

# Oak Creek Community Development District

## Board of Supervisors

- |   |   |
|---|---|
| <input type="checkbox"/> David Gerald, Chairman               | <input type="checkbox"/> Mark Vega, District Manager      |
| <input type="checkbox"/> Sam Watson, Vice Chairman            | <input type="checkbox"/> Lindsay Whelan, District Counsel |
| <input type="checkbox"/> Ryan Gilbertsen, Assistant Secretary | <input type="checkbox"/> Robert Dvorak, District Engineer |
| <input type="checkbox"/> Adam Silva, Assistant Secretary      |   |
| <input type="checkbox"/> Lisa Vaile, Assistant Secretary      |   |

## Meeting Agenda November 9, 2020 – 6:00 P.M.

\*\*\*\*\*MASKS ARE REQUIRED\*\*\*\*\*

1. **Call to Order / Roll Call**
2. **Pledge of Allegiance**
3. **Public Comments on Agenda Items (3) minute time limit**
4. **Consent Agenda**
  - A. Minutes of the August 10, 2020 Meeting Page 2
  - B. Acceptance of the Financial Report Page 7
  - C. Acceptance Audit Engagement Letter to Perform Audit FY 2020 Page 22
  - D. Resolution 2021-01 Budget Amendment Page 27
  - E. Motion to Assign Fund Balance Page 31
5. **Staff Reports**
  - A. District Counsel
    - i. Consideration of Resolution 2021-02 Approving the Change of Designated Registered Agent Page 32
  - B. District Engineer
  - C. District Manager
    - i. Discussion on Five Year Plan Page 33
    - ii. Follow Up
6. **Supervisor Requests and Comments**
7. **Audience Comments on Other Items (3) Minute Time Limit**
8. **Adjournment**

**Next Meeting January 11, 2021**

### District Office:

2654 Cypress Ridge Road, Suite 101  
Wesley Chapel, FL 33544

### Meeting Location:

Inframark Office  
2654 Cypress Ridge Road, Suite 101  
Wesley Chapel, FL 33544

**MINUTES OF MEETING  
OAK CREEK  
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Oak Creek Community Development District was held on Monday, August 10, 2020 at 6:03 p.m. in the Inframark Office, 2654 Cypress Ridge Road, Suite 101, Wesley Chapel, Florida.

Present and constituting a quorum were:

David Gerald	Chairman
Sam Watson	Vice Chairman
Ryan Gilbertsen	Assistant Secretary
Adam Silva	Assistant Secretary
Lisa Vaile	Assistant Secretary

Also present:

Mark Vega	District Manager
Jason Walters (via phone)	District Counsel
Robert Dvorak	District Engineer
Residents	

*The following is a summary of the minutes and actions taken.*

**FIRST ORDER OF BUSINESS**

**Call to Order / Roll Call**

- Mr. Vega called the meeting to order and called the roll.

**SECOND ORDER OF BUSINESS**

**Pledge of Allegiance**

- The Pledge of Allegiance was recited.

**THIRD ORDER OF BUSINESS**

**Public Comments on Agenda Items (3)  
Minute Time Limit**

- None.

**FOURTH ORDER OF BUSINESS**

**Public Hearing to Consider Adoption of  
the Fiscal Year 2021 Budget**

Mr. Vega asked for a motion to open the budget public hearing.

On MOTION by Mr. Watson seconded by Mr. Gerald with all in favor the budget public hearing was opened at 6:05 p.m.

**A. Resolution 2020-07 Adopting the Fiscal Year 2021 Budget**

- Mr. Vega noted this budget was what we finalized at the high-water mark at our previous meeting. For total assessments per unit there is a 3% increase. For the General Fund there is a 5.7% change.
- He asked for a motion to close the public hearing.

On MOTION by Mr. Watson seconded by Mr. Gerald with all in favor the budget public hearing was closed at 6:09 p.m.

- Mr. Vega asked for a motion to adopt Resolution 2020-07

On MOTION by Mr. Gerald seconded by Mr. Watson with all in favor Resolution 2020-07, the Annual Appropriation Resolution of the Oak Creek Community Development District relating to the annual appropriations and adopting the budgets for Fiscal Year beginning October 1, 2020 and ending September 30, 2021; authorizing budget amendments; and providing an effective date, was adopted.

**B. Resolution 2020-08 Imposing Special Assessments**

- Mr. Vega asked for a motion to adopt Resolution 2020-08.

On MOTION by Mr. Gerald seconded by Mr. Watson with all in favor Resolution 2020-08, a resolution of the Board of Supervisors of Oak Creek Community Development District making a determination of benefit and imposing special assessments for Fiscal Year 2020/2021; providing for the collection and enforcement of special assessments; certifying an assessment roll; providing for amendments to the assessment roll; providing a severability clause; and providing an effective date, was adopted.

**FIFTH ORDER OF BUSINESS****Public Hearing to Consider Adoption of the Rules of Procedure**

- Mr. Vega asked for a motion to open the public hearing to adopt of the Rules of Procedure.

On MOTION by Mr. Gerald seconded by Mr. Watson with all in favor, the public hearing to adopt the Rules of Procedure was opened at 6:11 p.m.

**A. Resolution 2020-06 Adopting Amended and Restated Rules of Procedure**

- Mr. Vega noted we covered all the new statute changes.
- Mr. Walters noted this is not something we are just rolling out to Oak Creek. This is something we do every four or five years and we roll out to all our districts statewide.

- Mr. Walters noted in terms of the statutory changes that is the bulk of the changes. It makes sure our rules and procedures are updated in accordance with statutory changes and that there is no conflict between the two. We like to do this every four or five years as some of those statutes that govern our operations are amended by the legislature and we bring them back for a comprehensive update for the District.
- Mr. Vega asked for a motion to close the public hearing.

On MOTION by Mr. Gerald seconded by Mr. Watson with all in favor, the public hearing to adopt the Rules of Procedure was closed at 6:14 p.m.

- Mr. Vega asked for motion to adopt Resolution 2020-06.

On MOTION by Mr. Gerald seconded by Mr. Watson with all in favor Resolution 2020-06 a resolution of the Board of Supervisors of the Oak Creek Community Development District adopting amended and restated Rules of Procedure; providing a severability clause; and providing an effective date, was adopted.

## **SIXTH ORDER OF BUSINESS**

### **Consent Agenda**

- A. Minutes of the June 8, 2020 Meeting**
- B. Acceptance of the Financial Report**
- C. Proposed Meeting Dates**

- Mr. Vega reviewed the proposed meeting dates for regular meetings and workshops for Fiscal Year 2021.

On MOTION by Mr. Gerald seconded by Mr. Gilbertsen with all in favor the Consent Agenda was approved.

## **SEVENTH ORDER OF BUSINESS**

### **Staff Reports**

- A. District Counsel**

- Mr. Walters noted we continue to monitor any state or local directives regarding district operations and how they may impact us.
- We previously discussed the basketball courts and our efforts to check on their insurance. He received an initial response which they provided from documents. Late last week he received an updated response from the carrier itself. They are now saying based on their review they do not believe their insurance documents would provide coverage for the specific claim we have. He is trying to set up a call with the adjuster.

