

**CREEK PRESERVE
COMMUNITY DEVELOPMENT DISTRICT
BOARD OF SUPERVISORS
AUDIT COMMITTEE MEETING
& REGULAR MEETING
OCTOBER 3, 2019**

**CREEK PRESERVE
COMMUNITY DEVELOPMENT DISTRICT AGENDA
THURSDAY, OCTOBER 3, 2019**

2:00 P.M.

The Offices of Meritus

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

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

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

The District Agenda is comprised of four different sections:

The meeting will begin at **2:00 p.m.** Following the **Call to Order**, the public has the opportunity to comment on posted agenda items during the third section called **Public Comments on Agenda Items**. Each individual is limited to **three (3) minutes** for such comment. The Board is not required to take action at this time, but will consider the comments presented as the agenda progresses. The meeting will resume after the audit committee meeting with the sixth section called **Business Items**. This section contains items for approval by the District Board of Supervisors that may require discussion, motions, and votes on an item-by-item basis. If any member of the audience would like to speak on one of the business items, they will need to register with the District Administrator prior to the presentation of that agenda item. Agendas can be reviewed by contacting the Manager's office at (813) 397-5120 at least seven days in advance of the scheduled meeting. Requests to place items on the agenda must be submitted in writing with an explanation to the District Manager at least fourteen (14) days prior to the date of the meeting. The seventh section is called **Consent Agenda**. The Consent Agenda section contains items that require the review and approval of the District Board of Supervisors as a normal course of business. The eighth section is called **Vendor/Staff Reports**. This section allows the District Administrator, Engineer, and Attorney to update the Board of Supervisors on any pending issues that are being researched for Board action. The ninth section is called **Supervisor Requests**. This is the section in which the Supervisors may request Staff to prepare certain items in an effort to meet the District's needs. The final section is called **Audience Questions, Comments and Discussion Forum**. This portion of the agenda is where individuals may comment on matters that concern the District. The Board of Supervisors or Staff is not obligated to provide a response until sufficient time for research or action is warranted.

Public workshops sessions may be advertised and held in an effort to provide informational services. These sessions allow staff or consultants to discuss a policy or business matter in a more informal manner and allow for lengthy presentations prior to scheduling the item for approval. Typically, no motions or votes are made during these sessions.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting is asked to advise the District Office at (813) 397-5120, at least 48 hours before the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 1 (800) 955-8770, who can aid you in contacting the District Office.

Any person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that this same person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which the appeal is to be based.

October 3, 2019

Creek Preserve Community Development District

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

Call In Number: 1-866-906-9330

Access Code: 4863181

- 1. CALL TO ORDER/ROLL CALL**
- 2. PUBLIC COMMENTS ON AGENDA ITEMS**
- 3. RECESS TO AUDIT COMMITTEE MEETING**
- 4. AUDIT COMMITTEE MEETING**
 - A. Call to Order/Roll Call
 - B. Evaluate and Rank the Audit Proposals
 - i. *Grau & Associates*.....Tab 01
 - C. Finalize the Ranking and Consideration of Audit Committee Recommendation
 - D. Close the Audit Committee Meeting
- 5. RETURN AND PROCEED TO REGULAR MEETING**
- 6. BUSINESS ITEMS**
 - A. Consideration of Audit Committee Recommendations and Evaluation
 - B. General Matters of the District
- 7. CONSENT AGENDA**
 - A. Consideration of Minutes of the Public Hearing & Regular Meeting August 22, 2019..... Tab 02
 - B. Consideration of Operation and Maintenance Expenditures August 2019..... Tab 03
 - C. Review of Financial Statements Month Ending August 31, 2019 Tab 04
- 8. VENDOR/STAFF REPORTS**
 - A. District Counsel
 - B. District Engineer
 - C. District Manager
- 9. BOARD OF SUPERVISORS REQUESTS AND COMMENTS**
- 10. AUDIENCE QUESTIONS AND COMMENTS AND DISCUSSION FORUM**
- 11. ADJORNMENT**

Sincerely,
Debby Nussel
District Manager, Meritus



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

CREEK PRESERVE
COMMUNITY DEVELOPMENT DISTRICT

**Proposal Due: September 20, 2019
12:00PM**

Submitted to:

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

Submitted by:

Antonio J. Grau, Partner
Grau & Associates
951 Yamato Road, Suite 280
Boca Raton, Florida 33431

Tel (561) 994-9299
(800) 229-4728

Fax (561) 994-5823

tgrau@graucpa.com

www.graucpa.com



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

September 20, 2019

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

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

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

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

Why Grau & Associates:

Knowledgeable Audit Team

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

Servicing your Individual Needs

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

Developing Relationships

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

Maintaining an Impeccable Reputation

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

Complying With Standards

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

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

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

Very truly yours,
Grau & Associates

A handwritten signature in blue ink, appearing to read 'Antonio J. Grau', is written over a horizontal line.

