

**SPENCER CREEK
COMMUNITY DEVELOPMENT DISTRICT
BOARD OF SUPERVISORS
AUDIT COMMITTEE & REGULAR MEETING
NOVEMBER 7, 2019**

**SPENCER CREEK
COMMUNITY DEVELOPMENT DISTRICT AGENDA
THURSDAY, NOVEMBER 7, 2019**

2:00 P.M.

The Offices of Meritus

Located at 2005 Pan Am Circle Suite 300, Tampa FL 33607

District Board of Supervisors	Chairman Vice- Chairman Supervisor Supervisor Supervisor	Kelly Evans Laura Coffey Lori Campagna Jeff Hills Nicholas Dister
District Manager	Meritus	Debby Nussel
District Attorney	Straley, Robin, Vericker	John Vericker
District Engineer	Stantec	Tonja Stewart

All cellular phones and pagers must be turned off while in the meeting room

The District Agenda is comprised of different sections:

The meeting will begin at **2:00 p.m.** Following the **Call to Order**, the public has the opportunity to comment on posted agenda items during the third section called **Public Comments on Agenda Items**. Each individual is limited to **three (3) minutes** for such comment. The Board is not required to take action at this time, but will consider the comments presented as the agenda progresses. The meeting will resume after the audit committee meeting with the sixth section called **Business Items**. This section contains items for approval by the District Board of Supervisors that may require discussion, motions, and votes on an item-by-item basis. If any member of the audience would like to speak on one of the business items, they will need to register with the District Administrator prior to the presentation of that agenda item. Agendas can be reviewed by contacting the Manager's office at (813) 873-7300 at least seven days in advance of the scheduled meeting. Requests to place items on the agenda must be submitted in writing with an explanation to the District Manager at least fourteen (14) days prior to the date of the meeting. The seventh section is called **Consent Agenda**. The Consent Agenda section contains items that require the review and approval of the District Board of Supervisors as a normal course of business. The eighth section is called **Vendor/Staff Reports**. This section allows the District Administrator, Engineer, and Attorney to update the Board of Supervisors on any pending issues that are being researched for Board action. The ninth section is called **Supervisor Requests**. This is the section in which the Supervisors may request Staff to prepare certain items in an effort to meet the District's needs. The final section is called **Audience Questions, Comments and Discussion Forum**. This portion of the agenda is where individuals may comment on matters that concern the District. The Board of Supervisors or Staff is not obligated to provide a response until sufficient time for research or action is warranted.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting is asked to advise the District Office at (813) 873-7300, at least 48 hours before the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 7-1-1, who can aid you in contacting the District Office.

Any person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that this same person will need a record of the 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 the appeal is to be based.

November 7, 2019
Board of Supervisors
Spencer Creek Community Development District

The Audit Committee & Regular Meeting Spencer Creek Community Development District will be held on **November 7, 2019 at 2:00 p.m.** at the Offices of Meritus located at 2005 Pan Am Circle Suite 300, Tampa, FL 33607. Following is the Agenda for the Meeting:

Call In Number: 1-866-906-9330

Access Code: 4863181

- 1. CALL TO ORDER/ROLL CALL**
- 2. PUBLIC COMMENT ON AGENDA ITEMS**
- 3. RECESS TO AUDIT COMMITTEE MEETING**
- 4. AUDIT COMMITTEE MEETING**
 - A. Open the Audit Committee Meeting
 - B. Evaluate and Rank the Audit Proposals
 - i. *Grau & Associates*Tab 01
 - C. Finalize the Ranking and Consideration of Audit Committee Recommendation
 - D. Close the Audit Committee Meeting
- 5. RETURN AND PROCEED TO REGULAR MEETING**
- 6. BUSINESS ITEMS**
 - A. Consideration of Audit Committee Recommendations and Evaluation
 - B. Acceptance of TECO Outdoor Lighting Agreement.....Tab 02
 - C. General Matters of the District
- 7. CONSENT AGENDA**
 - A. Consideration of Minutes of the Regular Meeting October 03, 2019.....Tab 03
 - B. Consideration of Minutes of the Regular Continued Meeting October 17, 2019.....Tab 04
 - C. Consideration of Operation and Maintenance Expenditures September 2019..... Tab 05
 - D. Review of Financial Statements Month Ending September 30, 2019 Tab 06
- 8. VENDOR/STAFF REPORTS**
 - A. District Counsel
 - B. District Engineer
 - C. District Manager
- 9. BOARD OF SUPERVISORS REQUESTS AND COMMENNTS**
- 10. AUDIENCE QUESTIONS, COMMENTS AND DISCUSSION FORUM**
- 11. ADJORNMENT**

Sincerely,



Brian Lamb, CEO
Meritus



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

SPENCER CREEK
COMMUNITY DEVELOPMENT DISTRICT

Proposal Due: October 30, 2019
12:00PM

Submitted to:

Spencer Creek
Community Development District
c/o District Manager
2005 Pan Am Circle, Suite 300
Tampa, Florida 33607

Submitted by:

Antonio J. Grau, Partner
Grau & Associates
951 Yamato Road, Suite 280
Boca Raton, Florida 33431
Tel (561) 994-9299
(800) 229-4728
Fax (561) 994-5823
tgrau@graucpa.com
www.graucpa.com



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Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

October 30, 2019

Spencer Creek Community Development District
c/o District Manager
2005 Pan Am Circle, Suite 300
Tampa, Florida 33607

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2019-2021, with an option for two (2) additional annual renewals.

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

Special district audits are at the core of our practice: **we have a total of 360 clients, 329 or 91% of which are special districts.** We know the specifics of the professional services and work products needed to meet your RFP requirements like no other firm. With this level of experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to client operations.

Why Grau & Associates:

Knowledgeable Audit Team

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

Servicing your Individual Needs

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

Developing Relationships

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

Maintaining an Impeccable Reputation

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

Complying With Standards

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

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

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

Very truly yours,
Grau & Associates



Antonio J. Grau



Firm Qualifications



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team



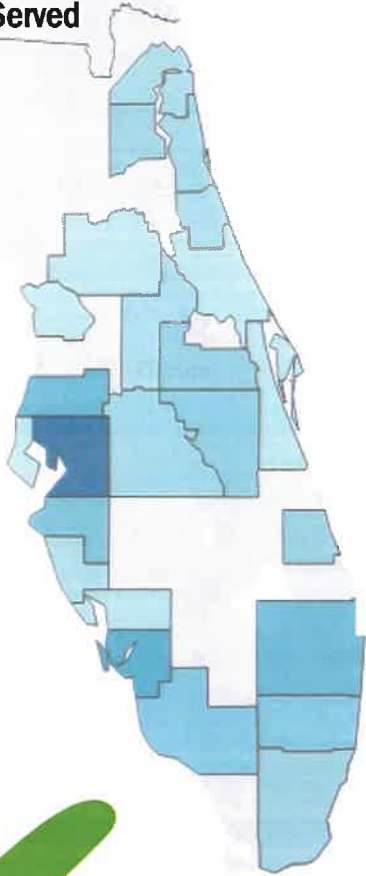
2005

Year founded

Services Provided



297 Community Development Districts Served



Properly registered and licensed professional corporation by the state of FLORIDA

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



- ⇒ External quality review program: consistently receives a pass
- ⇒ Internal: ongoing monitoring to maintain quality



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate



FICPA Peer Review Program
Administered in Florida by the
Florida Institute of CPAs



AICPA Peer Review Program
Administered in Florida by the
Florida Institute of CPAs

March 2, 2017

Antonio Jose Grau Jr, CPA
Grau & Associates
2700 N Military Trl Ste 350
Boca Raton, FL 33431

Dear Mr. Grau:

It is my pleasure to notify you that on March 2, 2017 the Florida Peer Review Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is December 31, 2019. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Sincerely,

Paul N. Brown, CPA, CGMA
Director of Technical Services

cc: Daniel Joseph Hevia, CPA

Firm Number: 4390114

Review Number: 474720

325 W. College Ave. P.O. Box 5437 Tallahassee, FL 32314 (850) 224-2727 (800) 342-3197 Fax: (850) 222-8190 www.ficpa.org



PEER REVIEW PROGRAM

is proud to present this

Certificate of Recognition

to

Grau & Associates

For having a system of quality control for its accounting and auditing practice in effect for the year ended June 30, 2016 which has been designed to meet the requirements of the quality control standards for an accounting and auditing practice established by the AICPA and which was complied with during the year then ended to provide the firm with reasonable assurance of conforming with professional standards.

