

**SPENCER CREEK
COMMUNITY DEVELOPMENT
DISTRICT**

DECEMBER 07, 2023

AGENDA PACKAGE



2005 PAN AM CIRLE SUITE 300
TAMPA FL, 33607

Spencer Creek Community Development District

Board of Supervisors

Kelly Evans, Chairman
 Carlos De La Ossa, Vice Chairperson
 Lori Campagna, Assistant Secretary
 Ben Gainer, Assistant Secretary
 Nick Dister, Assistant Secretary

Bryan Radcliff, District Manager
 John Vericker, District Counsel
 Tonja Stewart, District Engineer

Regular Meeting Agenda

Thursday, December 07, 2023, at 2:00 p.m.

The Regular Meeting of the **Spencer Creek Community Development District** will be held December 07, 2023, at **2:00 p.m. at the Offices of Inframark located at 2005 Pan Am Circle, Suite 300, Tampa, FL 33607**. Please let us know at least 24 hours in advance if you are planning to call into the meeting. Following is the Agenda for the Meeting:

Join Zoom Meeting

<https://us06web.zoom.us/j/86992084254?pwd=wPRUYX9TrhybYypbvbmlGNwEvJbTHO.1>

Meeting ID: 869 9208 4254

Passcode: 944104

All cellular phones and pagers must be turned off during the meeting.

REGULAR MEETING OF BOARD OF SUPERVISORS

CALL TO ORDER/ROLL CALL

1. **PUBLIC COMMENT** Each individual has the opportunity to comment and is limited to **three (3) minutes** for such comment.
2. **BUISNESS ITEMS**
 - A. Acceptance of Financial Report for Fiscal Year Ending September 30, 2022
3. **CONSENT AGENDA**
 - A. Approval of Minutes of the November 02, 2023 Regular Meeting
 - B. Consideration of Operation and Maintenance Expenditures October 2023
 - C. Acceptance of the Financials and Approval of the Check Register for October 2023
4. **STAFF REPORTS**
 - A. District Counsel
 - B. District Engineer
 - C. District Manager
 - i. Community Inspections Report
5. **BOARD OF SUPERVISORS REQUESTS AND COMMENTS**
6. **ADJOURNMENT**

*Next regularly scheduled meeting is January 04, 2024 at 2:00 p.m.

Second Order of Business

2A.

**SPENCER CREEK
COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2022**

**SPENCER CREEK COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Spencer Creek Community Development District
Hillsborough County, Florida

Report on the Audit of the Financial Statements

Opinions

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2022, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

Other Information Included in the Financial Report

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with FL Statute 218.39 (3) (c), but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 11, 2023, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

August 11, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Spencer Creek Community Development District, Hillsborough County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2022. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$440,310.
- The change in the District's total net position in comparison with the prior fiscal year was \$186,671, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2022, the District's governmental funds reported combined ending fund balances of \$466,694, an increase of \$198,261, in comparison with the prior fiscal year. A portion of the fund balance is restricted for debt service and capital projects, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as the introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

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

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

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

The government-wide financial statements include all governmental activities that are principally supported by assessments. The District does not have any business-type activities. The governmental activities of the District include general government (management) and physical environment functions.

Fund Financial Statements

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

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

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

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

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

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

Notes to the Financial Statements

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets exceeded liabilities at the close of the most recent fiscal year.

Key components of the District's net position are reflected in the following table:

NET POSITION SEPTEMBER 30,		
	2022	2021
Current and other assets	\$ 481,738	\$ 296,438
Capital assets, net of depreciation	7,896,051	8,048,684
Total assets	8,377,789	8,345,122
Current liabilities	177,901	193,049
Long-term liabilities	7,759,578	7,898,434
Total liabilities	7,937,479	8,091,483
Net Position		
Net investment in capital assets	136,473	150,262
Restricted	301,908	102,963
Unrestricted	1,929	414
Total net position	\$ 440,310	\$ 253,639

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure), less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

The District's net position increased during the most recent fiscal year. The majority of the increase represents the extent to which ongoing program revenues exceeded the cost of operations and depreciation expense.

Key elements of the change in net position are reflected in the following table:

CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30,		
	2022	2021
Revenues:		
Program revenues		
Charges for services	\$ 992,510	\$ 617,459
Operating grants and contributions	-	17,983
Capital grants and contributions	-	692,658
Total revenues	992,510	1,328,100
Expenses:		
General government	137,237	68,480
Physical environment	273,539	183,720
Interest	395,063	400,204
Total expenses	805,839	652,404
Change in net position	186,671	675,696
Net position - beginning	253,639	(422,057)
Net position - ending	\$ 440,310	\$ 253,639

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2022 was \$805,839. The costs of the District's activities were primarily funded by program revenues. Program revenues of the District are comprised primarily of assessments for the current fiscal year while in the prior fiscal year program revenues were comprised primarily of Developer's direct billings and Developer contributions. In total, expenses, including depreciation, increased from the prior fiscal year, the majority of the increase was the result of an increase in landscape maintenance and repairs.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2022.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2022, the District had \$8,201,317 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$305,266 has been taken, which resulted in a net book value of \$7,896,051. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2022, the District had \$7,790,000 in Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The District is currently under development therefore there is a continuing infrastructure project. In addition, it is anticipated that the general operations of the District will increase.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, taxpayers, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Spencer Creek Community Development District's Finance Department at 2005 Pan Am Circle, Suite 300, Tampa, FL 33607.

**SPENCER CREEK COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2022**

	<u>Governmental Activities</u>
ASSETS	
Cash	\$ 16,948
Restricted assets:	
Investments	464,790
Capital assets:	
Nondepreciable	3,622,316
Depreciable, net	<u>4,273,735</u>
Total assets	<u>8,377,789</u>
 LIABILITIES	
Accounts payable	15,044
Accrued interest payable	162,857
Non-current liabilities:	
Due within one year	145,000
Due in more than one year	<u>7,614,578</u>
Total liabilities	<u>7,937,479</u>
 NET POSITION	
Net investment in capital assets	136,473
Restricted for debt service	301,908
Unrestricted	<u>1,929</u>
Total net position	<u>\$ 440,310</u>

See notes to the financial statements

**SPENCER CREEK COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

<u>Functions/Programs</u>	<u>Program Revenues</u>		Net (Expense) Revenue and Changes in Net Position
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Governmental Activities</u>
Primary government:			
Governmental activities:			
General government	\$ 137,237	\$ 137,237	\$ -
Physical environment	273,539	122,396	(151,143)
Interest on long-term debt	395,063	732,877	337,814
Total governmental activities	<u>805,839</u>	<u>992,510</u>	<u>186,671</u>
	Change in net position		186,671
	Net position - beginning		<u>253,639</u>
	Net position - ending		<u><u>\$ 440,310</u></u>

See notes to the financial statements

**SPENCER CREEK COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022**

	Major Funds			Total
	General	Debt Service	Capital Projects	Governmental Funds
ASSETS				
Cash	\$ 16,948	\$ -	\$ -	\$ 16,948
Investments	-	464,765	25	464,790
Total assets	<u>\$ 16,948</u>	<u>\$ 464,765</u>	<u>\$ 25</u>	<u>\$ 481,738</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 15,044	\$ -	\$ -	\$ 15,044
Total liabilities	<u>15,044</u>	<u>-</u>	<u>-</u>	<u>15,044</u>
Fund balances:				
Restricted for:				
Debt service	-	464,765	-	464,765
Capital projects	-	-	25	25
Unassigned	1,904	-	-	1,904
Total fund balances	<u>1,904</u>	<u>464,765</u>	<u>25</u>	<u>466,694</u>
Total liabilities and fund balances	<u>\$ 16,948</u>	<u>\$ 464,765</u>	<u>\$ 25</u>	<u>\$ 481,738</u>

See notes to the financial statements

**SPENCER CREEK COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET –
GOVERNMENTAL FUNDS TO THE STATEMENTS OF NET POSITION
SEPTEMBER 30, 2022**

Total fund balances - governmental funds \$ 466,694

Amounts reported for governmental activities in the statement of net position
are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of any accumulated depreciation, in the net position of the government as a whole.

Cost of capital assets	8,201,317	
Accumulated depreciation	<u>(305,266)</u>	7,896,051

Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.

Accrued interest payable	(162,857)	
Discount on bonds	30,422	
Bonds payable	<u>(7,790,000)</u>	<u>(7,922,435)</u>
Net position of governmental activities		<u><u>\$ 440,310</u></u>

See notes to the financial statements

**SPENCER CREEK COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	Major Funds			Total
	General	Debt Service	Capital Projects	Governmental Funds
REVENUES				
Assessments	\$ 259,633	\$ 732,852	\$ -	\$ 992,485
Interest earnings	-	25	-	25
Total revenues	259,633	732,877	-	992,510
EXPENDITURES				
Current:				
General government	137,237	-	-	137,237
Physical environment	120,906	-	-	120,906
Debt Service:				
Principal	-	140,000	-	140,000
Interest	-	396,106	-	396,106
Total expenditures	258,143	536,106	-	794,249
Excess (deficiency) of revenues over (under) expenditures	1,490	196,771	-	198,261
OTHER FINANCING SOURCES (USES)				
Transfer in (out)	-	(13)	13	-
Total other financing sources (uses)	-	(13)	13	-
Net change in fund balances	1,490	196,758	13	198,261
Fund balances - beginning	414	268,007	12	268,433
Fund balances - ending	\$ 1,904	\$ 464,765	\$ 25	\$ 466,694

See notes to the financial statements

**SPENCER CREEK COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

Net change in fund balances - total governmental funds	\$ 198,261
Amounts reported for governmental activities in the statement of activities are different because:	
Repayment of long-term liabilities are reported as expenditures in the governmental fund financial statements, but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.	140,000
Depreciation on capital assets is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.	(152,633)
Amortization of Bond discounts is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.	(1,144)
The change in accrued interest on long-term liabilities between the current and prior fiscal year recorded in the statement of activities but not in the governmental fund financial statements.	<u>2,187</u>
Change in net position of governmental activities	<u><u>\$ 186,671</u></u>

See notes to the financial statements

**SPENCER CREEK COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Spencer Creek Community Development District ("District") was established on October 16, 2018 by Ordinance 18-29 of Hillsborough County, Florida, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected by the owners of the property within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes. At September 30, 2022, all of the Board members are affiliated with Spencer Creek Developer, LLC and Lennar Homes (Developers).

The Board has the final responsibility for:

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

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

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

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

Assessments

Assessments are non-ad valorem assessments on all platted lots within the District. Assessments are levied each November 1 on property as of the previous January 1 to pay for the operations and maintenance of the District. The fiscal year for which annual assessments are levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. For debt service assessments, amounts collected as advance payments are used to prepay a portion of the Bonds outstanding. Otherwise, assessments are collected annually to provide funds for the debt service on the portion of the Bonds which are not paid with prepaid assessments.

Assessments and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The District reports the following major governmental funds:

General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Debt Service Fund

The debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest on long-term debt.

Capital Projects Fund

This fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure within the District

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

Prepaid Items

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

Capital Assets

Capital assets which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

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

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Stormwater system	30

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the Bond. Bonds payable are reported net of the applicable premium or discounts. Bond issuance costs are expensed when incurred.

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

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Other Disclosures

Use of Estimates

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

NOTE 3 – BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year-end.

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

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearings are conducted to obtain comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year.

NOTE 4 – DEPOSITS AND INVESTMENTS

Deposits

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

Investments

The District's investments were held as follows at September 30, 2022:

	Amortized Cost	Credit Risk	Maturities
US Bank Mmkt 5 -Ct	\$ 464,790	N/A	Not available
	<u>\$ 464,790</u>		

Credit risk – For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

Concentration risk – The District places no limit on the amount the District may invest in any one issuer.

Interest rate risk – The District does not have a formal policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)**Investments (Continued)**

However, the Bond Indenture limits the type of investments held using unspent proceeds.

Fair Value Measurement – When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- *Level 1:* Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- *Level 2:* Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- *Level 3:* Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. Accordingly, the District's investments have been reported at amortized cost above.

