run Times	
Coverage		Good		MV		Y		N		Days of Week	
										S	M
										T	W
										Th	F
										S	

Zone	Head Type	Turf	Shrub	Flowers	Lateral Line Break	Zone Not Responding	Low pressure	Zone not Shutting Down	4" Spray	6" Spray	12" Spray	4" Rotor	Fixed Riser	Cleaned/Replaced Nozzle	Adjusted Spray Pattern	Straightened	Capped	Raised/Lowered	Locations of Zones
------	-----------	------	-------	---------	--------------------	---------------------	--------------	------------------------	----------	----------	-----------	----------	-------------	-------------------------	------------------------	--------------	--------	----------------	--------------------

1	s	x	x							2				3	x				SW/ Curb at clock
2	r	x	x											x					SW/ Woodline at clock
3	s	x	x	x	1									x					Oltero SW/ Curb
4	r	x	x	x									1	x					Oltero shrubs SW/ Curb exit side
5	s	x	x											x					Island past guard gate
6	s	x	x	x										x					Entry island
7	s	x	x			1								x					Exit side beds outside gate
8	s	x	x			1								x					Curb S/W Exit side
9	r	x	x											x					Lipizzon both sides
10	s	x	x											x					Left of lipizzon Curb S/W
11	s	x	x											x					Curb S/W Middle exit side
12		x	x									1		x					
13	s	x	x											x					S/W End exit side
14	r	x	x			1								x					Back S/W Both sides at bend
15	s	x	x											x					Curb at bend
16	s	x	x			1								x					S/W curb middle entry side
17	r	x	x			1								x					Esmeralda Back S/W Entry
18	s	x	x											x					Esmeralda S/W curb Entry
19	r	x	x											x					Esmeralda Both sides entry
20	s	x	x											x					Lift station
21	s	x	x											x					Esmeralda to lift entry side
22	s	x	x											x					Before gate entry side
23	s	x	x											x					Entry curb
24	s	x	x											x					S/W curb Past entry

60



Duval Landscape

MAINTENANCE

Irrigation Technical Inspection Report

Irrigation Controller			Point of Connection			Site Name		SweetWater					
Location	Right of circle		Location	Right of circle		Location	Right of round about						
Type	RB		Size			Technician	mark						
Rain Gauge	Y	N	Source	Meter	Well	Date	6/7/2024						
Power on	Y	N				Program	A	B	C				
General Information			Backflow			Start Times	10:00 PM	10:00 PM	12:00 PM				
Valve Type			PRV	Y	N	Run Times	4H30M	8H10M	20M				
Coverage	Good		MV	Y	N	Days of Week	S	M	T	W	Th	F	S

Zone	Head Type	Turf	Shrub	Flowers	Lateral Line Break	Zone Not Responding	Low pressure	Zone not Shutting Down	4" Spray	6" Spray	12" Spray	4" Rotor	Fixed Riser	Cleaned/Replaced Nozzle	Adjusted Spray Pattern	Straightened	Capped	Raised/Lowered	Locations of Zones
1	r	x	x											x					Center of round about
2	s	x	x											x					Along curb right of lazo court
3	s	x	x											x					Along sidewalk left of enrede
4	s	x	x	x	1									x					Right of lazo along sidewalk
5	s	x	x	x										x					Left of Lazo to roundabout
6	r	x	x											x					From lazo to roundabout
7	s	x	x											x					Right side of roundabout
8	r	x	x											x					Along berm on Ensenada
9	s	x	x											x					Right side between curb and walk
10	r	x	x											x					Along berm on Ensenada
11	s	x	x			1								x					NA
12	r	x	x										1	x					Along berm on Ensenada
13	s	x	x											x					Right side at bend
14	s	x	x											x					Right side between curb and walk
15	s	x	x											x					Back sidewalk right of enrede
16	s	x	x											x					Between curb and walk b4 enrede
17	r	x	x											x					Between enrede and medio
18	s	x	x											x					Left of enrede
19	s	x	x											x					Right of medio on corner
20	s	x	x											x					Left of park entry
21	s	x	x											x					Left side along Endenada
22	s	x	x											x					Back sidewalk on Ensdenada
23	s	x	x											x					Left side along Endenada
24	s	x	x											x					Left side along Endenada

62

25	s	x	x											x				Back sidewalk on Ensdanada
26	s	x	x						2					2	x			Left side along Endenada
27	s	x	x						1					1	x			Back sidewalk on Ensdanada
28	s	x	x			1									x			Left side along Endenada
29	s	x	x												x			back sidewalk before round about
30	s	x	x											1	x			Before round about
31	s	x	x												x			Right of round about



Duval Landscape
MAINTENANCE

(1) lateral line repair
(1) zone not responding
(3) 6" spray heads
(5) cleaned or replaced nozzles



Duval Landscape

MAINTENANCE

Irrigation Technical Inspection Report

Irrigation Controller			Point of Connection			Site Name		SweetWater	
Location		Right lake	Location		Right lake	Location		Middle lift station	
Type		RB	Size			Technician		Mark	
Rain Guage	Y	N	Source		Meter	Well	Date		6/6/2024
Power on	Y	N				Program		A	B
General Information			Backflow			Start Times		10:00 PM	10:00 PM
Valve Type			PRV		Y	N	Run Times		5H
Coverage		Good	MV		Y	N	Days of Week		S M T W Th F S

Zone	Head Type	Turf	Shrub	Flowers	Lateral Line Break	Zone Not Responding	Low pressure	Zone not Shutting Down	4" Spray	6" Spray	12" Spray	4" Rotor	Fixed Riser	Cleaned/Replaced Nozzle	Adjusted Spray Pattern	Straightened	Capped	Raised/Lowered	Locations of Zones
1	s	x	x									1		x					Left side towards round about
2	r	x	x									2		x					Right corner of Oleta
3	s	x	x											x					Along left sidewalk to roundabout
4	s	x	x											x					Along left curb Oleta to round
5	s	x	x											x					Along right curb Oleta to round
6	s	x	x											x					Along sidewalk right side
7	s	*	*																Back sw ovalo las calinas
8	r	x	x									1		x					Both sides of road at lakes
9	s	x	x											x					Left side of Oleta
10	s	x	x											x					Along left side BTW Oleta+Glorieta
11	s	x	x											x					Along curb lift to oleta
12	s	x	x							2			2	x					Along sidewalk lift to oleta
13	s	x	x											x					Back sidewalk lift to oleta
14	r	x	x											x					Ovalo court
15	r	x	x											x					Around controller
16	s	x	x											x					Along sidewalk by controller
17	s	x	x											x					Along curb by controller
18	s	x	x											x					Along curb across from controller
19	s	x	x							2			2	x					Left of Glorieta
20	s	x	x											x					Left of dosel
21	r	x	x											x					Back of sidewalk across controller
22	s	x	x											x					Right of codo
23	s	x	x											x					Left of lift station
24	r	x	x									1		x					Around lake



Duval Landscape MAINTENANCE

Irrigation Technical Inspection Report

Irrigation Controller			Point of Connection			Site Name		SweetWater	
Location	Lft Round		Location	Left of roundabout		Location	Left of roundabout		
Type	RB		Size			Technician	Mark		
Rain Guage	Y	N	Source	Meter	Well	Date	6/6/2024		
Power on	Y	N				Program	A	B	C
General Information			Backflow			Start Times	10:00 PM		
Valve Type			PRV	Y	N	Run times	2H20M		
Coverage	Good		MV	Y	N	Days of Week	S	M	T W Th F S

Zone	Head Type	Turf	Shrub	Flowers	Lateral Line Break	Zone Not Responding	Low pressure	Zone not Shutting Down	4" Spray	6" Spray	12" Spray	4" Rotor	Fixed Riser	Cleaned/Replaced Nozzle	Adjusted Spray Pattern	Straightened	Capped	Raised/Lowered	Locations of Zones
1	s	x	x											x					Right of endrede
2	r	x	x	x										x					Right of endrede back sidewalk
3	s	x	x											x					Middle btw endred + Roundabout
4	r	x	x											x					Back of sidewalk left roundabout
5	s	x	x											x					Btw curb and sidewalk Left
6	s	x	x							1				1	x				Left of the roundabout



Duval Landscape
MAINTENANCE

(-) 12" spray head
(i) cleaned or replaced nozzle



Duval Landscape

MAINTENANCE

Irrigation Technical Inspection Report

Irrigation Controller			Point of Connection			Site Name		SweetWater											
Location	Lake bank		Location			Location	Brasilia + Glorieta Drive												
Type	RB		Size			Technician	Mark												
Rain Guage	Y	N	Source	Meter	Well	Date	6/6/2024												
Power on	Y	N				Program	A	B	C										
General Information			Backflow			Start Times	10:00 PM												
Valve Type			PRV	Y	N	Run times	2H40M												
Coverage	Good		MV	Y	N	Days of Week	S	M	T	W	Th	F	S						
Zone	Head Type	Turf	Shrub	Flowers	Lateral Line Break	Zone Not Responding	Valve Leaking	Zone not Shutting Down	4" Spray	6" Spray	12" Spray	4" Rotor	Fixed Riser	Cleaned/Replaced Nozzle	Adjusted Spray Pattern	Straightened	Capped	Raised/Lowered	Locations of Zones
1	s	x	x											x					Left corner of brasilia
2	s	x	x	x										x					Btw curb and sidewalk lft brasilia
3	r	x	x											x					Back curb left of brasilia
4	s	x	x											x					Right corner of brasilia
5	r	x	x											x					Back of sidewalk right side
6	s	x	x											x					Btw curb and sidewalk Right
7	r	x	x											x					Back of sidewalk right side



Duval Landscape
MAINTENANCE

no needed repairs



Duval Landscape

MAINTENANCE

Irrigation Technical Inspection Report

Irrigation Controller			Point of Connection			Site Name	SweetWater						
Location	Right lake		Location	Right lake		Location	Torcido controller						
Type	RB		Size			Technician	Mark						
Rain Guage	Y	N	Source	Meter	Well	Date	6/7/2024						
Power on	Y	N				Program	A	B	C				
General Information			Backflow			Start Times	10:00 PM	10:00 PM	8:00 PM				
Valve Type			PRV	Y	N	Run times	3H10M	3H20M	30M				
Coverage	Good		MV	Y	N	Days of Week	S	M	T	W	Th	F	S