Anita Ford, Chair
AICPA Peer Review Board
2016



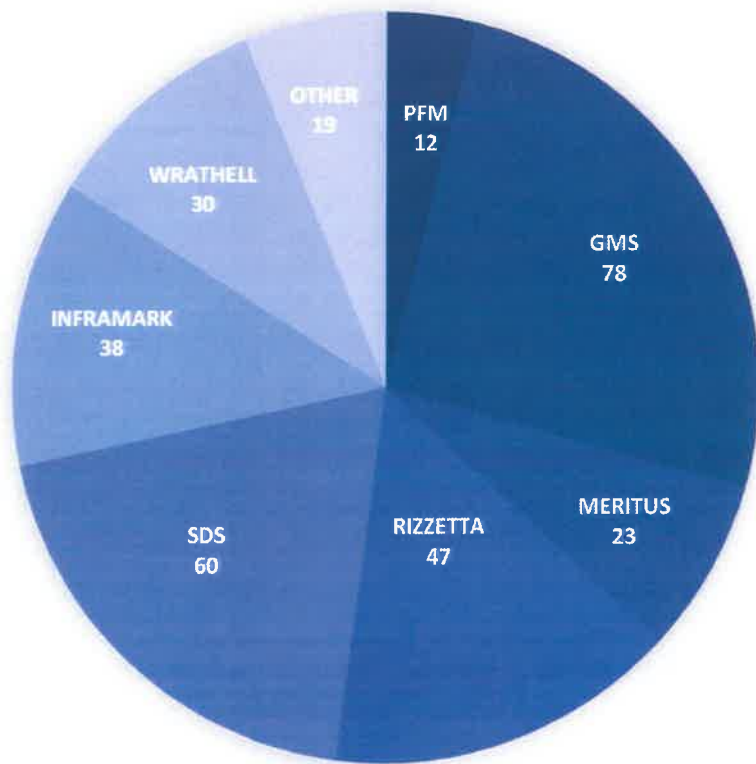


Firm & Staff Experience



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



Profile Briefs:

Antonio J GRAU, CPA (Partner)

Years Performing Audits: 30+
 CPE (last 2 years): Government Accounting, Auditing: 66 hours; Accounting, Auditing and Other: 25 hours
 Professional Memberships: AICPA, FICPA, FGFOA, GFOA

Racquel McIntosh, CPA (Partner)

Years Performing Audits: 14+
 CPE (last 2 years): Government Accounting, Auditing: 59 hours; Accounting, Auditing and Other: 45 hours
 Professional Memberships: AICPA, FICPA, FGFOA, FASD

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

- Tony Grau

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

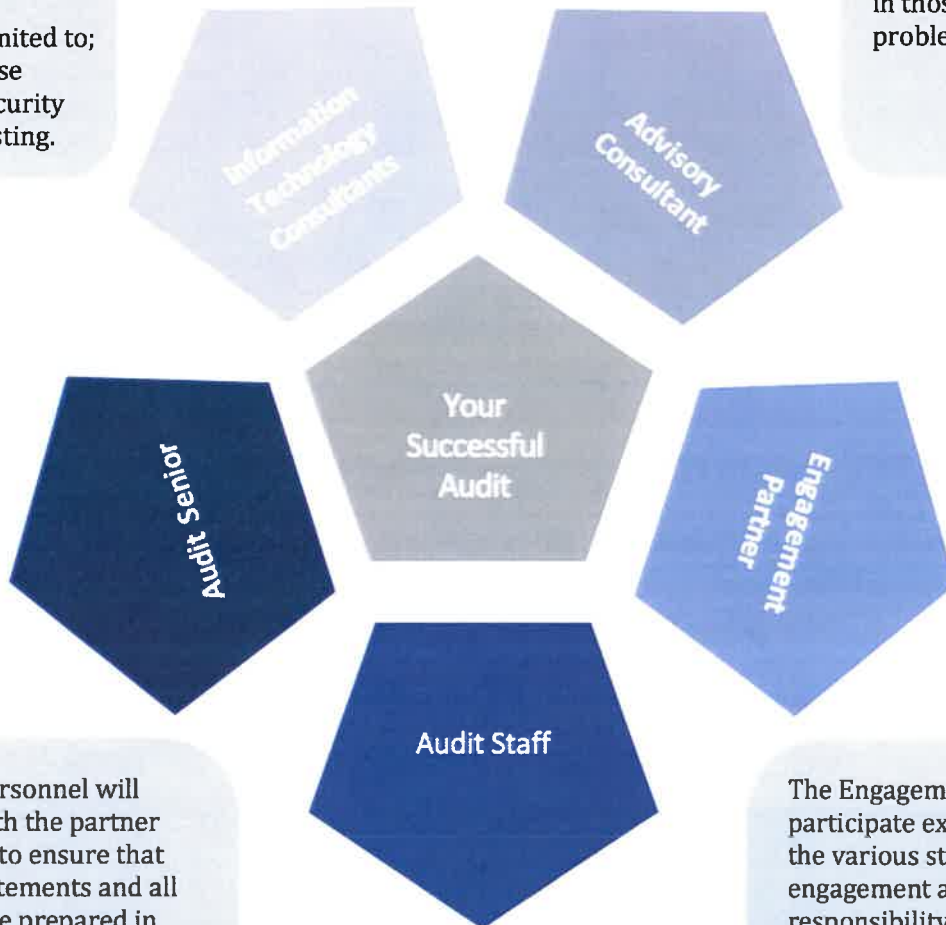
-Racquel McIntosh

YOUR ENGAGEMENT TEAM

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team.

Grau contracts with an outside group of IT management consultants to assist with matters including, but not limited to; network and database security, internet security and vulnerability testing.

An advisory consultant will be available as a sounding board to advise in those areas where problems are encountered.



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

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

Antonio 'Tony ' J. Grau, CPA

Partner

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

Experience

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

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

Education

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

Clients Served (partial list)

(>300) Various Special Districts, including:

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

Professional Associations/Memberships

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

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	66
Accounting, Auditing and Other	25
Total Hours	<u>91</u> (includes of 4 hours of Ethics CPE)

Racquel C. McIntosh, CPA

Partner

Contact : rmcintosh@graucpa.com | (561) 939-6669

Experience

Racquel has been providing government audit, accounting and advisory services to our clients for over 14 years. She serves as the firm's quality control partner; in this capacity she closely monitors engagement quality ensuring standards are followed and maintained throughout the audit.

Racquel develops in-house training seminars on current government auditing, accounting, and legislative topics and also provides seminars for various government organizations. In addition, she assists clients with implementing new accounting software, legislation, and standards.

