

CREEKSIDE AT TWIN CREEKS

**COMMUNITY DEVELOPMENT
DISTRICT**

August 23, 2022

BOARD OF SUPERVISORS

**PUBLIC HEARING AND
REGULAR MEETING AGENDA**

Creekside at Twin Creeks Community Development District

OFFICE OF THE DISTRICT MANAGER

2300 Glades Road, Suite 410W • Boca Raton, Florida 33431

Phone: (561) 571-0010 • Toll-free: (877) 276-0889 • Fax: (561) 571-0013

August 16, 2022

ATTENDEES:

Please identify yourself each time you speak to facilitate accurate transcription of meeting minutes.

Board of Supervisors
Creekside at Twin Creeks Community Development District

Dear Board Members:

The Board of Supervisors of the Creekside at Twin Creeks Community Development District will hold a Public Hearing and Regular Meeting on August 23, 2022, at 11:45 a.m., at the Home2Suites by Hilton St. Augustine I-95, 270 Outlet Mall Blvd., St. Augustine, Florida 32084. The agenda is as follows:

1. Call to Order/Roll Call
2. Public Comments
3. Consider Appointment of Qualified Elector to Fill Unexpired Term of Seat 3
 - A. Administration of Oath of Office to Newly Appointed Supervisor (*the following will be provided in a separate package*)
 - I. Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employees
 - II. Membership, Obligations and Responsibilities
 - III. Financial Disclosure Forms
 - a. Form 1: Statement of Financial Interests
 - b. Form 1X: Amendment to Form 1, Statement of Financial Interests
 - c. Form 1F: Final Statement of Financial Interests
 - IV. Form 8B - Memorandum of Voting Conflict
 - B. Consideration of Resolution 2022-01, Designating Certain Officers of the District, and Providing for an Effective Date
4. Public Hearing on Adoption of Fiscal Year 2022/2023 Budget
 - A. Proof/Affidavit of Publication

- B. Consideration of Resolution 2022-05, Relating to the Annual Appropriations and Adopting the Budget for the Fiscal Year Beginning October 1, 2022, and Ending September 30, 2023; Authorizing Budget Amendments; and Providing an Effective Date
5. Consideration of Resolution 2022-06, Making a Determination of Benefit and Imposing Special Assessments for Fiscal Year 2022/2023; Providing for the Collection and Enforcement of Special Assessments, Including but Not Limited to Penalties and Interest Thereon; Certifying an Assessment Roll; Providing for Amendments to the Assessment Roll; Providing a Severability Clause; and Providing an Effective Date
6. Presentation of Audited Financial Report for the Fiscal Year Ended September 30, 2021, Prepared by Berger, Toombs, Elam, Gaines & Frank
7. Consideration of Resolution 2022-07, Hereby Accepting the Audited Annual Financial Report for the Fiscal Year Ended September 30, 2021
8. Consideration of Resolution 2022-08, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2022/2023 and Providing for an Effective Date
9. Discussion: Replacement for Field Operations Liaison
10. Consideration of Conservation Easement, Sketch and Description
 - A. Florida Power & Light Company Proposed Easement – Project Parcel #SJ-119
 - B. Florida Power & Light Company Proposed Easement – Project Parcel #SJ-121
 - C. About the District
 - D. Form W-9
11. Ratification of 20-Year Stormwater Management Needs Analysis Report
12. Consent Agenda Items
 - A. Acceptance of Unaudited Financial Statements as of July 31, 2022
 - B. Approval of May 16, 2022 Regular Meeting Minutes
13. Staff Reports
 - A. District Counsel: *Cobb Cole*
 - B. District Engineer: *Prosser, Inc.*

- C. Field Operations Liaison
- D. District Manager: *Wrathell, Hunt and Associates, LLC*
 - I. Update: Traffic Control on CDD Roads
 - II. NEXT MEETING DATE: September 27, 2022 at 12:15 P.M.
 - QUORUM CHECK

John Kinsey	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
Bryan Kinsey	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
Jared Bouskila	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
Cora DiFiore	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO

- 14. Board Members' Comments/Requests
- 15. Public Comments
- 16. Adjournment

Should you have any questions, please do not hesitate to contact me directly at (561) 909-7930.