Antonio J. Grau

Firm Qualifications



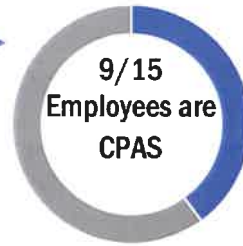
Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team



2 Partners
13 Professional Staff
2 Administrative Professionals



2005

Year founded

Services Provided



AICPA | FICPA | GFOA | FASD | FGFOA

Quality Controls

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

297 Community Development Districts Served

Properly registered and licensed professional corporation by the state of FLORIDA

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

See next page for report and certificate



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



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

March 2, 2017

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

Dear Mr. Grau:

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

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

Sincerely,

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

cc: Daniel Joseph Hevia, CPA

Firm Number: 4390114

Review Number: 474720

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



PEER REVIEW PROGRAM

is proud to present this
Certificate of Recognition
to

Grau & Associates

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

Anita Ford, Chair
AICPA Peer Review Board
2016



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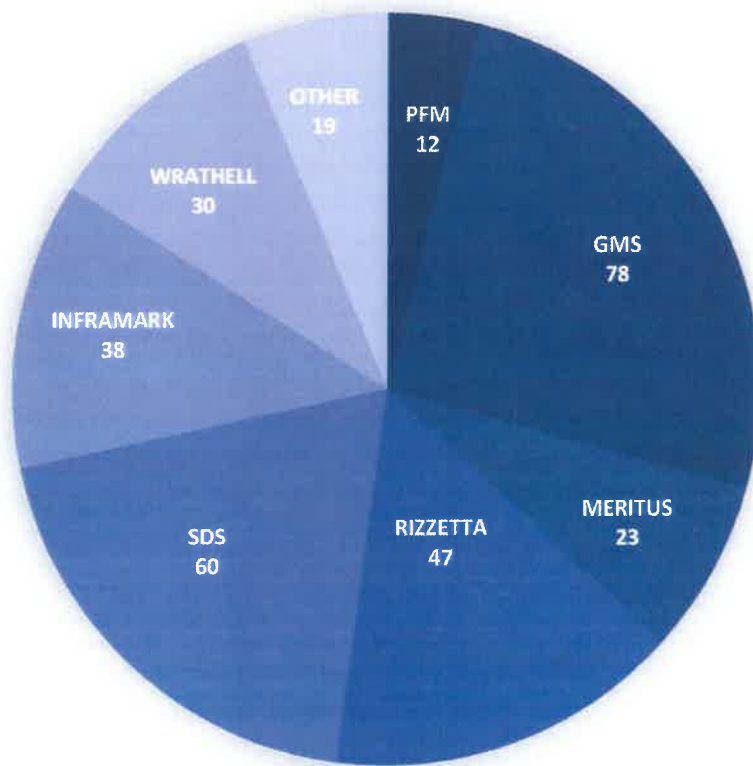


Firm & Staff Experience



Grau & Associates
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GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



Profile Briefs:

Antonio J GRAU, CPA (Partner)

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

Racquel McIntosh, CPA (Partner)

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

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

- Tony Grau

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

-Racquel McIntosh

YOUR ENGAGEMENT TEAM

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

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

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



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

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

Antonio 'Tony' J. Grau, CPA

Partner

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

Experience

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

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

Education

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

Clients Served (partial list)

(>300) Various Special Districts, including:

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

Professional Associations/Memberships

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

Professional Education (over the last two years)

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

Racquel C. McIntosh, CPA

Partner

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

Experience

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

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

Education

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

Clients Served (partial list)

(>300) Various Special Districts, including:

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

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

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

Professional Associations/ Memberships

American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants

FICPA State & Local Government Committee
FGFOA Palm Beach Chapter

Professional Education (over the last two years)

Course

Government Accounting and Auditing
Accounting, Auditing and Other
Total Hours

Hours

59
45
104 (includes of 4 hours of Ethics CPE)

References



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

Dunes Community Development District

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

Two Creeks Community Development District

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

Journey's End Community Development District

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

Specific Audit Approach



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

AUDIT APPROACH

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

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

Proposed segmentation of the engagement

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



Phase I - Preliminary Planning

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

During this phase we will perform the following activities:

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

Phase II – Execution of Audit Plan

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

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

Phase III - Completion and Delivery

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

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

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

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

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

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

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

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

Is the recommendation cost effective?

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

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

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

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

Communications

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

Cost of Services



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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

Year Ended September 30,	Fee
2019	\$2,800
2020	\$2,900
2021	\$3,000
2022	\$3,100
2023	<u>\$3,200</u>
TOTAL (2019-2023)	<u>\$15,000</u>

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

Supplemental Information



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

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

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

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

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

ARBITRAGE

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

73

Current
Arbitrage
Calculations

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

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

**CREEK PRESERVE
COMMUNITY DEVELOPMENT DISTRICT**

August 22, 2019 Minutes of Audit Committee Meeting, Public Hearing & Regular Meeting

Minutes of the Audit Committee Meeting, Public Hearing & Regular Meeting

The Audit Committee Meeting, Public Hearing & Regular Meeting of the Board of Supervisors for the Creek Preserve Community Development District was held on **Thursday, August 22, 2019 at 1:45 p.m.** at The Offices of Meritus located at 2005 Pan Am Circle, Suite 300, Tampa, FL 33607.