Zone	Head Type	Turf	Shrub	Flowers	Lateral Line Break	Zone Not Responding	Low pressure	Zone not Shutting Down	4" Spray	6" Spray	12" Spray	4" Rotor	Fixed Riser	Cleaned/Replaced Nozzle	Adjusted Spray Pattern	Straightened	Capped	Raised/Lowered	Locations of Zones
1																			No wire
2	s	x	x											x					Behind Amenity center
3																			no wire
4	r	x	x											x					Next to pickle ball court
5	r	x	x											x					Woodline back of clubhouse
6	r	x	x											x					entry
7	s	x	x											x					Front of aminity center left side
8	r	x	x											x					Back Parking Lot
9	s	x	x											x					At pool pump
10	s	x	x											x					At pool pump
11	s	x	x											x					Back fence behind pool
12																			No wire
13																			no wire
14	s	x	x											x					Ensanada Flowers
15	s	x	x											x					Ensanada Curb
16	s	x	x											x					Ensanada Medio-across st
17	s	x	x											x					Ensanada Across st
18	s	x	x											x					Torcido shrubs 80-140
19	s	x	x											x					Torcido turf 80-end
20	s	x	x											x					Torcido shrubs 140-end
21	r	x	x											x					Park

no needed ⁷⁰ repairs

Added 2 STATION node AT PARK
Adjust Times on clock

No Wet Check Report



Duval Landscape
MAINTENANCE

Irrigation Technical Inspection Report

Irrigation Controller			Point of Connection			Site Name		SweetWater								
Location		By sidewalk	Location			Location		Onda Lane								
Type		RB	Size			Technician		Preston								
Rain Guage		Y	N	Source		Meter	Well	Date								
Power on		Y	N				Program		A		B		C			
General Information			Backflow			Start Times										
Valve Type			PRV		Y	N	Set to run		Odd		Even		Interval			
Coverage		Good	MV		Y	N	Days of Week		S	M	T	W	Th	F	S	

Zone	Head Type	Turf	Shrub	Flowers	Lateral Line Break	Zone Not Responding	Valve Leaking	Zone not Shutting Down	4" Spray	6" Spray	12" Spray	4" Rotor	Fixed Riser	Cleaned/Replaced Nozzle	Adjusted Spray Pattern	Straightened	Capped	Raised/Lowered	Locations of Zones
1	r	x	x																Open Field
2	r	x	x																Open Field
3	r	x	x																Open Field
4	r	x	x																Open Field
5	r	x	x																Open Field
6	r	x	x																Open Field
7	r	x	x																Open Field
8	r	x	x																Open Field
9	s	x	x																Between curb and sidewalk
10	r	x	x																Open Field
11	r	x	x																Open Field



Duval Landscape
MAINTENANCE

no needed repairs
as no water @ pump

B.

2.



Restaurants

Hotels

Things to do

Museums

Transit

Pharmacies

ATMs

Lift station area

Las Calinas Blvd

Codo Ct

Codo Ct

Codo Ct

Las Calinas Blvd

Glorieta Dr

Glorieta Dr

Las Calinas Blvd

Google

E.

Sweetwater Creek

Community Development

District

Field Operations Report

7/18/2024

Dan Wright
Field Operations Manager
Riverside Management
Services, INC.

Sweetwater Creek

Community
Development
District

Field Operations
Report

May 2nd, 2024

To: The Board of
Supervisors

From: Dan Wright, Field
Operations Manager

RE: Sweetwater Creek
Operations Report - July
18th 2024.

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

Completed Projects



Installed bike rack at
Fitness center
(outside of pickleball
courts)

Completed Projects



FPL Installed new street light at end of Ensenada

Completed Projects



Installed pickleball court
shade structure around
fence

Completed Projects



New sod and flowers laid
along Ensenada entry
ways

RMS Operations Report (7/18/24))

In an effort to maintain compliance with the Florida Sunshine Law, please do not reply globally to this notification. Any questions should be directed to the sending party only or to the District Office at (904) 940-5850

- Installed bike rack at fitness center
- Shower head at pool fixed
- New AC unit installed at guard house
- New shelf hung at fitness center for Ac filters
- Fixed molding around window at fitness center
- Stop bar at end of Ensenada painted
- Lights changed out to higher wattage in mens restroom
- Replaced basketball nets at Ensenada park
- Located 3 drains off on rincon
- Installed pickleball net shade screen
- Replaced water pump for fountain at fitness center(hallway)
- Had 10 pine trees total dropped for residents and in common areas
- Received fence sample for fitness center
- FPL fixed light on end of Ensenada

Conclusion

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

dwright@rmsnf.com

jlambert@rmsnf.com

Respectfully,

Riverside Management Services



F.

1.

From: egunia@rmsnf.com 
Subject: June Ops Report
Date: July 10, 2024 at 4:48 PM
To: Jim Oliver joliver@gmsnf.com, Courtney Hogge chogge@gmsnf.com



Building:

- AC Repairs-two separate units broke at different times. The second repair has continued in July. A third break occurred while the repairman was here for the second one. Another compressor. All invoices will be submitted as received.
- I am getting estimates to see about total replacement. The units are 13 years old. Replacement would be for the 25-26 Budget. Two companies have given approximate estimates of over \$20,000 a unit. We have four units for this building.
- Estimates for replacement/repair of the wooden pool fence submitted. Vinyl replacement appears to be a logical response for longevity and for future maintenance costs.
- Estimates for Bocce Ball and Landscaping of the area on the southeast side of the pool.
- Ordered parts for the front door. We have had long standing issues with the Pella doors. These parts are important for securing the facility.
- Full Roof report from FCC. Estimates for replacement will be provided soon to prepare for the 25-26 budget.
- New TV installed in the Group Fitness room

Gym Attendance Averages:

Monday: 267
Tuesday: 252
Wednesday: 243
Thursday: 236
Friday: 212
Saturday: 148
Sunday: 158

Group Fitness:

- Last Day of Tai Chi for the season. It will resume in the Fall.
- Pickleball Fitness to be added. An instructor became certified and we are working on the time and days of the class

Equipment:

- Small repairs such as pad replacement and heavy dumbbell purchase
- Large weight equipment relocated for a more fluid design in the Gym area.

Pickleball:

- Accounts: 590
- Summer Social League began. There are over 35 participants. Dan Colin is managing the league. The League meets on Thursday evenings. We have had a very positive response from the participants.
- Individual Reservations (Singles/Doubles): 309
- Open Play Reservations*: 245
- *There are still residents who do not add their name to any of the Open Play sessions. It has been communicated several times that their signing up is required.
- Open Play in the morning's was moved one hour earlier to avoid the heat.

- Wind Screen added to courts three and four
- Exploring water options for the courts
- The FUR 5k was a very successful event. Sweetwater hosted the Pickleball Tournament portion of the fundraiser and it was an amazing success. Darcy Miller ran the tournament and did a phenomenal job.

Pool:

- Health Department inspection: We received one infraction that is addressed with maintenance by our CPO company.
- Estimates for Pump repair-three received, CBus Enterprise was chosen for the repair. It is scheduled for July 18th.
- Meetings and Plans for the Swim Across America fundraiser were made. This event is scheduled to occur on Saturday, August 24th

Met with Jodi Moore and Monique Perna regarding the July 30th interboard meeting.

Erin Gunia
Director of Amenities
Sweetwater Creek CDD
904-829-8488
egunia@rmsnf.com

A-NC3819/T-3850 - 3-part carbonless

contractors proposal

Proposal

Page # 1 of 1 pages

Prop. Custom Hardwood
1203 Grandview Dr.
Jacksonville, FL 32211
1-(904)-253-4784

PROPOSAL SUBMITTED TO: Erin Gunia
ADDRESS: 1865 N Loop Phwy
St Augustine, FL 32095
1-(904)-4814-4531
egunia@rmsnf.com

JOB NAME: Gunia
JOB # 10010
JOB LOCATION: "Same"
DATE: 6/21/24
DATE OF PLAN: 6/21/24
ARCHITECT: Darcy

I hereby submit specifications and estimates for:

- 1) Sand and finish Aerotex Room
- 2) Seal natural in Color
- 3) Apply 4 Coats Water-based polyurethane (Satin).

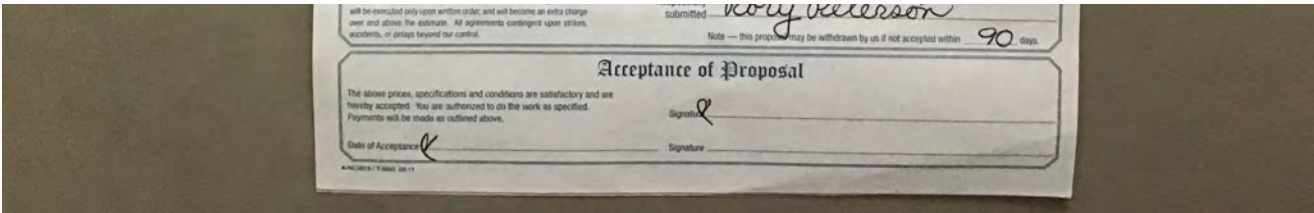
3 Day Job
(preferably a Friday - Sunday)
Currently Available 7/5-7/24 or 7/3-10/24

Total Due: \$5,500.00

I hereby agree to furnish material and labor - complete in accordance with the above specifications for the sum of:
\$ Fifty Five Hundred + 00/100 Dollars
with payments to be made as follows: total due at completion of job.

Any alterations or deviations from above specifications involving extra costs.

Respectfully, D. P. D. T.



210 Handyman Services, LLC
315-726-2975 | paul@210handymanservices.com | www.210handymanservices.com

RECIPIENT:
Sweetwater Creek CDD Supervisors and Staff
1865 North Loop Parkway
St. Augustine, Florida 32095

Estimate #183	
Sent on	Jul 10, 2024
Total	\$5,200.00

Product/Service	Description	Qty.	Unit Price	Total
-----------------	-------------	------	------------	-------

2.



210 Handyman Services, LLC

315-726-2975 | paul@210handymanservices.com | www.210handymanservices.com

RECIPIENT:

Sweetwater Creek CDD Supervisors and Staff

1865 North Loop Parkway
St. Augustine, Florida 32095

Estimate #183

Sent on Jul 10, 2024

Total \$5,200.00

Product/Service	Description	Qty.	Unit Price	Total
Refinish Hardwood Floors	Refinishing Services: - Sanding floors - Application of 4 coats of polyurethane - Sealing	1	\$5,200.00	\$5,200.00
Thank you.				

A deposit of \$2,600.00 will be required to begin.

This quote is valid for the next 30 days, after which values may be subject to change.

By booking your project, you agree to our Policies and Procedures Agreement. Please ensure to review the agreement before booking. Let us know if you have any questions or concerns.

Total **\$5,200.00**

Signature: _____ **Date:** _____

Proposal

Page # 1 of 1 pages

Rory's Custom Hardwood
1203 Grandview Dr.
Jacksonville, FL 32211
1-(904)-253-4784

PROPOSAL SUBMITTED TO: <i>Erin Gunia</i>	JOB NAME: <i>Gunia</i>	JOB #: <i>10010</i>
ADDRESS: <i>1865 N Loop Pkwy</i>	JOB LOCATION: <i>"Same"</i>	
<i>St Augustine, FL 32095</i>	DATE: <i>6/21/24</i>	DATE OF PLANS: <i>6/21/24</i>
PHONE #: <i>1-(904)-814-4531</i>	EMAIL: <i>egunia@marj.com</i>	ARCHITECT: <i>Rory</i>

We hereby submit specifications and estimates for:

- ① Sand and finish Acrotics Room
- ② Seal natural in color
- ③ Apply 4 Coats Water based polyurethane, (Satin).

3 Day Job
(preferably a Friday - Sunday)
Currently Available 7/5-7/24 or 7/13-15/24

Total Due:-
\$5,500.00

We propose hereby to furnish material and labor - complete in accordance with the above specifications for the sum of:

\$ *Fifty Five Hundred + 00/100* Dollars

with payments to be made as follows: *total due at completion of job.*

Any alteration or deviation from above specifications involving extra costs will be executed only upon written order, and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents, or delays beyond our control.

