SPENCER CREEK
COMMUNITY DEVELOPMENT
DISTRICT

APRIL 03, 2025

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

District Staff
Michael Perez, District Manager
John Vericker, District Counsel
Tonja Stewart, District Engineer

Regular Meeting Agenda

Thursday, April 03, 2025 at 2:00 p.m.

The Regular Meeting of the **Spencer Creek Community Development District** will be held **April 03, 2025, 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 the meeting now

Meeting ID: 263 935 216 491 **Passcode:** Sd7Lo6KB

Dial-in by phone +1 646-838-1601 **Pin:** 151 133 964#

REGULAR MEETING OF BOARD OF SUPERVISORS

1. **CALL TO ORDER/ROLL CALL**
2. **PUBLIC COMMENTS**
   (Each individual has the opportunity to comment and is limited to three (3) minutes for such comment)
3. **BUSINESS ITEMS**
   A. Consideration of ADA Chair Proposal(s)
   B. Review of FY 2024 Audit
   C. Audit Response Letter (FY 2024)
4. **CONSENT AGENDA**
   A. Approval of Minutes of the March 06, 2025, Regular Meeting
   B. Consideration of Operation and Maintenance February 2025
   C. Acceptance of the Financials and Approval of the Check Register for February 2025
5. **STAFF REPORTS**
   A. District Counsel
   B. District Engineer
   C. District Manager
      i. Field Inspections Report
6. **BOARD OF SUPERVISORS REQUESTS AND COMMENTS**
7. **ADJOURNMENT**

FLA Pools Inc Po Box 6004 Sun City Center, FL 33571 Phone 813-839-7665	**Proposal NO.**	Spencer Creek ADA Chair
	DATE	2025-02-27

hanleypllc@gmail.com
info@flapools.com

CONTRACT / PROPOSAL

CONTACT	Ken and Michael
NAME	Spencer Creek CDD
ADDRESS	1645 Fred Ives St Ruskin, FL 33570
EMAIL	Michael.perez@inframark.com Ken.Hoefle@inframark.com
TEL	

WORK TO BE PERFORMED AT:

ADRRESS	**Same as contract**
ORDER TAKEN BY	***Pat Hanley***

We hereby propose to furnish the materials and perform the labor to perform the necessary steps to complete work
FLA Pools will perform the work as follows;

	Cost
Will provide Motion Trek BP300 Portable Pool Lift - 300 Pound Capacity	$14,300.00

All material is guaranteed to be as specified, and the above work to be performed in accordance with the drawings and specifications submitted for above work and completed in a substantial workmanlike manner for the sum of

Total $14,300.00

With payments to be made as follows:
ADD 3.5% TO TOTAL WHEN PAYING WITH ANY CARD
IF NEEDED ANY PERMITS TO BE OBTAINED BY THE HOMEOWNER

*Pool finish prices include: draining of pool, acid washing, pressure washing and removal of up to 5% of total surface area, undercut all perimeter tile borders and fixtures, final clean-up and maintenance instructions. All work performed has a year warranty against defects in materials and workmanship. Pool finishes are not warranted against discoloration, staining, pitting or etching inasmuch as this is commonly due to the local water, wrong use of chemicals or lack of cleaning. Stains caused by
*fill water are not warranted. Structural cracks in decks and pools are not warranted. **IN THE EVENT OF UNFORESEEN ISSUES IN THE EXISTING PLASTER, INCLUDING BUT NOT LIMITED TO FLAKING, DELAMINATION OR HOLLOW SPOTS, THE HOMEOWNER WILL BE NOTIFIED OF ANY ADDITIONAL COSTS.**
I/We Understand that there may be color variations in both the paver and tile selections I/we have made due to the manufacturing process. /we understand that once these products have been ordered, the order may not be canceled without a cancellation/ restocking fee as this material was specifically manufactured for this job. Also, when using thin and thick pavers, I/we understand that there may be differences in the product colors as the two products are manufactured separately.
1/We understand that changes made after the signing of this contract will be assessed a $150.00 change order fee plus the cost of materials each time a change is made.
*I/We Understand that there may be color variations in both the paver and tile selections I/we have made due to the manufacturing process. /we understand that once these products have been ordered, the order may not be canceled without a cancellation/ restocking fee as this material was specifically manufactured for this job. Also, when using thin and thick pavers, I/we understand that there may be differences in the product colors as the two products are manufactured separately.
*1/We understand that changes made after the signing of this contract will be assessed a $150.00 change order fee plus the cost of materials each time a change is made.
*After work is completed and pool is filled with water, due to water pressure leaks may occur. If the leaks are not a result from our work or part of our work, the homeowner will pay for the leak detection and leak repair.
*No powder chemicals (chlorine, stabilizer, etc...) or chlorine tablets shall be placed on any surface. Powder chemicals shall be put into skimmer or diluted. Surface warranty will be voided if powdered chemicals are distributed directly to water surface.
*Tricior should never be used on any pool or spa surface.
In the event of default by the Home Owner of any of the provisions of this contract, the Home Owner shall pay all collection costs and interest from the date of default, including any reasonable attorney's fees.
*Failure to pay contract amount as scheduled voids all implied or written warranties.
If more than 5% of existing interior, is hollow or failing, an additional cost will be incurred by the homeowner, to remove or dispose of it.
*If well-pointing is needed to control groundwater, there will be an additional cost.
*Eco Finish Interiors will contour to your existing surface, it will only be as smooth as the surface it goes over. There is an additional cost to add a smooth sub-surface under the Eco Finish surface, It is normal when applying ECO Finish to cover/protect the tile, that there may be a slight overlap at the bottom of the tile which is normal and not to be considered a workmanship issue.

Payment structure

Down payment 50%	$7,150.00
Final 50%	$7,150.00

Respectfully submitted

Pat Hanley

Note-This proposal may be withdrawn by us if not accepted within 7 days.

Cancellation of this contract may result in a cancellation fee. This fee will be based on expenses incurred or to be incurred due to cancelation, including, but not limited to administration fees, commissions, material restocking, labor charges and municipal government charges.

LIEN LAW ADDENDUM

ACCORDING TO FLORIDA'S CONSTRUCTION LIEN LAW (SECTIONS 713.001- 713.37, FLORIDA STATUTES), THOSE WHO WORK ON YOUR PROPERTY OR PROVIDE MATERIALS AND ARE NOT PAID IN FULL HAVE A RIGHT TO ENFORCE THEIR CLAIM FOR PAYMENT AGAINST YOUR PROPERTY. THIS CLAIM IS KNOWN AS A CONSTRUCTION LIEN. IF YOUR CONTRACTOR OR A SUBCONTRACTOR FAILS TO PAY SUBCONTRACTORS, SUB-SUBCONTRACTORS, OR MATERIAL SUPPLIERS OR NEGLECTS TO MAKE OTHER LEGALLY REQUIRED PAYMENTS, THE PEOPLE WHO ARE OWED MONEY MAY LOOK TO YOUR PROPERTY FOR PAYMENT, EVEN IF YOU HAVE PAID YOUR CONTRACTOR IN FULL. IF YOU FAIL TO PAY YOUR CONTRACTOR, YOUR CONTRACTOR MAY ALSO HAVE A LIEN ON YOUR PROPERTY. THIS MEANS IF A LIEN IS FILED, YOUR PROPERTY COULD BE SOLD AGAINST YOUR WILL TO PAY FOR LABOR

ALSO HAVE A LIEN ON YOUR PROPERTY. THIS MEANS IF A LIEN IS FILED, YOUR PROPERTY COULD BE SOLD AGAINST YOUR WILL TO PAY FOR LABOR, MATERIALS, OR OTHER SERVICES THAT YOUR CONTRACTOR OR A SUBCONTRACTOR MAY HAVE FAILED TO PAY.
FLORIDA'S CONSTRUCTION LIEN LAW IS COMPLEX AND IT IS RECOMMENDED THAT WHENEVER A SPECIFIC PROBLEM ARISES, YOU CONSULT AN ATTORNEY.

ACCEPTANCE OF PROPOSAL

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

SIGNATURE

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

DATE

NOTICE OF TERMS: All past due amounts are subject to a monthly late charge of 23% PLUS all cost of collections and reasonable Attorney fees

BLUE LIFE POOL SERVICE
PO Box 1628
Land O Lakes, FL 34639-1628
USA
+18135975009
accounts@bluelifepools.com
www.bluelifepools.com

Estimate

ADDRESS	SHIP TO
SPENCER CREEK CDD 1643 FRED IVES ST. RUSKIN 33570	SPENCER CREEK CDD 1643 FRED IVES ST. RUSKIN 33570

ESTIMATE #	DATE	
3848	03/14/2025	

DATE		DESCRIPTION	QTY	RATE	AMOUNT
	PART	PAL2 PORTABLE POOL LIFT ADA APPROVAL	1	10,250.00	10,250.00
	DELIVERY	DELIVERY FROM MANUFACTURER	1	400.00	400.00
	LABOR REPAIR	FULL INSTALLATION	1	500.00	500.00

SUBTOTAL	11,150.00
TAX	0.00
TOTAL	**$11,150.00**

Accepted By

Accepted Date

SPENCER CREEK
COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2024

SPENCER CREEK COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA

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Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

1001 W. Yamato Road ▪ Suite 301
Boca Raton, Florida 33431
(561) 994-9299 ▪ (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

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, 2024, 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, 2024, 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 March 21, 2025, 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.

March 21, 2025

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, 2024. 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 $500,943.

- The change in the District's total net position in comparison with the prior fiscal year was $88,581, 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, 2024, the District's governmental funds reported combined ending fund balances of $535,272, an increase of $88,581 in comparison with the prior fiscal year. A portion of the fund balance is restricted for debt service and capital projects, non-spendable for prepaid items and deposits, and the remainder is unassigned 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,

	2024	2023
Current and other assets	$ 556,208	$ 500,651
Capital assets, net of depreciation	7,590,785	7,743,418
Total assets	8,146,993	8,244,069
Current liabilities	179,184	215,985
Long-term liabilities	7,466,866	7,615,722
Total liabilities	7,646,050	7,831,707
Net Position		
Net investment in capital assets	123,919	127,696
Restricted	351,441	321,767
Unrestricted	25,583	(37,101)
Total net position	$ 500,943	$ 412,362

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,

	2024	2023
Revenues:		
Program revenues		
Charges for services	$ 943,043	$ 863,728
Operating grants and contributions	26,666	9,414
General revenues		
Miscellaneous Revenue	650	2,425
Unrestricted investment earnings	2,465	-
Total revenues	972,824	875,567
Expenses:		
General government	97,649	195,459
Physical environment	402,374	318,322
Interest	384,220	389,734
Total expenses	884,243	903,515
Change in net position	88,581	(27,948)
Net position - beginning	412,362	440,310
Net position - ending	$ 500,943	$ 412,362

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2024, was $884,243. The costs of the District's activities were primarily funded by program revenues. Program revenues, while comprised primarily of assessments, also reflect interest income and miscellaneous revenue. The majority of the change in expenses results from a decrease in professional services.

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, 2024.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2024, the District had $8,201,317 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of $610,532 has been taken, which resulted in a net book value of $7,590,785. More detailed information about the District's capital assets is presented in the notes of the financial statements.

