



***SWEETWATER CREEK  
COMMUNITY DEVELOPMENT DISTRICT***

***Advanced Meeting Package***

***Regular Meeting***

***Thursday  
April 2, 2026  
4:00 p.m.***

***Location:  
1865 North Loop Parkway,  
St. Augustine, FL 32095***

***Note: The Advanced Meeting Package is a working document and thus all materials are considered DRAFTS prior to presentation and Board acceptance, approval or adoption.***

# Sweetwater Creek Community Development District

c/o Vesta District Services  
250 International Parkway, Suite 208  
Lake Mary, FL 32746  
321-263-0132

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Board of Supervisors  
**Sweetwater Creek Community Development District**

Dear Board Members,

The Regular Meeting of the Board of Supervisors of the Sweetwater Creek Community Development District is scheduled for **Thursday, April 2, 2026, at 4:00 p.m.** at the **1865 North Loop Parkway, St. Augustine, FL 32095.**

An advanced copy of the agenda for the meeting is attached along with associated documentation for your review and consideration. Any additional support material will be distributed at the meeting.

Should you have any questions regarding the agenda, please contact me at (904) 386-0186 or [Howard@cddmanagers.com](mailto:Howard@cddmanagers.com). We look forward to seeing you at the meeting.

Sincerely,

*Howard McGaffney*

Howard McGaffney  
District Manager

Cc: Attorney  
Engineer  
District Records

# Sweetwater Creek Community Development District

Meeting Date: Thursday, April 2, 2026

Time: 4:00 PM

Location: Fitness Center, 1865 N. Loop Pkwy, St. Augustine, FL 32095

## *Revised Agenda*

### **I. Roll Call**

### **II. Audience Comments – (limited to 3 minutes per individual for agenda items)**

**PUBLIC CONDUCT:** The Audience Comments portion of the agenda is where members of the public may make remarks on matters that concern the District. Each member of the public is limited to three (3) minutes. Speakers shall refrain from disorderly conduct, including launching personal attacks on the Board of Supervisors or District staff. Audience Comments is not intended to be a Q&A session and Board members are not obligated to provide an immediate response to questions posed during the public comment period.

### **III. Recognizing Former Chairman & Supervisor Rob Lisotta for Distinguished Service**

### **IV. Presentation of Proof of Publication(s)**

[Exhibit 1](#)  
[Pg. 7](#)

### **V. Officer Appointment**

#### **A. Resumes**

1. Gary LaCombe

[Exhibit 2](#)  
[Pg. 9](#)

2. Kirk Hall

[Exhibit 3](#)  
[Pgs. 11-12](#)

3. Nathan “Paul” Yonally

[Exhibit 4](#)  
[Pg. 14](#)

#### **B. Oaths of Office – State & District**

[Exhibit 5](#)  
[Pgs. 16-17](#)

#### **C. New Supervisor Information Form**

[Exhibit 6](#)  
[Pg. 19](#)

#### **D. Form 1 (Found on Florida Commission of Ethics Website)**

#### **E. Review of Sunshine Law & Supervisor Duties**

[Exhibit 7](#)  
[Pgs. 21-57](#)

#### **F. Consideration & Adoption of **Resolution 2026-08**, Appointing Assistant Secretary**

[Exhibit 8](#)  
[Pg. 59](#)

**VI. Consent Agenda**

- A. Consideration for Approval – The Minutes of the Board of Supervisors Regular Meeting Held on March 5, 2026 [Exhibit 9](#)  
[Pgs. 61-64](#)
- B. Consideration for Acceptance – The February 2026 Unaudited Financial Statements [Exhibit 10](#)  
[Pgs. 66-97](#)

**VII. Staff Reports**

- A. Landscape Report [Exhibit 11](#)  
[Pgs. 99-129](#)
- B. District Engineer
- C. District Counsel
- D. District Manager
- E. General Manager’s Report [Exhibit 12](#)  
[Pg. 131](#)
  - 1. Fitness Manager Report [Exhibit 13](#)  
[Pg. 133](#)
- F. District Horticulturalist – Louise Leister
  - 1. Consideration of District Horticulturalist Proposal

**VIII. Business Items**

- A. Consideration of Off-Duty Sheriff’s Deputy-Roving Patrol – *If Available* [Exhibit 14](#)
- B. Consideration of Budget Workshop – Tuesday, April 21<sup>st</sup> at 4:00 p.m.

**IX. Discussion Topics**

- A. Deficiency Letter – Duval Landscaping – *Under Separate Cover*

**X. Horticulturalist Audit Report – Louise Leister**

[Exhibit 15](#)  
[Pgs. 136-211](#)

**XI. Supervisors’ Requests**

**XII. Audience Comments – *(limited to 3 minutes per individual for non-agenda items)***

**XIII. Next Meeting Quorum Check: May 7 at 4:00PM**

Kristen Cohen	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> REMOTE	<input type="checkbox"/> NO
VACANT	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> REMOTE	<input type="checkbox"/> NO
Daniel Colin	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> REMOTE	<input type="checkbox"/> NO
Ron Cervelli	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> REMOTE	<input type="checkbox"/> NO
Stephen Handler	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> REMOTE	<input type="checkbox"/> NO

**XIV. Adjournment**

# EXHIBIT 1

# Ad Preview

## **NOTICE OF REGULAR MEETING OF THE SWEETWATER CREEK COMMUNITY DEVELOPMENT DISTRICT**

Notice is hereby given that the Board of Supervisors of the Sweetwater Creek Community Development District will hold their regular monthly meeting on Thursday, April 2, 2026, at 4:00 p.m., at 1865 North Loop Parkway, St. Augustine, FL 32095.

Items on the agenda may include, but are not limited to, District operations and maintenance activities, financial matters, capital improvements, and general administration activities. Anyone wishing to access and participate in the meeting should refer to the District's website

<https://sweetwatercreekcdd.com/>

or contact the District Manager, Howard McGaffney, at [howard@fcsmanagementgroup.com](mailto:howard@fcsmanagementgroup.com)

beginning seven (7) days in advance of the meeting to obtain access information. The meeting is being held for the necessary public purpose of considering matters related to the provision of infrastructure and related district matters. At such time the Board is so authorized and may consider any business that may properly come before it.

A copy of the agenda may be obtained by contacting the District Manager, c/o Vesta District Services, 250 International Pkwy, Ste. 208, Lake Mary, FL 32746 ("District Manager's Office"), (321) 263-0132 X-741, or

[howard@fcsmanagementgroup.com](mailto:howard@fcsmanagementgroup.com)

or on the District's website-<https://sweetwatercreekcdd.com/>. The meeting is open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. The meeting may be continued to a date, time, and place to be specified on the record at such meeting.

Any person requiring special accommodation in order to access and participate in the meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the Meetings is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

Howard McGaffney  
District Manager

## EXHIBIT 2

Gary LaCombe

449 Glorieta Dr.

(860) 235-0726

I worked for the United States Navy my whole life. 7 years active duty including 3 years and 5 patrols on the Fleet Ballistic Missile submarine USS Woodrow Wilson.

After active duty I worked at the Naval Undersea Warfare Center for 35 years primarily in submarine design. Went to night school and graduated with a BS in Computer Science.

Currently serving as the President of the Palencia North HOA. While living in Connecticut I served on local boards including the Board of Finance, Inland Wetlands, Solid Waste Management Committee and the Stonington Acres HOA. Was also a Justice of the Peace and officiated approximately a dozen marriages.

# EXHIBIT 3

February 23, 2026

To: Sweetwater Creek Community Development District Board of Supervisors

Re: Board of Supervisors Open Position

Hi,

I'd like to be considered for the upcoming vacant seat. I'm not sure what the difference is between a profile and resume (so attached is a short resume).

As a commercial property owner (out of state) and a history in sales & management I have a level of temperament and knowledge to help both the Sweetwater Creek Community Development District and its homeowners navigate its relationships (external and internal) and responsibilities.

But this is also an assumption as I've never held such a position before. All I can share with you is that we moved into Palencia into our "final-final" house and we certainly want what's best for the community while utilizing the best practices to achieve it.

It means having a seat at the table to ensure the best services are applied and meeting our quality standards with the most cost-effective methods.

Having the ability to understand a balance sheet and all line items associated with revenue and costs I would think is certainly a requirement. In a career of sales (and management), I've also learned to listen empathetically (which I certainly do as a fellow homeowner) and keep to the facts while moving a conversation to its best conclusion. The ability to listen and communicate, I believe, is a top tier necessity for the position.

Thank you for your consideration.

Kirk Hall

603 Rio Del Norte Rd

321-338-0579

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**EAGLE GROUP DIV. OF AIMCO**

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**NATIONAL SALES MANAGER**

June 2013 – March 2025

National Sales Manager with product, marketing and sales responsibilities for general industry power tool division of assembly tool manufacturer. Recruited, hired and developed both national sales team and independent manufacturers' rep agency network with ongoing improvements in personnel skills or personnel.

**DESOUTTER TOOL**

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**WESTERN DIVISIONAL SALES MANAGER**

August 2010-June 2013

Western half of U.S. sales responsibility for assembly and aerospace power tool company. Developed and led regional manager salesforce and sales both through industrial distribution and direct to key customers.

**CASCADE SALES GROUP**

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**INDEPENDENT SALES REP AGENCY**

October 2008-August 2010

**EDUCATION**

BA – Business Administration. Portland State University.

**IN ADDITION**

- Author of **“The Servant Sales Manager”** An innovative sales training book for use in the sales and sales training process.
- Dale Carnegie Sales Trainer.
- Adept at all Microsoft Office products.

# EXHIBIT 4

February 10,2026

Board of Supervisors  
Sweetwater Creek CDD

My name is Nathan "Paul" Yonally and I would welcome the opportunity to fill the vacant seat on the Board of Supervisors. I have lived at 68 Medio Drive for over 11 years and have been a registered voter in St. Johns County, Florida since my wife and I moved here from Kansas in 2015. I'm retired and available to attend meetings in person.

After high school I spent four years in the Navy as an Aviation Electrician. When I was discharged I used the GI Bill to finish college.. I have a Bachelor of Science in General Studies from Emporia State University. While attending college I was hired as a Police Officer by the City of Emporia, Kansas. I reached a rank of Detective Sergeant before leaving for a position of Special Agent with the Kansas Bureau of Investigations. While living in Emporia, Kansas I joined the Kansas Air National Guard in Wichita, Kansas and served nine years with the Air Guard. I have worked over 35 years as a Police Officer or in a job that was supporting Law Enforcement. When living in Overland Park, Kansas I was on my Home Owners Association Board for many years until we moved from the neighborhood. I was Vice President of the Board when we left.

Since moving to Florida I have been using my time in volunteer work. I generally put in over a 100 hours of volunteer work a year at the Guana Tolomato Mantanzas National Estuarine Research Reserve. I also rehab used bikes for veterans that need assistance and the homeless. I'm 78 years old, but in good health and still very active. I still hike and climb in the mountains and hope to do it again this summer.

Thank you for considering me for this position.

*N. Paul Yonally*

# EXHIBIT 5

**SWEETWATER CREEK  
COMMUNITY DEVELOPMENT DISTRICT  
BOARD OF SUPERVISORS  
OATH OF OFFICE**

I, \_\_\_\_\_, A CITIZEN OF THE STATE OF FLORIDA AND OF THE UNITED STATES OF AMERICA, AND BEING EMPLOYED BY OR AN OFFICER OF SWEETWATER CREEK COMMUNITY DEVELOPMENT DISTRICT AND A RECIPIENT OF PUBLIC FUNDS AS SUCH EMPLOYEE OR OFFICER, DO HEREBY SOLEMNLY SWEAR OR AFFIRM THAT I WILL SUPPORT THE CONSTITUTION OF THE UNITED STATES AND OF THE STATE OF FLORIDA.

\_\_\_\_\_  
Board Supervisor

ACKNOWLEDGMENT OF OATH BEING TAKEN

STATE OF FLORIDA  
COUNTY OF \_\_\_\_\_

The foregoing oath was administered before me this \_\_\_ day of \_\_\_\_\_, 20\_\_\_, by \_\_\_\_\_, who personally appeared before me, and is personally known to me or has produced \_\_\_\_\_ as identification, and is the person described in and who took the aforementioned oath as a Member of the Board of Supervisors of Sweetwater Creek Community Development District and acknowledged to and before me that he/she took said oath for the purposes therein expressed.

(NOTARY SEAL)

\_\_\_\_\_  
Notary Public, State of Florida

Print Name: \_\_\_\_\_

Commission No.: \_\_\_\_\_ Expires: \_\_\_\_\_

# OATH OF OFFICE

(Art. II, § 5(b), Fla. Const.)

STATE OF FLORIDA

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

I do solemnly swear (or affirm) that I will support, protect, and defend the Constitution and Government of the United States and of the State of Florida; that I am duly qualified to hold office under the Constitution of the State, and that I will well and faithfully perform the duties of

\_\_\_\_\_  
(Full Name of Office – Abbreviations Not Accepted)

on which I am now about to enter, so help me God.

[NOTE: If you affirm, you may omit the words “so help me God.” See § 92.52, Fla. Stat.]

\_\_\_\_\_  
*Signature*

**(Affix Seal Below)**

Sworn to and subscribed before me by means of \_\_\_\_ physical presence  
Or \_\_\_\_ online notarization this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
*Signature of Officer Administering Oath or of Notary Public*

\_\_\_\_\_  
*Print, Type, or Stamp Commissioned Name of Notary Public*

Personally Known  or Produced Identification

Type of Identification Produced \_\_\_\_\_

## ACCEPTANCE

I accept the office listed in the above Oath of Office.

Mailing Address: Home  Office

\_\_\_\_\_  
Street or Post Office Box

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
City, State, Zip Code

\_\_\_\_\_  
Signature

# EXHIBIT 6

*Sweetwater Creek*  
**Residential & Commercial Community Development  
Districts**

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NEW SUPERVISOR INFORMATION SHEET

Please return completed forms to  
Vesta District Services  
Records Management  
250 International Parkway, Suite 208  
Lake Mary, FL 32746  
District Manager: Howard McGaffney

1) Name: \_\_\_\_\_

2) Address: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

3) County of Residence \_\_\_\_\_

4) Phone or Cell \_\_\_\_\_

5) Email Address \_\_\_\_\_

6) Waive OR Accept Compensation of Statutorily Allowed \$200 per Meeting  
\_\_\_\_\_. If you have elected to receive compensation  
then please forward the attached payroll forms along with the New Supervisor  
Information Sheet.

Payroll Information

1) Date of Birth: \_\_\_\_\_

2) Drivers License Number: \_\_\_\_\_

# EXHIBIT 7

# FLORIDA COMMISSION ON ETHICS



GUIDE  
to the  
SUNSHINE AMENDMENT  
and  
CODE of ETHICS  
for Public Officers and Employees

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**2025**

State of Florida  
COMMISSION ON ETHICS

**Luis M. Fusté, *Chair***  
Coral Gables

**Tina Descovich, *Vice Chair***  
Indialantic

**Paul D. Bain**  
Tampa

**Dr. James Bush, III**  
Miami

**Freddie Figgers**  
Fort Lauderdale

**Laird A. Lile**  
Naples

**Ashley Lukis**  
Tallahassee

**Linda Stewart**  
Orlando

**Kerrie Stillman**  
*Executive Director*  
P.O. Drawer 15709  
Tallahassee, FL 32317-5709  
[www.ethics.state.fl.us](http://www.ethics.state.fl.us)  
(850) 488-7864\*

\*Please direct all requests for information to this number.

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## **I. HISTORY OF FLORIDA'S ETHICS LAWS**

Florida has been a leader among the states in establishing ethics standards for public officials and recognizing the right of citizens to protect the public trust against abuse. Our state Constitution was revised in 1968 to require a code of ethics, prescribed by law, for all state employees and non-judicial officers prohibiting conflict between public duty and private interests.

Florida's first successful constitutional initiative resulted in the adoption of the Sunshine Amendment in 1976, providing additional constitutional guarantees concerning ethics in government. In the area of enforcement, the Sunshine Amendment requires that there be an independent commission (the Commission on Ethics) to investigate complaints concerning breaches of public trust by public officers and employees other than judges.

The Code of Ethics for Public Officers and Employees is found in Chapter 112 (Part III) of the Florida Statutes. Foremost among the goals of the Code is to promote the public interest and maintain the respect of the people for their government. The Code is also intended to ensure that public officials conduct themselves independently and impartially, not using their offices for private gain other than compensation provided by law. While seeking to protect the integrity of government, the Code also seeks to avoid the creation of unnecessary barriers to public service.

Criminal penalties, which initially applied to violations of the Code, were eliminated in 1974 in favor of administrative enforcement. The Legislature created the Commission on Ethics that year "to serve as guardian of the standards of conduct" for public officials, state and local. Five of the Commission's nine members are appointed by the Governor, and two each are appointed by the President of the Senate and Speaker of the House of Representatives. No more than five Commission members may be members of the same political party, and none may be lobbyists, or hold any public employment during their two-year terms of office. A chair is selected from among the members to serve a one-year term and may not succeed himself or herself.

## **II. ROLE OF THE COMMISSION ON ETHICS**

In addition to its constitutional duties regarding the investigation of complaints, the Commission:

- Renders advisory opinions to public officials;
- Prescribes forms for public disclosure;
- Prepares mailing lists of public officials subject to financial disclosure for use in distributing forms and notifying delinquent filers;
- Makes recommendations to disciplinary officials when appropriate for violations of ethics and disclosure laws, since it does not impose penalties;
- Administers the Executive Branch Lobbyist Registration and Reporting Law;
- Maintains financial disclosure filings of constitutional officers and state officers and employees; and,
- Administers automatic fines for public officers and employees who fail to timely file required annual financial disclosure.

## **III. THE ETHICS LAWS**

The ethics laws generally consist of two types of provisions, those prohibiting certain actions or conduct and those requiring that certain disclosures be made to the public. The following descriptions of these laws have been simplified in an effort to provide notice of their requirements. Therefore, we suggest that you also review the wording of the actual law. Citations to the appropriate laws are in brackets.

The laws summarized below apply generally to all public officers and employees, state and local, including members of advisory bodies. The principal exception to this broad coverage is the exclusion of judges, as they fall within the jurisdiction of the Judicial Qualifications Commission.

Public Service Commission (PSC) members and employees, as well as members of the PSC Nominating Council, are subject to additional ethics standards that are enforced by the Commission

on Ethics under Chapter 350, Florida Statutes. Further, members of the governing boards of charter schools are subject to some of the provisions of the Code of Ethics [Sec. 1002.33(26), Fla. Stat.], as are the officers, directors, chief executive officers and some employees of business entities that serve as the chief administrative or executive officer or employee of a political subdivision. [Sec. 112.3136, Fla. Stat.]

## **A. PROHIBITED ACTIONS OR CONDUCT**

### *1. Solicitation and Acceptance of Gifts*

Public officers, employees, local government attorneys, and candidates are prohibited from soliciting or accepting anything of value, such as a gift, loan, reward, promise of future employment, favor, or service, that is based on an understanding that their vote, official action, or judgment would be influenced by such gift. [Sec. 112.313(2), Fla. Stat.]

Persons required to file financial disclosure FORM 1 or FORM 6 (see Part III F of this brochure), and state procurement employees, are prohibited from **soliciting** any gift from a political committee, lobbyist who has lobbied the official or his or her agency within the past 12 months, or the partner, firm, employer, or principal of such a lobbyist or from a vendor doing business with the official's agency. [Sec. 112.3148, Fla. Stat.]

Persons required to file FORM 1 or FORM 6, and state procurement employees are prohibited from directly or indirectly **accepting** a gift worth more than \$100 from such a lobbyist, from a partner, firm, employer, or principal of the lobbyist, or from a political committee or vendor doing business with their agency. [Sec.112.3148, Fla. Stat.]

**However**, notwithstanding Sec. 112.3148, Fla. Stat., no Executive Branch lobbyist or principal shall make, directly or indirectly, and no Executive Branch agency official who files FORM 1 or FORM 6 shall knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. [Sec. 112.3215, Fla. Stat.] Typically, this would include gifts valued at less than \$100 that formerly were permitted under Section 112.3148, Fla. Stat. Similar rules apply to members and employees of

the Legislature. However, these laws are not administered by the Commission on Ethics. [Sec. 11.045, Fla. Stat.]

Also, persons required to file Form 1 or Form 6, and state procurement employees and members of their immediate families, are prohibited from accepting any gift from a political committee. [Sec. 112.31485, Fla. Stat.]

2. *Unauthorized Compensation*

Public officers or employees, local government attorneys, and their spouses and minor children are prohibited from accepting any compensation, payment, or thing of value when they know, or with the exercise of reasonable care should know, that it is given to influence a vote or other official action. [Sec. 112.313(4), Fla. Stat.]

3. *Misuse of Public Position*

Public officers and employees, and local government attorneys are prohibited from corruptly using or attempting to use their official positions or the resources thereof to obtain a special privilege or benefit for themselves or others. [Sec. 112.313(6), Fla. Stat.]

4. *Abuse of Public Position*

Public officers and employees are prohibited from abusing their public positions in order to obtain a disproportionate benefit for themselves or certain others. [Article II, Section 8(h), Florida Constitution.]

5. *Disclosure or Use of Certain Information*

Public officers and employees and local government attorneys are prohibited from disclosing or using information not available to the public and obtained by reason of their public position, for the personal benefit of themselves or others. [Sec. 112.313(8), Fla. Stat.]

6. *Solicitation or Acceptance of Honoraria*

Persons required to file financial disclosure FORM 1 or FORM 6 (see Part III F of this brochure), and state procurement employees, are prohibited from **soliciting** honoraria related to their public offices or duties. [Sec. 112.3149, Fla. Stat.]

Persons required to file FORM 1 or FORM 6, and state procurement employees, are prohibited from knowingly **accepting** an honorarium from a political committee, lobbyist who has lobbied the person's agency within the past 12 months, or the partner, firm, employer, or principal of such a lobbyist, or from a vendor doing business with the official's agency. However, they may accept the payment of expenses related to an honorarium event from such individuals or entities, provided that the expenses are disclosed. See Part III F of this brochure. [Sec. 112.3149, Fla. Stat.]

Lobbyists and their partners, firms, employers, and principals, as well as political committees and vendors, are prohibited from **giving** an honorarium to persons required to file FORM 1 or FORM 6 and to state procurement employees. Violations of this law may result in fines of up to \$5,000 and prohibitions against lobbying for up to two years. [Sec. 112.3149, Fla. Stat.]

However, notwithstanding Sec. 112.3149, Fla. Stat., no Executive Branch or legislative lobbyist or principal shall make, directly or indirectly, and no Executive Branch agency official who files FORM 1 or FORM 6 shall knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. [Sec. 112.3215, Fla. Stat.] This may include honorarium event related expenses that formerly were permitted under Sec. 112.3149, Fla. Stat. Similar rules apply to members and employees of the Legislature. However, these laws are not administered by the Commission on Ethics. [Sec. 11.045, Fla. Stat.]

**B. PROHIBITED EMPLOYMENT AND BUSINESS RELATIONSHIPS**

1. *Doing Business With One's Agency*

- a) A public employee acting as a purchasing agent, or public officer acting in an official capacity, is prohibited from purchasing, renting, or leasing any realty, goods, or

services for his or her agency from a business entity in which the officer or employee or his or her spouse or child owns more than a 5% interest. [Sec. 112.313(3), Fla. Stat.]

- b) A public officer or employee, acting in a private capacity, also is prohibited from renting, leasing, or selling any realty, goods, or services to his or her own agency if the officer or employee is a state officer or employee, or, if he or she is an officer or employee of a political subdivision, to that subdivision or any of its agencies. [Sec. 112.313(3), Fla. Stat.]

2. *Conflicting Employment or Contractual Relationship*

- a) A public officer or employee is prohibited from holding any employment or contract with any business entity or agency regulated by or doing business with his or her public agency. [Sec. 112.313(7), Fla. Stat.]
- b) A public officer or employee also is prohibited from holding any employment or having a contractual relationship which will pose a frequently recurring conflict between the official's private interests and public duties or which will impede the full and faithful discharge of the official's public duties. [Sec. 112.313(7), Fla. Stat.]
- c) Limited exceptions to this prohibition have been created in the law for legislative bodies, certain special tax districts, drainage districts, and persons whose professions or occupations qualify them to hold their public positions. [Sec. 112.313(7)(a) and (b), Fla. Stat.]

3. *Exemptions*—Pursuant to Sec. 112.313(12), Fla. Stat., the prohibitions against doing business with one's agency and having conflicting employment may not apply:

- a) When the business is rotated among all qualified suppliers in a city or county.
- b) When the business is awarded by sealed, competitive bidding and neither the official nor his or her spouse or child have attempted to persuade agency personnel to enter

the contract. NOTE: Disclosure of the interest of the official, spouse, or child and the nature of the business must be filed prior to or at the time of submission of the bid on Commission FORM 3A with the Commission on Ethics or Supervisor of Elections, depending on whether the official serves at the state or local level.

- c) When the purchase or sale is for legal advertising, utilities service, or for passage on a common carrier.
- d) When an emergency purchase must be made to protect the public health, safety, or welfare.
- e) When the business entity is the only source of supply within the political subdivision and there is full disclosure of the official's interest to the governing body on Commission FORM 4A.
- f) When the aggregate of any such transactions does not exceed \$500 in a calendar year.
- g) When the business transacted is the deposit of agency funds in a bank of which a county, city, or district official is an officer, director, or stockholder, so long as agency records show that the governing body has determined that the member did not favor his or her bank over other qualified banks.
- h) When the prohibitions are waived in the case of ADVISORY BOARD MEMBERS by the appointing person or by a two-thirds vote of the appointing body (after disclosure on Commission FORM 4A).
- i) When the public officer or employee purchases in a private capacity goods or services, at a price and upon terms available to similarly situated members of the general public, from a business entity which is doing business with his or her agency.
- j) When the public officer or employee in a private capacity purchases goods or services from a business entity which is subject to the regulation of his or her agency where the price and terms of the transaction are available to similarly situated members of

the general public and the officer or employee makes full disclosure of the relationship to the agency head or governing body prior to the transaction.

4. *Additional Exemptions*

No elected public officer is in violation of the conflicting employment prohibition when employed by a tax exempt organization contracting with his or her agency so long as the officer is not directly or indirectly compensated as a result of the contract, does not participate in any way in the decision to enter into the contract, abstains from voting on any matter involving the employer, and makes certain disclosures. [Sec. 112.313(15), Fla. Stat.]

5. *Legislators Lobbying State Agencies*

A member of the Legislature is prohibited from representing another person or entity for compensation during his or her term of office before any state agency other than judicial tribunals. [Art. II, Sec. 8(e), Fla. Const., and Sec. 112.313(9), Fla. Stat.]

6. *Additional Lobbying Restrictions for Certain Public Officers and Employees*

A statewide elected officer; a member of the legislature; a county commissioner; a county officer pursuant to Article VIII or county charter; a school board member; a superintendent of schools; an elected municipal officer; an elected special district officer in a special district with ad valorem taxing authority; or a person serving as a secretary, an executive director, or other agency head of a department of the executive branch of state government shall not lobby for compensation on issues of policy, appropriations, or procurement before the federal government, the legislature, any state government body or agency, or any political subdivision of this state, during his or her term of office. [Art. II Sec 8(f)(2), Fla. Const. and Sec. 112.3121, Fla. Stat.]

7. *Employees Holding Office*

A public employee is prohibited from being a member of the governing body which serves as his or her employer. [Sec. 112.313(10), Fla. Stat.]

8. *Professional and Occupational Licensing Board Members*

An officer, director, or administrator of a state, county, or regional professional or occupational organization or association, while holding such position, may not serve as a member of a state examining or licensing board for the profession or occupation. [Sec. 112.313(11), Fla. Stat.]

9. *Contractual Services: Prohibited Employment*

A state employee of the executive or judicial branch who participates in the decision-making process involving a purchase request, who influences the content of any specification or procurement standard, or who renders advice, investigation, or auditing, regarding his or her agency's contract for services, is prohibited from being employed with a person holding such a contract with his or her agency. [Sec. 112.3185(2), Fla. Stat.]

10. *Local Government Attorneys*

Local government attorneys, such as the city attorney or county attorney, and their law firms are prohibited from representing private individuals and entities before the unit of local government which they serve. A local government attorney cannot recommend or otherwise refer to his or her firm legal work involving the local government unit unless the attorney's contract authorizes or mandates the use of that firm. [Sec. 112.313(16), Fla. Stat.]