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2022 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Construction in progress	\$ 3,622,316	\$ -	\$ -	\$ 3,622,316
Total capital assets, not being depreciated	3,622,316	-	-	3,622,316
Capital assets, being depreciated				
Stormwater management	4,579,001	-	-	4,579,001
Total capital assets, being depreciated	4,579,001	-	-	4,579,001
Less accumulated depreciation for:				
Stormwater management	152,633	152,633	-	305,266
Total accumulated depreciation	152,633	152,633	-	305,266
Total capital assets, being depreciated, net	4,426,368	(152,633)	-	4,273,735
Governmental activities capital assets, net	\$ 8,048,684	\$ (152,633)	\$ -	\$ 7,896,051

The Series 2019 Project includes the planning, financing, acquisition, construction, reconstruction, equipping and installation of certain roadways, water and wastewater utilities, stormwater management facilities, and amenities. Infrastructure intended to serve the District has been estimated at a total cost of approximately \$13,012,350. A portion of the project costs are expected to be financed with the proceeds from the issuance of Bonds with the remainder to be funded by one of the Developers, Lennar Homes. Upon completion, certain assets are to be transferred to other governmental entities for ownership and maintenance.

Improvements in the prior periods were acquired from the Developer using proceeds from the Series 2019 Bonds.

NOTE 6 – LONG TERM LIABILITIES

Series 2019

In March 2019, the District issued \$8,195,000 of Special Assessment Revenue Bonds, Series 2019, consisting of Term Bonds with fixed interest rates ranging from 3.75% to 5.25% and due dates from on May 1, 2024 through May 1, 2049. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is to be paid semiannually on each May 1 and November 1, commencing May 1, 2020. Principal on the Bonds is to be paid serially commencing May 1, 2020 through May 1, 2049.

The Series 2019 Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2022.

Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2022 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Series 2019	\$ 7,930,000	\$ -	\$ 140,000	\$ 7,790,000	\$ 145,000
Less: original discount	31,566	-	1,144	30,422	-
Total	<u>\$ 7,898,434</u>	<u>\$ -</u>	<u>\$ 138,856</u>	<u>\$ 7,759,578</u>	<u>\$ 145,000</u>

At September 30, 2022, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2023	\$ 145,000	\$ 390,856	\$ 535,856
2024	150,000	385,419	535,419
2025	155,000	379,794	534,794
2026	165,000	373,013	538,013
2027	170,000	365,794	535,794
2028-2032	980,000	1,706,270	2,686,270
2033-2037	1,265,000	1,437,938	2,702,938
2038-2042	1,630,000	1,084,463	2,714,463
2043-2047	2,115,000	611,363	2,726,363
2048-2049	1,015,000	80,588	1,095,588
Total	<u>\$ 7,790,000</u>	<u>\$ 6,815,498</u>	<u>\$ 14,605,498</u>

NOTE 7 – DEVELOPER TRANSACTIONS

The Developers own a significant portion of the land within the District; therefore, assessment revenues include the assessments on those lots owned by the Developer.

NOTE 8 – CONCENTRATION

The District's activity is dependent upon the continued involvement of the Developers and other major landowners, the loss of which would have a material adverse effect on the District's operations.

NOTE 9 – MANAGEMENT COMPANY

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

NOTE 10 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims during the past three years.

**SPENCER CREEK COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	Budgeted Amounts <u>Original & Final</u>	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Assessments	\$ 260,262	\$ 259,633	\$ (629)
Total revenues	<u>260,262</u>	<u>259,633</u>	<u>(629)</u>
EXPENDITURES			
Current:			
General government	130,988	137,237	(6,249)
Physical environment	129,274	120,906	8,368
Total expenditures	<u>260,262</u>	<u>258,143</u>	<u>2,119</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	1,490	<u>\$ 1,490</u>
Fund balance - beginning		<u>414</u>	
Fund balance - ending		<u>\$ 1,904</u>	

See notes to required supplementary information

**SPENCER CREEK COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget for the General Fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2022.

**SPENCER CREEK COMMUNITY DEVELOPMENT DISTRICT
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of district employees compensated at 9/30/2022	None
Number of independent contractors compensated in September 2022	None
Employee compensation for FYE 9/30/2022 (paid/accrued)	\$0.00
Independent contractor compensation for FYE 9/30/2022	\$0.00
Construction projects to begin on or after October 1; (>\$65K)	\$0.00
Budget variance report	See page 21
Ad Valorem taxes;	Not applicable
Non ad valorem special assessments;	
Special assessment rate FYE 9/30/2022	Operations and maintenance - see below Debt service - see below
Special assessments collected FYE 9/30/2022	\$992,485
Outstanding Bonds:	
Series 2019, due May 1, 2049	see Note 6 for details

Lot Size	Debt Service Per Unit	O&M Per Unit
SERIES 2019 - PHASES 1 & 2		
Single Family 40'	\$1,276.60	\$619.76
Single Family 50'	\$1,595.75	\$774.70
Single Family 60'	\$1,914.90	\$929.63



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

To the Board of Supervisors
Spencer Creek Community Development District
Hillsborough County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Spencer Creek Community Development District, Hillsborough County, Florida ("District") as of and for the fiscal year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated August 11, 2023.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

August 11, 2023



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

To the Board of Supervisors
 Spencer Creek Community Development District
 Hillsborough County, Florida

We have examined Spencer Creek Community Development District, Hillsborough County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida for the fiscal year ended September 30, 2022. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

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

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Spencer Creek Community Development District, Hillsborough County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

August 11, 2023



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MANAGEMENT LETTER PURSUANT TO THE RULES OF THE AUDITOR GENERAL FOR THE STATE OF FLORIDA

To the Board of Supervisors
 Spencer Creek Community Development District
 Hillsborough County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Spencer Creek Community Development District, Hillsborough County, Florida ("District") as of and for the fiscal year ended September 30, 2022, and have issued our report thereon dated August 11, 2023.

Auditor's Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters based on an audit of the financial statements performed in accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated August 11, 2023, should be considered in conjunction with this management letter.

Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. **Current year findings and recommendations.**
- II. **Status of prior year findings and recommendations.**
- III. **Compliance with the Provisions of the Auditor General of the State of Florida.**

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

We wish to thank the District, and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

August 11, 2023

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

2021-01 Bond Compliance

Current Status: Matter did not recur in the current year.

III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2021.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2022.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2022.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.

5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.

6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2022. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 23.

Third Order of Business

3A.

On MOTION by Ms. Campagna seconded by Ms. Evans, with all in favor, the Consent Agenda, was approved. 4-0

November 2, 2023

SPENCER CREEK CDD

FOURTH ORDER OF BUSINESS **Staff Reports**

There being none, the next order of business followed.

FIFTH ORDER OF BUSINESS **District Counsel**
SIXTH ORDER OF BUSINESS **District Engineer**
SEVENTH ORDER OF BUSINESS **District Manager****i. Community Inspections Report**

There being no reports, the next order of business followed.

EIGHTH ORDER OF BUSINESS **Board of Supervisors' Requests and Comments**

There being none, the next order of business followed.

NINTH ORDER OF BUSINESS **Adjournment**

There being no further business,

On MOTION by Ms. Evans seconded by Ms. Campagna with all in favor the meeting was adjourned at 2:04 p.m.

Bryan Radcliff
District Manager

Kelly Evans
Chairperson

3B.

October 2023 Meeting

SPENCER CREEK CDD
Summary of Operations and Maintenance Invoices

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description
Monthly Contract				
CHARTER COMMUNICATIONS	0923 100923 ACH	\$137.96		INTERNET SERVICE - 10/09/23-11/08/23
SITEX AQUATICS	7825B	\$765.00		LAKE MAINT. - 13 PONDS - OCTOBER 2023
STEADFAST CONTRACTORS ALIANCE	SM-10107	\$7,534.90		LANDSCAPE MAINT. - OCTOBER 2023
SUNCOAST POOL SERVICE	9740	\$970.00		POOL SERVICES - OCTOBER 2023
Monthly Contract Subtotal		\$9,407.86		
Variable Contract				
STRALEY ROBIN VERICKER	23610	\$1,280.00		GENERAL CONSULTING - PROFESSIONAL SERVICES THRU - 09/15/23
Variable Contract Subtotal		\$1,280.00		
Utilities				
BOCC	6437 092923 ACH	\$206.23		WATER SERVICE - 08/28/23-09/27/23
TECO	2437 100323 ACH	\$4,733.91		ELECTRICITY SERVICE - 08/29/23-09/27/23
TECO	452437 090123 ACH	\$4,733.91		ELECTRICITY SERVICE - 07/28/23-08/28/23
TECO	4837 090123 ACH	\$982.17		ELECTRICITY SERVICE - 07/28/23-08/28/23
TECO	4837 100323 ACH	\$928.24		ELECTRICITY SERVICE - 08/29/23-09/27/23
TECO	8083 090123 ACH	\$136.56		ELECTRICITY SERVICE - 07/28/23-08/28/23
TECO	8083 100323 ACH	\$113.01		ELECTRICITY SERVICE - 08/29/23-09/27/23
TECO	9922 090123 ACH	\$25.08		ELECTRICITY SERVICE - 07/28/23-08/28/23
TECO	9922 100323 ACH	\$23.70		ELECTRICITY SERVICE - 08/29/23-09/27/23
TECO	9930 090123 ACH	\$25.08		ELECTRICITY SERVICE - 07/28/23-08/28/23
TECO	9930 100323 ACH	\$23.54	\$11,725.20	ELECTRICITY SERVICE - 08/29/23-09/27/23
Utilities Subtotal		\$11,931.43		
Regular Services				
EGIS INSURANCE	20188	\$24,609.00		POLICY RENEWAL EFFECTIVE 10/01/23
FLORIDA DEPT OF ECONOMIC OPPORTUNITY	DEO 100223 ACH	\$175.00		FY 24 SPECIAL DISTRICT FEE
SPEAREM ENTERPRISES	5880	\$650.00		LABOR - 09/16/23-10/16/23 - PAPER GOODS/SOAPS
Regular Services Subtotal		\$25,434.00		
Additional Services				
Additional Services Subtotal		\$0.00		
TOTAL		\$48,053.29		

Approved (with any necessary revisions noted):

SPENCER CREEK CDD Summary of Operations and Maintenance Invoices
--

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description

Signature:

Title (Check one):

☐ Chariman ☐ Vice Chariman ☐ Assistant Secretary



October 9, 2023
 Invoice Number: 2472565100923
 Account Number: 8337 12 028 2472565
 Security Code: 8435
 Service At: 1643 FRED IVES ST
 RUSKIN FL 33570-5745

Auto Pay Notice

Contact Us

Visit us at SpectrumBusiness.net
 Or, call us at 855-252-0675

Summary

Service from 10/09/23 through 11/08/23
 details on following pages

Previous Balance	137.96
Payments Received -Thank You!	-137.96
Remaining Balance	\$0.00
Spectrum Business™ Internet	117.97
Spectrum Business™ Voice	19.99
Current Charges	\$137.96
YOUR AUTO PAY WILL BE PROCESSED 10/26/23	
Total Due by Auto Pay	\$137.96

NEWS AND INFORMATION

NOTE. Taxes, Fees and Charges listed in the Summary only apply to Spectrum Business TV and Spectrum Business Internet and are detailed on the following page. Taxes, Fees and Charges for Spectrum Business Voice are detailed in the Billing Information section.

TV Essentials is the perfect entertainment for break rooms, lobbies, and waiting rooms. Call 1-855-339-9672 to speak with a business specialist today!

Enhance your business communications with Spectrum Mobile. Call 1-855-340-2605 to learn how you can get 1 mobile unlimited line FREE for 1 year.



Received
 OCT 16 2023

Thank you for choosing Spectrum Business.
 We appreciate your prompt payment and value you as a customer.

Auto Pay. Thank you for signing up for auto pay. Please note your payment may be drafted and posted to your Spectrum Business account the day after your transaction is scheduled to be processed by your bank.