Respectfully submitted

Rory Peterson

Note — this proposal may be withdrawn by us if not accepted within *90* days.

Acceptance of Proposal

The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payments will be made as outlined above.

Signature

Date of Acceptance

Signature

3.



EARTHSCAPES

DESIGN BUILD

Concrete Paver Proposal for Erin Gunia for Fitness Center

Earthscapes is pleased to propose the following lump sum pricing to furnish labor, material and equipment to

SCOPE OF WORK

1. Layout area from customer approved sketch
2. Grade area to subbase elevation
3. Remove all excavated material
4. Furnish and install 2" - 3" of compacted subbase
5. Furnish and install paver field (Belgard - Appian, Mega Cambridge, Holland, Catalina Grana or Catalina)*
6. Furnish and install edge
7. Furnish and install sand between joints
8. Cleanup and haul off all construction materials

BREAKDOWN

A. Paved Area	2031	SF (Includes waste factor)	\$15,990
M. Bocce Ball Pit		Walls w/ caps and 3" sand installed	\$2,870
Total proposal			\$18,860

ADDITIONAL ITEMS

Available OPTIONS or UPGRADES for client upon request

1. Add for cleaning, silica sanding, and joint stabilizing sealing	\$650 minimum, or \$1.35 / SF
2. Estimated add for natural stone (travertine, marble) if desired	\$7,339
3. Estimated add for porcelain (Includes EZ base, spacers, polysand)	\$14,678
4. Add for Dimensions 18' x 27', 18' x 18', 9' x 18' la	\$2,113

* Additional styles may have a higher cost*

PROJECT LAYOUT

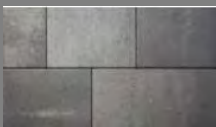


BELGARD COLORS

[BELGARD CATALOG](#)



NOTE: SOME STYLES MAY HAVE LIMITED COLOR OPTIONS



NAPOLI

ARMARETTO



SLATE



RIO



HARVEST BLEND

CHARCOAL

TITANIUM

BROWN CHESTNUT

KNIGHTSBRIDGE



ADOBE

see last two pages for material recommendations for this project

EXCLUSIONS

1. Any mock ups.
2. Demolition of slabs, walls, any structure existing (unless included above)
3. SOD repair
4. Landscaping
5. Plumbing and electrical work
6. Unsuitable material removal
7. Any street cleaning.
8. Protection of existing structures.
9. Any item not mentioned in the above scope of work.

If there are any questions concerning this proposal, please contact me for clarifications.

Sincerely,

Jesse Sealrs

Jesse Sealrs
Earthscapes

www.earthscapes.earth

STANDARD PAVER



3-PIECE | 60MM



4 x 8 x 2 3/8



8 x 8 x 2 3/8



8 x 12 x 2 3/8

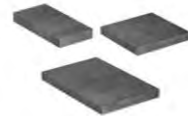
CATALINA GRANA® PAVER



DIMENSIONS™



UPGRADE
MATERIAL



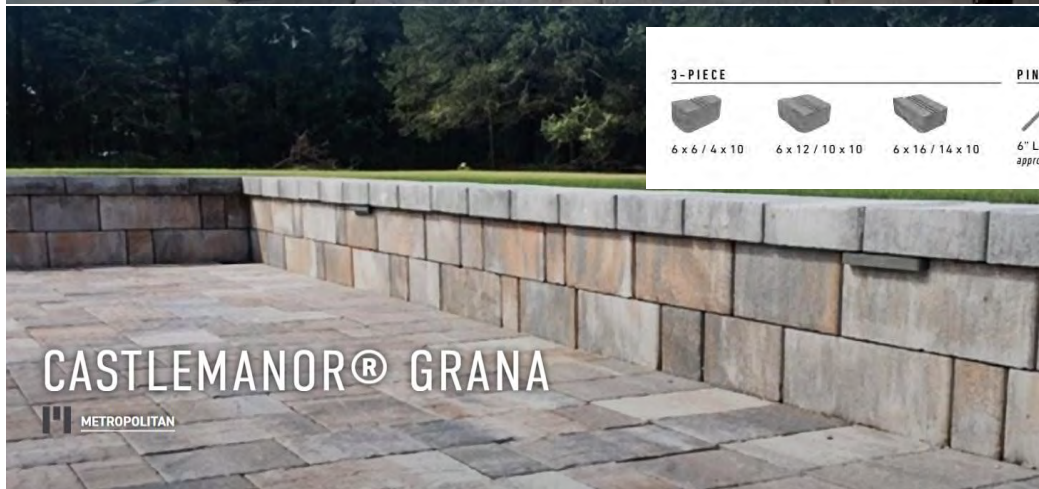
Dimensions 18

9 x 18 x 2 3/8

18 x 18 x 2 3/8

18 x 27 x 2 3/8

add \$1.04 /sf



CASTLEMANOR® GRANA



3-PIECE



6 x 6 / 4 x 10



6 x 12 / 10 x 10



6 x 16 / 14 x 10

PINS



6" L x 3/8" D
approx. 3.5 pins per sqft

CAP



3 x 12 x 10

STANDARD
Recommended wall

4.

Installation & Service by Accurate Fence, LLC.
THANK YOU FOR YOUR BUSINESS!

FIFTH ORDER OF BUSINESS

A.



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

May 21, 2024

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, 2023, 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 for 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.

- Conclude based on the audit evidence obtained, 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 a reasonable period of time.

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:

- For the preparation and fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America;
- 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
- To provide us with:
 - 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;
 - Additional information that we may request from management for the purpose of the audit; and
 - Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
- For including the auditor's report in any document containing financial statements that indicates that such financial statements have been audited by us
- For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities;
- 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
- For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
- For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
- 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
- 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 the 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 nonattest services are as follows:

- We will perform the services in accordance with applicable professional standards, including Government Auditing Standards
- The nonattest services are 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 May 2024 and the audit reports and all corresponding reports will be issued no later than June 30, 2024.

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 \$3,800 for the year ended September 30, 2023 (\$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.

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

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:

Jim Oliver

D1BA5E5E7410418...

Title: Secretary

B.

Financial Report

Year Ended September 30, 2023

**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, 2023, 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, 2023, 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 for 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 27, 2024, 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 27, 2024

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, 2023. 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, 2023 by \$5,749,510, a decrease in net position of \$10,212 in comparison with the prior year.
- At September 30, 2023, the District's governmental funds reported fund balances of \$1,885,449, a decrease of \$427,866 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 \$5,749,510 at September 30, 2023. The following analysis focuses on the net position of the District's governmental activities.

	September 30, 2023	September 30, 2022
Assets, excluding capital assets	\$ 1,993,623	\$ 2,452,697
Capital assets, net of depreciation	12,648,643	12,620,728
Total assets	14,642,266	15,073,425
Deferred outflows of resources	128,071	136,166
Liabilities, excluding long-term liabilities	218,010	254,413
Long-term liabilities	8,802,817	9,195,456
Total liabilities	9,020,827	9,449,869
Net Position:		
Net investment in capital assets	4,816,589	4,976,563
Restricted for debt service	55,042	60,683
Restricted for capital projects	197,016	128,531
Unrestricted	680,863	593,945
Total net position	\$ 5,749,510	\$ 5,759,722

The following is a summary of the District's governmental activities for the year ended September 30, 2023.

	2023	2022
Revenues:		
Program revenues	\$ 2,473,293	\$ 2,357,698
General revenues	50,183	1,712
Total revenues	2,523,476	2,359,410
Expenses:		
General government	188,387	138,262
Maintenance and operations	647,212	632,535
Recreation facilities	641,085	664,233
Unallocated depreciation	768,222	742,294
Interest on long-term debt	288,782	295,842
Total expenses	2,533,688	2,473,166
Change in net position	(10,212)	(113,756)
Net position, beginning of year	5,759,722	5,873,478
Net position, ending	\$ 5,749,510	\$ 5,759,722

As noted above and in the statement of activities, the cost of all governmental activities during the year ended September 30, 2023 was \$2,533,688, 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, 2023, the District's governmental funds reported combined ending fund balances of \$1,885,449. Of this total, \$56,187 is non-spendable, \$1,204,586 is restricted, \$51,387 is assigned and the remainder of \$573,289 is unassigned.

The General Fund increased \$76,543 due to increased assessments. The debt service fund decreased \$12,425 because debt service payments exceeded assessment revenue. The capital projects fund decreased \$491,984 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, 2023, the District had \$12,648,643 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, 2023, the District had \$8,770,000 in bonds and \$107,633 in leases 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, 2023

	Governmental Activities
Assets	
Cash	\$ 669,118
Investments	208,956
Assessments receivable	24,550
Accounts receivable	2,329
Prepaid costs	56,187
Restricted assets:	
Temporarily restricted investments	1,032,483
Capital Assets:	
Capital assets not being depreciated	843,465
Capital assets being depreciated, net	11,805,178
Total assets	14,642,266
Deferred Outflow of Resources:	
Deferred charges on refunding	128,071
Liabilities	
Accounts payable and accrued expenses	108,174
Accrued interest payable	109,836
Noncurrent liabilities:	
Due within one year	501,967
Due in more than one year	8,300,850
Total liabilities	9,020,827
Net Position	
Net investment in capital assets	4,816,589
Restricted for debt service	55,042
Restricted for capital projects	197,016
Unrestricted	680,863
Total net position	\$ 5,749,510

Sweetwater Creek Community Development District
Statement of Activities
Year Ended September 30, 2023

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	\$ 188,387	\$ 213,011	\$ -	\$ -	\$ 24,624
Maintenance and operations	647,212	731,810	-	-	84,598
Recreation facilities	641,085	727,408	-	-	86,323
Unallocated depreciation	768,222	-	-	-	(768,222)
Interest on long-term debt	288,782	751,909	16,457	32,698	512,282
Total governmental activities	\$ 2,533,688	\$ 2,424,138	\$ 16,457	\$ 32,698	(60,395)
General Revenues:					
Miscellaneous					50,183
Change in net position					(10,212)
Net position, beginning					5,759,722
Net position - ending					\$ 5,749,510

Balance Sheet - Governmental Funds

September 30, 2023

	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total Governmental Funds</u>
Assets				
Cash	\$ 470,875	\$ -	\$ 198,243	\$ 669,118
Investments	208,956	399,136	633,347	1,241,439
Assessment receivable	16,927	7,623	-	24,550
Due from Other	596	-	1,733	2,329
Due from Capital projects	2,960	-	-	2,960
Prepaid expenses	56,187	-	-	56,187
Total assets	<u>\$ 756,501</u>	<u>\$ 406,759</u>	<u>\$ 833,323</u>	<u>\$ 1,996,583</u>
Liabilities and Fund Balances				
Liabilities:				
Accounts payable and accrued expenses	\$ 75,638	\$ -	\$ 32,536	\$ 108,174
Due to other funds	-	-	2,960	2,960
Total liabilities	<u>75,638</u>	<u>-</u>	<u>35,496</u>	<u>111,134</u>
Fund Balances:				
Nonspendable	56,187	-	-	56,187
Restricted for:				
Debt service	-	406,759	-	406,759
Capital projects	-	-	797,827	797,827
Assigned for subsequent years expenditures	51,387	-	-	51,387
Unassigned	573,289	-	-	573,289
Total fund balances	<u>680,863</u>	<u>406,759</u>	<u>797,827</u>	<u>1,885,449</u>
Total liabilities and fund balances	<u>\$ 756,501</u>	<u>\$ 406,759</u>	<u>\$ 833,323</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.				12,648,643
Deferred charges on refunding are not financial resources and, therefore are not reported as assets in governmental funds.				128,071
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			(109,836)	
Bonds payable			(8,802,817)	(8,912,653)
Net position of governmental activities				<u>\$ 5,749,510</u>