11. *Dual Public Employment*

Candidates and elected officers are prohibited from accepting public employment if they know or should know it is being offered for the purpose of influence. Further, public employment may not be accepted unless the position was already in existence or was created without the anticipation of the official's interest, was publicly advertised, and the officer had to meet the same qualifications and go through the same hiring process as other applicants. For elected public officers already holding public employment, no promotion given for the purpose of influence may be accepted, nor may promotions that are inconsistent with those given other similarly situated employees. [Sec. 112.3125, Fla. Stat.]

**C. RESTRICTIONS ON APPOINTING, EMPLOYING, AND CONTRACTING WITH RELATIVES**

1. *Anti-Nepotism Law*

A public official is prohibited from seeking for a relative any appointment, employment, promotion, or advancement in the agency in which he or she is serving or over which the official exercises jurisdiction or control. No person may be appointed, employed, promoted, or advanced in or to a position in an agency if such action has been advocated by a related public official who is serving in or exercising jurisdiction or control over the agency; this includes relatives of members of collegial government bodies. NOTE: This prohibition does not apply to school districts (except as provided in Sec. 1012.23, Fla. Stat.), community colleges and state universities, or to appointments of boards, other than those with land-planning or zoning responsibilities, in municipalities of fewer than 35,000 residents. Also, the approval of budgets does not constitute “jurisdiction or control” for the purposes of this prohibition. This provision does not apply to volunteer emergency medical, firefighting, or police service providers. [Sec. 112.3135, Fla. Stat.]

2. *Additional Restrictions*

A state employee of the executive or judicial branch or the PSC is prohibited from directly or indirectly procuring contractual services for his or her agency from a business entity of which a relative is an officer, partner, director, or proprietor, or in which the employee, or his or her spouse, or children own more than a 5% interest. [Sec. 112.3185(6), Fla. Stat.]

**D. POST OFFICE HOLDING AND EMPLOYMENT (REVOLVING DOOR) RESTRICTIONS**

1. *Lobbying by Former Legislators, Statewide Elected Officers, and Appointed State Officers*

A member of the Legislature or a statewide elected or appointed state official is prohibited for two years following vacation of office from representing another person or entity for compensation before the government body or agency of which the individual was an officer or member. Former members of the Legislature are also prohibited for two years from lobbying the executive branch. [Art. II, Sec. 8(e), Fla. Const. and Sec. 112.313(9), Fla. Stat.]

## 2. *Lobbying by Former State Employees*

Certain employees of the executive and legislative branches of state government are prohibited from personally representing another person or entity for compensation before the agency with which they were employed for a period of two years after leaving their positions, unless employed by another agency of state government. [Sec. 112.313(9), Fla. Stat.] These employees include the following:

- a) Executive and legislative branch employees serving in the Senior Management Service and Selected Exempt Service, as well as any person employed by the Department of the Lottery having authority over policy or procurement.
- b) serving in the following position classifications: the Auditor General; the director of the Office of Program Policy Analysis and Government Accountability (OPPAGA); the Sergeant at Arms and Secretary of the Senate; the Sergeant at Arms and Clerk of the House of Representatives; the executive director and deputy executive director of the Commission on Ethics; an executive director, staff director, or deputy staff director of each joint committee, standing committee, or select committee of the Legislature; an executive director, staff director, executive assistant, legislative analyst, or attorney serving in the Office of the President of the Senate, the Office of the Speaker of the House of Representatives, the Senate Majority Party Office, the Senate Minority Party Office, the House Majority Party Office, or the House Minority Party Office; the Chancellor and Vice-Chancellors of the State University System; the general counsel to the Board of Regents; the president, vice presidents, and deans of each state university; any person hired on a contractual basis and having the power normally conferred upon such persons, by whatever title; and any person having the power normally conferred upon the above positions.

This prohibition does not apply to a person who was employed by the Legislature or other agency prior to July 1, 1989; who was a defined employee of the State University System or the Public Service Commission who held such employment on December 31, 1994; or who reached normal retirement age and retired by July 1, 1991. It does apply to OPS employees.

PENALTIES: Persons found in violation of this section are subject to the penalties contained in the Code (see PENALTIES, Part V) as well as a civil penalty in an amount equal to the compensation which the person received for the prohibited conduct. [Sec. 112.313(9)(a)5, Fla. Stat.]

3. *6-Year Lobbying Ban*

For a period of six years after vacation of public position occurring on or after December 31, 2022, a statewide elected officer or member of the legislature shall not lobby for compensation on issues of policy, appropriations, or procurement before the legislature or any state government body or agency. [Art. II Sec 8(f)(3)a., Fla. Const. and Sec. 112.3121, Fla. Stat.]

For a period of six years after vacation of public position occurring on or after December 31, 2022, a person serving as a secretary, an executive director, or other agency head of a department of the executive branch of state government shall not lobby for compensation on issues of policy, appropriations, or procurement before the legislature, the governor, the executive office of the governor, members of the cabinet, a department that is headed by a member of the cabinet, or his or her former department. [Art. II Sec 8(f)(3)b., Fla. Const. and Sec. 112.3121, Fla. Stat.]

For a period of six years after vacation of public position occurring on or after December 31, 2022, a county commissioner, a county officer pursuant to Article VIII or county charter, a school board member, a superintendent of schools, an elected municipal officer, or an elected special district officer in a special district with ad valorem taxing authority shall not lobby for compensation on issues of policy, appropriations, or procurement before his or her former agency or governing body. [Art. II Sec 8(f)(3)c., Fla. Const. and Sec. 112.3121, Fla. Stat.]

4. *Additional Restrictions on Former State Employees*

A former executive or judicial branch employee or PSC employee is prohibited from having employment or a contractual relationship, at any time after retirement or termination of employment, with any business entity (other than a public agency) in connection with a contract in which the employee participated personally and substantially by recommendation or decision while a public employee. [Sec. 112.3185(3), Fla. Stat.]

A former executive or judicial branch employee or PSC employee who has retired or terminated employment is prohibited from having any employment or contractual relationship for two years with any business entity (other than a public agency) in connection with a contract for services which was within his or her responsibility while serving as a state employee. [Sec.112.3185(4), Fla. Stat.]

Unless waived by the agency head, a former executive or judicial branch employee or PSC employee may not be paid more for contractual services provided by him or her to the former agency during the first year after leaving the agency than his or her annual salary before leaving. [Sec. 112.3185(5), Fla. Stat.]

These prohibitions do not apply to PSC employees who were so employed on or before Dec. 31, 1994.

5. *Lobbying by Former Local Government Officers and Employees*

A person elected to county, municipal, school district, or special district office is prohibited from representing another person or entity for compensation before the government body or agency of which he or she was an officer for two years after leaving office. Appointed officers and employees of counties, municipalities, school districts, and special districts may be subject to a similar restriction by local ordinance or resolution. [Sec. 112.313(13) and (14), Fla. Stat.]

**E. VOTING CONFLICTS OF INTEREST**

State public officers are prohibited from voting in an official capacity on any measure which they know would inure to their own special private gain or loss. A state public officer who abstains, or who votes on a measure which the officer knows would inure to the special private gain or loss of any principal by whom he or she is retained, of the parent organization or subsidiary or sibling of a corporate principal by which he or she is retained, of a relative, or of a business associate, must make every reasonable effort to file a memorandum of voting conflict with the recording secretary in advance of the vote. If that is not possible, it must be filed within 15 days after the vote occurs. The memorandum must disclose the nature of the officer's interest in the matter.

No county, municipal, or other local public officer shall vote in an official capacity upon any measure which would inure to his or her special private gain or loss, or which the officer knows would inure to the special private gain or loss of any principal by whom he or she is retained, of the parent organization or subsidiary or sibling of a corporate principal by which he or she is retained, of a relative, or of a business associate. The officer must publicly announce the nature of his or her interest before the vote and must file a memorandum of voting conflict on Commission Form 8B with the meeting's recording officer within 15 days after the vote occurs disclosing the nature of his or her interest in the matter. However, members of community redevelopment agencies and district officers elected on a one-acre, one-vote basis are not required to abstain when voting in that capacity.

No appointed state or local officer shall participate in any matter which would inure to the officer's special private gain or loss, the special private gain or loss of any principal by whom he or she is retained, of the parent organization or subsidiary or sibling of a corporate principal by which he or she is retained, of a relative, or of a business associate, without first disclosing the nature of his or her interest in the matter. The memorandum of voting conflict (Commission Form 8A or 8B) must be filed with the meeting's recording officer, be provided to the other members of the agency, and be read publicly at the next meeting.

If the conflict is unknown or not disclosed prior to the meeting, the appointed official must orally disclose the conflict at the meeting when the conflict becomes known. Also, a written memorandum of voting conflict must be filed with the meeting's recording officer within 15 days of the disclosure being made and must be provided to the other members of the agency, with the disclosure being read publicly at the next scheduled meeting. [Sec. 112.3143, Fla. Stat.]

## **F. DISCLOSURES**

Conflicts of interest may occur when public officials are in a position to make decisions that affect their personal financial interests. This is why public officers and employees, as well as candidates who run for public office, are required to publicly disclose their financial interests. The disclosure process serves to remind officials of their obligation to put the public interest above personal considerations. It also helps citizens to monitor the considerations of those who spend their tax dollars and participate in public policy decisions or administration.

All public officials and candidates do not file the same degree of disclosure; nor do they all file at the same time or place. Thus, care must be taken to determine which disclosure forms a particular official or candidate is required to file.

The following forms are described below to set forth the requirements of the various disclosures and the steps for correctly providing the information in a timely manner.

1. *FORM 1 - Limited Financial Disclosure*

Who Must File:

Persons required to file FORM 1 include all state officers, local officers, candidates for local elective office, and specified state employees as defined below (other than those officers who are required by law to file FORM 6).

STATE OFFICERS include:

- 1) Elected public officials not serving in a political subdivision of the state and any person appointed to fill a vacancy in such office, unless required to file full disclosure on Form 6.
- 2) Appointed members of each board, commission, authority, or council having statewide jurisdiction, excluding members of solely advisory bodies; but including judicial nominating commission members; directors of Enterprise Florida, Scripps Florida Funding Corporation, and CareerSource Florida, and members of the Council on the Social Status of Black Men and Boys; the Executive Director, governors, and senior managers of Citizens Property Insurance Corporation; governors and senior managers of Florida Workers' Compensation Joint Underwriting Association, board members of the Northeast Florida Regional Transportation Commission, and members of the board of Triumph Gulf Coast, Inc.; members of the board of Florida is

for Veterans, Inc.; and members of the Technology Advisory Council within the Agency for State Technology.

- 3) The Commissioner of Education, members of the State Board of Education, the Board of Governors, local boards of trustees and presidents of state universities, and members of the Florida Prepaid College Board.

LOCAL OFFICERS include:

- 1) Persons elected to office in any political subdivision (such as municipalities, counties, and special districts) and any person appointed to fill a vacancy in such office, unless required to file full disclosure on Form 6.
- 2) Appointed members of the following boards, councils, commissions, authorities, or other bodies of any county, municipality, school district, independent special district, or other political subdivision: the governing body of the subdivision; a community college or junior college district board of trustees; a board having the power to enforce local code provisions; a planning or zoning board, board of adjustments or appeals, community redevelopment agency board, or other board having the power to recommend, create, or modify land planning or zoning within the political subdivision, except for citizen advisory committees, technical coordinating committees, and similar groups who only have the power to make recommendations to planning or zoning boards, except for representatives of a military installation acting on behalf of all military installations within that jurisdiction; a pension board or retirement board empowered to invest pension or retirement funds or to determine entitlement to or amount of a pension or other retirement benefit.
- 3) Any other appointed member of a local government board who is required to file a statement of financial interests by the appointing authority or the enabling legislation, ordinance, or resolution creating the board.
- 4) Persons holding any of these positions in local government: county or city manager; chief administrative employee or finance director of a county, municipality, or other

political subdivision; county or municipal attorney; chief county or municipal building inspector; county or municipal water resources coordinator; county or municipal pollution control director; county or municipal environmental control director; county or municipal administrator with power to grant or deny a land development permit; chief of police; fire chief; municipal clerk; appointed district school superintendent; community college president; district medical examiner; purchasing agent (regardless of title) having the authority to make any purchase exceeding \$35,000 for the local governmental unit.

- 5) Members of governing boards of charter schools operated by a city or other public entity.
- 6) The officers, directors, and chief executive officer of a corporation, partnership, or other business entity that is serving as the chief administrative or executive officer or employee of a political subdivision, and any business entity employee who is acting as the chief administrative or executive officer or employee of the political subdivision. [Sec. 112.3136, Fla. Stat.]

SPECIFIED STATE EMPLOYEE includes:

- 1) Employees in the Office of the Governor or of a Cabinet member who are exempt from the Career Service System, excluding secretarial, clerical, and similar positions.
- 2) The following positions in each state department, commission, board, or council: secretary or state surgeon general, assistant or deputy secretary, executive director, assistant or deputy executive director, and anyone having the power normally conferred upon such persons, regardless of title.
- 3) The following positions in each state department or division: director, assistant or deputy director, bureau chief, assistant bureau chief, and any person having the power normally conferred upon such persons, regardless of title.

- 4) Assistant state attorneys, assistant public defenders, criminal conflict and civil regional counsel, assistant criminal conflict and civil regional counsel, public counsel, full-time state employees serving as counsel or assistant counsel to a state agency, judges of compensation claims, administrative law judges, and hearing officers.
- 5) The superintendent or director of a state mental health institute established for training and research in the mental health field, or any major state institution or facility established for corrections, training, treatment, or rehabilitation.
- 6) State agency business managers, finance and accounting directors, personnel officers, grant coordinators, and purchasing agents (regardless of title) with power to make a purchase exceeding \$35,000.
- 7) The following positions in legislative branch agencies: each employee (other than those employed in maintenance, clerical, secretarial, or similar positions and legislative assistants exempted by the presiding officer of their house); and each employee of the Commission on Ethics.

#### What Must Be Disclosed:

FORM 1 requirements are set forth fully on the form. In general, this includes the reporting person's sources and types of financial interests, such as the names of employers and addresses of real property holdings. NO DOLLAR VALUES ARE REQUIRED TO BE LISTED. In addition, the form requires the disclosure of certain relationships with, and ownership interests in, specified types of businesses such as banks, savings and loans, insurance companies, and utility companies.

#### When to File:

CANDIDATES for elected local office must file FORM 1 or a verification of filing in EFDMS together with and at the same time they file their qualifying papers. Candidates for City Council or Mayor must file a Form 6 or a verification of filing in EFDMS.<sup>1</sup>

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<sup>1</sup> During the pendency of ongoing litigation, the Commission on Ethics is enjoined from enforcing the Form 6 requirement for mayors and elected members of municipal governing bodies, and they will have to file a CE Form 1 ("Statement of Financial Interest").

STATE and LOCAL OFFICERS and SPECIFIED STATE EMPLOYEES are required to file disclosure by July 1 of each year. They also must file within thirty days from the date of appointment or the beginning of employment. Those appointees requiring Senate confirmation must file prior to confirmation.

Where to File:

File with the Commission on Ethics. [Sec. 112.3145, Fla. Stat.]

Beginning January 1, 2024, all Form 1 disclosures must be filed electronically through the Commission's electronic filing system. These disclosures will be published and searchable by name or organization on the Commission's website.

2. *FORM 1F - Final Form 1 Limited Financial Disclosure*

FORM 1F is the disclosure form required to be filed within 60 days after a public officer or employee required to file FORM 1 leaves his or her public position. The form covers the disclosure period between January 1 and the last day of office or employment within that year.

3. *FORM 2 - Quarterly Client Disclosure*

The state officers, local officers, and specified state employees listed above, as well as elected constitutional officers, must file a FORM 2 if they or a partner or associate of their professional firm represent a client for compensation before an agency at their level of government.

A FORM 2 disclosure includes the names of clients represented by the reporting person or by any partner or associate of his or her professional firm for a fee or commission before agencies at the reporting person's level of government. Such representations do not include appearances in ministerial matters, appearances before judges of compensation claims, or representations on behalf of one's agency in one's official capacity. Nor does the term include the preparation and filing of forms and applications merely for the purpose of obtaining or transferring a license, so long as the

issuance of the license does not require a variance, special consideration, or a certificate of public convenience and necessity.

#### When to File:

This disclosure should be filed quarterly, by the end of the calendar quarter following the calendar quarter during which a reportable representation was made. FORM 2 need not be filed merely to indicate that no reportable representations occurred during the preceding quarter; it should be filed ONLY when reportable representations were made during the quarter.

#### Where To File:

File with the Commission on Ethics. [Sec. 112.3145(4), Fla. Stat.]

Beginning January 1, 2024, all Form 2 disclosures must be filed electronically through the Commission's electronic filing system. These disclosures will be published and searchable on the Commission's website.

#### 4. *FORM 6 - Full and Public Disclosure*

#### Who Must File:

Persons required by law to file FORM 6 include all elected constitutional officers and candidates for such office; the mayor and members of a city council and candidates for these offices<sup>2</sup>; the Duval County Superintendent of Schools; judges of compensation claims (pursuant to Sec. 440.442, Fla. Stat.); members of the Florida Housing Finance Corporation Board and members of expressway authorities, transportation authorities (except the Jacksonville Transportation Authority), bridge authority, or toll authorities created pursuant to Ch. 348 or 343, or 349, or other general law.

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<sup>2</sup> During the pendency of ongoing litigation, the Commission on Ethics is enjoined from enforcing the Form 6 requirement for mayors and elected members of municipal governing bodies, and they will have to file a CE Form 1 ("Statement of Financial Interest").

## What Must be Disclosed:

FORM 6 is a detailed disclosure of assets, liabilities, and sources of income over \$1,000 and their values, as well as net worth. Officials may opt to file their most recent income tax return in lieu of listing sources of income but still must disclose their assets, liabilities, and net worth. In addition, the form requires the disclosure of certain relationships with, and ownership interests in, specified types of businesses such as banks, savings and loans, insurance companies, and utility companies.

## When and Where To File:

Officials must file FORM 6 annually by July 1 with the Commission on Ethics.

Beginning January 1, 2023, all Form 6 disclosures must be filed electronically through the Commission's electronic filing system. These disclosures will be published and searchable by name and organization on the Commission's website.

CANDIDATES who do not currently hold a position requiring the filing of a Form 1 or Form 6 must register and use the electronic filing system to complete the Form 6, then print and file the disclosure with the officer before whom they qualify at the time of qualifying. [Art. II, Sec. 8(a) and (i), Fla. Const., and Sec. 112.3144, Fla. Stat.]

### 5. *FORM 6F - Final Form 6 Full and Public Disclosure*

This is the disclosure form required to be filed within 60 days after a public officer or employee required to file FORM 6 leaves his or her public position. The form covers the disclosure period between January 1 and the last day of office or employment within that year.

### 6. *FORM 9 - Quarterly Gift Disclosure*

Each person required to file FORM 1 or FORM 6, and each state procurement employee, must file a FORM 9, Quarterly Gift Disclosure, with the Commission on Ethics no later than the last day of any calendar quarter following the calendar quarter in which he or she received a gift worth more

than \$100, other than gifts from relatives, gifts prohibited from being accepted, gifts primarily associated with his or her business or employment, and gifts otherwise required to be disclosed. FORM 9 NEED NOT BE FILED if no such gift was received during the calendar quarter.

Information to be disclosed includes a description of the gift and its value, the name and address of the donor, the date of the gift, and a copy of any receipt for the gift provided by the donor. [Sec. 112.3148, Fla. Stat.]

7. *FORM 10 - Annual Disclosure of Gifts from Government Agencies and Direct-Support Organizations and Honorarium Event Related Expenses*

State government entities, airport authorities, counties, municipalities, school boards, water management districts, and the South Florida Regional Transportation Authority, may give a gift worth more than \$100 to a person required to file FORM 1 or FORM 6, and to state procurement employees, if a public purpose can be shown for the gift. Also, a direct-support organization for a governmental entity may give such a gift to a person who is an officer or employee of that entity. These gifts are to be reported on FORM 10, to be filed by July 1.

The governmental entity or direct-support organization giving the gift must provide the officer or employee with a statement about the gift no later than March 1 of the following year. The officer or employee then must disclose this information by filing a statement by July 1 with his or her annual financial disclosure that describes the gift and lists the donor, the date of the gift, and the value of the total gifts provided during the calendar year. State procurement employees file their statements with the Commission on Ethics. [Sec. 112.3148, Fla. Stat.]

In addition, a person required to file FORM 1 or FORM 6, or a state procurement employee, who receives expenses or payment of expenses related to an honorarium event from someone who is prohibited from giving him or her an honorarium, must disclose annually the name, address, and affiliation of the donor, the amount of the expenses, the date of the event, a description of the expenses paid or provided, and the total value of the expenses on FORM 10. The donor paying the expenses must provide the officer or employee with a statement about the expenses within 60 days of the honorarium event.

The disclosure must be filed by July 1, for expenses received during the previous calendar year. State procurement employees file their statements with the Commission on Ethics. [Sec. 112.3149, Fla. Stat.]

However, notwithstanding Sec. 112.3149, Fla. Stat., no executive branch or legislative lobbyist or principal shall make, directly or indirectly, and no executive branch agency official or employee who files FORM 1 or FORM 6 shall knowingly accept, directly or indirectly, any expenditure made for the purpose of lobbying. This may include gifts or honorarium event related expenses that formerly were permitted under Sections 112.3148 and 112.3149. [Sec. 112.3215, Fla. Stat.] Similar prohibitions apply to legislative officials and employees. However, these laws are not administered by the Commission on Ethics. [Sec. 11.045, Fla. Stat.] In addition, gifts, which include anything not primarily related to political activities authorized under ch. 106, are prohibited from political committees. [Sec. 112.31485 Fla. Stat.]

#### *8. FORM 30 - Donor's Quarterly Gift Disclosure*

As mentioned above, the following persons and entities generally are prohibited from giving a gift worth more than \$100 to a reporting individual (a person required to file FORM 1 or FORM 6) or to a state procurement employee: a political committee; a lobbyist who lobbies the reporting individual's or procurement employee's agency, and the partner, firm, employer, or principal of such a lobbyist; and vendors. If such person or entity makes a gift worth between \$25 and \$100 to a reporting individual or state procurement employee (that is not accepted in behalf of a governmental entity or charitable organization), the gift should be reported on FORM 30. The donor also must notify the recipient at the time the gift is made that it will be reported.

The FORM 30 should be filed by the last day of the calendar quarter following the calendar quarter in which the gift was made. If the gift was made to an individual in the legislative branch, FORM 30 should be filed with the Lobbyist Registrar. [See page 35 for address.] If the gift was to any other reporting individual or state procurement employee, FORM 30 should be filed with the Commission on Ethics.

However, notwithstanding Section 112.3148, Fla. Stat., no executive branch lobbyist or principal shall make, directly or indirectly, and no executive branch agency official or employee who files FORM 1 or FORM 6 shall knowingly accept, directly or indirectly, any expenditure made for the purpose of lobbying. This may include gifts that formerly were permitted under Section 112.3148. [Sec. 112.3215, Fla. Stat.] Similar prohibitions apply to legislative officials and employees. However, these laws are not administered by the Commission on Ethics. [Sec. 11.045, Fla. Stat.] In addition, gifts from political committees are prohibited. [Sec. 112.31485, Fla. Stat.]

9. *FORM 1X AND FORM 6X - Amendments to Form 1 and Form 6*

These forms are provided for officers or employees to amend their previously filed Form 1 or Form 6.

#### **IV. AVAILABILITY OF FORMS**

Beginning January 1, 2024, LOCAL OFFICERS and EMPLOYEES, and OTHER STATE OFFICERS, and SPECIFIED STATE EMPLOYEES who must file FORM 1 annually must file electronically via the Commission’s Electronic Financial Disclosure Management System (EFDMS). Paper forms will not be promulgated. Communications regarding the annual filing requirement will be sent via email to filers no later than June 1. Filers must maintain an updated email address in their User Profile in EFDMS.

ELECTED CONSTITUTIONAL OFFICERS and other officials who must file Form 6 annually, including City Commissioners and Mayors<sup>3</sup>, must file electronically via the Commission’s Electronic Financial Disclosure Management System (EFDMS). Paper forms will not be promulgated. Communications regarding the annual filing requirement will be sent via email to filers no later than June 1. Filers must maintain an updated email address in their User Profile in EFDMS.

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<sup>3</sup> During the pendency of ongoing litigation, the Commission on Ethics is enjoined from enforcing the Form 6 requirement for mayors and elected members of municipal governing bodies, and they will have to file a CE Form 1 (“Statement of Financial Interest”).

## V. PENALTIES

### A. *Non-criminal Penalties for Violation of the Sunshine Amendment and the Code of Ethics*

There are no criminal penalties for violation of the Sunshine Amendment and the Code of Ethics. Penalties for violation of these laws may include: impeachment, removal from office or employment, suspension, public censure, reprimand, demotion, reduction in salary level, forfeiture of no more than one-third salary per month for no more than twelve months, a civil penalty not to exceed \$20,000<sup>4</sup>, and restitution of any pecuniary benefits received, and triple the value of a gift from a political committee.

### B. *Penalties for Candidates*

CANDIDATES for public office who are found in violation of the Sunshine Amendment or the Code of Ethics may be subject to one or more of the following penalties: disqualification from being on the ballot, public censure, reprimand, or a civil penalty not to exceed \$20,000\*, and triple the value of a gift received from a political committee.

### C. *Penalties for Former Officers and Employees*

FORMER PUBLIC OFFICERS or EMPLOYEES who are found in violation of a provision applicable to former officers or employees or whose violation occurred prior to such officer's or employee's leaving public office or employment may be subject to one or more of the following penalties: public censure and reprimand, a civil penalty not to exceed \$20,000\*, and restitution of any pecuniary benefits received, and triple the value of a gift received from a political committee.

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<sup>4</sup> Conduct occurring prior to May 11, 2023, is subject to a recommended civil penalty of up to \$10,000. [Ch. 2023-49, Laws of Florida]

*D. Penalties for Lobbyists and Others*

An executive branch lobbyist who has failed to comply with the Executive Branch Lobbying Registration law (see Part VIII) may be fined up to \$5,000, reprimanded, censured, or prohibited from lobbying executive branch agencies for up to two years. Lobbyists, their employers, principals, partners, and firms, and political committees and committees of continuous existence who give a prohibited gift or honorarium or fail to comply with the gift reporting requirements for gifts worth between \$25 and \$100, may be penalized by a fine of not more than \$5,000 and a prohibition on lobbying, or employing a lobbyist to lobby, before the agency of the public officer or employee to whom the gift was given for up to two years. Any agent or person acting on behalf of a political committee giving a prohibited gift is personally liable for a civil penalty of up to triple the value of the gift.

Executive Branch lobbying firms that fail to timely file their quarterly compensation reports may be fined \$50 per day per report for each day the report is late, up to a maximum fine of \$5,000 per report.

*E. Felony Convictions: Forfeiture of Retirement Benefits*

Public officers and employees are subject to forfeiture of all rights and benefits under the retirement system to which they belong if convicted of certain offenses. The offenses include embezzlement or theft of public funds; bribery; felonies specified in Chapter 838, Florida Statutes; impeachable offenses; and felonies committed with intent to defraud the public or their public agency. [Sec. 112.3173, Fla. Stat.]

*F. Automatic Penalties for Failure to File Annual Disclosure*

Public officers and employees required to file either Form 1 or Form 6 annual financial disclosure are subject to automatic fines of \$25 for each day late the form is filed after September 1, up to a maximum penalty of \$1,500. [Sec. 112.3144 and 112.3145, Fla. Stat.]

The Commission must undertake an investigation of a public officer or employee who accrues the \$1,500 maximum fine and currently holds their filing position to determine if the failure to file was willful. If the Commission finds a willful failure to file, the only penalty that can be recommended, by law, is removal from office.

## **VI. ADVISORY OPINIONS**

Conflicts of interest may be avoided by greater awareness of the ethics laws on the part of public officials and employees through advisory assistance from the Commission on Ethics.

### *A. Who Can Request an Opinion*

Any public officer, candidate for public office, or public employee in Florida who is in doubt about the applicability of the standards of conduct or disclosure laws to himself or herself, or anyone who has the power to hire or terminate another public employee, may seek an advisory opinion from the Commission about himself or herself or that employee.

### *B. How to Request an Opinion*

Opinions may be requested by letter presenting a question based on a real situation and including a detailed description of the situation. Opinions are issued by the Commission and are binding on the conduct of the person who is the subject of the opinion, unless material facts were omitted or misstated in the request for the opinion. Published opinions will not bear the name of the persons involved unless they consent to the use of their names; however, the request and all information pertaining to it is a public record, made available to the Commission and to members of the public in advance of the Commission's consideration of the question.