Education

Florida Atlantic University (2004)
Master of Accounting
Florida Atlantic University (2003)
Bachelor of Arts:
Finance, Accounting

Clients Served (partial list)

(>300) Various Special Districts, including:

Carlton Lakes Community Development District
Golden Lakes Community Development District
Rivercrest Community Development District
South Fork III Community Development District
TPOST Community Development District

Westchase Community Development District
Monterra Community Development District
Palm Coast Park Community Development District
Long Leaf Community Development District
Watergrass Community Development District

East Central Regional Wastewater Treatment Facilities
Indian Trail Improvement District
Pinellas Park Water Management District
Ranger Drainage District
South Trail Fire Protection and Rescue Service District

Professional Associations/ Memberships

American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants
FICPA State & Local Government Committee
FGFOA Palm Beach Chapter

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	59
Accounting, Auditing and Other	45
Total Hours	<u>104</u> (includes of 4 hours of Ethics CPE)

References



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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

Dunes Community Development District

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

Two Creeks Community Development District

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

Journey's End Community Development District

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



Specific Audit Approach



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

AUDIT APPROACH

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

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

Proposed segmentation of the engagement

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



Phase I - Preliminary Planning

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

During this phase we will perform the following activities:

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

Phase II – Execution of Audit Plan

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

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

Phase III - Completion and Delivery

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

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

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

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

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

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

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

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

Is the recommendation cost effective?

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

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

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

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

Communications

We emphasize a continuous, year-round dialogue between the District and our management team. We typically begin our audit process with an entrance conference before the onsite fieldwork begins. We regularly communicate through personal telephone calls and electronic mail throughout the audit and on a regular basis. Our clients have the ability to transmit information to us on our secure client portal with the ability to assign different staff with separate log on and viewing capability. This further facilitates efficiency as all assigned users receive electronic mail notification as soon as new information has been posted into the portal. We strive to continue to keep an open line of communication through the fieldwork and ending with an exit conference.



Cost of Services



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2019-2023 are as follows:

Year Ended September 30,	Fee
2019	\$3,800
2020	\$3,900
2021	\$4,000
2022	\$4,100
2023	<u>\$4,200</u>
TOTAL (2019-2023)	<u>\$20,000</u>

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

Supplemental Information



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Utility Audit	Current Client	Year End
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓	✓	9/30
Florida Green Finance Authority	✓			✓	9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Waste Water Treatment District	✓	✓	✓	✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓			✓	9/30
South Central Regional Wastewater Treatment and Disposal Board	✓			✓	9/30
South-Dade Venture Development District	✓			✓	9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunshine Water Control District	✓			✓	9/30
Sunny Hills Units 12-15 Dependent District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (297)	✓			✓	9/30
TOTAL	332	5	3	329	

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

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

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

ARBITRAGE

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

73

Current
Arbitrage
Calculations

We look forward to providing [Spencer Creek Community Development District](#) with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!

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





Contract No:	9796
Work Request No:	2159376
Billing Customer of Record:	Spencer Creek Community Development District
Billing Address:	2005 Pan Am Circle, Suite 300 Tampa, FL 33607-0000
Tax ID#:	83-2214032
Business Partner No:	

**TAMPA ELECTRIC COMPANY
BRIGHT CHOICES Outdoor Lighting Agreement**

Pursuant to the terms and conditions set forth in this outdoor lighting agreement (the "Agreement"), Tampa Electric Company (the "Company") agrees to provide and Spencer Creek Community Development District (the "Customer") agrees to accept and pay for the outdoor lighting services specified below.

1. Scope of Work

The Company shall furnish, install, operate and maintain, the following lighting equipment (all of which, together with accessories, attachments, replacement parts, additions and repairs, shall be referred to herein as "Equipment"):

- 96 - 2129330 Utility PT III - 3K 55 Watts LED Black
- 96 - 2005654 Tenon - DB Aluminum 16 Ft Black

at the following location Spencer Creek PH 1 and 2 Ruskin, FL 33570-0000 ("Installation Site"), subject to the availability of such Equipment for the term of this Agreement.

2. System Design and Approval

If applicable, based on written lighting system design specifications approved by the Customer and/or the Equipment selected by the Customer, the Company shall prepare and provide the Customer with a copy of the final design and/or sketch at least five (5) business days prior to the commencement of installation of the Equipment at the Installation Site. If the Company is unable to provide all of the Equipment selected by the Customer or the Company is unable to install the selected Equipment in reasonable proximity to the locations identified in the approved design specifications for the initial installation of the Equipment, the Company shall note any material deviations from the approved design specifications or Equipment selections in the final design sketch and if applicable, written notification of any adjustments affecting monthly charges. **If the final design sketch has been provided to the Customer, as required immediately above, and the Customer has not advised the Company of specific changes to be made to the final design sketch prior to the commencement of work at the Installation Site, then the Customer will be deemed to have consented to the configuration and installation of Equipment pursuant to the final design sketch.** The final design sketch will conform, to the extent practicable, to the Customer's preferences or preferred design.

The Equipment shall be repaired or replaced with the closest available light and/or light pole and associated rate(s) should parts or Equipment become unavailable.

THE COMPANY MAKES NO WARRANTY, EITHER EXPRESSED OR IMPLIED, INCLUDING AN IMPLIED WARRANTY OF FITNESS FOR A PARTICULAR PURPOSE of either the Equipment or the lighting design plan pursuant to which the Equipment is installed.

Customer Initial ke Date: 10/23/19

3. Change Orders

The Equipment shall be configured and installed pursuant to the final design sketch. Any change order requested by the Customer after consenting to the final design sketch shall be carried out at the Customer's expense.

4. Damages During Construction

The Customer shall be responsible for all costs incurred to repair or replace any Equipment which is damaged by the Customer, its agents, employees, representatives or third parties other than the Company during construction of Customer's facilities including but not limited to costs incurred to repair or relocate Equipment to proper depths in response to a lowering of the grade of the soil above any conduit serving the Equipment.

5. Customer Information and Preparation

The Customer shall locate and advise the Company, through the provision of an accurate map and other necessary written descriptions, of the exact location of all underground facilities including, but not limited to: sewage pipes, septic tanks, wells, swimming pools, sprinkler systems, conduits, cables, valves, lines, fuel storage tanks, and storm drainage systems ("Underground Facilities") at the Installation Site at least two (2) days prior to the commencement of any work by the Company at the Installation Site. Any and all cost or liability for damage to Underground Facilities by the Company that were not properly identified by the Customer, as described under this Paragraph, shall be paid by the Customer. Except for those claims, losses and damages arising out of Company's sole negligence, the Customer agrees to defend, at its own expense, and indemnify the Company for any and all claims, losses and damages, including attorney's fees and costs, which arise or are alleged to have arisen out of furnishing, design, installation, operation, maintenance or removal of the Equipment. The phrase "property damage" includes, but is not limited to, damage to the property of the Customer, the Company, or any third parties. For purposes of this indemnification, and the exculpation of liability provided in Paragraph 11 of this Agreement, the "Company" shall be defined as Tampa Electric Company, its parent, Emera, Inc., and all subsidiaries and affiliates thereof, and each of their respective officers, directors, affiliates, insurers, representatives, agents, servants, employees, contractors, or parent, sister, of successor corporations.

6. Location of Equipment

If applicable, the Customer shall stake the locations of Equipment on roadways and commercial property prior to the installation of the Equipment by the Company. To assist the Customer with the staking process, the Company shall provide the Customer with an approved design sketch that reflects the Equipment locations approved by the Customer.

7. Non-Standard Service Charges

The Customer shall pay all costs associated with any additional Company facilities and services that are not considered standard for providing lighting service including, but not limited to: installation of distribution transformers, relays, protective shields, bird deterrent devices, light trespass shields, any devices required by local regulations to control the level or duration of illumination including any associated planning and engineering costs, removal and replacement of pavement required to install underground lighting cable, and directional boring. Charges will also be assessed for light rotations and light pole relocations. The Company will bill the Customer the actual cost of such non-standard facilities and services as incurred.