4145 S. FALKENBURG RD RIVERVIEW FL 33578-8652
 8337 1200 NO RP 09 10102023 NNNNNNNN 01 003233 0016

SPENCER CREEK CDD
 2005 PAN AM CIR STE 300
 TAMPA FL 33607-6008

October 9, 2023

SPENCER CREEK CDD

Invoice Number: 2472565100923
 Account Number: 8337 12 028 2472565
 Service At: 1643 FRED IVES ST
 RUSKIN FL 33570-5745

Total Due by Auto Pay **\$137.96**



CHARTER COMMUNICATIONS
 PO BOX 7186
 PASADENA CA 91109-7186



833712028247256500137968

October 9, 2023



SPENCER CREEK CDD
 Invoice Number: 2472565100923
 Account Number: 8337 12 028 2472565
 Security Code: 8435

Contact UsVisit us at SpectrumBusiness.netOr, call us at **855-252-0675**

8337 1200 NO RP 09 10102023 NNNNNNNN 01 003233 0016

Charge Details

Previous Balance		137.96
EFT Payment	09/26	-137.96
Remaining Balance		\$0.00

Payments received after 10/09/23 will appear on your next bill.

Service from 10/09/23 through 11/08/23

Spectrum Business™ Internet

Spectrum WiFi	0.00
Security Suite	0.00
Domain Name	0.00
Vanity Email	0.00
Static IP 1	19.99
Spectrum Business Internet Ultra	199.99
Promotional Discount	-110.00
Business WiFi	7.99
	\$117.97

Spectrum Business™ Internet Total \$117.97**Spectrum Business™ Voice**

Phone number (813) 331-3528	
Spectrum Business Voice	49.99
Promotional Discount	-30.00
Voice Mail	0.00
	\$19.99

For additional call details,
 please visit SpectrumBusiness.net

Spectrum Business™ Voice Total \$19.99**Current Charges \$137.96****Total Due by Auto Pay \$137.96****Billing Information**

Tax and Fees - This statement reflects the current taxes and fees for your area (including sales, excise, user taxes, etc.). These taxes and fees may change without notice. Visit spectrum.net/taxesandfees for more information.

Spectrum Terms and Conditions of Service - In accordance with the Spectrum Business Services Agreement, Spectrum services are billed on a monthly basis. Spectrum does not provide credits for monthly subscription services that are cancelled prior to the end of the current billing month.

Terms & Conditions - Spectrum's detailed standard terms and conditions for service are located at spectrum.com/policies.

Notice - Nonpayment of any portion of your cable television, high-speed data, and/or Digital Phone service could result in disconnection of any of your Spectrum provided services.

Authorization to Convert your Check to an Electronic Funds

Transfer Debit - If your check is returned, you expressly authorize your bank account to be electronically debited for the amount of the check plus any applicable fees. The use of a check for payment is your acknowledgment and acceptance of this policy and its terms and conditions.

The following taxes, fees and surcharges are included in the price of the applicable service - FEES AND CHARGES: E911 Fee \$0.40, Federal USF \$1.18, Florida CST \$2.10, Sales Tax \$0.02, TRS Surcharge \$0.09.

Billing Practices - Spectrum Business mails monthly, itemized invoices for all monthly services in advance. A full payment is required on or before the due date indicated on this invoice. Payments made after the indicated due date may result in a late payment processing charge. Failure to pay could result in the disconnection of all your Spectrum Business service(s). Disconnection of Business Voice service may also result in the loss of your phone number.

Continued on the next page....

Local Spectrum Store: 12970 S US Hwy 301, Suite 105, Riverview FL 33579 Store Hours: Mon thru Sat - 10:00am to 8:00pm; Sun - 12:00pm to 5:00pm

Local Spectrum Store: 872 Brandon Town Center Mall, Brandon FL 33511 Store Hours: Mon thru Sat - 10:00am to 8:00pm and Sun - 12:00pm to 5:00pm

For questions or concerns, please call **1-866-519-1263**.

INVOICE

Sitex Aquatics, LLC
PO Box 917
Parrish, FL 34219

office@sitexaquatics.com
+1 (813) 564-2322



Spencer Creek CDD

Bill to
Spencer Creek CDD
2005 Pan Am Circle suite 300
Tampa, FL 33607

Ship to
Spencer Creek CDD
2005 Pan Am Circle suite 300
Tampa, FL 33607

Invoice details
Invoice no.: 7825B
Invoice date: 10/01/2023
Due date: 10/01/2023

Product or service		Amount
1.	Lake Maintenance- Spencer Creek Monthly Waterway Maintenance- 13 Ponds	1 × \$765.00 \$765.00
		Total \$765.00
		Overdue 10/01/2023



Steadfast Contractors Alliance, LLC
 30435 Commerce Drive, Suite 102 | San Antonio, FL 33576
 844-347-0702 | ar@steadfastalliance.com

Invoice

Date	Invoice #
10/1/2023	SM-10107

Please make all Checks payable to:
Steadfast Contractors Alliance
Tax ID: 83-2711799

Bill To
Spencer Creek CDD c/o Inframark 2005 Pan Am Circle, Suite 300 Tampa, FL 33607 US

Ship To
SCA00536 Spencer Creek CDD 1502 Tiger Tooth Place Ruskin, FL 33570 USA

P.O. No.	W.O. No.	Account #	Cost Code	Terms	Project
				Net 30	SM1052 Spencer Creek CDD
Quantity	Description		Rate	Serviced Date	Amount
	Landscape Maintenance for the month of the date of this invoice.				
1	Core Landscape Maintenance		6,849.40		6,849.40
1	Water Management		368.00		368.00
1	Fertilization Plan		317.50		317.50
	Subtotal				7,534.90

Accounts over 60 days past due will be subject to credit hold and services may be suspended. All past due amounts are subject to interest at 1.5% per month plus costs of collection including attorney fees if incurred.

Total	\$7,534.90
Payments/Credits	\$0.00
Balance Due	\$7,534.90

Suncoast Pool Service

P.O. Box 224
Elfers, FL 34680

Invoice

Date	Invoice #
10/1/2023	9740

Bill To
Spencer Creek CDD 1502 Tiger Tooth Ruskin, FL 33570

P.O. No.	Terms	Project
October 2023	Net 30	

Quantity	Description	Rate	Amount
1	Swimming Pool Service including chemical balance, debris removal from surface and bottom of swimming pool, vacuuming, tile cleaning and skimming. Operational checks of pumps, filter system, chemical feeders, flow meters and vacuum gauges. Chemicals Included.	970.00	970.00
Thank you for your business.		Total	\$970.00

Phone #
(727) 271-1395

Straley Robin Vericker

1510 W. Cleveland Street

Tampa, FL 33606

Telephone (813) 223-9400

Federal Tax Id. - 20-1778458

Spencer Creek Community Development District

c/o Inframark

2005 Pan Am Ste. 300

Tampa, FL 33607

October 04, 2023

Client: 001511

Matter: 000001

Invoice #: 23610

Page: 1

RE: General

For Professional Services Rendered Through September 15, 2023

SERVICES

Date	Person	Description of Services	Hours	Amount
8/24/2023	JMV	PREPARE DECLARATION OF CONSENT FOR EXPANSION AREA.	1.2	\$450.00
9/1/2023	MB	REVIEW CORRESPONDENCE FROM DISTRICT MANAGER; ANALYZE DISTRICT WEBSITE; ANALYZE DISTRICT PROPERTY RECORDS; PREPARE DISTRICT EASEMENT POLICY; PREPARE DISTRICT EASEMENT TEMPLATES; PREPARE DISTRICT RESOLUTION REGARDING DISTRICT EASEMENT POLICY.	0.9	\$292.50
9/5/2023	MB	REVIEW CORRESPONDENCE FROM DISTRICT MANAGER; ANALYZE FILE CORRESPONDENCE; EVALUATE EASEMENT ENCROACHMENT PACKAGE; CORRESPONDENCE TO DISTRICT MANAGER REGARDING EASEMENT ENCROACHMENT PACKAGE.	0.2	\$65.00
9/6/2023	JMV	REVIEW AGENDA PACKET AND PREPARE FOR CDD BOARD MEETING.	0.4	\$150.00
9/7/2023	JMV	PREPARE FOR AND ATTEND CDD BOARD MEETING.	0.6	\$225.00
9/7/2023	MB	PREPARATION FOR AND ATTENDANCE AT DISTRICT BOARD MEETING.	0.3	\$97.50
Total Professional Services			3.6	\$1,280.00

October 04, 2023
Client: 001511
Matter: 000001
Invoice #: 23610

Page: 2

Total Services	\$1,280.00	
Total Disbursements	\$0.00	
Total Current Charges		\$1,280.00
Previous Balance		\$5,850.55
PAY THIS AMOUNT		\$7,130.55

Please Include Invoice Number on all Correspondence

Outstanding Invoices

Invoice Number	Invoice Date	Services	Disbursements	Interest	Tax	Total
22095	October 05, 2022	\$2,132.00	\$18.30	\$0.00	\$0.00	\$3,430.30
22233	October 27, 2022	\$233.50	\$49.25	\$0.00	\$0.00	\$1,562.75
23290	July 17, 2023	\$1,395.00	\$0.00	\$0.00	\$0.00	\$2,675.00
23472	August 28, 2023	\$2,022.50	\$0.00	\$0.00	\$0.00	\$3,302.50
Total Remaining Balance Due						\$7,130.55

AGED ACCOUNTS RECEIVABLE

0-30 Days	31-60 Days	61-90 Days	Over 90 Days
\$1,280.00	\$2,022.50	\$1,395.00	\$2,433.05



**Hillsborough
County Florida**

CUSTOMER NAME	ACCOUNT NUMBER	BILL DATE	DUE DATE
SPENCER CREEK COMMUNITY DEVELOPMENT DISTRICT	2374746437	09/29/2023	10/20/2023

Service Address: 1643 FRED IVES ST

S-Page 1 of 1

METER NUMBER	PREVIOUS DATE	PREVIOUS READ	PRESENT DATE	PRESENT READ	CONSUMPTION	READ TYPE	METER DESCRIPTION
11361547	08/28/2023	3599	09/27/2023	3734	13500 GAL	ACTUAL	WATER

Service Address Charges

Customer Service Charge	\$5.28
Purchase Water Pass-Thru	\$40.77
Water Base Charge	\$18.34
Water Usage Charge	\$20.40
Sewer Base Charge	\$44.35
Sewer Usage Charge	\$77.09

Summary of Account Charges

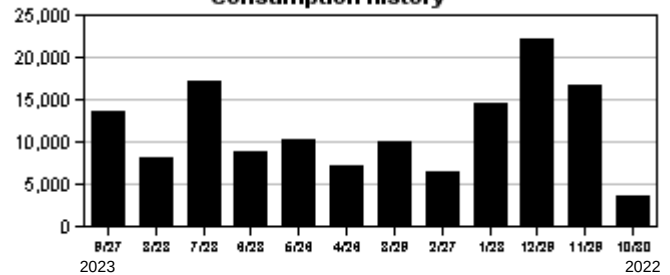
Previous Balance	\$146.93
Net Payments - Thank You	\$-146.93
Total Account Charges	\$206.23

AMOUNT DUE	\$206.23
-------------------	-----------------

Important Message

This account has ACH payment method

Consumption History



**Hillsborough
County Florida**

Make checks payable to: **BOCC**

ACCOUNT NUMBER: 2374746437



ELECTRONIC PAYMENTS BY CHECK OR

Automated Payment Line: (813) 276 8526

Internet Payments: HCFLGov.net/WaterBill

Additional Information: HCFLGov.net/Water



THANK YOU!



SPENCER CREEK COMMUNITY DEVELOPMENT DISTRICT
2005 PAN AM CIRCLE
TAMPA FL 33607-2359

1,956 8

DUE DATE	10/20/2023
AMOUNT DUE	\$206.23
AMOUNT PAID	

0023747464370 00000206235



**SPENCER CREEK COMMUNITY
DEVELOPMENT DISTRICT**
14TH AVE SE AND 15TH ST SE
RUSKIN, FL 33570

Statement Date: October 03, 2023

Amount Due: \$4,733.91

Due Date: October 24, 2023

Account #: 221008452437

DO NOT PAY. Your account will be drafted on October 24, 2023

Account Summary

Current Service Period: August 29, 2023 - September 27, 2023

Previous Amount Due	\$4,733.91
Payment(s) Received Since Last Statement	-\$4,733.91

Current Month's Charges	\$4,733.91
--------------------------------	-------------------

Amount Due by October 24, 2023	\$4,733.91
---------------------------------------	-------------------

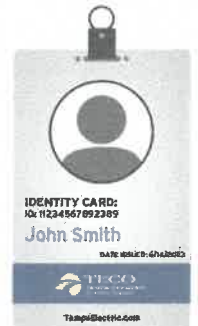
Amount not paid by due date may be assessed a late payment charge and an additional deposit.