1. CALL TO ORDER

Debby Nussel called the Audit Committee Meeting, Public Hearing & Regular Meeting of the Board of Supervisors of the Creek Preserve Community Development District to order on **Thursday, August 22, 2019 at 1:54 p.m.**

Board Members Present and Constituting a Quorum:

Jeff Hills	Chair
Nick Dister	Vice Chair
Laura Coffey	Supervisor
Kelly Evans	Supervisor

Staff Members Present:

Brian Lamb	Meritus
Debby Nussel	Meritus
Vivek Babbar	Straley Robin Vericker

There were no members of the general public in attendance.

2. PUBLIC COMMENTS ON AGENDA ITEMS

There were no public comments.

3. RECESS TO PUBLIC HEARING

Mrs. Nussel directed the Board to recess to the public hearing.

4. PUBLIC HEARING ON ADOPTING PROPOSED FISCAL YEAR 2020 BUDGET

A. Open Public Hearing on Proposed Fiscal Year 2020 Budget

MOTION TO:	Open the public hearing.
MADE BY:	Supervisor Evans
SECONDED BY:	Supervisor Dister
DISCUSSION:	None further
RESULT:	Called to Vote: Motion PASSED
	4/0 - Motion passed unanimously

B. Staff Presentations

Mrs. Nussel went over each section of the budget.

C. Public Comments

There were no public comments.

D. Consideration of Resolution 2019-38; Adopting Fiscal Year 2020 Budget

The Board reviewed the resolution.

MOTION TO:	Approve Resolution 2019-38.
MADE BY:	Supervisor Evans
SECONDED BY:	Supervisor Hills
DISCUSSION:	None further
RESULT:	Called to Vote: Motion PASSED
	4/0 - Motion passed unanimously

E. Consideration of Budget Funding Agreement 2019-2020

The Board reviewed the Budget Funding Agreement.

MOTION TO:	Approve the Budget Funding Agreement with Chair approval.
MADE BY:	Supervisor Evans
SECONDED BY:	Supervisor Coffey
DISCUSSION:	None further
RESULT:	Called to Vote: Motion PASSED
	4/0 - Motion passed unanimously

F. Close Public Hearing on Proposed Fiscal Year 2020 Budget

MOTION TO:	Close the public hearing.
MADE BY:	Supervisor Evans
SECONDED BY:	Supervisor Coffey
DISCUSSION:	None further
RESULT:	Called to Vote: Motion PASSED
	4/0 - Motion passed unanimously

5. PUBLIC HEARING ON LEVYING O&M ASSESSMENTS

A. Open Public Hearing on Levying O&M Assessments

MOTION TO:	Open the public hearing.
MADE BY:	Supervisor Evans
SECONDED BY:	Supervisor Coffey
DISCUSSION:	None further
RESULT:	Called to Vote: Motion PASSED
	4/0 - Motion passed unanimously

B. Staff Presentations

Mrs. Nussel went over the proposed assessments.

C. Public Comments

There were no public comments.

D. Consideration of Resolution 2019-39; Levying O&M Assessments

The Board reviewed the resolution.

MOTION TO:	Approve Resolution 2019-39.
MADE BY:	Supervisor Evans
SECONDED BY:	Supervisor Coffey
DISCUSSION:	None further
RESULT:	Called to Vote: Motion PASSED
	4/0 - Motion passed unanimously

E. Close Public Hearing on Levying O&M Assessments

MOTION TO:	Close the public hearing.
MADE BY:	Supervisor Evans
SECONDED BY:	Supervisor Dister
DISCUSSION:	None further
RESULT:	Called to Vote: Motion PASSED
	4/0 - Motion passed unanimously

6. RECESS TO AUDIT COMMITTEE MEETING

Ms. Nussel directed the Board to recess to the Audit Committee Meeting.

7. AUDIT COMMITTEE MEETING

A. Call to Order

Mrs. Nussel called the Audit Committee meeting to order.

B. Appoint Chairman

The Committee appointed Debby Nussel as Chair.

C. Selection of Criteria for Evaluation of Proposals

The Committee will have the evaluation criteria as part of the selection process.

D. Determine Date, Time, and Location, RFP Required

i. Consider Notice of Request for Proposals for Audit Services

The Committee would like to review the audit proposals on October 3, 2019 at 2:00 p.m.

E. Consider Sending RFP to Interested Firms

F. Determine Date of Next Committee Meeting

The next Audit Committee meeting will be October 3, 2019 at 2:00 p.m.

8. RETURN TO REGULAR MEETING

Ms. Nussel directed the Board to return to the regular meeting.

9. BUSINESS ITEMS

A. Consideration of Resolution 2019-40; Supplemental Assessment Resolution

Mr. Babbar reviewed the resolution with the Board.

MOTION TO:	Approve Resolution 2019-40.
MADE BY:	Supervisor Evans
SECONDED BY:	Supervisor Dister
DISCUSSION:	None further
RESULT:	Called to Vote: Motion PASSED 4/0 - Motion Passed Unanimously

B. Consideration of Resolution 2019-41; Setting Fiscal Year 2020 Meeting Schedule

The Board reviewed the resolution and meeting schedule.