8. Customer Contribution in Aid of Construction

Customer Initial KE Date: 10/23/19

The Company shall pay for all normal Equipment installation costs, with the exception of the following: \$0.00 for the Contribution in Aid of Construction(CIAC). If applicable, a final invoice or partial refund shall be issued to the Customer based upon deviations of actual costs in relation to the estimated customer contribution. CIAC payment to satisfy actual costs are non-refundable.

9. Monthly Payment

During the term of this Agreement, the Customer shall pay the Company monthly for the lighting services provided pursuant to Rate Schedule LS-1 as the rate schedule, which is on file with the Florida Public Service Commission, may be amended from time to time. All bills shall be due when rendered.

The current monthly base charges for facilities installed under this agreement are \$3583.68. Fuel and other adjustment clause charges and (where applicable) franchise fees and taxes per month under current tax rates pursuant to the Rate Schedule shall be \$325.44. The total monthly charge shall be \$3909.12 per month.

If Applicable, Customer agrees to deposit with the Company, the additional cash sum of \$7810.00, which is equivalent to approximately two (2) months service under this Agreement, or upon acceptance if the Company so agrees, provide a surety bond or an irrevocable letter of credit from a bank, in favor of the Company in the same amount. The Company will annually credit the Customer's bill with an interest amount, at the rate currently approved by the Florida Public Service Commission, for cash deposits received. The currently authorized interest rate is 2%.

The monthly charges specified in this agreement are tied to the tariff charges currently on file with the Florida Public Service Commission and may change during the term of this Agreement in accordance with filed changes to the relevant tariffs.

10. Term

This Agreement shall be effective on the later of the dates indicated on the signature block ("Effective Date") and shall remain in force for a primary term of ten (10) year(s) (the "Primary Term") beginning on the date one or more of the Equipment is installed and, if applicable, at least one light is energized and ready for use and shall continue thereafter for successive one year terms (each, a "Renewal Term") until terminated by either party upon providing the other party with ninety (90) days prior written notice of termination.

11. Limitation on Damages

The Company will furnish electricity to operate the Equipment for dusk to dawn service or less, depending on the controlling device, each calendar year. The Company will use reasonable diligence at all times to provide continuous operation during the term. The Company shall not be liable to the Customer for any damages arising from causes beyond its control or from the negligence of the Company including, but not limited to, complete or partial failure or interruption of service, shut down for repairs or adjustments, delay in providing or restoring service, or for failure to warn of any interruption of service or lighting.

12. Outage Notification

The Customer shall be responsible for monitoring the function of the Equipment and for notifying the Company of all Equipment outages.

13. Tree Trimming

Customer Initial ke Date: 10/23/19

Failure of the Customer to maintain adequate clearance (e.g. trees and vegetation) around the Equipment may cause illumination obstruction and/or a delay in requested repairs or required maintenance.

14. Termination, Removal

The Customer shall have the right to terminate this Agreement without any liability or obligation to the Company during the three (3) business day period following the Effective Date ("Initial Termination Period"), provided that written notice of such termination is received by the Company no later than the close of business on the third business day following the Effective Date. In addition, the Customer may terminate this Agreement during the period that commences at the close of the Initial Termination Period and ends at 5:00 p.m. on the business day immediately preceding the date on which installation of the Equipment at the Installation Site is scheduled to commence ("Final Termination Period"), provided that written notice of such termination is received by the Company no later than 5:00 p.m. on the business day immediately preceding the date on which installation of the Equipment commences and, provided further, that the Customer reimburses the Company for any costs incurred by the Company up to the time of the termination by the Customer. These costs include, but are not limited to, shipping and storeroom handling cost for items purchased pursuant to or in contemplation of the Agreement, restocking fees on returned purchases, the cost of purchased Equipment that cannot be returned, or in the Company's sole judgment, reasonably absorbed in current inventory, and engineering time. The Customer may not terminate this Agreement once installation of the Equipment has commenced.

The company may, at its option and on five (5) days written notice to Customer, terminate this agreement in the event that:

- (a) the Customer fails to pay the Company for any of the services provided herein;
- (b) the Customer violates the terms of this agreement;
- (c) a petition for adjudication of bankruptcy or for reorganization or rearrangement is filed by Customer pursuant to any federal or state bankruptcy law or similar federal or state law; or
- (d) a trustee or receiver is appointed to take possession of the Installation Site (or if Customer is a tenant at the Installation Site, tenant's interest in the Installation Site) and possession is not restored to Tenant within thirty (30) days.

If such termination occurs prior to the expiration of the Primary Term, the Customer agrees to pay the Company, as liquidated damages, an amount equal to the net present value of the monthly rate for each service taken, less all applicable fuel and other adjustment clause charges, and (where applicable) franchise fees and taxes, for each month of the unexpired Primary Term.

15. Easements

The Property Owner covenants that it owns or controls the Installation Site and is authorized to grant the Company an easement to permit performance of the Agreement. The Customer and the Property Owner of the Installation Site, if other than the Customer (individually, the "Grantor" collectively, the "Grantors"), hereby grant the Company a **Non-exclusive Easement** for ingress and egress over and under the Installation Site and for installation, inspection, operation, maintenance, repair, replacement, and removal of the Equipment. The Non-exclusive Easement shall terminate upon the Company's removal of the Equipment. The Equipment shall remain the Company's personal property, notwithstanding the manner or mode of its attachment to the Installation Site and shall not be deemed fixtures. Any claim(s) that the Company has or may hereafter have with respect to the Equipment shall be superior to any lien, right or claim of

Customer Initial Ke Date: 10/23/17

any nature that any Grantor or anyone claiming through Grantor now has or may hereafter have with respect to the Equipment by law, agreement or otherwise.

In the event that this agreement is terminated pursuant to Paragraph 14 or expires pursuant to Paragraph 10, each of the Grantors expressly grants the Company or its assigns or agents the continued right of entry at any reasonable time to remove the Equipment, or any part hereof, from the Installation Site. The Grantors, individually or collectively, shall make no claim whatsoever to the Equipment or any interest or right therein.

16. Physical Attachments

In no event shall the Customer, or any other Grantor, place upon or attach to the Equipment, except with the Company's prior written consent and as set forth in applicable Tampa Electric guidelines, any sign or device of any nature, or place, install or permit to exist, anything, including trees or shrubbery, which would interfere with the Equipment or tend to create a dangerous condition. The Company is hereby granted the right to remove, without liability, anything placed, installed, or existing in violation of this paragraph.

Should such application to attach be made by a party other than the Customer, the initiating party shall obtain additional written approval from the Customer to attach to the specific Equipment as identified by the pole tag number. Such approval of the Customer must be provided to the Company before final approval is granted for physical attachment.

17. Insurance

Customer, at his sole cost and expense, shall maintain insurance, in amounts and under policy forms satisfactory to Company at all times during the life of this Agreement. Failure to provide insurance in accordance with this Section shall constitute a material breach of this Agreement.

18. Amendments

During the term of this Agreement, Company and Customer may amend or enter into additional addenda to the Agreement ("Addenda") upon the mutual written agreement of both parties in the form of Addendum "A" hereto.

19. Light Trespass

Customer acknowledges and agrees that the Customer is solely responsible for specifying the general location of the Equipment and the direction and orientation of the illumination provided thereby. The Company will not be required to install or continue to operate the Equipment at any location where the service may be or has become objectionable to others. If removal of any Equipment is the only practicable resolution of the objection, such removal will be deemed a termination prior to the expiration of the Primary Term as provided in Paragraph 15 and Customer promptly shall pay the Company the liquidated damages specified therein for the percentage or portion of the Equipment that must be removed.