Scan here to view
your account online.

SAFETY TIP: Ask for identification

Please remember,
if someone visits
your home or
business and claims
to be an employee
of Tampa Electric,
ask to see his or her
company badge.



Learn about your newly redesigned bill and get deeper insights about your usage by visiting TECOaccount.com



To ensure prompt credit, please return stub portion of this bill with your payment.

Account #: 221008452437

Due Date: October 24, 2023



Pay your bill online at TampaElectric.com

See reverse side of your paystub for more ways to pay.

Go Paperless, Go Green! Visit TampaElectric.com/Paperless to enroll now.

Amount Due: \$4,733.91

Payment Amount: \$ _____

684717185969

Your account will be
drafted on October 24, 2023

SPENCER CREEK COMMUNITY DEVELOPMENT DISTRICT
2005 PAN AM CIR, STE 300
TAMPA, FL 33607-6008

Mail payment to:
TECO
P.O. BOX 31318
TAMPA, FL 33631-3318

Make check payable to: **TECO**
Please write your account number on the memo line of your check.

00000038-0000407- Page 15 of 22



Service For:
14TH AVE SE AND 15TH ST SE
RUSKIN, FL 33570

Account #: 221008452437
Statement Date: October 03, 2023
Charges Due: October 24, 2023

Service Period: Aug 29, 2023 - Sep 27, 2023

Rate Schedule: Lighting Service

Charge Details



Electric Charges

Lighting Service Items LS-1 (Bright Choices) for 30 days

Lighting Energy Charge	1824 kWh @ \$0.03511/kWh	\$64.04
Fixture & Maintenance Charge	96 Fixtures	\$1566.72
Lighting Pole / Wire	96 Poles	\$2667.84
Lighting Fuel Charge	1824 kWh @ \$0.05169/kWh	\$94.28
Storm Protection Charge	1824 kWh @ \$0.01466/kWh	\$26.74
Clean Energy Transition Mechanism	1824 kWh @ \$0.00036/kWh	\$0.66
Storm Surcharge	1824 kWh @ \$0.00326/kWh	\$5.95
Florida Gross Receipt Tax		\$4.91
Franchise Fee		\$290.24
Municipal Public Service Tax		\$12.53

Lighting Charges

\$4,733.91

Total Current Month's Charges

\$4,733.91

Important Messages

Don't get "tricked" by scammers. October is National Cybersecurity Awareness Month. Scammers never stop and are always looking for new ways to take advantage of those who let their guard down. A common tactic is requesting payment through mobile applications. Visit TampaElectric.com/Scam to report a scam and learn more.

For more information about your bill and understanding your charges, please visit TampaElectric.com

Ways to Pay Your Bill



Bank Draft

Visit TECOaccount.com for free recurring or one time payments via checking or savings account.



In-Person

Find list of Payment Agents at TampaElectric.com



Mail A Check

Payments:
TECO
P.O. Box 31318
Tampa, FL 33631-3318
Mail your payment in the enclosed envelope.



Credit or Debit Card

Pay by credit Card using KUBRA EZ-Pay at TECOaccount.com. Convenience fee will be charged.



Phone

Toll Free:
866-689-6469

Contact Us

Online:

TampaElectric.com

Phone:

Commercial Customer Care:

866-832-6249

Residential Customer Care:

813-223-0800 (Hillsborough)

863-299-0800 (Polk County)

888-223-0800 (All Other Counties)

Hearing Impaired/TTY:

7-1-1

Power Outage:

877-588-1010

Energy-Saving Programs:

813-275-3909

All Other

Correspondences:

Tampa Electric

P.O. Box 111

Tampa, FL 33601-0111

Please Note: If you choose to pay your bill at a location not listed on our website or provided by Tampa Electric, you are paying someone who is not authorized to act as a payment agent at Tampa Electric. You bear the risk that this unauthorized party will relay the payment to Tampa Electric and do so in a timely fashion. Tampa Electric is not responsible for payments made to unauthorized agents, including their failure to deliver or timely deliver the payment to us. Such failures may result in late payment charges to your account or service disconnection.



**SPENCER CREEK COMMUNITY
DEVELOPMENT DISTRICT**
14TH AVE SE AND 15TH ST SE
RUSKIN, FL 33570

Statement Date: September 01, 2023

Amount Due: \$4,733.91

Due Date: September 22, 2023

Account #: 221008452437

DO NOT PAY. Your account will be drafted on September 22, 2023

Account Summary

Current Service Period: July 28, 2023 - August 28, 2023

Previous Amount Due	\$4,733.91
Payment(s) Received Since Last Statement	-\$4,733.91

Current Month's Charges	\$4,733.91
--------------------------------	-------------------

Amount Due by September 22, 2023	\$4,733.91
---	-------------------

Amount not paid by due date may be assessed a late payment charge and an additional deposit.



Scan here to view
your account online.

SEE HOW YOU CAN SAVE

with tips
from our
energy
experts.



TampaElectric.com/BizSavingsTips

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To ensure prompt credit, please return stub portion of this bill with your payment.



Account #: 221008452437

Due Date: September 22, 2023



Pay your bill online at TampaElectric.com

See reverse side of your paystub for more ways to pay.

Go Paperless, Go Green! Visit TampaElectric.com/Paperless to enroll now.

Amount Due: \$4,733.91

Payment Amount: \$ _____

632865540689

Your account will be
drafted on September 22, 2023

SPENCER CREEK COMMUNITY DEVELOPMENT DISTRICT
2005 PAN AM CIR, STE 300
TAMPA, FL 33607-6008

Mail payment to:
TECO
P.O. BOX 31318
TAMPA, FL 33631-3318

Make check payable to: TECO
Please write your account number on the memo line of your check.



Service For:
14TH AVE SE AND 15TH ST SE
RUSKIN, FL 33570

Account #: 221008452437
Statement Date: September 01, 2023
Charges Due: September 22, 2023

Service Period: Jul 28, 2023 - Aug 28, 2023

Rate Schedule: Lighting Service

Charge Details

Important Messages

Great News! You're in control of when we communicate with you. Log into TECOaccount.com/Notifications to select when you want to receive our electronic account notifications.



Electric Charges

Lighting Service Items LS-1 (Bright Choices) for 32 days

Lighting Energy Charge	1824 kWh @ \$0.03511/kWh	\$64.04
Fixture & Maintenance Charge	96 Fixtures	\$1566.72
Lighting Pole / Wire	96 Poles	\$2667.84
Lighting Fuel Charge	1824 kWh @ \$0.05169/kWh	\$94.28
Storm Protection Charge	1824 kWh @ \$0.01466/kWh	\$26.74
Clean Energy Transition Mechanism	1824 kWh @ \$0.00036/kWh	\$0.66
Storm Surcharge	1824 kWh @ \$0.00326/kWh	\$5.95
Florida Gross Receipt Tax		\$4.91
Franchise Fee		\$290.24
Municipal Public Service Tax		\$12.53
Lighting Charges		\$4,733.91

Total Current Month's Charges

\$4,733.91

For more information about your bill and understanding your charges, please visit TampaElectric.com

Ways To Pay Your Bill



Bank Draft

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In-Person

Find list of Payment Agents at TampaElectric.com



Mail A Check

Payments:
TECO
P.O. Box 31318
Tampa, FL 33631-3318
Mail your payment in the enclosed envelope.



Credit or Debit Card

Pay by credit Card using KUBRA EZ-Pay at TECOaccount.com. Convenience fee will be charged.



Phone

Toll Free:
866-689-6469

All Other Correspondences:

Tampa Electric
P.O. Box 111
Tampa, FL 33601-0111

Contact Us

Online:

TampaElectric.com

Phone:

Commercial Customer Care:
866-832-6249
Residential Customer Care:
813-223-0800 (Hillsborough)
863-299-0800 (Polk County)
888-223-0800 (All Other Counties)

Hearing Impaired/TTY:

7-1-1

Power Outage:

877-588-1010

Energy-Saving Programs:

813-275-3909

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SPENCER CREEK COMMUNITY
DEVELOPMENT DISTRICT
1643 FRED IVES ST, CLBHSE
RUSKIN, FL 33570-5745

Statement Date: September 01, 2023

Amount Due: \$982.17

Due Date: September 22, 2023

Account #: 221008474837

DO NOT PAY. Your account will be drafted on September 22, 2023

Account Summary

Current Service Period: July 28, 2023 - August 28, 2023

Previous Amount Due	\$931.03
Payment(s) Received Since Last Statement	-\$931.03

Current Month's Charges	\$982.17
-------------------------	----------

Amount Due by September 22, 2023 \$982.17

Amount not paid by due date may be assessed a late payment charge and an additional deposit.

Your Energy Insight

Your average daily kWh used was **16.27% higher** than the same period last year.

Your average daily kWh used was **1.03% lower** than it was in your previous period.



Scan here to view
your account online.

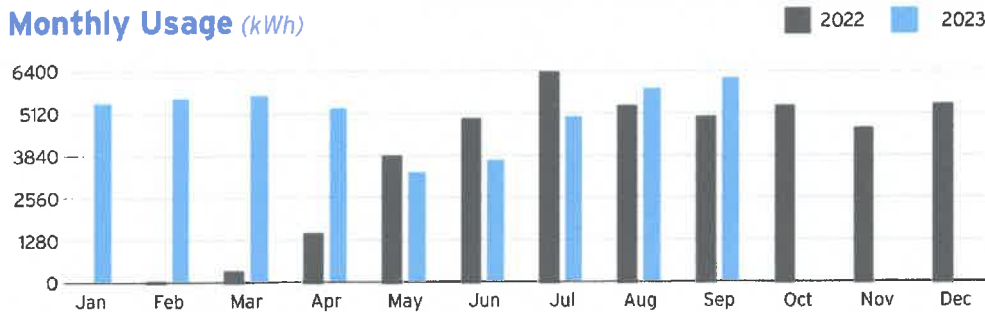
SEE HOW YOU CAN SAVE

with tips
from our
energy
experts.



TampaElectric.com/BizSavingsTips

Monthly Usage (kWh)



Learn about your newly redesigned bill and get deeper insights about your usage by visiting TECOaccount.com

To ensure prompt credit, please return stub portion of this bill with your payment.



Pay your bill online at TampaElectric.com

See reverse side of your paystub for more ways to pay.

Go Paperless, Go Green! Visit TampaElectric.com/Paperless to enroll now.

SPENCER CREEK COMMUNITY DEVELOPMENT DISTRICT
2005 PAN AM CIR, STE 300
TAMPA, FL 33607-6008

Mail payment to:

TECO
P.O. BOX 31318
TAMPA, FL 33631-3318

Account #: 221008474837

Due Date: September 22, 2023

Amount Due: \$982.17

Payment Amount: \$ _____

632865540690

Your account will be
drafted on September 22, 2023

Make check payable to: TECO

Please write your account number on the memo line of your check.



Service For:
1643 FRED IVES ST
CLBHSE, RUSKIN, FL 33570-5745

Account #: 221008474837
Statement Date: September 01, 2023
Charges Due: September 22, 2023

Meter Read

Service Period: Jul 28, 2023 - Aug 28, 2023

Rate Schedule: General Service - Non Demand

Meter Number	Read Date	Current Reading	Previous Reading	=	Total Used	Multiplier	Billing Period
1000240439	08/28/2023	88,569	82,393		6,176 kWh	1	32 Days

Charge Details



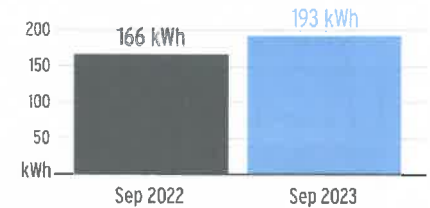
Electric Charges

Daily Basic Service Charge	32 days @ \$0.75000	\$24.00
Energy Charge	6,176 kWh @ \$0.07990/kWh	\$493.46
Fuel Charge	6,176 kWh @ \$0.05239/kWh	\$323.56
Storm Protection Charge	6,176 kWh @ \$0.00400/kWh	\$24.70
Clean Energy Transition Mechanism	6,176 kWh @ \$0.00427/kWh	\$26.37
Storm Surcharge	6,176 kWh @ \$0.01061/kWh	\$65.53
Florida Gross Receipt Tax		\$24.55

Electric Service Cost

\$982.17

Avg kWh Used Per Day



Important Messages

Great News! You're in control of when we communicate with you. Log into TECOaccount.com/Notifications to select when you want to receive our electronic account notifications.