### *C. How to Obtain Published Opinions*

All of the Commission's opinions are available for viewing or download at its website:  
[www.ethics.state.fl.us](http://www.ethics.state.fl.us).

## VII. COMPLAINTS

### A. *Citizen Involvement*

The Commission on Ethics cannot conduct investigations of alleged violations of the Sunshine Amendment or the Code of Ethics unless a person files a sworn complaint with the Commission alleging such violation has occurred, or a referral is received, as discussed below.

As of June 21, 2024, the Commission on Ethics may only investigate complaints that are "based upon personal knowledge or information other than hearsay."<sup>5</sup> In compliance with the new law, ethics complaints that are not "based upon personal knowledge or information other than hearsay" cannot be investigated and will be dismissed.

If you have knowledge that a person in government has violated the standards of conduct or disclosure laws described above, you may report these violations to the Commission by filing a sworn complaint on the form prescribed by the Commission and available for download at [www.ethics.state.fl.us](http://www.ethics.state.fl.us). The Commission is unable to take action based on learning of such misdeeds through newspaper reports, telephone calls, or letters.

You can download a complaint form (FORM 50) from the Commission's website: [www.ethics.state.fl.us](http://www.ethics.state.fl.us), or contact the Commission office at the address or phone number shown on the inside front cover of this booklet.

### B. *Referrals*

The Commission may accept referrals from: the Governor, the Florida Department of Law Enforcement, a State Attorney, or a U.S. Attorney. A vote of six of the Commission's nine members is required to proceed on such a referral.

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<sup>5</sup> Ch. 24-253, § 6, Laws of Fla. (codified at § 112.324(1)(a), Fla. Stat. (2024)).

### C. *Confidentiality*

The complaint or referral, as well as all proceedings and records relating thereto, is confidential until the accused requests that such records be made public or until the matter reaches a stage in the Commission's proceedings where it becomes public. This means that unless the Commission receives a written waiver of confidentiality from the accused, the Commission is not free to release any documents or to comment on a complaint or referral to members of the public or press, so long as the complaint or referral remains in a confidential stage.

A COMPLAINT OR REFERRAL MAY NOT BE FILED WITH RESPECT TO A CANDIDATE ON THE DAY OF THE ELECTION, OR WITHIN THE 30 CALENDAR DAYS PRECEDING THE ELECTION DATE, UNLESS IT IS BASED ON PERSONAL INFORMATION OR INFORMATION OTHER THAN HEARSAY.

### D. *How the Complaint Process Works*

Complaints which allege a matter within the Commission's jurisdiction are assigned a tracking number and Commission staff forwards a copy of the original sworn complaint to the accused within five working days of its receipt. Any subsequent sworn amendments to the complaint also are transmitted within five working days of their receipt.

Once a complaint is filed, it goes through three procedural stages under the Commission's rules. The first stage is a determination of whether the allegations of the complaint are legally sufficient: that is, whether they indicate a possible violation of any law over which the Commission has jurisdiction. If the complaint is found not to be legally sufficient, the Commission will order that the complaint be dismissed without investigation, and all records relating to the complaint will become public at that time.

In cases of very minor financial disclosure violations, the official will be allowed an opportunity to correct or amend his or her disclosure form. Otherwise, if the complaint is found to be legally sufficient, a preliminary investigation will be undertaken by the investigative staff of the Commission. The second stage of the Commission's proceedings involves this preliminary investigation and a decision by the Commission as to whether there is probable cause to believe that

there has been a violation of any of the ethics laws. If the Commission finds no probable cause to believe there has been a violation of the ethics laws, the complaint will be dismissed and will become a matter of public record. If the Commission finds probable cause to believe there has been a violation of the ethics laws, the complaint becomes public and usually enters the third stage of proceedings. This stage requires the Commission to decide whether the law was actually violated and, if so, whether a penalty should be recommended. At this stage, the accused has the right to request a public hearing (trial) at which evidence is presented, or the Commission may order that such a hearing be held. Public hearings usually are held in or near the area where the alleged violation occurred.

When the Commission concludes that a violation has been committed, it issues a public report of its findings and may recommend one or more penalties to the appropriate disciplinary body or official.

When the Commission determines that a person has filed a complaint with knowledge that the complaint contains one or more false allegations or with reckless disregard for whether the complaint contains false allegations, the complainant will be liable for costs plus reasonable attorney's fees incurred by the person complained against. The Department of Legal Affairs may bring a civil action to recover such fees and costs, if they are not paid voluntarily within 30 days.

*E. Dismissal of Complaints At Any Stage of Disposition*

The Commission may, at its discretion, dismiss any complaint at any stage of disposition should it determine that the public interest would not be served by proceeding further, in which case the Commission will issue a public report stating with particularity its reasons for the dismissal. [Sec. 112.324(12), Fla. Stat.]

*F. Statute of Limitations*

All sworn complaints alleging a violation of the Sunshine Amendment or the Code of Ethics must be filed with the Commission within five years of the alleged violation or other breach of the public trust. Time starts to run on the day AFTER the violation or breach of public trust is committed. The statute of limitations is tolled on the day a sworn complaint is filed with the Commission. If a

complaint is filed and the statute of limitations has run, the complaint will be dismissed. [Sec. 112.3231, Fla. Stat.]

## VIII. EXECUTIVE BRANCH LOBBYING

Any person who, for compensation and on behalf of another, lobbies an agency of the executive branch of state government with respect to a decision in the area of policy or procurement may be required to register as an executive branch lobbyist. Registration is required before lobbying an agency and is renewable annually. In addition, each lobbying firm must file a compensation report with the Commission for each calendar quarter during any portion of which one or more of the firm's lobbyists were registered to represent a principal. As noted above, no executive branch lobbyist or principal can make, directly or indirectly, and no executive branch agency official or employee who files FORM 1 or FORM 6 can knowingly accept, directly or indirectly, **any expenditure** made for the purpose of lobbying. [Sec. 112.3215, Fla. Stat.]

Paying an executive branch lobbyist a contingency fee based upon the outcome of any specific executive branch action, and receiving such a fee, is prohibited. A violation of this prohibition is a first degree misdemeanor, and the amount received is subject to forfeiture. This does not prohibit sales people from receiving a commission. [Sec. 112.3217, Fla. Stat.]

Executive branch departments, state universities, community colleges, and water management districts are prohibited from using public funds to retain an executive branch (or legislative branch) lobbyist, although these agencies may use full-time employees as lobbyists. [Sec. 11.062, Fla. Stat.]

Online registration and filing is available at [www.floridalobbyist.gov](http://www.floridalobbyist.gov). Additional information about the executive branch lobbyist registration system may be obtained by contacting the Lobbyist Registrar at the following address:

Executive Branch Lobbyist Registration  
Room G-68, Claude Pepper Building  
111 W. Madison Street  
Tallahassee, FL 32399-1425  
Phone: 850/922-4990

## **IX. WHISTLE-BLOWER'S ACT**

In 1986, the Legislature enacted a "Whistle-blower's Act" to protect employees of agencies and government contractors from adverse personnel actions in retaliation for disclosing information in a sworn complaint alleging certain types of improper activities. Since then, the Legislature has revised this law to afford greater protection to these employees.

While this language is contained within the Code of Ethics, the Commission has no jurisdiction or authority to proceed against persons who violate this Act. Therefore, a person who has disclosed information alleging improper conduct governed by this law and who may suffer adverse consequences as a result should contact one or more of the following: the Office of the Chief Inspector General in the Executive Office of the Governor; the Department of Legal Affairs; the Florida Commission on Human Relations; or a private attorney. [Sec. 112.3187 - 112.31895, Fla. Stat.]

## **X. ADDITIONAL INFORMATION**

As mentioned above, we suggest that you review the language used in each law for a more detailed understanding of Florida's ethics laws. The "Sunshine Amendment" is Article II, Section 8, of the Florida Constitution. The Code of Ethics for Public Officers and Employees is contained in Part III of Chapter 112, Florida Statutes.

Additional information about the Commission's functions and interpretations of these laws may be found in Chapter 34 of the Florida Administrative Code, where the Commission's rules are published, and in The Florida Administrative Law Reports, which until 2005 published many of the Commission's final orders. The Commission's rules, orders, and opinions also are available at [www.ethics.state.fl.us](http://www.ethics.state.fl.us).

If you are a public officer or employee concerned about your obligations under these laws, the staff of the Commission will be happy to respond to oral and written inquiries by providing information about the law, the Commission's interpretations of the law, and the Commission's procedures.

## **XI. TRAINING**

Constitutional officers, elected municipal officers, commissioners of community redevelopment agencies (CRAs), commissioners of community development districts, and elected local officers of independent special districts are required to receive a total of four hours training, per calendar year, in the areas of ethics, public records, and open meetings. The Commission on Ethics does not track compliance or certify providers. Officials indicate their compliance with the training requirement when they file their annual Form 1 or Form 6.

Visit the training page on the Commission's website for up-to-date rules, opinions, audio/video training, and opportunities for live training conducted by Commission staff.

# EXHIBIT 8

**RESOLUTION 2026-08**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE SWEETWATER CREEK COMMUNITY DEVELOPMENT DISTRICT APPOINTING ASSISTANT SECRETARY OF THE DISTRICT, AND PROVIDING FOR AN EFFECTIVE DATE**

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

**WHEREAS**, the Board of Supervisors of the District desires to appoint assistant secretary of the District.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE SWEETWATER CREEK COMMUNITY DEVELOPMENT DISTRICT:**

\_\_\_\_\_ is appointed Assistant Secretary.

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

**PASSED AND ADOPTED** this 2<sup>nd</sup> day of April, 2026.

ATTEST:

**SWEETWATER CREEK COMMUNITY DEVELOPMENT DISTRICT**

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

\_\_\_\_\_  
Chairperson/Vice Chairperson, Board of Supervisors

# EXHIBIT 9

1 **MINUTES OF MEETING**

2 **SWEETWATER CREEK**

3 **COMMUNITY DEVELOPMENT DISTRICT**

4 The Regular Meeting of the Board of Supervisors of the Sweetwater Creek Community  
5 Development District was held on Thursday, March 5, 2026 at 4:00 p.m., at the 1865 N. Loop Pkwy, St.  
6 Augustine, FL 32095.

7 **FIRST ORDER OF BUSINESS – Roll Call**

8 Mr. McGaffney called the meeting to order and conducted roll call.

9 Present and constituting a quorum were:

10 Ron Cervelli	Board Supervisor, Chairman
11 Daniel Colin	Board Supervisor, Vice Chairman
12 Stephen Handler	Board Supervisor, Assistant Secretary
13 Kristen Cohen	Board Supervisor, Assistant Secretary

14 Also, present were:

15 Howard McGaffney	District Manager, FCS Management Group
16 Mary Grace Henly	District Counsel, Kilinski   Van Wyk PLLC
17 Meredith Hammock <i>(via phone)</i>	Kilinski   Van Wyk PLLC
18 Branden Marcinell <i>(via phone)</i>	District Engineer, Matthews DCCM
19 Erin Gunia	General Manager, Sweetwater Creek CDD
20 Cheryl Blythe	Fitness Center Manager, Sweetwater Creek CDD
21 Mike Woolridge	Duval Landscape
22 Anthony Whitener	Resident
23 Michael Barber	Resident
24 Chris Diesel	Resident

25  
26 *The following is a summary of the discussions and actions taken at the March 5, 2026 Sweetwater Creek*  
27 *CDD Board of Supervisors Regular Meeting. Audio for this meeting is available upon public records*  
28 *request by emailing [PublicRecords@vestapropertyservices.com](mailto:PublicRecords@vestapropertyservices.com).*

29 **SECOND ORDER OF BUSINESS – Audience Comments Regarding – MAJMOD Application to St.**  
30 **Johns County for Onda Lane Rezoning – (limited to 3 minutes per individual for agenda items)**

31 Anthony Whitener noted his objection to the rezoning and the reasons why he was against it.

32 Michael Barber noted his objection to the rezoning and the reasons why he was against it, which  
33 included current resident use of the area as well as the costs incurred and to be incurred for the  
34 rezoning.

35 Chris Diesel noted his objection to the rezoning as he also noted that it was a common use area that  
36 the community needed.

37 Supervisor Cervelli provided background information on the project as well as his input on the  
38 matter, which included what to add to the park, the possible parking issue, and the capital reserve  
39 in relation to issues that needed to be addressed within the community.

40 Supervisor Dr. Handler provided further background information on the project.

41 Discussion ensued.

42

43 **THIRD ORDER OF BUSINESS – Audience Comments** – *(limited to 3 minutes per individual for agenda*  
44 *items)*

45 Bruce Brandenburg commented on Sweetwater Creek CDD and Marshall Creek CDD not  
46 combined as one CDD.

47 **The meeting moved to Item B. 2 – Consideration of – 415 Medio Dr. Sanitary Inspection**  
48 **Proposal Options under the Sixth Order of Business – Staff Reports, at this time.**

49 **FOURTH ORDER OF BUSINESS – Exhibit 1: Presentation of Proof of Publication(s)**

50 **FIFTH ORDER OF BUSINESS – Consent Agenda**

51 A. Exhibit 2: Consideration for Approval – The Minutes of the Board of Supervisor Regular Meeting  
52 Held on February 5, 2026

53 B. Exhibit 3: Consideration for Acceptance – The January 2026 Unaudited Financial Statements

54 C. Exhibit 4: Ratification of 2025 True-Up with MCCDD

55 On a MOTION by Mr. Colin, SECONDED by Dr. Handler, WITH ALL IN FAVOR, the Board approved  
56 the Consent agenda as presented, for the Sweetwater Creek Community Development District.

57 **The meeting recessed at approximately 5:02 p.m. and reconvened at approximately 5:07 p.m.**

58 **SIXTH ORDER OF BUSINESS – Staff Reports**

59 A. Exhibit 5: Landscape Report

60 Mr. Woolridge presented the report for the month. Discussion ensued regarding billing and  
61 irrigation.

62 **The meeting moved to Item F. Horticulturalist Arborist Audit – Louise Leister, at this time.**

63 B. District Engineer

64 1. Exhibit 6: Consideration of Palencia North PUD LDТА Proposal

65 Mr. Marcinell presented the proposal to the Board. Discussion ensued regarding best- and  
66 worst-case scenarios cost wise.

67 On a MOTION by Ms. Cohen, SECONDED by Mr. Colin, WITH Mr. Cervelli voting ‘yay’ and Dr. Handler  
68 voting ‘nay’, the Board approved to withdraw the MAJMOD application, for the Sweetwater Creek  
69 Community Development District.

70 **The meeting moved back to the Fifth Order of Business – Consent Agenda, at this time.**

71 2. Exhibit 7: Consideration of – 415 Medio Dr. Sanitary Inspection Proposal Options

72 Mr. Marcinell presented the options to the Board. Discussion ensued.

73 On a MOTION by Mr. Colin, SECONDED by Ms. Cohen, WITH ALL IN FAVOR, the Board approved  
74 the Atlantic Pipe Services proposal, in the amount of \$3,140.00, for the Sweetwater Creek Community  
75 Development District.

76 a. Atlantic Pipe Services - \$3,140.00.

77 b. FloLine Pipe Solutions, LLC - \$3,850.00

78 **The meeting moved back to Item B. 1. – Consideration of Palencia North PUD LDТА**  
79 **Proposal under the same section, at this time.**

80 C. District Counsel

81 Ms. Henley provided a brief update.

82 D. District Manager

83 Mr. McGaffney requested that the Board allow him and District Counsel to draft separate  
84 agreements for his company and Vesta District Services.

85 On a MOTION by Mr. Colin, SECONDED by Ms. Cohen, WITH ALL IN FAVOR, the Board authorized  
86 District Counsel to draft FCS Management and Vesta District Services agreements to be brought back to  
87 the April Board meeting for approval, for the Sweetwater Creek Community Development District.

88 E. Exhibit 8: General Manager's Report

89 Ms. Gunia provided further updates outside of her submitted report for the month. Discussion  
90 ensued.

91 1. Exhibit 9: Fitness Center Manager's Report

92 Ms. Blythe presented her report for the month.

93 F. Horticulturalist Audit Report – Louise Leister

94 Mr. McGaffney introduced Ms. Leister and her work history to the Board. Ms. Leister provided a  
95 brief background of her professional work history and discussed the irrigation issues that had been  
96 previously mentioned as well as aging landscaping. Discussion ensued.

97 On a MOTION by Ms. Cohen, SECONDED by Dr. Handler, WITH ALL IN FAVOR, the Board ratified  
98 the District Manager's actions to engage the horticulturalist, in the amount of \$1,000.00, for the Sweetwater  
99 Creek Community Development District.

100 **The meeting moved back to Item C. under the same section, at this time.**

101 **SEVENTH ORDER OF BUSINESS – Business Items**

102 A. Consideration & Scheduling of Budget Workshop at April 28, 2026, at 10:00AM

103 This item was tabled to the April 2<sup>nd</sup> Board meeting.

104 **EIGHTH ORDER OF BUSINESS – Discussion Topics**

105 **NINTH ORDER OF BUSINESS – Supervisors' Requests**

106 There being no Supervisors' requests, the next item followed.

107 **TENTH ORDER OF BUSINESS – Audience Comments – New Business/Non-Agenda (limited to 3**  
108 *minutes per individual)*

109 Bruce Brandenburg requested that Ms. Leister look into Rio Del Norte.

110  
111 Discussion ensued regarding how appointing a new Supervisor would work.

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120           **The meeting moved into the Security Session at approximately 6:22 p.m.**

121   **ELEVENTH ORDER OF BUSINESS – Discussion on Off-Duty Sheriff’s Deputies Roving Patrol\***

122   **\*In accordance with sections 119.071(3)(a) and 286.0113(1), Florida Statutes, a portion of the meeting**  
123   **may be closed to the public, as it relates to details of the District’s security system plan. The closed**  
124   **session may occur at any time during the meeting and is expected to last approximately thirty (30)**  
125   **minutes but may end earlier or extend longer.**

126           **The meeting moved out of the Security Session at approximately 6:35 p.m.**

127           The Board directed staff to coordinate with the SJCSO regarding their off-duty sheriff’s program.

128   **TWELFTH ORDER OF BUSINESS – Next Meeting Quorum Check: April 2 at 4:00PM**

129           All four Board members present stated that they would be attending the next Board meeting on  
130           April 2<sup>nd</sup> at 4:00 p.m.

131   **THIRTEENTH ORDER OF BUSINESS – Adjournment**

132           Supervisor Cervelli asked for final questions, comments, or corrections before requesting a motion  
133           to adjourn the meeting. There being none, Ms. Cohen made a motion to adjourn the meeting.

134   On a MOTION by Ms. Cohen, SECONDED by Mr. Colin, WITH ALL IN FAVOR, the Board adjourned  
135   the meeting at 6:37 p.m. for the Sweetwater Creek Community Development District.

136   *\*Each person who decides to appeal any decision made by the Board with respect to any matter considered*  
137   *at the meeting is advised that person may need to ensure that a verbatim record of the proceedings is made,*  
138   *including the testimony and evidence upon which such appeal is to be based.*

139   **Meeting minutes were approved at a meeting by vote of the Board of Supervisors at a publicly noticed**  
140   **meeting held on April 2, 2026.**

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\_\_\_\_\_  
**Signature**

\_\_\_\_\_  
**Signature**

\_\_\_\_\_  
**Printed Name**

\_\_\_\_\_  
**Printed Name**

145   **Title:**    **Secretary**    **Assistant Secretary**

**Title:**    **Chairman**    **Vice Chairman**

# EXHIBIT 10

**Sweetwater Creek**

**Community Development District**

**Financial Statements (unaudited)**

**February 28, 2026**



# Sweetwater Creek CDD

## Balance Sheet

February 28, 2026

	General Fund	Capital Reserves Fund	Series 2019 Debt Service Fund	Capital Project Fund	Total
<b>ASSETS:</b>					
Cash:					
Operating Account	\$ 40,323	\$ 95,833	\$ -	\$ -	\$ 136,156
Operating Account - Amenity Account	\$ 32,433	-	-	-	32,433
POS Account - Amenity	\$ 4,970	-	-	-	4,970
Investments:					
State Board of Administration	\$ 7,430	391,646	-	-	399,075
U.S. Bank Custody Account	\$ 1,778,683	-	-	-	1,778,683
Debt Service Trust Accounts:		-	-	-	-
Series 2019:					
Revenue	\$ -	-	813,196	-	813,196
Reserve A1	\$ -	-	133,070	-	133,070
Reserve A2	\$ -	-	107,600	-	107,600
Prepayment	\$ -	-	10,346	-	10,346
Excess Revenue	\$ -	-	0	-	0
Construction	\$ -	-	-	37,100	37,100
Interest A1	\$ -	-	132	-	132
Rebate	\$ -	-	56	-	56
Accounts Receivable	\$ -	-	-	-	-
Assessments Receivable	\$ -	-	-	-	-
Due from General Fund	\$ -	100,000	-	-	100,000
Due from Amenity Fund	\$ -	-	-	-	-
Due from Capital Reserve Fund	\$ 49,396	-	-	-	49,396
Due from Debt Service Fund	\$ -	-	-	-	-
Due from Construction Fund	\$ 4,309	-	-	-	4,309
Due from Others	\$ -	-	-	-	-
Prepaid	\$ 24,745	-	-	-	24,745
Deposits	\$ 36,002	-	-	-	36,002
<b>TOTAL ASSETS:</b>	<b>1,978,289</b>	<b>587,479</b>	<b>1,064,400</b>	<b>37,100</b>	<b>3,667,267</b>
<b>LIABILITIES:</b>					
Accounts Payable	18,309	-	-	-	18,309
Accrued Expenses	62,556	-	-	-	62,556
Deferred Revenue from Assessments	-	-	-	-	-
Contracts Payable	-	-	-	-	-
Due to General Fund	-	49,396	-	-	49,396
Due to Amenity Fund	-	-	-	-	-
Due to Capital Reserve Fund	100,000	-	-	-	100,000
Due to Debt Service Fund	-	-	-	-	-
Due to Construction Fund	-	-	-	-	-
<b>TOTAL LIABILITIES:</b>	<b>180,865</b>	<b>49,396</b>	<b>-</b>	<b>-</b>	<b>230,261</b>
<b>FUND BALANCES:</b>					
Nonspendable:					
Prepaid	60,746	-	-	-	60,746
Restricted for:					
Debt Service	-	-	1,064,400	-	1,064,400
Assigned to:					
Reserves					-
Unassigned:	1,736,678	538,083	-	37,100	2,311,861
<b>TOTAL FUND BALANCE:</b>	<b>1,797,424</b>	<b>538,083</b>	<b>1,064,400</b>	<b>37,100</b>	<b>3,437,007</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCE:</b>	<b>\$ 1,978,289</b>	<b>\$ 587,479</b>	<b>\$ 1,064,400</b>	<b>\$ 37,100</b>	<b>\$ 3,667,267</b>

# Sweetwater Creek CDD

## General Fund

### Statement of Revenues, Expenditures and Changes in Fund Balance For the period of October 1, 2025 through February 28, 2026

	Adopted Budget	Monthly Actual	Year-to-Date Actual	Year-to-Date Variance	Percentage Variance
<b>REVENUES:</b>					
Special Assessments (net)	\$ 1,981,623	\$ 105,942	\$ 1,920,314	\$ (61,309)	96.91%
Fitness Center Revenue	4,500	1,970	\$ 4,710	\$ 210	104.67%
Interest/Miscellaneous	30,000	3,834	\$ 10,275	\$ (19,725)	34.25%
Cost Share : Marshall Creek	-	-	\$ -	\$ -	
Insurance Proceeds	-	-	\$ -	\$ -	
<b>TOTAL REVENUES:</b>	<b>2,016,123</b>	<b>111,747</b>	<b>1,935,298</b>	<b>(80,825)</b>	<b>95.99%</b>
<b>EXPENDITURES:</b>					
<b>General &amp; Administrative:</b>					
Supervisors Fees	14,000	1,600	6,600	(7,400)	47.14%
Engineering Services	20,000	9,118	26,309	6,309	131.55%
Legal Services	65,000	19,527	54,036	(10,964)	83.13%
Auditing Services	3,800	-	-	(3,800)	0.00%
Assessment Administration	5,460	417	7,583	2,123	138.89%
Arbitrage Services	500	-	450	(50)	90.00%
Dissemination Agent	5,788	-	5,000	(788)	86.39%
Trustee Fees	4,139	-	3,143	(996)	75.93%
District Management	46,410	3,894	20,468	(25,943)	44.10%
Information Technology	1,556	-	-	(1,556)	0.00%
Website Maintenance	1,092	-	-	(1,092)	0.00%
Telephone	742	-	-	(742)	0.00%
Postage & Delivery	3,300	-	189	(3,111)	5.71%
Insurance - Public Officials	5,400	-	5,486	86	101.59%
Copies	4,200	53	638	(3,562)	15.19%
Legal Advertising	2,000	134	1,334	(666)	66.72%
Miscellaneous	1,500	-	737	(763)	49.15%
Dues, Licenses & Subscriptions	175	-	175	-	100.00%
Cost Share Expense - Marshall Creek	100,000	-	-	(100,000)	0.00%
<b>Total General &amp; Administrative:</b>	<b>285,062</b>	<b>34,742</b>	<b>132,148</b>	<b>(152,914)</b>	<b>46.36%</b>
<b>Operations &amp; Maintenance:</b>					
Electric	82,500	7,224	32,983	(49,517)	39.98%
Insurance - General Liability	6,629	-	6,246	(383)	94.22%
Landscape Maintenance	300,014	24,273	125,409	(174,605)	41.80%
Landscape Improvements	50,000	-	8,080	(41,920)	16.16%
Mulch	50,000	-	2,862	(47,138)	5.72%
Lake Maintenance	25,469	2,122	10,612	(14,857)	41.67%
Fountain Maintenance	1,500	-	7,373	5,873	491.55%
Irrigations - R & M	50,000	2,382	6,778	(43,222)	13.56%
Storm Clean-up	10,000	-	-	(10,000)	0.00%
Field - R & M	36,000	-	2,075	(33,925)	5.76%
Tree Removals	14,000	-	2,500	(11,500)	17.86%
Tree Replacements	2,000	-	-	(2,000)	0.00%
Tree Pruning	17,000	-	10,145	(6,855)	59.68%
Streetlight Repair	2,250	-	-	(2,250)	0.00%

# Sweetwater Creek CDD

## General Fund

### Statement of Revenues, Expenditures and Changes in Fund Balance For the period of October 1, 2025 through February 28, 2026

	Adopted Budget	Monthly Actual	Year-to-Date Actual	Year-to-Date Variance	Percentage Variance
Signage Repair	1,000	105	502	(498)	50.21%
Holiday Decorations	5,000	-	3,446	(1,554)	68.93%
Miscellaneous Field Supplies	3,500	221	301	(3,199)	8.60%
<b>Total Operations &amp; Maintenance:</b>	<b>656,862</b>	<b>36,327</b>	<b>219,312</b>	<b>(437,550)</b>	<b>33.39%</b>
<b>Amenities</b>					
<b>Administrative:</b>					
Property & Casualty Insurance	43,933	-	41,902	(2,031)	95.38%
Automobile Insurance	-	-	1,662	1,662	
Facility Management - Cost Share	20,000	-	-	(20,000)	0.00%
Performance Incentive	10,000	-	10,000	-	100.00%
Information Technology	1,000	-	-	(1,000)	0.00%
Licenses & Permits	770	-	-	(770)	0.00%
Subscriptions & Memberships	2,040	216	1,130	(910)	55.40%
Training	500	-	-	(500)	0.00%
Office Supplies	2,500	54	757	(1,743)	30.27%
Office Equipment	2,500	(3)	963	(1,537)	38.54%
Telephone/Internet/TV	9,600	910	4,231	(5,369)	44.07%
Guardhouse - Internet/Telephone	2,000	150	749	(1,251)	37.45%
<b>Field:</b>					
Field Management	97,232	7,205	32,994	(64,238)	33.93%
Facility Management	291,523	24,390	124,012	(167,511)	42.54%
General Utilities	90,585	8,238	34,703	(55,882)	38.31%
Refuse Removal	9,600	938	4,751	(4,849)	49.49%
Security	41,857	3,477	17,431	(24,426)	41.64%
Janitorial Services	45,640	4,665	24,046	(21,594)	52.69%
Operating Supplies - Spa & Paper	4,000	188	1,261	(2,739)	31.52%
Operating Supplies - Uniforms	500	-	55	(445)	11.10%
Cleaning Supplies	10,000	308	1,257	(8,743)	12.57%
Landscape Maintenance & Improvements	50,000	2,022	11,463	(38,537)	22.93%
Gate - R & M	5,000	2,001	2,333	(2,667)	46.67%
Dog Park - R & M	6,000	88	414	(5,586)	6.90%
Park Mulch	5,000	-	3,600	(1,400)	72.00%
Miscellaneous Field Supplies	2,000	1,826	3,434	1,434	171.70%
Buildings - R & M	36,000	1,490	7,106	(28,894)	19.74%
Pest Control	1,800	86	837	(963)	46.48%
Pool Maintenance - Contract	20,442	-	-	(20,442)	0.00%
Pool - R & M	3,000	31	811	(2,189)	27.05%
Pool Chemicals	30,000	2,132	10,736	(19,264)	35.79%
Signage & Amenity Repairs	300	-	-	(300)	0.00%
Special Events	2,000	151	1,864	(136)	93.21%
Park - R & M	10,000	-	94	(9,906)	0.94%
Pickleball R & M	3,000	91	441	(2,560)	14.68%
Guardhouse Maintenance	2,500	-	-	(2,500)	0.00%
Playground - R & M	5,000	-	-	(5,000)	0.00%
<b>Fitness:</b>					
Outside Fitness	60,000	3,520	18,473	(41,528)	30.79%
Fitness Equipment - R & M	5,000	556	2,298	(2,702)	45.97%