MOTION TO:	Approve Resolution 2019-41.
MADE BY:	Supervisor Evans
SECONDED BY:	Supervisor Hills
DISCUSSION:	None further
RESULT:	Called to Vote: Motion PASSED 4/0 - Motion Passed Unanimously

C. Ratification of Temporary Access Agreement

Mr. Babbar reviewed the agreement with the Board.

MOTION TO:	Approve the Temporary Access Agreement in substantial form with Chair approval.
MADE BY:	Supervisor Dister
SECONDED BY:	Supervisor Evans
DISCUSSION:	None further
RESULT:	Called to Vote: Motion PASSED 4/0 - Motion Passed Unanimously

D. Consideration of Resolution 2019-42; District Expansion

Mr. Babbar reviewed the resolution with the Board.

MOTION TO: Approve Resolution 2019-42.
MADE BY: Supervisor Coffey
SECONDED BY: Supervisor Evans
DISCUSSION: None further
RESULT: Called to Vote: Motion PASSED
4/0 - Motion Passed Unanimously

E. General Matters of the District

10. CONSENT AGENDA

- A. Consideration of Minutes of the Regular Meeting June 6, 2019**
- B. Consideration of Operations and Maintenance Expenditures May 2019**
- C. Consideration of Operations and Maintenance Expenditures June 2019**
- D. Consideration of Operations and Maintenance Expenditures July 2019**
- E. Review of Financial Statements Month Ending July 31, 2019**

The Board reviewed the Consent Agenda items.

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

11. VENDOR/STAFF REPORTS

- A. District Counsel**
- B. District Manager**
- C. District Engineer**

There were no staff reports at this time.

12. SUPERVISOR REQUESTS

There were no supervisor requests.

13. AUDIENCE QUESTIONS, COMMENTS AND DISCUSSION

There were no audience questions or comments.

14. ADJOURNMENT

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

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

**These minutes were done in summary format.*

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

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

Signature

Printed Name

Title:

- ☐ **Secretary**
☐ **Assistant Secretary**

Signature

Printed Name

Title:

- ☐ **Chairman**
☐ **Vice Chairman**

Recorded by Records Administrator

Signature

Date

Official District Seal

Creek Preserve Community Development District Summary of Operations and Maintenance Invoices

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description
Monthly Contract				
Meritus Districts	9208	\$ 1,000.00		Management Services - August
Monthly Contract Sub-Total		\$ 1,000.00		
Variable Contract				
Stantec	1545373	\$ 110.00		Professional Services - thru 07/26/2019
Straley Robin Vericker	17327	122.00		Professional Services - thru 07/15/2019
Variable Contract Sub-Total		\$ 232.00		
Utilities				
Utilities Sub-Total		\$ 0.00		
Regular Services				
Regular Services Sub-Total		\$ 0.00		
Additional Services				
Tampa Bay Times	2053 080219	\$ 412.00		Notice of 2019/2020 Budget - 08/02/2019
Tampa Bay Times	2181 081219	301.50	\$ 713.50	Notice of Audit Committee Meeting - 08/09/2019
Additional Services Sub-Total		\$ 713.50		
TOTAL:		\$ 1,945.50		

Approved (with any necessary revisions noted):

Creek Preserve Community Development District Summary of Operations and Maintenance Invoices

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

Signature

Printed Name

Title (check one):

☐ Chairman ☐ Vice Chairman ☐ Assistant Secretary

Meritus Districts

2005 Pan Am Circle
Suite 300
Tampa, FL 33607

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

INVOICE


Invoice Number: 9208
Invoice Date: Aug 1, 2019
Page: 1

Bill To:

Creek Preserve CDD
2005 Pan Am Circle
Suite 300
Tampa, FL 33607

Ship to:

Customer ID	Customer PO	Payment Terms	
Creek Preserve CDD		Net Due	
	Shipping Method	Ship Date	Due Date
	Best Way		8/1/19

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

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

Invoice Number	1545373
Invoice Date	August 7, 2019
Purchase Order	215614806
Customer Number	150679
Project Number	215614806

Bill To

Creek Preserve CDD
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 Creek Preserve CDD - District Engineering Services

Project Manager	Stewart, Tonja L	For Period Ending	July 26, 2019
Current Invoice Total (USD)	110.00		

Process requisitions

Top Task 219 2019 FY General Consulting
Professional Services

Category/Employee	Current Hours	Rate	Current Amount
Nurse, Vanessa M	1.00	110.00	110.00
Subtotal Professional Services	<u>1.00</u>		<u>110.00</u>

Top Task Subtotal	2019 FY General Consulting	110.00
-------------------	----------------------------	--------

Total Fees & Disbursements	110.00
INVOICE TOTAL (USD)	<u>110.00</u>

Due upon receipt or in accordance with terms of the contract

Please contact Summer Fillingier if you have any questions concerning this invoice.

Phone: (239) 985 - 5515 E-mail: Summer.Fillingier@Stantec.com

** PLEASE SEND AN INVOICE # WITH PAYMENT **

Thank you.