Total Current Month's Charges

\$982.17

For more information about your bill and understanding your charges, please visit TampaElectric.com

Ways To Pay Your Bill



Bank Draft

Visit TECOaccount.com for free recurring or one time payments via checking or savings account.



In-Person

Find list of Payment Agents at TampaElectric.com



Mail A Check

Payments:
TECO
P.O. Box 31318
Tampa, FL 33631-3318
Mail your payment in the enclosed envelope.



Credit or Debit Card

Pay by credit Card using KUBRA EZ-Pay at TECOaccount.com. Convenience fee will be charged.



Phone

Toll Free: **866-689-6469**

All Other Correspondences:
Tampa Electric
P.O. Box 111
Tampa, FL 33601-0111

Contact Us

Online:

TampaElectric.com

Phone:

Commercial Customer Care:

866-832-6249

Residential Customer Care:

813-223-0800 (Hillsborough)

863-299-0800 (Polk County)

888-223-0800 (All Other Counties)

Hearing Impaired/TTY:

7-1-1

Power Outage:

877-588-1010

Energy-Saving Programs:

813-275-3909

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**SPENCER CREEK COMMUNITY
DEVELOPMENT DISTRICT**
1643 FRED IVES ST, CLBHSE
RUSKIN, FL 33570-5745

Statement Date: October 03, 2023

Amount Due: \$928.24

Due Date: October 24, 2023

Account #: 221008474837

DO NOT PAY. Your account will be drafted on October 24, 2023

Account Summary

Current Service Period: August 29, 2023 - September 27, 2023

Previous Amount Due \$982.17

Payment(s) Received Since Last Statement -\$982.17

Current Month's Charges \$928.24

Amount Due by October 24, 2023 \$928.24

Amount not paid by due date may be assessed a late payment charge and an additional deposit.

Your Energy Insight

Your average daily kWh used was **17.47% higher** than the same period last year.

Your average daily kWh used was **1.04% higher** than it was in your previous period.



Scan here to view
your account online.

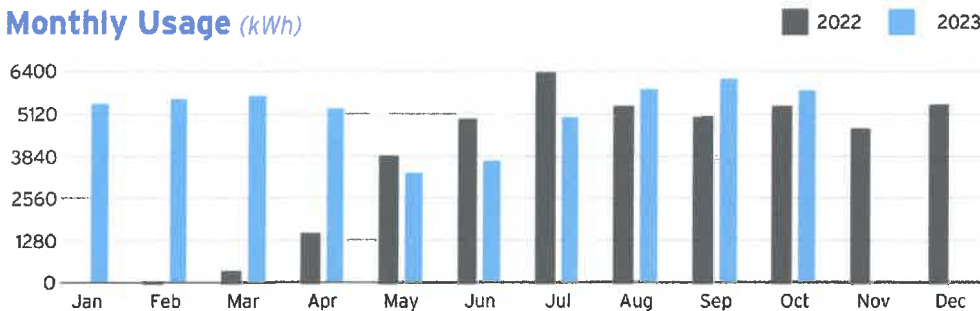
SAFETY TIP:

Ask for identification

Please remember,
if someone visits
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of Tampa Electric,
ask to see his or her
company badge.



Monthly Usage (kWh)



Learn about your newly redesigned bill and get deeper insights about your usage by visiting TECOaccount.com

To ensure prompt credit, please return stub portion of this bill with your payment.



Account #: 221008474837

Due Date: October 24, 2023

Amount Due: \$928.24

Payment Amount: \$ _____

684717185970

Your account will be
drafted on October 24, 2023

SPENCER CREEK COMMUNITY DEVELOPMENT DISTRICT
2005 PAN AM CIR, STE 300
TAMPA, FL 33607-6008

Mail payment to:
TECO
P.O. BOX 31318
TAMPA, FL 33631-3318

Make check payable to: **TECO**
Please write your account number on the memo line of your check.



Service For:
1643 FRED IVES ST
CLBHSE, RUSKIN, FL 33570-5745

Account #: 221008474837
Statement Date: October 03, 2023
Charges Due: October 24, 2023

Meter Read

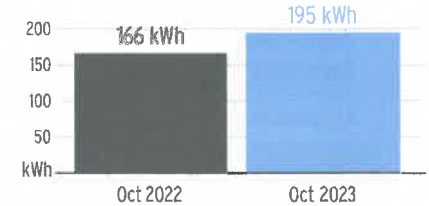
Service Period: Aug 29, 2023 - Sep 27, 2023

Rate Schedule: General Service - Non Demand

Meter Number	Read Date	Current Reading	Previous Reading	=	Total Used	Multiplier	Billing Period
1000240439	09/27/2023	94,407	88,569		5,838 kWh	1	30 Days

Charge Details

Avg kWh Used Per Day



Electric Charges

Daily Basic Service Charge	30 days @ \$0.75000	\$22.50
Energy Charge	5,838 kWh @ \$0.07990/kWh	\$466.46
Fuel Charge	5,838 kWh @ \$0.05239/kWh	\$305.85
Storm Protection Charge	5,838 kWh @ \$0.00400/kWh	\$23.35
Clean Energy Transition Mechanism	5,838 kWh @ \$0.00427/kWh	\$24.93
Storm Surcharge	5,838 kWh @ \$0.01061/kWh	\$61.94
Florida Gross Receipt Tax		\$23.21

Electric Service Cost

\$928.24

Total Current Month's Charges

\$928.24

Important Messages

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888-223-0800 (All Other Counties)

Hearing Impaired/TTY:

7-1-1

Power Outage:

877-588-1010

Energy-Saving Programs:

813-275-3909

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**SPENCER CREEK COMMUNITY
DEVELOPMENT DISTRICT**
SPENCER CREEK COMMUNITY DEVELOPMENT
1629 FRED IVES ST, IRRG
RUSKIN, FL 33570-5745

Statement Date: September 01, 2023

Amount Due: \$136.56

Due Date: September 22, 2023

Account #: 211025808083

DO NOT PAY. Your account will be drafted on September 22, 2023

Account Summary

Current Service Period: July 28, 2023 - August 28, 2023

Previous Amount Due \$406.63

Payment(s) Received Since Last Statement -\$406.63

Current Month's Charges **\$136.56**

Amount Due by September 22, 2023 **\$136.56**

Amount not paid by due date may be assessed a late payment charge and an additional deposit.

Your Energy Insight



Your average daily kWh used was **54% lower** than the same period last year.



Your average daily kWh used was **21.05% higher** than it was in your previous period.



Scan here to view your account online.

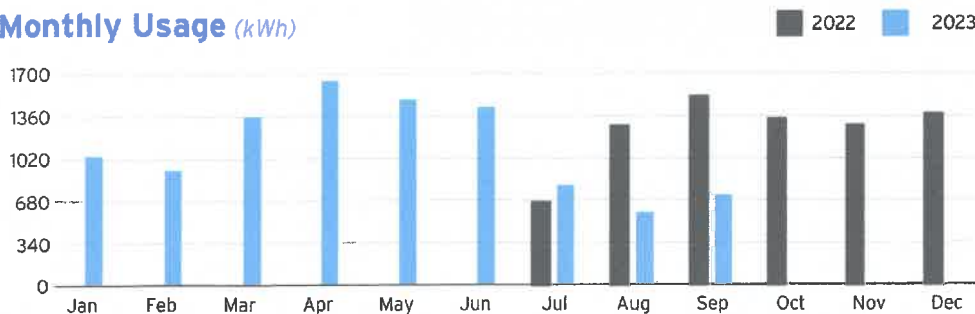
SEE HOW YOU CAN SAVE

with tips from our energy experts.



TampaElectric.com/BizSavingsTips

Monthly Usage (kWh)



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To ensure prompt credit, please return stub portion of this bill with your payment.



Account #: 211025808083

Due Date: September 22, 2023



Pay your bill online at TampaElectric.com

See reverse side of your paystub for more ways to pay.

Go Paperless, Go Green! Visit TampaElectric.com/Paperless to enroll now.

Amount Due: \$136.56

Payment Amount: \$ _____

642742055959

Your account will be drafted on September 22, 2023

SPENCER CREEK COMMUNITY DEVELOPMENT DISTRICT
SPENCER CREEK COMMUNITY DEVELOPMENT
2005 PAN AM CIR, STE 300
TAMPA, FL 33607-6008

Mail payment to:
TECO
P.O. BOX 31318
TAMPA, FL 33631-3318

Make check payable to: TECO
Please write your account number on the memo line of your check.



Service For:
1629 FRED IVES ST
IRRG, RUSKIN, FL 33570-5745

Account #: 211025808083
Statement Date: September 01, 2023
Charges Due: September 22, 2023

Meter Read

Meter Location: IRRIGATION

Service Period: Jul 28, 2023 - Aug 28, 2023

Rate Schedule: General Service - Non Demand

Meter Number	Read Date	Current Reading	Previous Reading	=	Total Used	Multiplier	Billing Period
1000621201	08/28/2023	23,334	22,612		722 kWh	1	32 Days

Charge Details

Avg kWh Used Per Day



Important Messages

Great News! You're in control of when we communicate with you. Log into TECOaccount.com/Notifications to select when you want to receive our electronic account notifications.

Electric Charges

Daily Basic Service Charge	32 days @ \$0.75000	\$24.00
Energy Charge	722 kWh @ \$0.07990/kWh	\$57.69
Fuel Charge	722 kWh @ \$0.05239/kWh	\$37.83
Storm Protection Charge	722 kWh @ \$0.00400/kWh	\$2.89
Clean Energy Transition Mechanism	722 kWh @ \$0.00427/kWh	\$3.08
Storm Surcharge	722 kWh @ \$0.01061/kWh	\$7.66
Florida Gross Receipt Tax		\$3.41
Electric Service Cost		\$136.56

Total Current Month's Charges

\$136.56

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Tampa, FL 33601-0111

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TampaElectric.com

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866-832-6249

Residential Customer Care:

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863-299-0800 (Polk County)

888-223-0800 (All Other Counties)

Hearing Impaired/TTY:

7-1-1

Power Outage:

877-588-1010

Energy-Saving Programs:

813-275-3909

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**SPENCER CREEK COMMUNITY
DEVELOPMENT DISTRICT**
SPENCER CREEK COMMUNITY DEVELOPMENT
1629 FRED IVES ST, IRRG
RUSKIN, FL 33570-5745

Statement Date: October 03, 2023

Amount Due: \$113.01

Due Date: October 24, 2023

Account #: 211025808083

DO NOT PAY. Your account will be drafted on October 24, 2023

Account Summary

Current Service Period: August 29, 2023 - September 27, 2023

Previous Amount Due \$136.56

Payment(s) Received Since Last Statement -\$136.56

Current Month's Charges \$113.01

Amount Due by October 24, 2023 \$113.01

Amount not paid by due date may be assessed a late payment charge and an additional deposit.

Your Energy Insight



Your average daily kWh used was **54.76% lower** than the same period last year.



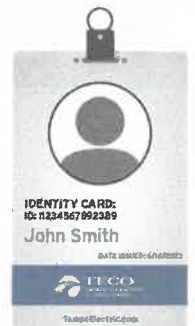
Your average daily kWh used was **17.39% lower** than it was in your previous period.