Sweetwater Creek Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
Year Ended September 30, 2023

	General	Debt Service	Capital Projects	Total Governmental Funds
Revenues				
Assessments	\$ 1,669,704	\$ 751,909	\$ -	\$ 2,421,613
Investment income	11,843	16,457	32,698	60,998
Miscellaneous income	31,930	-	8,935	40,865
Total revenues	1,713,477	768,366	41,633	2,523,476
Expenditures				
Current				
General government	187,885	-	502	188,387
Maintenance and operations	638,652	-	8,560	647,212
Recreational facilities	762,667	-	-	762,667
Debt Service:				
Interest	5,363	275,791	-	281,154
Principal	13,949	505,000	-	518,949
Capital Outlay	-	-	674,555	674,555
Total expenditures	1,608,516	780,791	683,617	3,072,924
Excess (Deficit) of Revenues Over expenditures	104,961	(12,425)	(641,984)	(549,448)
Other Financing Sources (Uses)				
Leases issued	121,582	-	-	121,582
Transfers In	-	-	150,000	150,000
Transfers Out	(150,000)	-	-	(150,000)
Total other financing sources (uses)	(28,418)	-	150,000	121,582
Net change in fund balance	76,543	(12,425)	(491,984)	(427,866)
Fund balances, beginning of year	604,320	419,184	1,289,811	2,313,315
Fund balances, end of year	\$ 680,863	\$ 406,759	\$ 797,827	\$ 1,885,449

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, 2023

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

Net change in fund balances - total governmental funds	\$	(427,866)
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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	\$	796,137	
Depreciation expense		<u>(768,222)</u>	27,915

Proceeds from issuance of leases are reported as fund sources in governmental funds and an increase to long-term liabilities in the statement of net position.	(121,582)
--	-----------

Repayments of long-term liabilities are reported as expenditures in governmental funds, while repayments reduce long-term liabilities in the statement of net position.	518,949
---	---------

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	5,195	
Amortization of bond discount	(4,728)	
Amortization of deferred charge on refunding	<u>(8,095)</u>	<u>(7,628)</u>

Change in net position of governmental activities	\$	<u>(10,212)</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, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues				
Assessments	\$ 1,665,410	\$ 1,665,410	1,669,704	\$ 4,294
Investment income	-	-	11,843	11,843
Fees and fines	1,400	1,400	31,930	30,530
Total revenues	1,666,810	1,666,810	1,713,477	46,667
Expenditures				
Current:				
General government	134,089	134,089	187,885	(53,796)
Recreational facilities	795,302	795,302	762,667	32,635
Maintenance and operations	698,178	698,178	638,652	59,526
Debt Service				
Principal	-	-	13,949	(13,949)
Interest	-	-	5,363	(5,363)
Total expenditures	1,627,569	1,627,569	1,608,516	19,053
Excess (Deficit) of Revenues Over Expenditures	39,241	39,241	104,961	65,720
Other Financing Sources (Uses)				
Leases issued	-	-	121,582	(121,582)
Transfers out	(150,000)	(150,000)	(150,000)	-
Total other financing sources (uses)	(150,000)	(150,000)	(28,418)	(121,582)
Net change in fund balance	(110,759)	(110,759)	76,543	187,302
Fund balance, beginning	604,320	604,320	604,320	-
Fund balance, ending	\$ 493,561	\$ 493,561	\$ 680,863	\$ 187,302

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's investments consist of investments authorized in accordance with Section 218.415, Florida Statutes.

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
Lease assets	5

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, 2023.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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 2023, 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 prices 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	\$ 1,169,232	N/A	N/A
Florida Prime	72,207	AAAm	35 days
Total	\$ 1,241,439		

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, 2023, 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, 2023, 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, 2023, the general fund transferred \$150,000 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, 2023:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Ending Balance</u>
Governmental Activities				
Capital assets, not being depreciated:				
Construction in progress	\$ 214,810	\$ 628,655	\$ -	\$ 843,465
Total capital assets, not being depreciated	<u>214,810</u>	<u>628,655</u>	<u>-</u>	<u>843,465</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	87,850	35,575	-	123,425
Lease assets	-	121,582	-	121,582
Other infrastructure	1,777,257	10,325	-	1,787,582
Total capital assets, being depreciated	<u>21,879,765</u>	<u>167,482</u>	<u>-</u>	<u>22,047,247</u>
Less Accumulated Depreciation for:				
Entrance road/spine road	(3,171,266)	(226,519)	-	(3,397,785)
Neighborhood infrastructure	(2,705,598)	(193,257)	-	(2,898,855)
Master stormwater	(1,429,778)	(102,127)	-	(1,531,905)
Entry features	(602,338)	(54,758)	-	(657,096)
Recreational facilities	(1,030,152)	(99,620)	-	(1,129,772)
Equipment	(11,864)	(16,997)	-	(28,861)
Lease assets	-	(16,211)	-	(16,211)
Other infrastructure	(522,851)	(58,733)	-	(581,584)
Total accumulated depreciation	<u>(9,473,847)</u>	<u>(768,222)</u>	<u>-</u>	<u>(10,242,069)</u>
Total capital assets being depreciated, net	<u>12,405,918</u>	<u>(600,740)</u>	<u>-</u>	<u>11,805,178</u>
Governmental activities capital assets, net	<u>\$ 12,620,728</u>	<u>\$ 27,915</u>	<u>\$ -</u>	<u>\$ 12,648,643</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, 2023.

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, 2023, total principal and interest remaining on the Series 2019 Bonds was \$11,143,925. For the fiscal year ended September 30, 2023, principal and interest paid was \$780,791 and special assessment revenue pledged was \$751,909.

At September 30, 2023, the scheduled debt service requirements on the bonds payable were as follows:

<u>Year Ending September 30,</u>	<u>Governmental Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2024	\$ 480,000	\$ 263,606
2025	490,000	252,131
2026	505,000	240,381
2027	510,000	227,794
2028	525,000	214,631
2029 - 2033	2,875,000	834,582
2034- 2038	3,385,000	340,800
	<u>\$ 8,770,000</u>	<u>\$ 2,373,925</u>

Leases

The District entered into a lease agreement on February 1, 2023, to lease fitness equipment. The lease requires 60 monthly payments of \$2,414. There are no variable payment components of the lease. The lease liability is measured at a discount rate of 7.166%. As a result of the lease, the District has recorded a right to use asset with a net book value of \$105,371 as of September 30, 2023.

The future minimum lease obligations and the present value of these lease payments as of September 30, 2023 were as follows:

<u>Year Ending September 30,</u>	<u>Governmental Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2024	\$ 21,967	\$ 7,001
2025	23,594	5,374
2026	25,341	3,627
2027	27,218	1,750
2028	9,513	143
	<u>\$ 107,633</u>	<u>\$ 17,895</u>

NOTE 6 LONG-TERM LIABILITIES (CONTINUED)

Long-term debt activity for the year ended September 30, 2023 was 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	\$ 6,705,000	\$ -	\$ (360,000)	\$ 6,345,000	\$ 355,000
Series 2019 A-2	2,570,000	-	(145,000)	2,425,000	125,000
Less:					
Original issue discount	(79,544)	-	4,728	(74,816)	-
Lease liability	-	121,582	(13,949)	107,633	21,967
Total	<u>\$ 9,195,456</u>	<u>\$ 121,582</u>	<u>\$ (514,221)</u>	<u>\$ 8,802,817</u>	<u>\$ 501,967</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 received approximately \$29,000 from Marshall Creek which is included in miscellaneous income 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, 2023 and the related notes to the financial statements, which collectively comprise the District's financial statements and have issued our report thereon dated June 27, 2024.

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 27, 2024

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, 2023, and have issued our report thereon dated June 27, 2024.

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 27, 2024, 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 22. 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 \$1,440,868.

- 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	\$2,170.55 - \$3,451.18
Debt Service Series 2019 A-1	\$791.70 - \$2,693.01
Debt Service Series 2019 A-2	\$138.64 - \$262.42
- b. The total amount of special assessments collected by or on behalf of the District as \$2,421,613.
- 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 27, 2024



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Orlando, Florida 32803
407-843-5406
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**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, 2023. 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, 2023.

McDermitt Davis

Orlando, Florida
June 27, 2024

C.

Marshall Creek
Community Development District
210 North University Drive
Coral Springs, FL 33071
954-603-0033

TO:

Company:	Sweetwater Creek CDD	5/29/2024
Name:	Attn: Jim Oliver	
Address:	Governmental Management Services - North Florida	
City/State/Zip	475 West Town Place Suite 114, Saint Augustine, FL 32092	

RE: Marshall Creek Interlocal Agreement FY 2024

	<u>Total FY24 Budget</u>	<u>MCCDD</u> 66.6667%
Shared Expenditures Sweetwater	783,563.00	522,375.33
Shared Revenue Sweetwater	(2,000.00)	(1,333.33)
Net owed to Sweetwater	781,563.00	521,042.00
		<u>SWCCDD</u> 33.3333%
Shared Expenditures Marshall Creek	2,038,878.20	679,626.07
Shared Revenue Marshall Creek	(415,000.00)	(138,333.33)
Net owed to Marshall Creek	1,623,878.20	541,292.73

Remittance for FY 2024	20,250.73
Net Amount True UP FY 2023	8,276.39

Net Remittance From	28,527.12
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Make Remittance to:

Marshall Creek
Community Development District
210 North University Drive
Coral Springs, FL 33071

Marshall Creek CDD /Sweetwater CDD
FY2023 Reconciliation (True-up)