CAPITAL ASSETS AND DEBT ADMINISTRATION (Continued)

Capital Debt

At September 30, 2024, the District had $7,495,000 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 does not anticipate any major projects or significant changes to its infrastructure maintenance program for the subsequent fiscal year. In addition, it is anticipated that the general operations of the District will remain fairly constant.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, landowners, 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, 2024

	Governmental Activities
ASSETS	
Cash	$ 33,921
Assessments receivable	7,656
Prepaid items	7,549
Restricted assets:	
Investments	507,082
Capital assets:	
Nondepreciable	3,622,316
Depreciable, net	3,968,469
Total assets	8,146,993
LIABILITIES	
Accounts payable	20,936
Accrued interest payable	158,248
Non-current liabilities:	
Due within one year	155,000
Due in more than one year	7,311,866
Total liabilities	7,646,050
NET POSITION	
Net investment in capital assets	123,919
Restricted for debt service	351,441
Unrestricted	25,583
Total net position	$ 500,943

See notes to the financial statements

SPENCER CREEK COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

		Program Revenues		Net (Expense) Revenue and Changes in Net Position
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities
Primary government:				
Governmental activities:				
General government	$ 97,649	$ 97,649	$ -	$ -
Physical environment	402,374	309,310	-	(93,064)
Interest on long-term debt	384,220	536,084	26,666	178,530
Total governmental activities	884,243	943,043	26,666	85,466

General revenues:	
Unrestricted investment earnings	2,465
Miscellaneous Revenue	650
Total general revenues	3,115
Change in net position	88,581
Net position - beginning	412,362
Net position - ending	$ 500,943

See notes to the financial statements

SPENCER CREEK COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2024

	Major Funds			Total
	General	Debt Service	Capital Projects	Governmental Funds
ASSETS				
Cash	$ 33,921	$ -	$ -	$ 33,921
Investments	-	507,082	-	507,082
Assessments receivable	7,656	-	-	7,656
Due from other funds	-	2,607	26	2,633
Prepaid items and deposits	7,549	-	-	7,549
Total assets	$ 49,126	$ 509,689	$ 26	$ 558,841
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	$ 20,936	$ -	$ -	$ 20,936
Due to other funds	2,633	-	-	2,633
Total liabilities	23,569	-	-	23,569
Fund balances:				
Nonspendable:				
Prepaid items and deposits	7,549	-	-	7,549
Restricted for:				
Debt service	-	509,689	-	509,689
Capital projects	-	-	26	26
Unassigned	18,008	-	-	18,008
Total fund balances	25,557	509,689	26	535,272
Total liabilities and fund balances	$ 49,126	$ 509,689	$ 26	$ 558,841

See notes to the financial statements

SPENCER CREEK COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET –
GOVERMENTAL FUNDS TO THE STATEMENTS OF NET POSITION
SEPTEMBER 30, 2024

Total fund balances - governmental funds		$ 535,272
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	(610,532)	7,590,785
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	(158,248)	
Unamortized discount on bonds	28,134	
Bonds payable	(7,495,000)	(7,625,114)
Net position of governmental activities		$ 500,943

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, 2024

	Major Funds			Total
	General	Debt Service	Capital Projects	Governmental Funds
REVENUES				
Assessments	$ 406,959	$ 536,084	$ -	$ 943,043
Interest earnings	2,465	26,666	-	29,131
Miscellaneous Revenue	650	-	-	650
Total revenues	410,074	562,750	-	982,238
EXPENDITURES				
Current:				
General government	97,649	-	-	97,649
Physical environment	249,741	-	-	249,741
Debt Service:				
Principal	-	150,000	-	150,000
Interest	-	385,419	-	385,419
Total expenditures	347,390	535,419	-	882,809
Excess (deficiency) of revenues over (under) expenditures	62,684	27,331	-	90,015
Fund balances - beginning	(37,127)	482,358	26	445,257
Fund balances - ending	$ 25,557	$ 509,689	$ 26	$ 535,272

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, 2024

Net change in fund balances - total governmental funds	$	90,015
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.		150,000
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.		2,343
Change in net position of governmental activities	$	88,581

See notes to the 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. Ordinance 18-29 was later amended by Ordinance 22-26 to expand the boundaries of the district, adopted by the Board of County Commissioners of Hillsborough County, Florida, which became effective of September 14, 2022. 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, 2024, all of the Board members are affiliated with Spencer Creek Development, 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:

Assets	Years
Stormwater management	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.

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, 2024:

	Amortized Cost	Credit Risk	Maturities
US Bank Money Market	$ 507,082	N/A	Not available
	$ 507,082		

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, 2024, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental activities				
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	457,899	152,633	-	610,532
Total accumulated depreciation	457,899	152,633	-	610,532
Total capital assets, being depreciated, net	4,121,102	(152,633)	-	3,968,469
Governmental activities capital assets, net	$ 7,743,418	$ (152,633)	$ -	$ 7,590,785

Depreciation expense was charged to the physical environment function in the statement of activities.

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, 2024.

Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2024, were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities					
Series 2019	$ 7,645,000	$ -	$ 150,000	$ 7,495,000	$ 155,000
Less: original issue discount	29,278	-	1,144	28,134	-
Total	$ 7,615,722	$ -	$ 148,856	$ 7,466,866	$ 155,000

At September 30, 2024, the scheduled debt service requirements on the long-term debt were as follows:

	Governmental Activities		
Year ending September 30:	Principal	Interest	Total
2025	$ 155,000	$ 379,794	$ 534,794
2026	165,000	373,013	538,013
2027	170,000	365,794	535,794
2028	180,000	358,356	538,356
2029	185,000	350,481	535,481
2030-2034	1,085,000	1,609,188	2,694,188
2035-2039	1,400,000	1,308,188	2,708,188
2040-2044	1,805,000	911,137	2,716,137
2045-2049	2,350,000	383,250	2,733,250
Total	$ 7,495,000	$ 6,039,201	$ 13,534,201

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, 2024

	Budgeted Amounts Original & Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Assessments	$ 397,939	$ 406,959	$ 9,020
Interest	-	2,465	2,465
Miscellaneous revenue	-	650	650
Total revenues	397,939	410,074	12,135
EXPENDITURES			
Current:			
General government	121,744	97,649	24,095
Physical environment	276,195	249,741	26,454
Total expenditures	397,939	347,390	50,549
Excess (deficiency) of revenues over (under) expenditures	$ -	62,684	$ 62,684
Fund balance - beginning		(37,127)	
Fund balance - ending		$ 25,557	

See notes to required supplementary information

SPENCER CREEKCOMMUNITY 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, 2024.

SPENCER CREEKCOMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024
UNAUDITED

Element	Comments
Number of District employees compensated in the last pay period of the District's fiscal year being reported.	0
Number of independent contractors compensated to w hom nonemployee compensation w as paid in the last month of the District's fiscal year being reported.	0
Employee compensation	0
Independent contractor compensation	0
Construction projects to begin on or after October 1; ($65K)	N/A
Budget variance report	See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Non ad valorem special assessments;	
Special assessment rate	Operations and maintenance - $946.54 - $1,419.81 Debt service - $1,276.60 - $1,914.90
Special assessments collected	$943,043
Outstanding Bonds:	see Note 6 for details

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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, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated March 21, 2025.

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.

March 21, 2025

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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, 2024. 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, 2024.

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.

March 21, 2025

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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, 2024, and have issued our report thereon dated March 21, 2025.

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 G*overnment 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 March 21, 2025, 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.

March 21, 2025

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

2023-01: Budget

Current Status: Matter has been resolved.

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, 2023, except as noted above.

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, 2024.

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, 2024.

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. 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.

STRALEY ROBIN VERICKER
Attorneys At Law

1510 W. Cleveland St.
Tampa, Florida 33606
Tel: (813) 223-9400

Writer's Direct Dial: (813) 901-4945
Writer's Email: jvericker@srvlegal.com
www.srvlegal.com

March 20, 2025

Via Email

Grau & Associates
1001 Yamato Road, Suite 301
Boca Raton, FL 33431
Auditor ***bsteets@graucpa.com***

**Re: Spencer Creek Community Development District
Fiscal Year 2023/2024 Audit**

Ladies and Gentlemen:

By this communication, we are responding to the letter received in our office via email on March 17, 2025, requesting that we furnish certain information to you concerning our representation of Spencer Creek Community Development District (the "District") and pending or threatened litigation involving the District.

While this firm may represent the District on a regular basis, our engagements have been limited to specific matters as to which we may have been consulted. There may exist matters of a legal nature that could have a bearing on the financial position of the District with respect to which we have not been consulted and consequently have no knowledge. The information furnished by this letter is limited to matters which have been given substantive attention by the lawyers in this firm in the form of legal consultation and, where appropriate, legal representation from October 1, 2023, to the effective date of this response. We have, to the extent believed necessary, attempted to determine from the lawyers in this firm who have performed services for the District since the beginning of the period upon which the report is based, whether such services involved substantive attention in the form of legal consultation or representation in litigation. Beyond that, no review has been made of any of the District's transactions or other matters for the purposes of identifying loss contingencies, nor have we made inquiry with other law firms who either are now or who have in the past performed services for the District.

The response of this firm is limited to loss contingencies coming within the meaning of the American Bar Association Statement of Policy Regarding Lawyers' Responses to Auditors' Requests for Information (the "Statement of Policy") which are considered to be probable (within the meaning of the Commentary accompanying the Statement of Policy) of assertion and which are considered individually or collectively material to the presentation of the District's financial statements and is further limited to the matters set out herein. The firm is not undertaking to respond or comment upon all aspects of the District's business activities and except as noted in this communication, no inference should be drawn on any matters beyond the scope of this response.

The information as supplied in this audit response is solely for the auditor's information in connection with your audit of the financial condition of the District. Without the express written approval of this law firm and the District, it is not to be quoted in whole or in part or otherwise referred to in any financial statements of the District or related documents, nor is it to be filed with any governmental agency or other person.

This response is limited by, and subject to, the Statement of Policy; without limiting the generality of the foregoing, the limitations set forth in the Statement of Policy on the scope and use of this response are specifically incorporated herein by reference, and any description herein of any "loss contingencies" is qualified by the meaning as described in the Statement of Policy and the accompanying commentary.

The District does not intend to waive the attorney-client privilege with respect to any information which the District has furnished to us. Moreover, please be advised that our response to you should not be construed in any way to constitute a waiver of the protection of the attorney work-product privilege with respect to any of our files involving the District.

Subject to the foregoing, we advise you that from October 1, 2023, to the effective date of this response, we have not been engaged to give substantive attention to, or represent the District in connection with, material (defined in the aforesaid letter to us as matters involving amounts exceeding $5,000 individually or in the aggregate) loss contingencies coming within the scope of clause (a) of paragraph 5 of the Statement of Policy.

In the letter to us, the District did not specifically identify and specifically request us to comment on any loss contingencies coming within the scope of clause (c) of Paragraph 5 of the Statement of Policy. Therefore, we have not commented on any such loss contingencies. Please be advised that pursuant to clauses (b) and (c) of Paragraph 5 of the Statement of Policy and accompanying Commentary, it would be inappropriate for us to respond to a general inquiry relating to the existence of unasserted possible claims or assessments involving the District. We can only furnish information concerning those upon which the District has specifically requested in writing that we comment, nor can we comment upon the adequacy of the District's listing, if any, of unasserted possible claims or assessments or its assertions concerning the advice, if any, about the need to disclose same.