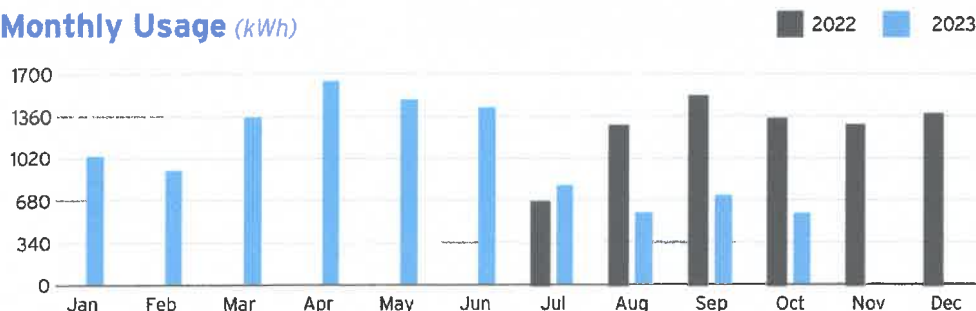
Scan here to view
your account online.

SAFETY TIP: Ask for identification

Please remember,
if someone visits
your home or
business and claims
to be an employee
of Tampa Electric,
ask to see his or her
company badge.



Monthly Usage (kWh)



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See reverse side of your paystub for more ways to pay.

Go Paperless, Go Green! Visit TampaElectric.com/Paperless to enroll now.

Account #: 211025808083

Due Date: October 24, 2023

Amount Due: \$113.01

Payment Amount: \$ _____

625458160265

Your account will be
drafted on October 24, 2023

SPENCER CREEK COMMUNITY DEVELOPMENT DISTRICT
SPENCER CREEK COMMUNITY DEVELOPMENT
2005 PAN AM CIR, STE 300
TAMPA, FL 33607-6008

Mail payment to:
TECO
P.O. BOX 31318
TAMPA, FL 33631-3318

Make check payable to: TECO

Please write your account number on the memo line of your check.



Service For:
1629 FRED IVES ST
IRRG, RUSKIN, FL 33570-5745

Account #: 211025808083
Statement Date: October 03, 2023
Charges Due: October 24, 2023

Meter Read

Meter Location: IRRIGATION

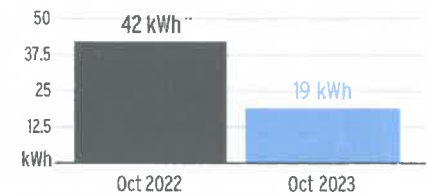
Service Period: Aug 29, 2023 - Sep 27, 2023

Rate Schedule: General Service - Non Demand

Meter Number	Read Date	Current Reading	- Previous Reading	= Total Used	Multiplier	Billing Period
1000621201	09/27/2023	23,914	23,334	580 kWh	1	30 Days

Charge Details

Avg kWh Used Per Day



Important Messages

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Electric Charges

Daily Basic Service Charge	30 days @ \$0.75000	\$22.50
Energy Charge	580 kWh @ \$0.07990/kWh	\$46.34
Fuel Charge	580 kWh @ \$0.05239/kWh	\$30.39
Storm Protection Charge	580 kWh @ \$0.00400/kWh	\$2.32
Clean Energy Transition Mechanism	580 kWh @ \$0.00427/kWh	\$2.48
Storm Surcharge	580 kWh @ \$0.01061/kWh	\$6.15
Florida Gross Receipt Tax		\$2.83

Electric Service Cost

\$113.01

Total Current Month's Charges

\$113.01

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Ways To Pay Your Bill

Bank Draft Visit TECOaccount.com for free recurring or one time payments via checking or savings account.	In-Person Find list of Payment Agents at TampaElectric.com	Mail A Check Payments: TECO P.O. Box 31318 Tampa, FL 33631-3318 Mail your payment in the enclosed envelope.	Online: TampaElectric.com Phone: Commercial Customer Care: 866-832-6249 Residential Customer Care: 813-223-0800 (Hillsborough) 863-299-0800 (Polk County) 888-223-0800 (All Other Counties)	Hearing Impaired/TTY: 7-1-1 Power Outage: 877-588-1010 Energy-Saving Programs: 813-275-3909
Credit or Debit Card Pay by credit Card using KUBRA EZ-Pay at TECOaccount.com. Convenience fee will be charged.	Phone Toll Free: 866-689-6469	All Other Correspondences: Tampa Electric P.O. Box 111 Tampa, FL 33601-0111		

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SPENCER CREEK COMMUNITY
DEVELOPMENT DISTRICT
1598 15TH ST SE, PANEL A
RUSKIN, FL 33570-6004

Statement Date: September 01, 2023

Amount Due: \$25.08

Due Date: September 22, 2023

Account #: 221008759922

DO NOT PAY. Your account will be drafted on September 22, 2023

Account Summary

Current Service Period: July 28, 2023 - August 28, 2023

Previous Amount Due	\$23.54
Payment(s) Received Since Last Statement	-\$23.54

Current Month's Charges	\$25.08
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Amount Due by September 22, 2023	\$25.08
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Amount not paid by due date may be assessed a late payment charge and an additional deposit.



Your average daily kWh used was **0% higher** than it was in your previous period.



Scan here to view your account online.

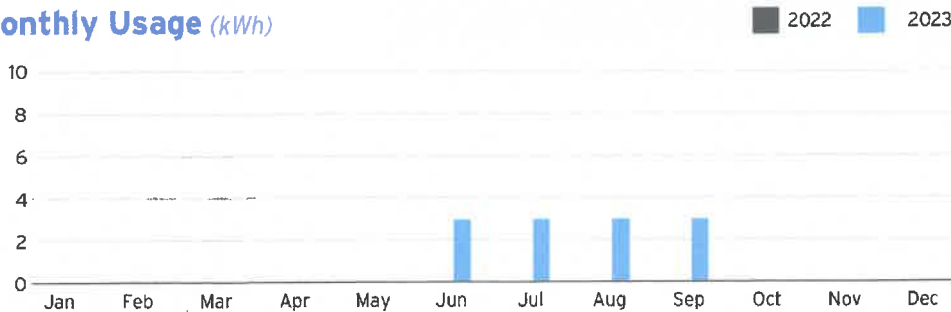
SEE HOW YOU CAN SAVE

with tips from our energy experts.



TampaElectric.com/BizSavingsTips

Monthly Usage (kWh)



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To ensure prompt credit, please return stub portion of this bill with your payment.

Received

SEP 07 2023

Account #: 221008759922

Due Date: September 22, 2023

Amount Due: \$25.08

Payment Amount: \$ _____

660025902274

Your account will be drafted on September 22, 2023



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SPENCER CREEK COMMUNITY DEVELOPMENT DISTRICT
2005 PAN AM CIR, STE 300
TAMPA, FL 33607-6008

Mail payment to:

TECO
P.O. BOX 31318
TAMPA, FL 33631-3318

Make check payable to: TECO

Please write your account number on the memo line of your check.



Service For:
1598 15TH ST SE
PANEL A, RUSKIN, FL 33570-6004

Account #: 221008759922
Statement Date: September 01, 2023
Charges Due: September 22, 2023

Meter Read

Meter Location: ENTRANCE SIGN

Service Period: Jul 28, 2023 - Aug 28, 2023

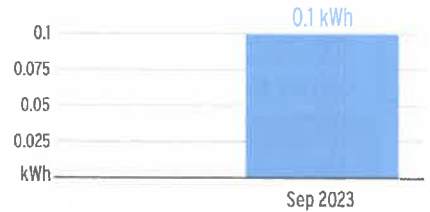
Rate Schedule: General Service - Non Demand

Meter Number	Read Date	Current Reading	Previous Reading	=	Total Used	Multiplier	Billing Period
1000874860	08/28/2023	12	9		3 kWh	1	32 Days

Charge Details

	Electric Charges		
	Daily Basic Service Charge	32 days @ \$0.75000	\$24.00
	Energy Charge	3 kWh @ \$0.07990/kWh	\$0.24
	Fuel Charge	3 kWh @ \$0.05239/kWh	\$0.16
	Storm Protection Charge	3 kWh @ \$0.00400/kWh	\$0.01
	Clean Energy Transition Mechanism	3 kWh @ \$0.00427/kWh	\$0.01
	Storm Surcharge	3 kWh @ \$0.01061/kWh	\$0.03
	Florida Gross Receipt Tax		\$0.63
	Electric Service Cost		\$25.08

Avg kWh Used Per Day



Important Messages

Great News! You're in control of when we communicate with you. Log into TECOaccount.com/Notifications to select when you want to receive our electronic account notifications.

Total Current Month's Charges

\$25.08

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**SPENCER CREEK COMMUNITY
DEVELOPMENT DISTRICT**
1598 15TH ST SE, PANEL A
RUSKIN, FL 33570-6004

Statement Date: October 03, 2023

Amount Due: \$23.70

Due Date: October 24, 2023

Account #: 221008759922

DO NOT PAY. Your account will be drafted on October 24, 2023

Your Energy Insight



Your average daily kWh used was **0% higher** than it was in your previous period.



Scan here to view
your account online.

SAFETY TIP: Ask for identification

Please remember,
if someone visits
your home or
business and claims
to be an employee
of Tampa Electric,
ask to see his or her
company badge.



Account Summary

Current Service Period: August 29, 2023 - September 27, 2023

Previous Amount Due \$25.08

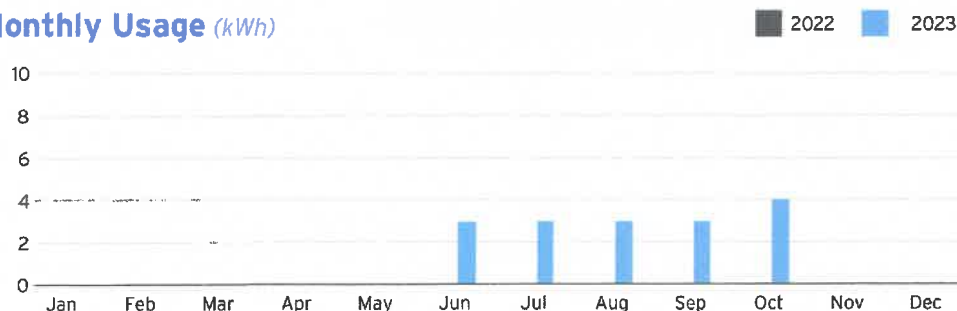
Payment(s) Received Since Last Statement -\$25.08

Current Month's Charges \$23.70

Amount Due by October 24, 2023 \$23.70

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Monthly Usage (kWh)



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To ensure prompt credit, please return stub portion of this bill with your payment.



Account #: 221008759922

Due Date: October 24, 2023



Pay your bill online at TampaElectric.com

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Amount Due: \$23.70

Payment Amount: \$ _____

682248062974

Your account will be
drafted on October 24, 2023

SPENCER CREEK COMMUNITY DEVELOPMENT DISTRICT
2005 PAN AM CIR, STE 300
TAMPA, FL 33607-6008

Mail payment to:
TECO
P.O. BOX 31318
TAMPA, FL 33631-3318

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Service For:
1598 15TH ST SE
PANEL A, RUSKIN, FL 33570-6004

Account #: 221008759922
Statement Date: October 03, 2023
Charges Due: October 24, 2023

Meter Read

Meter Location: ENTRANCE SIGN

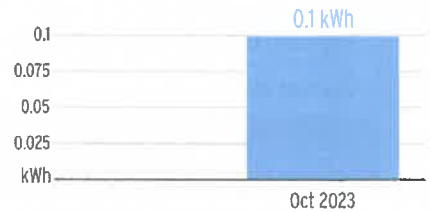
Service Period: Aug 29, 2023 - Sep 27, 2023

Rate Schedule: General Service - Non Demand

Meter Number	Read Date	Current Reading	- Previous Reading	= Total Used	Multiplier	Billing Period
1000874860	09/27/2023	16	12	4 kWh	1	30 Days

Charge Details

Avg kWh Used Per Day



Electric Charges

Daily Basic Service Charge	30 days @ \$0.75000	\$22.50
Energy Charge	4 kWh @ \$0.07990/kWh	\$0.32
Fuel Charge	4 kWh @ \$0.05239/kWh	\$0.21
Storm Protection Charge	4 kWh @ \$0.00400/kWh	\$0.02
Clean Energy Transition Mechanism	4 kWh @ \$0.00427/kWh	\$0.02
Storm Surcharge	4 kWh @ \$0.01061/kWh	\$0.04
Florida Gross Receipt Tax		\$0.59

Electric Service Cost

\$23.70

Total Current Month's Charges

\$23.70

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Power Outage:

877-588-1010

Energy-Saving Programs:

813-275-3909

Please Note: If you choose to pay your bill at a location not listed on our website or provided by Tampa Electric, you are paying someone who is not authorized to act as a payment agent at Tampa Electric. You bear the risk that this unauthorized party will relay the payment to Tampa Electric and do so in a timely fashion. Tampa Electric is not responsible for payments made to unauthorized agents, including their failure to deliver or timely deliver the payment to us. Such failures may result in late payment charges to your account or service disconnection.