# Sweetwater Creek CDD

## General Fund

### Statement of Revenues, Expenditures and Changes in Fund Balance For the period of October 1, 2025 through February 28, 2026

	Adopted Budget	Monthly Actual	Year-to-Date Actual	Year-to-Date Variance	Percentage Variance
Fitness Equipment Rental	30,477	2,889	14,193	(16,284)	46.57%
Miniature Golf Course Maintenance	500	-	70	(430)	13.99%
Miscellaneous Fitness Supplies	4,000	247	6,194	2,194	154.85%
Capital Outlay - Machinery & Equipment	6,400	-	582	(5,818)	9.10%
Capital Outlay	-	-	-	-	
<b>Total Amenities:</b>	<b>974,199</b>	<b>67,866</b>	<b>386,846</b>	<b>(587,353)</b>	<b>39.71%</b>
<b>Total Operations &amp; Maintenance and Amenities</b>	<b>1,916,123</b>	<b>138,935</b>	<b>738,306</b>	<b>(1,177,817)</b>	<b>38.53%</b>
<b>Reserves</b>					
Capital Reserve Transfer	100,000	-	100,000	-	100.00%
<b>Total Reserves</b>	<b>100,000</b>	<b>-</b>	<b>100,000</b>	<b>-</b>	<b>100.00%</b>
<b>TOTAL EXPENDITURES &amp; RESERVES:</b>	<b>2,016,123</b>	<b>138,935</b>	<b>838,306</b>	<b>(1,177,817)</b>	<b>41.58%</b>
<b>Revenues Over/(Under) Expenditures</b>		<b>(27,189)</b>	<b>1,096,993</b>		
<b>FUND BALANCE BEGINNING</b>			<b>700,432</b>		
<b>FUND BALANCE, ENDING</b>			<b>\$ 1,797,424</b>		

## Sweetwater Creek CDD Capital Reserve Fund

### Statement of Revenues, Expenditures and Changes in Fund Balance For the period of October 1, 2025 through February 28, 2026

	Adopted Budget	Year-to-Date Actual	Year-to-Date Variance	Percentage Variance
<b>REVENUES:</b>				
Capital Reserve - Transfer In	\$ 100,000	\$ 100,000	\$ -	100.00%
Interest	10,000	6,469	\$ (3,531)	64.69%
<b>TOTAL REVENUES:</b>	<b>110,000</b>	<b>106,469</b>	<b>(3,531)</b>	<b>96.79%</b>
<b>EXPENDITURES:</b>				
Repair & Maintenance	93,210	22,537	(70,673)	24.18%
Other Current Charges	600	-	(600)	0.00%
Reserve Contribution	16,190	-	(16,190)	0.00%
<b>TOTAL EXPENDITURES:</b>	<b>110,000</b>	<b>22,537</b>	<b>(87,463)</b>	<b>20.49%</b>
 <b>Revenues Over/(Under) Expenditures</b>	 -	 83,932	 83,932	
 <b>FUND BALANCE BEGINNING</b>		 454,150		
<b>Net Changes in fund balance</b>		 83,932		
<b>FUND BALANCE, ENDING</b>		<b>\$ 538,083</b>		

#### Capital Reserve Study

Description	FY 2026-Study
Reserve Beginning of Year	\$ 720,131
Contributions	315,000
Interest Income	16,621
Expenditures	93,210
<b>Anticipated Balance</b>	<b>\$ 958,542</b>

#### Capital Reserve - Actuals

Description	
Reserve Beginning of Year	\$ 454,150
Contributions	100,000
Interest Income	6,469
Expenditures	22,537
<b>Anticipated Balance</b>	<b>\$ 538,083</b>
<b>Variance Reserve Study vs Actaul</b>	<b>\$ (420,459)</b>

**Sweetwater Creek CDD**  
**Series 2019 Debt Service Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**For the period of October 1, 2025 through February 28, 2026**

	Adopted Budget	Year-to-Date Actual	Variance	Percentage Variance
<b>REVENUES:</b>				
Special Assessments- Tax Roll	\$ 734,966	\$ 712,226	\$ (22,739)	96.91%
Special Assessments- Prepayments	-	10,378	10,378	
Interest	-	7,867	7,867	
<b>TOTAL REVENUES:</b>	<b>734,966</b>	<b>730,471</b>	<b>(4,495)</b>	<b>99.39%</b>
<b>EXPENDITURES:</b>				
<b>Series 2019-A1</b>				
Principal Payments:				
05/01	365,000	-	(365,000)	0.00%
Interest Expense:				
11/01	77,766	77,766	(0)	100.00%
05/01	73,888	-	(73,888)	0.00%
<b>Series 2019-A2</b>				
Principal Payments:				
05/01	130,000	-	(130,000)	0.00%
Interest Expense:				
11/01	41,825	41,825	-	100.00%
05/01	39,550	-	(39,550)	0.00%
<b>Total Debt Service:</b>	<b>728,029</b>	<b>119,591</b>	<b>(608,438)</b>	<b>16.43%</b>
<b>TOTAL EXPENDITURES:</b>	<b>728,029</b>	<b>119,591</b>	<b>(608,438)</b>	<b>16.43%</b>
<b>Revenues Over/(Under) Expenditures</b>	<b>6,937</b>	<b>610,880</b>	<b>603,944</b>	<b>8806.59%</b>
<b>FUND BALANCE BEGINNING</b>		<b>453,519</b>		
<b>Net Changes in fund balance</b>		<b>610,880</b>		
<b>FUND BALANCE, ENDING</b>		<b>\$ 1,064,400</b>		

**Sweetwater Creek CDD**  
**Capital Projects Fund - Series 2019**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**For the period of October 1, 2025 through February 28, 2026**

	<u>Adopted</u> <u>Budget</u>	<u>Year-to-Date</u> <u>Actual</u>	<u>Year-to-Date</u> <u>Variance</u>	<u>Percentage</u> <u>Variance</u>
<b>REVENUES:</b>				
Interest	\$ -	\$ 1,196	\$ 1,196	
<b>TOTAL REVENUES:</b>	<u>-</u>	<u>1,196</u>	<u>1,196</u>	
 <b>EXPENDITURES:</b>				
Capital Outlay	-	61,082	61,082	
<b>TOTAL EXPENDITURES:</b>	<u>-</u>	<u>61,082</u>	<u>61,082</u>	
 <b>Revenues Over/(Under) Expenditures</b>	-	(59,887)	(59,887)	
 <b>FUND BALANCE BEGINNING</b>		96,987		
<b>Net Changes in fund balance</b>		<u>(59,887)</u>		
<b>FUND BALANCE, ENDING</b>		<u>\$ 37,100</u>		







**Sweetwater CDD**  
**Cash and Investment Report**  
**February 28, 2026**

**GENERAL FUND**

<u>Account Name</u>	<u>Bank Name</u>	<u>Investment Type</u>	<u>Maturity</u>	<u>Yield</u>	<u>Balance</u>
Checking Account - Operating (GF)	Valley Bank	Checking Account - 1122	n/a	3.04%	\$ 71,175
Checking Account - Operating (AF)	Valley Bank	Checking Account - 4681	n/a	3.04%	32,503
Checking Account - POS (AF)	Valley Bank	Checking Account - 1819	n/a	3.04%	4,697
				<b>Subtotal</b>	<b>\$ 108,374</b>
SBA Trust Fund	Florida Prime	Agency Account - 3520	n/a	3.84%	\$ 7,430
US Bank Custody	US Bank	Custody Account - 9000	n/a	3.50%	1,778,683
				<b>Subtotal</b>	<b>\$ 1,786,113</b>
				<b>Total GF</b>	<b>\$ 1,887,057</b>

**CAPITAL RESERVE FUND**

<u>Account Name</u>	<u>Bank Name</u>	<u>Investment Type</u>	<u>Maturity</u>	<u>Yield</u>	<u>Balance</u>
Public Funds Account - Operating (CRF)	Bank United	Checking Account - 7487	n/a	3.25%	\$ 95,833
SBA Trust Fund	Florida Prime	Agency Account - 3521	n/a	3.84%	391,646
				<b>Total CRF</b>	<b>\$ 487,479</b>

**DEBT SERVICE FUND**

<u>Account Name</u>	<u>Bank Name</u>	<u>Investment Type</u>	<u>Maturity</u>	<u>Yield</u>	<u>Balance</u>
Series 2019a Revenue Account	US Bank		n/a	3.50%	\$ 813,196
Series 2019a-1 Interest Account	US Bank		n/a	0.00%	132
Series 2019a-1 Reserve Account	US Bank		n/a	3.50%	133,070
Series 2019a-2 Reserve Account	US Bank		n/a	3.50%	107,600
Series 2019a Prepayment Account	US Bank		n/a	1.29%	10,346
Series 2019 Rebate Account	US Bank		n/a	3.50%	56
				<b>Total DS</b>	<b>\$ 1,064,400</b>

**CONSTRUCTION FUND**

<u>Account Name</u>	<u>Bank Name</u>	<u>Investment Type</u>	<u>Maturity</u>	<u>Yield</u>	<u>Balance</u>
Series 2019 A&C Account	US Bank		n/a	3.50%	\$ 37,100
				<b>Total CP</b>	<b>\$ 37,100</b>
				<b>Total All Funds</b>	<b>\$ 3,476,036</b>

## Sweetwater Creek CDD 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)
Less: Principal Payment - 11/1/24 (Special Call)		(\$10,000)
Less: Principal Payment - 5/1/25		(\$360,000)
Less: Principal Payment - 5/1/25 (Special Call)		(\$10,000)
<b>Current Bond Outstanding</b>		<b>\$5,600,000</b>

### 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:	\$107,600	
Reserve Fund Balance:	\$107,600	
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)
Less: Principal Payment - 11/1/24 (Special Call)		(\$5,000)
Less: Principal Payment - 5/1/25		(\$125,000)
Less: Principal Payment - 5/1/25 (Special Call)		(\$5,000)
<b>Current Bond Outstanding</b>		<b>\$2,160,000</b>

**Non-Ad Valorem Special Assessments - St Johns County Tax Collector**

Monthly Assessment Distributions

For the Fiscal Year Ending September 30, 2026

<b>On Roll Assessments</b>	Gross Assessments	\$ 2,108,109.57	\$ 784,639.45	\$ 2,892,749.02
	Net Assessments	\$ 1,981,623.00	\$ 734,965.63	\$ 2,716,588.63
	<i>Allocation %</i>	72.95%	27.05%	100.00%

<u>Date</u>	<u>Distribution</u>	<u>GF</u>	<u>2019 DS</u>	<u>Net Received</u>
11/3/2025	Dist #1	\$ 25,908.51	\$ 9,609.22	\$ 35,517.73
11/18/2025	Dist #2	60,569.95	22,464.83	83,034.78
11/24/2025	Dist #3	89,624.82	33,241.01	122,865.83
12/16/2025	Dist #4	139,296.11	51,663.64	190,959.75
12/24/2025	Dist #5	162,448.87	60,250.78	222,699.65
1/14/2026	Dist #6	1,332,208.61	494,103.84	\$1,826,312.45
1/26/2026	Interest	4,314.47	1,600.20	5,914.67
2/20/2026	Dist #7	105,942.17	39,292.97	145,235.14
	Dist #8	-	-	-
	Interest	-	-	-
	Dist #9	-	-	-
	Dist #10	-	-	-
	<b>Total Assessments Collected</b>	<u>1,920,313.50</u>	<u>712,226.50</u>	<u>2,632,540.00</u>
	<b>Balance of Receivable</b>	<u>61,309.50</u>	<u>22,739.13</u>	<u>84,048.63</u>
	<b>Percent Collected</b>	96.91%	96.91%	96.91%

Sweetwater CDD  
Notes to Financial Statements  
February 28, 2026

**General Fund**

**Assets**

**Cash and Investments** - District's funds are held at Valley Bank & US Bank (Operating accounts), SBA (Operating & CRF accounts), Bank United(CRF account).  
**Prepays** - Envera - prepaid service, Poolsure - Prepaid pool chemical contract (Jan-Dec)  
**Deposits** - Vesta Amenity Deposit (will offset last month's fee).  
**Due From Capital Reserve Fund** - \$49k due to General Fund for payment of reserve items.  
**Due From Capital Projects Fund** - \$4k due to General Fund for payment of A&C items. Req was processed in Feb & will clear in March.  
**Due From General Fund** - \$100k due to CRF for budgetd transfer.

**Liabilities**

**Accounts Payable** - Invoices posted but not paid in current month.  
**Accrued Expenses** - \$26k Duval Landscape for Feb services, \$36k Vesta Property Services for Feb Amenity services.  
**Due To Other Funds** - An allocation of CFR expenses/contributions due to/from GF.

**Financial Overview / Highlights**

- > Total Non-Ad valorem special assessments are at 96.91% collected and total revenue is 95.99% of adopted budget.
- > Total expenditures & reserves are 41.58% of adopted budget.
- > Significant variances explained below.

**Variance Analysis**

Account Name	Annual Budget	YTD Actual	% of Budget	Explanation
<b>Expenditures</b>				
<b><u>Administrative</u></b>				
Supervisors Fees	14,000	6,600	47.14%	2 meeting in Oct
Engineering Services	20,000	26,309	131.55%	Mathews Design Group
Legal Services	65,000	54,036	83.13%	Killinski services
Auditing Services	3,800	-	0.00%	Annual Service billed once audit is performed
Assessment Administration	5,460	7,583	138.89%	\$5.5k for assessment methodology consultation
Arbitrage Services	500	450	90.00%	Annual service
Dissemination Agent	5,788	5,000	86.39%	Billed annually in October
Trustee Fees	4,139	3,143	75.93%	US Bank Trustee Fees for FY
District Management	46,410	20,468	44.10%	\$1k for assessment methodology consultation
Information Technology	1,556	-	0.00%	budgeted & previously by GMS - no expense currently
Website Maintenance	1,092	-	0.00%	budgeted & previously by GMS - no expense currently
Telephone	742	-	0.00%	budgeted & previously by GMS - no expense currently
Insurance - Public Officials	5,400	5,486	101.59%	Billed annually in October
Legal Advertising	2,000	1,334	66.72%	Gannett IQ - Advertising for meetings
Miscellaneous	1,500	737	49.15%	True Footage - Property evaluation
Dues, Licenses & Subscriptions	175	175	100.00%	Billed annually in October
Cost Share Expense - Marshall Creek	100,000	-	0.00%	Booking FY25 in March \$52k; Dissolving cost-share agreement for FY26
<b><u>Operations &amp; Maintenance:</u></b>				
Insurance - General Liability	6,629	6,246	94.22%	Billed annually in October
Fountain Maintenance	1,500	7,373	491.55%	Electrical work on Fountain Pool & Pond Pumps
Tree Pruning	17,000	10,145	59.68%	Palm Pruning
Holiday Decorations	5,000	3,446	68.93%	Christmas décor
<b><u>Amenities Administrative</u></b>				
Administrative:				
Property & Casualty Insurance	43,933	41,902	95.38%	Billed annually in October
Automobile Insurance	-	1,662	-	Billed annually in October; Auto insurance not budgeted
Facility Management - Cost Share	20,000	-	0.00%	Dissolving cost-share agreement for FY26
Performance Incentive	10,000	10,000	100.00%	Employee incentives per board discretion
Information Technology	1,000	-	0.00%	budgeted & previously by GMS - no expense currently
Subscriptions & Memberships	2,040	1,130	55.40%	Safesave, Court Reserve & Swish
Field:				
Facility Management	291,523	124,012	42.54%	Vesta Property Services - Billed based on actual payroll costs
Refuse Removal	9,600	4,751	49.49%	Republic Services - \$973/mo
Janitorial Services	45,640	24,046	52.69%	Vesta Property Services - Billed based on actual payroll costs
Gate - R & M	5,000	2,333	46.67%	Envera - Repaired sensor on gate
Park Mulch	5,000	3,600	72.00%	Mulch installation - playground
Miscellaneous Field Supplies	2,000	3,434	171.70%	Misc tools & fuel
Pest Control	1,800	837	46.48%	Includes annual termite renewal \$450
Pool Maintenance - Contract	20,442	-	0.00%	Included in services provided by Vesta
Special Events	2,000	1,864	93.21%	Employee holiday luncheon
Fitness:				
Fitness Equipment - R & M	5,000	2,298	45.97%	Equipment repairs
Fitness Equipment Rental	30,477	14,193	46.57%	Geneva & Chairman's equip rental contracts
Miscellaneous Fitness Supplies	4,000	6,194	154.85%	Exercise Equipment wipes

**Sweetwater CDD**  
**General Ledger Detail**  
**February 2026**

Type	Date	Num	Name	Memo	Debit	Credit	Balance
1101000 - Operating Account (Valley)							151,652.19
Bill Pmt -Check	02/02/2026	4564	Egis Insurance Advisors, LLC	Insurance Policy #100124522 10/1/24 - 10/1/25 Add 2025 Ford F150		238.00	151,414.19
Bill Pmt -Check	02/03/2026	020326ACH1	TECO	1865 N LOOP PKWY Dec 08, 2025 - Jan 07, 2026		528.40	150,885.79
Bill Pmt -Check	02/04/2026	4565	Angella Bascom	1 Class @ \$35.00		35.00	150,850.79
Bill Pmt -Check	02/04/2026	4566	Aristides Beaton	2 Classes @ \$35.00		70.00	150,780.79
Bill Pmt -Check	02/04/2026	4567	Diane Stoever	6 Classes @ \$40.00		240.00	150,540.79
Bill Pmt -Check	02/04/2026	4568	Eliana Roque	8 Classes @ \$40.00		320.00	150,220.79
Bill Pmt -Check	02/04/2026	4569	Erin Heaton	2 Classes @ \$35.00		70.00	150,150.79
Bill Pmt -Check	02/04/2026	4570	Katherine Roy	1 Class @ \$35.00		35.00	150,115.79
Bill Pmt -Check	02/04/2026	4571	Lina Hermez	10 Classes @ \$40.00 & 2 Classes @ \$25.00		450.00	149,665.79
Bill Pmt -Check	02/04/2026	4572	Madeline Rivera	3 Classes @35.00		105.00	149,560.79
Bill Pmt -Check	02/04/2026	4573	Miranda Bulger	7 Classes @ \$35.00		245.00	149,315.79
Bill Pmt -Check	02/04/2026	4574	Patricia Scott	1 Class @ \$35.00		35.00	149,280.79
Bill Pmt -Check	02/04/2026	4575	Ronald C. Cullum	2 Classes @ \$35.00		70.00	149,210.79
Bill Pmt -Check	02/04/2026	4576	Tiffany Cunningham	4 Classes @ \$35.00		140.00	149,070.79
Bill Pmt -Check	02/05/2026	020526ACH1	Comcast	1865 N. Loop Parkway Jan 15, 2026 to Feb 14, 2026		909.73	148,161.06
Bill Pmt -Check	02/06/2026	020626ACH1	Republic Services #687	1865 N Loop Pkwy 2/1/26 - 2/28/26		973.62	147,187.44
Bill Pmt -Check	02/09/2026	100070	Chairman's Enterprises, LLC	Invoice: 1290 (Reference: Fitness Equipment Lease. )		102.64	147,084.80
Bill Pmt -Check	02/09/2026	100071	East Coast Wells & Pump Service	Invoice: 54138 (Reference: Service call on Pump. )		190.00	146,894.80
Bill Pmt -Check	02/09/2026	100072	Vesta District Services	Invoice: 429891 (Reference: Billable Expenses - Nov 2025. )		4,365.56	142,529.24
Bill Pmt -Check	02/09/2026	100073	Envera	Invoice: 765083 (Reference: Security Monitoring Feb 26. )		3,476.78	139,052.46
Bill Pmt -Check	02/09/2026	100074	Future Horizons, Inc.	Invoice: 93418 (Reference: Aquatic Weed Control. )		2,122.44	136,930.02
Bill Pmt -Check	02/10/2026	4577	Daniel L Colin	VOID: BOS Workshop 2/05/26	0.00		136,930.02
Bill Pmt -Check	02/10/2026	4578	Kristen Cohen	VOID: BOS Workshop 2/05/26	0.00		136,930.02
Bill Pmt -Check	02/10/2026	4579	Ronald J Cervelli	VOID: BOS Workshop 2/05/26	0.00		136,930.02
Bill Pmt -Check	02/10/2026	4580	Stephen J Handler	VOID: BOS Workshop 2/05/26	0.00		136,930.02
Bill Pmt -Check	02/10/2026	4581	Daniel L Colin	BOS Meeting 1/29/26		200.00	136,730.02
Bill Pmt -Check	02/10/2026	4582	Kristen Cohen	BOS Meeting 1/29/26		200.00	136,530.02
Bill Pmt -Check	02/10/2026	4583	Ronald J Cervelli	BOS Meeting 1/29/26		200.00	136,330.02
Bill Pmt -Check	02/10/2026	4584	Stephen J Handler	BOS Meeting 1/29/26		200.00	136,130.02
Bill Pmt -Check	02/10/2026	4585	Daniel L Colin	BOS Meeting 2/05/26		200.00	135,930.02
Bill Pmt -Check	02/10/2026	4586	Kristen Cohen	BOS Meeting 2/05/26		200.00	135,730.02
Bill Pmt -Check	02/10/2026	4587	Ronald J Cervelli	BOS Meeting 2/05/26		200.00	135,530.02
Bill Pmt -Check	02/10/2026	4588	Stephen J Handler	BOS Meeting 2/05/26		200.00	135,330.02
Bill Pmt -Check	02/10/2026	100075	Gannett FL LocalIQ	Invoice: 0007551514 (Reference: Legal Advertising. )		314.08	135,015.94
Bill Pmt -Check	02/10/2026	100076	Vesta Property Services	Invoice: 430874 (Reference: Management Fees Jan 26. )		37,171.52	97,844.42
Bill Pmt -Check	02/10/2026	021026ACH1	Florida Natural Gas	1865 NORTH LOOP PARKWAY 12/8/25 - 1/7/26		650.83	97,193.59
Deposit	02/13/2026			Deposit	1,950.00		99,143.59
Bill Pmt -Check	02/17/2026	100077	Got A Guy, Inc.	Invoice: 1582 (Reference: Service Call on Treadmill. )		150.00	98,993.59
Bill Pmt -Check	02/17/2026	100078	Matthews Design Group LLC	Invoice: 194662 (Reference: Engineering Services Jan 26. )		4,771.35	94,222.24
Bill Pmt -Check	02/18/2026	021826ACH1	St. Johns County Utility Department	491 ENSENADA DR 12/17/25 - 1/19/26		16.15	94,206.09
Bill Pmt -Check	02/18/2026	021826ACH5	St. Johns County Utility Department	1187 LAS CALINAS BLVD GUARDHOUSE 12/17/25 - 1/19/26		34.83	94,171.26
Bill Pmt -Check	02/18/2026	021826ACH12	St. Johns County Utility Department	1865 N LOOP PKWY 12/17/25 - 1/19/26		2,326.00	91,845.26
Bill Pmt -Check	02/18/2026	021826ACH2	FPL	1802 N Loop PKWY #LGT Jan 8, 2026 to Feb 9, 2026		30.80	91,814.46
Bill Pmt -Check	02/18/2026	021826ACH3	FPL	97 Onda LN #IRR Jan 6, 2026 to Feb 5, 2026		30.80	91,783.66
Bill Pmt -Check	02/18/2026	021826ACH4	FPL	2064 Las Calinas Blvd #IRR Jan 6, 2026 to Feb 5, 2026		32.93	91,750.73
Bill Pmt -Check	02/18/2026	021826ACH6	FPL	633 Gorieta Dr #IRR Jan 6, 2026 to Feb 5, 2026		35.16	91,715.57

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Bill Pmt -Check	02/18/2026	021826ACH7	FPL	336 Rio Del Norte Road #IRR Jan 6, 2026 to Feb 5, 2026	37.76	91,677.81
Bill Pmt -Check	02/18/2026	021826ACH8	FPL	491 Ensenada Dr #Park Jan 6, 2026 to Feb 5, 2026	39.92	91,637.89
Bill Pmt -Check	02/18/2026	021826ACH9	FPL	43 Privado Ct #LITE Jan 6, 2026 to Feb 5, 2026	40.00	91,597.89
Bill Pmt -Check	02/18/2026	021826ACH10	FPL	537 Ensenada Dr. #IRR Jan 6, 2026 to Feb 5, 2026	47.59	91,550.30
Bill Pmt -Check	02/18/2026	021826ACH11	FPL	661 Ensenada Dr. #IRR Jan 6, 2026 to Feb 5, 2026	57.49	91,492.81
Bill Pmt -Check	02/18/2026	021826ACH13	FPL	1504 Las Calinas Blvd #IRR Jan 6, 2026 to Feb 5, 2026	66.45	91,426.36
Bill Pmt -Check	02/18/2026	021826ACH14	FPL	2036 Las Calinas Blvd #IRR Jan 6, 2026 to Feb 5, 2026	79.05	91,347.31
Bill Pmt -Check	02/18/2026	021826ACH15	FPL	711 Enrede LN Jan 6, 2026 to Feb 5, 2026	85.39	91,261.92
Bill Pmt -Check	02/18/2026	021826ACH16	FPL	166 Torcido Blvd #IRR Jan 6, 2026 to Feb 5, 2026	98.92	91,163.00
Bill Pmt -Check	02/18/2026	021826ACH17	FPL	1329 Las Calinas Blvd #IRR Jan 6, 2026 to Feb 5, 2026	132.59	91,030.41
Bill Pmt -Check	02/18/2026	021826ACH18	FPL	1187 Las Calinas Blvd #LITE Jan 6, 2026 to Feb 5, 2026	240.23	90,790.18
Bill Pmt -Check	02/18/2026	021826ACH19	FPL	166 Pantano Vista Way # Fountain Jan 6, 2026 to Feb 5, 2026	395.15	90,395.03
Bill Pmt -Check	02/19/2026	100079	Matthews Design Group LLC	Invoice: 194661 (Reference: Engineering Services Jan 26. )	4,346.99	86,048.04
Bill Pmt -Check	02/23/2026	100080	Matthews Design Group LLC	Invoice: 194479 (Reference: Engineering Services Dec 26. )	5,028.06	81,019.98
Bill Pmt -Check	02/23/2026	100081	Kilinski Van Wyk PLLC	Invoice: 14318 (Reference: Legal Services Jan 26. )	19,526.95	61,493.03
Bill Pmt -Check	02/23/2026	100082	Wilson Heating & Air Conditioning	Invoice: 180228100 (Reference: Installation of Sign Pole)	1,490.00	60,003.03
Bill Pmt -Check	02/23/2026	100083	Village Key & Alarm Inc	Invoice: 358294 (Reference: Security 12/1/25 - 2/28/26. )	120.00	59,883.03
Bill Pmt -Check	02/23/2026	022326ACH1	FPL	499 Ensenada Dr #IRR Jan 6, 2026 to Feb 5, 2026	30.80	59,852.23
Bill Pmt -Check	02/23/2026	022326ACH2	FPL	1865 N Loop Pkwy Jan 8, 2026 to Feb 9, 2026	4,707.08	55,145.15
Bill Pmt -Check	02/23/2026	022326ACH3	FPL	Streetslights # Palencia N PH Jan 8, 2026 to Feb 9, 2026	6,022.89	49,122.26
Bill Pmt -Check	02/25/2026	4589	Angella Bascom	2 Classes @ \$35.00	70.00	49,052.26
Bill Pmt -Check	02/25/2026	4590	Aristides Beaton	2 Classes @ \$35.00	70.00	48,982.26
Bill Pmt -Check	02/25/2026	4591	Diane Stoever	13 Classes @ \$40.00	520.00	48,462.26
Bill Pmt -Check	02/25/2026	4592	Eliana Roque	2 Classes @ \$40.00	80.00	48,382.26
Bill Pmt -Check	02/25/2026	4593	Katherine Roy	2 Class @ \$35.00	70.00	48,312.26
Bill Pmt -Check	02/25/2026	4594	Lina Hermez	6 Classes @ \$40.00 & 1 Classes @ \$25.00	265.00	48,047.26
Bill Pmt -Check	02/25/2026	4595	Madeline Rivera	2 Class @ \$35.00	70.00	47,977.26
Bill Pmt -Check	02/25/2026	4596	Miranda Bulger	6 Classes @ \$35.00	210.00	47,767.26
Bill Pmt -Check	02/25/2026	4597	Patricia Scott	4 Classes @ \$35.00	140.00	47,627.26
Bill Pmt -Check	02/25/2026	4598	Ronald C. Cullum	2 Classes @ \$35.00	70.00	47,557.26
Bill Pmt -Check	02/25/2026	4599	Tiffany Cunningham	4 Classes @ \$35.00	140.00	47,417.26
Deposit	02/25/2026			Deposit	160.64	47,577.90
Bill Pmt -Check	02/26/2026	022626CC1	Valley Bank Credit Card	Various Purchases	4,926.32	42,651.58
Bill Pmt -Check	02/26/2026	022626ACH2	Geneva Capital LLC	Fitness Equipment 2/26	2,540.92	40,110.66
Bill Pmt -Check	02/27/2026	022726ACH1	Turner Pest Control	Reference: Pest Control.	86.35	40,024.31
Deposit	02/28/2026			Interest	298.19	40,322.50
Total 1101000 · Operating Account (Valley)					2,408.83	113,738.52
<b>1101005 · Amenity OP Account</b>						<b>32,507.84</b>
Bill Pmt -Check	02/24/2026	022426ACH1	AT&T	Guardhouse Telephone Feb 02 - Mar 01	149.80	32,358.04
Deposit	02/28/2026			Interest	74.91	32,432.95
Total 1101005 · Amenity OP Account					74.91	149.80
<b>1101010 · Debit Card Account</b>						<b>0.00</b>
Total 1101010 · Debit Card Account						0.00
<b>1101015 · SBA (GF)</b>						<b>7,407.71</b>
Deposit	02/28/2026			Interest	21.80	7,429.51
Total 1101015 · SBA (GF)					21.80	0.00
<b>1101020 · U.S. Bank Custody Account</b>						<b>1,663,551.33</b>
Deposit	02/20/2026			Deposit	111,702.22	1,775,253.55