Consistent with the last sentence of Paragraph 6 of the Statement of Policy and pursuant to the District's request, however, this letter will confirm as correct the District's understanding as set forth in the aforesaid letter to us that whenever, in the course of performing legal services for the District with respect to a matter recognized to involve an unasserted possible claim or assessment that may call for financial statement disclosure, we have formed a professional conclusion that the District must disclose or consider disclosure concerning such possible claim or assessment, we as a matter of profession responsibility to the District, will so advise the District of such disclosure and the applicable requirements of Statement of Financial Accounting Standards No. 5.

The information set forth herein is as of the date hereof, except as otherwise noted, and we assume no obligation to advise you of changes which may have been or are brought to our attention thereafter.

The District was indebted to this law firm in the amount of $722.50 as of September 30, 2024.

Sincerely,

John M. Vericker
Board Certified City, County
& Local Government Law

JMV/akd

cc: Michael Perez, District Manager *(via email)*
Kelly Evans, Chair *(via email)*
Natasha Sowani, Inframark *(via email)*
Annett Santiago, Grau & Associates *(via email)*

MINUTES OF MEETING
SPENCER CREEK
COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of Spencer Creek Community Development District was held on Thursday, March 6, 2025, and called to order at 2:06 pm at the Offices of Inframark located at 2005 Pan Am Circle, Suite 300, Tampa, Florida 33607.

Present and constituting a quorum were:

Kelly Evans	Chairperson
Carlos de la Ossa	Vice Chairperson
Nicholas Dister	Assistant Secretary *(via phone)*
Lori Campagna	Assistant Secretary

Also present were:

Michael Perez	District Manager
Jayna Cooper	District Manager
Kathryn Hopkinson	District Counsel
John Vericker	District Counsel
Tyson Waag	District Engineer *(via phone)*

The following is a summary of the discussions and actions taken.

FIRST ORDER OF BUSINESS — Call to Order/Roll Call

Mr. Perez called the meeting to order, and a quorum was established.

SECOND ORDER OF BUSINESS — Public Comments

There being none, the next order of business followed.

THIRD ORDER OF BUSINESS — Business Items

A. Consideration of ADA Chair Proposal(s)

This item was TABLED by the Board until additional proposals provided and funds properly allocated.

FOURTH ORDER OF BUSINESS — Consent Agenda

A. Approval of Minutes of the February 6, 2025, Special Meeting
B. Consideration of Operation and Maintenance January 2025
C. Acceptance of the Financials and Approval of the Check Register for January 2025

> On MOTION by Mr. de la Ossa seconded by Ms. Evans, with all in favor, the Consent Agenda was approved. 5-0

FIFTH ORDER OF BUSINESS — Staff Reports

A. District Counsel

B. District Engineer

There being none, the next item followed.

B. District Manager

Mr. Perez discussed items awaiting proposals, mulching and fountain.

On MOTION by Ms. Campagna seconded by Mr. de la Ossa, with all in favor, mulching proposal not to exceed the amount of $2,000, as discussed was approved. 5-0

i. Field Inspections Report

The Field Inspections Report was presented, a copy of which was included in the agenda package.

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

There being none, the next order of business followed.

SEVENTH ORDER OF BUSINESS **Adjournment**

There being no further business,

On MOTION by Mr. de la Ossa seconded by Ms. Campagna, with all in favor the meeting was adjourned at 2:17 pm. 5-0

______________________________ ______________________________

Michael Perez/Jayna Cooper	Kelly Evans
District Manager	Chairperson

SPENCER CREEK CDD

Summary of Operations and Maintenance Invoices

Vendor	Invoice Date	Invoice/Account Number	Amount	Invoice Total	Comments/Description
Monthly Contract					
CHARTER COMMUNICATIONS ACH	2/9/2025	2472565020925	$179.97	$179.97	INTERNET thru 2/9/2025
INFRAMARK LLC	1/3/2025	141027	$1,000.00		MANAGEMENT FEE
INFRAMARK LLC	1/3/2025	141027	$350.00		DISSEMINATION SERVICES
INFRAMARK LLC	1/3/2025	141027	$2,500.00		DISTRICT MANAGEMENT
INFRAMARK LLC	1/3/2025	141027	$1,000.00		FIELD MANAGEMENT
INFRAMARK LLC	1/3/2025	141027	$125.00	$4,975.00	WEBSITE MAINTENANCT/ADMIN
KELLY ANN EVANS	2/6/2025	KE 020625	$200.00	$200.00	supervisor pay
LORI A CAMPAGNA	2/6/2025	LC 020625	$200.00	$200.00	SUPERVISOR FEE
SITEX AQUATICS	1/1/2025	9413-B	$765.00	$765.00	AQUATIC MAINTENANCE
SPEAREM ENTERPRISES	2/24/2025	6186	$650.00	$650.00	cleaning 1/16 - 2/16/2025
STEADFAST CONTRACTORS ALIANCE	1/1/2025	SM-14217	$7,534.90	$7,534.90	LANDSCAPE SERVICES
SUNCOAST POOL SERVICE	1/5/2025	10867	$970.00	$970.00	POOL SERVICE
Monthly Contract Subtotal			**$15,474.87**	**$15,474.87**	
Variable Contract					
STANTEC CONSULTING SERVICES	2/6/2025	2354004	$233.50	$233.50	district engineer
TECO ACH	2/3/2025	020325-9930	$20.68	$20.68	ELECTRIC
TECO ACH	2/3/2025	020325-9039	$20.68	$20.68	ELECTRIC
TECO ACH	2/3/2025	020325-4837	$70.78	$70.78	ELECTRIC
TECO ACH	2/3/2025	020325-8083	$81.73	$81.73	ELECTRIC
TECO ACH	2/3/2025	020325-9922	$21.20	$21.20	ELECTRIC
TECO ACH	2/3/2025	020325-2437	$4,746.42	$4,746.42	ELECTRIC
Variable Contract Subtotal			**$5,194.99**	**$5,194.99**	
Regular Services					

SPENCER CREEK CDD

Summary of Operations and Maintenance Invoices

Vendor	Invoice Date	Invoice/Account Number	Amount	Invoice Total	Comments/Description
BENJAMIN D. GAINER	2/6/2025	BG 020625	$200.00	$200.00	supervisor pay
CARLOS DE LA OSSA	2/6/2025	CO 020625	$200.00	$200.00	SUPERVISOR FEE
NICHOLAS J. DISTER	2/6/2025	ND 020625	$200.00	$200.00	supervisor pay
Regular Services Subtotal			**$600.00**	**$600.00**	
Additional Services					
FLA POOLS INC	9/11/2024	01194317A	$118.13	$118.13	ada chair inspection remainder
INFRAMARK LLC	2/18/2025	143844	$30.95		dks im server: gate monitoring
INFRAMARK LLC	2/18/2025	143844	$12.42	$43.37	postage
STEADFAST CONTRACTORS ALIANCE	2/20/2025	SM-15007	$1,750.00	$1,750.00	LANDSCAPE SERVICES
SUNCOAST POOL SERVICE	2/8/2025	10942	$2,805.00	$2,805.00	pool pump repair
Additional Services Subtotal			**$4,716.50**	**$4,716.50**	
TOTAL			**$25,986.36**	**$25,986.36**	

Spectrum BUSINESS

February 9, 2025
Invoice Number: 2472565020925
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 02/09/25 through 03/08/25 details on following pages*

Previous Balance	179.97
Payments Received -Thank You!	-179.97
Remaining Balance	**$0.00**
Spectrum Business™ Internet	149.98
Spectrum Business™ Voice	29.99
Other Charges	0.00
Current Charges	$179.97
YOUR AUTO PAY WILL BE PROCESSED 02/26/25	
Total Due by Auto Pay	**$179.97**

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.

IMPORTANT BILLING UPDATE
At Spectrum Business, we value your loyalty and continue to expand our offerings to ensure all customers have products and packages that best meet their needs. While our services have been impacted by rising costs, we work hard on your behalf to keep prices as low as possible.

Effective with your next statement, the following pricing will change:

- In line with our commitment to clear and simple pricing, Spectrum Business Internet will increase by $0.01 per month each

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.

Spectrum BUSINESS

4145 S. FALKENBURG RD RIVERVIEW FL 33578-8652
8633 2390 NO RP 09 02102025 NNNNNNNN 01 000972 0003

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

RE... FEB 18 2025

February 9, 2025
SPENCER CREEK CDD
Invoice Number: 2472565020925
Account Number: 8337 12 028 2472565
Service At: 1643 FRED IVES ST
RUSKIN FL 33570-5745

Total Due by Auto Pay **$179.97**

CHARTER COMMUNICATIONS
PO BOX 7186
PASADENA CA 91109-7186

833712028247256500179978

 February 9, 2025

SPENCER CREEK CDD
Invoice Number: 2472565020925
Account Number: 8337 12 028 2472565
Security Code: **8435**

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

8633 2390 NO RP 09 02102025 NNNNNNNN 01 000972 0003

Charge Details

Previous Balance		179.97
EFT Payment	01/26	-179.97
Remaining Balance		$0.00

Payments received after 02/09/25 will appear on your next bill.

Service from 02/09/25 through 03/08/25

Spectrum Business™ Internet

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	-80.00
Business WiFi	10.00
	$149.98
Spectrum Business™ Internet Total	$149.98

Spectrum Business™ Voice

Phone number (813) 331-3528

Spectrum Business Voice	49.99
Promotional Discount	-20.00
Voice Mail	0.00
	$29.99

For additional call details,
please visit SpectrumBusiness.net

Spectrum Business™ Voice Total	$29.99

Other Charges

Payment Processing	5.00
Auto Pay Discount	-5.00
Other Charges Total	$0.00

Other Charges Continued

Current Charges	$179.97
Total Due by Auto Pay	$179.97

Messages continued from page 1

IMPORTANT ACCOUNT UPDATE

At Spectrum Business, your privacy is important. When you contact us for assistance associated with your account, Spectrum Business may require information, such as your security code, to verify your identity prior to accessing your account information. Beginning 2/17/25, Spectrum Business **will no longer** include your security code on your monthly account statement. We are proactively implementing this security measure as part of our commitment to protecting the integrity of your information.

You can manage your security code on SpectrumBusiness.net/securitycode.

Please keep your security code confidential. For additional ways to safeguard your information, follow our guidelines on SpectrumBusiness.net/safeguard.

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.

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

INFRAMARK

2002 West Grand Parkway North
Suite 100
Katy, TX 77449

INVOICE#	DATE
141027	1/3/2025
CUSTOMER ID	**NET TERMS**
C2312	Net 30
PO#	**DUE DATE**
	2/2/2025

BILL TO

Spencer Creek CDD
2005 Pan Am Cir Ste 300
Tampa FL 33607-6008
United States

Services provided for the Month of: January 2025

DESCRIPTION	QTY	UOM	RATE	MARKUP	AMOUNT
Accounting Services	1	Ea	1,000.00		1,000.00
Dissemination Services	1	Ea	350.00		350.00
District Management	1	Ea	2,500.00		2,500.00
Field Management	1	Ea	1,000.00		1,000.00
Website Maintenance / Admin	1	Ea	125.00		125.00
Subtotal					**4,975.00**

Subtotal	$4,975.00
Tax	$0.00
Total Due	$4,975.00

Remit To : Inframark LLC, PO BOX 733778, Dallas, Texas, 75373-3778

To pay by Credit Card, please contact us at 281-578-4299, 9:00am - 5:30pm EST, Monday – Friday. A surcharge fee may apply.