Received
AUG 14 2019

38 51300
3103
DN

Straley Robin Vericker

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

Creek Preserve Community Development District
c/o Meritus Districtis
2005 Pan Am Circle Drive, Suite 300
Tampa, FL 33607

July 30, 2019
Client: 001506
Matter: 000001
Invoice #: 17327

Page: 1

RE: General

For Professional Services Rendered Through July 15, 2019

SERVICES

Date	Person	Description of Services	Hours	
6/21/2019	JMV	REVIEW EMAIL FROM N. DISTER; REVIEW AGREEMENT.	0.4	
Total Professional Services			0.4	\$122.00

PERSON RECAP

Person	Hours	Amount
JMV John M. Vericker	0.4	\$122.00

July 30, 2019
Client: 001506
Matter: 000001
Invoice #: 17327

Page: 2

Total Services	\$122.00	
Total Disbursements	\$0.00	
Total Current Charges		\$122.00

PAY THIS AMOUNT

\$122.00

514.00
3107.00

Trust Balance

\$316.00

Please Include Invoice Number on all Correspondence

Tampa Bay Times

tampabay.com

Times Publishing Company

DEPT 3396

PO BOX 123396

DALLAS, TX 75312-3396

Toll Free Phone: 1 (877) 321-7355

Fed Tax ID 59-0482470

ADVERTISING INVOICE

Advertising Run Dates		Advertiser Name	
08/ 2/19		CREEK PRESERVE CDD	
Billing Date		Sales Rep	Customer Account
08/02/2019		User Unassigned	189450
Total Amount Due			Ad Number
\$412.00			0000002053

PAYMENT DUE UPON RECEIPT

Start	Stop	Ad Number	Product	Placement	Description PO Number	Ins.	Size	Net Amount
08/02/19	08/02/19	0000002053	Daily Newspaper	Legals - CLS	2020 Budget	1	2x49 L	\$408.00
08/02/19	08/02/19	0000002053	Online Upsell	Legals - CLS	2020 Budget AffidavitMaterial	1	2x49 L	\$0.00 \$4.00

Received
AUG 12 2019

51360
4801
DN

PLEASE DETACH AND RETURN LOWER PORTION WITH YOUR REMITTANCE

Tampa Bay Times

tampabay.com

DEPT 3396

PO BOX 123396

DALLAS, TX 75312-3396

Toll Free Phone: 1 (877) 321-7355

ADVERTISING INVOICE

Thank you for your business.

Advertising Run Dates		Advertiser Name	
08/ 2/19		CREEK PRESERVE CDD	
Billing Date		Sales Rep	Customer Account
08/02/2019		User Unassigned	189450
Total Amount Due			Ad Number
\$412.00			0000002053

DO NOT SEND CASH BY MAIL

PLEASE MAKE CHECK PAYABLE TO:

TIMES PUBLISHING COMPANY

REMIT TO:

Times Publishing Company
DEPT 3396
PO BOX 123396
DALLAS, TX 75312-3396

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

Tampa Bay Times

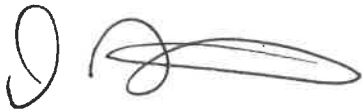
Published Daily

STATE OF FLORIDA } ss

COUNTY OF **Hillsborough County**

Before the undersigned authority personally appeared Deirdre Almeida who on oath says that he/she is a Legal Clerk of the Tampa Bay Times a daily newspaper printed in St. Petersburg, in Pinellas County, Florida that the attached copy of advertisement being a Legal Notice in the matter **RE: 2019/2020 Budget** was published in Tampa Bay Times **Hillsborough** edition(s): **August 2, 2019** in said newspaper in the issues of **Hillsborough**.

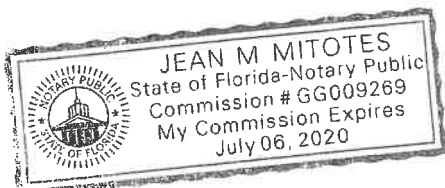
Affiant further says the said Tampa Bay Times is a newspaper published in **Hillsborough County, Florida** and that the said newspaper has heretofore been continuously published in said **Hillsborough County, Florida** each day and has been entered as a second class mail matter at the post office in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



Signature of Affiant

Sworn to and subscribed before me this **08/02/19**.


Signature of Notary of Public

Personally known / or produced identificationType of identification produced 

**CREEK PRESERVE
COMMUNITY DEVELOPMENT DISTRICT**

**NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION
OF THE FISCAL YEAR 2019/2020 BUDGET; AND NOTICE OF
REGULAR BOARD OF SUPERVISORS' MEETING.**

The Board of Supervisors for the Creek Preserve Community Development District (the "District") will hold a public hearing and a regular meeting on August 22, 2019 at 1:45 p.m. at the offices of Meritus Corp., 2005 Pan Am Circle, Suite 300, Tampa, Florida 33607, for the purpose of hearing comments and objections on the adoption of the budget of the District for Fiscal Year 2019/2020.