MCCDD						SWCCDD					
Account Description	Shared (Y/N)	Actual	100%	Shared Cost		Actual	100%	Shared Cost			
		FY 2023	MCCDD	MCCDD	SWCCDD	FY 2023	SWCCDD	MCCDD	SWCCDD		
				66.6667%	33.3333%					66.6667%	33.3333%
REVENUES											
Interest - Investments		\$ 116,872	\$ 116,872	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	-
FEMA Grants	Y	\$ -	0	0	0	-	0	0	0	0	0
Shared Rev - Other Local Units		\$ 499,312	499,312	0	0	-	0	0	0	0	0
Interlocal Agreement - Other		\$ 333,004	333,004	0	0	-	0	0	0	0	0
Other Physical Environment Rev		\$ 17,000	17,000	0	0	-	0	0	0	0	0
S/F Program Fees	Y	\$ -	0	0	0	-	0	0	0	0	0
S/F Swimming Program Fees	Y	\$ 25	0	17	8	-	0	0	0	0	0
S/F Activity Fees	Y	\$ 4,445	0	2,963	1,482	-	0	0	0	0	0
S/F Other Revenues	Y	\$ -	0	0	0	-	0	0	0	0	0
S/F Rental Fees	Y	\$ 1,000	0	667	333	-	0	0	0	0	0
S/F Snack Bar Revenue	Y	\$ -	0	0	0	-	0	0	0	0	0
Fitness Center Revenue	Y	\$ -	0	0	0	2,525	0	1,683	842		
Tennis Merchandise Sales	Y	\$ 23,471	0	15,647	7,824	-	0	0	0	0	0
Tennis Special Events&Socials	Y	\$ 920	0	613	307	-	0	0	0	0	0
Tennis Lessons & Clinics	Y	\$ 321,695	0	214,463	107,232	-	0	0	0	0	0
Tennis Ball Machine Rental Fee	Y	\$ 8,317	0	5,545	2,772	-	0	0	0	0	0
Tennis Membership	Y	\$ 83,422	0	55,615	27,807	-	0	0	0	0	0
Interest - Tax Collector		\$ 11,517	11,517	0	0	-	0	0	0	0	0
Special Assmnts- Tax Collector		\$ 3,438,203	3,438,203	0	0	-	0	0	0	0	0
Special Assmnts- CDD Collected		\$ -	0	0	0	-	0	0	0	0	0
Special Assmnts- Discounts		\$ (120,150)	(120,150)	0	0	-	0	0	0	0	0
Other Miscellaneous Revenues		\$ 41,832	41,832	0	0	-	0	0	0	0	0
Gate Bar Code/Remotes	Y	\$ 3,017	0	2,011	1,006	-	0	0	0	0	0
Impact Fee		\$ 224,424	224,424	0	0	-	0	0	0	0	0
TOTAL REVENUES		5,008,326	4,562,014	297,541	148,771	2,525	0	1,683	842		

Marshall Creek CDD /Sweetwater CDD
FY2023 Reconciliation (True-up)

MCCDD						SWCCDD			
Account Description	Shared	Actual	100%	Shared Cost		Actual	100%	Shared Cost	
	(Y/N)	FY 2023	MCCDD	MCCDD	SWCCDD	FY 2023	SWCCDD	MCCDD	SWCCDD
				66.6667%	33.3333%			66.6667%	33.3333%
EXPENDITURES									
<i>Administrative</i>									
P/R-Board of Supervisors		14,442	14,442	0	0	-	0	0	0
ProfServ-Arbitrage Rebate		600	600	0	0	-	0	0	0
ProfServ-Dissemination Agent		3,000	3,000	0	0	-	0	0	0
ProfServ-Engineering		27,926	27,926	0	0	-	0	0	0
ProfServ-Legal Services		123,725	123,725	0	0	-	0	0	0
ProfServ-Mgmt Consulting Serv		62,156	62,156	0	0	-	0	0	0
ProfServ-Special Assessment		16,223	16,223	0	0	-	0	0	0
ProfServ-Trustee Fees		10,186	10,186	0	0	-	0	0	0
Auditing Services		5,300	5,300	0	0	-	0	0	0
Communication - Telephone		-	0	0	0	-	0	0	0
Postage and Freight		3,565	3,565	0	0	-	0	0	0
Insurance - General Liability		33,948	33,948	0	0	-	0	0	0
Printing and Binding		1,411	1,411	0	0	-	0	0	0
Legal Advertising		1,888	1,888	0	0	-	0	0	0
Miscellaneous Services		12,392	12,392	0	0	-	0	0	0
Misc-Assessmnt Collection Cost		32,121	32,121	0	0	-	0	0	0
Shared Exp - Other Local Units		545,762	545,762	0	0	-	0	0	0
Misc-Contingency		-	0	0	0	-	0	0	0
Office Supplies		764	764	0	0	-	0	0	0
Annual District Filing Fee		175	175	0	0	-	0	0	0
Total Administrative		895,584	895,584	0	0	0	0	0	0
<i>Other Public Safety</i>									
Payroll-Benefits	Y	5,321	0	3,547	1,774	-	0	0	0
Payroll-Engineering	Y	50,993	0	33,995	16,998	-	0	0	0
Payroll-Janitor	Y	2,219	0	1,479	740	-	0	0	0
Contracts-Security Services	Y	125,729	0	83,819	41,910	74,532	0	49,688	24,844
Contracts-Roving Patrol	Y	52,412	0	34,941	17,471	-	0	0	0

Marshall Creek CDD /Sweetwater CDD
FY2023 Reconciliation (True-up)

MCCDD						SWCCDD				
Account Description	Shared (Y/N)	Actual	100%	Shared Cost		Actual	100%	Shared Cost		
		FY 2023	MCCDD	MCCDD	SWCCDD	FY 2023	SWCCDD	MCCDD	SWCCDD	
				66.6667%	33.3333%			66.6667%	33.3333%	
R&M-Gate	Y	29,100	0	19,400	9,700	4,525	0	3,017	1,508	
Misc-Bar Codes	Y	5,093	0	3,395	1,698	-	0	0	0	
Telephone Guardhouse	Y		0	0	0	4,998	0	3,332	1,666	
Total Other Public Safety		270,867	0	180,578	90,289	84,055	0	56,037	28,018	
Field										
Payroll-Benefits		6,119	6,119	0	0	-	0	0	0	
Payroll-Engineering		40,795	40,795	0	0	-	0	0	0	
Expense Reimbursements		-								
Utility - Water & Sewer		-	0	0	0	-	0	0	0	
Lease - Land	Y	2,934	0	1,956	978	-	0	0	0	
R&M-Bike Paths & Asphalt		4,930	4,930	0	0	-	0	0	0	
R&M-Boardwalks	Y	11,633	0	7,755	3,878	-	0	0	0	
R&M-Buildings	Y	7,139	0	4,759	2,380	-	0	0	0	
R&M-Electrical		6,816	6,816	0	0	-	0	0	0	
R&M-Fountain		3,550	3,550	0	0	-	0	0	0	
R&M-Mulch	Y	-	0	0	0	-	0	0	0	
R&M-Roads & Alleyways		79,062	79,062	0	0	-	0	0	0	
R&M-Sidewalks		47,445	47,445	0	0	-	0	0	0	
R&M-Signage		5,675	5,675	0	0	-	0	0	0	
FEMA Boardwalk Expense	y	11,750	0	7,833	3,917	-	0	0	0	
Op Supplies - General	y		0	0	0	1,665	0	1,110	555	
Miniature Golf Course Maintenane			0	0	0	-	0	0	0	
Cap Outlay-Machinery and Equip			0	0	0	-	0	0	0	
Reserve - Field			0	0	0	-	0	0	0	
Total Field		227,848	194,392	22,304	11,152	1,665	0	1,110	555	
Landscape										
Payroll-Salaries		77,522	77,522	0	0	-	0	0	0	
Payroll-Other			0	0	0	-	0	0	0	
Payroll-Administrative		5,474	5,474	0	0	-	0	0	0	

Marshall Creek CDD /Sweetwater CDD FY2023 Reconciliation (True-up)

MCCDD						SWCCDD			
Account Description	Shared	Actual	100%	Shared Cost		Actual	100%	Shared Cost	
	(Y/N)	FY 2023	MCCDD	MCCDD	SWCCDD	FY 2023	SWCCDD	MCCDD	SWCCDD
				66.6667%	33.3333%			66.6667%	33.3333%
Payroll-Benefits		56,593	56,593	0	0	-	0	0	0
Payroll-General Staff		230,096	230,096	0	0	-	0	0	0
Payroll-Irrigation Staff		82,237	82,237	0	0	-	0	0	0
Payroll-IPM Staff		35,366	35,366	0	0	-	0	0	0
Payroll-Equipment Mechanic		37,255	37,255	0	0	-	0	0	0
Payroll Taxes		35,277	35,277	0	0	-	0	0	0
ProfServ-Info Technology		34	34	0	0	-	0	0	0
Contracts-Misc. Labor		36,800	36,800	0	0				
Communication - Telephone		3,420	3,420	0	0	-	0	0	0
Utility - Cable TV Billing		2,435	2,435	0	0	-	0	0	0
Electricity - General		3,871	3,871	0	0	-	0	0	0
Utility - Refuse Removal		10,078	10,078	0	0	-	0	0	0
Utility - Water & Sewer		2,542	2,542	0	0	-	0	0	0
Rentals - General		-	0	0	0	-	0	0	0
R&M-Buildings		3,815	3,815	0	0	-	0	0	0
R&M-Electrical		18,242	18,242	0	0	-	0	0	0
R&M-Grounds		32,650	32,650	0	0	-	0	0	0
R&M-Irrigation		24,427	24,427	0	0	-	0	0	0
R&M-Mulch		110,942	110,942	0	0	-	0	0	0
R&M-Pump Station		5,079	5,079	0	0	-	0	0	0
R&M-Trees and Trimming		31,100	31,100	0	0	-	0	0	0
Misc-Employee Meals		4,032	4,032	0	0	-	0	0	0
Office Equipment		552	552	0	0	-	0	0	0
Op Supplies - General		12,897	12,897	0	0	-	0	0	0
Op Supplies - Uniforms		-	0	0	0	-	0	0	0
Op Supplies - Fuel, Oil		21,773	21,773	0	0	-	0	0	0
Impr - Landscape		51,189	51,189	0	0	-	0	0	0
Cap Outlay-Machinery and Equip		15,000	15,000	0	0	-	0	0	0
Total Landscape		950,698	950,698	0	0	0	0	0	0

Marshall Creek CDD /Sweetwater CDD
FY2023 Reconciliation (True-up)

MCCDD						SWCCDD			
Account Description	Shared (Y/N)	Actual	100%	Shared Cost		Actual	100%	Shared Cost	
		FY 2023	MCCDD	MCCDD	SWCCDD	FY 2023	SWCCDD	MCCDD	SWCCDD
				66.6667%	33.3333%			66.6667%	33.3333%
Utilities									
Electricity - Streetlighting		90,216	90,216	0	0	-	0	0	0
Utility - Water & Sewer		9,148	9,148	0	0	-	0	0	0
R&M-Lake		48,000	48,000	0	0	-	0	0	0
Total Utilities		147,364	147,364	0	0	0	0	0	0
Operation & Maintenance									
Payroll-Shared Personnel		249,282	249,282	0	0	-	0	0	0
ProfServ-Field Management	Y	302,895	45,434	171,641	85,820	84,000	0	33,600	16,800
Travel and Per Diem			0	0	0	-	0	0	0
Communication - Telephone		980	980	0	0	-	0	0	0
Postage and Freight		294	294	0	0	-	0	0	0
Rentals - General		2,361	2,361	0	0	-	0	0	0
Printing and Binding		4,554	4,554	0	0	-	0	0	0
Misc-Connection Computer		1,714	1,714	0	0	-	0	0	0
Billback Expenses Developer		(6,662)	(6,662)	0	0	-	0	0	0
Office Supplies		1,843	1,843	0	0	-	0	0	0
Op Supplies - General		6,001	6,001	0	0	-	0	0	0
Total Operation & Maintenance		563,262	305,801	171,641	85,820	84,000	0	33,600	16,800
Parks and Recreation - General									
ProfServ-Mgmt Consulting Serv	Y	25,956	0	17,304	8,652	4,348	0	2,899	1,449
Insurance -Property & Casualty	Y	52,473	0	34,982	17,491	24,779	0	16,519	8,260
Park Mulch	Y	-	0	0	0	5,201	0	3,467	1,734
Pest Control	Y	-	0	0	0	924	0	616	308
R&M Dog Park	Y	-	0	0	0	302	0	201	101
Total Parks and Recreation - General		78,429	0	52,286	26,143	35,554	0	23,703	11,851