20. Assignments

This Agreement shall inure to the benefit of, and be binding upon, the respective heirs, legal representatives, successors and assigns of the parties hereto. This Agreement may be assigned by the Customer only with the Company's prior written consent. In the event of an Assignment, the assignee may be substituted herein for the Customer and/or other Grantor with respect to all Customer rights and obligations, but the initial Customer shall not be released from the obligations of this Agreement except by a separate writing from the Company in the Company's sole discretion.

Customer Initial ke Date: 10/23/19

21. General

No delay or failure by the Customer or the Company to exercise any right under this Agreement shall constitute a waiver of that or any other right, unless otherwise expressly provided herein.

This Agreement shall be construed in accordance with and governed by the laws of the State of Florida.

IN WITNESS WHEREOF, the parties, each of whom represents and warrants that he or she is duly authorized to execute this Agreement, have caused this instrument to be executed in due form of law.

Customer: Spencer Creek Community Development District
By/Title: Chairman of CDD
Name (print): Kelly Evans

Signature: 

Date: 10/23/19

Phone #: _____

Tampa Electric Company Representative:
By/Title: _____

Signature: _____

Department: _____

Date: _____

Property Owner: Spencer Creek Community Development Dist
By/Title: Chairman of CDD
Name (print): Kelly Evans

Signature: 

Date: 10/23/19

Phone #: _____

Tampa Electric Company Manager:
By/Title: _____

Signature: _____

Department: Lighting Department

Date: _____

Work Request No. 2159376

Customer Initial Ke Date: 10/23/19

**SPENCER CREEK
COMMUNITY DEVELOPMENT DISTRICT**

October 3, 2019 Minutes of Audit Committee & Regular Meeting

Minutes of the Audit Committee & Regular Meeting

The Audit Committee & Regular Meeting of the Board of Supervisors for the Spencer Creek Community Development District was held on **Thursday, October 3, 2019 at 2:00 p.m.** at The Offices of Meritus located at 2005 Pan Am Circle, Suite 300, Tampa, FL 33607.

1. CALL TO ORDER

Debby Nussel called the Audit Committee & Regular Meeting of the Board of Supervisors of the Spencer Creek Community Development District to order on **Thursday, October 3, 2019 at 2:00 p.m.**

Staff Members Present:

Debby Nussel District Manager, Meritus

There were no members of the general public in attendance.

Mrs. Nussel announced that the Audit Committee and Regular Meeting will be continued to Thursday, October 17, 2019 at 2:00 p.m. at the same location.

- 2. PUBLIC COMMENTS ON AGENDA ITEMS**
- 3. RECESS TO THE AUDIT COMMITTEE MEETING**
- 4. AUDIT COMMITTEE MEETING**
 - A. Call to Order/Roll Call**
 - B. Appoint Chairman**
 - C. Selection of Criteria for Evaluation of Proposals**
 - D. Determine Date, Time, Location, and RFP Required**
 - E. Determine Date of Next Committee Meeting**
- 5. BUSINESS ITEMS**
 - A. Consideration of Resolution 2020-01; Re-Designating Officers**
 - B. Consideration of Resolution 2020-02; Reserve Account Release Transfer**
 - C. General Matters of the District**
- 6. CONSENT AGENDA**
 - A. Consideration of Minutes of the Regular Meeting August 22, 2019**
 - B. Consideration of Operations and Maintenance Expenditures August 2019**
 - C. Review of Financial Statements Month Ending August 31, 2019**
- 7. VENDOR AND STAFF REPORTS**
 - A. District Counsel**
 - B. District Manager**
 - C. District Engineer**
- 8. SUPERVISOR REQUESTS**
- 9. AUDIENCE QUESTIONS, COMMENTS AND DISCUSSION**
- 10. ADJOURNMENT/CONTINUATION**

The meeting was continued to Thursday, October 17, 2019 at 2:00 p.m. at the same location.

49 **Please note the entire meeting is available on disc.*

50

51 **These minutes were done in summary format.*

52

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

57

58 **Meeting minutes were approved at a meeting by vote of the Board of Supervisors at a publicly**
59 **noticed meeting held on _____.**

60

61

62

63 _____
Signature

_____ **Signature**

64

65

66 _____
Printed Name

_____ **Printed Name**

67

68 **Title:**

69 **Secretary**

70 **Assistant Secretary**

68 **Title:**

69 **Chairman**

70 **Vice Chairman**

71

72

73

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75

Recorded by Records Administrator

76

77

78

Signature

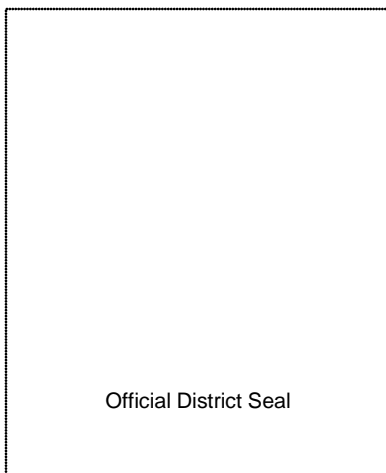
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Date

82



Official District Seal

**SPENCER CREEK
COMMUNITY DEVELOPMENT DISTRICT**

October 17, 2019 Minutes of Continued Audit Committee & Regular Meeting

Minutes of the Continued Audit Committee & Regular Meeting

The Continued Audit Committee & Regular Meeting of the Board of Supervisors for the Spencer Creek Community Development District was held on **Thursday, October 17, 2019 at 2:00 p.m.** at The Offices of Meritus located at 2005 Pan Am Circle, Suite 300, Tampa, FL 33607.

1. CALL TO ORDER

Debby Nussel called the Continued Audit Committee & Regular Meeting of the Board of Supervisors of the Spencer Creek Community Development District to order on **Thursday, October 17, 2019 at 2:00 p.m.**

Board Members Present and Constituting a Quorum:

Jeff Hills	Chair	
Nick Dister	Vice Chair	
Ryan Motko	Supervisor	
Kelly Evans	Supervisor	
Laura Coffey	Supervisor	<i>appointed during the meeting</i>

Staff Members Present:

Debby Nussel	District Manager, Meritus
Brian Lamb	Meritus

There were no members of the general public in attendance.

2. PUBLIC COMMENTS ON AGENDA ITEMS

There were no public comments on agenda items.

3. RECESS TO THE AUDIT COMMITTEE MEETING

Mrs. Nussel directed to the Board to recess to the Audit Committee meeting.

4. AUDIT COMMITTEE MEETING

A. Call to Order/Roll Call

Mrs. Nussel called the meeting to order.

B. Appoint Chairman

Mrs. Nussel was appointed the Chairman.