A regular board meeting of the District will also be held at that time where the Board may consider any other business that may properly come before it. A copy of the agenda and budgets may be obtained at the offices of the District Manager, Meritus, 2005 Pan Am Circle, Suite 300, Tampa, Florida 33607, during normal business hours. In accordance with Section 189.016, Florida Statutes, the proposed budget will be posted on the District's website www.creekpreserveccd.com at least two days before the budget hearing date, and shall remain on the District's website for at least 45 days.

The public hearing and meeting are open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. The public hearing and meeting may be continued to a date, time, and place to be specified on the record at the meeting. There may be occasions when staff or other individuals may participate by speaker telephone.

In accordance with the provisions of the Americans With Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (813) 397-5120 at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 711, for aid in contacting the District Office.

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

Debby Nussel
District Manager

Run Date: August 2, 2019

0000002053

Tampa Bay Times

tampabay.com

Times Publishing Company

DEPT 3396

PO BOX 123396

DALLAS, TX 75312-3396

Toll Free Phone: 1 (877) 321-7355

Fed Tax ID 59-0482470

ADVERTISING INVOICE

Advertising Run Dates	Advertiser Name	
08/ 9/19	CREEK PRESERVE CDD	
Billing Date	Sales Rep	Customer Account
08/12/2019	Deirdre Almeida	189450
Total Amount Due		Ad Number
\$301.50		0000002181

PAYMENT DUE UPON RECEIPT

Start	Stop	Ad Number	Product	Placement	Description PO Number	Ins.	Size	Net Amount
08/09/19	08/09/19	0000002181	Daily Newspaper		Audit Committee Meeting	1	2x36 L	\$297.50
08/09/19	08/09/19	0000002181	Online Upsell		Audit Committee Meeting AffidavitMaterial	1	2x36 L	\$0.00 \$4.00

51300
4801
PC

PLEASE DETACH AND RETURN LOWER PORTION WITH YOUR REMITTANCE

Tampa Bay Times

tampabay.com

DEPT 3396

PO BOX 123396

DALLAS, TX 75312-3396

Toll Free Phone: 1 (877) 321-7355

ADVERTISING INVOICE

Thank you for your business.

Advertising Run Dates	Advertiser Name	
08/ 9/19	CREEK PRESERVE CDD	
Billing Date	Sales Rep	Customer Account
08/12/2019	Deirdre Almeida	189450
Total Amount Due		Ad Number
\$301.50		0000002181

DO NOT SEND CASH BY MAIL

PLEASE MAKE CHECK PAYABLE TO:

TIMES PUBLISHING COMPANY

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

Received
AUG 16 2019

REMIT TO:

Times Publishing Company
DEPT 3396
PO BOX 123396
DALLAS, TX 75312-3396

Tampa Bay Times

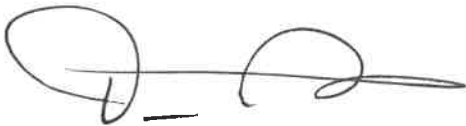
Published Daily

STATE OF FLORIDA } ss

COUNTY OF Hillsborough County

Before the undersigned authority personally appeared Deirdre Almeida who on oath says that he/she is a Legal Clerk of the Tampa Bay Times a daily newspaper printed in St. Petersburg, in Pinellas County, Florida that the attached copy of advertisement being a Legal Notice in the matter RE: **Meeting** was published in Tampa Bay Times **Hillsborough** edition(s): **August 9, 2019** in said newspaper in the issues of **Hillsborough**.

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



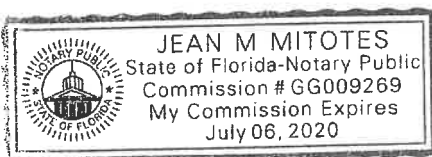
Signature of Affiant

Sworn to and subscribed before me this **08/09/19**.


Signature of Notary of Public

Personally known _____ or produced
identification

Type of identification produced _____



NOTICE OF AUDIT COMMITTEE MEETING CREEK PRESERVE COMMUNITY DEVELOPMENT DISTRICT

NOTICE IS HEREBY GIVEN that the Audit Committee of Creek Preserve Community Development District will hold a meeting on Thursday, August 22, 2019 at 1: 45 p.m. to be held at the offices of Meritus, located at 2005 Pan Am Circle, Suite 300, Tampa, Florida 33607.

The meeting is open to the public and will be conducted in accordance with the provisions of Florida Law for Community Development Districts. Copies of the agenda for any of the committee meetings may be obtained by contacting the District Manager's Office at (813) 397-5120. Affected parties and others interested may appear at these meetings and be heard.

There may be occasions when one or more committee members will participate by telephone. At the above location there will be present a speaker telephone so that interested persons can attend the meeting at the above location and be fully informed of the discussions taking place either in person or by telephone communication.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in these meetings is asked to advise the District Office at (813) 397-5120, at least 48 hours before the meetings. If you are hearing or speech impaired, please contact the Florida Relay Service at 7-1-1, who can aid you in contacting the District office.

If any person decides to appeal any decision made by the committee with respect to any matter considered at these meetings, such person will need a record of the proceedings and such person may need to ensure that a verbatim record of the proceedings is made, at his or her own expense, and which record includes the testimony and evidence on which the appeal is based.