Marshall Creek CDD /Sweetwater CDD
FY2023 Reconciliation (True-up)

MCCDD						SWCCDD			
Account Description	Shared (Y/N)	Actual	100%	Shared Cost		Actual	100%	Shared Cost	
		FY 2023	MCCDD	MCCDD	SWCCDD	FY 2023	SWCCDD	MCCDD	SWCCDD
				66.6667%	33.3333%			66.6667%	33.3333%
Clubhouse									
Contracts-Misc Labor	Y	1,617	0	1,078	539	-	0	0	0
Contracts-Outside Fitness	Y	13,946	0	9,297	4,649	52,872	0	35,248	17,624
Rental - Fitness Equipment	Y	0	0	0	0	25,997	0	17,331	8,666
R&M-Air Conditioning	Y	319	0	213	106	0	0	0	0
R&M-Equipment	Y	305	0	203	102	5,877	0	3,918	1,959
Misc-Special Events	Y	43,093	0	28,729	14,364	1,603	0	1,069	534
Misc Fitness Equip	Y	0	0	0	0	-	0	0	0
Misc Fitness Supplies	Y	0	0	0	0	3,769	0	2,513	1,256
Capital Outlay Machinery & Equip	Y	0	0	0	0	1,570	0	1,047	523
Capital Outlay Clubhouse	y	6,201	0	4,134	2,067	-	0	0	0
Total Swim & Fitness Clubhouse		65,481	0	43,654	21,827	91,688	0	61,125	30,563
Swimming Pool									
Payroll-Salaries	Y	95,203	0	63,469	31,734	79,937	0	53,291	26,646
Payroll-Hourly	Y	45,365	0	30,243	15,122	87,024	0	58,016	29,008
Payroll-Lifeguards	Y	34,811	0	23,207	11,604	-	0	0	0
Payroll-Benefits	Y	46,069	0	30,713	15,356	15,975	0	10,650	5,325
Payroll-Engineering	Y	40,580	0	27,053	13,527	68,055	0	45,370	22,685
Payroll-Janitor	Y	10,694	0	7,129	3,565	-	0	0	0
Payroll-Landscape	Y	12,428	0	8,285	4,143	-	0	0	0
Payroll Taxes	Y	12,832	0	8,555	4,277	14,029	0	9,353	4,676
ProfServ-Info Technology	Y	754	0	503	251	2,038	0	1,359	679
ProfServ-Swim Pool Commiss	Y	-	0	0	0	-	0	0	0
Contracts-Landscape	Y	805	0	537	268	23,557	0	15,705	7,852
Travel and Per Diem	Y	27	0	18	9	-	0	0	0
Communication - Telephone	Y	6,985	0	4,657	2,328	9,623	0	6,415	3,208
Utility - General	Y	55,250	0	36,833	18,417	64,938	0	43,292	21,646
Utility - Cable TV Billing	Y	5,030	0	3,353	1,677	-	0	0	0
Utility - Refuse Removal	Y	3,196	0	2,131	1,065	4,918	0	3,279	1,639

Marshall Creek CDD /Sweetwater CDD
FY2023 Reconciliation (True-up)

MCCDD						SWCCDD				
Account Description	Shared (Y/N)	Actual	100%	Shared Cost		Actual	100%	Shared Cost		
		FY 2023	MCCDD	MCCDD	SWCCDD	FY 2023	SWCCDD	MCCDD	SWCCDD	
				66.6667%	33.3333%			66.6667%	33.3333%	
R&M-Buildings	Y	13,229	0	8,819	4,410	7,381	0	4,921	2,460	
R&M-Pools	Y	31,106	0	20,737	10,369	30,608	0	20,405	10,203	
R&M Vandalism	Y	-	0	0	0	-	0	0	0	
R&M Vehicles	Y	-	0	0	0	-	0	0	0	
R&M-Signage & Amenity Repairs	Y	-	0	0	0	0	0	0	0	
Contracts-Janitorial Services	Y	-	0	0	0	13,312	0	8,875	4,437	
Advertising	Y	1,470	0	980	490	-	0	0	0	
Miscellaneous Services	Y	-	0	0	0	0	0	0	0	
Misc-Employee Meals	Y	3,184	0	2,123	1,061	-	0	0	0	
Misc-Training	Y	160	0	107	53	-	0	0	0	
Misc-Licenses & Permits	Y	980	0	653	327	375	0	250	125	
Office Supplies	Y	2,149	0	1,433	716	2,092	0	1,395	697	
Cleaning Supplies	Y	945	0	630	315	9,667	0	6,445	3,222	
Office Equipment	Y	1,368	0	912	456	1,209	0	806	403	
Snack Bar Expenses	Y	650		433	217	-	0	0	0	
Op Supplies - Spa & Paper	Y	2,134	0	1,423	711	2,878	0	1,919	959	
Op Supplies - Uniforms	Y	765	0	510	255	419	0	279	140	
Op Supplies - Summer Camp	Y	-	0	0	0	-	0	0	0	
Subscriptions and Memberships	Y	10,427	0	6,951	3,476	354	0	236	118	
Capital Improvements	Y	60,789	0	40,526	20,263					
Cap Outlay-Machinery and Equip	Y	-	0	0	0	-	0	0	0	
Cap Outlay - Pool	Y	5,510	0	3,673	1,837					
Cap Outlay - Pool Furniture	y	1,140	0	760	380	-	0	0	0	
Total Swimming Pool		506,035	0	337,357	168,678	438,389	0	292,259	146,130	
Tennis Court										
Payroll-Salaries	Y	114,555	0	76,370	38,185	-	0	0	0	
Payroll-Hourly	Y	48,086	0	32,057	16,029	-	0	0	0	
Payroll-Benefits	Y	30,045	0	20,030	10,015	-	0	0	0	
Payroll-Engineering	Y	30,435	0	20,290	10,145	-	0	0	0	

Marshall Creek CDD /Sweetwater CDD
FY2023 Reconciliation (True-up)

MCCDD						SWCCDD				
Account Description	Shared	Actual	100%	Shared Cost		Actual	100%	Shared Cost		
	(Y/N)	FY 2023	MCCDD	MCCDD	SWCCDD	FY 2023	SWCCDD	MCCDD	SWCCDD	
				66.6667%	33.3333%			66.6667%	33.3333%	
Payroll-Commission	Y	281,688	0	187,792	93,896	-	0	0	0	0
Payroll-Janitor	Y	4,143	0	2,762	1,381	-	0	0	0	0
Payroll Taxes	Y	25,228	0	16,819	8,409	-	0	0	0	0
Payroll Landscape	Y	4,211	0	2,807	1,404	-	0	0	0	0
ProfServ-Administrative	Y		0	0	0	-	0	0	0	0
ProfServ-Info Technology	Y	4,745	0	3,163	1,582	-	0	0	0	0
Contracts - Landscape	Y	405	0	270	135	-	0	0	0	0
Contracts-Janitorial Services	Y	-	0	0	0	-	0	0	0	0
Communication - Landscape	Y	-	0	0	0	-	0	0	0	0
Communication - Telephone	Y	3,089	0	2,059	1,030	-	0	0	0	0
Utility - Cable TV Billing	Y	3,207	0	2,138	1,069	-	0	0	0	0
Electricity - General	Y	12,390	0	8,260	4,130	-	0	0	0	0
Utility - Refuse Removal	Y	3,157	0	2,105	1,052	-	0	0	0	0
Utility - Water & Sewer	Y	1,733	0	1,155	578	-	0	0	0	0
Rental/Lease - Vehicle/Equip	Y	1,771	0	1,181	590	-	0	0	0	0
R&M-General	Y	6,779	0	4,519	2,260	-	0	0	0	0
R&M-Court Maintenance	Y	19,520	0	13,013	6,507	-	0	0	0	0
R&M-Vandalism	Y	-	0			-	0	0	0	0
Printing and Binding	Y	-	0	0	0	-	0	0	0	0
Advertising	Y	1,455	0	970	485	-	0	0	0	0
Misc-Employee Meals	Y	2,056	0	1,371	685	-	0	0	0	0
Misc-Special Events	Y	1,213	0	809	404	-	0	0	0	0
Misc-Training	Y		0	0	0	-	0	0	0	0
Office Supplies	Y	4,154	0	2,769	1,385	-	0	0	0	0
Office Equipment	Y	-	0	0	0	-	0	0	0	0
Teaching Supplies	Y	5,023	0	3,349	1,674	-	0	0	0	0
Op Supplies - Uniforms	Y	578	0	385	193	-	0	0	0	0
COS - Start Up Inventory	Y	19,476	0	12,984	6,492	-	0	0	0	0
Subscriptions and Memberships	Y	690	0	460	230	-	0	0	0	0
Cap Outlay-Machinery and Equip	Y	26,588	0	17,725	8,863	-	0	0	0	0

Marshall Creek CDD /Sweetwater CDD
FY2023 Reconciliation (True-up)

MCCDD					SWCCDD				
Account Description	Shared (Y/N)	Actual	100%	Shared Cost		Actual	100%	Shared Cost	
		FY 2023	MCCDD	MCCDD	SWCCDD	FY 2023	SWCCDD	MCCDD	SWCCDD
				66.6667%	33.3333%			66.6667%	33.3333%
<i>Total Tennis Court</i>		656,420	0	437,613	218,807	0	0	0	0
TOTAL EXPENDITURES		4,361,988	2,493,839	1,245,433	622,716	735,351	0	467,834	233,917
Excess (deficiency) of revenues									
Over (under) expenditures		\$ 646,338	\$ 2,068,175	\$ (947,891)	\$ (473,946)	\$ (732,826)	\$ -	\$ (466,151)	\$ (233,075)

SUMMARY

Description	FY2023 Budget	FY 2023	Difference
MCCDD share of SCCDD cost	515,282.67	466,150.67	(49,132.00)
SCCDD share of MCCDD cost	514,801.20	473,945.58	(40,855.62)
Net Amount Due To/(Due From) SCCDD	\$ 481.47	\$ (7,794.92)	\$ (8,276.39)
		(1)	

(1) - Positive amounts are due from MCCDD; Negative amounts are due from SWCCDD

F.