- Mr. Walters wanted the Board to be informed where we stand before we take the next step. He hoped over the next week or so based on that phone call and potentially another letter will be sent demanding updated insurance information we can have some assurance of whether there is coverage or not and then the Board can respond accordingly.
- Mr. Gerald noted this problem did not just come up. That is a factory warranted product. If it was applied properly according to what the factory told that contractor to do, they should not have done that. It has nothing to do with any actions of Oak Creek Community. Whatever they did, they did not do something according to what the factory warranty told them to do. Somebody is liable and we need to get it fixed.
- Mr. Gerald noted it was a top layer coating and the top layer coating failed. The failure was due to applications. It is an application issue not followed through per manufacturer specifications.
- Mr. Gerald asked Mr. Vega whether he was ever given MSDS sheets on that product. They are required by code and by OSHA to give us that, but they never did.
- Mr. Gerald noted there was an improper application of the top layer or top coding on that basketball court. It failed five months after they walked away. They came back and fixed it. They did not fix it correctly. It failed again.

**B. District Engineer**

**i. Discussion of 6310 and 6318 Doe Path Court Easement Variance**

- Mr. Vega noted there is an HOA request to put a fence up with CDD authorization.
- Mr. Dvorak noted he looked at the two applications. They are putting up a plastic fence at the property line within the drainage easement the CDD has. He does not have an issue with it. It will not preclude you being able to access and maintain the property. A fence is temporary and can easily be removed.
- Mr. Walters will fill in the information on the Agreement for Installation of Improvements and return it to Mr. Vega.

On MOTION by Mr. Silva seconded by Mr. Gerald with all in favor the Board approved having the District Attorney finalize the two Agreements for Installation of Improvements for 6310 and 6318 Doe Path Court
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- Mr. Dvorak discussed the weirs on the pond behind the above two houses. They became dislodged and cracked in half. It will need repair but can wait until the dry season.

**C. District Manager**

**i. Discussion of Solitude Quote for Pond 19 Water Clarity Assessment**

- Mr. Vega noted Solitude gave us a quote for Water Clarity Assessment for Pond 19. We do not have it in the budget this year. The cost is \$975. We will look at this at a later date.

**ii. Follow Up**

- Mr. Vega discussed pool monitors. After Labor Day pool monitors start working only on weekends.
- The Board discussed cleaning chairs and the restrooms at the pool.
- It was noted CDC guidelines must be followed.
- It was decided to keep pool monitors until the November meeting. Then the Board will re-address the issue.
- Mr. Vega asked Bruce Vazquez to join the conversation. He noted Bruce installed additional benches by the basketball court. He put in trash cans. Bruce will seal the bridge. Then next week signs will go in. Bruce did all the trenching leading out of the pool pump equipment area.
- The Board thanked Bruce for all his hard work.

**EIGHTH ORDER OF BUSINESS**

**Supervisor Requests and Comments**

- Mr. Vega noted we will discuss a ten-year plan at the November workshop.

**NINTH ORDER OF BUSINESS**

**Audience Comments on other Items (3)  
Minute Time Limit**

- Audience comments were received on pot holes in the community.

**TENTH ORDER OF BUSINESS**

**Adjournment**

On MOTION by Mr. Gerald seconded by Mr. Watson with all in favor the meeting was adjourned at 7:15 p.m.
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David Gerald  
Chairperson

**Oak Creek  
Community Development District**

*Financial Report  
September 30, 2020*

**Prepared by:**



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**Oak Creek  
Community Development District**

**Financial Statements**

**(Unaudited)**

**September 30, 2020**

**Balance Sheet**  
September 30, 2020

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2015 DEBT SERVICE FUND	TOTAL
<b><u>ASSETS</u></b>			
Cash - Checking Account	\$ 149,358	\$ -	\$ 149,358
Investments:			
Money Market Account	12,152	-	12,152
Acquisition Fund	-	7,910	7,910
Prepayment Fund (A-2)	-	1,535	1,535
Reserve Fund (A-1)	-	153,927	153,927
Reserve Fund (A-2)	-	51,978	51,978
Revenue Fund A	-	101,762	101,762
Deposits	3,055	-	3,055
<b>TOTAL ASSETS</b>	<b>\$ 164,565</b>	<b>\$ 317,112</b>	<b>\$ 481,677</b>
<b><u>LIABILITIES</u></b>			
Accounts Payable	\$ 6,112	\$ -	\$ 6,112
Accrued Expenses	5,395	-	5,395
<b>TOTAL LIABILITIES</b>	<b>11,507</b>	<b>-</b>	<b>11,507</b>
<b><u>FUND BALANCES</u></b>			
<b>Nonspendable:</b>			
Deposits	3,055	-	3,055
<b>Restricted for:</b>			
Debt Service	-	317,112	317,112
<b>Assigned to:</b>			
Operating Reserves	77,643	-	77,643
Reserves - Clubhouse	45,025	-	45,025
<b>Unassigned:</b>	27,335	-	27,335
<b>TOTAL FUND BALANCES</b>	<b>\$ 153,058</b>	<b>\$ 317,112</b>	<b>\$ 470,170</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 164,565</b>	<b>\$ 317,112</b>	<b>\$ 481,677</b>

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending September 30, 2020

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	SEP-20 ACTUAL
<b>REVENUES</b>				
Interest - Investments	\$ 5,000	\$ 1,137	22.74%	\$ 9
Interest - Tax Collector	-	54	0.00%	-
Special Assmnts- Tax Collector	480,391	480,392	100.00%	-
Special Assmnts- Discounts	(19,216)	(18,413)	95.82%	-
Other Miscellaneous Revenues	-	2,279	0.00%	-
Access Cards	100	705	705.00%	150
<b>TOTAL REVENUES</b>	<b>466,275</b>	<b>466,154</b>	<b>99.97%</b>	<b>159</b>
<b>EXPENDITURES</b>				
<b>Administration</b>				
P/R-Board of Supervisors	24,000	6,600	27.50%	-
FICA Taxes	1,836	824	44.88%	-
ProfServ-Arbitrage Rebate	1,200	600	50.00%	-
ProfServ-Dissemination Agent	5,000	1,000	20.00%	1,000
ProfServ-Engineering	20,000	19,233	96.17%	-
ProfServ-Legal Services	24,000	12,808	53.37%	800
ProfServ-Mgmt Consulting Serv	44,805	44,805	100.00%	3,734
ProfServ-Property Appraiser	150	150	100.00%	-
ProfServ-Trustee Fees	3,433	3,233	94.17%	-
ProfServ-Web Site Maintenance	2,729	4,049	148.37%	517
Auditing Services	3,523	3,500	99.35%	-
Postage and Freight	1,500	834	55.60%	7
Rentals & Leases	600	100	16.67%	-
Public Officials Insurance	2,481	355	14.31%	-
Printing and Binding	1,500	230	15.33%	3
Legal Advertising	1,000	2,754	275.40%	1,166
Misc-Assessmnt Collection Cost	9,608	9,321	97.01%	-
Misc-Contingency	50	8	16.00%	-
Office Supplies	412	-	0.00%	-
Annual District Filing Fee	175	175	100.00%	-
<b>Total Administration</b>	<b>148,002</b>	<b>110,579</b>	<b>74.71%</b>	<b>7,227</b>
<b>Public Safety</b>				
Contracts-Security Services	3,360	4,870	144.94%	280
<b>Total Public Safety</b>	<b>3,360</b>	<b>4,870</b>	<b>144.94%</b>	<b>280</b>

## Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending September 30, 2020

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	SEP-20 ACTUAL
<b><u>Electric Utility Services</u></b>				
Electricity - Streetlighting	23,000	22,347	97.16%	1,857
Utility Services	15,460	10,884	70.40%	780
<b>Total Electric Utility Services</b>	<b>38,460</b>	<b>33,231</b>	<b>86.40%</b>	<b>2,637</b>
<b><u>Garbage/Solid Waste Services</u></b>				
Utility - Refuse Removal	698	807	115.62%	58
Solid Waste Disposal Assessm.	623	677	108.67%	-
<b>Total Garbage/Solid Waste Services</b>	<b>1,321</b>	<b>1,484</b>	<b>112.34%</b>	<b>58</b>
<b><u>Water-Sewer Comb Services</u></b>				
Utility Services	10,000	9,793	97.93%	950
<b>Total Water-Sewer Comb Services</b>	<b>10,000</b>	<b>9,793</b>	<b>97.93%</b>	<b>950</b>
<b><u>Flood Control/Stormwater Mgmt</u></b>				
Contracts-Aquatic Control	23,964	24,486	102.18%	2,055
Stormwater Assessment	885	894	101.02%	-
R&M-Storm Water - Pond	16,100	6,694	41.58%	-
<b>Total Flood Control/Stormwater Mgmt</b>	<b>40,949</b>	<b>32,074</b>	<b>78.33%</b>	<b>2,055</b>
<b><u>Other Physical Environment</u></b>				
Contracts-Landscape	84,000	84,000	100.00%	7,000
Liability/Property Insurance	9,438	9,876	104.64%	-
R&M-Entry Feature	1,500	-	0.00%	-
R&M-Irrigation	5,000	6,551	131.02%	799
R&M-Mulch	15,000	6,978	46.52%	-
R&M-Plant&Tree Replacement	10,000	3,357	33.57%	-
<b>Total Other Physical Environment</b>	<b>124,938</b>	<b>110,762</b>	<b>88.65%</b>	<b>7,799</b>
<b><u>Capital Expenditures &amp; Projects</u></b>				
Misc-Holiday Lighting	-	13,400	0.00%	-
Capital Improvements	30,807	71,526	232.17%	-
<b>Total Capital Expenditures &amp; Projects</b>	<b>30,807</b>	<b>84,926</b>	<b>275.67%</b>	<b>-</b>
<b><u>Road and Street Facilities</u></b>				
R&M-Bike Paths & Asphalt	1,500	-	0.00%	-
R&M-Parking Lots	1,500	-	0.00%	-
R&M-Sidewalks	3,000	-	0.00%	-
R&M-Streetlights	1,000	-	0.00%	-
<b>Total Road and Street Facilities</b>	<b>7,000</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending September 30, 2020

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	SEP-20 ACTUAL
<b><u>Clubhouse, Parks and Recreation</u></b>				
ProfServ-Field Management	-	2,560	0.00%	640
Contracts-Mgmt Services	10,296	10,296	100.00%	858
Contracts-Pools	9,540	9,257	97.03%	795
Contractual Maint. Services	25,000	54,208	216.83%	2,794
Telephone/Fax/Internet Services	1,788	1,812	101.34%	151
R&M-Facility	7,500	9,694	129.25%	-
R&M-Pools	400	3,402	850.50%	672
R&M-Playground	1,000	3,526	352.60%	-
Op Supplies - General	5,500	5,235	95.18%	408
<b>Total Clubhouse, Parks and Recreation</b>	<b>61,024</b>	<b>99,990</b>	<b>163.85%</b>	<b>6,318</b>
<b>TOTAL EXPENDITURES</b>	<b>465,861</b>	<b>487,709</b>	<b>104.69%</b>	<b>27,324</b>
Excess (deficiency) of revenues				
Over (under) expenditures	414	(21,555)		(27,165)
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Contribution to (Use of) Fund Balance	414	-	0.00%	-
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>414</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>
Net change in fund balance	\$ 414	\$ (21,555)		\$ (27,165)
<b>FUND BALANCE, BEGINNING (OCT 1, 2019)</b>	<b>174,613</b>	<b>174,613</b>		
<b>FUND BALANCE, ENDING</b>	<b>\$ 175,027</b>	<b>\$ 153,058</b>		

## Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending September 30, 2020

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	SEP-20 ACTUAL
<b>REVENUES</b>				
Interest - Investments	\$ 500	\$ 223	44.60%	\$ 1
Special Assmnts- Tax Collector	437,163	437,163	100.00%	-
Special Assmnts- Discounts	(17,487)	(16,756)	95.82%	-
<b>TOTAL REVENUES</b>	<b>420,176</b>	<b>420,630</b>	<b>100.11%</b>	<b>1</b>
<b>EXPENDITURES</b>				
<b>Administration</b>				
Misc-Assessmnt Collection Cost	8,743	8,482	97.01%	-
<b>Total Administration</b>	<b>8,743</b>	<b>8,482</b>	<b>97.01%</b>	<b>-</b>
<b>Debt Service</b>				
Principal Debt Retirement A-1	165,000	165,000	100.00%	-
Principal Debt Retirement A-2	45,000	45,000	100.00%	-
Prepayments Series A-2	-	10,000	0.00%	-
Interest Expense Series A-1	145,019	145,019	100.00%	-
Interest Expense Series A-2	56,963	56,963	100.00%	-
<b>Total Debt Service</b>	<b>411,982</b>	<b>421,982</b>	<b>102.43%</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>420,725</b>	<b>430,464</b>	<b>102.31%</b>	<b>-</b>
Excess (deficiency) of revenues				
Over (under) expenditures	(549)	(9,834)		1
<b>OTHER FINANCING SOURCES (USES)</b>				
Contribution to (Use of) Fund Balance	(549)	-	0.00%	-
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>(549)</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>
Net change in fund balance	\$ (549)	\$ (9,834)		\$ 1
<b>FUND BALANCE, BEGINNING (OCT 1, 2019)</b>	<b>326,946</b>	<b>326,946</b>		
<b>FUND BALANCE, ENDING</b>	<b>\$ 326,397</b>	<b>\$ 317,112</b>		

**Oak Creek  
Community Development District**

**Supporting Schedules**

**September 30, 2020**

**Non-Ad Valorem Special Assessments - Pasco County Tax Collector**  
**(Monthly Collection Distributions)**  
**For the Fiscal Year Ending September 30, 2020**

					ALLOCATION BY FUND	
Date Received	Net Amount Received	Discount / (Penalties) Amount	Collection Costs	Gross Amount Received	General Fund	Debt Service Fund
<b>Assessments Levied FY 2020</b>				\$ 917,555	\$ 480,392	\$ 437,163
<b>Allocation %</b>				100%	52%	48%
11/08/19	\$ 3,413	\$ 193	\$ 70	\$ 3,675	\$ 1,924	\$ 1,751
11/15/19	29,703	1,263	606	31,572	16,530	15,042
11/22/19	113,275	4,816	2,312	120,403	63,038	57,365
11/27/19	32,508	1,382	663	34,554	18,091	16,463
12/06/19	609,850	25,929	12,446	648,225	339,383	308,842
12/13/19	28,653	1,204	585	30,442	15,938	14,504
12/20/19	5,637	178	115	5,930	3,105	2,825
01/10/20	8,148	257	166	8,571	4,487	4,084
02/11/20	6,843	161	140	7,144	3,740	3,404
03/10/20	3,402	30	69	3,502	1,834	1,669
04/06/20	13,250	0	270	13,521	7,079	6,442
05/11/20	3,611	(54)	74	3,630	1,901	1,730
06/08/20	3,076	(91)	63	3,047	1,595	1,452
06/15/20	3,215 1	(100)	224 2	3,339	1,748	1,591
<b>TOTAL</b>	<b>\$ 864,583</b>	<b>\$ 35,168</b>	<b>\$ 17,803</b>	<b>\$ 917,555</b>	<b>\$ 480,392</b>	<b>\$ 437,163</b>
% COLLECTED				100%	100%	100%
<b>TOTAL O/S</b>				<b>\$ (0)</b>	<b>\$ (0)</b>	<b>\$ (0)</b>