Debby Nussel
District Manager

Run Date: 08/09/2019

0000002181

Creek Preserve Community Development District

Financial Statements
(Unaudited)

Period Ending
August 31, 2019



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

Creek Preserve CDD
Balance Sheet
As of 8/31/2019
(In Whole Numbers)

	General Fund	Debt Service Fund - Series 2019	Capital Projects Fund Series 2019	General Fixed Assets - Account Group	General Long Term Debt	Total
Assets						
Cash - Operating Account	981	0	0	0	0	981
Revenue Series 2019 7000	0	1,266	0	0	0	1,266
Interest Series 2019 7001	0	304,817	0	0	0	304,817
Reserve Series 2019 7003	0	899,390	0	0	0	899,390
Acq & Con-General Series 2019 7005	0	0	1,517,062	0	0	1,517,062
Acq & Con-Amenity Series 2019 7006	0	0	1,327,551	0	0	1,327,551
Acq & Con-Master Series 2019 7007	0	0	7,744,294	0	0	7,744,294
Costs Of Issuance Series 2019 7008	0	0	0	0	0	0
Prepaid Gerneral Liability Insurance	769	0	0	0	0	769
Prepaid Public Officials Insurance	629	0	0	0	0	629
Construction Work in Progress	0	0	0	1,997,270	0	1,997,270
Amount To Be Provided - Debt Service	0	0	0	0	14,320,000	14,320,000
Total Assets	2,378	1,205,473	10,588,908	1,997,270	14,320,000	28,114,029
Liabilities						
Accounts Payable	6,633	0	0	0	0	6,633
Accounts Payable - Other	0	0	0	0	0	0
Revenue Bond Payable Series 2019	0	0	0	0	14,320,000	14,320,000
Total Liabilities	6,633	0	0	0	14,320,000	14,326,633
Fund Equity & Other Credits						
Investments In General Fixed Assets	0	0	0	1,997,270	0	1,997,270
Other	(4,255)	1,205,473	10,588,908	0	0	11,790,126
Total Fund Equity & Other Credits	(4,255)	1,205,473	10,588,908	1,997,270	0	13,787,395
Total Liabilities & Fund Equity	2,378	1,205,473	10,588,908	1,997,270	14,320,000	28,114,029

Creek Preserve CDD
Statement of Revenues and Expenditures
001 - General Fund
From 10/1/2018 Through 8/31/2019
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Special Assessments - Service Charges				
Operations & Maintenance Assessments - Off Roll	645,000	0	(645,000)	(100)%
Contributions & Donations From Private Sources				
Developer Contributions	0	28,456	28,456	0 %
Total Revenues	645,000	28,456	(616,544)	(96)%
Expenditures				
Financial & Administrative				
District Manager	30,000	11,000	19,000	63 %
District Engineer	14,000	110	13,890	99 %
Disclosure Report	5,000	0	5,000	100 %
Trustee Fees	7,284	0	7,284	100 %
Accounting Services	9,000	0	9,000	100 %
Auditing Services	4,370	0	4,370	100 %
Postage, Phone, Faxes, Copies	470	1	469	100 %
Public Officials Insurance	3,642	314	3,328	91 %
Legal Advertising	10,000	12,015	(2,015)	(20)%
Bank Fees	728	120	608	84 %
Dues, Licenses, & Fees	146	150	(4)	(3)%
Miscellaneous Administration	218	100	118	54 %
Website Administration	0	600	(600)	0 %
Legal Council				
District Counsel	7,284	7,915	(631)	(9)%
Utility Services				
Street Lights	321,954	0	321,954	100 %
Electric Services - All Others	10,926	0	10,926	100 %
Water - Sewer Combination Services				
Water Utility Services	18,210	0	18,210	100 %
Other Physical Environment				
Waterway Management System	40,062	0	40,062	100 %

Creek Preserve CDD
Statement of Revenues and Expenditures
001 - General Fund
From 10/1/2018 Through 8/31/2019
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
General Liability & Property Casualty Insurance	8,741	384	8,357	96 %
Landscape Maintenance - Contract	91,050	0	91,050	100 %
Landscape Maintenance - Other	10,926	0	10,926	100 %
Plant Replacement Program	18,210	0	18,210	100 %
Irrigation Maintenance	7,284	0	7,284	100 %
Road & Street Facilities				
Pavement & Drainage Repairs & Maintenance	25,495	0	25,495	100 %
Total Expenditures	645,000	32,711	612,289	95 %
Excess Revenue Over (Under) Expenses	0	(4,255)	(4,255)	0 %

Creek Preserve CDD
Statement of Revenues and Expenditures
200 - Debt Service Fund - Series 2019
From 10/1/2018 Through 8/31/2019
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Interest Earnings				
Interest Earnings	0	4,996	4,996	0 %
Debt Proceeds				
Bond Proceeds	0	1,204,207	1,204,207	0 %
Total Revenues	0	1,209,203	1,209,203	0 %
Other Financing Sources				
Interfund Transfer				
Interfund Transfer	0	(3,730)	(3,730)	0 %
Total Other Financing Sources	0	(3,730)	(3,730)	0 %
Excess Revenue Over (Under) Expenses	0	1,205,473	1,205,473	0 %