Sincerely,



Daniel Rom
 District Manager

FOR BOARD AND STAFF TO ATTEND BY TELEPHONE
CALL-IN NUMBER: 1-888-354-0094
PARTICIPANT PASSCODE: 528 064 2804

CREEKSIDE AT TWIN CREEKS
COMMUNITY DEVELOPMENT DISTRICT

3B

RESOLUTION 2022-01

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CREEKSIDE AT TWIN CREEKS COMMUNITY DEVELOPMENT DISTRICT DESIGNATING CERTAIN OFFICERS OF THE DISTRICT, AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the Creekside at Twin Creeks Community Development District (“District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes; and

WHEREAS, the Board of Supervisors of the District desires to designate certain Officers of the District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE CREEKSIDE AT TWIN CREEKS COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. _____ is appointed Chair.

SECTION 2. _____ is appointed Vice Chair.

SECTION 3. **Craig Wrathell** is appointed Secretary.

_____ is appointed Assistant Secretary.

_____ is appointed Assistant Secretary.

_____ is appointed Assistant Secretary.

Daniel Rom is appointed Assistant Secretary.

SECTION 4. This Resolution supersedes any prior appointments made by the Board for Chair, Vice Chair, Secretary and Assistant Secretaries; however, prior appointments by the Board for Treasurer and Assistant Treasurer(s) remain unaffected by this Resolution.

SECTION 5. This Resolution shall become effective immediately upon its adoption.

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PASSED AND ADOPTED this 23rd day of April, 2022.

ATTEST:

**CREEKSIDE AT TWIN CREEKS COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

CREEKSIDE AT TWIN CREEKS
COMMUNITY DEVELOPMENT DISTRICT

4A

LOCALiQ

FLORIDA

PO Box 631244 Cincinnati, OH 45263-1244

PROOF OF PUBLICATION

Creekside At Twin Creeks Cdd
Creekside At Twin Creeks Cdd
2300 Glades Rd, Ste 410W

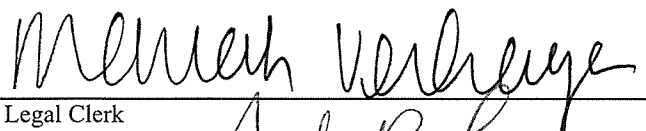
Boca Raton FL 33431

STATE OF FLORIDA, COUNTY OF ST JOHNS

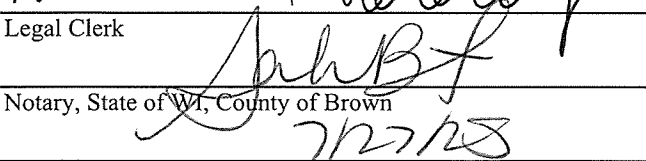
The St Augustine Record, a daily newspaper published in St Johns County, Florida; and of general circulation in St Johns County; and personal knowledge of the facts herein state and that the notice hereto annexed was Published in said newspapers in the issues dated or by publication on the newspaper's website, if authorized, on:

08/05/2022, 08/12/2022

and that the fees charged are legal.
Sworn to and subscribed before on 08/12/2022



Legal Clerk



Notary, State of WI, County of Brown

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SARAH BERTELSEN
Notary Public
State of Wisconsin

CREEKSIDE AT TWIN CREEKS
COMMUNITY DEVELOPMENT
DISTRICT

NOTICE OF PUBLIC HEARING
TO CONSIDER THE ADOPTION
OF THE FISCAL YEAR 2022/2023
BUDGET; AND NOTICE OF
REGULAR BOARD OF
SUPERVISORS' MEETING.

Notice is hereby given that the Board of Supervisors ("Board") of the Creekside at Twin Creeks Community Development District ("District") will hold a public hearing on August 23, 2021 at 11:45 a.m., at the Home2 Suites by Hilton St Augustine I-95, 270 Outlet Mall Blvd., St. Augustine, Florida 32084 for the purpose of hearing comments and objections on the adoption of the proposed budget ("Proposed Budget") of the District for the fiscal year beginning October 1, 2022 and ending September 30, 2023 ("Fiscal Year 2022/2023"). 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 Proposed Budget may be obtained at the offices of the District Manager, Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, (561) 571-0010 ("District Manager's Office"), during normal business hours, or by visiting the District's website at <https://www.creeksideatwincreeks.com>.

The public hearing and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. 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 Board Supervisors or District Staff may participate by speaker telephone.

Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's 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.

District Manager

CREEKSIDE AT TWIN CREEKS
COMMUNITY DEVELOPMENT DISTRICT

4B

RESOLUTION 2022-05

THE ANNUAL APPROPRIATION RESOLUTION OF THE CREEKSIDE AT TWIN CREEKS COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022, AND ENDING SEPTEMBER 30, 2023; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has submitted to the Board of Supervisors (“**Board**”) a proposed budget for the next ensuing budget year along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, at least sixty (60) days prior to the adoption of the proposed annual budget, the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), *Florida Statutes*; and

WHEREAS, the Board set a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, the District Manager posted the Proposed Budget on the District’s website at least two days before the public hearing; and

WHEREAS, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 1st of each year, the Board, by passage of the Annual Appropriation Resolution, shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

WHEREAS, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF CREEKSIDE AT TWIN CREEKS COMMUNITY DEVELOPMENT DISTRICT

SECTION 1. BUDGET

- a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District’s Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. The Proposed Budget, attached hereto as **Exhibit “A,”** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes*, and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be subsequently

revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.

- c. The adopted budget, as amended, shall be maintained in the office of the District Manager and at the District’s Local Records Office and identified as “The Budget for the Creekside at Twin Creeks Community Development District for the Fiscal Year Ending September 30, 2023,” as adopted by the Board of Supervisors on September 7, 2022.
- d. The Adopted Budget shall be posted by the District Manager on the District’s official website within thirty (30) days after adoption, and shall remain on the website for at least 2 years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the Creekside at Twin Creeks Community Development District, for the fiscal year beginning October 1, 2022 and ending September 30, 2023, the sum of \$837,972 to be raised by the levy of assessments and otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$155,121
TOTAL DEBT SERVICE FUND - SERIES 2016A-1, A-2 and A-3	<u>\$682,851</u>
TOTAL ALL FUNDS	\$837,972

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within the fiscal year or within 60 days following the end of the fiscal year may amend its budget for that fiscal year as follows:

- a. The Board may authorize an increase or decrease in line item appropriations within a fund by motion recorded in the minutes if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may authorize an increase or decrease in line item appropriations within a fund if the total appropriations of the fund do not increase and if the aggregate change in the original appropriation item does not exceed \$15,000 or 15% of the original appropriation.
- c. By resolution, the Board may increase any appropriation item and/or fund to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.

- d. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must establish administrative procedures to ensure that any budget amendments are in compliance with this Section 3 and Section 189.016, *Florida Statutes*, among other applicable laws. Among other procedures, the District Manager or Treasurer must ensure that any amendments to budget(s) under subparagraphs c. and d. above are posted on the District's website within 5 days after adoption and remain on the website for at least 2 years.

SECTION 4. EFFECTIVE DATE.

This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 23RD DAY OF AUGUST, 2022.

ATTEST:

**CREEKSIDE AT TWIN CREEKS COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: Fiscal Year 2022/2023 Budget

**CREEKSIDE AT TWIN CREEKS
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET
FISCAL YEAR 2023**

**CREEKSIDE AT TWIN CREEKS
COMMUNITY DEVELOPMENT DISTRICT
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**CREEKSIDE AT TWIN CREEKS
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2023**