**Cash and Investment Report**  
**September 30, 2020**

<u>Account Name</u>	<u>Bank Name</u>	<u>Investment Type</u>	<u>Maturity</u>	<u>Yield</u>	<u>Balance</u>
<b><u>GENERAL FUND</u></b>					
Checking Account - Operating	Synovus	Public Funds Checking	n/a	0.00%	\$108,687
Checking Account - Operating	BankUnited	Checking	n/a	0.00%	30,150
Checking Account - Operating	BB&T	Checking	n/a	0.00%	10,521
<b>Subtotal - Operating</b>					<b>149,358</b>
Public Funds Money Market	BankUnited	Money Market #0623	n/a	0.25%	12,152
<b>Subtotal-General Fund</b>					<b>\$161,510</b>
<b><u>DEBT SERVICE FUND</u></b>					
Series 2015 Acquisition Fund	US Bank	Open Ended Comm. Paper	n/a	0.02%	\$7,910
Series 2015 Prepayment A-2	US Bank	Open Ended Comm. Paper	n/a	0.02%	1,535
Series 2015 Reserve Fund A-1	US Bank	Open Ended Comm. Paper	n/a	0.02%	153,927
Series 2015 Reserve Fund A-2	US Bank	Open Ended Comm. Paper	n/a	0.02%	51,978
Series 2015 Revenue Account	US Bank	Open Ended Comm. Paper	n/a	0.02%	101,762
<b>Subtotal-Debt Service Fund</b>					<b>\$317,112</b>
<b>Total - All Funds</b>					<b>\$478,622</b>

# Oak Creek CDD

Bank Reconciliation

Page Number 18

Bank Account No. 4502 SYNOVUS GF  
Statement No. 09-20  
Statement Date 9/30/2020

G/L Balance (LCY)	108,687.36	Statement Balance	108,949.94
G/L Balance	108,687.36	Outstanding Deposits	0.00
Positive Adjustments	0.00		
		Subtotal	108,949.94
Subtotal	108,687.36	Outstanding Checks	262.58
Negative Adjustments	0.00	Differences	0.00
Ending G/L Balance	108,687.36	Ending Balance	108,687.36
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Outstanding Checks						
9/24/2020	Payment	2326	COMPLETE I.T. SERVICE & SOLUTIONS	111.60	0.00	111.60
9/24/2020	Payment	2327	FRONTIER FLORIDA LLC	150.98	0.00	150.98
Total Outstanding Checks.....				262.58		262.58

# OAK CREEK COMMUNITY DEVELOPMENT DISTRICT

## Payment Register by Fund For the Period from 7/1/2020 to 9/30/2020 (Sorted by Payee)

Fund No.	Check / ACH No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
<b>GENERAL FUND - 001</b>								
001	2294	07/16/20	AQUA TRIANGLE 1 CORP	4021	MAY POOL SERVICE	Contracts-Pools	534078-57231	\$795.00
001	2294	07/16/20	AQUA TRIANGLE 1 CORP	5093	JUNE POOL SERVICE	Contracts-Pools	534078-57231	\$795.00
001	2310	08/12/20	AQUA TRIANGLE 1 CORP	6199	JULY POOL SERVICE	Contracts-Pools	534078-57231	\$795.00
001	2319	09/09/20	AQUA TRIANGLE 1 CORP	90013	CLEANED / REASSEMBLED CES FLOW SWITCH	R&M-Pools	546074-57231	\$90.00
001	2319	09/09/20	AQUA TRIANGLE 1 CORP	7277	AUG POOL SERVICE	Contracts-Pools	534078-57231	\$795.00
001	2321	09/10/20	AQUA TRIANGLE 1 CORP	91019	REPAIRED LEAK PVC PIPES AT SALT SYSTEM	R&M-Pools	546074-57231	\$100.00
001	2325	09/17/20	AQUA TRIANGLE 1 CORP	91088	CLEAN/DEGREASED FILTER SYSTEM	R&M-Pools	546074-57231	\$363.40
001	2325	09/17/20	AQUA TRIANGLE 1 CORP	90022	CLEANED AND INSPECTED SALT CELL	R&M-Pools	546074-57231	\$100.00
001	2288	07/09/20	COMPLETE I.T. SERVICE & SOLUTIONS	5169	INSTALL WINDOWS 10	ProfServ-Web Site Maintenance	531094-51301	\$79.95
001	2292	07/16/20	COMPLETE I.T. SERVICE & SOLUTIONS	5334	TECH LABOR -TRAINING FOR CELL PHONES	ProfServ-Web Site Maintenance	531094-51301	\$250.00
001	2292	07/16/20	COMPLETE I.T. SERVICE & SOLUTIONS	5383	SETUP ZOOM MEETINGS/EMAIL	ProfServ-Web Site Maintenance	531094-51301	\$30.00
001	2292	07/16/20	COMPLETE I.T. SERVICE & SOLUTIONS	5418	GOOGLE FOR BUSINESS EMAIL ACCOUNTS	ProfServ-Web Site Maintenance	531094-51301	\$111.60
001	2298	07/23/20	COMPLETE I.T. SERVICE & SOLUTIONS	5105	SETUP ZOOM MEETING 5/11/2020	ProfServ-Web Site Maintenance	531094-51301	\$30.90
001	2300	07/30/20	COMPLETE I.T. SERVICE & SOLUTIONS	5486	24X12 METAL SIGN/GREEN POST	Capital Improvements	563001-53918	\$3,625.00
001	2313	08/20/20	COMPLETE I.T. SERVICE & SOLUTIONS	5584	GOOGLE FOR BUSINESS EMAIL ACCOUNTS	ProfServ-Web Site Maintenance	531094-51301	\$111.60
001	2326	09/24/20	COMPLETE I.T. SERVICE & SOLUTIONS	5752	GOOGLE FOR BUSINESS EMAIL ACCOUNTS	ProfServ-Web Site Maintenance	531094-51301	\$111.60
001	2293	07/16/20	FRONTIER FLORIDA LLC	070120-0368	07/01-07/31/20 8137790368	Telephone/Fax/Internet Services	541009-57231	\$150.98
001	2314	08/20/20	FRONTIER FLORIDA LLC	080120-3175	08/01-08/31/20 8137790368	Telephone/Fax/Internet Services	541009-57231	\$150.98
001	2327	09/24/20	FRONTIER FLORIDA LLC	090120-3175	09/01-09/30/20 8137790368	Telephone/Fax/Internet Services	541009-57231	\$150.98
001	2285	07/02/20	GOLDEN EYE TECHNOLOGY, LLC	51132	REFURB TAG CAMERA	Contracts-Security Services	534037-52001	\$760.00
001	2285	07/02/20	GOLDEN EYE TECHNOLOGY, LLC	19220JLY	JULY MONITORING	Contracts-Security Services	534037-52001	\$280.00
001	2291	07/16/20	GOLDEN EYE TECHNOLOGY, LLC	51134	REPALCE POOL & ADD PAVILION CAMERA	Contracts-Security Services	534037-52001	\$750.00
001	2302	08/06/20	GOLDEN EYE TECHNOLOGY, LLC	19220AGST	AUG MONITORING	Contracts-Security Services	534037-52001	\$280.00
001	2318	09/09/20	GOLDEN EYE TECHNOLOGY, LLC	19220SPT	SEPT MONITORING	Contracts-Security Services	534037-52001	\$280.00
001	2289	07/16/20	HOPPING GREEN & SAMS	115626	AGENDA/EXEC ORDERS/AMENITY CLOSURES	ProfServ-Legal Services	531023-51401	\$1,410.00
001	2309	08/12/20	HOPPING GREEN & SAMS	116084	INSURANCE DEMAND LETTER/CDD MTG	ProfServ-Legal Services	531023-51401	\$1,546.00
001	2320	09/10/20	HOPPING GREEN & SAMS	116995	AGENDA / REVIEW BUDGET	ProfServ-Legal Services	531023-51401	\$1,201.00
001	2299	07/30/20	INFRAMARK, LLC	52315A	JULY MANAGEMENT FEES	ProfServ-Field Management	531016-57231	\$640.00
001	2299	07/30/20	INFRAMARK, LLC	53216	JULY MGNT SRVCS	ProfServ-Mgmt Consulting Serv	531027-51201	\$3,733.75
001	2299	07/30/20	INFRAMARK, LLC	53216	JULY MGNT SRVCS	Postage and Freight	541006-51301	\$15.65
001	2299	07/30/20	INFRAMARK, LLC	53216	JULY MGNT SRVCS	Contracts-Mgmt Services	534001-57231	\$858.00
001	2299	07/30/20	INFRAMARK, LLC	53216	JULY MGNT SRVCS	PROJECT MANAGEMENT	531016-57231	\$640.00
001	2312	08/20/20	INFRAMARK, LLC	54395	JULY MGNT SRVCS	ProfServ-Mgmt Consulting Serv	531027-51201	\$3,733.75
001	2312	08/20/20	INFRAMARK, LLC	54395	JULY MGNT SRVCS	Postage and Freight	541006-51301	\$8.50
001	2312	08/20/20	INFRAMARK, LLC	54395	JULY MGNT SRVCS	Printing and Binding	547001-51301	\$2.85
001	2312	08/20/20	INFRAMARK, LLC	54395	JULY MGNT SRVCS	Contracts-Mgmt Services	534001-57231	\$858.00
001	2312	08/20/20	INFRAMARK, LLC	54395	JULY MGNT SRVCS	Postage and Freight	541006-51301	\$638.40
001	2312	08/20/20	INFRAMARK, LLC	54395	JULY MGNT SRVCS	ProfServ-Field Management	531016-57231	\$640.00
001	2312	08/20/20	INFRAMARK, LLC	54395	JULY MGNT SRVCS	ProfServ-Web Site Maintenance	531094-51301	\$3.73
001	2323	09/17/20	INFRAMARK, LLC	55341	SEPT MGNT SRVCS	ProfServ-Mgmt Consulting Serv	531027-51201	\$3,733.75
001	2323	09/17/20	INFRAMARK, LLC	55341	SEPT MGNT SRVCS	Postage and Freight	541006-51301	\$7.00
001	2323	09/17/20	INFRAMARK, LLC	55341	SEPT MGNT SRVCS	Printing and Binding	547001-51301	\$2.85