Creek Preserve CDD
Statement of Revenues and Expenditures
300 - Capital Projects Fund Series 2019
From 10/1/2018 Through 8/31/2019
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Interest Earnings				
Interest Earnings	0	48,687	48,687	0 %
Debt Proceeds				
Bond Proceeds	0	12,718,285	12,718,285	0 %
Total Revenues	0	12,766,972	12,766,972	0 %
Expenditures				
Financial & Administrative				
District Manager	0	35,000	(35,000)	0 %
Trustee Fees	0	5,775	(5,775)	0 %
Legal Counsel	0	46,000	(46,000)	0 %
Underwriter	0	45,000	(45,000)	0 %
Trustee Council	0	15,750	(15,750)	0 %
Postage, Phone, Faxes, Copies	0	1,500	(1,500)	0 %
Legal Council				
District Counsel	0	35,500	(35,500)	0 %
Other Physical Environment				
Investments Other Than Buildings	0	1,997,270	(1,997,270)	0 %
Total Expenditures	0	2,181,795	(2,181,795)	0 %
Other Financing Sources				
Interfund Transfer				
Interfund Transfer	0	3,730	3,730	0 %
Total Other Financing Sources	0	3,730	3,730	0 %
Excess Revenue Over (Under) Expenses	0	10,588,908	10,588,908	0 %

**Creek Preserve CDD
Reconcile Cash Accounts**

Summary

Cash Account: 10101 Cash - Operating Account
Reconciliation ID: 08/31/2019
Reconciliation Date: 8/31/2019
Status: Locked

Bank Balance	981.08
Less Outstanding Checks/Vouchers	0.00
Plus Deposits in Transit	0.00
Plus or Minus Other Cash Items	0.00
Plus or Minus Suspense Items	<u>0.00</u>
Reconciled Bank Balance	981.08
Balance Per Books	<u>981.08</u>
Unreconciled Difference	<u><u>0.00</u></u>

Click the Next Page toolbar button to view details.

Creek Preserve CDD
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash - Operating Account

Reconciliation ID: 08/31/2019

Reconciliation Date: 8/31/2019

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1011	8/15/2019	System Generated Check/Voucher	1,000.00	Meritus Districts
1012	8/15/2019	System Generated Check/Voucher	479.05	Straley Robin Vericker
1013	8/15/2019	System Generated Check/Voucher	412.00	Times Publishing Company
1014	8/19/2019	System Generated Check/Voucher	2,096.00	Egis Insurance Advisors, LLC
Cleared Checks/Vouchers			3,987.05	

**Creek Preserve CDD
Reconcile Cash Accounts**

Detail

Cash Account: 10101 Cash - Operating Account

Reconciliation ID: 08/31/2019

Reconciliation Date: 8/31/2019

Status: Locked

Cleared Deposits

<u>Deposit Number</u>	<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>
	CR018	8/15/2019	Lennar Homes CK 1278666	1,800.12
	CR017	8/16/2019	Creek Preserve Development CK 1019	2,894.67
	CR019	8/31/2019	August Bank Activity	<u>(15.00)</u>
Cleared Deposits				<u>4,679.79</u>

SUNTRUST BANK
PO BOX 305183
NASHVILLE TN 37230-5183

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08/31/2019



Account Statement

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

Questions? Please call
1-800-786-8787

Account Summary	Account Type			Account Number			Statement Period					
	PUBLIC FUNDS PRIMARY CHECKING						08/01/2019 - 08/31/2019					
	Description			Amount			Description			Amount		
	Beginning Balance			\$288.34			Average Balance			\$1,325.98		
	Deposits/Credits			\$4,694.79			Average Collected Balance			\$987.85		
	Checks			\$3,987.05			Number of Days in Statement Period			31		
	Withdrawals/Debits			\$15.00								
	Ending Balance			\$981.08								
Overdraft Protection	Account Number						Protected By					
							Not enrolled					
	For more information about SunTrust's Overdraft Services, visit www.suntrust.com/overdraft .											
Deposits/ Credits	Date	Amount	Serial #	Description	Date	Amount	Serial #	Description				
	08/15	1,800.12		DEPOSIT	08/16	2,894.67		DEPOSIT				
	Deposits/Credits: 2						Total Items Deposited: 2					
Checks	Check Number	Amount	Date Paid	Check Number	Amount	Date Paid	Check Number	Amount	Date Paid			
	1011	1,000.00	08/19	1013	412.00	08/21	1014	2,096.00	08/22			
	1012	479.05	08/19									
	Checks: 4											
Withdrawals/ Debits	Date Paid	Amount	Serial #	Description								
	08/30	15.00		MAINTENANCE FEE								
	Withdrawals/Debits: 1											
Balance Activity History	Date	Balance	Collected Balance	Date	Balance	Collected Balance						
	08/01	288.34	288.34	08/21	3,092.08	3,092.08						
	08/15	2,088.46	288.46	08/22	996.08	996.08						
	08/16	4,983.13	2,089.13	08/30	981.08	981.08						
	08/19	3,504.08	3,504.08									

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