	Fiscal Year 2022			Total Actual & Projected Revenue & Expenditures	Proposed Budget FY 2023
	Adopted Budget FY 2022	Actual through 3/31/2022	Projected through 9/30/2022		
REVENUES					
Assessment levy: on-roll - gross	\$ 161,726				\$ 161,584
Allowable discounts (4%)	(6,469)				(6,463)
Assessment levy: on-roll - net	155,257	\$154,228	\$ 1,029	\$ 155,257	155,121
Total revenues	155,257	154,228	1,029	155,257	155,121
EXPENDITURES					
Professional & administrative					
Supervisors	4,306	-	3,230	3,230	6,459
Management/accounting/recording	48,000	24,000	24,000	48,000	49,440
Legal	7,500	727	1,500	2,227	10,000
Engineering	1,000	-	9,000	9,000	5,000
Audit	3,500	-	3,500	3,500	3,700
Arbitrage rebate calculation	750	-	750	750	750
Dissemination agent	1,000	500	500	1,000	1,000
Trustee	10,500	7,000	3,500	10,500	10,500
Telephone	200	100	100	200	200
Postage	500	119	381	500	500
Printing & binding	500	250	250	500	500
Legal advertising	1,200	-	1,200	1,200	1,200
Annual special district fee	175	175	-	175	175
Insurance	8,976	9,089	-	9,089	10,300
Contingencies/bank charges	500	214	286	500	750
Website maintenance					
Hosting	705	705	-	705	705
ADA compliance	210	199	11	210	210
Tax collector	3,235	3,085	150	3,235	3,232
Total professional & administrative	92,757	46,163	48,358	94,521	104,621
Field operations					
Landscape maintenance	30,000	-	30,000	30,000	16,000
Lake bank maintenance	20,000	-	20,000	20,000	20,000
Wetland maintenance	12,500	-	12,500	12,500	12,500
Total field operations	62,500	-	62,500	62,500	48,500
Total expenditures	155,257	46,163	110,858	157,021	153,121
Net increase/(decrease) of fund balance	-	108,065	(109,829)	(1,764)	2,000
Fund balance - beginning (unaudited)	79,293	79,769	187,834	79,769	78,005
Fund balance - ending (projected)	\$ 79,293	\$ 187,834	\$ 78,005	\$ 78,005	\$ 80,005

**CREEKSIDE AT TWIN CREEKS
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES

Professional & administrative

Supervisors	\$ 6,459
<p style="margin-left: 20px;">Statutorily set at \$200 for each meeting of the Board of Supervisors not to exceed \$4,800 for each fiscal year.</p>	
Management/accounting/recording	49,440
<p style="margin-left: 20px;">Wrathell, Hunt and Associates, LLC (WHA), specializes in managing community development districts by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all of the District's governmental requirements. WHA develops financing programs, administers the issuance of tax exempt bond financings, operates and maintains the assets of the community.</p>	
Legal	10,000
<p style="margin-left: 20px;">General counsel and legal representation, which includes issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts.</p>	
Engineering	5,000
<p style="margin-left: 20px;">The District's Engineer will provide construction and consulting services, to assist the District in crafting sustainable solutions to address the long term interests of the community while recognizing the needs of government, the environment and maintenance of the District's facilities.</p>	
Audit	3,700
<p style="margin-left: 20px;">Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures.</p>	
Arbitrage rebate calculation	750
<p style="margin-left: 20px;">To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate the arbitrage rebate liability.</p>	
Dissemination agent	1,000
<p style="margin-left: 20px;">The District must annually disseminate financial information in order to comply with the requirements of Rule 15c2-12 under the Securities Exchange Act of 1934. Wrathell, Hunt & Associates serves as dissemination agent.</p>	
Trustee	10,500
<p style="margin-left: 20px;">Annual fee for the service provided by trustee, paying agent and registrar.</p>	
Telephone	200
<p style="margin-left: 20px;">Telephone and fax machine.</p>	
Postage	500
<p style="margin-left: 20px;">Mailing of agenda packages, overnight deliveries, correspondence, etc.</p>	
Printing & binding	500
<p style="margin-left: 20px;">Letterhead, envelopes, copies, agenda packages, etc.</p>	
Legal advertising	1,200
<p style="margin-left: 20px;">The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.</p>	
Annual special district fee	175
<p style="margin-left: 20px;">Annual fee paid to the Florida Department of Economic Opportunity.</p>	
Insurance	10,300
<p style="margin-left: 20px;">The District will obtain public officials and general liability insurance.</p>	
Contingencies/bank charges	750
Website maintenance	
<p style="margin-left: 20px;">Hosting</p>	
	705
<p style="margin-left: 20px;">ADA compliance</p>	
	210
Tax collector	3,232
Landscape maintenance	16,000
<p style="margin-left: 20px;">CDD owned tracts on sides of TC Dr. at the southern entrance to Creekside</p>	
Lake bank maintenance	20,000
Wetland maintenance	12,500
Total expenditures	<u><u>\$153,121</u></u>

**CREEKSIDE AT TWIN CREEKS
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND BUDGET - SERIES 2016A-1, A-2 and A-3
FISCAL YEAR 2023**