**SPENCER CREEK COMMUNITY
DEVELOPMENT DISTRICT**
1799 14TH AVE SE, PANEL A
RUSKIN, FL 33570

Statement Date: September 01, 2023

Amount Due: \$25.08

Due Date: September 22, 2023

Account #: 221008759930

DO NOT PAY. Your account will be drafted on September 22, 2023

Account Summary

Current Service Period: July 28, 2023 - August 28, 2023

Previous Amount Due	\$23.54
Payment(s) Received Since Last Statement	-\$23.54

Current Month's Charges	\$25.08
--------------------------------	----------------

Amount Due by September 22, 2023	\$25.08
---	----------------

Amount not paid by due date may be assessed a late payment charge and an additional deposit.



Your average daily kWh used was
0% higher than it was in your
previous period.



Scan here to view
your account online.

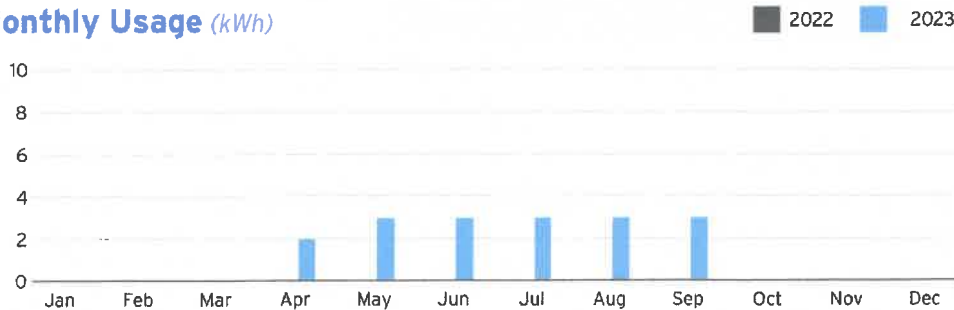
SEE HOW YOU CAN SAVE

with tips
from our
energy
experts.



TampaElectric.com/BizSavingsTips

Monthly Usage (kWh)



Learn about your newly redesigned bill and get deeper insights about your usage by visiting TECOaccount.com

To ensure prompt credit, please return stub portion of this bill with your payment.



Account #: 221008759930

Due Date: September 22, 2023



Pay your bill online at TampaElectric.com

See reverse side of your paystub for more ways to pay.

Go Paperless, Go Green! Visit TampaElectric.com/Paperless to enroll now.

Amount Due: \$25.08

Payment Amount: \$ _____

660025902275

Your account will be
drafted on September 22, 2023

SPENCER CREEK COMMUNITY DEVELOPMENT DISTRICT
2005 PAN AM CIR, STE 300
TAMPA, FL 33607-6008

Mail payment to:
TECO
P.O. BOX 31318
TAMPA, FL 33631-3318

Make check payable to: **TECO**
Please write your account number on the memo line of your check.



Service For:
1799 14TH AVE SE
PANEL A, RUSKIN, FL 33570

Account #: 221008759930
Statement Date: September 01, 2023
Charges Due: September 22, 2023

Meter Read

Meter Location: ENTRANCE SIGN

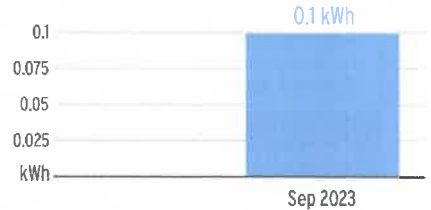
Service Period: Jul 28, 2023 - Aug 28, 2023

Rate Schedule: General Service - Non Demand

Meter Number	Read Date	Current Reading	-	Previous Reading	=	Total Used	Multiplier	Billing Period
1000874874	08/28/2023	17		14		3 kWh	1	32 Days

Charge Details

Avg kWh Used Per Day



Electric Charges

Daily Basic Service Charge	32 days @ \$0.75000	\$24.00
Energy Charge	3 kWh @ \$0.07990/kWh	\$0.24
Fuel Charge	3 kWh @ \$0.05239/kWh	\$0.16
Storm Protection Charge	3 kWh @ \$0.00400/kWh	\$0.01
Clean Energy Transition Mechanism	3 kWh @ \$0.00427/kWh	\$0.01
Storm Surcharge	3 kWh @ \$0.01061/kWh	\$0.03
Florida Gross Receipt Tax		\$0.63

Electric Service Cost

\$25.08

Important Messages

Great News! You're in control of when we communicate with you. Log into TECOaccount.com/Notifications to select when you want to receive our electronic account notifications.

Total Current Month's Charges

\$25.08

For more information about your bill and understanding your charges, please visit TampaElectric.com

Ways To Pay Your Bill



Bank Draft

Visit TECOaccount.com for free recurring or one time payments via checking or savings account.



In-Person

Find list of Payment Agents at TampaElectric.com



Mail A Check

Payments:
TECO
P.O. Box 31318
Tampa, FL 33631-3318
Mail your payment in the enclosed envelope.



Credit or Debit Card

Pay by credit Card using KUBRA EZ-Pay at TECOaccount.com. Convenience fee will be charged.



Phone

Toll Free:
866-689-6469

All Other Correspondences:
Tampa Electric
P.O. Box 111
Tampa, FL 33601-0111

Contact Us

Online:

TampaElectric.com

Phone:

Commercial Customer Care:

866-832-6249

Residential Customer Care:

813-223-0800 (Hillsborough)

863-299-0800 (Polk County)

888-223-0800 (All Other Counties)

Hearing Impaired/TTY:

7-1-1

Power Outage:

877-588-1010

Energy-Saving Programs:

813-275-3909

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**SPENCER CREEK COMMUNITY
DEVELOPMENT DISTRICT**
1799 14TH AVE SE, PANEL A
RUSKIN, FL 33570

Statement Date: October 03, 2023

Amount Due: \$23.54

Due Date: October 24, 2023

Account #: 221008759930

DO NOT PAY. Your account will be drafted on October 24, 2023

Account Summary

Current Service Period: August 29, 2023 - September 27, 2023

Previous Amount Due \$25.08

Payment(s) Received Since Last Statement -\$25.08

Current Month's Charges **\$23.54**

Amount Due by October 24, 2023 **\$23.54**

Amount not paid by due date may be assessed a late payment charge and an additional deposit.



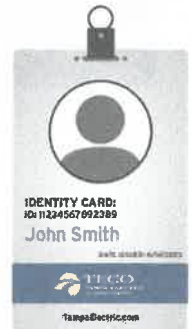
Your average daily kWh used was **0% higher** than it was in your previous period.



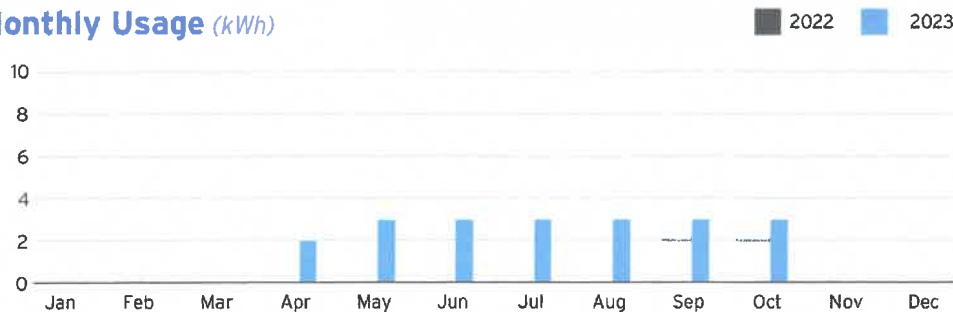
Scan here to view your account online.

SAFETY TIP: Ask for identification

Please remember, if someone visits your home or business and claims to be an employee of Tampa Electric, ask to see his or her company badge.



Monthly Usage (kWh)



Learn about your newly redesigned bill and get deeper insights about your usage by visiting TECOaccount.com



Received
OCT 10 2023

To ensure prompt credit, please return stub portion of this bill with your payment.

Account #: 221008759930

Due Date: October 24, 2023

Amount Due: \$23.54

Payment Amount: \$ _____

682248062975

Your account will be
drafted on October 24, 2023

SPENCER CREEK COMMUNITY DEVELOPMENT DISTRICT
2005 PAN AM CIR, STE 300
TAMPA, FL 33607-6008

Mail payment to:
TECO
P.O. BOX 31318
TAMPA, FL 33631-3318

Make check payable to: TECO
Please write your account number on the memo line of your check.

00000038-0000401-Page 3 of 22



Service For:
1799 14TH AVE SE
PANEL A, RUSKIN, FL 33570

Account #: 221008759930
Statement Date: October 03, 2023
Charges Due: October 24, 2023

Meter Read

Meter Location: ENTRANCE SIGN
Service Period: Aug 29, 2023 - Sep 27, 2023
Rate Schedule: General Service - Non Demand

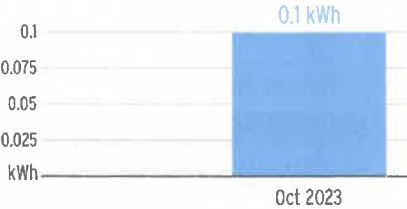
Meter Number	Read Date	Current Reading	- Previous Reading	= Total Used	Multiplier	Billing Period
1000874874	09/27/2023	20	17	3 kWh	1	30 Days

Charge Details

 Electric Charges		
Daily Basic Service Charge	30 days @ \$0.75000	\$22.50
Energy Charge	3 kWh @ \$0.07990/kWh	\$0.24
Fuel Charge	3 kWh @ \$0.05239/kWh	\$0.16
Storm Protection Charge	3 kWh @ \$0.00400/kWh	\$0.01
Clean Energy Transition Mechanism	3 kWh @ \$0.00427/kWh	\$0.01
Storm Surcharge	3 kWh @ \$0.01061/kWh	\$0.03
Florida Gross Receipt Tax		\$0.59
Electric Service Cost		\$23.54

Total Current Month's Charges \$23.54

Avg kWh Used Per Day



Important Messages

Don't get "tricked" by scammers. October is National Cybersecurity Awareness Month. Scammers never stop and are always looking for new ways to take advantage of those who let their guard down. A common tactic is requesting payment through mobile applications. Visit TampaElectric.com/Scam to report a scam and learn more.

For more information about your bill and understanding your charges, please visit [TampaElectric.com](https://www.tampaelectric.com)

Ways to Pay Your Bill

- **Bank Draft**
Visit [TECOaccount.com](https://www.tecoaccount.com) for free recurring or one time payments via checking or savings account.
- **In-Person**
Find list of Payment Agents at [TampaElectric.com](https://www.tampaelectric.com)
- **Mail A Check**
Payments:
TECO
P.O. Box 31318
Tampa, FL 33631-3318
Mail your payment in the enclosed envelope.
- **Credit or Debit Card**
Pay by credit Card using KUBRA EZ-Pay at [TECOaccount.com](https://www.tecoaccount.com). Convenience fee will be charged.
- **Phone**
Toll Free: **866-689-6469**
- All Other Correspondences:**
Tampa Electric
P.O. Box 111
Tampa, FL 33601-0111

Contact Us

- Online:**
[TampaElectric.com](https://www.tampaelectric.com)
- Phone:**
Commercial Customer Care:
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Residential Customer Care:
813-223-0800 (Hillsborough)
863-299-0800 (Polk County)
888-223-0800 (All Other Counties)
- Hearing Impaired/TTY:**
7-1-1
Power Outage:
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813-275-3909

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INVOICE



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

Customer	Spencer Creek Community Development District
Acct #	907
Date	09/25/2023
Customer Service	Charisse Bitner
Page	1 of 1

Payment Information	
Invoice Summary	\$ 24,609.00
Payment Amount	
Payment for:	Invoice#20188
100123399	

Thank You

Please detach and return with payment



Customer: Spencer Creek Community Development District

Invoice	Effective	Transaction	Description	Amount
20188	10/01/2023	Renew policy	Policy #100123399 10/01/2023-10/01/2024 Florida Insurance Alliance Package - Renew policy Due Date: 9/25/2023	24,609.00
				Total
				\$ 24,609.00

Thank You

FOR PAYMENTS SENT OVERNIGHT:
 Bank of America Lockbox Services, Lockbox 748555, 6000 Feldwood Rd. College Park, GA 30349

Remit Payment To: Egis Insurance Advisors

(321)233-9939

Date

P.O. Box 748555
 Atlanta, GA 30374-8555

sclimer@egisadvisors.com

09/25/2023

Florida Department of Economic Opportunity, Special District Accountability Program

Fiscal Year 2023 - 2024 Special District State Fee Invoice and Profile Update

Required by sections 189.064 and 189.018, Florida Statutes, and Chapter 73C-24, Florida Administrative Code

Date Invoiced: 10/02/2023				Invoice No: 89299
Annual Fee: \$175.00	1st Late Fee: \$0.00	2nd Late Fee: \$0.00	Received: \$0.00	Total Due, Postmarked by 12/01/2023: \$175.00

STEP 1: Review the following profile and make any needed changes.