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Deposit	02/28/2026		Interest	3,429.53		1,778,683.08
Total 1101020 · U.S. Bank Custody Account				115,131.75	0.00	1,778,683.08
<b>1101025 · POS Account</b>						<b>2,989.65</b>
Deposit	02/28/2026		Deposit	1,970.00		4,959.65
Deposit	02/28/2026		Interest	10.04		4,969.69
Total 1101025 · POS Account				1,980.04	0.00	4,969.69
<b>2101000 · Operating Account (Truist)</b>						<b>95,832.79</b>
Deposit	02/27/2026	2100040	Check Balance to close Truist Account	0.00		95,832.79
Transfer	02/27/2026		Funds Transfer - Close Truist Account		95,833.00	-0.21
Deposit	02/28/2026		Interest	0.21		0.00
Total 2101000 · Operating Account (Truist)				0.21	95,833.00	0.00
<b>2101010 · Reserve - Bank United</b>						<b>0.00</b>
Deposit	02/27/2026		Deposit	0.00		0.00
Transfer	02/27/2026		Funds Transfer - Close Truist Account	95,833.00		95,833.00
Total 2101010 · Reserve - Bank United				95,833.00	0.00	95,833.00
<b>2101015 · SBA (CRF)</b>						<b>390,496.93</b>
Deposit	02/28/2026		Interest	1,148.85		391,645.78
Total 2101015 · SBA (CRF)				1,148.85	0.00	391,645.78
<b>3101000 · DS 2019 A-1 Reserve</b>						<b>133,069.53</b>
Transfer	02/03/2026		Funds Transfer		395.23	132,674.30
Deposit	02/28/2026		Interest	395.23		133,069.53
Total 3101000 · DS 2019 A-1 Reserve				395.23	395.23	133,069.53
<b>3101001 · DS 2019 A-2 Reserve</b>						<b>107,600.00</b>
Transfer	02/03/2026		Funds Transfer		319.58	107,280.42
Deposit	02/28/2026		Interest	319.58		107,600.00
Total 3101001 · DS 2019 A-2 Reserve				319.58	319.58	107,600.00
<b>3101002 · DS 2019 Revenue</b>						<b>777,307.51</b>
Transfer	02/03/2026		Funds Transfer	395.23		777,702.74
Transfer	02/03/2026		Funds Transfer	319.58		778,022.32
Transfer	02/03/2026		Funds Transfer	0.11		778,022.43
Deposit	02/20/2026		Deposit	33,532.92		811,555.35
Deposit	02/28/2026		Interest	1,641.10		813,196.45
Total 3101002 · DS 2019 Revenue				35,888.94	0.00	813,196.45
<b>3101003 · DS 2019 Prepayment</b>						<b>100.00</b>
Transfer	02/03/2026		Funds Transfer		0.11	99.89
Deposit	02/12/2026		Deposit	10,245.63		10,345.52
Deposit	02/28/2026		Interest	0.11		10,345.63
Total 3101003 · DS 2019 Prepayment				10,245.74	0.11	10,345.63
<b>3101004 · DS 2019 Excess Revenue</b>						<b>0.04</b>
Total 3101004 · DS 2019 Excess Revenue						0.04
<b>3101005 · DS 2019 Sinking Fund A-2</b>						<b>0.00</b>
Total 3101005 · DS 2019 Sinking Fund A-2						0.00
<b>3101006 · DS 2019 Interest A-1</b>						<b>0.00</b>
Deposit	02/12/2026		Deposit	131.93		131.93
Total 3101006 · DS 2019 Interest A-1				131.93	0.00	131.93
<b>3101007 · DS 2019 Interest A-2</b>						<b>0.00</b>
Total 3101007 · DS 2019 Interest A-2						0.00
<b>3101008 · DS 2019 Principal A-1</b>						<b>0.00</b>

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Total 3101008 · DS 2019 Principal A-1					0.00
<b>3101009 · DS 2019 Rebate</b>					<b>55.80</b>
Deposit	02/28/2026			Interest	0.17
Total 3101009 · DS 2019 Rebate					55.97
					0.17
<b>4101000 · DS 2019 A&amp;C</b>					<b>41,286.41</b>
Bill Pmt -Check	02/25/2026	ACH 022526	Sweetwater CDD	Requisition No 176 - Furniture & Umbrellas for Bocce Ball Courts	4,308.97
Deposit	02/28/2026			Interest	36,977.44
Total 4101000 · DS 2019 A&C					37,100.02
					122.58
					122.58
					4,308.97
					37,100.02
<b>1115000 · Accounts Receivable</b>					<b>0.00</b>
Total 1115000 · Accounts Receivable					0.00
<b>1120001 · Assessments Receivable</b>					<b>0.00</b>
Total 1120001 · Assessments Receivable					0.00
<b>1120002 · Assessments Receivable - Excess</b>					<b>0.00</b>
Total 1120002 · Assessments Receivable - Excess					0.00
<b>1131000 · Due From General Fund</b>					<b>100,000.00</b>
Total 1131000 · Due From General Fund					100,000.00
<b>1131001 · Due from Amenity</b>					<b>0.00</b>
Total 1131001 · Due from Amenity					0.00
<b>1131002 · Due from Capital Reserve</b>					<b>49,396.16</b>
Total 1131002 · Due from Capital Reserve					49,396.16
<b>1131003 · Due from Debt Service</b>					<b>5,760.05</b>
General Journal	02/20/2026	49R		Correct Allocation for Tax Distribution #5	2,659.04
General Journal	02/20/2026	50R		Correct Allocation for Tax Distribution #6	3,101.01
Total 1131003 · Due from Debt Service					0.00
					5,760.05
					0.00
<b>1131004 · Due from Capital Projects</b>					<b>4,308.97</b>
General Journal	02/25/2026	55R		Furniture for Bocce Ball Courts - Valley Credit Card	4,308.97
General Journal	02/25/2026	55R		Furniture for Bocce Ball Courts - Valley Credit Card	4,308.97
General Journal	02/25/2026	55R		Umbrellas for Bocce Ball furniture - Valley Credit Card	4,308.97
Total 1131004 · Due from Capital Projects					0.00
					0.00
					4,308.97
<b>1131010 · Due from Others</b>					<b>160.64</b>
Deposit	02/25/2026	2721		Repayment of CC Charges Erin	126.15
Deposit	02/25/2026	2722		Repayment of CC Charges Erin	34.49
Total 1131010 · Due from Others					0.00
					160.64
					0.00
<b>12100 · Inventory Asset</b>					<b>0.00</b>
Total 12100 · Inventory Asset					0.00
<b>1550000 · Prepaid Expenses</b>					<b>26,876.18</b>
General Journal	02/01/2026	62		Poolsure - Pool Chemicals - Annual Contract Amortization	2,131.65
Total 1550000 · Prepaid Expenses					0.00
					2,131.65
					24,744.53
<b>1560000 · Deposits</b>					<b>36,001.67</b>
Total 1560000 · Deposits					36,001.67
<b>1202000 · Accounts Payable</b>					<b>-55,999.52</b>
Bill	02/01/2026	430675	Vesta District Services	Reference: Management Fees Feb 26.	4,310.17
Bill	02/01/2026	765083	Envera	Reference: Security Monitoring Feb 26.	3,476.78
Bill	02/01/2026	1290	Chairman's Enterprises, LLC	Reference: Fitness Equipment Lease.	102.64
Bill	02/01/2026	335341682 2/26	AT&T	Guardhouse Telephone Feb 02 - Mar 01	149.80
Bill	02/01/2026	86541 2.26	Geneva Capital LLC	Fitness Equipment 2/26	2,540.92
Bill Pmt -Check	02/02/2026	4564	Egis Insurance Advisors, LLC	Insurance Policy #100124522 10/1/24 - 10/1/25 Add 2025 Ford F150	238.00
Bill	02/03/2026	621843672	Turner Pest Control	Reference: Pest Control.	86.35

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Bill Pmt -Check	02/03/2026	020326ACH1	TECO	1865 N LOOP PKWY Dec 08, 2025 - Jan 07, 2026	528.40		-65,899.78
Bill	02/04/2026	020226	Aristides Beaton	2 Classes @ \$35.00		70.00	-65,969.78
Bill	02/04/2026	020226	Angella Bascom	1 Class @ \$35.00		35.00	-66,004.78
Bill	02/04/2026	020226	Miranda Bulger	7 Classes @ \$35.00		245.00	-66,249.78
Bill	02/04/2026	020226	Ronald C. Cullum	2 Classes @ \$35.00		70.00	-66,319.78
Bill	02/04/2026	020226	Tiffany Cunningham	4 Classes @ \$35.00		140.00	-66,459.78
Bill	02/04/2026	020226	Erin Heaton	2 Classes @ \$35.00		70.00	-66,529.78
Bill	02/04/2026	020226	Lina Hermez	10 Classes @ \$40.00 & 2 Classes @ \$25.00		450.00	-66,979.78
Bill	02/04/2026	020226	Katherine Roy	1 Class @ \$35.00		35.00	-67,014.78
Bill	02/04/2026	020226	Madeline Rivera	3 Classes @35.00		105.00	-67,119.78
Bill	02/04/2026	020226	Eliana Roque	8 Classes @ \$40.00		320.00	-67,439.78
Bill	02/04/2026	020226	Patricia Scott	1 Class @ \$35.00		35.00	-67,474.78
Bill	02/04/2026	020226	Diane Stoever	6 Classes @ \$40.00		240.00	-67,714.78
Bill Pmt -Check	02/04/2026	4565	Angella Bascom	1 Class @ \$35.00	35.00		-67,679.78
Bill Pmt -Check	02/04/2026	4566	Aristides Beaton	2 Classes @ \$35.00	70.00		-67,609.78
Bill Pmt -Check	02/04/2026	4567	Diane Stoever	6 Classes @ \$40.00	240.00		-67,369.78
Bill Pmt -Check	02/04/2026	4568	Eliana Roque	8 Classes @ \$40.00	320.00		-67,049.78
Bill Pmt -Check	02/04/2026	4569	Erin Heaton	2 Classes @ \$35.00	70.00		-66,979.78
Bill Pmt -Check	02/04/2026	4570	Katherine Roy	1 Class @ \$35.00	35.00		-66,944.78
Bill Pmt -Check	02/04/2026	4571	Lina Hermez	10 Classes @ \$40.00 & 2 Classes @ \$25.00	450.00		-66,494.78
Bill Pmt -Check	02/04/2026	4572	Madeline Rivera	3 Classes @35.00	105.00		-66,389.78
Bill Pmt -Check	02/04/2026	4573	Miranda Bulger	7 Classes @ \$35.00	245.00		-66,144.78
Bill Pmt -Check	02/04/2026	4574	Patricia Scott	1 Class @ \$35.00	35.00		-66,109.78
Bill Pmt -Check	02/04/2026	4575	Ronald C. Cullum	2 Classes @ \$35.00	70.00		-66,039.78
Bill Pmt -Check	02/04/2026	4576	Tiffany Cunningham	4 Classes @ \$35.00	140.00		-65,899.78
Bill Pmt -Check	02/05/2026	020526ACH1	Comcast	1865 N. Loop Parkway Jan 15, 2026 to Feb 14, 2026	909.73		-64,990.05
Bill	02/05/2026	10583 2.26	FPL	1329 Las Calinas Blvd #IRR Jan 6, 2026 to Feb 5, 2026		132.59	-65,122.64
Bill	02/05/2026	20281 2.26	FPL	1504 Las Calinas Blvd #IRR Jan 6, 2026 to Feb 5, 2026		66.45	-65,189.09
Bill	02/05/2026	37392 2.26	FPL	661 Ensenada Dr. #IRR Jan 6, 2026 to Feb 5, 2026		57.49	-65,246.58
Bill	02/05/2026	44154 2.26	FPL	499 Ensenada Dr #IRR Jan 6, 2026 to Feb 5, 2026		30.80	-65,277.38
Bill	02/05/2026	47285 2.26	FPL	336 Rio Del Norte Road #IRR Jan 6, 2026 to Feb 5, 2026		37.76	-65,315.14
Bill	02/05/2026	71537 2.26	FPL	43 Privado Ct #LITE Jan 6, 2026 to Feb 5, 2026		40.00	-65,355.14
Bill	02/05/2026	52165 2.26	FPL	166 Pantano Vista Way # Fountain Jan 6, 2026 to Feb 5, 2026		395.15	-65,750.29
Bill	02/05/2026	56253 2.26	FPL	2064 Las Calinas Blvd #IRR Jan 6, 2026 to Feb 5, 2026		32.93	-65,783.22
Bill	02/05/2026	61314 2.26	FPL	537 Ensenada Dr. #IRR Jan 6, 2026 to Feb 5, 2026		47.59	-65,830.81
Bill	02/05/2026	69248 2.26	FPL	166 Torcido Blvd #IRR Jan 6, 2026 to Feb 5, 2026		98.92	-65,929.73
Bill	02/05/2026	70401 2.26	FPL	633 Glorieta Dr #IRR Jan 6, 2026 to Feb 5, 2026		35.16	-65,964.89
Bill	02/05/2026	97256 2.26	FPL	2036 Las Calinas Blvd #IRR Jan 6, 2026 to Feb 5, 2026		79.05	-66,043.94
Bill	02/05/2026	73535 2.26	FPL	1187 Las Calinas Blvd #LITE Jan 6, 2026 to Feb 5, 2026		240.23	-66,284.17
Bill	02/05/2026	79354 2.26	FPL	97 Onda LN #IRR Jan 6, 2026 to Feb 5, 2026		30.80	-66,314.97
Bill	02/05/2026	83257 2.26	FPL	711 Enrede LN Jan 6, 2026 to Feb 5, 2026		85.39	-66,400.36
Bill	02/05/2026	88413 2.26	FPL	491 Ensenada Dr #Park Jan 6, 2026 to Feb 5, 2026		39.92	-66,440.28
Bill Pmt -Check	02/06/2026	020626ACH1	Republic Services #687	1865 N Loop Pkwy 2/1/26 - 2/28/26	973.62		-65,466.66
Bill Pmt -Check	02/09/2026	100070	Chairman's Enterprises, LLC	Invoice: 1290 (Reference: Fitness Equipment Lease. )	102.64		-65,364.02
Bill Pmt -Check	02/09/2026	100071	East Coast Wells & Pump Service	Invoice: 54138 (Reference: Service call on Pump. )	190.00		-65,174.02
Bill Pmt -Check	02/09/2026	100072	Vesta District Services	Invoice: 429891 (Reference: Billable Expenses - Nov 2025. )	4,365.56		-60,808.46
Bill Pmt -Check	02/09/2026	100073	Envera	Invoice: 765083 (Reference: Security Monitoring Feb 26. )	3,476.78		-57,331.68
Bill Pmt -Check	02/09/2026	100074	Future Horizons, Inc.	Invoice: 93418 (Reference: Aquatic Weed Control. )	2,122.44		-55,209.24

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Bill	02/09/2026	64589 2/26	TECO	1865 N LOOP PKWY Jan 08, 2026 - Feb 05, 2026		921.38	-56,130.62
Bill	02/09/2026	1582	Got A Guy, Inc.	Reference: Service Call on Treadmill.		150.00	-56,280.62
Bill	02/09/2026	07163 2.26	FPL	Streetlights # Palencia N PH Jan 8, 2026 to Feb 9, 2026		6,022.89	-62,303.51
Bill	02/09/2026	47441 2.26	FPL	1865 N Loop Pkwy Jan 8, 2026 to Feb 9, 2026		4,707.08	-67,010.59
Bill	02/09/2026	58332 2.26	FPL	1802 N Loop PKWY #LGT Jan 8, 2026 to Feb 9, 2026		30.80	-67,041.39
Bill	02/10/2026	020526	Ronald J Cervelli	BOS Meeting 2/05/26		200.00	-67,241.39
Bill	02/10/2026	20526	Daniel L Colin	BOS Meeting 2/05/26		200.00	-67,441.39
Bill	02/10/2026	20526	Stephen J Handler	BOS Meeting 2/05/26		200.00	-67,641.39
Bill	02/10/2026	20526	Kristen Cohen	BOS Meeting 2/05/26		200.00	-67,841.39
Bill Pmt -Check	02/10/2026	4577	Daniel L Colin	VOID: BOS Workshop 2/05/26	0.00		-67,841.39
Bill Pmt -Check	02/10/2026	4578	Kristen Cohen	VOID: BOS Workshop 2/05/26	0.00		-67,841.39
Bill Pmt -Check	02/10/2026	4579	Ronald J Cervelli	VOID: BOS Workshop 2/05/26	0.00		-67,841.39
Bill Pmt -Check	02/10/2026	4580	Stephen J Handler	VOID: BOS Workshop 2/05/26	0.00		-67,841.39
Bill	02/10/2026	12926	Ronald J Cervelli	BOS Meeting 1/29/26		200.00	-68,041.39
Bill	02/10/2026	12926	Daniel L Colin	BOS Meeting 1/29/26		200.00	-68,241.39
Bill	02/10/2026	12926	Stephen J Handler	BOS Meeting 1/29/26		200.00	-68,441.39
Bill	02/10/2026	12926	Kristen Cohen	BOS Meeting 1/29/26		200.00	-68,641.39
Bill Pmt -Check	02/10/2026	4581	Daniel L Colin	BOS Meeting 1/29/26	200.00		-68,441.39
Bill Pmt -Check	02/10/2026	4582	Kristen Cohen	BOS Meeting 1/29/26	200.00		-68,241.39
Bill Pmt -Check	02/10/2026	4583	Ronald J Cervelli	BOS Meeting 1/29/26	200.00		-68,041.39
Bill Pmt -Check	02/10/2026	4584	Stephen J Handler	BOS Meeting 1/29/26	200.00		-67,841.39
Bill Pmt -Check	02/10/2026	4585	Daniel L Colin	BOS Meeting 2/05/26	200.00		-67,641.39
Bill Pmt -Check	02/10/2026	4586	Kristen Cohen	BOS Meeting 2/05/26	200.00		-67,441.39
Bill Pmt -Check	02/10/2026	4587	Ronald J Cervelli	BOS Meeting 2/05/26	200.00		-67,241.39
Bill Pmt -Check	02/10/2026	4588	Stephen J Handler	BOS Meeting 2/05/26	200.00		-67,041.39
Bill Pmt -Check	02/10/2026	100075	Gannett FL LocalQ	Invoice: 0007551514 (Reference: Legal Advertising. )	314.08		-66,727.31
Bill Pmt -Check	02/10/2026	100076	Vesta Property Services	Invoice: 430874 (Reference: Management Fees Jan 26. )	37,171.52		-29,555.79
Bill Pmt -Check	02/10/2026	021026ACH1	Florida Natural Gas	1865 NORTH LOOP PARKWAY 12/8/25 - 1/7/26	650.83		-28,904.96
Bill	02/10/2026	110427 2.26	Florida Natural Gas	1865 NORTH LOOP PARKWAY 1/7/26 - 2/5/26		1,375.00	-30,279.96
Bill	02/10/2026	180228100	Wilson Heating & Air Conditioning	Reference: Installation of Sign Pole capacitor & Air Flow Switch.		1,490.00	-31,769.96
Bill	02/11/2026	1274272 2.26	Comcast	1865 N. Loop Parkway Feb 15, 2026 to Mar 14, 2026		909.73	-32,679.69
Bill	02/12/2026	194664	Matthews Design Group LLC	Reference: Engineering Services Jan 26.		2,071.35	-34,751.04
Bill	02/12/2026	194662	Matthews Design Group LLC	Reference: Engineering Services Jan 26.		1,840.00	-36,591.04
Bill	02/12/2026	194663	Matthews Design Group LLC	Reference: Engineering Services Jan 26.		860.00	-37,451.04
Bill	02/12/2026	194661	Matthews Design Group LLC	Reference: Engineering Services Jan 26.		4,346.99	-41,798.03
Deposit	02/13/2026		Lloyds Exercise Equipment LLC	VCC nor processed for ck#100054 for invoice H480-108		1,950.00	-43,748.03
Bill	02/16/2026	021626	Aristides Beaton	2 Classes @ \$35.00		70.00	-43,818.03
Bill	02/16/2026	021626	Angella Bascom	2 Classes @ \$35.00		70.00	-43,888.03
Bill	02/16/2026	021626	Miranda Bulger	6 Classes @ \$35.00		210.00	-44,098.03
Bill	02/16/2026	021626	Ronald C. Cullum	2 Classes @ \$35.00		70.00	-44,168.03
Bill	02/16/2026	021626	Tiffany Cunningham	4 Classes @ \$35.00		140.00	-44,308.03
Bill	02/16/2026	021626	Lina Hermez	6 Classes @ \$40.00 & 1 Classes @ \$25.00		265.00	-44,573.03
Bill	02/16/2026	021626	Katherine Roy	2 Class @ \$35.00		70.00	-44,643.03
Bill	02/16/2026	021626	Madeline Rivera	2 Class @ \$35.00		70.00	-44,713.03
Bill	02/16/2026	021626	Eliana Roque	2 Classes @ \$40.00		80.00	-44,793.03
Bill	02/16/2026	021626	Patricia Scott	4 Classes @ \$35.00		140.00	-44,933.03
Bill	02/16/2026	021626	Diane Stoever	13 Classes @ \$40.00		520.00	-45,453.03
Bill	02/16/2026	127508 2.26	St. Johns County Utility Department	1865 N LOOP PKWY 1/19/26 - 2/18/26		878.89	-46,331.92

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Bill	02/16/2026	125768 2.26	St. Johns County Utility Department	491 ENSENADA DR 1/19/26 - 2/18/26		40.79	-46,372.71
Bill	02/16/2026	131201 2.26	St. Johns County Utility Department	1187 LAS CALINAS BLVD GUARDHOUSE 1/19/26 - 2/18/26		34.72	-46,407.43
Bill	02/16/2026	3618397 2.26	Republic Services #687	1865 N Loop Pkwy 3/1/26 - 3/31/26		938.03	-47,345.46
Bill Pmt -Check	02/17/2026	100077	Got A Guy, Inc.	Invoice: 1582 (Reference: Service Call on Treadmill. )	150.00		-47,195.46
Bill Pmt -Check	02/17/2026	100078	Matthews Design Group LLC	Invoice: 194662 (Reference: Engineering Services Jan 26. )	4,771.35		-42,424.11
Bill	02/18/2026	14318	Kilinski Van Wyk PLLC	Reference: Legal Services Jan 26.		3,749.00	-46,173.11
Bill	02/18/2026	14270	Kilinski Van Wyk PLLC	Reference: Legal Services Jan 26.		15,777.95	-61,951.06
Bill Pmt -Check	02/18/2026	021826ACH1	St. Johns County Utility Department	491 ENSENADA DR 12/17/25 - 1/19/26	16.15		-61,934.91
Bill Pmt -Check	02/18/2026	021826ACH5	St. Johns County Utility Department	1187 LAS CALINAS BLVD GUARDHOUSE 12/17/25 - 1/19/26	34.83		-61,900.08
Bill Pmt -Check	02/18/2026	021826ACH12	St. Johns County Utility Department	1865 N LOOP PKWY 12/17/25 - 1/19/26	2,326.00		-59,574.08
Bill Pmt -Check	02/18/2026	021826ACH2	FPL	1802 N Loop PKWY #LGT Jan 8, 2026 to Feb 9, 2026	30.80		-59,543.28
Bill Pmt -Check	02/18/2026	021826ACH3	FPL	97 Onda LN #IRR Jan 6, 2026 to Feb 5, 2026	30.80		-59,512.48
Bill Pmt -Check	02/18/2026	021826ACH4	FPL	2064 Las Calinas Blvd #IRR Jan 6, 2026 to Feb 5, 2026	32.93		-59,479.55
Bill Pmt -Check	02/18/2026	021826ACH6	FPL	633 Glorieta Dr #IRR Jan 6, 2026 to Feb 5, 2026	35.16		-59,444.39
Bill Pmt -Check	02/18/2026	021826ACH7	FPL	336 Rio Del Norte Road #IRR Jan 6, 2026 to Feb 5, 2026	37.76		-59,406.63
Bill Pmt -Check	02/18/2026	021826ACH8	FPL	491 Ensenada Dr #Park Jan 6, 2026 to Feb 5, 2026	39.92		-59,366.71
Bill Pmt -Check	02/18/2026	021826ACH9	FPL	43 Privado Ct #LITE Jan 6, 2026 to Feb 5, 2026	40.00		-59,326.71
Bill Pmt -Check	02/18/2026	021826ACH10	FPL	537 Ensenada Dr. #IRR Jan 6, 2026 to Feb 5, 2026	47.59		-59,279.12
Bill Pmt -Check	02/18/2026	021826ACH11	FPL	661 Ensenada Dr. #IRR Jan 6, 2026 to Feb 5, 2026	57.49		-59,221.63
Bill Pmt -Check	02/18/2026	021826ACH13	FPL	1504 Las Calinas Blvd #IRR Jan 6, 2026 to Feb 5, 2026	66.45		-59,155.18
Bill Pmt -Check	02/18/2026	021826ACH14	FPL	2036 Las Calinas Blvd #IRR Jan 6, 2026 to Feb 5, 2026	79.05		-59,076.13
Bill Pmt -Check	02/18/2026	021826ACH15	FPL	711 Enrede LN Jan 6, 2026 to Feb 5, 2026	85.39		-58,990.74
Bill Pmt -Check	02/18/2026	021826ACH16	FPL	166 Torcido Blvd #IRR Jan 6, 2026 to Feb 5, 2026	98.92		-58,891.82
Bill Pmt -Check	02/18/2026	021826ACH17	FPL	1329 Las Calinas Blvd #IRR Jan 6, 2026 to Feb 5, 2026	132.59		-58,759.23
Bill Pmt -Check	02/18/2026	021826ACH18	FPL	1187 Las Calinas Blvd #LITE Jan 6, 2026 to Feb 5, 2026	240.23		-58,519.00
Bill Pmt -Check	02/18/2026	021826ACH19	FPL	166 Pantano Vista Way # Fountain Jan 6, 2026 to Feb 5, 2026	395.15		-58,123.85
Bill Pmt -Check	02/19/2026	100079	Matthews Design Group LLC	Invoice: 194661 (Reference: Engineering Services Jan 26. )	4,346.99		-53,776.86
Bill	02/19/2026	105720	Hidden Eyes LLC	Reference: Service Call on Gate.		2,001.00	-55,777.86
Bill Pmt -Check	02/23/2026	100080	Matthews Design Group LLC	Invoice: 194479 (Reference: Engineering Services Dec 26. )	5,028.06		-50,749.80
Bill Pmt -Check	02/23/2026	100081	Kilinski Van Wyk PLLC	Invoice: 14318 (Reference: Legal Services Jan 26. )	19,526.95		-31,222.85
Bill Pmt -Check	02/23/2026	100082	Wilson Heating & Air Conditioning	Invoice: 180228100 (Reference: Installation of Sign Pole)	1,490.00		-29,732.85
Bill Pmt -Check	02/23/2026	100083	Village Key & Alarm Inc	Invoice: 358294 (Reference: Security 12/1/25 - 2/28/26. )	120.00		-29,612.85
Bill Pmt -Check	02/23/2026	022326ACH1	FPL	499 Ensenada Dr #IRR Jan 6, 2026 to Feb 5, 2026	30.80		-29,582.05
Bill Pmt -Check	02/23/2026	022326ACH2	FPL	1865 N Loop Pkwy Jan 8, 2026 to Feb 9, 2026	4,707.08		-24,874.97
Bill Pmt -Check	02/23/2026	022326ACH3	FPL	Streetlights # Palencia N PH Jan 8, 2026 to Feb 9, 2026	6,022.89		-18,852.08
Bill Pmt -Check	02/24/2026	022426ACH1	AT&T	Guardhouse Telephone Feb 02 - Mar 01	149.80		-18,702.28
Bill Pmt -Check	02/25/2026	4589	Angella Bascom	2 Classes @ \$35.00	70.00		-18,632.28
Bill Pmt -Check	02/25/2026	4590	Aristides Beaton	2 Classes @ \$35.00	70.00		-18,562.28
Bill Pmt -Check	02/25/2026	4591	Diane Stoever	13 Classes @ \$40.00	520.00		-18,042.28
Bill Pmt -Check	02/25/2026	4592	Eliana Roque	2 Classes @ \$40.00	80.00		-17,962.28
Bill Pmt -Check	02/25/2026	4593	Katherine Roy	2 Class @ \$35.00	70.00		-17,892.28
Bill Pmt -Check	02/25/2026	4594	Lina Hermez	6 Classes @ \$40.00 & 1 Classes @ \$25.00	265.00		-17,627.28
Bill Pmt -Check	02/25/2026	4595	Madeline Rivera	2 Class @ \$35.00	70.00		-17,557.28
Bill Pmt -Check	02/25/2026	4596	Miranda Bulger	6 Classes @ \$35.00	210.00		-17,347.28
Bill Pmt -Check	02/25/2026	4597	Patricia Scott	4 Classes @ \$35.00	140.00		-17,207.28
Bill Pmt -Check	02/25/2026	4598	Ronald C. Cullum	2 Classes @ \$35.00	70.00		-17,137.28
Bill Pmt -Check	02/25/2026	4599	Tiffany Cunningham	4 Classes @ \$35.00	140.00		-16,997.28
Bill	02/25/2026	Req #176	Sweetwater CDD	Requisition No 176 - Furniture & Umbrellas for Bocce Ball Courts		4,308.97	-21,306.25