	Fiscal Year 2022				Proposed Budget FY 2023
	Adopted Budget FY 2022	Actual through 3/31/2022	Projected through 9/30/2022	Total Actual & Projected	
REVENUES					
Special assessment - on-roll - 2016A1	\$ 417,500				\$ 417,500
Special assessment - on-roll - 2016A3	293,803				293,803
Allowable discounts (4%)	(28,452)				(28,452)
Assessment levy: net	682,851	\$ 678,313	\$ 4,538	\$ 682,851	682,851
Interest - 2016A1	-	23	-	23	-
Interest - 2016A2	-	11	-	11	-
Interest - 2016A3	-	21	-	21	-
Total revenues	<u>682,851</u>	<u>678,368</u>	<u>4,538</u>	<u>682,906</u>	<u>682,851</u>
EXPENDITURES					
Debt service					
Principal - 2016A1	105,000	105,000	-	105,000	110,000
Principal prepayment - 2016A1	-	35,000	-	35,000	-
Principal - 2016A3	65,000	65,000	-	65,000	65,000
Interest - 2016A1	285,871	144,149	144,552	288,701	279,005
Interest - 2016A3	208,169	104,937	103,232	208,169	204,756
Total debt service	<u>664,040</u>	<u>454,086</u>	<u>247,784</u>	<u>701,870</u>	<u>658,761</u>
Other fees & charges					
Tax collector	14,226	13,569	-	13,569	14,226
Total other fees & charges	<u>14,226</u>	<u>13,569</u>	<u>-</u>	<u>13,569</u>	<u>14,226</u>
Total expenditures	<u>678,266</u>	<u>467,655</u>	<u>247,784</u>	<u>715,439</u>	<u>672,987</u>
Excess/(deficiency) of revenues over/(under) expenditures	4,585	210,713	(243,246)	(32,533)	9,864
OTHER FINANCING SOURCES/(USES)					
Transfers out	-	(10)	-	(10)	-
Total other financing sources/(uses)	<u>-</u>	<u>(10)</u>	<u>-</u>	<u>(10)</u>	<u>-</u>
Fund balance:					
Net increase/(decrease) in fund balance	4,585	210,703	(243,246)	(32,543)	9,864
Beginning fund balance (unaudited)	950,422	1,006,025	1,216,728	1,006,025	973,482
Ending fund balance (projected)	<u>\$ 955,007</u>	<u>\$1,216,728</u>	<u>\$ 973,482</u>	<u>\$ 973,482</u>	<u>983,346</u>
Use of fund balance:					
Debt service reserve account balance (required)					(487,060)
Principal and Interest expense - November 1, 2023					(424,756)
Projected fund balance surplus/(deficit) as of September 30, 2023					<u>\$ 71,530</u>

**CREEKSIDE AT TWIN CREEKS
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2016A-1 AMORTIZATION SCHEDULE**

	Principal	Prepayment	Coupon Rate	Interest	Debt Service
11/01/21	105,000.00	35,000.00	4.625%	144,149.38	284,149.38
05/01/22	-			140,774.38	140,774.38
11/01/22	110,000.00		4.625%	140,774.38	250,774.38
05/01/23	-			138,230.63	138,230.63
11/01/23	115,000.00		4.625%	138,230.63	253,230.63
05/01/24	-			135,571.25	135,571.25
11/01/24	120,000.00		4.625%	135,571.25	255,571.25
05/01/25	-			132,796.25	132,796.25
11/01/25	125,000.00		4.625%	132,796.25	257,796.25
05/01/26	-			129,905.63	129,905.63
11/01/26	130,000.00		4.625%	129,905.63	259,905.63
05/01/27	-			126,899.38	126,899.38
11/01/27	135,000.00		4.625%	126,899.38	261,899.38
05/01/28	-			123,777.50	123,777.50
11/01/28	145,000.00		5.250%	123,777.50	268,777.50
05/01/29	-			119,971.25	119,971.25
11/01/29	150,000.00		5.250%	119,971.25	269,971.25
05/01/30	-			116,033.75	116,033.75
11/01/30	160,000.00		5.250%	116,033.75	276,033.75
05/01/31	-			111,833.75	111,833.75
11/01/31	170,000.00		5.250%	111,833.75	281,833.75
05/01/32	-			107,371.25	107,371.25
11/01/32	175,000.00		5.250%	107,371.25	282,371.25
05/01/33	-			102,777.50	102,777.50
11/01/33	185,000.00		5.250%	102,777.50	287,777.50
05/01/34	-			97,921.25	97,921.25
11/01/34	195,000.00		5.250%	97,921.25	292,921.25
05/01/35	-			92,802.50	92,802.50
11/01/35	205,000.00		5.250%	92,802.50	297,802.50
05/01/36	-			87,421.25	87,421.25
11/01/36	215,000.00		5.250%	87,421.25	302,421.25
05/01/37	-			81,777.50	81,777.50
11/01/37	230,000.00		5.250%	81,777.50	311,777.50
05/01/38	-			75,740.00	75,740.00
11/01/38	240,000.00		5.600%	75,740.00	315,740.00
05/01/39	-			69,020.00	69,020.00
11/01/39	255,000.00		5.600%	69,020.00	324,020.00
05/01/40	-			61,880.00	61,880.00
11/01/40	265,000.00		5.600%	61,880.00	326,880.00
05/01/41	-			54,460.00	54,460.00
11/01/41	280,000.00		5.600%	54,460.00	334,460.00
05/01/42	-			46,620.00	46,620.00
11/01/42	300,000.00		5.600%	46,620.00	346,620.00
05/01/43	-			38,220.00	38,220.00
11/01/43	315,000.00		5.600%	38,220.00	353,220.00
05/01/44	-			29,400.00	29,400.00
11/01/44	330,000.00		5.600%	29,400.00	359,400.00
05/01/45	-			20,160.00	20,160.00