1. Special District's Name, Registered Agent's Name and Registered Office Address:

001582

Spencer Creek Community Development District

Mr. Brian K. Lamb

2005 Pan Am Circle, Suite 300

Tampa, Florida 33607



FLORIDA DEPARTMENT of
ECONOMIC OPPORTUNITY

Receivable

OCT 05 2023

- | | |
|---------------------------------------|-----------------------------------|
| 2. Telephone: | 813-397-5120 Ext: |
| 3. Fax: | 813-837-7070 |
| 4. Email: | brian.lamb@inframark.com |
| 5. Status: | Independent |
| 6. Governing Body: | Elected |
| 7. Website Address: | spencercreekcdd.com |
| 8. County(ies): | Hillsborough |
| 9. Special Purpose(s): | Community Development |
| 10. Boundary Map on File: | 09/15/2022 |
| 11. Creation Document on File: | 10/18/2018 |
| 12. Date Established: | 10/16/2018 |
| 13. Creation Method: | Local Ordinance |
| 14. Local Governing Authority: | Hillsborough County |
| 15. Creation Document(s): | County Ordinances 18-29 and 22-26 |
| 16. Statutory Authority: | Chapter 190, Florida Statutes |
| 17. Authority to Issue Bonds: | Yes |
| 18. Revenue Source(s): | Assessments |

STEP 2: Sign and date to certify accuracy and completeness.

By signing and dating below, I do hereby certify that the profile above (changes noted if necessary) is accurate and complete:

Registered Agent's Signature:  Date 10/30/23

STEP 3: Pay the annual state fee or certify eligibility for zero annual fee.

a. Pay the Annual Fee: Pay the annual fee online by following the instructions at www.Floridajobs.org/SpecialDistrictFee or by check payable to the Florida Department of Economic Opportunity.

b. Or, Certify Eligibility for the Zero Fee: By initialing both of the following items, I, the above signed registered agent, do hereby certify that to the best of my knowledge and belief, **BOTH** of the following statements and those on any submissions to the Department are true, correct, complete, and made in good faith. I understand that any information I give may be verified.

1. ___ This special district is not a component unit of a general purpose local government as determined by the special district and its Certified Public Accountant; and,
2. ___ This special district is in compliance with its Fiscal Year 2023 - 2024 Annual Financial Report (AFR) filing requirement with the Florida Department of Financial Services (DFS) and that AFR reflects \$3,000 or less in annual revenues or, is a special district not required to file a Fiscal Year 2023 - 2024 AFR with DFS and has included an income statement with this document verifying \$3,000 or less in revenues for the current fiscal year.

Department Use Only: Approved: ___ Denied: ___ Reason: _____

STEP 4: Make a copy of this document for your records.

STEP 5: Mail this document and payment (if paying by check) to the Florida Department of Economic Opportunity, Bureau of Budget Management, 107 East Madison Street, MSC #120, Tallahassee, FL 32399-4124. Direct questions to (850) 717-8430.

Spearem Enterprises, LLC

7842 Land O' Lakes Blvd. #335
Land O' Lakes, FL 34638
+1 8139978101
spearem.jmb@gmail.com



INVOICE

BILL TO
Spencer Creek
Inframark
2005 Pan Am Circle, Suite 300
Tampa , FL 33607

INVOICE 5880
DATE 10/12/2023
TERMS Net 15
DUE DATE 10/27/2023

ACTIVITY	QTY	RATE	AMOUNT
Labor 9/16 to 10/16 4 weeks at 2 times per week clubhouse cleaning services including dog waste can and trash cans at basketball court and playground	4	131.25	525.00
Material trash bags paper goods soap and mut mits	1	75.00	75.00
Fuel Surcharge cost of fuel has went up DRASTICALLY.	1	50.00	50.00

Thank You! We Appreciate Your Business.

BALANCE DUE **\$650.00**

Fourth Order of Business

4Ci



SPENCER CREEK. CDD. 11/10/23, 11:36 AM

monthly site inspection report.

Friday, November 10, 2023

Prepared For Board Of Supervisors.

53 Issues Identified



GOLDEN GLOW & 15TH ST SE.

Assigned To Steadfast.

The entrance sign is clean and looks good. The Society Garlic plant fertility needs improvement.



15TH ST SE.

Assigned To Steadfast.

Heading North on the sidewalk looks good.



15TH ST SE & GOLDEN GLOW.

Assigned To Steadfast.

The Society Garlic plants have been removed, and plant replacement is needed.



15TH ST SE.

Assigned To Steadfast.

Heading South on the sidewalk looks good.

**GOLDEN GLOW.**

Assigned To Steadfast.

Looks good.

**TIGER TOOTH.**

Assigned To Steadfast.

The roundabout looks good overall.

**15TH ST SE.**

Assigned To Steadfast.

Looks good.

**15TH ST SE.**

Assigned To Steadfast.

There is no soft edging on the
hardwood tree circles.



14TH AVE SE.

Assigned To Steadfast.

Trim the ornamental grass off of the sidewalk.



GOLDEN GLOW & 14TH ST SE.

Assigned To Steadfast.

The entrance sign is clean and looks good. The Society Garlic plants have been removed and replacement is needed.

**GOLDEN GLOW.**

Assigned To Steadfast.

Heading South on the street looks good.

**GOLDEN GLOW & 14TH ST SE.**

Assigned To Steadfast.

The Society Garlic plants have been removed and plant replacement is needed.



14TH AVE SE.

Assigned To Steadfast.

Heading East on the street looks good.



FRED IVES.

Assigned To Steadfast.

The entrance to the Amenity Center looks good.



FRED IVES.

Assigned To Steadfast.

Looks good.



AMENITY CENTER.

Assigned To Steadfast.

The playground looks good.



AMENITY CENTER.

Assigned To Steadfast.

I previously requested the account manager to trim the fern away from the sidewalk.



AMENITY CENTER.

Assigned To Steadfast.

I previously requested the account manager to pull the dead plants.

**AMENITY CENTER.**

Assigned To Steadfast.

Pull the dead plants.

**AMENITY CENTER**

Assigned To Clubhouse Manager.

The mailboxes are clean and look good.



GOLDEN GLOW.

Assigned To Steadfast.

Trim the plant growth away off of the sidewalk



AMENITY CENTER.

Assigned To Steadfast.

The dog park looks good.



AMENITY CENTER.

Assigned To Steadfast.

The parking lot is clean and looks good.



AMENITY CENTER.

Assigned To Clubhouse Manager.

The Amenity Center is clean and looks good. All bathrooms are clean and fully functional.



AMENITY CENTER.

Assigned To Clubhouse Manager.
The basketball court looks good.



AMENITY CENTER.

Assigned To Clubhouse Manager.
The table and chairs are clean and
look good.



AMENITY CENTER.

Assigned To Steadfast.

I previously requested the account manager to trim all hanging & dead palm fronds.



AMENITY CENTER.

Assigned To Sun Coast.

The pool is clear and blue.



AMENITY CENTER.

Assigned To Clubhouse Manager.
The chaise lounges are clean and look good.



AMENITY CENTER

Assigned To Clubhouse Manager.
The back of the Amenity Center looks good.

**AMENITY CENTER.**

Assigned To Clubhouse Manager.
Looks good.

**FAN ALOE WAY.**

Assigned To Steadfast.
I've requested multiple times that
no thatch is supposed to be left on
the turf.



WALKING PATH.

Assigned To Steadfast.

I have previously asked the account manager to have the walking path treated with herbicide and to be maintained consistently.



WALKING PATH.

Assigned To Steadfast.

The walking path needs to be treated with herbicide and maintained consistently.

**COLDING & 15TH ST SE.**

Assigned To Steadfast.

The entrance sign is clean and looks good.

**15TH ST SE.**

Assigned To Steadfast.

Heading South on the sidewalk looks good.



COLDING & 15TH ST SE.

Assigned To Steadfast.

This Society Garlic plants have been removed, and replacement is needed.



15TH ST SE.

Assigned To Steadfast.

I have previously asked the account manager to have the fence-line maintained.

**FENCE-LINE.**

Assigned To Steadfast.

I have previously asked the account manager to have the fence-line maintained.

**FENCE-LINE.**

Assigned To Steadfast.

Needs to be maintained.

**POND # 1.**

Assigned To Site X.

There is a filamentous algae bloom within the pond.

**POND # 2.**

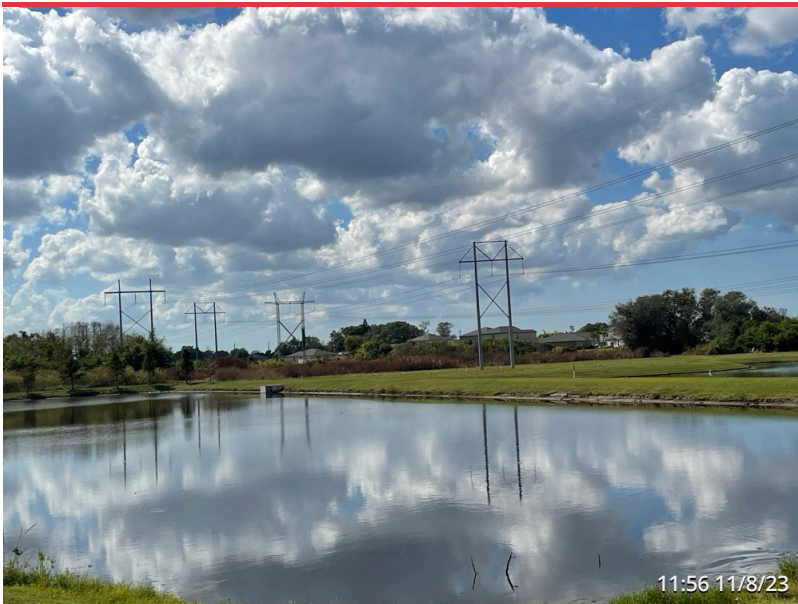
Assigned To Site X.

Looks good.

**POND # 3.**

Assigned To Site X.

There is minor filamentous algae within the pond, but the pond looks good overall.

**POND # 4.**

Assigned To Site X.

The pond looks good.

**POND # 5.**

Assigned To Site X.

There is a marginal amount of dead filamentous algae within the pond, but the pond looks good overall.

**POND # 6.**

Assigned To Site X.

The pond looks good overall.

**POND # 7.**

Assigned To Site X.

The pond looks good.

**POND # 8.**

Assigned To Site X.

The pond looks good.

**POND # 9.**

Assigned To Site X.

There is a filamentous algae bloom within the pond.

**POND # 10.**

Assigned To Site X.

The invasive plant material in the pond is dead, and the pond looks good overall.

**POND # 11.**

Assigned To Site X.

The pond needs to be treated to the high water level mark.

**POND # 12.**

Assigned To Site X.

There is a filamentous algae bloom within the pond.



POND # 13.

Assigned To Site X.

The pond looks good.