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Bill Pmt -Check	02/25/2026	ACH 022526	Sweetwater CDD	Requisition No 176 - Furniture & Umbrellas for Bocce Ball Courts	4,308.97		-16,997.28
Bill Pmt -Check	02/26/2026	022626CC1	Valley Bank Credit Card	Various Purchases	4,926.32		-12,070.96
Bill Pmt -Check	02/26/2026	022626ACH2	Geneva Capital LLC	Fitness Equipment 2/26	2,540.92		-9,530.04
Bill Pmt -Check	02/27/2026	022726ACH1	Turner Pest Control	Reference: Pest Control.	86.35		-9,443.69
Bill	02/27/2026	93827	Future Horizons, Inc.	Reference: Aquatic Weed Control.		2,122.44	-11,566.13
Bill	02/28/2026	0007598324	Gannett FL LocalIQ	Reference: Legal Advertising.		133.92	-11,700.05
Bill	02/28/2026	022826 CC	Valley Bank Credit Card	Various Purchases		6,608.99	-18,309.04
Total 1202000 · Accounts Payable					118,197.29	80,506.81	-18,309.04
<b>1202010 · Accrued Expenses</b>							<b>0.00</b>
General Journal	02/20/2026	65		Accrue Monthly Duval Landscape - Feb 2026		26,295.00	-26,295.00
General Journal	02/28/2026	64		Accrue Feb Amenity Mgmt Invoice - Vesta Property Services		36,260.70	-62,555.70
Total 1202010 · Accrued Expenses					0.00	62,555.70	-62,555.70
<b>1207000 · Due to General Fund</b>							<b>-59,465.18</b>
General Journal	02/20/2026	49R		Correct Allocation for Tax Distribution #5	2,659.04		-56,806.14
General Journal	02/20/2026	50R		Correct Allocation for Tax Distribution #6	3,101.01		-53,705.13
General Journal	02/25/2026	55R		Furniture for Bocce Ball Courts - Valley Credit Card	778.00		-52,927.13
General Journal	02/25/2026	55R		Furniture for Bocce Ball Courts - Valley Credit Card	3,390.00		-49,537.13
General Journal	02/25/2026	55R		Umbrellas for Bocce Ball furniture - Valley Credit Card	140.97		-49,396.16
Total 1207000 · Due to General Fund					10,069.02	0.00	-49,396.16
<b>1207001 · Due to Amenity Funds</b>							<b>0.00</b>
Total 1207001 · Due to Amenity Funds							0.00
<b>1207002 · Due to Capital Reserve</b>							<b>-100,000.00</b>
Total 1207002 · Due to Capital Reserve							-100,000.00
<b>1207003 · Due to Debt Service</b>							<b>0.00</b>
Total 1207003 · Due to Debt Service							0.00
<b>1299999 · Outstanding Checks</b>							<b>0.00</b>
Total 1299999 · Outstanding Checks							0.00
<b>24000 · Payroll Liabilities</b>							<b>0.00</b>
Total 24000 · Payroll Liabilities							0.00
<b>4202000 · Contracts Payable</b>							<b>0.00</b>
Total 4202000 · Contracts Payable							0.00
<b>1271000 · FB - Unassigned</b>							<b>-501,852.39</b>
Total 1271000 · FB - Unassigned							-501,852.39
<b>1271100 · FB - Nonspendable</b>							<b>0.00</b>
Total 1271100 · FB - Nonspendable							0.00
<b>1271200 · FB - Assigned</b>							<b>-405,337.02</b>
Total 1271200 · FB - Assigned							-405,337.02
<b>1271300 · FB - Reserved</b>							<b>-774,253.45</b>
Total 1271300 · FB - Reserved							-774,253.45
<b>30000 · Opening Balance Equity</b>							<b>0.00</b>
Total 30000 · Opening Balance Equity							0.00
<b>32000 · Retained Earnings</b>							<b>-23,645.65</b>
Total 32000 · Retained Earnings							-23,645.65
<b>1300000 · Temporary Revenue</b>							<b>0.00</b>
Total 1300000 · Temporary Revenue							0.00
<b>1325000 · Special Assessments</b>							<b>-1,814,371.34</b>
Deposit	02/20/2026			St Johns County Tax Distribution #7		111,702.22	-1,926,073.56
General Journal	02/20/2026	49R		Reverse of GJE 49 -- Correct Allocation for Tax Distribution #5	2,659.04		-1,923,414.52

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General Journal	02/20/2026	50R	Reverse of GJE 50 -- Correct Allocation for Tax Distribution #6	3,101.01		-1,920,313.51
Total 1325000 · Special Assessments				5,760.05	111,702.22	-1,920,313.51
<b>1325100 · Excess Revenue</b>						<b>0.00</b>
Total 1325100 · Excess Revenue						0.00
<b>1361000 · Interest Revenue</b>						<b>-6,440.27</b>
Deposit	02/28/2026		Interest		21.80	-6,462.07
Deposit	02/28/2026		Interest		74.91	-6,536.98
Deposit	02/28/2026		Interest		10.04	-6,547.02
Deposit	02/28/2026		Interest		3,429.53	-9,976.55
Deposit	02/28/2026		Interest		298.19	-10,274.74
Total 1361000 · Interest Revenue				0.00	3,834.47	-10,274.74
<b>1369000 · Miscellaneous Revenue</b>						<b>0.00</b>
Total 1369000 · Miscellaneous Revenue						0.00
<b>1369010 · Fitness Center Revenue</b>						<b>-2,740.00</b>
Deposit	02/28/2026		February Square deposits		1,970.00	-4,710.00
Total 1369010 · Fitness Center Revenue				0.00	1,970.00	-4,710.00
<b>1369100 · Insurance Proceeds</b>						<b>0.00</b>
Total 1369100 · Insurance Proceeds						0.00
<b>1369200 · Cost Share Rev - Marshall Creek</b>						<b>0.00</b>
Total 1369200 · Cost Share Rev - Marshall Creek						0.00
<b>2361000 · Interest CRF</b>						<b>-5,320.28</b>
Deposit	02/28/2026		Interest		0.21	-5,320.49
Deposit	02/28/2026		Interest		1,148.85	-6,469.34
Total 2361000 · Interest CRF				0.00	1,149.06	-6,469.34
<b>2369000 · Miscellaneous Rev</b>						<b>0.00</b>
Total 2369000 · Miscellaneous Rev						0.00
<b>3325000 · Spec Assessments - On Roll</b>						<b>-672,933.52</b>
General Journal	02/20/2026	49R	Correct Allocation for Tax Distribution #5		2,659.04	-675,592.56
General Journal	02/20/2026	50R	Correct Allocation for Tax Distribution #6		3,101.01	-678,693.57
Deposit	02/20/2026		St Johns County Tax Distribution #7		33,532.92	-712,226.49
Total 3325000 · Spec Assessments - On Roll				0.00	39,292.97	-712,226.49
<b>3325010 · Spec Assessments - Prepayments</b>						<b>0.00</b>
Deposit	02/12/2026		Rose Katherine Digeriando- Prepayment		10,245.63	-10,245.63
Deposit	02/12/2026		Rose Katherine Digeriando Prepayment		131.93	-10,377.56
Total 3325010 · Spec Assessments - Prepayments				0.00	10,377.56	-10,377.56
<b>3325100 · Excess DS Revenue</b>						<b>0.00</b>
Total 3325100 · Excess DS Revenue						0.00
<b>3361000 · Interest - DS 2019</b>						<b>-5,510.64</b>
Deposit	02/28/2026		Interest		1,641.10	-7,151.74
Deposit	02/28/2026		Interest		395.23	-7,546.97
Deposit	02/28/2026		Interest		0.11	-7,547.08
Deposit	02/28/2026		Interest		319.58	-7,866.66
Deposit	02/28/2026		Interest		0.17	-7,866.83
Total 3361000 · Interest - DS 2019				0.00	2,356.19	-7,866.83
<b>4361000 · Interest</b>						<b>-1,072.93</b>
Deposit	02/28/2026		Interest		122.58	-1,195.51
Total 4361000 · Interest				0.00	122.58	-1,195.51
<b>50000 · Cost of Goods Sold</b>						<b>0.00</b>

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Total 50000 - Cost of Goods Sold						0.00		
<b>1110000 - General &amp; Administrative</b>						<b>97,405.65</b>		
<b>1510000 - Supervisor Fees</b>						<b>5,000.00</b>		
Bill	02/10/2026	020526	Ronald J Cervelli	BOS Meeting 2/05/26	200.00		5,200.00	
Bill	02/10/2026	20526	Daniel L Colin	BOS Meeting 2/05/26	200.00		5,400.00	
Bill	02/10/2026	20526	Stephen J Handler	BOS Meeting 2/05/26	200.00		5,600.00	
Bill	02/10/2026	20526	Kristen Cohen	BOS Meeting 2/05/26	200.00		5,800.00	
Bill	02/10/2026	12926	Ronald J Cervelli	BOS Meeting 1/29/26	200.00		6,000.00	
Bill	02/10/2026	12926	Daniel L Colin	BOS Meeting 1/29/26	200.00		6,200.00	
Bill	02/10/2026	12926	Stephen J Handler	BOS Meeting 1/29/26	200.00		6,400.00	
Bill	02/10/2026	12926	Kristen Cohen	BOS Meeting 1/29/26	200.00		6,600.00	
Total 1510000 - Supervisor Fees						1,600.00	0.00	6,600.00
<b>1510010 - Engineering Services</b>								<b>17,190.75</b>
Bill	02/12/2026	194664	Matthews Design Group LLC	Engineering Services Jan 26.	2,071.35		19,262.10	
Bill	02/12/2026	194662	Matthews Design Group LLC	Engineering Services Jan 26.	1,840.00		21,102.10	
Bill	02/12/2026	194663	Matthews Design Group LLC	Engineering Services Jan 26.	860.00		21,962.10	
Bill	02/12/2026	194661	Matthews Design Group LLC	Engineering Services Jan 26.	4,346.99		26,309.09	
Total 1510010 - Engineering Services						9,118.34	0.00	26,309.09
<b>1510020 - District Counsel</b>								<b>34,509.15</b>
Bill	02/18/2026	14318	Kilinski Van Wyk PLLC	Reference: Legal Services Jan 26.	3,749.00		38,258.15	
Bill	02/18/2026	14270	Kilinski Van Wyk PLLC	Legal Services Jan 26.	15,777.95		54,036.10	
Total 1510020 - District Counsel						19,526.95	0.00	54,036.10
<b>1510030 - Audit Fees</b>								<b>0.00</b>
Total 1510030 - Audit Fees								0.00
<b>1510040 - Assessment Administration</b>								<b>7,166.68</b>
Bill	02/01/2026	430675	Vesta District Services	Management Fees Feb 26.	416.67		7,583.35	
Total 1510040 - Assessment Administration						416.67	0.00	7,583.35
<b>1510050 - Arbitrage Rebate</b>								<b>450.00</b>
Total 1510050 - Arbitrage Rebate								450.00
<b>1510060 - Dissemination Agent</b>								<b>5,000.00</b>
Total 1510060 - Dissemination Agent								5,000.00
<b>1510070 - Trustee Fees</b>								<b>3,142.71</b>
Total 1510070 - Trustee Fees								3,142.71
<b>1510080 - Management Fees</b>								<b>16,574.00</b>
Bill	02/01/2026	430675	Vesta District Services	Management Fees Feb 26.	3,893.50		20,467.50	
Total 1510080 - Management Fees						3,893.50	0.00	20,467.50
<b>1510090 - Information Technology</b>								<b>0.00</b>
Total 1510090 - Information Technology								0.00
<b>1510100 - Website Maintenance</b>								<b>0.00</b>
Total 1510100 - Website Maintenance								0.00
<b>1510110 - Telephone</b>								<b>0.00</b>
Total 1510110 - Telephone								0.00
<b>1510120 - Postage &amp; Delivery</b>								<b>188.57</b>
Total 1510120 - Postage & Delivery								188.57
<b>1510130 - Public Official Insurance</b>								<b>5,486.00</b>
Total 1510130 - Public Official Insurance								5,486.00
<b>1510140 - Copies</b>								<b>585.04</b>
Bill	02/28/2026	022826 CC	Valley Bank Credit Card	The UPS Store	52.88		637.92	

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Total 1510140 - Copies					52.88	0.00	637.92
<b>1510150 - Legal Advertising</b>							<b>1,200.56</b>
Bill	02/28/2026	0007598324	Gannett FL LocalIQ	Legal Advertising.	133.92		1,334.48
Total 1510150 - Legal Advertising					133.92	0.00	1,334.48
<b>1510160 - Miscellaneous</b>							<b>737.19</b>
Total 1510160 - Miscellaneous							737.19
<b>1510170 - Dues, Licenses &amp; Subscriptions</b>							<b>175.00</b>
Total 1510170 - Dues, Licenses & Subscriptions							175.00
<b>1510180 - Cost Share - Marshall Creek CDD</b>							<b>0.00</b>
Total 1510180 - Cost Share - Marshall Creek CDD							0.00
<b>1510190 - Workers' Comp Insurance</b>							<b>0.00</b>
Total 1510190 - Workers' Comp Insurance							0.00
<b>1110000 - General &amp; Administrative - Other</b>							<b>0.00</b>
Total 1110000 - General & Administrative - Other							0.00
Total 1110000 - General & Administrative					34,742.26	0.00	132,147.91
<b>1120000 - Operations &amp; Maintenance</b>							<b>180,505.39</b>
<b>1520000 - Electric</b>							<b>25,759.63</b>
Bill	02/05/2026	10583 2.26	FPL	1329 Las Calinas Blvd #IRR Jan 6, 2026 to Feb 5, 2026	132.59		25,892.22
Bill	02/05/2026	20281 2.26	FPL	1504 Las Calinas Blvd #IRR Jan 6, 2026 to Feb 5, 2026	66.45		25,958.67
Bill	02/05/2026	37392 2.26	FPL	661 Ensenada Dr. #IRR Jan 6, 2026 to Feb 5, 2026	57.49		26,016.16
Bill	02/05/2026	44154 2.26	FPL	499 Ensenada Dr #IRR Jan 6, 2026 to Feb 5, 2026	30.80		26,046.96
Bill	02/05/2026	47285 2.26	FPL	336 Rio Del Norte Road #IRR Jan 6, 2026 to Feb 5, 2026	37.76		26,084.72
Bill	02/05/2026	71537 2.26	FPL	43 Privado Ct #LITE Jan 6, 2026 to Feb 5, 2026	40.00		26,124.72
Bill	02/05/2026	52165 2.26	FPL	166 Pantano Vista Way # Fountain Jan 6, 2026 to Feb 5, 2026	395.15		26,519.87
Bill	02/05/2026	56253 2.26	FPL	2064 Las Calinas Blvd #IRR Jan 6, 2026 to Feb 5, 2026	32.93		26,552.80
Bill	02/05/2026	61314 2.26	FPL	537 Ensenada Dr. #IRR Jan 6, 2026 to Feb 5, 2026	47.59		26,600.39
Bill	02/05/2026	69248 2.26	FPL	166 Torcido Blvd #IRR Jan 6, 2026 to Feb 5, 2026	98.92		26,699.31
Bill	02/05/2026	70401 2.26	FPL	633 Glorieta Dr #IRR Jan 6, 2026 to Feb 5, 2026	35.16		26,734.47
Bill	02/05/2026	97256 2.26	FPL	2036 Las Calinas Blvd #IRR Jan 6, 2026 to Feb 5, 2026	79.05		26,813.52
Bill	02/05/2026	79354 2.26	FPL	97 Onda LN #IRR Jan 6, 2026 to Feb 5, 2026	30.80		26,844.32
Bill	02/05/2026	83257 2.26	FPL	711 Enrede LN Jan 6, 2026 to Feb 5, 2026	85.39		26,929.71
Bill	02/09/2026	07163 2.26	FPL	Streettlights # Palencia N PH Jan 8, 2026 to Feb 9, 2026	6,022.89		32,952.60
Bill	02/09/2026	58332 2.26	FPL	1802 N Loop PKWY #LGT Jan 8, 2026 to Feb 9, 2026	30.80		32,983.40
Total 1520000 - Electric					7,223.77	0.00	32,983.40
<b>1520010 - General Insurance</b>							<b>6,246.00</b>
Total 1520010 - General Insurance							6,246.00
<b>1520020 - Landscape Maintenance</b>							<b>101,136.00</b>
General Journal	02/20/2026	65		Accrue Monthly Duval Landscape - Feb 2026	24,273.00		125,409.00
Total 1520020 - Landscape Maintenance					24,273.00	0.00	125,409.00
<b>1520030 - Landscape Improvements</b>							<b>8,079.70</b>
Total 1520030 - Landscape Improvements							8,079.70
<b>1520040 - Mulch</b>							<b>2,861.59</b>
Total 1520040 - Mulch							2,861.59
<b>1520050 - Lake Maintenance</b>							<b>8,489.76</b>
Bill	02/27/2026	93827	Future Horizons, Inc.	Aquatic Weed Control.	2,122.44		10,612.20
Total 1520050 - Lake Maintenance					2,122.44	0.00	10,612.20
<b>1520060 - Fountain Maintenance</b>							<b>7,373.26</b>
Total 1520060 - Fountain Maintenance							7,373.26

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<b>1520070 - Irrigation Repairs &amp; Maintenanc</b>					<b>4,395.53</b>
Bill	02/28/2026	022826 CC	Valley Bank Credit Card	Lickety Split	1,108.00
Bill	02/28/2026	022826 CC	Valley Bank Credit Card	Lickety Split AC	1,108.00
Bill	02/28/2026	022826 CC	Valley Bank Credit Card	Amazon	103.22
Bill	02/28/2026	022826 CC	Valley Bank Credit Card	Home Depot	63.04
					<u>63.04</u>
Total 1520070 - Irrigation Repairs & Maintenanc					2,382.26
					0.00
<b>1520080 - Storm Clean-up</b>					<b>0.00</b>
Total 1520080 - Storm Clean-up					0.00
<b>1520090 - Field Repairs &amp; Maintenance</b>					<b>2,074.56</b>
Total 1520090 - Field Repairs & Maintenance					2,074.56
<b>1520100 - Tree Removals</b>					<b>2,500.00</b>
Total 1520100 - Tree Removals					2,500.00
<b>1520110 - Tree Replacements</b>					<b>0.00</b>
Total 1520110 - Tree Replacements					0.00
<b>1520120 - Tree Pruning</b>					<b>10,145.00</b>
Total 1520120 - Tree Pruning					10,145.00
<b>1520130 - Streetlight Repairs</b>					<b>0.00</b>
Total 1520130 - Streetlight Repairs					0.00
<b>1520140 - Signage Repairs</b>					<b>397.50</b>
Bill	02/28/2026	022826 CC	Valley Bank Credit Card	Amazon	80.64
Bill	02/28/2026	022826 CC	Valley Bank Credit Card	Amazon	23.98
					<u>23.98</u>
Total 1520140 - Signage Repairs					104.62
					0.00
<b>1520150 - Holiday Decorations</b>					<b>967.21</b>
Total 1520150 - Holiday Decorations					967.21
<b>1520160 - Miscellaneous Field Supplies</b>					<b>79.65</b>
Bill	02/28/2026	022826 CC	Valley Bank Credit Card	Circle K	0.90
Bill	02/28/2026	022826 CC	Valley Bank Credit Card	Home Depot	222.11
					<u>222.11</u>
Total 1520160 - Miscellaneous Field Supplies					222.11
					0.90
<b>1520170 - Playground - R &amp; M</b>					<b>0.00</b>
Total 1520170 - Playground - R & M					0.00
<b>1120000 - Operations &amp; Maintenance - Other</b>					<b>0.00</b>
Total 1120000 - Operations & Maintenance - Other					0.00
Total 1120000 - Operations & Maintenance					36,328.20
					0.90
<b>1130000 - Amenities - Administrative</b>					<b>60,067.37</b>
<b>1530000 - Property &amp; Casualty Insurance</b>					<b>41,902.00</b>
Total 1530000 - Property & Casualty Insurance					41,902.00
<b>1530005 - Automobile Insurance</b>					<b>1,662.00</b>
Total 1530005 - Automobile Insurance					1,662.00
<b>1530010 - Facility Management</b>					<b>0.00</b>
Total 1530010 - Facility Management					0.00
<b>1530020 - Performance Incentive</b>					<b>10,000.00</b>
Total 1530020 - Performance Incentive					10,000.00
<b>1530030 - Information Technology</b>					<b>0.00</b>
Total 1530030 - Information Technology					0.00
<b>1530040 - Licenses &amp; Permits</b>					<b>0.00</b>
Total 1530040 - Licenses & Permits					0.00
<b>1530050 - Subscriptions &amp; Memberships</b>					<b>914.45</b>
Bill	02/28/2026	022826 CC	Valley Bank Credit Card	Safesave	5.61
					920.06

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Bill	02/28/2026	022826 CC	Valley Bank Credit Card	Court Reserve	125.00		1,045.06
Bill	02/28/2026	022826 CC	Valley Bank Credit Card	Swish	85.00		1,130.06
Total 1530050 - Subscriptions & Memberships					215.61	0.00	1,130.06
<b>1530060 - Training</b>							<b>0.00</b>
Total 1530060 - Training							0.00
<b>1530065 - Travel &amp; Per Diem</b>							<b>0.00</b>
Total 1530065 - Travel & Per Diem							0.00
<b>1530070 - Office Supplies</b>							<b>702.25</b>
Bill	02/28/2026	022826 CC	Valley Bank Credit Card	Amazon	7.99		710.24
Bill	02/28/2026	022826 CC	Valley Bank Credit Card	Amazon	15.91		726.15
Bill	02/28/2026	022826 CC	Valley Bank Credit Card	Amazon	30.53		756.68
Total 1530070 - Office Supplies					54.43	0.00	756.68
<b>1530080 - Office Equipment</b>							<b>966.40</b>
Bill	02/28/2026	022826 CC	Valley Bank Credit Card	Amazon	245.99		1,212.39
Bill	02/28/2026	022826 CC	Valley Bank Credit Card	Amazon		248.99	963.40
Total 1530080 - Office Equipment					245.99	248.99	963.40
<b>1530090 - Telephone, Internet &amp; TV</b>							<b>3,321.07</b>
Bill	02/11/2026	1274272 2.26	Comcast	1865 N. Loop Parkway Feb 15, 2026 to Mar 14, 2026	909.73		4,230.80
Total 1530090 - Telephone, Internet & TV					909.73	0.00	4,230.80
<b>1530100 - Guard House- Internet &amp; Phone</b>							<b>599.20</b>
Bill	02/01/2026	335341682 2/26	AT&T	Guardhouse Telephone Feb 02 - Mar 01	149.80		749.00
Total 1530100 - Guard House- Internet & Phone					149.80	0.00	749.00
<b>1130000 - Amenities - Administrative - Other</b>							<b>0.00</b>
Total 1130000 - Amenities - Administrative - Other							0.00
Total 1130000 - Amenities - Administrative					1,575.56	248.99	61,393.94
<b>1130001 - Amenities - Field</b>							<b>226,793.78</b>
<b>1530110 - Field Management</b>							<b>25,789.04</b>
General Journal	02/28/2026	64		Accrue Feb Amenity Mgmt Invoice - Vesta Property Services	7,205.42		32,994.46
Total 1530110 - Field Management					7,205.42	0.00	32,994.46
<b>1530115 - Facility Management</b>							<b>99,621.12</b>
General Journal	02/28/2026	64		Accrue Feb Amenity Mgmt Invoice - Vesta Property Services	24,390.44		124,011.56
Total 1530115 - Facility Management					24,390.44	0.00	124,011.56
<b>1530120 - Facility Maint - Cost Share</b>							<b>0.00</b>
Total 1530120 - Facility Maint - Cost Share							0.00
<b>1530125 - Maint &amp; Repair - Field</b>							<b>0.00</b>
Total 1530125 - Maint & Repair - Field							0.00
<b>1530130 - General Utilities</b>							<b>26,465.07</b>
Bill	02/05/2026	73535 2.26	FPL	1187 Las Calinas Blvd #LITE Jan 6, 2026 to Feb 5, 2026	240.23		26,705.30
Bill	02/05/2026	88413 2.26	FPL	491 Ensenada Dr #Park Jan 6, 2026 to Feb 5, 2026	39.92		26,745.22
Bill	02/09/2026	64589 2/26	TECO	1865 N LOOP PKWY Jan 08, 2026 - Feb 05, 2026	921.38		27,666.60
Bill	02/09/2026	47441 2.26	FPL	1865 N Loop Pkwy Jan 8, 2026 to Feb 9, 2026	4,707.08		32,373.68
Bill	02/10/2026	110427 2.26	Florida Natural Gas	1865 NORTH LOOP PARKWAY 1/7/26 - 2/5/26	1,375.00		33,748.68
Bill	02/16/2026	127508 2.26	St. Johns County Utility Department	1865 N LOOP PKWY 1/19/26 - 2/18/26	878.89		34,627.57
Bill	02/16/2026	125768 2.26	St. Johns County Utility Department	491 ENSENADA DR 1/19/26 - 2/18/26	40.79		34,668.36
Bill	02/16/2026	131201 2.26	St. Johns County Utility Department	1187 LAS CALINAS BLVD GUARDHOUSE 1/19/26 - 2/18/26	34.72		34,703.08
Total 1530130 - General Utilities					8,238.01	0.00	34,703.08
<b>1530140 - Refuse Removal</b>							<b>3,812.84</b>
Bill	02/16/2026	3618397 2.26	Republic Services #687	1865 N Loop Pkwy 3/1/26 - 3/31/26	938.03		4,750.87