**CREEKSIDE AT TWIN CREEKS
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2016A-1 AMORTIZATION SCHEDULE**

	Principal	Prepayment	Coupon Rate	Interest	Debt Service
11/01/45	350,000.00		5.600%	20,160.00	370,160.00
05/01/46	-			10,360.00	10,360.00
11/01/46	370,000.00		5.600%	10,360.00	380,360.00
Total	5,375,000.00	35,000.00		4,647,599.42	10,057,599.42

**CREEKSIDE AT TWIN CREEKS
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2016A-3 AMORTIZATION SCHEDULE**

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
11/01/21	65,000.00	5.250%	104,937.50	169,937.50	3,655,000.00
05/01/22			103,231.25	103,231.25	3,655,000.00
11/01/22	65,000.00	5.250%	103,231.25	168,231.25	3,590,000.00
05/01/23			101,525.00	101,525.00	3,590,000.00
11/01/23	70,000.00	5.250%	101,525.00	171,525.00	3,520,000.00
05/01/24			99,687.50	99,687.50	3,520,000.00
11/01/24	75,000.00	5.250%	99,687.50	174,687.50	3,445,000.00
05/01/25			97,718.75	97,718.75	3,445,000.00
11/01/25	80,000.00	5.250%	97,718.75	177,718.75	3,365,000.00
05/01/26			95,618.75	95,618.75	3,365,000.00
11/01/26	80,000.00	5.250%	95,618.75	175,618.75	3,285,000.00
05/01/27			93,518.75	93,518.75	3,285,000.00
11/01/27	85,000.00	5.250%	93,518.75	178,518.75	3,200,000.00
05/01/28			91,287.50	91,287.50	3,200,000.00
11/01/28	90,000.00	5.250%	91,287.50	181,287.50	3,110,000.00
05/01/29			88,925.00	88,925.00	3,110,000.00
11/01/29	95,000.00	5.250%	88,925.00	183,925.00	3,015,000.00
05/01/30			86,431.25	86,431.25	3,015,000.00
11/01/30	100,000.00	5.250%	86,431.25	186,431.25	2,915,000.00
05/01/31			83,806.25	83,806.25	2,915,000.00
11/01/31	105,000.00	5.750%	83,806.25	188,806.25	2,810,000.00
05/01/32			80,787.50	80,787.50	2,810,000.00
11/01/32	110,000.00	5.750%	80,787.50	190,787.50	2,700,000.00
05/01/33			77,625.00	77,625.00	2,700,000.00
11/01/33	120,000.00	5.750%	77,625.00	197,625.00	2,580,000.00
05/01/34			74,175.00	74,175.00	2,580,000.00
11/01/34	125,000.00	5.750%	74,175.00	199,175.00	2,455,000.00
05/01/35			70,581.25	70,581.25	2,455,000.00
11/01/35	130,000.00	5.750%	70,581.25	200,581.25	2,325,000.00
05/01/36			66,843.75	66,843.75	2,325,000.00
11/01/36	140,000.00	5.750%	66,843.75	206,843.75	2,185,000.00
05/01/37			62,818.75	62,818.75	2,185,000.00
11/01/37	150,000.00	5.750%	62,818.75	212,818.75	2,035,000.00
05/01/38			58,506.25	58,506.25	2,035,000.00
11/01/38	155,000.00	5.750%	58,506.25	213,506.25	1,880,000.00
05/01/39			54,050.00	54,050.00	1,880,000.00
11/01/39	165,000.00	5.750%	54,050.00	219,050.00	1,715,000.00
05/01/40			49,306.25	49,306.25	1,715,000.00
11/01/40	175,000.00	5.750%	49,306.25	224,306.25	1,540,000.00

