

Spencer Creek Community Development District

Financial Statements
(Unaudited)

Period Ending
December 31, 2018



District Management Services, LLC
2005 Pan Am Circle ~ Suite 120 ~ Tampa, Florida 33607
Phone (813) 873-7300 ~ Fax (813) 873-7070

Spencer Creek CDD
 Balance Sheet
 As of 12/31/2018
 (In Whole Numbers)

	General Fund	Total
Assets		
Cash - Operating Account	2,168	2,168
Prepaid General Liability Insurance	1,967	1,967
Prepaid Public Officials Insurance	1,609	1,609
Total Assets	5,743	5,743
Liabilities		
Accounts Payable	4,470	4,470
Total Liabilities	4,470	4,470
Fund Equity & Other Credits	1,274	1,274
Total Liabilities & Fund Equity	5,743	5,743

Spencer Creek CDD
Statement of Revenues and Expenditures
001 - General Fund
From 10/1/2018 Through 12/31/2018
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Special Assessments - Service Charges				
Operations & Maintenance Assessments - Off Roll	384,000	0	(384,000)	(100)%
Contributions & Donations From Private Sources				
Developer Contributions	0	14,767	14,767	0 %
Total Revenues	384,000	14,767	(369,233)	(96)%
Expenditures				
Financial & Administrative				
District Manager	20,000	0	20,000	100 %
District Engineer	8,500	0	8,500	100 %
Disclosure Report	5,000	0	5,000	100 %
Trustee Fees	5,000	0	5,000	100 %
Accounting Services	9,000	0	9,000	100 %
Auditing Services	3,000	0	3,000	100 %
Postage, Phone, Faxes, Copies	500	0	500	100 %
Public Officials Insurance	2,000	536	1,464	73 %
Legal Advertising	10,000	10,717	(717)	(7)%
Bank Fees	250	0	250	100 %
Dues, Licenses, & Fees	175	150	25	14 %
Miscellaneous Administration	100	100	(0)	(0)%
Website Administration	0	600	(600)	0 %
Legal Council				
District Counsel	5,000	735	4,265	85 %
Utility Services				
Electricity Street Lights	188,000	0	188,000	100 %
Electric Services - All Others	5,500	0	5,500	100 %
Water - Sewer Combination Services				
Water Utility Services	10,800	0	10,800	100 %
Other Physical Environment				
Waterway Management System	23,500	0	23,500	100 %

Spencer Creek CDD
Statement of Revenues and Expenditures
001 - General Fund
From 10/1/2018 Through 12/31/2018
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
General Liability & Property Casualty Insurance	5,200	656	4,545	87 %
Landscape Maintenance - Contract	48,000	0	48,000	100 %
Landscape Maintenance Other	6,500	0	6,500	100 %
Plant Replacement Program	10,800	0	10,800	100 %
Irrigation Maintenance	2,500	0	2,500	100 %
Road & Street Facilities				
Pavement & Drainage Repairs & Maintenance	14,675	0	14,675	100 %
Total Expenditures	384,000	13,493	370,507	96 %
Excess Revenues Over (Under) Expenses	0	1,274	1,274	0 %

**Spencer Creek CDD
Reconcile Cash Accounts**

Summary

Cash Account: 10101 Cash - Operating Account
Reconciliation ID: 12/31/2018
Reconciliation Date: 12/31/2018
Status: Locked

Bank Balance	2,167.81
Less Outstanding Checks/Vouchers	0.00
Plus Deposits in Transit	0.00
Plus or Minus Other Cash Items	0.00
Plus or Minus Suspense Items	<u>0.00</u>
Reconciled Bank Balance	2,167.81
Balance Per Books	<u>2,167.81</u>
Unreconciled Difference	<u><u>0.00</u></u>

Click the Next Page toolbar button to view details.

**Spencer Creek CDD
Reconcile Cash Accounts**

Detail

Cash Account: 10101 Cash - Operating Account

Reconciliation ID: 12/31/2018

Reconciliation Date: 12/31/2018

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1000	11/15/2018	System Generated Check/Voucher	150.00	Florida Department of Economic Opportunity
1005	11/26/2018	System Generated Check/Voucher	450.00	Times Publishing Company
1006	12/1/2018	System Generated Check/Voucher	3,523.30	Times Publishing Company
1007	12/12/2018	System Generated Check/Voucher	1,196.00	Times Publishing Company
1008	12/18/2018	System Generated Check/Voucher	4,767.00	Egis Insurance & Risk Advisors
Cleared Checks/Vouchers			<u>10,086.30</u>	

**Spencer Creek CDD
Reconcile Cash Accounts**

Detail

Cash Account: 10101 Cash - Operating Account

Reconciliation ID: 12/31/2018

Reconciliation Date: 12/31/2018

Status: Locked

Cleared Deposits

<u>Deposit Number</u>	<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>
	CR002	12/17/2018	Spencer Creek Development CK 1031	4,767.00
Cleared Deposits				4,767.00



Account Statement

SPENCER CREEK COMMUNITY DEVELOPMENT
 2005 PAN AM CIR STE 120
 TAMPA FL 33607-2529

Questions? Please call
 1-800-786-8787

Important: Fee Changes. Each year SunTrust Bank completes a review of treasury and payment services pricing. As of January 1, 2019, fees will change for some treasury and payment services, including fees for certain ACH, wire transfer, branch cash deposit, check deposit, image delivery, lockbox, business sweep services and online services.
 Please visit www.suntrust.com/2019pricingchanges for additional detail.

Account Summary	Account Type	Account Number	Statement Period
	PUBLIC FUNDS PRIMARY CHECKING		12/01/2018 - 12/31/2018

Description	Amount	Description	Amount
Beginning Balance	\$7,487.11	Average Balance	\$4,985.68
Deposits/Credits	\$4,767.00	Average Collected Balance	\$4,831.91
Checks	\$10,086.30	Number of Days in Statement Period	31
Withdrawals/Debits	\$0.00		
Ending Balance	\$2,167.81		

Overdraft Protection
 Account Number: _____ Protected By: Not enrolled
 For more information about SunTrust's Overdraft Services, visit www.suntrust.com/overdraft.

Deposits/Credits	Date	Amount	Serial #	Description	Date	Amount	Serial #	Description
	12/18	4,767.00		DEPOSIT				
Deposits/Credits: 1				Total Items Deposited: 1				

Checks	Check Number	Amount	Date Paid	Check Number	Amount	Date Paid	Check Number	Amount	Date Paid
	1000	150.00	12/14	1006	3,523.30	12/05	1008	4,767.00	12/27
	*1005	450.00	12/03	1007	1,196.00	12/24			
Checks: 5									
* Indicates break in check number sequence. Check may have been processed electronically and listed as an Electronic/ACH transaction.									

Balance Activity History	Date	Balance	Collected Balance	Date	Balance	Collected Balance
	12/01	7,487.11	7,487.11	12/18	8,130.81	3,363.81
	12/03	7,037.11	7,037.11	12/19	8,130.81	8,130.81
	12/05	3,513.81	3,513.81	12/24	6,934.81	6,934.81
	12/14	3,363.81	3,363.81	12/27	2,167.81	2,167.81

The Ending Daily Balances provided do not reflect pending transactions or holds that may have been outstanding when your transactions posted that day. If your available balance wasn't sufficient when transactions posted, fees may have been assessed.

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