49 **C. Selection of Criteria for Evaluation of Proposals**
50 **D. Determine Date, Time, Location, and RFP Required**

51
52 The Committee briefly reviewed the selection of criteria for the evaluation of the proposals.
53 They asked for all of the RFPs to be back in time for their November 7, 2019 meeting.
54

55 **E. Determine Date of Next Committee Meeting**

56
57 The next Audit Committee meeting will be held on November 7, 2019.
58
59

60 **5. RETURN AND PROCEED TO REGULAR MEETING**

61
62 Mrs. Nussel directed the Board to return and proceed to the regular meeting.
63
64

65 **6. BUSINESS ITEMS**

66 **A. Consideration of Resolution 2020-01; Re-Designating Officers**

67
68 Ryan Motko resigned from the Board of Supervisors. The Board discussed appointing Laura
69 Coffey to the open seat.
70

MOTION TO:	Appoint Laura Coffey to Seat 3.
MADE BY:	Supervisor Evans
SECONDED BY:	Supervisor Hills
DISCUSSION:	None further
RESULT:	Called to Vote: Motion PASSED 3/0 - Motion Passed Unanimously

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77
78 Mrs. Nussel led Laura Coffey in reciting the Oath of Office.
79

80 The Board discussed the officer positions.
81

MOTION TO:	Appoint Supervisor Evans as the Chair.
MADE BY:	Supervisor Coffey
SECONDED BY:	Supervisor Hills
DISCUSSION:	None further
RESULT:	Called to Vote: Motion PASSED 4/0 - Motion Passed Unanimously

82
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89

90 The Board continued to discuss the officer positions.
91

MOTION TO:	Appoint Supervisor Coffey as the Vice Chair.
MADE BY:	Supervisor Evans
SECONDED BY:	Supervisor Hills
DISCUSSION:	None further
RESULT:	Called to Vote: Motion PASSED 4/0 - Motion Passed Unanimously

98
99 Mrs. Nussel reviewed the resolution with the Board.
100

MOTION TO:	Approve Resolution 2020-01 with Supervisor Evans as Chair, Supervisor Coffey as Vice Chair, Brian Lamb with Meritus as Secretary, Eric Davidson with Meritus as Treasurer, and Mrs. Nussel and the rest of the Board as Assistant Secretaries.
MADE BY:	Supervisor Hills
SECONDED BY:	Supervisor Coffey
DISCUSSION:	None further
RESULT:	Called to Vote: Motion PASSED 4/0 - Motion Passed Unanimously

111
112 **B. Consideration of Resolution 2020-02; Reserve Account Release Transfer**
113

114 Mrs. Nussel reviewed the resolution with the Board.
115

MOTION TO:	Approve Resolution 2020-02.
MADE BY:	Supervisor Evans
SECONDED BY:	Supervisor Dister
DISCUSSION:	None further
RESULT:	Called to Vote: Motion PASSED 4/0 - Motion Passed Unanimously

122
123 **C. General Matters of the District**
124
125
126

127 **7. CONSENT AGENDA**

128 **A. Consideration of Minutes of the Regular Meeting August 22, 2019**

129 **B. Consideration of Operations and Maintenance Expenditures August 2019**

130 **C. Review of Financial Statements Month Ending August 31, 2019**

131
132 The Board reviewed the Consent Agenda items.
133

MOTION TO:	Approve the Consent Agenda.
MADE BY:	Supervisor Evans
SECONDED BY:	Supervisor Dister
DISCUSSION:	None further
RESULT:	Called to Vote: Motion PASSED 4/0 - Motion Passed Unanimously

140
141
142 **8. VENDOR AND STAFF REPORTS**

143 **A. District Counsel**

144 **B. District Engineer**

145 **C. District Manager**

146
147 There were no vendor or staff reports at this time.
148
149

150 **9. SUPERVISOR REQUESTS**

151
152 There were no supervisor requests.
153
154

155 **10. AUDIENCE QUESTIONS, COMMENTS AND DISCUSSION**

156
157 There were no audience questions or comments.
158
159

160 **11. ADJOURNMENT**

MOTION TO:	Adjourn.
MADE BY:	Supervisor Evans
SECONDED BY:	Supervisor Hills
DISCUSSION:	None further
RESULT:	Called to Vote: Motion PASSED 4/0 - Motion Passed Unanimously

170 **Please note the entire meeting is available on disc.*

171
172 **These minutes were done in summary format.*

173
174 **Each person who decides to appeal any decision made by the Board with respect to any matter*
175 *considered at the meeting is advised that person may need to ensure that a verbatim record of*
176 *the proceedings is made, including the testimony and evidence upon which such appeal is to be*
177 *based.*

178
179 **Meeting minutes were approved at a meeting by vote of the Board of Supervisors at a publicly**
180 **noticed meeting held on _____.**

181
182
183
184 **Signature** _____ **Signature** _____

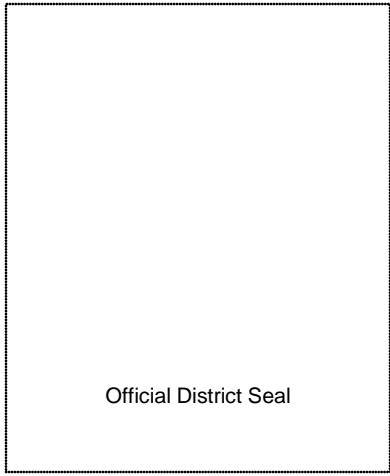
185
186
187 **Printed Name** _____ **Printed Name** _____

188
189 **Title:** **Title:**
190 **Secretary** **Chairman**
191 **Assistant Secretary** **Vice Chairman**

192
193
194
195
196 *Recorded by Records Administrator*

197
198
199
200 _____
201 *Signature*

202 _____
203 *Date*



Spencer Creek Community Development District Summary of Operations and Maintenance Invoices

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description
Monthly Contract				
Meritus Districts	9293	\$ 1,000.00		Management Services - September
Monthly Contract Sub-Total		\$ 1,000.00		
Variable Contract				
Straley Robin Vericker	17532	\$ 931.85		Professional Services - thru 09/15/2019
Variable Contract Sub-Total		\$ 931.85		
Utilities				
Utilities Sub-Total		\$ 0.00		
Regular Services				
Regular Services Sub-Total		\$ 0.00		
Additional Services				
Tampa Bay Times	13729 090619	\$ 327.00		Notice of Proposals for Annual Audit Services - 09/06/2019
Additional Services Sub-Total		\$ 327.00		
TOTAL:		\$ 2,258.85		

Approved (with any necessary revisions noted):

Signature

Printed Name

Title (check one):

**Spencer Creek Community Development District
Summary of Operations and Maintenance Invoices**

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description
---------------	-----------------------------------	---------------	-------------------------	-----------------------------

[] Chairman [] Vice Chairman [] Assistant Secretary

Meritus Districts

2005 Pan Am Circle
Suite 300
Tampa, FL 33607

Voice: 813-397-5121
Fax: 813-873-7070

INVOICE

Invoice Number: 9293
Invoice Date: Sep 1, 2019
Page: 1

Bill To:
Spencer Creek CDD 2005 Pan Am Circle Suite 120 Tampa, FL 33607

Ship to:

Customer ID	Customer PO	Payment Terms	
Spencer Creek CDD		Net Due	
Shipping Method		Ship Date	Due Date
Best Way			9/1/19

Quantity	Item	Description	Unit Price	Amount
		District Management Services - September		1,000.00

Subtotal	1,000.00
Sales Tax	
Total Invoice Amount	1,000.00
Payment/Credit Applied	
TOTAL	1,000.00

Straley Robin Vericker

1510 W. Cleveland Street
Tampa, FL 33606
Telephone (813) 223-9400 * Facsimile (813) 223-5043
Federal Tax Id. - 20-1778458

Spencer Creek Community Development District
c/o Meritus Districts
2005 Pan Am Circle, Ste 300
Tampa, FL 33607