To pay via ACH or Wire, please refer to our banking information below:
Account Name: INFRAMARK, LLC
ACH - Bank Routing Number: 111000614 / Account Number: 912593196
Wire - Bank Routing Number: 021000021 / SWIFT Code: CHASUS33 / Account Number: 912593196

Please include the Customer ID and the Invoice Number on your form of payment.

Attendance Confirmation
for
BOARD OF SUPERVISORS

District Name: Spencer Creek

Board Meeting: February 6, 2025

	Name	Please X	Paid
1	Kelly Evans	X	$200.00
2	Carlos De La Ossa	X	$200.00
3	Lori Campagna	X	$200.00
4	Ben Gainer	X	$200.00
5	Nick Dister	X	$200.00

The supervisors present at the above referenced meeting should be compensated accordingly

Approved for payment:

Michael Perez
District Manager Signature

2/6/2025
Date

REVISED 2/7/2025 9:26

Attendance Confirmation
for
BOARD OF SUPERVISORS

District Name: Spencer Creek

Board Meeting: February 6, 2025

	Name	Please X	Paid
1	Kelly Evans	X	$200.00
2	Carlos De La Ossa	X	$200.00
3	Lori Campagna	X	$200.00
4	Ben Gainer	X	$200.00
5	Nick Dister	X	$200.00

The supervisors present at the above referenced meeting should be compensated accordingly

Approved for payment:

Michael Perez
District Manager Signature

2/6/2025
Date

REVISED 2/7/2025 9:26

INVOICE

Sitex Aquatics, LLC
PO Box 917
Parrish, FL 34219

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

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.: 9413-B
Terms: Net 30
Invoice date: 01/01/2025
Due date: 01/31/2025

#	Date	Product or service	Description	Qty	Rate	Amount
1.		**Aquatic Maintenance**	Monthly Waterway Maintenance- 13 Ponds	1	$765.00	$765.00

Total	**$765.00**

INVOICE

Spearem Enterprises, LLC
7842 Land O' Lakes Blvd. #335
Land O' Lakes, FL 34638

spearem.jmb@gmail.com
+1 (813) 997-8101

Bill to
Spencer Creek
Inframark
2005 Pan Am Circle, Suite 300
Tampa , FL 33607

Ship to
Spencer Creek
Inframark
2005 Pan Am Circle, Suite 300
Tampa , FL 33607

Invoice details
Invoice no.: 6186
Terms: Net 15
Invoice date: 02/24/2025
Due date: 03/11/2025

#	Date	Product or service	Description	Qty	Rate	Amount
1.		**Labor**	1/16/25 to 2/16/25 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
2.		**Material**	trash bags paper goods soap and mut mits	1	$75.00	$75.00
3.		**Fuel Surcharge**	cost of fuel has went up DRASTICALLY.	1	$50.00	$50.00

Total **$650.00**

Note to customer

Thank You! We Appreciate Your Business.

Invoice

Date	Invoice #
1/1/2025	SM-14217

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

Please make all Checks payable to:
Steadfast Maintenance
Tax ID: 47-4754045

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

Ship To
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

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 #
1/5/2025	10867

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

P.O. No.	Terms	Project
Jan 2025	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.

Phone #
(727) 271-1395

Total $970.00

Stantec

INVOICE

Invoice Number	2354004
Invoice Date	February 6, 2025
Purchase Order	238202109
Customer Number	150692
Project Number	238202109

Bill To

Spencer Creek Community Development District
Accounts Payable
c/o Meritus Districts
2005 Pan Am Circle
Suite 300
Tampa FL 33607
United States

Please Remit To

Stantec Consulting Services Inc. (SCSI)
13980 Collections Center Drive
Chicago IL 60693
United States

Project **Spencer Creek CDD**

Project Manager	Stewart, Tonja L	Contract Upset	8,617.50
Current Invoice Total (USD)	233.50	Contract Billed to Date	233.50
		For Period Ending	**February 1, 2025**

Top Task **2025** **2025 FY General Consulting**

Professional Services

Billing Level		**Current Hours**	**Rate**	**Current Amount**
Level 10	Waag, R Tyson (Tyson)	0.50	182.00	91.00
Level 10	Waag, R Tyson (Tyson)	0.75	190.00	142.50
	Subtotal Professional Services	1.25		233.50

Top Task Subtotal	2025 FY General Consulting	233.50
	Total Fees & Disbursements	233.50
	INVOICE TOTAL (USD)	**233.50**

Net Due in 30 Days or in accordance with terms of the contract

Billing Backup

Date	Project	Task	Expnd Type	Employee/Supplier	Quantity	Bill Rate	Bill Amount	Comment	AP Ref. #
2024-12-05	238202109	2025	Direct - Regular	WAAG, R TYSON (TYSON)	0.50	182.00	91.00	REVIEW MEETING AGENDA AND MONTHLY BOARD MEETING ATTENDANCE.	
2025-01-09	238202109	2025	Direct - Regular	WAAG, R TYSON (TYSON)	0.50	190.00	95.00	REVIEW MEETING AGENDA AND MEETING ATTENDANCE.	
2025-01-10	238202109	2025	Direct - Regular	WAAG, R TYSON (TYSON)	0.25	190.00	47.50	CDD TEAM COORDINATION MEETING	
			Total Project 238202109		**1.25**		**$233.50**		

TampaElectric.com

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

Statement Date: February 03, 2025

Amount Due:	$20.68

Due Date: February 24, 2025
Account #: 221008759930

DO NOT PAY. Your account will be drafted on February 24, 2025

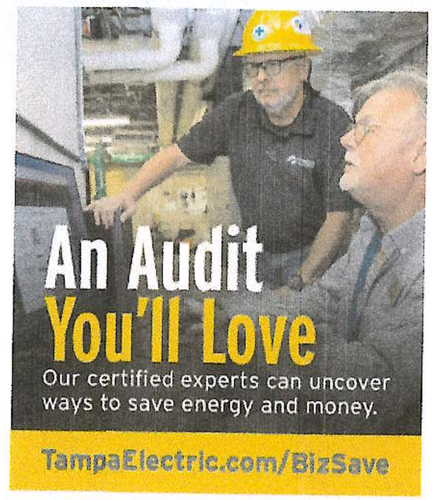
Account Summary

Current Service Period: December 28, 2024 - January 28, 2025

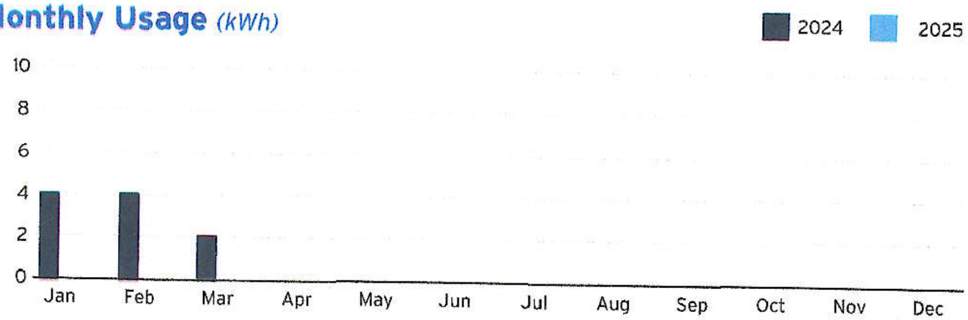
Previous Amount Due	$20.41
Payment(s) Received Since Last Statement	-$20.41
Current Month's Charges	**$20.68**
Amount Due by February 24, 2025	**$20.68**

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

Scan here to view your account online.



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: February 24, 2025

Amount Due:	$20.68
Payment Amount: $ ________	

674840947865

Your account will be drafted on February 24, 2025

Pay your bill online at TampaElectric.com
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SPENCER CREEK COMMUNITY DEVELOPMENT DISTRICT
2005 PAN AM CIR, STE 300
TAMPA, FL 33607-6008

Mail payment to:
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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.

TECO
TAMPA ELECTRIC
AN EMERA COMPANY

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

Account #: 221008759930
Statement Date: February 03, 2025
Charges Due: February 24, 2025

Meter Read

Meter Location: ENTRANCE SIGN
Service Period: Dec 28, 2024 - Jan 28, 2025 **Rate Schedule:** General Service - Non Demand

Meter Number	Read Date	Current Reading	-	Previous Reading	=	Total Used	Multiplier	Billing Period
1000874874	01/28/2025	37		37		0 kWh	1	32 Days

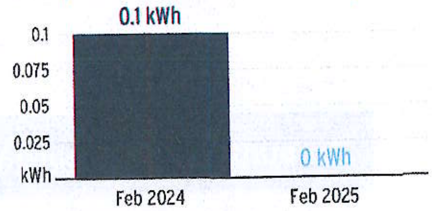
Charge Details

Electric Charges

Daily Basic Service Charge	*32 days @ $0.63000*	$20.16
Florida Gross Receipt Tax		$0.52
Electric Service Cost		**$20.68**

Total Current Month's Charges **$20.68**

Avg kWh Used Per Day



Important Messages

Quarterly fuel source update
Tampa Electric's diverse fuel mix for the 12-month period ending December 2024 includes 81% natural gas, 10% solar, 9% purchased power, and 0% coal.

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Ways To Pay Your Bill

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Credit or Debit Card
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In-Person
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Toll Free:
866-689-6469

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Tampa, FL 33631-3318
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Tampa, FL 33601-0111

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Residential Customer Care:
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888-223-0800 (All Other Counties)

Hearing Impaired/TTY:
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Power Outage:
877-588-1010
Energy-Saving Programs:
813-275-3909

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TampaElectric.com

SPENCER CREEK COMMUNITY DEVELOPMENT DISTRICT
1802 15TH ST SE
RUSKIN, FL 33570-6010

Statement Date: February 03, 2025

Amount Due:	$20.68
Due Date:	February 24, 2025
Account #:	221009259039

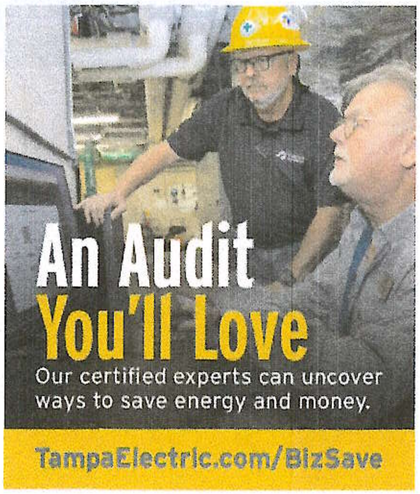
DO NOT PAY. Your account will be drafted on February 24, 2025

Account Summary

Current Service Period: December 28, 2024 - January 28, 2025	
Previous Amount Due	$20.68
Payment(s) Received Since Last Statement	-$20.68
Current Month's Charges	**$20.68**
Amount Due by February 24, 2025	**$20.68**

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

Scan here to view your account online.