# OAK CREEK COMMUNITY DEVELOPMENT DISTRICT

## Payment Register by Fund For the Period from 7/1/2020 to 9/30/2020 (Sorted by Payee)

Fund No.	Check / ACH No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
001	2323	09/17/20	INFRAMARK, LLC	55341	SEPT MGNT SRVCS	ProfServ-Dissemination Agent	531012-51301	\$1,000.00
001	2323	09/17/20	INFRAMARK, LLC	55341	SEPT MGNT SRVCS	Contracts-Mgmt Services	534001-57231	\$858.00
001	2323	09/17/20	INFRAMARK, LLC	55341	SEPT MGNT SRVCS	ProfServ-Field Management	531016-57231	\$640.00
001	2303	08/06/20	JMT	24-159226	BOARD MTG/WATERGRASS POND ISSUE	ProfServ-Engineering	531013-51501	\$2,880.00
001	2284	07/02/20	LANDSCAPE MAINTENANCE PROFESSIONALS	153085	NATURE PARK SPRAYING	R&M-Irrigation	546041-53908	\$350.00
001	2284	07/02/20	LANDSCAPE MAINTENANCE PROFESSIONALS	153365	HYBRID CONTROLLER/SOLAR KIT/ RAIN SENSOR	R&M-Irrigation	546041-53908	\$451.75
001	2284	07/02/20	LANDSCAPE MAINTENANCE PROFESSIONALS	153368	REPAIR CONTROLLER VALVE	R&M-Irrigation	546041-53908	\$45.00
001	2287	07/09/20	LANDSCAPE MAINTENANCE PROFESSIONALS	153221	JULY GROUNDS MAINTENANCE	Contracts-Landscape	534050-53908	\$7,000.00
001	2290	07/16/20	LANDSCAPE MAINTENANCE PROFESSIONALS	153567	REPAIR 1 INCH LINE LEAK	R&M-Irrigation	546041-53908	\$52.72
001	2290	07/16/20	LANDSCAPE MAINTENANCE PROFESSIONALS	153566	REPAIR 2 INCH MAIN LINE LEAK	R&M-Irrigation	546041-53908	\$118.15
001	2290	07/16/20	LANDSCAPE MAINTENANCE PROFESSIONALS	153570	REPLACE FAULTY 1 INCH CONTROL VALVE	R&M-Irrigation	546041-53908	\$274.45
001	2297	07/23/20	LANDSCAPE MAINTENANCE PROFESSIONALS	153581	SOD INSTALLATION/STUMP GRIND	R&M-Mulch	546059-53908	\$2,539.40
001	2301	08/06/20	LANDSCAPE MAINTENANCE PROFESSIONALS	153969	AUG GROUNDS MAINTENANCE	Contracts-Landscape	534050-53908	\$7,000.00
001	2301	08/06/20	LANDSCAPE MAINTENANCE PROFESSIONALS	154217	INSTALL DRAINS AT POOL PUMP	R&M-Pools	546074-57231	\$730.00
001	2301	08/06/20	LANDSCAPE MAINTENANCE PROFESSIONALS	154218	REPAIR LAKE EROSION - ADD SOD	R&M-Plant&Tree Replacement	546170-53908	\$580.40
001	2317	09/03/20	LANDSCAPE MAINTENANCE PROFESSIONALS	154640	SEPT GROUNDS MAINTENANCE	Contracts-Landscape	534050-53908	\$7,000.00
001	2324	09/17/20	LANDSCAPE MAINTENANCE PROFESSIONALS	154903	REPAIR MAIN LINE LEAK	R&M-Irrigation	546041-53908	\$211.37
001	1281	07/16/20	OAK CREEK CDD	071520	OPENING NEW BU CHECKING ACCT	Cash with Fiscal Agent	103000	\$30,000.00
001	1282	08/20/20	OAK CREEK CDD	081420	XFER FUNDS TO CHECKING ACCOUNT - SYNOVUS	Cash with Fiscal Agent	103000	\$50,000.00
001	1283	09/24/20	OAK CREEK CDD	CREEK-091520	XFER FUNDS TO CHECKING ACCT	Cash with Fiscal Agent	103000	\$30,000.00
001	2527	09/24/20	OAK CREEK CDD	091520	XFER TO GF	Cash with Fiscal Agent	103000	\$25,000.00
001	DD276	07/06/20	PASCO COUNTY UTILITIES SERVICES BRANCH - ACH	06172020 ACH	5/08-6/8/2020 WTR UTILITY ACH	Utility Services	543063-53601	\$1,116.98
001	DD280	07/01/20	WASTE CONNECTIONS OF FLORIDA - ACH	758146	JULY REFUSE REMOVAL	Utility - Refuse Removal	543020-53401	\$58.20
001	DD277	07/04/20	INNOVATIVE EMPLOYER SOLUTIONS-ACH	076483 ACH	PAYROLL FOR WE 7/04/20 415-202014 ACH	415-20209	534378-57231	\$3,335.89
001	DD278	07/24/20	INNOVATIVE EMPLOYER SOLUTIONS-ACH	076848 ACH	PAYROLL FOR WE 7/18/20 415-202014	415-20209	534378-57231	\$3,496.83
001	DD279	07/31/20	WITHLACOOCHEE RIVER ELECTRIC - ACH	071520 ACH	06/09-07/10/20 ELECTRIC UTILITY	Electricity - Streetlighting	543013-53100	\$1,857.13
001	DD279	07/31/20	WITHLACOOCHEE RIVER ELECTRIC - ACH	071520 ACH	06/09-07/10/20 ELECTRIC UTILITY	Utility Services	543063-53100	\$905.20
001	DD281	08/12/20	PASCO COUNTY UTILITIES SERVICES BRANCH - ACH	072120 ACH	06/08/20-07/08/20 WATER UTILITY	Utility Services	543063-53601	\$1,107.86
001	DD282	08/12/20	INNOVATIVE EMPLOYER SOLUTIONS-ACH	077183	PAYROLL FOR WE 08/01/20 415-202016	415-20209	534378-57231	\$3,380.20