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Total 1530140 - Refuse Removal					938.03	0.00	4,750.87
<b>1530150 - Security</b>							<b>13,954.02</b>
Bill	02/01/2026	765083	Envera	Reference: Security Monitoring Feb 26.	3,476.78		17,430.80
Total 1530150 - Security					3,476.78	0.00	17,430.80
<b>1530160 - Janitorial Services</b>							<b>19,381.28</b>
General Journal	02/28/2026	64		Accrue Feb Amenity Mgmt Invoice - Vesta Property Services	4,664.84		24,046.12
Total 1530160 - Janitorial Services					4,664.84	0.00	24,046.12
<b>1530170 - Operating Supplies- Spa &amp; Paper</b>							<b>1,073.21</b>
Bill	02/28/2026	022826 CC	Valley Bank Credit Card	Amazon	115.31		1,188.52
Bill	02/28/2026	022826 CC	Valley Bank Credit Card	Amazon	72.34		1,260.86
Total 1530170 - Operating Supplies- Spa & Paper					187.65	0.00	1,260.86
<b>1530180 - Operating Supplies - Uniforms</b>							<b>55.49</b>
Total 1530180 - Operating Supplies - Uniforms							55.49
<b>1530190 - Cleaning Supplies</b>							<b>949.31</b>
Bill	02/28/2026	022826 CC	Valley Bank Credit Card	Amazon	82.86		1,032.17
Bill	02/28/2026	022826 CC	Valley Bank Credit Card	Amazon	109.98		1,142.15
Bill	02/28/2026	022826 CC	Valley Bank Credit Card	Amazon	56.67		1,198.82
Bill	02/28/2026	022826 CC	Valley Bank Credit Card	Amazon	57.99		1,256.81
Total 1530190 - Cleaning Supplies					307.50	0.00	1,256.81
<b>1530200 - Landscape- Maint &amp; Improv</b>							<b>9,440.77</b>
General Journal	02/20/2026	65		Accrue Monthly Duval Landscape - Feb 2026	2,022.00		11,462.77
Total 1530200 - Landscape- Maint & Improv					2,022.00	0.00	11,462.77
<b>1530210 - Gate - R &amp; M</b>							<b>332.46</b>
Bill	02/19/2026	105720	Hidden Eyes LLC	Service Call on Gate.	2,001.00		2,333.46
Total 1530210 - Gate - R & M					2,001.00	0.00	2,333.46
<b>1530220 - Dog Park - R &amp; M</b>							<b>325.87</b>
Bill	02/28/2026	022826 CC	Valley Bank Credit Card	Amazon	87.94		413.81
Total 1530220 - Dog Park - R & M					87.94	0.00	413.81
<b>1530230 - Park Mulch</b>							<b>3,600.00</b>
Total 1530230 - Park Mulch							3,600.00
<b>1530240 - Misc Field Supplies</b>							<b>1,607.89</b>
Bill	02/28/2026	022826 CC	Valley Bank Credit Card	Home Depot	6.57		1,614.46
Bill	02/28/2026	022826 CC	Valley Bank Credit Card	Home Depot	955.44		2,569.90
Bill	02/28/2026	022826 CC	Valley Bank Credit Card	The Dink Shop	864.00		3,433.90
Total 1530240 - Misc Field Supplies					1,826.01	0.00	3,433.90
<b>1530250 - Building - R &amp; M</b>							<b>5,615.95</b>
Bill	02/10/2026	180228100	Wilson Heating & Air Conditioning	Installation of Sign Pole capacitor & Air Flow Switch.	1,490.00		7,105.95
Total 1530250 - Building - R & M					1,490.00	0.00	7,105.95
<b>1530260 - Pest Control</b>							<b>750.24</b>
Bill	02/03/2026	621843672	Turner Pest Control	Reference: Pest Control.	86.35		836.59
Total 1530260 - Pest Control					86.35	0.00	836.59
<b>1530270 - Pool Maintenance - Contract</b>							<b>0.00</b>
Total 1530270 - Pool Maintenance - Contract							0.00
<b>1530280 - Pool - R &amp; M</b>							<b>779.88</b>
Bill	02/28/2026	022826 CC	Valley Bank Credit Card	Amazon	31.49		811.37
Total 1530280 - Pool - R & M					31.49	0.00	811.37
<b>1530290 - Pool Chemicals</b>							<b>8,604.27</b>
General Journal	02/01/2026	62		Poolsure - Pool Chemicals - Annual Contract Amortization	2,131.65		10,735.92

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Total 1530290 - Pool Chemicals					2,131.65	0.00	10,735.92
<b>1530300 - Signage &amp; Amenity Repairs</b>							<b>0.00</b>
Total 1530300 - Signage & Amenity Repairs							0.00
<b>1530305 - Holiday Decor - Field</b>							<b>2,479.06</b>
Total 1530305 - Holiday Decor - Field							2,479.06
<b>1530310 - Special Events</b>							<b>1,713.14</b>
Bill	02/28/2026	022826 CC	Valley Bank Credit Card	Amazon	99.98		1,813.12
Bill	02/28/2026	022826 CC	Valley Bank Credit Card	Amazon	51.00		1,864.12
Total 1530310 - Special Events					150.98	0.00	1,864.12
<b>1530320 - Park - R &amp; M</b>							<b>93.66</b>
Total 1530320 - Park - R & M							93.66
<b>1530330 - Pickleball - R &amp; M</b>							<b>349.21</b>
Bill	02/28/2026	022826 CC	Valley Bank Credit Card	Amazon	91.29		440.50
Total 1530330 - Pickleball - R & M					91.29	0.00	440.50
<b>1530340 - Guardhouse Maintenance</b>							<b>0.00</b>
Total 1530340 - Guardhouse Maintenance							0.00
<b>1530350 - Playground - R &amp; M</b>							<b>0.00</b>
Total 1530350 - Playground - R & M							0.00
<b>1130001 - Amenities - Field - Other</b>							<b>0.00</b>
Total 1130001 - Amenities - Field - Other							0.00
Total 1130001 - Amenities - Field					59,327.38	0.00	286,121.16
<b>1130002 - Fitness</b>							<b>34,598.33</b>
<b>1530360 - Outside Fitness</b>							<b>14,952.50</b>
Bill	02/04/2026	020226	Aristides Beaton	2 Classes @ \$35.00	70.00		15,022.50
Bill	02/04/2026	020226	Angella Bascom	1 Class @ \$35.00	35.00		15,057.50
Bill	02/04/2026	020226	Miranda Bulger	7 Classes @ \$35.00	245.00		15,302.50
Bill	02/04/2026	020226	Ronald C. Cullum	2 Classes @ \$35.00	70.00		15,372.50
Bill	02/04/2026	020226	Tiffany Cunningham	4 Classes @ \$35.00	140.00		15,512.50
Bill	02/04/2026	020226	Erin Heaton	2 Classes @ \$35.00	70.00		15,582.50
Bill	02/04/2026	020226	Lina Hermez	10 Classes @ \$40.00	400.00		15,982.50
Bill	02/04/2026	020226	Lina Hermez	2 Classes @ \$25.00	50.00		16,032.50
Bill	02/04/2026	020226	Katherine Roy	1 Class @ \$35.00	35.00		16,067.50
Bill	02/04/2026	020226	Madeline Rivera	3 Classes @ \$35.00	105.00		16,172.50
Bill	02/04/2026	020226	Eliana Roque	8 Classes @ \$40.00	320.00		16,492.50
Bill	02/04/2026	020226	Patricia Scott	1 Class @ \$35.00	35.00		16,527.50
Bill	02/04/2026	020226	Diane Stoever	6 Classes @ \$40.00	240.00		16,767.50
Bill	02/16/2026	021626	Aristides Beaton	2 Classes @ \$35.00	70.00		16,837.50
Bill	02/16/2026	021626	Angella Bascom	2 Classes @ \$35.00	70.00		16,907.50
Bill	02/16/2026	021626	Miranda Bulger	6 Classes @ \$35.00	210.00		17,117.50
Bill	02/16/2026	021626	Ronald C. Cullum	2 Classes @ \$35.00	70.00		17,187.50
Bill	02/16/2026	021626	Tiffany Cunningham	4 Classes @ \$35.00	140.00		17,327.50
Bill	02/16/2026	021626	Lina Hermez	6 Classes @ \$40.00	240.00		17,567.50
Bill	02/16/2026	021626	Lina Hermez	1 Classes @ \$25.00	25.00		17,592.50
Bill	02/16/2026	021626	Katherine Roy	2 Class @ \$35.00	70.00		17,662.50
Bill	02/16/2026	021626	Madeline Rivera	2 Class @ \$35.00	70.00		17,732.50
Bill	02/16/2026	021626	Eliana Roque	2 Classes @ \$40.00	80.00		17,812.50
Bill	02/16/2026	021626	Patricia Scott	4 Classes @ \$35.00	140.00		17,952.50
Bill	02/16/2026	021626	Diane Stoever	13 Classes @ \$40.00	520.00		18,472.50

**Sweetwater CDD**  
**General Ledger Detail**  
**February 2026**

Total 1530360 - Outside Fitness					3,520.00	0.00	18,472.50
<b>1530370 - Fitness Equipment - R &amp; M</b>							<b>1,742.16</b>
Bill	02/09/2026	1582	Got A Guy, Inc.	Service Call on Treadmill.	150.00		1,892.16
Bill	02/28/2026	022826 CC	Valley Bank Credit Card	Amazon	8.99		1,901.15
Bill	02/28/2026	022826 CC	Valley Bank Credit Card	Full Circle Padding	397.14		2,298.29
Total 1530370 - Fitness Equipment - R & M					556.13	0.00	2,298.29
<b>1530380 - Fitness Equipment Rental</b>							<b>11,304.40</b>
Bill	02/01/2026	1290	Chairman's Enterprises, LLC	Fitness Equipment Lease.	102.64		11,407.04
Bill	02/01/2026	86541 2.26	Geneva Capital LLC	Fitness Equipment 2/26	2,540.92		13,947.96
Bill	02/28/2026	022826 CC	Valley Bank Credit Card	Debows	245.00		14,192.96
Total 1530380 - Fitness Equipment Rental					2,888.56	0.00	14,192.96
<b>1530390 - Miniature Golf Course Maint</b>							<b>69.97</b>
Total 1530390 - Miniature Golf Course Maint							69.97
<b>1530400 - Miscellaneous Fitness Supplies</b>							<b>5,946.84</b>
Bill	02/28/2026	022826 CC	Valley Bank Credit Card	Amazon	246.99		6,193.83
Total 1530400 - Miscellaneous Fitness Supplies					246.99	0.00	6,193.83
<b>1530410 - Cap Outlay - Machinery &amp; Equip</b>							<b>0.00</b>
Total 1530410 - Cap Outlay - Machinery & Equip							0.00
<b>1530420 - Capital Outlay</b>							<b>582.46</b>
Total 1530420 - Capital Outlay							582.46
<b>1130002 - Fitness - Other</b>							<b>0.00</b>
Total 1130002 - Fitness - Other							0.00
Total 1130002 - Fitness					7,211.68	0.00	41,810.01
<b>1140000 - Reserves</b>							<b>0.00</b>
<b>1540000 - Capital Reserve Transfer</b>							<b>0.00</b>
Total 1540000 - Capital Reserve Transfer							0.00
<b>1140000 - Reserves - Other</b>							<b>0.00</b>
Total 1140000 - Reserves - Other							0.00
Total 1140000 - Reserves							0.00
<b>2530010 - Capital Outlay - CRF</b>							<b>22,537.16</b>
Total 2530010 - Capital Outlay - CRF							22,537.16
<b>2530020 - Repair &amp; Maintenance</b>							<b>0.00</b>
Total 2530020 - Repair & Maintenance							0.00
<b>2530030 - Other Current Charges</b>							<b>0.00</b>
Total 2530030 - Other Current Charges							0.00
<b>3517710 - Principal Expense DS2019-A1</b>							<b>0.00</b>
Total 3517710 - Principal Expense DS2019-A1							0.00
<b>3517715 - Principal Expense DS2019-A2</b>							<b>0.00</b>
Total 3517715 - Principal Expense DS2019-A2							0.00
<b>3517720 - Interest Expense DS2019-A1</b>							<b>77,765.64</b>
Total 3517720 - Interest Expense DS2019-A1							77,765.64
<b>3517725 - Interest Expense DS2019-A2</b>							<b>41,825.00</b>
Total 3517725 - Interest Expense DS2019-A2							41,825.00
<b>3517740 - Special Call DS2019-A1</b>							<b>0.00</b>
Total 3517740 - Special Call DS2019-A1							0.00
<b>3517745 - Special Call DS2019-A2</b>							<b>0.00</b>
Total 3517745 - Special Call DS2019-A2							0.00
<b>4510010 - Capital Outlay</b>							<b>61,082.47</b>

**Sweetwater CDD  
General Ledger Detail  
February 2026**

Bill	02/25/2026	Req #176	Sweetwater CDD	Requisition No 176 - Furniture & Umbrellas for Bocce Ball Courts	4,308.97		65,391.44
General Journal	02/25/2026	55R		Reverse of GJE 55 -- Furniture for Bocce Ball Courts - Valley Credit Card		778.00	64,613.44
General Journal	02/25/2026	55R		Furniture for Bocce Ball Courts - Valley Credit Card	0.00		64,613.44
General Journal	02/25/2026	55R		Furniture for Bocce Ball Courts - Valley Credit Card		3,390.00	61,223.44
General Journal	02/25/2026	55R		Furniture for Bocce Ball Courts - Valley Credit Card	0.00		61,223.44
General Journal	02/25/2026	55R		Umbrellas for Bocce Ball furniture - Valley Credit Card		140.97	61,082.47
General Journal	02/25/2026	55R		Umbrellas for Bocce Ball furniture - Valley Credit Card	0.00		61,082.47
Total 4510010 · Capital Outlay					4,308.97	4,308.97	61,082.47
<b>66000 · Payroll Expenses</b>							<b>0.00</b>
Total 66000 · Payroll Expenses							0.00
<b>3810000 · Transfer In</b>							<b>-100,000.00</b>
Total 3810000 · Transfer In							-100,000.00
<b>5810000 · Transfers Out</b>							<b>100,000.00</b>
Total 5810000 · Transfers Out							100,000.00
<b>No acct</b>							<b>0.00</b>
Total no acct							0.00
<b>TOTAL</b>					<b>541,223.97</b>	<b>541,223.97</b>	<b>0.00</b>

# EXHIBIT 11



**DUVAL  
LANDSCAPE  
MAINTENANCE, LLC**

With

**Sweetwater Creek  
Community Development  
District**

**Monthly Reporting  
March 2026**



# **DUVAL LANDSCAPE MAINTENANCE, LLC**

## **Monthly Reporting March 2026**

### **In Progress:**

1. Bi-weekly mowing started 01 November.
2. Weekly mowing starts 01 April.
3. Removing illegally dumped debris from around the cell phone tower.

### **Completed:**

1. Cut back crape myrtles (See photo)

### **Enhancement:**

1. Sod replacement: Ensenanda at North Loop (If management feels comfortable installing new grass with recent watering restrictions and outstanding irrigation issues we will schedule).

### **Irrigation:**

1. Basic repairs on select controllers completed. No photos taken of basic repair.
2. St. Johns River Water Management District watering restrictions. 1 day a week. (Order has been included in Irrigation section)
3. Torcido pump fitting and check valve failure. We have repaired at no cost to the district in order to facilitate a timely Spring Flower rotation.

### **Fert and Pest:**

Minimal treatment this month due to irrigation. No spring fertilizer has been applied as of 3/24/2026

### **Attachments:**

1. Irrigation Wet Check Reports.
2. Turf treatment reports.

Thank you,

**YOUR DUVAL TEAM**

**Michael Wooldridge**  
Branch Manager

**Josh Boucher**  
Irrigation Manager

**Torre Dunham**  
Fertilization Manager



**DUVAL  
LANDSCAPE  
MAINTENANCE, LLC**



Example of Crape Myrtle cut backs



**DUVAL  
LANDSCAPE  
MAINTENANCE, LLC**

# Irrigation

## Watering Restrictions & Reports

**ST. JOHNS RIVER WATER MANAGEMENT DISTRICT**

In Re:

Declaration of a Modified Phase II Severe  
Water Shortage Within  
Alachua, Baker, Bradford, Clay, Duval, Flagler,  
Marion, Nassau, Putnam, and St. Johns Counties

F.O.R. NO. 2026-0005

**WATER SHORTAGE ORDER DECLARING A MODIFIED PHASE II SEVERE WATER  
SHORTAGE WITHIN ALACHUA, BAKER, BRADFORD, CLAY, DUVAL, FLAGLER,  
MARION, NASSAU, PUTNAM, AND ST. JOHNS COUNTIES**

This matter came before the Executive Director of the St. Johns River Water Management District (“District”) on March 2, 2026, at District Headquarters in Palatka, Florida. After consideration and being fully apprised of the matter, the Executive Director issues this Order containing the following findings of fact and conclusions of law:

**FINDINGS OF FACT**

1. The Governing Board issued an Order declaring a Phase I Moderate Water Shortage within Alachua, Baker, Bradford, Duval, and Marion counties on February 10, 2026.
2. On February 23, 2026, the Executive Director issued an Amended and Restated Order (“Amended Order”) adding Clay, Flagler, Nassau, Putnam, and St. Johns counties (together with Alachua, Baker, Bradford, Duval, and Marion counties collectively referred to as “Counties of Concern”) to the Phase I Moderate Water Shortage declaration.
3. The District’s Water Shortage Plan, adopted as Chapter 40C-21 of the Florida Administrative Code (F.A.C.), provides that the District will periodically evaluate water conditions within the District and use that information to determine whether and to what extent a water shortage should be declared.

4. As of February 23, 2026, the current county average rainfall over the past year is at or below 40 inches for Alachua, Baker, Bradford, Clay, Duval, Marion, Nassau, and Putnam, with Baker, Bradford, and Clay being at or below 36 inches.

5. Additionally, as of February 23, 2026, multiple groundwater monitoring locations in Alachua, Duval, Flagler, Marion, Putnam, and St. Johns counties show groundwater levels at or below the 15<sup>th</sup> percentile, with Duval, Marion, Putnam, and St. Johns showing groundwater levels at or below the 10<sup>th</sup> percentile.

6. As of February 23, 2026, the U.S. Drought Monitor for Florida designates all of the Counties of Concern as Extreme Drought (D3), and the National Weather Service Climate Prediction Center (“NWSCPC”) depicts the drought tending to persist for the next three months (February – May 2026).

7. The NWSCPC also notes that the seasonal (3-month) precipitation outlook (February – April 2026) favors below normal precipitation and the seasonal (3-month) temperature outlook (March – May 2024) favors above normal temperatures.

8. The National Oceanic and Atmospheric Administration’s Drought Information Statement for Southeast Georgia and Northeast Florida, issued on February 19, 2026 (“NOAA Report”), notes that streamflow on all mainstem rivers in southeast Georgia and Northeast Florida is especially low, having dropped below the 10<sup>th</sup> percentile for flow this time of year. In particular, stretches of the Santa Fe River are at record-low flows, and non-tidal rivers are expected to continue decreasing due to the lack of widespread heavy rainfall. Additionally, Springs along the Suwannee River are discharging rapidly into the Middle Suwannee due to the Middle Suwannee’s low level.

9. Regarding fire hazard impacts due to the severe drought, the NOAA Report also notes that the Keetch-Byram Drought Index continues to rise, with portions of Alachua and Marion County now above 600 and the remainder of Northeast Florida being in the 400-600 range. The NOAA Report notes that wildfire activity has increased in many counties and that burn bans are now in effect in Alachua, Baker, Bradford, Flagler, Marion, and Putnam counties, among others. Additionally, the Significant Wildland Fire Potential Outlook for March calls for above-normal wildfire activity across the area.

### **CONCLUSIONS OF LAW**

10. Pursuant to section 373.246(1), Florida Statutes (F.S.), the Governing Board of the District shall formulate a plan for implementation during periods of water shortage to regulate the withdrawal and use of water to protect the water resources of the District. The District's Water Shortage Plan (Chapter 40C-21, F.A.C.) was adopted to accomplish this purpose.

11. Section 373.175(1), F.S., and subsection 40C-21.231(2), F.A.C., authorizes the Governing Board to declare a water shortage to protect water resources.

12. The District has monitored and evaluated water conditions within the District as required by rule 40C-21.221, F.A.C., and the conditions in the Counties of Concern are such that the Governing Board may declare a water shortage in these areas.

13. For a declared water shortage, the District will assign a specific water shortage phase based on Tables 21-1 and 21-2 in Chapter 40C-21, F.A.C., and the factors listed in subsection 40C-21.251(4), F.A.C. An analysis of the tables and factors indicates that a Modified Phase II Severe Water Shortage should be assigned to the declared water shortage.

14. Rule 40C-21.631, F.A.C., contains water use restrictions and measures that will be in effect when a Phase II Severe Water Shortage is declared, unless otherwise provided in this

Order. The District has determined that the water use restrictions and measures set forth below are warranted, given conditions in the Counties of Concern.

15. Pursuant to sections 373.609 and 373.613, F.S., every state and county attorney, sheriff, police officer, and other appropriate city and county official has the authority to enforce this order.

16. The Amended Order is currently in effect.

17. Pursuant to the Governing Board action taken on February 10, 2026, the Executive Director has been delegated the authority to declare a water shortage in additional areas as well as to change the drought condition level (i.e., phase), as necessary, to address changing circumstances.

### **ORDER**

Based on the Findings of Fact and Conclusions of Law, the District orders as follows:

1. The Amended Order is hereby modified.
2. A Modified Phase II Severe Water Shortage is declared for all sources of water within the following areas:
  - a. All of Clay, Duval, Flagler, Nassau, Putnam, and St. Johns counties.
  - b. Those portions of Baker and Bradford counties located within the District.
  - c. Those portions of Alachua County located within the District, except for the unincorporated areas, for which water shortage-related orders have been delegated to the Suwannee River Water Management District.
  - d. Those portions of Marion County located within the District, the City of Ocala, and all unincorporated areas of Marion County, except the unincorporated area

lying within The Villages of Marion, FQD, for which water shortage-related orders have been delegated to the Southwest Florida Water Management District.

3. All classes of water users are encouraged to reduce their water use and conserve water to the maximum extent possible.
4. All classes of water users are encouraged to proactively plan for extended severe drought conditions, and additional mandatory water use restrictions should this Modified Phase II Severe Water Shortage Order be modified or advance to a Phase III Extreme Water Shortage Order.
5. Wasteful and unnecessary water use is prohibited regardless of the phase of water shortage. Such wasteful and unnecessary water use includes, but is not limited to:
  - a. Allowing water to be dispersed without any practical purpose to the water user, regardless of the type of water use.
  - b. Allowing water to be dispersed in a grossly inefficient manner, regardless of the type of water use.
  - c. Allowing water to be dispersed to accomplish a purpose for which water use is unnecessary or which can be readily accomplished through alternative methods of significantly less water use.
6. The following restrictions and measures, as detailed in rules 40C-21.601, 40C-21.631, and 40C-21.641, F.A.C., are imposed for all sources and uses of water, including those exempt from permitting pursuant to Chapter 40C-2, F.A.C., except for the domestic use of water as defined in section 373.019(6), F.S., and users whose sole source of water is reclaimed water or seawater.

7. Public Supply Uses

- a. All public supply water consumptive use permittees should institute or accelerate system-level water conservation measures that can help manage demand.

8. Commercial/Industrial/Institutional Uses

- a. Whether or not a Consumptive Use Permit authorizes a commercial/industrial/institutional water use activity with associated landscape irrigation, the landscape irrigation component is separately regulated for purposes of this Order and is subject to the Landscape Irrigation and Uses restrictions outlined below.
- b. All commercial/industrial/institutional water use should be voluntarily reduced.
- c. For all commercial/industrial/institutional water use, the following demand management measures should be implemented as applicable:
  - i. Reduce off-site discharge to the extent economically, environmentally, and technically feasible.
  - ii. Reduce clean-up requiring water use to the minimum required to protect efficiency of the operation and prevent damage to equipment.
  - iii. Maximize the use of the least restricted Source Class to which there is access.

9. Agriculture Uses

- a. Whether or not a Consumptive Use Permit authorizes an agricultural water use activity with associated landscape irrigation, the landscape irrigation component is separately regulated for purposes of this Order and is subject to the Landscape Irrigation and Uses restrictions outlined below.

- b. The following demand management measures should be implemented, as applicable:
  - i. Reduce off-site discharge to the extent economically, environmentally, and technically feasible.
  - ii. Reduce clean-up requiring water use to the minimum required to protect efficiency of the operation and prevent damage to equipment.
  - iii. Maximize the use of the lesser or least restricted Source Class to which there is access.

10. Landscape/Recreation/Aesthetic Uses

- a. Landscape Irrigation and Uses
  - i. All residential landscape irrigation is limited to one day a week in accordance with the schedule outlined in subparagraph 40C-2.042(2)(a)2., F.A.C., (Eastern Standard Time one-day a week irrigation schedule), regardless of the time of year.
  - ii. The following restrictions and measures shall apply to all landscape uses, as applicable:
    - 1) All landscape use should be voluntarily reduced.
    - 2) All of the following demand management measures shall be implemented, as applicable:
      - a) Reduce off-site discharge to the extent economically, environmentally, and technically feasible.
      - b) Recycle water to the extent economically, environmentally, and technically feasible.

- c) Maximize the use of the least restricted Source Class to which there is access.

b. Golf Courses

- i. The following water use measures shall apply to all golf courses:
  - 1) All golf course water use should be voluntarily reduced.
  - 2) The following demand management measures should be implemented, as applicable:
    - a) Reduce off-site discharge to the extent economically, environmentally, and technically feasible.
    - b) Recycle water to the extent economically, environmentally, and technically feasible.
    - c) Reduce clean-up requiring water use to the minimum required to protect efficiency of the operation and prevent damage to equipment.
    - d) Maximize the use of the least restricted Source Class to which there is access.

c. Recreational Areas

- i. The following water use measures shall apply to all recreational areas, such as playgrounds, football, baseball, and soccer fields, but do not apply to golf courses.
  - 1) All recreational area water use should be voluntarily reduced.
  - 2) The following demand management measures shall be implemented, as applicable:

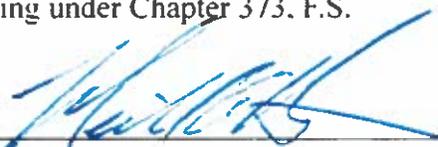
- a) Reduce off-site discharge to the extent economically, environmentally, and technically feasible.
  - b) Recycle water on-site to the extent economically, environmentally, and technically feasible.
  - c) Reduce clean-up requiring water use to the minimum required to protect efficiency of the operation and prevent damage to equipment.
  - d) Maximize the use of the least restricted Source Class to which there is access.
- 3) Applications of fertilizers, herbicides, and pesticides should be coordinated with irrigation schedules.
- d. Water-Based Recreation
- i. All pools shall be maintained in a manner that minimizes the need for make-up water. Examples of such actions include, but are not limited to, the prompt repair of leaks, optimum scheduling of backwash filtration, and the use of shade or covers to reduce evaporation.
  - ii. Commercial and institutional uses of water for recreational purposes shall comply with the requirements outlined in the Commercial/Industrial/Institutional Uses section above.
- e. Aesthetic Uses
- i. Aesthetic uses of water are prohibited.
11. Other Uses

- a. Except as provided in this section, all other uses of water should be voluntarily reduced, and the following demand management measures shall be implemented, as applicable:
  - i. Reduce off-site discharge to the extent economically, environmentally, and technically feasible.
  - ii. Recycle water to the extent economically, environmentally, and technically feasible.
  - iii. Maximize the use of the least restricted Source Class to which there is access.
- b. Washing or cleaning of buildings, structures, and outdoor impervious surfaces:
  - i. Pressure washing of buildings or other structures in preparation for painting, sealing, or as a construction practice is allowed.
  - ii. Pressure washing driveways, sidewalks, and other impervious surfaces is allowed for necessary maintenance, such as to either maintain a warranty or remove mold, mildew, and other potentially hazardous materials that cannot be removed by mechanical means (such as broom or leaf blower), and as a construction practice (such as cleaning a concrete surface before painting or sealing). Compliance with homeowner association or other aesthetic standards does not constitute necessary maintenance.
- c. Mobile equipment washing
  - i. Commercial car washes, hand-detailing operations, and similar establishments shall comply with the requirements outlined in the Commercial/Industrial/Institutional Uses section above.