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

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TAMPA ELECTRIC
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RECEIVED
FEB 07 2025
By ____________

Account #: 221009259039
Due Date: February 24, 2025

Amount Due:	$20.68
Payment Amount:	$ ________

650149733028

Your account will be drafted on February 24, 2025

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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

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

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Service For:
1802 15TH ST SE
RUSKIN, FL 33570-6010

Account #: 221009259039
Statement Date: February 03, 2025
Charges Due: February 24, 2025

Meter Read

Meter Location: ENTRANCE SIGN
Service Period: Dec 28, 2024 - Jan 28, 2025 **Rate Schedule:** General Service - Non Demand

Meter Number	Read Date	Current Reading	-	Previous Reading	=	Total Used	Multiplier	Billing Period
1000936781	01/28/2025	0		0		0 kWh	1	32 Days

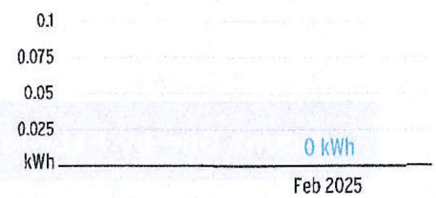
Charge Details

Electric Charges

Daily Basic Service Charge	*32 days @ $0.63000*	$20.16
Florida Gross Receipt Tax		$0.52
Electric Service Cost		**$20.68**

Total Current Month's Charges **$20.68**

Avg kWh Used Per Day



Important Messages

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

Statement Date: February 03, 2025

Amount Due: $70.78

Due Date: February 24, 2025
Account #: 221008474837

DO NOT PAY. Your account will be drafted on February 24, 2025

Account Summary

Current Service Period: December 28, 2024 - January 28, 2025

Previous Amount Due	$55.44
Payment(s) Received Since Last Statement	-$55.44
Current Month's Charges	**$70.78**
Amount Due by February 24, 2025	**$70.78**

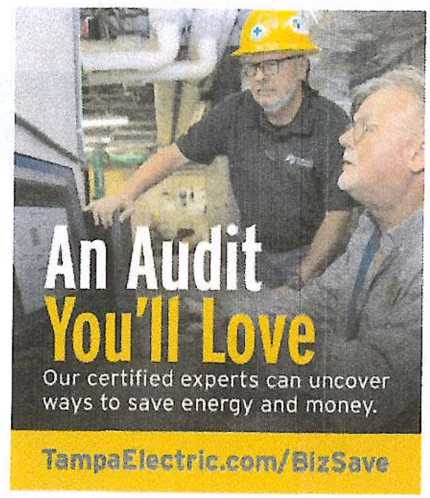
Amount not paid by due date may be assessed a late payment charge and an additional deposit.

Your Energy Insight

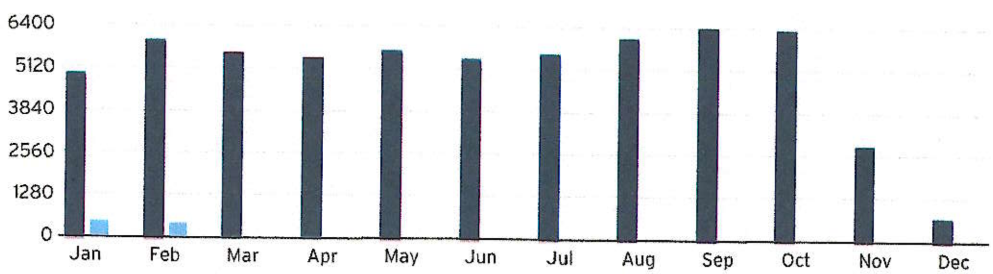
Your average daily kWh used was 93.48% lower than the same period last year.

Your average daily kWh used was 14.29% lower than it was in your previous period.

Scan here to view your account online.



Monthly Usage *(kWh)*



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

TECO
TAMPA ELECTRIC
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Account #: 221008474837
Due Date: February 24, 2025

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

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Amount Due: $70.78

Payment Amount: $ ________

645211474453

Your account will be drafted on February 24, 2025

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.

TECO
TAMPA ELECTRIC
AN EMERA COMPANY

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

Account #: 221008474837
Statement Date: February 03, 2025
Charges Due: February 24, 2025

Meter Read

Service Period: Dec 28, 2024 - Jan 28, 2025 **Rate Schedule:** General Service - Non Demand

Meter Number	Read Date	Current Reading	-	Previous Reading	=	Total Used	Multiplier	Billing Period
1000240439	01/28/2025	66,217		65,833		384 kWh	1	32 Days

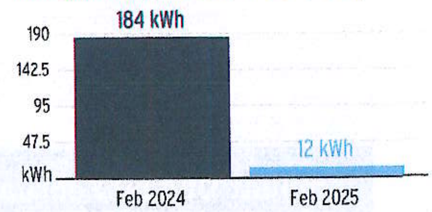
Charge Details

Electric Charges

Daily Basic Service Charge	*32 days @ $0.63000*	$20.16
Energy Charge	*384 kWh @ $0.08641/kWh*	$33.18
Fuel Charge	*384 kWh @ $0.03083/kWh*	$11.84
Storm Protection Charge	*384 kWh @ $0.00577/kWh*	$2.22
Clean Energy Transition Mechanism	*384 kWh @ $0.00418/kWh*	$1.61
Florida Gross Receipt Tax		$1.77
Electric Service Cost		**$70.78**

Total Current Month's Charges $70.78

Avg kWh Used Per Day



Important Messages

Quarterly fuel source update
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SPENCER CREEK COMMUNITY DEVELOPMENT DISTRICT
SPENCER CREEK COMMUNITY DEVELOPMENT
1629 FRED IVES ST, IRRG
RUSKIN, FL 33570-5745

Statement Date: February 03, 2025

Amount Due:	$81.73

Due Date: February 24, 2025
Account #: 211025808083

DO NOT PAY. Your account will be drafted on February 24, 2025

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Account Summary

Current Service Period: December 28, 2024 - January 28, 2025	
Previous Amount Due	$82.88
Payment(s) Received Since Last Statement	-$82.88
Current Month's Charges	**$81.73**
Amount Due by February 24, 2025	**$81.73**

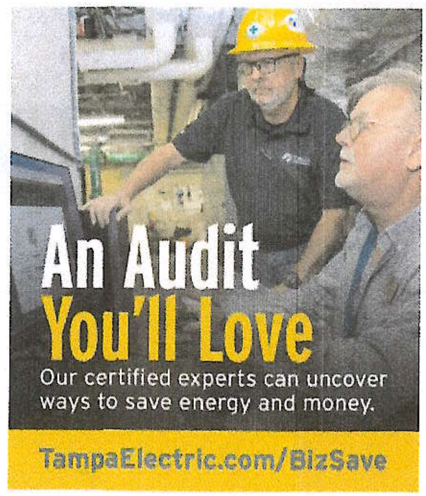
Amount not paid by due date may be assessed a late payment charge and an additional deposit.

Your Energy Insight

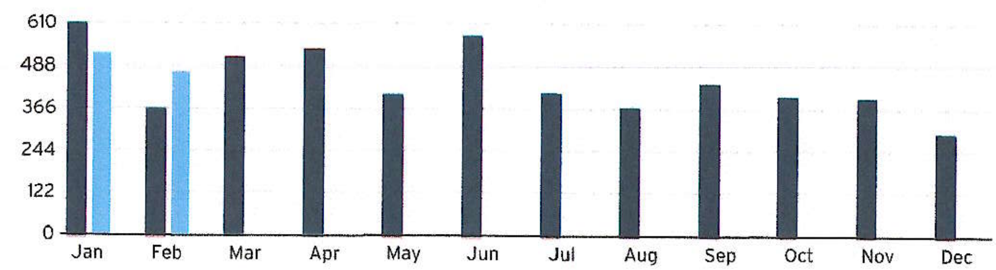
Your average daily kWh used was **36.36% higher** than the same period last year.

Your average daily kWh used was 6.25% lower than it was in your previous period.

Scan here to view your account online.



Monthly Usage *(kWh)*



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AN EMERA COMPANY

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

Account #: 211025808083
Due Date: February 24, 2025

Amount Due:	$81.73
Payment Amount: $ ________	

640273241232

Your account will be drafted on February 24, 2025

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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

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TECO TAMPA ELECTRIC AN EMERA COMPANY

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

Account #: 211025808083
Statement Date: February 03, 2025
Charges Due: February 24, 2025

Meter Read

Meter Location: IRRIGATION

Service Period: Dec 28, 2024 - Jan 28, 2025 **Rate Schedule:** General Service - Non Demand

Meter Number	Read Date	Current Reading	-	Previous Reading	=	Total Used	Multiplier	Billing Period
1000621201	01/28/2025	31,451		30,983		468 kWh	1	32 Days

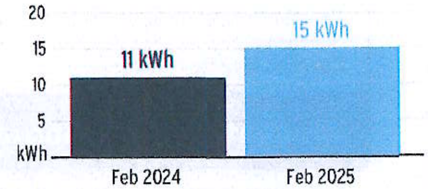
Charge Details

Electric Charges

Daily Basic Service Charge	*32 days @ $0.63000*	$20.16
Energy Charge	*468 kWh @ $0.08641/kWh*	$40.44
Fuel Charge	*468 kWh @ $0.03083/kWh*	$14.43
Storm Protection Charge	*468 kWh @ $0.00577/kWh*	$2.70
Clean Energy Transition Mechanism	*468 kWh @ $0.00418/kWh*	$1.96
Florida Gross Receipt Tax		$2.04
Electric Service Cost		**$81.73**

Total Current Month's Charges $81.73

Avg kWh Used Per Day



Important Messages

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

Statement Date: February 03, 2025

Amount Due:	$21.20

Due Date: February 24, 2025
Account #: 221008759922

DO NOT PAY. Your account will be drafted on February 24, 2025

Account Summary

Current Service Period: December 28, 2024 - January 28, 2025

Previous Amount Due	$20.93
Payment(s) Received Since Last Statement	-$20.93
Current Month's Charges	**$21.20**
Amount Due by February 24, 2025	**$21.20**

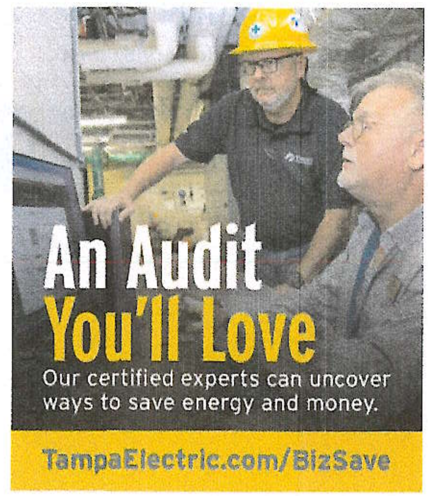
Amount not paid by due date may be assessed a late payment charge and an additional deposit.

Your Energy Insight

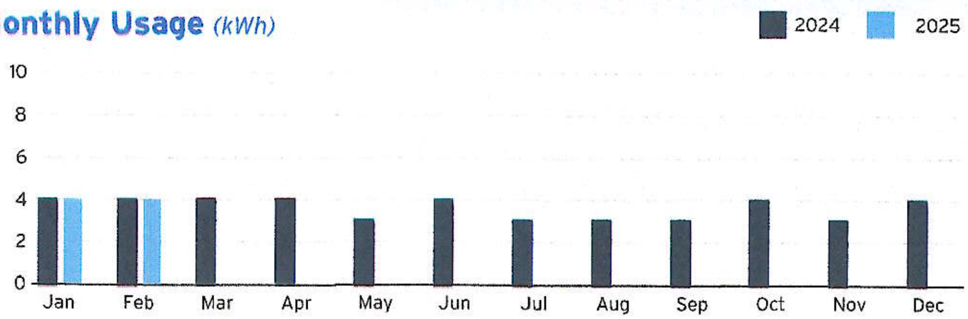
Your average daily kWh used was **0% higher** than the same period last year.

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

Scan here to view your account online.