001	DD284	08/20/20	BB&T	072420-6264 ACH	HOME DEPOT PURCHASES	Op Supplies - General	552001-57231	\$170.71
001	DD283	07/31/20	BB&T	062520-6264 ACH	JUNE PURCHASES	Op Supplies - General	552001-57231	\$976.40
001	DD285	07/22/20	WASTE CONNECTIONS OF FLORIDA - ACH	773533	JULY REFUSE REMOVAL	Utility - Refuse Removal	543020-53401	\$58.20
001	DD286	08/21/20	INNOVATIVE EMPLOYER SOLUTIONS-ACH	077530 ACH	PAYROLL FOR WE 8/15/20 415-202017	415-20209	534378-57231	\$3,330.67
001	DD288	08/31/20	WASTE CONNECTIONS OF FLORIDA - ACH	789762	AUG REFUSE REMOVAL	Utility - Refuse Removal	543020-53401	\$58.20
001	DD287	08/31/20	WITHLACOOCHEE RIVER ELECTRIC - ACH	081420 ACH	07/10-08/11/20 ELECTRIC UTILITY	Utility Services	543063-53100	\$929.88
001	DD287	08/31/20	WITHLACOOCHEE RIVER ELECTRIC - ACH	081420 ACH	07/10-08/11/20 ELECTRIC UTILITY	Electricity - Streetlighting	543013-53100	\$1,857.13
001	DD289	09/10/20	INNOVATIVE EMPLOYER SOLUTIONS-ACH	077877 ACH	PAYROLL FOR WE 8/29/20 415-202018	415-20209	534378-57231	\$3,362.65
001	DD292	09/30/20	BB&T	082520-6264 ACH	DISINFECTANT/BLEACH/JOINT COMPOUND	Op Supplies - General	552001-57231	\$166.03
001	DD291	09/30/20	INNOVATIVE EMPLOYER SOLUTIONS-ACH	078243 ACH	PAYROLL FOR WE 9/12/20 415-202019	415-20209	534378-57231	\$2,794.42
001	DD297	09/30/20	PASCO COUNTY UTILITIES SERVICES BRANCH - ACH	081920 ACH	ELECTRIC 07/08-08/07/20	Utility Services	543063-53601	\$946.16
001	2286	07/02/20	PRECISION POWER SYSTEMS INC	05173343	REPAIR OF POOL LIGHTS	R&M-Pools	546074-57231	\$285.00
001	2296	07/16/20	SOLITUDE LAKE MANAGEMENT	PI-A00437635	JULY AQUATIC MAINT	R&M-Storm Water - Pond	546086-53801	\$2,055.00
001	2315	08/20/20	SOLITUDE LAKE MANAGEMENT	PI-A00456275	AUG AQUATIC MAINT	R&M-Storm Water - Pond	546086-53801	\$2,055.00
001	2322	09/10/20	SOLITUDE LAKE MANAGEMENT	PI-A00469499	SEPT AQUATIC MAINT	R&M-Storm Water - Pond	546086-53801	\$2,055.00

# OAK CREEK COMMUNITY DEVELOPMENT DISTRICT

## Payment Register by Fund For the Period from 7/1/2020 to 9/30/2020 (Sorted by Payee)

Fund No.	Check / ACH No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
001	2311	08/20/20	TAMPA BAY TIMES	0000098282	07/26/20 RULE DEVELOPMENT	Legal Advertising	548002-51301	\$142.00
001	2311	08/20/20	TAMPA BAY TIMES	0000096684	07/26 O&M ASSESSMENTS	Legal Advertising	548002-51301	\$1,008.40
001	2311	08/20/20	TAMPA BAY TIMES	0000098299	7/29 RULE MAKING	Legal Advertising	548002-51301	\$167.60
001	2295	07/16/20	UPBEAT INC	621583	HEXAGONAL PICNIC TABLE	R&M - Facility	546024-57231	\$1,523.81
001	2306	08/11/20	ADAM T. SILVA	PAYROLL	August 11, 2020 Payroll Posting			\$184.70
001	2307	08/11/20	DAVID J. GERALD	PAYROLL	August 11, 2020 Payroll Posting			\$184.70
001	2304	08/11/20	LISA M. VAILE	PAYROLL	August 11, 2020 Payroll Posting			\$184.70
001	2308	08/11/20	RYAN M. GILBERTSEN	PAYROLL	August 11, 2020 Payroll Posting			\$184.70
001	2305	08/11/20	SAMUEL E. WATSON, JR	PAYROLL	August 11, 2020 Payroll Posting			\$184.70
<b>Fund Total</b>								<b>\$237,515.51</b>

### **SERIES 2015 DEBT SERVICE FUND - 202**

202	2316	08/20/20	OAK CREEK C/O US BANK	08142020-SERIES2015	XFER FY20 ASSESSMENTS	Due from other funds	131000	\$4,717.52
<b>Fund Total</b>								<b>\$4,717.52</b>

<b>Total Checks Paid</b>	<b>\$242,233.03</b>
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# Grau & Associates

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August 25, 2020

To Board of Supervisors  
 Oak Creek Community Development District  
 210 N. University Drive, Suite 702  
 Coral Springs, FL 33071

We are pleased to confirm our understanding of the services we are to provide Oak Creek Community Development District, Pasco County, Florida ("the District") for the fiscal year ended September 30, 2020. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Oak Creek Community Development District as of and for the fiscal year ended September 30, 2020. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2020 audit.

Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, 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. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding 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 will 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.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary comparison schedule

## Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

**Examination Objective**

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

**Other Services**

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

**Management Responsibilities**

Management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for designing, implementing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

#### **Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

#### **Audit Procedures—Internal Control**

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

#### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

#### **Engagement Administration, Fees, and Other**

We understand that your employees will prepare all confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.



Our fee for these services will not exceed \$3,600 for the September 30, 2020 audit.

We will complete the audit within prescribed statutory deadlines, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

This agreement may be renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

The District has the option to terminate this agreement with or without cause by providing thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the effective termination of this agreement, subject to whatever claims or off-sets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2019 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Oak Creek Community Development District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates



Racquel McIntosh

RESPONSE:

This letter correctly sets forth the understanding of Oak Creek Community Development District.

By: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_



**FICPA Peer Review Program**  
Administered in Florida  
by The Florida Institute of CPAs



Peer Review  
Program

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

February 20, 2020

Antonio Grau  
Grau & Associates  
951 Yamato Rd Ste 280  
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on February 20, 2020, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2022. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Thank you for your cooperation.

Sincerely,

*FICPA Peer Review Committee*

Peer Review Team  
FICPA Peer Review Committee  
paul@ficpa.org  
800-342-3197 ext. 251

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202

**RESOLUTION 2021-01**

**A RESOLUTION AMENDING THE OAK CREEK COMMUNITY  
DEVELOPMENT DISTRICT GENERAL FUND BUDGET FOR  
FISCAL YEAR 2020**

**WHEREAS**, the Board of Supervisors, hereinafter referred to as the “Board”, of the Oak Creek Community Development District, hereinafter referred to as “District”, adopted a General Fund Budget for Fiscal Year 2020 and

**WHEREAS**, the Board desires to reallocate funds budgeted to re-appropriate Revenues and Expenses approved during the Fiscal Year.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE OAK CREEK COMMUNITY DEVELOPMENT DISTRICT TO THE FOLLOWING:

1. The General Fund Budget is hereby amended in accordance with Exhibit “A” attached.
2. This resolution shall become effective this 9<sup>th</sup> day of November 2020 and be reflected in the monthly and Fiscal Year End September 30, 2020 Financial Statements and Audit Report of the District

***Oak Creek Community Development District***

by:

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Chairperson

Attest:

by:

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Secretary

**Proposed Budget Amendment**  
For the Period Ending September 30, 2020

ACCOUNT DESCRIPTION	CURRENT BUDGET	PROPOSED AMENDMENT	FINAL BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<b><u>REVENUES</u></b>					
Interest - Investments	\$ 5,000	\$ -	\$ 5,000	\$ 1,137	\$ (3,863)
Interest - Tax Collector	-	-	-	54	54
Special Assmnts- Tax Collector	480,391	-	480,391	480,392	1
Special Assmnts- Discounts	(19,216)	-	(19,216)	(18,413)	803
Other Miscellaneous Revenues	-	-	-	2,279	2,279
Access Cards	100	-	100	705	605
<b>TOTAL REVENUES</b>	<b>466,275</b>	<b>-</b>	<b>466,275</b>	<b>466,154</b>	<b>(121)</b>
<b><u>EXPENDITURES</u></b>					
<b><u>Administration</u></b>					
P/R-Board of Supervisors	24,000	-	24,000	6,600	17,400
FICA Taxes	1,836	-	1,836	824	1,012
ProfServ-Arbitrage Rebate	1,200	-	1,200	600	600
ProfServ-Dissemination Agent	5,000	-	5,000	1,000	4,000
ProfServ-Engineering	20,000	-	20,000	19,233	767
ProfServ-Legal Services	24,000	-	24,000	12,808	11,192
ProfServ-Mgmt Consulting Serv	44,805	-	44,805	44,805	-
ProfServ-Property Appraiser	150	-	150	150	-
ProfServ-Trustee Fees	3,433	-	3,433	3,233	200
ProfServ-Web Site Maintenance	2,729	-	2,729	4,049	(1,320)
Auditing Services	3,523	-	3,523	3,500	23
Postage and Freight	1,500	-	1,500	834	666
Rentals & Leases	600	-	600	100	500
Public Officials Insurance	2,481	-	2,481	355	2,126
Printing and Binding	1,500	-	1,500	230	1,270
Legal Advertising	1,000	-	1,000	2,754	(1,754)
Misc-Assessmnt Collection Cost	9,608	-	9,608	9,321	287
Misc-Contingency	50	-	50	8	42
Office Supplies	412	-	412	-	412
Annual District Filing Fee	175	-	175	175	-
<b>Total Administration</b>	<b>148,002</b>	<b>-</b>	<b>148,002</b>	<b>110,579</b>	<b>37,423</b>
<b><u>Public Safety</u></b>					
Contracts-Security Services	3,360	-	3,360	4,870	(1,510)
<b>Total Public Safety</b>	<b>3,360</b>	<b>-</b>	<b>3,360</b>	<b>4,870</b>	<b>(1,510)</b>
<b><u>Electric Utility Services</u></b>					
Electricity - Streetlighting	23,000	-	23,000	22,347	653
Utility Services	15,460	-	15,460	10,884	4,576
<b>Total Electric Utility Services</b>	<b>38,460</b>	<b>-</b>	<b>38,460</b>	<b>33,231</b>	<b>5,229</b>

**Proposed Budget Amendment**  
For the Period Ending September 30, 2020

ACCOUNT DESCRIPTION	CURRENT BUDGET	PROPOSED AMENDMENT	FINAL BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<b><u>Garbage/Solid Waste Services</u></b>					
Utility - Refuse Removal	698	-	698	807	(109)
Solid Waste Disposal Assessm.	623	-	623	677	(54)
<b>Total Garbage/Solid Waste Services</b>	<b>1,321</b>	<b>-</b>	<b>1,321</b>	<b>1,484</b>	<b>(163)</b>
<b><u>Water-Sewer Comb Services</u></b>					
Utility Services	10,000	-	10,000	9,793	207
<b>Total Water-Sewer Comb Services</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>9,793</b>	<b>207</b>
<b><u>Flood Control/Stormwater Mgmt</u></b>					
Contracts-Aquatic Control	23,964	-	23,964	24,486	(522)
Stormwater Assessment	885	-	885	894	(9)
R&M-Storm Water - Pond	16,100	-	16,100	6,694	9,406
<b>Total Flood Control/Stormwater Mgmt</b>	<b>40,949</b>	<b>-</b>	<b>40,949</b>	<b>32,074</b>	<b>8,875</b>
<b><u>Other Physical Environment</u></b>					
Contracts-Landscape	84,000	-	84,000	84,000	-
Liability/Property Insurance	9,438	-	9,438	9,876	(438)
R&M-Entry Feature	1,500	-	1,500	-	1,500
R&M-Irrigation	5,000	-	5,000	6,551	(1,551)
R&M-Mulch	15,000	-	15,000	6,978	8,022
R&M-Plant&Tree Replacement	10,000	-	10,000	3,357	6,643
<b>Total Other Physical Environment</b>	<b>124,938</b>	<b>-</b>	<b>124,938</b>	<b>110,762</b>	<b>14,176</b>
<b><u>Capital Expenditures &amp; Projects</u></b>					
Misc-Holiday Lighting	-	13,400	13,400	13,400	-
Capital Improvements	30,807	8,500	39,307	71,526	(32,219)
<b>Total Capital Expenditures &amp; Projects</b>	<b>30,807</b>	<b>21,900</b>	<b>52,707</b>	<b>84,926</b>	<b>(32,219)</b>
<b><u>Road and Street Facilities</u></b>					
R&M-Bike Paths & Asphalt	1,500	-	1,500	-	1,500
R&M-Parking Lots	1,500	-	1,500	-	1,500
R&M-Sidewalks	3,000	-	3,000	-	3,000
R&M-Streetlights	1,000	-	1,000	-	1,000
<b>Total Road and Street Facilities</b>	<b>7,000</b>	<b>-</b>	<b>7,000</b>	<b>-</b>	<b>7,000</b>
<b><u>Clubhouse, Parks and Recreation</u></b>					
ProfServ-Field Management	-	-	-	2,560	(2,560)
Contracts-Mgmt Services	10,296	-	10,296	10,296	-
Contracts-Pools	9,540	-	9,540	9,257	283
Contractual Maint. Services	25,000	10,000	35,000	54,208	(19,208)
Telephone/Fax/Internet Services	1,788	-	1,788	1,812	(24)
R&M-Facility	7,500	-	7,500	9,694	(2,194)
R&M-Pools	400	-	400	3,402	(3,002)