September 20, 2019
Client: 001511
Matter: 000001
Invoice #: 17532

Page: 1

RE: General

For Professional Services Rendered Through September 15, 2019

SERVICES

Date	Person	Description of Services	Hours	
8/21/2019	VKB	REVIEW AGENDA PACKAGE; TELECONFERENCE WITH N. HICKS RE: UPCOMING BOARD MEETING.	0.3	
8/22/2019	VKB	PREPARE FOR AND ATTEND BOARD MEETING AND PUBLIC HEARINGS.	0.3	
8/26/2019	LB	OFFICE CONFERENCE WITH J. VERICKER RE STATUS OF PLATTING FOR THE DISTRICT; RESEARCH PUBLIC RECORDS AND REVIEW EMAIL FROM N. DISTER RE NO PLATS RECORDED AT THIS TIME.	0.2	
8/27/2019	JMV	PREPARE RESOLUTION FOR CDD BOARD MEETING.	1.9	
8/30/2019	VKB	REVIEW AND REVISE RESOLUTION AUTHORIZING DISTRICT MANAGER TO SEND LETTER TO TRUSTEE RE: SATISFACTION OF RESERVE ACCOUNT REDUCTION REQUIREMENTS.	0.6	
9/3/2019	LB	REVIEW STATUS OF ADOPTION OF RESOLUTION 2019-39 RE SUPPLEMENTAL ASSESSMENTS; PREPARE EMAIL TO B. CRUTCHFIELD REQUESTING EXECUTED COPY OF RESOLUTION 2019-39.	0.2	
9/4/2019	LB	RECEIPT OF RESOLUTION 2019-39 RE SUPPLEMENTAL ASSESSMENTS AND UPDATE RECORDS RE SAME.	0.1	
Total Professional Services			3.6	\$927.50

PERSON RECAP

Person		Hours	Amount
JMV	John M. Vericker	1.9	\$522.50
VKB	Vivek K. Babbar	1.2	\$330.00
LB	Lynn Butler	0.5	\$75.00

DISBURSEMENTS

Date	Description of Disbursements	Amount
9/13/2019	Photocopies (29 @ \$0.15)	\$4.35
	Total Disbursements	\$4.35
	Total Services	\$927.50
	Total Disbursements	\$4.35
	Total Current Charges	\$931.85

PAY THIS AMOUNT **\$931.85**

Please Include Invoice Number on all Correspondence

51400
3107
M
45

Tampa Bay Times

tampabay.com

Times Publishing Company
 DEPT 3396
 PO BOX 123396
 DALLAS, TX 75312-3396
 Toll Free Phone: 1 (877) 321-7355
 Fed Tax ID 59-0482470

ADVERTISING INVOICE

Advertising Run Dates		Advertiser Name	
09/ 6/19		SPENCER CREEK CDD	
Billing Date	Sales Rep	Customer Account	
09/06/2019	Deirdre Almeida	189465	
Total Amount Due		Ad Number	
\$327.00		0000013729	

PAYMENT DUE UPON RECEIPT

Start	Stop	Ad Number	Product	Placement	Description PO Number	Ins.	Size	Net Amount
09/06/19	09/06/19	0000013729	Times	Legals CLS	Audit Services	1	2x39 L	\$323.00
09/06/19	09/06/19	0000013729	Tampabay.com	Legals CLS	Audit Services AffidavitMaterial	1	2x39 L	\$0.00 \$4.00

513.00
480
A

PLEASE DETACH AND RETURN LOWER PORTION WITH YOUR REMITTANCE

Tampa Bay Times

tampabay.com

DEPT 3396
 PO BOX 123396
 DALLAS, TX 75312-3396
 Toll Free Phone: 1 (877) 321-7355

Advertising Run Dates		Advertiser Name	
09/ 6/19		SPENCER CREEK CDD	
Billing Date	Sales Rep	Customer Account	
09/06/2019	Deirdre Almeida	189465	
Total Amount Due		Ad Number	
\$327.00		0000013729	

ADVERTISING INVOICE

Thank you for your business.

Received
 SEP 12 2019

DO NOT SEND CASH BY MAIL

PLEASE MAKE CHECK PAYABLE TO: TIMES PUBLISHING COMPANY

SPENCER CREEK CDD
 C/O MERITUS
 2005 PAN AM CIRCLE, #300
 TAMPA, FL 33607

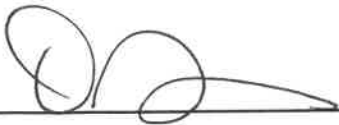
REMIT TO:
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 PO BOX 123396
 DALLAS, TX 75312-3396

Tampa Bay Times
Published Daily

STATE OF FLORIDA
COUNTY OF Hillsborough

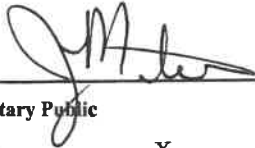
Before the undersigned authority personally appeared **Deirdre Almeida** who on oath says that he/she is **Legal Advertising Representative** of the **Tampa Bay Times** a daily newspaper printed in St. Petersburg, in Pinellas County, Florida; that the attached copy of advertisement, being a Legal Notice in the matter **RE: Audit Services** was published in **Tampa Bay Times: 9/ 6/19** in said newspaper in the issues of **Baylink Hillsborough**

Affiant further says the said **Tampa Bay Times** is a newspaper published in Hillsborough County, Florida and that the said newspaper has heretofore been continuously published in said Hillsborough County, Florida each day and has been entered as a second class mail matter at the post office in said Hillsborough County, Florida for a period of one year next preceding the first publication of the attached copy of advertisement, and affiant further says that he/she neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.



Signature Affiant

Sworn to and subscribed before me this **09/06/2019**



Signature of Notary Public

Personally known X or produced identification

Type of identification produced _____

**SPENCER CREEK COMMUNITY
DEVELOPMENT DISTRICT REQUEST FOR PROPOSALS
FOR ANNUAL AUDIT SERVICES
Hillsborough County, Florida**

SPENCER CREEK COMMUNITY DEVELOPMENT DISTRICT hereby requests proposals for annual financial auditing services. The proposal must provide for the auditing of the District's financial records for fiscal years beginning at October 1, 2018 and ending September 30, 2021, with an option for two additional annual renewals. The District is a local unit of special-purpose government created under Chapter 190, Florida Statutes, for the purpose of financing, constructing, and maintaining public infrastructure.

The Auditing entity submitting a proposal must be duly licensed under Chapter 173, Florida Statutes and be qualified to conduct audits in accordance with "Government Auditing Standards", as adopted by the Florida Board of Accountancy. Audits shall be conducted in accordance with Florida Law and particularly Section 218.39, Florida Statutes, and the rules of the Florida Auditor General.

Proposal packages, which include evaluation criteria and instructions to proposers, are available from the District Manager at the address and telephone number listed below.

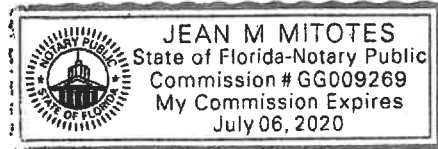
Proposers must provide Eight (8) copies of their proposal to Eric Davidson, District Treasurer, 2005 Pan Am Circle, Suite 300, Tampa, FL 33607, (813) 397-5120, in an envelope marked on the outside, "Auditing Services Spencer Creek Community Development District." Proposals must be received by Friday, September 20, 2019 at 12:00 pm at the local office address noted above. Please direct all questions regarding this Notice to the District Treasurer.