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: February 24, 2025

Amount Due:	$21.20
Payment Amount: $ ________	

674840947864

Your account will be drafted on February 24, 2025

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2005 PAN AM CIR, STE 300
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TECO TAMPA ELECTRIC AN EMERA COMPANY

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

Account #: 221008759922
Statement Date: February 03, 2025
Charges Due: February 24, 2025

Meter Read

Meter Location: ENTRANCE SIGN

Service Period: Dec 28, 2024 - Jan 28, 2025 **Rate Schedule:** General Service - Non Demand

Meter Number	Read Date	Current Reading	-	Previous Reading	=	Total Used	Multiplier	Billing Period
1000874860	01/28/2025	75		71		4 kWh	1	32 Days

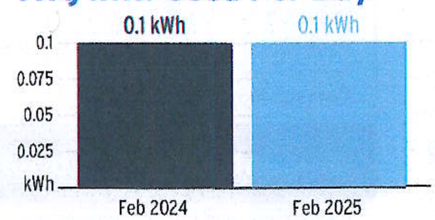
Charge Details

Electric Charges

Daily Basic Service Charge	*32 days @ $0.63000*	$20.16
Energy Charge	*4 kWh @ $0.08641/kWh*	$0.35
Fuel Charge	*4 kWh @ $0.03083/kWh*	$0.12
Storm Protection Charge	*4 kWh @ $0.00577/kWh*	$0.02
Clean Energy Transition Mechanism	*4 kWh @ $0.00418/kWh*	$0.02
Florida Gross Receipt Tax		$0.53
Electric Service Cost		**$21.20**

Total Current Month's Charges $21.20

Avg kWh Used Per Day



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AN EMERA COMPANY
TampaElectric.com

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

Statement Date: February 03, 2025

Amount Due:	$4,746.42
Due Date:	February 24, 2025
Account #:	221008452437

DO NOT PAY. Your account will be drafted on February 24, 2025

Account Summary

Current Service Period: December 28, 2024 - January 28, 2025

Previous Amount Due	$4,592.26
Payment(s) Received Since Last Statement	-$4,583.16
Miscellaneous Credits	-$9.10
Current Month's Charges	**$4,746.42**
Amount Due by February 24, 2025	**$4,746.42**

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

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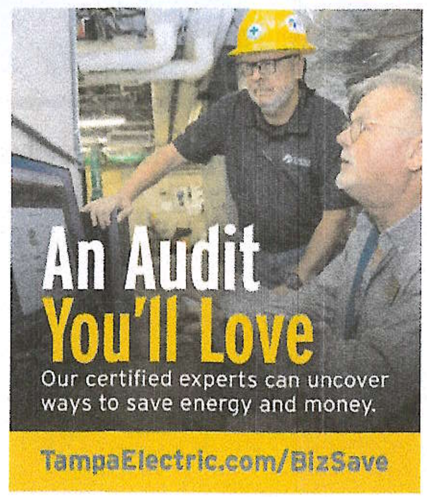
Scan here to view your account online.



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

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TECO
TAMPA ELECTRIC
AN EMERA COMPANY

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

Account #: 221008452437
Due Date: February 24, 2025

Amount Due:	$4,746.42
Payment Amount:	$ __________

645211474452

Your account will be drafted on February 24, 2025

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

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

TECO TAMPA ELECTRIC AN EMERA COMPANY

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

Account #: 221008452437
Statement Date: February 03, 2025
Charges Due: February 24, 2025

Service Period: Dec 28, 2024 - Jan 28, 2025 **Rate Schedule:** Lighting Service

Charge Details

Electric Charges

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

Lighting Energy Charge	*1824 kWh @ $0.03412/kWh*	$62.23
Fixture & Maintenance Charge	*96 Fixtures*	$1594.56
Lighting Pole / Wire	*96 Poles*	$2718.72
Lighting Fuel Charge	*1824 kWh @ $0.03059/kWh*	$55.80
Storm Protection Charge	*1824 kWh @ $0.00559/kWh*	$10.20
Clean Energy Transition Mechanism	*1824 kWh @ $0.00043/kWh*	$0.78
Florida Gross Receipt Tax		$3.31
Franchise Fee		$291.19
Municipal Public Service Tax		$9.63
Lighting Charges		**$4,746.42**

Total Current Month's Charges $4,746.42

Miscellaneous Credits

Interest for Cash Security Deposit - Electric	-$9.10
Total Current Month's Credits	**-$9.10**

Important Messages

Change in Deposit Interest. This billing statement reflects a credit of 2 percent interest. This account has had an active deposit for 23 months and, in accordance with the Florida Public Service Commission rules, the interest rate on the deposit for this account has increased to 3 percent going forward.

Quarterly fuel source update
Tampa Electric's diverse fuel mix for the 12-month period ending December 2024 includes 81% natural gas, 10% solar, 9% purchased power, and 0% coal.

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

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.

Attendance Confirmation
for
BOARD OF SUPERVISORS

District Name: Spencer Creek

Board Meeting: February 6, 2025

	Name	Please X	Paid
1	Kelly Evans	X	$200.00
2	Carlos De La Ossa	X	$200.00
3	Lori Campagna	X	$200.00
4	Ben Gainer	X	$200.00
5	Nick Dister	X	$200.00

The supervisors present at the above referenced meeting should be compensated accordingly

Approved for payment:

Michael Perez
District Manager Signature

2/6/2025
Date

REVISED 2/7/2025 9:26

Attendance Confirmation
for
BOARD OF SUPERVISORS

District Name: Spencer Creek

Board Meeting: February 6, 2025

	Name	Please X	Paid
1	Kelly Evans	X	$200.00
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REVISED 2/7/2025 9:26

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Michael Perez
District Manager Signature

2/6/2025
Date

REVISED 2/7/2025 9:26

FLA POOLS
PO Box 6004
Sun City Center, FL 33571
813-839-7665
info@flapools.com
www.flapools.com

INVOICE

BILL TO
Kerry Frazier
Spencer Creek CDD
1645 Fred Ives st
Ruskin, FL 33570

INVOICE # 01194317
DATE 09/11/2024
DUE DATE 10/01/2024
TERMS Due on receipt

DESCRIPTION	QTY	AMOUNT
Will remove weather shroud from spectrum BP 300 ADA chair Check operation of motor due to a large amount of rust coming from the unit	1	112.50
Down payment 50% and final 50%	1	112.50
5% - Applied on Feb 1, 2025		5.63

If paying by debit or credit card there is a 3.5% convenience fee charge, you can call us, pay online or Zelle at service@flapools.com
If paying by debit or credit card there is a 3.5% convenience fee charge, you can pay online, by Zelle at service@flapools.com
or call 813-839-7665 during business hours.
If paying by check:
Make checks payable to: FLA Pools, Inc.
Mail to Po Box 6004, Sun City Center, 33571

PAYMENT 112.50
BALANCE DUE **$118.13**

If paying by check:
Make checks payable to: FLA Pools, Inc.
Mail to Po Box 6004, Sun City Center, 33571

INFRAMARK

INVOICE

2002 West Grand Parkway North
Suite 100
Katy, TX 77449

INVOICE#	DATE
143844	2/18/2025
CUSTOMER ID	**NET TERMS**
C2312	Net 30
PO#	**DUE DATE**
	3/20/2025

BILL TO

Spencer Creek CDD
2005 Pan Am Cir Ste 300
Tampa FL 33607-6008
United States

Services provided for the Month of: January 2025

DESCRIPTION	QTY	UOM	RATE	MARKUP	AMOUNT
Eric J Davidson - 12-09-24 DKS IM SERVER : gate monitoring $30.95	1	Ea	30.95		30.95
Postage	18	Ea	0.69		12.42
Subtotal					**43.37**

Subtotal	$43.37
Tax	$0.00
Total Due	$43.37

Remit To : Inframark LLC, PO BOX 733778, Dallas, Texas, 75373-3778

To pay by Credit Card, please contact us at 281-578-4299, 9:00am - 5:30pm EST, Monday – Friday. A surcharge fee may apply.

To pay via ACH or Wire, please refer to our banking information below:
Account Name: INFRAMARK, LLC
ACH - Bank Routing Number: 111000614 / Account Number: 912593196
Wire - Bank Routing Number: 021000021 / SWIFT Code: CHASUS33 / Account Number: 912593196

Please include the Customer ID and the Invoice Number on your form of payment.

Steadfast Alliance

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

Invoice

Date	Invoice #
2/20/2025	SM-15007

Please make all Checks payable to:
Steadfast Alliance

Bill To

Spencer Creek CDD
C/O Inframark
2005 Pan Am Circle Suite 300
Tampa, FL 33607

Ship To

1502 Tiger Tooth Place
Ruskin, FL 33570

P.O. No.	W.O. No.	Account #	Cost Code	Terms	Project
			Anthony G	Net 30	SM1052 Spencer Creek CDD

Quantity	Description	Rate	Serviced Date	Amount
1	Tree Trimming	1,500.00	2/20/2025	1,500.00
1	Dump Fees	250.00	2/20/2025	250.00

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	$1,750.00
Payments/Credits	$0.00
Balance Due	$1,750.00

Suncoast Pool Service

P.O. Box 224
Elfers, FL 34680

Invoice

Date	Invoice #
2/8/2025	10942

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

P.O. No.	Terms	Project
pool pump motor	Due on receipt	

Quantity	Description	Rate	Amount
1	7.5 HP Pool Pump Motor	2,680.00	2,680.00
1	Replacement of mechanical seal	125.00	125.00

Please make check payable to Suncoast Pool Service

Total $2,805.00

Phone #
(727) 271-1395

Spencer Creek
Community Development District

Financial Statements
(Unaudited)

Period Ending
February 28, 2025

Prepared by:

INFRAMARK
INFRASTRUCTURE MANAGEMENT SERVICES

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

SPENCER CREEK COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of February 28, 2025

(In Whole Numbers)

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2019 DEBT SERVICE FUND	SERIES 2019 CAPITAL PROJECTS FUND	GENERAL FIXED ASSETS FUND	GENERAL LONG-TERM DEBT FUND	TOTAL
ASSETS						
Cash - Operating Account	$ 322,473	$ -	$ -	$ -	$ -	$ 322,473
Accounts Receivable - Other	3,283	-	-	-	-	3,283
Due From Other Funds	-	2,606	27	-	-	2,633
Investments:						
Prepayment Account	-	30	-	-	-	30
Reserve Fund	-	268,006	-	-	-	268,006
Revenue Fund	-	579,806	-	-	-	579,806
Utility Deposits - TECO	7,549	-	-	-	-	7,549
Fixed Assets						
Construction Work In Process	-	-	-	7,513,667	-	7,513,667
Amount Avail In Debt Services	-	-	-	-	738,545	738,545
Amount To Be Provided	-	-	-	-	6,756,455	6,756,455
TOTAL ASSETS	**$ 333,305**	**$ 850,448**	**$ 27**	**$ 7,513,667**	**$ 7,495,000**	**$ 16,192,447**
LIABILITIES						
Accounts Payable	$ -	$ -	$ -	$ -	$ -	$ -
Bonds Payable	-	-	-	-	7,495,000	7,495,000
Due To Other Funds	2,633	-	-	-	-	2,633
TOTAL LIABILITIES	**2,633**	**-**	**-**	**-**	**7,495,000**	**7,497,633**

SPENCER CREEK COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of February 28, 2025

(In Whole Numbers)