**CREEKSIDE AT TWIN CREEKS
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2016A-3 AMORTIZATION SCHEDULE**

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
05/01/41			44,275.00	44,275.00	1,540,000.00
11/01/41	185,000.00	5.600%	44,275.00	229,275.00	1,355,000.00
05/01/42			38,956.25	38,956.25	1,355,000.00
11/01/42	195,000.00	5.600%	38,956.25	233,956.25	1,160,000.00
05/01/43			33,350.00	33,350.00	1,160,000.00
11/01/43	205,000.00	5.600%	33,350.00	238,350.00	955,000.00
05/01/44			27,456.25	27,456.25	955,000.00
11/01/44	220,000.00	5.600%	27,456.25	247,456.25	735,000.00
05/01/45			21,131.25	21,131.25	735,000.00
11/01/45	230,000.00	5.600%	21,131.25	251,131.25	505,000.00
05/01/46			14,518.75	14,518.75	505,000.00
11/01/46	245,000.00	5.600%	14,518.75	259,518.75	260,000.00
05/01/47			7,475.00	7,475.00	260,000.00
11/01/47	260,000.00	5.600%	7,475.00	267,475.00	-
Total	3,720,000.00		3,552,150.00	7,272,150.00	

**CREEKSIDE AT TWIN CREEKS
COMMUNITY DEVELOPMENT DISTRICT
ASSESSMENT COMPARISON
PROJECTED FISCAL YEAR 2023 ASSESSMENTS**

On-Roll Assessments

<u>Product/Parcel</u>	<u>Units</u>	<u>FY 2023 O&M Assessment per Unit</u>	<u>FY 2023 DS Assessment per Unit</u>	<u>FY 2023 Total Assessment per Unit</u>	<u>FY 2022 Total Assessment per Unit</u>
<u>Assessment Area One</u>					
SF 43'	122	\$ 273.41	\$ 1,145.83	\$ 1,419.24	\$ 1,419.48
SF 53'	110	273.41	1,250.00	1,523.41	1,523.65
SF 63'	118	273.41	1,354.17	1,627.58	1,627.82
SF 43'	128	273.41	1,123.34	1,396.75	1,396.99
SF 63'	113	273.41	1,327.57	1,600.98	1,601.22
Total	591				

CREEKSIDE AT TWIN CREEKS
COMMUNITY DEVELOPMENT DISTRICT

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RESOLUTION 2022-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CREEKSIDE AT TWIN CREEKS COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2022/2023; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, the Creekside at Twin Creeks Community Development District ("**District**") is a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes* for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

WHEREAS, the District is located in St. Johns County, Florida ("**County**"); and

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District's adopted capital improvement plan and Chapter 190, *Florida Statutes*; and

WHEREAS, the Board of Supervisors ("**Board**") of the District hereby determines to undertake various operations and maintenance and other activities described in the District's budget ("**Adopted Budget**") for the fiscal year beginning October 1, 2022 and ending September 30, 2023 ("**Fiscal Year 2022/2023**"), attached hereto as **Exhibit A**; and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the Adopted Budget; and

WHEREAS, the provision of such services, facilities, and operations is a benefit to lands within the District; and

WHEREAS, Chapter 190, *Florida Statutes*, provides that the District may impose special assessments on benefitted lands within the District; and

WHEREAS, it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance in the amount set forth in the Adopted Budget; and

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2022/2023; and

WHEREAS, Chapter 197, *Florida Statutes*, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector (“**Uniform Method**”), and the District has previously authorized the use of the Uniform Method by, among other things, entering into agreements with the Property Appraiser and Tax Collector of the County for that purpose; and