**Proposed Budget Amendment**  
For the Period Ending September 30, 2020

ACCOUNT DESCRIPTION	CURRENT BUDGET	PROPOSED AMENDMENT	FINAL BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
R&M-Playground	1,000	-	1,000	3,526	(2,526)
Op Supplies - General	5,500	-	5,500	5,235	265
<b>Total Clubhouse, Parks and Recreation</b>	<b>61,024</b>	<b>10,000</b>	<b>71,024</b>	<b>99,990</b>	<b>(28,966)</b>
<b>TOTAL EXPENDITURES</b>	<b>465,861</b>	<b>31,900</b>	<b>497,761</b>	<b>487,709</b>	<b>10,052</b>
Excess (deficiency) of revenues					
Over (under) expenditures	414	(31,900)	(31,486)	(21,555)	9,931
Net change in fund balance	414	(31,900)	(31,486)	(21,555)	9,931
<b>FUND BALANCE, BEGINNING (OCT 1, 2019)</b>	<b>174,613</b>	<b>-</b>	<b>174,613</b>	<b>174,613</b>	<b>-</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 175,027</b>	<b>\$ (31,900)</b>	<b>\$ 143,127</b>	<b>\$ 153,058</b>	<b>\$ 9,931</b>

**OAK CREEK  
COMMUNITY DEVELOPMENT DISTRICT**

**Motion: Assigning Fund Balance as of 09/30/20**

The Board hereby assigns the FY 2020 Reserves as follows:

Operating Reserves	\$77,643
Clubhouse Reserves	\$45,025

**RESOLUTION 2021-02**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF  
THE OAK CREEK COMMUNITY DEVELOPMENT  
DISTRICT AUTHORIZING AND APPROVING THE  
CHANGE OF DESIGNATED REGISTERED AGENT AND  
AFFIRMING THE REGISTERED OFFICE OF THE OAK  
CREEK COMMUNITY DEVELOPMENT DISTRICT.**

**WHEREAS**, the Oak Creek Community Development District (the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes, being situated entirely within Pasco County, Florida; and

**WHEREAS**, the District is statutorily required to designate a registered agent and a registered office location for the purposes of records keeping and accepting any process, notice, or demand required or permitting by law to be served upon the District in accordance with Section 189.416(1), Florida Statutes.

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

**SECTION 1.** Lindsay C. Whelan of Hopping Green & Sams P.A. is hereby designated as Registered Agent for the Oak Creek Community Development District.

**SECTION 2.** The District’s Registered Office shall remain located at the office of Hopping Green & Sams, P.A., 119 South Monroe Street, Suite 300, Tallahassee, Florida 32301.

**SECTION 3.** In accordance with Section 189.014, Florida Statutes, the District’s Secretary is hereby directed to file certified copies of this resolution with Pasco County and the Florida Department of Economic Opportunity.

**SECTION 4.** This Resolution shall become effective immediately upon its adoption and any provisions of any previous resolutions in conflict with the provisions hereof are hereby superseded.

**PASSED AND ADOPTED** this 9<sup>th</sup> day of November, 2020

**ATTEST:**

**OAK CREEK COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary

\_\_\_\_\_  
Chairman, Board of Supervisors



<b>FY 2020 BUDGET --- over budget by \$16,627.00 --- Total Unassigned (undesignated) Cash \$20,307.00</b>		
Bollards	Board decided maintenance staff and David will install	
NO TRESPASS SIGNS	NO TRESPASSING SIGNS on all ponds except Ponds 1, 6 and 18	
Bridge Water Seal	Preventative Maintenance - water sea wooden bridge	
<b>5 YEAR PLAN</b>		
<b>FY 2021 CAPITAL IMPROVMENTS PROJECTS</b>		\$ 32,000.00
<i>1' overlay on 2 paths</i>	APPROVED - Pickford Ct to Sparkling Oak & Falling Oak Trail to Laughing Oak	\$ (14,399.00)
Pool Deck sealing	Water based Urethane paver sealer and pressure wash prep	\$ (10,000.00)
Rid A Rust	LMP Quote	\$ (2,505.00)
Pool Lumen testing	JMT Quote	\$ (2,500.00)
Reserve Capital saved for FY 2022		\$ (2,596.00)
		\$ -
<b>FY 2022 CAPITAL IMPROVMENTS PROJECTS</b>		\$ 32,000.00
Reserve Capital saved from FY 2021 Budget		\$ 2,596.00
Fence around Park	6ft metal fence in front w green chainlink in rear	\$ (45,000.00)
Overage taken from Total Unassigned (undesignated) Cash - end of year will be \$9,000.00		\$ (10,404.00)
		\$ -
<b>FY 2023 CAPITAL IMPROVMENTS PROJECTS</b>		\$ 32,000.00
Basketball lighting	NO CURRENT FUNDS - wind rated poles with LED lights	\$ (32,000.00)
hold only 3 workshops and save \$3,000 until FY 2025 for bridge project		\$ -
<b>FY 2024 CAPITAL IMPROVMENTS PROJECTS</b>		\$ 32,000.00
Save entire \$32,000 plus only hold 6 CDD meetings save \$6,000 = \$38,000 till FY2025		
<b>FY 2025 CAPITAL IMPROVMENTS PROJECTS</b>		\$ 32,000.00
<i>Bridge Nature Park</i>	County permit/SWFWMD approved (\$68,000 in 2018) estimated price after 7 year	\$ (73,000.00)
\$38,000 from FY2024		\$ 38,000.00
\$3,000 from FY2023		\$ 3,000.00
		\$ -
<b>12 YEAR PLAN</b>		
<b>FY 2026 + 2027 + 2028 + 2029 + 2030 + 2031 + 2032 CAPITAL IMPROVMENTS PROJECTS</b>		\$ 250,000.00
Clubhouse	Built on current land in front of the pool house	\$ 266,000.00
This means is no capital projects would occur in 2026, 2027, 2028, 2029, 2030, 2031 and in 2032 we can build the clubhouse		
<b>DREAM</b>	Purchase Land behind the pool - email sent 3/10 - not interested in selling 5 acres	\$ 200,000.00