Sweetwater Creek

Community Development District

Approved Budget FY 2025



June 6, 2024

Presented by:



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Sweetwater Creek
Community Development District
Approved Budget
General Fund

Description	Adopted Budget FY2024	Actuals Thru 4/30/24	Projected Next 5 Months	Projected Thru 9/30/24	Approved Budget FY 2025
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REVENUES:

Special Assessments - Tax Roll	\$1,724,315	\$1,644,209	\$80,106	\$1,724,315	\$1,857,822
Fitness Center Revenue	2,000	1,680	845	2,525	2,000
Cost Sharing - Marshall Creek Revenue	-	-	-	-	-
Interest	5,000	21,137	15,000	36,137	25,000
Carry Forward Surplus	51,387	-	-	-	-

TOTAL REVENUES	\$1,782,702	\$1,667,026	\$95,951	\$1,762,977	\$1,884,822
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EXPENDITURES:

General and Administrative

Supervisor Fees	\$9,600	\$6,000	\$4,000	\$10,000	\$12,000
Engineering Fees	20,000	10,312	9,688	20,000	20,000
District Counsel	55,000	35,764	35,764	71,528	63,599
Annual Audit	3,800	-	3,800	3,800	3,800
Assessment Roll	5,000	5,000	-	5,000	5,200
Arbitrage	500	-	500	500	500
Dissemination Agent	5,300	3,092	2,208	5,300	5,512
Trustee Fees	3,800	3,143	657	3,800	3,800
Management Fees	42,500	24,792	17,708	42,500	44,200
Information Technology	1,425	831	594	1,425	1,482
Website Maintnenace	1,000	583	417	1,000	1,040
Telephone	742	197	130	327	742
Postage & Delivery	3,000	1,584	1,416	3,000	3,000
Public Official Insurance	4,497	4,938	-	4,938	5,172
Copies	4,100	1,050	850	1,900	2,500
Legal Advertising	2,000	646	1,354	2,000	2,000
Miscellaneous	1,500	318	100	418	1,500
Dues, Licenses & Subscriptions	175	175	-	175	175
Cost Share Expense - Marshall Creek	20,000	-	29,000	29,000	100,000

TOTAL GENERAL AND ADMINISTRATIVE	\$183,939	\$98,424	\$108,187	\$206,611	\$276,222
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Operations & Maintenance

Utilities

Electric	\$75,000	\$44,069	\$31,500	\$75,569	\$78,000
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Other Physical Environment

General Insurance/Workers Comp	6,058	5,507	-	5,507	6,884
Landscape Maintenance	291,276	169,911	121,365	291,276	291,276
Landscape Improvements	50,000	33,544	16,456	50,000	50,000
Mulch	50,000	25,000	25,000	50,000	50,000
Lake Maintenance	22,000	11,021	7,690	18,711	22,000
Fountain Maintenance	1,500	-	500	500	1,500
Irrigation Repairs & Maintenance	39,000	13,646	25,034	38,680	39,000
Storm Clean-Up	2,000	-	-	-	10,000
Field Repairs & Maintenance	26,000	29,202	6,500	35,702	36,000
Tree Removals	14,000	3,686	10,314	14,000	14,000
Tree Pruning	-	-	-	-	15,000
Streetlight Repairs	2,250	-	1,000	1,000	2,250
Signage Repairs	1,000	-	500	500	1,000
Holiday Decoration	5,000	-	5,000	5,000	5,000
Miscellaneous Field Supplies	3,500	567	2,933	3,500	3,500
Guardhouse Maintenance	2,500	-	2,500	2,500	2,500
Playground Repairs & Maintenance	2,500	36	2,464	2,500	5,000

TOTAL OPERATIONS & MAINTENANCE	\$593,584	\$336,189	\$258,756	\$594,946	\$632,910
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Sweetwater Creek
Community Development District
Approved Budget
General Fund

Description	Adopted Budget FY2024	Actuals Thru 4/30/24	Projected Next 5 Months	Projected Thru 9/30/24	Approved Budget FY 2025
<u>Amenities</u>					
<u>Administrative</u>					
Property & Casualty Insurance	\$37,581	\$36,496	\$0	\$36,496	\$43,218
Payroll - Salaried	86,268	685	-	685	-
Payroll - Hourly	91,375	1,638	-	1,638	-
Payroll - Benefits	16,775	301	-	301	-
Payroll Taxes	14,730	264	-	264	-
Professional Services - Engineering	71,457	1,281	-	1,281	-
Professional Services - Information Technology	1,890	34	-	34	-
Travel & Per Diem	200	69	-	69	-
Training	400	477	-	477	-
Facility Management	-	155,641	100,455	256,096	266,340
Performance Incentive	-	-	-	-	10,000
Licenses & Permits	400	414	350	764	770
Subscriptions & Memberships	500	638	845	1,482	2,040
Office Supplies	3,000	1,685	1,315	3,000	3,000
Office Equipment	2,500	1,737	763	2,500	2,500
Communication - Telephone/Internet/TV	12,000	3,964	3,317	7,281	12,000
Internet/Telephone - Guard House	5,821	2,410	1,715	4,125	4,500
<u>Field</u>				-	
Field Management Fees	89,040	51,940	37,100	89,040	92,602
General Utilities	75,000	40,108	28,649	68,757	78,000
Refuse Removal	5,200	4,110	2,600	6,710	6,725
Security	60,000	36,287	17,140	53,427	41,137
Janitorial Services	13,978	24,631	17,415	42,046	43,467
Operating Supplies - Spa & Paper	4,000	2,438	1,410	3,848	4,000
Operating Supplies - Uniforms	500	-	500	500	500
Cleaning Supplies	12,500	4,847	4,847	9,694	12,500
Amenity Landscape Maintenance & Improvements	29,500	18,871	9,815	28,686	22,872
Gate Repairs & Maintenance	2,500	495	2,005	2,500	2,500
Dog Park Repairs & Maintenance	6,000	720	500	1,220	6,000
Park Mulch	5,000	2,200	2,800	5,000	5,000
Miscellaneous Field Supplies	4,100	236	3,864	4,100	4,100
Buildings Repairs & Maintenance	15,000	81,683	1,500	83,183	30,000
Pest Control	1,800	2,311	406	2,717	1,800
Pool Maintenance - Contract	25,349	9,360	7,800	17,160	19,469
Pool Repairs & Maintenance	3,000	2,538	462	3,000	3,000
Pool Chemicals	3,800	15,147	10,274	25,421	30,000
Signage & Amenity Repairs	300	500	-	500	300
Special Events	2,000	289	1,711	2,000	2,000
Park Repair & Maintenance	-	20,426	-	20,426	10,000
Pickleball Repair & Maintenance	-	1,688	1,000	2,688	3,000
<u>Fitness</u>				-	
Professional Services - Outside Fitness	55,515	28,300	24,572	52,872	55,515
Fitness Equipment Repairs & Maintenance	7,000	2,710	3,171	5,880	7,000
Fitness Equipment Rental	35,000	20,868	15,265	36,132	36,635
Miniature Golf Course Maintenance	500	-	-	-	500
Miscellaneous Fitness Supplies	6,300	948	2,852	3,800	6,300
Capital Outlay - Machinery & Equipment	6,400	7,680	-	7,680	6,400
TOTAL AMENITIES	\$814,179	\$589,061	\$306,417	\$895,478	\$875,690
TOTAL EXPENDITURES	\$1,591,702	\$1,023,674	\$673,360	\$1,697,034	\$1,784,822
<u>Other Sources/Uses</u>					
Capital Reserve	(\$191,000)	(\$191,000)	\$0	(\$191,000)	(\$100,000)
TOTAL OTHER SOURCES/(USES)	\$(191,000)	\$(191,000)	\$-	\$(191,000)	\$(100,000)
EXCESS REVENUES (EXPENDITURES)	\$-	\$452,352	\$(577,409)	\$(125,057)	\$-

Sweetwater Creek
Community Development District
Budget Narrative
Fiscal Year 2025

REVENUES

Special Assessments-Tax Roll

The District will levy a Non-Ad Valorem assessment on all sold and platted parcels within the District in order to pay for the operating expenditures 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 earns interest on the monthly average collected balance for each of their investment accounts. The amount is based upon the estimated average balance of funds available during the fiscal year.

Expenditures - Administrative

Supervisors Fees

Chapter 190 of the Florida Statutes allows for members of the Board of Supervisors to be compensated \$200 per meeting in which they attend. The budgeted amount for the fiscal year is based on all supervisors attending 12 meetings.

Engineering

The District's engineer, Matthews Design Group LLC, will provide general engineering services to the District, i.e. attendance and preparation for monthly board meetings, review of invoices, and other specifically requested assignments.

District Counsel

The District's Attorney, Kilinski Van Wyk PLLC, will be providing general legal services to the District, i.e., attendance and preparation for monthly Board meetings, review of contracts, review of agreements and resolutions, and other research assigned as directed by the Board of Supervisors and the District Manager.

Annual Audit

The District is required to conduct an annual audit of its financial records by an Independent Certified Public Accounting Firm. The budgeted amount for the fiscal year is based on contracted fees from the previous year engagement plus anticipated increase.

Assessment Roll Administration

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 Agent

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.

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.

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.

Telephone

New internet and Wi-Fi service for Office. Represents expense for telephone internet and Wi-Fi Service and conference calls for the office that are reimbursable by the district.

Postage and Delivery

Actual postage and/or freight used for District mailings including agenda packages, vendor checks and other correspondence.

Sweetwater Creek
Community Development District
Budget Narrative
Fiscal Year 2025

Expenditures - Administrative (continued)

Insurance General Liability

The District's General Liability & Public Officials Liability Insurance policy is with a qualified entity that specializes in providing insurance coverage to governmental agencies. The amount is based upon estimated premium.

Copies

Copies used in the preparation of agenda packages, required mailings, and other special projects.

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.

Miscellaneous

This includes monthly bank charges, amortization schedules, office supplies and any other miscellaneous expenses that incur during the year.

Due, Licenses & Subscriptions

The District is required to pay an annual fee to the Florida Department of Commerce for \$175.

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.

Expenditures - 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	Annual
661 ENSENADA DR #IRR	\$111	\$1,332
STREET LIGHTS # PALENCIA N PH	\$5,100	\$61,200
166 TORCIDO BLVD #IRR	\$42	\$504
166 PANTANO VISTA WAY # FOUNTAIN	\$313	\$3,756
1504 LAS CALINAS BLVD #IRR	\$154	\$1,848
43 PRIVADO CT #LITE	\$32	\$384
537 ENSENADA DR #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 PKWY #LGT	\$12	\$144
499 ENSENADA DR #IRR	\$12	\$144
633 GLORIETA DR #IRR	\$18	\$216
2064 LAS CALINAS BLVD #IRR	\$22	\$264
336 RIO DEL NORTE RD # IRR	\$40	\$480
711 ENREDE LN	\$379	\$4,548
Total	\$6,500	\$78,000

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.

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	Annual
Future Horizons	\$1,538	\$18,456
Contingency	\$295	\$3,544
Total	\$1,833	\$22,000

Sweetwater Creek
Community Development District
Budget Narrative
Fiscal Year 2025

Expenditures – Field Operations (continued)

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.

Tree Pruning

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

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.

Expenditures – 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.

Facility Management

The District has contracted with Riverside Management Services to provide onsite amenity management and oversee the daily safety and enjoyment of residents by providing newsletters, communication, and email blasts. Management and staff will plan and execute special events throughout the year and monitor use and condition of Fitness Center and assist with budget process.