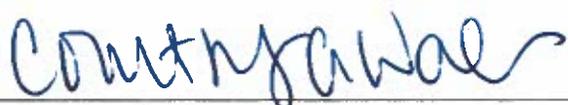
- d. No person or entity, like a homeowner's association or property manager, shall enforce any deed restrictions or other community standards that would cause a violation of this Order.
12. The Executive Director requests that every city and county commission, state and county attorney, sheriff, police officer, and other appropriate local governmental official assist in the implementation and enforcement of this Order.
13. This Order shall supersede the Amended Order, and shall become immediately effective once executed by the Executive Director and rendered by the District Clerk.

Done and Ordered this 2nd day of March, 2026, at Palatka, Florida.

**ST. JOHNS RIVER WATER  
MANAGEMENT DISTRICT**, a public body  
existing under Chapter 373, F.S.

BY:   
Michael A. Register, P.E., Executive Director

RENDERED this 2nd day of March, 2026.

BY:   
Courtney Waldron, District Clerk



# Duval Landscape MAINTENANCE

## Irrigation Technical Inspection Report

Irrigation Controller			Point of Connection			Site Name		SweetWater					
Location		Right corner	Location		Right corner	Location		Barbells Circle					
Type		RB		Size		Technician							
Rain Guage	Y	N	Source		Meter	Well	Date						
Power on		Y	N				Program						
General Information			Backflow		Start Times		A	B	C				
Valve Type		PRV		Y	N	Run times		5H20M	40M				
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					BTW curb and sidewalk Calle de
2	s	x	x											x					BTW curb and sidewalk left
3	s	x	x											x					Right corner of Calle de paz
4	s	x	x	x										x					Corner of barbella
5	s	x	x	x		1								x					Across from controller
6	s	x	x			1								x					back of sidewalk to codo
7	r	x	x			1								x					Across from controller/pond
8	r	x	x			1								x					Along sidewalk by controller
9	s	x	x			1								x					Along curb left side
10	s	x	x			1								x					Right side along sidewalk Barbells
11	s	x	x	x		1								x					Along curb right side
12	r	x	x	x		1								x					Left side of barbella
13	s	x	x			1								x					Back of sidewalk Right side
14	d	x	x			1								x					Drip for trees
15	d	x	x			1								x					Drip for trees

Comments: there are still wire issues beyond zone 4

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_



**Duval Landscape**  
MAINTENANCE



# 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	Preston						
Rain Guage	Y	N	Source	Meter	Well	Date	3/26/2026						
Power on	Y	N				Program	A	B	C				
General Information			Backflow			Start Times	10:00 P						
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											1	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	x				Left of the roundabout

Comments: Basic maintenance

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# 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	Preston						
Rain Gauge	Y	N	Source	Meter	Well	Date	3/26/2026						
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	5H	7H	1H				
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					Left side towards round about
2	r	x	x					1						x					Right corner of Oleta
3	s	x	x					1						x					Along left sidewalk to roundabout
4	s	x	x											x					Along left curb Oleta to round
5	s	x	x						1					1	x				Along right curb Oleta to round
6	S	x	x											x					Along sidewalk right side
7	s	*	*													s			Back sw ovalo las calinas
8	r	x	x											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											x					Along sidewalk lift to oleta
13	s	x	x							1				1	x				Back sidewalk right of ovalo
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											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									1		x					Left of lift station
24	r	x	x											x					Around lake







# 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		Preston		
Rain Guage	Y	N	Source		Meter	Well	Date		3/26/2026	
Power on		Y	N	Program			A	B	C	
General Information			Backflow		Start Times		10:00 P	10:00 P	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										x					Ensanada/ Rincon right side flowers
9	s	x	x	x		1								x					Ensanada/Rincon Left side flowers
10	s	x	x											x					Rincon 300-248
11	s	x	x			1								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			1								x					Rincon pond 108-290
17	r	x	x			1								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			1								x					Ensanada left side 1/4 way
21	s	x	x											x					Ensanada left side 1/2 way
22	s	x	x											x					Ensanada left side 3/4 way





# 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		preston						
Rain Gauge		Y	N	Source		Meter		Well		Date						
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	s	x	x																Island front of clubhouse
2	s	x	x			1								x					Behind Amenity center
3																			no wire
4	r	x	x											x					Next to pickle ball court
5	r	x	x			1								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

Comments: Check valve at the pump needs to be repaired





# Duval Landscape

MAINTENANCE

## Irrigation Technical Inspection Report

<b>Irrigation Controller</b>			<b>Point of Connection</b>			Site Name		Del norte							
Location		Lift station	Location		Lift station	Location		Rio Del norte							
Type		Hunter		Size		5hp		Technician		Preston					
Rain Guage		Y	N	Source		Meter	Well	Date		3/26/2026					
Power on		Y	N					Program		A	B	C			
<b>General Information</b>			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									1			x				Island at mailboxes

Comments: one broken rotor on zone 5

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**Duval Landscape**  
MAINTENANCE



# 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		preston					
Rain Guage	Y	N	Source	Meter	Well	Date		3/26/2026							
Power on	Y	N				Program	A	B	C						
General Information			Backflow			Start Times		10:00 P	10:00 P	12:00 PM					
Valve Type		PRV		Y	N	Run Times		5H20M	5Hrs	40Mins					
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					SW/ Curb at clock
2	r	x	x											x					SW/ Woodline at clock
3	s	x	x											x					Oltero SW/ Curb
4	R/S	x	x											x					Oltero shrubs SW/ Curb exit side
5	s	x	x											x					Island past guard gate
6	s	x	x										1	x					Entry island
7	s	x	x											x					Exit side beds outside gate
8	s	x	x							2				2	x				Curb S/W Exit side Lift station
9	r	x	x											x					Lipizzon both sides
10	s	x	x											x					Left of lipizzon Curb S/W
11	s	x	x											x					Beds lipozin to curb both sides
12	R	x	x			1													Beds exist side at bend
13	s	x	x			1								x					S/W End exit side
14	r	x	x			1								x					Back S/W Both sides at bend
15	s	x	x			1								x					Curb at bend
16	s	x	x			1								x					S/W curb middle entry side
17	r	x	x											x					Esmeralda Back S/W Entry
18	s	x	x										1	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						1					4	x				Before gate entry side





# Duval Landscape

MAINTENANCE

## Irrigation Technical Inspection Report

Irrigation Controller			Point of Connection			Site Name		SweetWater							
Location		Rght of circle	Location		Right of circle	Location		Right of round about							
Type		RB	Size			Technician		Preston							
Rain Guage		Y	N	Source		Meter	Well	Date		3/26/2026					
Power on		Y	N				Program		A	B	C				
General Information			Backflow			Start Times		10:00 P	10:00 P	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											2	x				Along curb right of lazo court
3	s	x	x											x					Along sidewalk left of enrede
4	s	x	x	x										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						1					1	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											x					NA
12	r	x	x											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 Eнденada
22	s	x	x											x					Back sidewalk on Ensdnada





# 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	Preston						
Rain Guage	Y	N	Source	Meter	Well	Date	3/26/2026						
Power on	Y	N				Program	A	B	C				
General Information			Backflow		Start Times		10:00 P						
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

Comment: check valve malfunction pump is down  
pump needs to be repiped and primed  
 \_\_\_\_\_  
 \_\_\_\_\_





**DUVAL  
LANDSCAPE  
MAINTENANCE, LLC**

# Fert & Pest Reports

# Fertilization and Pest Services

Property \_\_\_\_\_

Sweet water

Date \_\_\_\_\_

3-23-26

Technician \_\_\_\_\_

Torre dunham

	Fertilize	Insect	Disease	Weed	Other
Turf	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Annuals	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Trees	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Palms	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Shrubs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Chemicals used Speed zone and pre-m

Weather Conditions

<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Rain	Overcast	Sunny

Soil Conditions

<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sandy	Silty	Loamy

Actions & Comments from Tech Weed control for the turf and Sprayed pre-m in select areas that has working irrigation

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# EXHIBIT 12

## Operations Report March

### Departmental Updates:

#### Landscape and Irrigation:

Extensive review of estimates for repairs of irrigation. Jamie and I sat down to go through each proposal. I had him go out to each location to confirm everything was appropriate.

East Coast Wells came out to repair the pump near the roundabout.

Ants are everywhere. Both Duval and Jamie are spraying as much as they can.

Got estimate from Old City Tree for dead tree removal on CDD property. See attached.

#### Pond and Fountain Maintenance:

I am reviewing our contract with Future Horizon for the next budget.

East Coast Wells came out to repair the pump near the roundabout.

#### Fitness Center:

We have internet issues in the Fitness Center. Comcast tried to solve it over the phone twice and in person once. The report is that it is our Firewall. AJ is scheduled to come out on Thursday, March 26<sup>th</sup>.

Jamie rebuilt our Helix (cardio) machine. It is over ten years old.

Goode Brothers will be coming out to check out a section of our gutters that were stressed during an intense storm.

#### Pool:

Pickleball: The Social League ended with a fun party and good participation. Many players are asking when the next League will begin.

We have over 850 Court Reserve memberships

Maintenance: Please see MaintainX for the full report

# EXHIBIT 13

## Fitness Manager Report:

### Gym Area

Member visits: March 1<sup>st</sup>- March 24<sup>th</sup> -- # 4,785 ( Spring Break, TPC, Daylight Savings all seem to have played a role in the lowers numbers and 3 days not recorded on the report due to internet issues and no scans recorded)

Aerobic Class Visits: March 1<sup>st</sup>- March 24<sup>th</sup> -- # 617

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### What's New:

- Bought and planted new Flowers for the Bocce area and empty pot on the pool deck as well as the entrance pots
- Staff is trained and ready to sell shirts through our POS system: Shirts will go on sale **March 30<sup>th</sup>**.
- The T shirt new logo:
- Men's and Women's:
- All \$25.00 each



### Lobby décor for St. Patrick's Day



### Gym Fixes:

Replaced 2 pads from the Utility Bench that were cracking and two plastic covers from the bench press. These covers replaced the broken parts that are used for holding the bench press bar back on the rack when finished.

### Ongoing:

Weekly and Monthly emails continue to go out with Marshall Creek

Jamie kept us up to speed with daylight savings, so we didn't miss a beat changing the clocks, lights and timers that are all around the gym, Parking lot, lights Pickleball courts lights and timers and Bocce court lights.

# EXHIBIT 14

# EXHIBIT 15

# SWEET WATER AUDIT

A review of Sweet Water Landscape and Property

Louise Leister

# AUDIT PURPOSE

- Sweet Water is a CDD comprised of several common use buildings, gate entries, parks, landscaped roadways, common areas around the community as in entrances to neighborhoods, walking areas with sidewalks and several areas bordering natural areas. I reviewed all of these areas and have included a summary of my findings , suggestions to repair, cultural recommendations for horticultural health of the landscape and many additional notes for improvement.
- Some areas are in desperate need for an upgrade to bring the area up to standards that is the feeling of what the community image is trying to project.

# SWEET WATER FEELING

- From my overall review I feel the community is projecting a lovely upscale safe community. The homes and streets project a beautiful well maintained quality home town look. It speaks of community, safety and family. The homes are a mix of very nice styles and quality. The small parks speak of family importance and community. Time spent together and pride of living.
- The improvements needed stem from developer mass planting from a architect with out knowledge of our harsh environments, weather patterns and temperature extremes and true plant performance. The lack of knowledge for mass plantings and correct plant sustainability are evident as the community ages. This audit should help put a light on how to correct and maintain the community.

# FITNESS CENTER

- As I review I first focused on the Fitness Center as I feel this building is the focal point of the community. The architecture and lines of the building are beautiful. What the landscape shows is years of poor planting, design and overall care. From the photos you can see a lack of attention to detail in the property. The biggest show is palm boots laying in the landscape beds and all over. This stems from the palm boots dropping every day old boots over everything under it. The beds are full of boots. Now why? One reason is that the old boots were never removed and when the palms were trimmed the old boots were left, so as the dried, as the wind blew and as the weather changed and season they drop all over everything. Now attention to detail comes to play, they should be removed everyday that they drop to the ground and from inside the shrubs. How do we fix this? I believe a palm boot removal is necessary right away a total cleaning. This will help clean up and reduce the drop. Attention to detail is also important during weekly clean up.

# PALM BOOT DROP



# MORE PALM BOOT DROP



# OLD AND DYING SHRUBS

- The age of the landscape shows, a remodel is very much needed. No amount of work or detail will fix what is wrong in most of the Fitness Center. Its time!
- I believe a bid should be sent out for this project and I feel the need to review all rendering and proposals before you settle on a company and plan. This is a very important job and should be done with many eyes and review on the renderings and proposals. I feel the company you pick should show their work and sustainability of their work. A budget needs to be set aside to complete the work.

# PROCESS OF NEW LANDSCAPE DESIGN

- Send out for a bid on the building. Sit with companies explaining what we are looking for and why.
- Review the companies and their work and projects.
- There should be photos of what they have done and the sustainability of those jobs.
- The landscape should be a modern updated design, one that does not layer rows of plants to fill the beds.
- Renderings should be sent with the proposals. Plant lists, plant number, planting space and an explanation of the job.
- Installation of the project should be supervised to make sure planting location and correctness is followed as described.
- I believe a different mulch and or stone should be used and the soil line and depth of the beds should be lowered so the material does not fall or wash on to the sidewalks.

# OTHER AREAS

- Wrong plant wrong place. Growing too large for planting space. Leaning because of lack of space.
- Old strapping left on plants causing damage. Years of damage too far gone to fix.
- Beds show soil and stone level too high for walk ways and decking. Mulch and stone on concrete areas. Soil level needs to be lowered and weed mat installed and plants should not have rock and mulch burying the plant material killing the plants.

# WRONG PLANTT



# WRONG PLANT WRONG PLACE



# STRAPPING LEFT ON DAMAGING TREES



# STRAPPING



- Cutting into the trunk girdling the tree killing it.
- Left on for years and growing over the strapping on all the photos. This causes death. These Indian Hawthorne trees should not have been planted here but also they were never pruned correctly in the beginning to maintain a shape for the location and the leaned out of the bed causing the strapping to be installed.

# STONE AND SOIL LEVEL LINE WRONG



# PLANTS BURIED IN STONE



# TOO MUCH STONE



# NO SOD

- Many of the areas and planting beds around the Fitness Center have no sod. What are we mowing?
- Where is the sod. When was it lost? Why was it lost?
- Was the irrigation wrong? Was it insect Damage or fungus? Was it not mowed correctly? Was the area compacted soil?
- Foot traffic? Sunlight? Soil pH? Drainage?
- When we look at dead areas with no material to diagnose we have no way of knowing why and how?
- We need to review the irrigation in these areas to know was this the reason?
- Weed treatment for what and why and how often? Was it fungus? Treatment? When and how much?
- Before you repair with more sod. Maybe there is a better ground cover we should use.

# SOD OR PLANTS?



# SOD OR PLANTS



# SOD OR PLANTS



# DRAIN AND EDGING TO REPAIR



# DETAIL REPAIR

- Create a high Use design for areas that get a lot of traffic to keep the area looking fresh and clean.
- Edging and rock done correctly or pavers to create and area maintenance free.
- This keeps the area clean and beautiful no matter how much traffic is there.



# CREATE A DESIGN

- This could be a lovely planting of rich Evergreen Giant Liriope Grass under these beautiful Crape Myrtles. Lower the soil line
- Remove the weeds. Use a drip irrigation to make sure the plants do not have wet foliage. Space and plant a mass planting of rich grass to create a lush look. Making sure that no grasses are planted near the walkway 18” to 24 “ away from Walkway!



# AREAS THAT SHOULD NEVER LOOK LIKE THIS



# DETAIL FIXES

- Attention to detail.
- Completed repairs. This should never be left like this. A child could get hurt and its ugly and looks trashy.
- All repairs should be fixed ASAP and never left uncovered like the irrigation box in the last slide..
- Stone should be lower or removed so no one slips or falls on loose rock or mulch.



# FITNESS CENTER

- New design, new shrubs to replace over grown, dead weak plants. A modern design with lush plants and a elegant design should go out to bid.
- So many of the plants are in poor health overgrown or sick.
- Empty beds with brown pine straw when they could have focal points and modern rock or planting to speak to the elegance of the building.

# BUILDING BEDS



# MODERN STONE



# FENCE LINE

- This is a very nice fence. Clean and pretty but the mulch is too deep. The soil line too high the mulch is the wrong color and is high maintenance.
- This should be removed. Soil lowered cleaned. Weed matt installed and the correct modern stone to keep this area clean, tidy and less work. You should be able to walk this line and notice how clean it looks.
- A simple blowing of any leaves or dirt should be all that is needed to keep the look of a well maintained and cared for area.
- No mulch or dirt should bleed out from under the fence line. I can see every time it rains or the wind blows there is a problem.
- Stone of different sizes will look beautiful. Hold in place and look modern and not dated.
- It will reduce maintenance and if its done on the other side of the fence will maintain a very clean and up scale look in the poor area.

# NEXT FEW SLIDES

- They show over grown shrubs. Unhealthy shrubs. Dying shrubs. Wrong plant wrong place.
- Plants that are not suited for the area. Old out dated design. Unhealthy plants. Mulch too deep. Poor pruning as younger plants.
- Plants needing to much pruning to maintain a nice look.
- Too many layers.

# OLD PLANTS AND DESIGN



# CORRECT PLANTS AND STONE



# NO LAYERS OF PLANTS



# AGAIN MODERN DESIGN



# ADD LIFE TO THESE AREAS



- Greenery that adds life to the bed. Remove the dated rock and replace with modern stone and plants. Add a planting area that is not hedging but individual plants in a natural planting. No rows and layers of hedging.
- Add an area for utility and work tools not visible to the guests using the pool. Nets, rakes, brooms and other items to maintain the area.
- Only life saving items should be visible or emergency equipment.

# ELEGANT PLANTING BEHIND THE PALMS



# MAKE AN ELEGANT ENTRY

- Give this area a face lift of lush natural plantings and a nice mulch or stone rather than pine straw which turns brown quickly and looks poor.
- Plant away from the sidewalk so nothing ever overgrows the site and falls into the roadway. Plant away from the edge. Some plants that look lush and fill are Holly fern, several types of gingers and taller natural planting behind the palms .
- Plant shrubs that will be sustainable and don't need monthly pruning which increase the maintenance costs to the community. I feel a modern rock on the edge where the bed meets the sidewalk that can be blown out each week of leaves to keep it neat and clean. Lush mass plantings should be used. The areas can be blown into the remaining natural area to keep a nice well kept area.
- The palms need to have the boots removed each pruning to maintain a clean look and less drop onto the beds.

# STONE UNDER THE FENCE.



- These areas need the soil line dropped and removed of pine straw. Weed matt and modern rock that can be blown each week or daily to keep clean and well maintained. Modern rock is different shapes and sizes holding interest. Not the old river rock used but a nice tumbled stone of different sizes. This type of rock is easy to blow out, does not blow away, costs more but you never need mulch again stays clean looking. Looks high end and is a warm color to match the building.

# BROWN AND TAN STONE



- Beautiful stone in warm colors of varied sizes stay put in the bed.
- Random larger rock inserted into the smaller stones adds interest and design. This adds a river bed look, a natural ground cover. Individual plantings mimic natural plantings popping up in the stone work. Easy replacement if something dies. Pop it out and replace. No weekly hedge pruning. An interesting look.
- Down spouts can look like dry river beds until they have water flowing and then it can be directed into drains. A very ice look.

# DRY RIVERBEDS

- Dry river beds are one of the most creative and functional landscaping solutions available.
- These dry river beds can be directed to a drain in the landscape and the drain will be free from mulch and other things clogging the drain.



# CREATING A WELL PLANNED DESIGN



- Plantings on each side look beautiful and creative.
- This building needs an up dated look of modern design with less maintenance but attention to detail can be maintained.
- A working design with less maintenance.
- Less cost each year as you do not need new mulch each season.

# METAL DRAIN

- A dry river bed is more than just a pretty feature in your yard—it's a functional drainage solution that prevents erosion, manages rainwater runoff, and adds timeless beauty to your outdoor space.
- Metal drain used to remove stormwater runoff.



# STORM WATER



- Instead of this you would have the Dry River bed lead to this drain and it would be part of the design.
- No leaves or mulch running into your storm water areas.
- Because of the larger stones it can be blown out to maintain a well kept design.
- Modern and clean and less maintenance.

# TWO AREAS FOR THE



# WE CAN USE THE FOCAL POINTS

## POINTS



- We can use some of the good points in the beds and design around them. Like mature healthy trees and shrubs.
- We keep the good stuff and design around it .
- Good bones stay. And modern added.
- Trust me modern design saves in maintainance.

# ROAD WAYS

- Remove the spartina and other grasses on the natural area side of the sidewalks. Its pruned back too often to keep it off the sidewalks as its planted too close. Less maintenance would be to remove fill in the weak areas with these extra plants and just maintain a clean sidewalk area. They are not needed and only cost money to prune rather than enhance the area.



# DOG PARK AND PLAY AREA

- This area has no sod! Are we watering it, spraying it, fertilizing it and mowing it?
- Why is there no sod there?
- What happened? Irrigation  
Insects, fungus, traffic why?  
What was done here and why. I need a list of what happened and what was the course of treatments and when did this area go south?



# POSSIBLE GROUND COVER RATHER THEN SOD



# LOWER SOIL LINE ADD ROCK



# MORE MULCH RATHER THEN POOR SOD!



# VINES NEED TO BE PUSHED BACK

- Firewise Mowing to remove vines and push back to save landscaping, trees and keep a clean maintained look.
- A back drop can be mowed to keep at bay every few years keeping the area safe, well kept and fire safe. Vines never stop growing but a plan is needed and budget to keep them pushed back to preserve the trees and landscape before its all lost to the aggressive vines.



# HEDGE PRUNING

- Hedges need to be one height. If they are too tall a lift needs to be brought in to lower the hedge and then the height needs to be maintained .
- These hedges are getting weak on the bottom from not having the tops lowered.
- The hedge is blocking and interfering with the trees and are too tall. They need to be kept as hedges not trees.
- It looks horrible and is unhealthy and I am not sure why it was allowed to grow this tall and only pruned to what can be reached allowing the rest to grow wild. It's a hedge and should be the same height all year every year.



# THIS IS VERY WRONG



# FIREWISE

- Areas with vines and dead trees need to be mowed even if they do not qualify for the forestry grant.
- This is unsightly unsafe and will completely eat the trees and forest and surrounding landscape.
- Do a small area each year to keep things pushed back.
- A spray program can also help.



# DEAD TREES AND VINES



# A MOWING WOULD IMPROVE



# LOST LANDSCAPING



- Somehow this maintenance was not done on the area around key focal points in the community.
- These need to be reclaimed and maintained every week in the schedule.
- Beds weeded, vines controlled and shrubs pruned to maintain of respect to the other things planted in the landscape

# LARGE CIRCLE

- This area is another that really needs a face lift.
- Again there is no sod worth maintaining in this circle. Its full of weeds, and missing sod.
- To start a head check and wet check and adjustments to the irrigation need a review.
- Fitness Center first. This second to the main center.
- A complete round up treatment needs to be done to all the sod and weeds to kill the entire area.
- Once its repaired and the irrigation is done, new sod can be laid. This can not take place until the area has been checked, killed, treated to ensure a sustainable resod.
- I recommend a new landscape there but feel the Fitness center is priority then this area. Again bids should go out and proposals reviewed to make sure the plan is sustainable.

# WEAK PLANTS



# VINES & POOR PLANTS



# PARKS



# SUGGESTIONS FOR THE PARK

- This park is very nice. Astro-Turf is perfect. Sustainable beautiful.
- I would lower the soil line to keep the mulch in the beds and reduce maintenance and keep it looking beautiful.
- I would remove random plantings with no reason for being there. Either replant or remove. These are plants that are left from a mass planting that failed.
- The trees need corrective pruning to free the lights poles and fixtures.
- Lower the soil line around the trees they are buried too deep and not healthy.
- I would not prune the crape myrtles so hard its not pretty. They need to be allowed to grow taller and have a nice natural look.

# ALL OTHER AREAS

- I reviewed all the areas in the community. Guard gates and buildings and each fall under the same problems. Old landscape over planted wrong plants wrong place.
- I think we should sit and plan a budget to remodel each area either totally or piece remodel to just add plants and change things to a more up dated look. Frozen plants can be removed. Poorly shaped plants removed.
- Lowering the soil line in most cases is a huge improvement to the look to keep the areas clean and tidy.
- Less is many times better.
- Correct plantings always work.
- Irrigation check to make sure any area to be remodeled is working correctly and delivering irrigation to the plants in a efficient manor with out wasting water.

# TREES

- Something I feel strongly about as an arborist.
- A tree budget should be created. Managed and used in a correct way each year to keep the trees healthy and growing well.
- You should have an arborist on a daily rate to remove trees in that daily rate. To do an annual pruning of your trees. And in an emergency get their to fix a dangerous situation with out costing you an arm and a leg.
- A tree pruning schedule is so important. Why? Because it saves trees from damage from traffic and trucks. Many times a tree is injured and it not savable and annual pruning would have prevented these problems.
- Keep infrastructure like light fixtures, signs and buildings from being damaged in storms by branches damaging them.
- Keep the insurance companies from cancelling a policy because of encroaching branches.

# SAVES LIGHTS



# LIGHTS & TRUCKS



# SECURITY IN PARKING LOTS

- Lights that are shaded are safety issues.
- Dark areas in parking lots are dangerous.
- They can also damage trucks and cars in the parking lot.
- They are a hazard to bike riders and people walking in the lot if they are too low.



# MORE TREES



# SUMMERY

- I feel the community is in need of major remodels and repairs. I feel we need to totally review the irrigation system and correct the issues before any remodel is started. I think a budget should be reviewed by the board setting aside an area to be repaired each year to give a sustainable landscape that is less maintenance for the community. Less costly for that maintenance while providing a modern look that lasts.
- Using better mulch and rock so you do not spend thousands on mulch that only lasts a short period of time and it washed away or blown away.

# ADDITIONAL

- Correcting irrigation that waters natural areas costing money in pruning the natural area and encouraging vine and weed growth.
- Finding why you have no sod and correcting that problem. Mowing ,fertilizing and applying chemicals to grassless areas is a problem. We need to review those areas and correct the problem before you resod.
- Clean modern up dated landscape is less work, less money, less maintenance.

# MORE

- Budgeting for projects with a good plan. Getting proposals from companies that can show you a plan that is modern and not over planted and high maintenance. A plan that uses less water and chemicals and looks beautiful for years.
- Pruning that is done correctly each time reaching the tops of the shrubs. Pruning that restores landscape areas lost by over growth and vines.
- Removal of any dead plants or grasses and not leaving them there week after week. No plant is better then a dead plant in the landscape.

# IMPORTANT

- Weekly drive thru the community with account manager making notes and a time line for correction.
- A weekly irrigation up date in the drive thru and check to make sure every zone and every area is working as it should. A timeline as to repairs needed with area photos and prices and why its broken.
- Anytime a chemical is applied a map and photos as to why its being done, how long its been a problem and what is being used.
- Dead sod needs to be reported ASAP and why its dead. Photos and what was done before it died and the time line a chemical was used.

# NEW WORK

- Proposals need to be reviewed by someone that knows, that understands and the project once approved monitored for a correct planting and complete job. A timeline is given for a completed job. A warranty established and the cause for any failure in plant material.
- Schedule provided as to the weekly activities in the community. Mowing, trimming, weeding and any other service should be detailed in the weekly report to those needing to keep track of the services.

# DRIVE THRU

- I feel a lot needs to be reviewed monitored and corrected. I could go on for pages and pages with photos and lists. I feel a need to help correct the problems in the community and to help teach Erin how to manage this huge landscape project. There is a lot to correct and change. Most important is a weekly accountability of the services and chemicals. A huge need for a drive thru with management a repair and corrections list with a time line.

# TEACHING

- I would consider it an important part of the audit to stay on a contract that helps guide the community forward in each area reviewed. New landscape is the most important and if those reviewing do not understand the plan specs and the install it's a waste of money.
- The company needs to site with the project manager, review the ideas and what we want and then prove to us by work they have done that they are capable of the job. Sustainability is most important. Our vision is important and not just trying to sell the community hundreds of plants to fill the beds.

# IN CLOSING

- If you have any questions please let me know. I would like to present this program at the meeting so let me know if you have a projector and the ability to show the community what we are trying to do.
- I have added in a separate some of the plans for weekly or bi weekly services to the community.
- I look forward to speaking at the next meeting.