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2019 DEBT SERVICE FUND	SERIES 2019 CAPITAL PROJECTS FUND	GENERAL FIXED ASSETS FUND	GENERAL LONG-TERM DEBT FUND	TOTAL
FUND BALANCES						
Restricted for:						
Debt Service	-	850,448	-	-	-	850,448
Capital Projects	-	-	27	-	-	27
Unassigned:	330,672	-	-	7,513,667	-	7,844,339
TOTAL FUND BALANCES	**330,672**	**850,448**	**27**	**7,513,667**	**-**	**8,694,814**
TOTAL LIABILITIES & FUND BALANCES	**$ 333,305**	**$ 850,448**	**$ 27**	**$ 7,513,667**	**$ 7,495,000**	**$ 16,192,447**

SPENCER CREEK COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending February 28, 2025

General Fund (001)

(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE ($) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
REVENUES				
Interest - Tax Collector	$ -	$ 1,347	$ 1,347	0.00%
Special Assmnts- Tax Collector	454,114	450,862	(3,252)	99.28%
TOTAL REVENUES	**454,114**	**452,209**	**(1,905)**	**99.58%**
EXPENDITURES				
Administration				
Supervisor Fees	12,000	4,800	7,200	40.00%
Payroll-Pool Monitors	12,000	-	12,000	0.00%
ProfServ-Trustee Fees	4,100	-	4,100	0.00%
Disclosure Report	4,200	1,431	2,769	34.07%
District Counsel	5,000	4,463	537	89.26%
District Engineer	5,000	1,616	3,384	32.32%
District Manager	30,000	12,853	17,147	42.84%
Accounting Services	12,000	5,031	6,969	41.93%
Auditing Services	4,100	-	4,100	0.00%
Onsite Staff	35,000	-	35,000	0.00%
Website Compliance	1,500	625	875	41.67%
Email Hosting Vendor	600	-	600	0.00%
Annual Mailing	500	-	500	0.00%
Postage, Phone, Faxes, Copies	500	14	486	2.80%
Insurance - General Liability	24,750	23,274	1,476	94.04%
Public Officials Insurance	2,819	2,819	-	100.00%
Legal Advertising	2,500	1,315	1,185	52.60%
Bank Fees	250	-	250	0.00%
Website Administration	1,500	-	1,500	0.00%
Dues, Licenses, Subscriptions	175	206	(31)	117.71%
Total Administration	158,494	58,447	100,047	36.88%
Electric Utility Services				
Utility - Electric	75,000	25,976	49,024	34.63%
Total Electric Utility Services	75,000	25,976	49,024	34.63%
Water-Sewer Comb Services				
Utility - Water	4,000	2,113	1,887	52.83%
Total Water-Sewer Comb Services	4,000	2,113	1,887	52.83%
Other Physical Environment				
Field Manager	12,000	5,000	7,000	41.67%
Amenity Center Cleaning & Supplies	9,000	650	8,350	7.22%
Contracts-Aquatic Control	9,180	1,530	7,650	16.67%

SPENCER CREEK COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending February 28, 2025

General Fund (001)

(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE ($) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
Contracts-Pools	11,640	6,832	4,808	58.69%
Amenity Center Pest Control	1,000	-	1,000	0.00%
Security Monitoring Services	4,500	-	4,500	0.00%
Telephone, Cable & Internet Service	1,800	811	989	45.06%
R&M-Other Landscape	2,000	-	2,000	0.00%
R&M-Pools	1,000	-	1,000	0.00%
Amenity Maintenance & Repairs	10,000	3,316	6,684	33.16%
R&M-Monument, Entrance & Wall	1,500	3,772	(2,272)	251.47%
Landscape - Mulch	15,000	-	15,000	0.00%
Landscape Maintenance	110,000	33,540	76,460	30.49%
Plant Replacement Program	4,000	-	4,000	0.00%
Irrigation Maintenance	1,500	822	678	54.80%
Misc-Contingency	20,000	7,570	12,430	37.85%
Access Control	2,500	-	2,500	0.00%
Total Other Physical Environment	216,620	63,843	152,777	29.47%
TOTAL EXPENDITURES	**454,114**	**150,379**	**303,735**	**33.11%**
Excess (deficiency) of revenues Over (under) expenditures	-	301,830	301,830	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		**28,842**		
FUND BALANCE, ENDING		**$ 330,672**		

SPENCER CREEK COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending February 28, 2025

Series 2019 Debt Service Fund (200)

(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE ($) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
REVENUES				
Interest - Investments	$ -	$ 8,659	$ 8,659	0.00%
Special Assmnts- Tax Collector	531,403	521,997	(9,406)	98.23%
TOTAL REVENUES	**531,403**	**530,656**	**(747)**	**99.86%**
EXPENDITURES				
Debt Service				
Principal Debt Retirement	341,506	-	341,506	0.00%
Interest Expense	189,897	189,897	-	100.00%
Total Debt Service	531,403	189,897	341,506	35.74%
TOTAL EXPENDITURES	**531,403**	**189,897**	**341,506**	**35.74%**
Excess (deficiency) of revenues Over (under) expenditures	-	340,759	340,759	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		**509,689**		
FUND BALANCE, ENDING		**$ 850,448**		

SPENCER CREEK COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending February 28, 2025

Series 2019 Capital Projects Fund (300)

(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE ($) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
REVENUES				
TOTAL REVENUES	**-**	**-**	**-**	**0.00%**
EXPENDITURES				
TOTAL EXPENDITURES	**-**	**-**	**-**	**0.00%**
Excess (deficiency) of revenues Over (under) expenditures	-	-	-	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		**27**		
FUND BALANCE, ENDING		**$ 27**		

Bank Account Statement

Spencer Creek CDD

Bank Account No.	9015		
Statement No.	02_25	**Statement Date**	02/28/2025

G/L Account No. 101001 Balance	322,472.53	**Statement Balance**	325,503.87
		Outstanding Deposits	0.00
Positive Adjustments	0.00	**Subtotal**	325,503.87
Subtotal	322,472.53	**Outstanding Checks**	-3,031.34
Negative Adjustments	0.00	**Ending Balance**	322,472.53
Ending G/L Balance	322,472.53		

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
Deposits							
							0.00
02/07/2025		JE000391	Special Assmnts-Tax Collector	Tax Revenue/Debt Service	8,299.20	8,299.20	0.00
Total Deposits					8,299.20	8,299.20	0.00
Checks							
							0.00
02/04/2025	Payment	1585	ASCENDO RESOURCES LLC	Check for Vendor V00051	-985.74	-985.74	0.00
02/04/2025	Payment	1586	BIG SUN FENCING	Check for Vendor V00049	-3,952.00	-3,952.00	0.00
02/04/2025	Payment	1587	FLA POOLS INC	Check for Vendor V00046	-274.45	-274.45	0.00
02/04/2025	Payment	1588	SITEX AQUATICS	Check for Vendor V00023	-765.00	-765.00	0.00
02/04/2025	Payment	1589	STEADFAST CONTRACTORS ALIANCE	Check for Vendor V00005	-1,650.00	-1,650.00	0.00
02/04/2025	Payment	1590	STRALEY ROBIN VERICKER	Check for Vendor V00014	-625.00	-625.00	0.00
02/05/2025	Payment	1591	SITEX AQUATICS	Check for Vendor V00023	-765.00	-765.00	0.00
02/05/2025	Payment	1592	STEADFAST CONTRACTORS ALIANCE	Check for Vendor V00005	-7,534.90	-7,534.90	0.00
02/05/2025	Payment	1593	SUNCOAST POOL SERVICE	Check for Vendor V00040	-970.00	-970.00	0.00
02/10/2025	Payment	1594	INFRAMARK LLC	Check for Vendor V00025	-4,975.00	-4,975.00	0.00
02/13/2025	Payment	1595	BENJAMIN D. GAINER	Check for Vendor V00042	-200.00	-200.00	0.00
02/13/2025	Payment	1596	CARLOS DE LA OSSA	Check for Vendor V00039	-200.00	-200.00	0.00
02/13/2025	Payment	1597	INFRAMARK LLC	Check for Vendor V00025	-8,680.49	-8,680.49	0.00
02/13/2025	Payment	1598	KELLY ANN EVANS	Check for Vendor V00021	-200.00	-200.00	0.00
02/13/2025	Payment	1599	LORI A CAMPAGNA	Check for Vendor V00022	-200.00	-200.00	0.00
02/13/2025	Payment	1600	MHD COMMUNICATION S	Check for Vendor V00038	-187.50	-187.50	0.00
02/13/2025	Payment	1601	NICHOLAS J. DISTER	Check for Vendor V00017	-200.00	-200.00	0.00

Bank Account Statement

Spencer Creek CDD

Bank Account No. 9015

Statement No. 02_25 **Statement Date** 02/28/2025

02/13/2025	Payment	1602	SPEAREM ENTERPRISES	Check for Vendor V00013	-650.00	-650.00	0.00
02/13/2025	Payment	1603	SPENCER CREEK CDD	Check for Vendor V00019	-4,486.25	-4,486.25	0.00
02/13/2025	Payment	1604	STRALEY ROBIN VERICKER	Check for Vendor V00014	-697.50	-697.50	0.00
02/13/2025	Payment	1605	SUNCOAST POOL SERVICE	Check for Vendor V00040	-2,805.00	-2,805.00	0.00
02/18/2025	Payment	1606	STANTEC CONSULTING SERVICES	Check for Vendor V00006	-233.50	-233.50	0.00
02/11/2025	Payment	300000	BOCC ACH	Inv: 012925-6437	-79.65	-79.65	0.00
02/24/2025	Payment	300001	TECO ACH	Inv: 020325-9039	-20.68	-20.68	0.00
02/24/2025	Payment	300002	TECO ACH	Inv: 020325-4837	-70.78	-70.78	0.00
02/24/2025	Payment	300003	TECO ACH	Inv: 020325-8083	-81.73	-81.73	0.00
02/24/2025	Payment	300004	TECO ACH	Inv: 020325-9922	-21.20	-21.20	0.00
02/24/2025	Payment	300005	TECO ACH	Inv: 020325-9930	-20.68	-20.68	0.00
02/24/2025	Payment	300006	TECO ACH	Inv: 020325-2437	-4,746.42	-4,746.42	0.00
02/26/2025	Payment	DD250	CHARTER COMMUNICATIONS ACH	Payment of Invoice 001050	-179.97	-179.97	0.00
Total Checks					-46,458.44	-46,458.44	0.00

Adjustments

Total Adjustments

Outstanding Checks

05/28/2024		JE000313		TECO ELECTRIC 9039 PAID	-30.03
06/24/2024	Payment	DD198	TECO ACH	Payment of Invoice 000842	-99.45
09/12/2024	Payment	1521	KELLY ANN EVANS	Check for Vendor V00021	-200.00
09/20/2024	Payment	DD211	TECO ACH	Payment of Invoice 000820	-140.36
02/21/2025	Payment	1607	INFRAMARK LLC	Check for Vendor V00025	-43.37
02/28/2025	Payment	100001	STEADFAST CONTRACTORS ALIANCE	Inv: SM-15007	-1,750.00
02/28/2025	Payment	100002	SPEAREM ENTERPRISES	Inv: 6186	-650.00
02/28/2025	Payment	100003	FLA POOLS INC	Inv: 01194317A	-118.13
Total Outstanding Checks					-3,031.34

Outstanding Deposits

Total Outstanding Deposits

SPENCER CREEK COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Fund

For the Period from 02/01/2025 to 02/28/2025

(Sorted by Check / ACH No.)