Performance Incentive

Bonus pool available for the Board to award performance incentive bonus to on-site staff as designated by Board policy.

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

Subscriptions & Memberships

The District purchases supplies from Amazon for the district, Pandora music for amenity center and, Court reserve \$125.

Description	Monthly	Annual
Amazon Membership	\$15	\$180
Pandora Music	\$29	\$348
Court Reserve	\$125	\$1,500
Contingency	\$1	\$12
Total	\$170	\$2,040

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	Annual
Village Key (Quarterly)	\$20	\$240
Comcast	\$659	\$7,908
Marshall Creek Comcast	\$111	\$1,332
Contingency	\$210	\$2,520
Total	\$1,000	\$12,000

Sweetwater Creek
Community Development District
Budget Narrative
Fiscal Year 2025

Expenditures – Amenities (Continued)

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	Annual
Comcast	\$343	\$4,116
Contingency	\$32	\$384
Total	\$375	\$4,500

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

County Utility Department for amenity purposes.

Description	Monthly	Annual
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	\$719	\$8,628
Total	\$6,500	\$78,000

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	Annual
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.

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	Annual
PoolSure	\$1,920	\$23,044
Contingency	\$192	\$2,305
Total	\$2,112	\$25,349

Sweetwater Creek
Community Development District
Budget Narrative
Fiscal Year 2025

Expenditures – Amenities (Continued)

Pools Repairs & Maintenance

Represents any costs for pool maintenance services and repairs.

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	Annual
Geneva Capital	\$2,414	\$28,968
Frank A Flori DBA Chariman's Enterprise	\$503	\$7,667
Total	\$2,917	\$36,635

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

Approved Budget Debt Service Series 2019 Special Assessment Revenue Bonds

Description	Adopted Budget FY2024	Actuals Thru 4/30/24	Projected Next 5 Months	Projected Thru 9/30/24	Approved Budget FY 2025
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REVENUES:

Special Assessments - Tax Roll	\$741,613	\$706,372	\$33,804	\$740,176	\$740,977
Special Assessments - Prepayments	\$-	\$10,898	\$-	\$10,898	\$-
Interest Income	6,300	18,563	17,000	35,563	30,000
Carry Forward Surplus ⁽¹⁾	155,434	\$165,359	-	165,359	193,390
TOTAL REVENUES	\$903,347	\$901,191	\$50,804	\$951,996	\$964,367

EXPENDITURES:

Series 2019 - A1

Interest - 11/1	\$85,328	\$85,328	\$-	\$85,328	\$81,650
Interest - 5/1	85,328	-	85,328	85,328	81,650
Principal - 5/1	355,000	-	355,000	355,000	360,000
Prepayment 5/1	-	-	10,000	10,000	-

Series 2019 - A2

Interest - 11/1	46,475	46,475	\$-	\$46,475	44,200
Interest - 5/1	46,475	-	46,475	46,475	44,200
Principal - 5/1	125,000	-	125,000	125,000	130,000
Special Call - 5/1	-	-	5,000	5,000	-

TOTAL EXPENDITURES	\$743,606	\$131,803	\$626,803	\$758,606	\$741,700
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Other Sources/(Uses)

Interfund transfer In/(Out)	\$-	\$-	\$-	\$-	\$-
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TOTAL OTHER SOURCES/(USES)	\$-	\$-	\$-	\$-	\$-
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TOTAL EXPENDITURES	\$743,606	\$131,803	\$626,803	\$758,606	\$741,700
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EXCESS REVENUES (EXPENDITURES)	\$159,741	\$769,388	\$(575,999)	\$193,390	\$222,667
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⁽¹⁾ Carry Forward is Net of Reserve Requirement

A-1 Interest Due 11/1/25	\$78,050
A-2 Interest Due 11/1/25	41,925
	<u>\$119,975</u>

Sweetwater Creek Community Development District

SERIES 2019A-1 AMORTIZATION SCHEDULE

DATE	BALANCE	PRINCIPAL	INTEREST	TOTAL
11/1/24	\$ 5,980,000.00	\$ -	\$ 81,650.00	\$ 81,650.00
5/1/25	\$ 5,980,000.00	\$ 360,000.00	\$ 81,650.00	
11/1/25	\$ 5,620,000.00	\$ -	\$ 78,050.00	\$ 519,700.01
5/1/26	\$ 5,620,000.00	\$ 365,000.00	\$ 78,050.00	
11/1/26	\$ 5,255,000.00	\$ -	\$ 74,171.88	\$ 517,221.89
5/1/27	\$ 5,255,000.00	\$ 375,000.00	\$ 74,171.88	
11/1/27	\$ 4,880,000.00	\$ -	\$ 69,953.13	\$ 519,125.01
5/1/28	\$ 4,880,000.00	\$ 385,000.00	\$ 69,953.13	
11/1/28	\$ 4,495,000.00	\$ -	\$ 65,381.25	\$ 520,334.38
5/1/29	\$ 4,495,000.00	\$ 395,000.00	\$ 65,381.25	
11/1/29	\$ 4,100,000.00	\$ -	\$ 60,443.75	\$ 520,825.00
5/1/30	\$ 4,100,000.00	\$ 405,000.00	\$ 60,443.75	
11/1/30	\$ 3,695,000.00	\$ -	\$ 54,621.88	\$ 520,065.63
5/1/31	\$ 3,695,000.00	\$ 415,000.00	\$ 54,621.88	
11/1/31	\$ 3,675,000.00	\$ -	\$ 48,656.25	\$ 518,278.13
5/1/32	\$ 3,280,000.00	\$ 430,000.00	\$ 48,656.25	
11/1/32	\$ 2,850,000.00	\$ -	\$ 42,475.00	\$ 521,131.25
5/1/33	\$ 2,850,000.00	\$ 440,000.00	\$ 42,475.00	
11/1/33	\$ 2,410,000.00	\$ -	\$ 36,150.00	\$ 518,625.00
5/1/34	\$ 2,410,000.00	\$ 455,000.00	\$ 36,150.00	
11/1/34	\$ 1,955,000.00	\$ -	\$ 29,325.00	\$ 520,475.00
5/1/35	\$ 1,955,000.00	\$ 470,000.00	\$ 29,325.00	
11/1/35	\$ 1,485,000.00	\$ -	\$ 22,275.00	\$ 521,600.00
5/1/36	\$ 1,485,000.00	\$ 480,000.00	\$ 22,275.00	
11/1/36	\$ 1,005,000.00	\$ -	\$ 15,075.00	\$ 517,350.00
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
	\$ 5,980,000.00	\$ 1,371,756.25	\$	\$ 7,351,756.28

Sweetwater Creek Community Development District

SERIES 2019A-2 AMORTIZATION SCHEDULE

DATE	BALANCE	PRINCIPAL	INTEREST	TOTAL
11/1/24	\$ 2,295,000.00	\$ -	\$ 44,200.00	\$ 44,200.00
5/1/25	\$ 2,295,000.00	\$ 130,000.00	\$ 44,200.00	\$ -
11/1/25	\$ 2,165,000.00	\$ -	\$ 41,925.00	\$ 216,125.00
5/1/26	\$ 2,165,000.00	\$ 130,000.00	\$ 41,925.00	\$ -
11/1/26	\$ 2,035,000.00	\$ -	\$ 39,650.00	\$ 211,575.00
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
	\$ 2,295,000.00	\$ 736,200.00	\$	\$ 3,031,200.00

Sweetwater Creek
Community Development District
Proposed Budget
Capital Reserve Fund

Description	Adopted Budget FY2024	Actuals Thru 4/30/24	Projected Next 5 Months	Projected Thru 9/30/24	Approved Budget FY 2025
<u>REVENUES:</u>					
Interest Income	\$1,866	\$4,068	\$5,000	\$9,068	\$5,000
Miscellaneous Income	-	4,000	-	4,000	-
Carry Forward Balance	263,780	264,580	-	264,580	439,291
TOTAL REVENUES	\$265,646	\$272,648	\$5,000	\$277,648	\$444,291
<u>EXPENDITURES:</u>					
Capital Outlay	\$-	\$11,420	\$-	\$11,420	\$30,000
Repair & Maintenance	79,024	14,459	-	14,459	21,317
Other Current Charges	525	353	200	553	600
Reserve Study	-	2,925	-	2,925	-
TOTAL EXPENDITURES	\$79,549	\$29,157	\$200	\$29,357	\$51,917
<u>Other Sources/(Uses)</u>					
Transfer in/(Out)	\$191,000	\$191,000	\$-	\$191,000	\$100,000
TOTAL OTHER SOURCES/(USES)	\$191,000	\$191,000	\$-	\$191,000	\$100,000
EXCESS REVENUES (EXPENDITURES)	\$377,097	\$434,491	\$4,800	\$439,291	\$492,374

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

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		
	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
64-73' Lot	166	1.16	192.56	23.88%	\$ 411,825.29	\$ 2,480.88	\$ 2,639.23
80-88' Lot	42	1.40	58.80	7.29%	\$ 125,754.71	\$ 2,994.16	\$ 3,185.28
90' Lot	4	1.43	5.72	0.71%	\$ 12,233.28	\$ 3,058.32	\$ 3,253.53
Marsh (less than 15K sq ft)	6	1.40	8.40	1.04%	\$ 17,964.96	\$ 2,994.16	\$ 3,185.28
Marsh (15K-30K sq ft)	35	1.43	50.05	6.21%	\$ 107,041.21	\$ 3,058.32	\$ 3,253.53
Marsh (30K and greater)	6	1.50	9.00	1.12%	\$ 19,248.17	\$ 3,208.03	\$ 3,412.80
McCann Lots	8	1.59	12.72	1.58%	\$ 27,204.08	\$ 3,400.51	\$ 3,617.56
Total ERU's	736		806.25		\$ 1,724,315.23		

FY2025

Net O&M Assessments	\$1,857,821.60
Collection fees (6%)	\$118,584.36
Gross Assessments	\$1,976,405.95

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%	\$ 1,080,704.90	\$ 2,304.27	\$ 2,451.36	\$ 176.16
64-73' Lot	166	1.16	192.56	23.88%	\$ 443,711.17	\$ 2,672.96	\$ 2,843.57	\$ 204.34
80-88' Lot	42	1.40	58.80	7.29%	\$ 135,491.36	\$ 3,225.98	\$ 3,431.90	\$ 246.62
90' Lot	4	1.43	5.72	0.71%	\$ 13,180.45	\$ 3,295.11	\$ 3,505.44	\$ 251.91
Marsh (less than 15K sq ft)	6	1.40	8.40	1.04%	\$ 19,355.91	\$ 3,225.98	\$ 3,431.90	\$ 246.62
Marsh (15K-30K sq ft)	35	1.43	50.05	6.21%	\$ 115,328.96	\$ 3,295.11	\$ 3,505.44	\$ 251.91
Marsh (30K and greater)	6	1.50	9.00	1.12%	\$ 20,738.47	\$ 3,456.41	\$ 3,677.03	\$ 264.24
McCann Lots	8	1.59	12.72	1.58%	\$ 29,310.38	\$ 3,663.80	\$ 3,897.66	\$ 280.09
Total ERU's	736		806.25		\$ 1,857,821.60			