Spencer Creek CDD

Debby Hukill
District Manager

Run Date: 09/06/2019

0000013729



Spencer Creek Community Development District

Financial Statements
(Unaudited)

Period Ending
September 30, 2019



District Management Services, LLC
2005 Pan Am Circle ~ Suite 300 ~ Tampa, Florida 33607
Phone (813) 873-7300 ~ Fax (813) 873-7070

Spencer Creek CDD
Balance Sheet
As of 9/30/2019
(In Whole Numbers)

	General Fund	Debt Service Fund Series 2019	Capital Projects Fund Series 2019	General Fixed Assets -Account Group	General Long Term Debt	Total
Assets						
Cash - Operating Account	1,729	0	0	0	0	1,729
Revenue Series 2019 7000	0	202,419	0	0	0	202,419
Interest Series 2019 7001	0	0	0	0	0	0
Reserve Series 2019 7003	0	536,013	0	0	0	536,013
Acquisition & Construction S2019 7005	0	114	6,167,882	0	0	6,167,996
Cost of Issuance S2019 7006	0	0	0	0	0	0
General Account Series 2019 7007	0	0	1,340	0	0	1,340
Due From Developer	4,748	0	0	0	0	4,748
Prepaid General Liability Insurance	0	0	0	0	0	0
Prepaid Public Officials Insurance	0	0	0	0	0	0
Construction Work In Progress	0	0	0	1,070,807	0	1,070,807
Amount To Be Provided - Debt Service	0	132	0	0	8,195,000	8,195,132
Total Assets	<u>6,477</u>	<u>738,678</u>	<u>6,169,222</u>	<u>1,070,807</u>	<u>8,195,000</u>	<u>16,180,184</u>
Liabilities						
Accounts Payable	9,506	0	0	0	0	9,506
Accrued Expenses Payable	5,550	0	0	0	0	5,550
Revenue Bond Payable Series 2019	0	0	0	0	8,195,000	8,195,000
Total Liabilities	<u>15,056</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,195,000</u>	<u>8,210,056</u>
Fund Equity & Other Credits						
Investments In General Fixed Assets	0	0	0	1,070,807	0	1,070,807
Other	(8,579)	738,678	6,169,222	0	0	6,899,321
Total Fund Equity & Other Credits	<u>(8,579)</u>	<u>738,678</u>	<u>6,169,222</u>	<u>1,070,807</u>	<u>0</u>	<u>7,970,128</u>
Total Liabilities & Fund Equity	<u>6,477</u>	<u>738,678</u>	<u>6,169,222</u>	<u>1,070,807</u>	<u>8,195,000</u>	<u>16,180,184</u>

Spencer Creek CDD
Statement of Revenues and Expenditures
001 - General Fund
From 10/1/2018 Through 9/30/2019
(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	43,771	43,771	0 %
Total Revenues	384,000	43,771	(340,229)	(89)%
Expenditures				
Financial & Administrative				
District Manager	20,000	12,000	8,000	40 %
District Engineer	8,500	621	7,879	93 %
Disclosure Report	5,000	1,800	3,200	64 %
Trustee Fees	5,000	0	5,000	100 %
Accounting Services	9,000	3,750	5,250	58 %
Auditing Services	3,000	0	3,000	100 %
Postage, Phone, Faxes, Copies	500	0	500	100 %
Public Officials Insurance	2,000	4,451	(2,451)	(123)%
Legal Advertising	10,000	13,310	(3,310)	(33)%
Bank Fees	250	135	115	46 %
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	9,992	(4,992)	(100)%
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 9/30/2019
(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	5,441	(241)	(5)%
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	52,350	331,650	86 %
Excess Revenues Over (Under) Expenses	0	(8,579)	(8,579)	0 %

Spencer Creek CDD
Statement of Revenues and Expenditures
200 - Debt Service Fund Series 2019
From 10/1/2018 Through 9/30/2019
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Special Assessments - Service Charges				
Debt Service Assessmetns - Off Roll	0	202,343	202,343	0 %
Interest Earnings				
Interest Earnings	0	761	761	0 %
Debt Proceeds				
Bond Proceeds	0	589,024	589,024	0 %
Total Revenues	<u>0</u>	<u>792,128</u>	<u>792,128</u>	<u>0 %</u>
Expenditures				
Debt Service Payments				
Interest Payment	0	53,011	(53,011)	0 %
Total Expenditures	<u>0</u>	<u>53,011</u>	<u>(53,011)</u>	<u>0 %</u>
Other Financing Sources				
Interfund Transfer				
Interfund Transfer	0	(132)	(132)	0 %
Interfund Transfer				
Interfund Transfer	0	(307)	(307)	0 %
Total Other Financing Sources	<u>0</u>	<u>(439)</u>	<u>(439)</u>	<u>0 %</u>
Excess Revenues Over (Under) Expenses	<u>0</u>	<u>738,678</u>	<u>738,678</u>	<u>0 %</u>

Spencer Creek CDD
Statement of Revenues and Expenditures
300 - Capital Projects Fund Series 2019
From 10/1/2018 Through 9/30/2019
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Interest Earnings				
Interest Earnings	0	8,130	8,130	0 %
Debt Proceeds				
Bond Proceeds	0	7,407,603	7,407,603	0 %
Total Revenues	0	7,415,733	7,415,733	0 %
Expenditures				
Financial & Administrative				
District Manager	0	35,000	(35,000)	0 %
District Engineer	0	5,000	(5,000)	0 %
Trustee Fees	0	5,775	(5,775)	0 %
Legal Counsel	0	46,000	(46,000)	0 %
Underwriter	0	42,500	(42,500)	0 %
Trustee Council	0	5,250	(5,250)	0 %
Postage, Phone, Faxes, Copies	0	1,250	(1,250)	0 %
Legal Council				
District Counsel	0	35,500	(35,500)	0 %
Other Physical Environment				
Investments Other Than Buildings	0	1,070,807	(1,070,807)	0 %
Total Expenditures	0	1,247,082	(1,247,082)	0 %
Other Financing Sources				
Interfund Transfer				
Interfund Transfer	0	571	571	0 %
Total Other Financing Sources	0	571	571	0 %
Excess Revenues Over (Under) Expenses	0	6,169,222	6,169,222	0 %

**Spencer Creek CDD
Reconcile Cash Accounts**

Summary

Cash Account: 10101 Cash - Operating Account
Reconciliation ID: 09/30/2019
Reconciliation Date: 9/30/2019
Status: Locked

Bank Balance	136.85
Less Outstanding Checks/Vouchers	0.00
Plus Deposits in Transit	1,592.00
Plus or Minus Other Cash Items	0.00
Plus or Minus Suspense Items	<u>0.00</u>
Reconciled Bank Balance	1,728.85
Balance Per Books	<u>1,728.85</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: 09/30/2019

Reconciliation Date: 9/30/2019

Status: Locked

Outstanding Deposits

<u>Deposit Number</u>	<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>
	CR031	9/20/2019	Lennar Homes CK 1298612	<u>1,592.00</u>
Outstanding Deposits				<u>1,592.00</u>

**Spencer Creek CDD
Reconcile Cash Accounts**

Detail

Cash Account: 10101 Cash - Operating Account

Reconciliation ID: 09/30/2019

Reconciliation Date: 9/30/2019

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1019	9/5/2019	System Generated Check/Voucher	393.00	Stantec Consulting services Inc.
1020	9/12/2019	System Generated Check/Voucher	2,000.00	Meritus Districts
1021	9/12/2019	System Generated Check/Voucher	1,452.50	Straley Robin Vericker
1022	9/19/2019	System Generated Check/Voucher	327.00	Times Publishing Company
Cleared Checks/Vouchers			<hr/> 4,172.50 <hr/> <hr/>	

**Spencer Creek CDD
Reconcile Cash Accounts**

Detail

Cash Account: 10101 Cash - Operating Account

Reconciliation ID: 09/30/2019

Reconciliation Date: 9/30/2019

Status: Locked

Cleared Deposits

<u>Deposit Number</u>	<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>
	CR029	9/10/2019	Lennar Homes LLC CK 1295122	3,628.95
	CR033	9/30/2019	September Bank Activity	<u>(15.00)</u>
Cleared Deposits				<u>3,613.95</u>