Fund No.	Check / ACH No.	Date	Vendor	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
GENERAL FUND - 001									
001	100001	02/28/25	V00005	STEADFAST CONTRACTORS ALIANCE	SM-15007	tree trimming and dumping	LANDSCAPE SERVICES	546300-53908	$1,750.00
001	100002	02/28/25	V00013	SPEAREM ENTERPRISES	6186	clubhouse cleaning 1/16 - 2/16/2025	cleaning 1/16 - 2/16/2025	531165-53908	$650.00
001	100003	02/28/25	V00046	FLA POOLS INC	01194317A	ada chair check remainder	ada chair inspection remainder	546176-53908	$118.13
001	1585	02/04/25	V00051	ASCENDO RESOURCES LLC	46426	SERVICE ATTENDANT	Amenity Maintenance & Repairs	546176-53908	$985.74
001	1586	02/04/25	V00049	BIG SUN FENCING	SB-1285	FENCE INSTALLATION	Misc-Contingency	549900-53908	$3,166.00
001	1586	02/04/25	V00049	BIG SUN FENCING	SB-1343	FENCE INSTALLATION	Misc-Contingency	549900-53908	$786.00
001	1587	02/04/25	V00046	FLA POOLS INC	01194318 LF B	POOL REPAIRS	REPAIRS	534078-53908	$140.57
001	1587	02/04/25	V00046	FLA POOLS INC	01194369 LF	POOL REPAIRS	REPAIRS	534078-53908	$133.88
001	1588	02/04/25	V00023	SITEX AQUATICS	9310-B	AQUATIC MAINT. DEC 2024	Waterway Management	531085-53908	$765.00
001	1589	02/04/25	V00005	STEADFAST CONTRACTORS ALIANCE	SM-14319	LANDSCAPE OAK REPLACEMENT	Landscape Maintenance	546300-53908	$1,650.00
001	1590	02/04/25	V00014	STRALEY ROBIN VERICKER	25771	PROFESSIONAL SERVICES THROUGH 12/31/24	PROFESSIONAL SERVICES	531146-51401	$625.00
001	1591	02/05/25	V00023	SITEX AQUATICS	9413-B	AQUATIC MAINTENANCE 01/25	AQUATIC MAINTENANCE	531085-53908	$765.00
001	1592	02/05/25	V00005	STEADFAST CONTRACTORS ALIANCE	SM-14217	LANDSCAPE MAINTENANCE JAN 2025	LANDSCAPE SERVICES	546300-53908	$7,534.90
001	1593	02/05/25	V00040	SUNCOAST POOL SERVICE	10867	POOL SERVICE JAN 25	POOL SERVICE	534078-53908	$970.00
001	1594	02/10/25	V00025	INFRAMARK LLC	141027	DISTRICT MANAGEMENT JAN 2025	MANAGEMENT FEE	532001-51301	$1,000.00
001	1594	02/10/25	V00025	INFRAMARK LLC	141027	DISTRICT MANAGEMENT JAN 2025	DISSEMINATION SERVICES	531142-51301	$350.00
001	1594	02/10/25	V00025	INFRAMARK LLC	141027	DISTRICT MANAGEMENT JAN 2025	DISTRICT MANAGEMENT	531150-51301	$2,500.00
001	1594	02/10/25	V00025	INFRAMARK LLC	141027	DISTRICT MANAGEMENT JAN 2025	FIELD MANAGEMENT	531152-53908	$1,000.00
001	1594	02/10/25	V00025	INFRAMARK LLC	141027	DISTRICT MANAGEMENT JAN 2025	WEBSITE MAINTENANCT/ADMIN	534397-51301	$125.00
001	1595	02/13/25	V00042	BENJAMIN D. GAINER	BG 020625	supervisor pay	Supervisor Fees	511100-51301	$200.00
001	1596	02/13/25	V00039	CARLOS DE LA OSSA	CO 020625	supervisor pay	SUPERVISOR FEE	511100-51101	$200.00
001	1597	02/13/25	V00025	INFRAMARK LLC	142138	fence repair, GoDaddy renewal	Fence Repair	546034-51301	$3,640.90
001	1597	02/13/25	V00025	INFRAMARK LLC	142138	fence repair, GoDaddy renewal	Gate Monitoring	531142-51301	$30.95
001	1597	02/13/25	V00025	INFRAMARK LLC	142138	fence repair, GoDaddy renewal	MANAGEMENT FEE	531150-51301	$2.76
001	1597	02/13/25	V00025	INFRAMARK LLC	142138	fence repair, GoDaddy renewal	GoDaddy and Springhill Suites	554020-53908	$30.88
001	1597	02/13/25	V00025	INFRAMARK LLC	142793	management services	MANAGEMENT FEE	532001-51301	$1,000.00
001	1597	02/13/25	V00025	INFRAMARK LLC	142793	management services	Dissemination services	531150-51301	$350.00
001	1597	02/13/25	V00025	INFRAMARK LLC	142793	management services	MANAGEMENT FEE	531150-51301	$2,500.00
001	1597	02/13/25	V00025	INFRAMARK LLC	142793	management services	MANAGEMENT FEE	531152-53908	$1,000.00
001	1597	02/13/25	V00025	INFRAMARK LLC	142793	management services	MANAGEMENT FEE	534397-51301	$125.00
001	1598	02/13/25	V00021	KELLY ANN EVANS	KE 020625	supervisor pay	Supervisor Fees	511100-51301	$200.00
001	1599	02/13/25	V00022	LORI A CAMPAGNA	LC 020625	supervisor pay	SUPERVISOR FEE	511100-51101	$200.00
001	1600	02/13/25	V00038	MHD COMMUNICATIONS	36920	Camera Monitoring	IT SERVICES	546176-53908	$187.50
001	1601	02/13/25	V00017	NICHOLAS J. DISTER	ND 020625	supervisor pay	Supervisor Fees	511100-51301	$200.00
001	1602	02/13/25	V00013	SPEAREM ENTERPRISES	6175	cleaning	Janitorial	549900-53908	$650.00
001	1604	02/13/25	V00014	STRALEY ROBIN VERICKER	25931	dist counsel	PROFESSIONAL SERVICES	531146-51401	$697.50
001	1605	02/13/25	V00040	SUNCOAST POOL SERVICE	10942	pool pump motor	pool pump repair	549900-53908	$2,805.00
001	1606	02/18/25	V00006	STANTEC CONSULTING SERVICES	2354004	DISTRICT ENGINEER	District Engineer	531147-51301	$233.50
001	1607	02/21/25	V00025	INFRAMARK LLC	143844	DKS IM SERVER AND POSTAGE	dks im server: gate monitoring	532001-51301	$30.95
001	1607	02/21/25	V00025	INFRAMARK LLC	143844	DKS IM SERVER AND POSTAGE	postage	541024-51301	$12.42
001	300000	02/11/25	V00033	BOCC ACH	012925-6437	water	Utility - Water	543018-53301	$79.65
001	300001	02/24/25	V00024	TECO ACH	020325-9039	electric	Utility - Electric	543041-53100	$20.68
001	300002	02/24/25	V00024	TECO ACH	020325-4837	electric	Utility - Electric	543041-53100	$70.78
001	300003	02/24/25	V00024	TECO ACH	020325-8083	electric	Utility - Electric	543041-53100	$81.73
001	300004	02/24/25	V00024	TECO ACH	020325-9922	electric	Utility - Electric	543041-53100	$21.20
001	300005	02/24/25	V00024	TECO ACH	020325-9930	electric	Utility - Electric	543041-53100	$20.68
001	300006	02/24/25	V00024	TECO ACH	020325-2437	electric	Utility - Electric	543041-53100	$4,746.42
001	DD250	02/26/25	V00036	CHARTER COMMUNICATIONS ACH	2472565020925	Communications thru 2/9/2025	INTERNET thru 2/9/2025	541016-53908	$179.97
								Fund Total	**$44,533.69**

SPENCER CREEK COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Fund

For the Period from 02/01/2025 to 02/28/2025

(Sorted by Check / ACH No.)

Fund No.	Check / ACH No.	Date	Vendor	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
SERIES 2019 DEBT SERVICE FUND - 200									
200	1603	02/13/25	V00019	SPENCER CREEK CDD	02072025 - 713	Series 2019 FY25 Tax Dist ID 713	Cash in Transit	103200	$4,486.25
								Fund Total	**$4,486.25**

Total Checks Paid	**$49,019.94**

Arturo Gandarilla
INFRAMARK

SPENCER CREEK MARCH INSPECTION REPORT 3/20/25, 9:24 AM

SPENCER CREEK CDD, STEADFAST.

Thursday, March 20, 2025

Prepared For Board Of Supervisors.

19 Photos Identified

FRED IVES ST.

Assigned To SUNCOAST POOLS.

The pool is blue, clear and well-maintained.

FRED IVES ST.

Assigned To STEADFAST.

The pool area including the landscape beds is well-maintained.

FRED IVES ST.

Assigned To STEADFAST.

Please assess the sable palm tree in the pool area and determine if any action is needed.

FRED IVES ST.

Assigned To STEADFAST.

The clubhouse landscape is well-maintained

FRED IVES ST.

Assigned To D.M.

The basketball court is well-maintained.

FRED IVES ST.

Assigned To STEADFAST.

The playground is well-maintained.

GOLDEN GLOW DR.

Assigned To D.M.

The community mailboxes are well-maintained.

15TH ST SE.

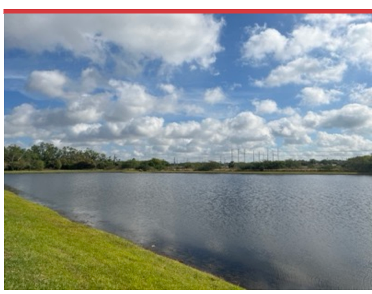
Assigned To STEADFAST.

The community entrance facade is well-maintained.

15TH ST SE.

Assigned To STEADFAST.

I Recommend placing pine bark mulch at the community entrance ways to enhance aesthetics and maintain a welcoming appearance.



POND # 1.

Assigned To SITEX AQUATICS.

The pond is well-maintained.

POND # 2.

Assigned To SITEX AQUATICS.

The pond is well-maintained.

POND # 3.

Assigned To SITEX AQUATICS.

The pond is well-maintained.

GOLDEN GLOW DR.

Assigned To STEADFAST.

Heading in the community is well-maintained.

POND # 8. (BLUE ROSE DR.)

Assigned To SITEX AQUATICS.

The pond has filamentous algae.

SE 15TH ST.

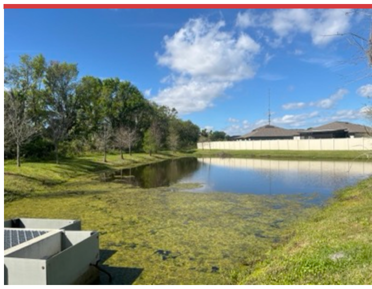
Assigned To STEADFAST.

The community entrance facade is well-maintained.

POND # 13.

Assigned To SITEX AQUATICS.

The pond has torpedo grass.



POND # 14.

Assigned To SITEX AQUATICS.

The pond has filamentous algae. Please advise on when this will be treated.

POND # 11.

Assigned To SITEX AQUATICS.

The pond has filamentous algae. Please advise. When will this be treated?

14TH AVE SE.

Assigned To STEADFAST.

The landscape bed looks good and is well-maintained.