WHEREAS, it is in the best interests of the District to adopt the assessment roll (“**Assessment Roll**”) attached to this Resolution as **Exhibit B**, and to certify the Assessment Roll to the County Tax Collector pursuant to the Uniform Method; and

WHEREAS, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll, certified to the County Tax Collector by this Resolution, as the Property Appraiser updates the property roll for the County, for such time as authorized by Florida law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE CREEKSIDE AT TWIN CREEKS COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. BENEFIT & ALLOCATION FINDINGS. The provision of the services, facilities, and operations as described in **Exhibit A** confers a special and peculiar benefit to the lands within the District, which benefits exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands is shown in **Exhibits A and B**, and is hereby found to be fair and reasonable.

SECTION 2. ASSESSMENT IMPOSITION. Pursuant to Chapters 170, 190 and 197, *Florida Statutes*, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District, and in accordance with **Exhibits A and B**. The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution.

SECTION 3. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.

- A. Tax Roll Assessments.** The operation and maintenance special assessments and previously levied debt service special assessments shall be collected at the same time and in the same manner as County taxes in accordance with the Uniform Method, as set forth in **Exhibits A and B**.
- B. Future Collection Methods.** The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

SECTION 4. ASSESSMENT ROLL. The District's Assessment Roll, attached to this Resolution as **Exhibit B**, is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the Creekside at Twin Creeks Community Development District.

SECTION 5. ASSESSMENT ROLL AMENDMENT. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution, and shall amend the District's Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates in the District records.

SECTION 6. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 7. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Creekside at Twin Creeks Community Development District.

PASSED AND ADOPTED this 23rd day of August, 2022.

ATTEST:

**CREEKSIDE AT TWIN CREEKS COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: Budget
Exhibit B: Assessment Roll (Uniform Method)
Assessment Roll (Direct Collect)

Exhibit A: Budget

Exhibit B: Assessment Roll

CREEKSIDE AT TWIN CREEKS
COMMUNITY DEVELOPMENT DISTRICT

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**Creekside at Twin Creeks
Community Development District**

ANNUAL FINANCIAL REPORT

September 30, 2021

Creekside at Twin Creeks Community Development District

ANNUAL FINANCIAL REPORT

September 30, 2021

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REPORT OF INDEPENDENT AUDITORS

To the Board of Supervisors
Creekside at Twin Creeks Community Development District
St. Johns County, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of Creekside at Twin Creeks Community Development District as of and for the year ended September 30, 2021, and the related notes to financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Accounting Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Fort Pierce / Stuart

To the Board of Supervisors
Creekside at Twin Creeks Community Development District

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Creekside at Twin Creeks Community Development District, as of September 30, 2021, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management Discussion and Analysis be presented to supplement the 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated June 23, 2022 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations and contracts. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Creekside at Twin Creeks Community Development District's internal control over financial reporting and compliance.



Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

June 23, 2022

**Creekside at Twin Creeks Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021**

Management's discussion and analysis of Creekside at Twin Creeks Community Development District (the "District") financial performance provides an objective and easily readable analysis of the District's financial activities. The analysis provides summary financial information for the District and should be read in conjunction with the District's financial statements.

OVERVIEW OF THE FINANCIAL STATEMENTS

The District's basic financial statements comprise three components; 1) *Government-wide financial statements*, 2) *Fund financial statements*, and 3) *Notes to financial statements*. The *Government-wide financial statements* present an overall picture of the District's financial position and results of operations. The *Fund financial statements* present financial information for the District's major funds. The *Notes to financial statements* provide additional information concerning the District's finances.

The *Government-wide financial statements* are the **statement of net position** and the **statement of activities**. These statements use accounting methods similar to those used by private-sector companies. Emphasis is placed on the net position of governmental activities and the change in net position. Governmental activities are primarily supported by special assessments.

The **statement of net position** presents information on all assets and liabilities of the District, with the difference between assets and liabilities reported as net position. Net position is reported in three categories; 1) net investment in capital assets, 2) restricted, and 3) unrestricted. Assets, liabilities, and net position are reported for all Governmental activities.

The **statement of activities** presents information on all revenues and expenses of the District and the change in net position. Expenses are reported by major function and program revenues relating to those functions are reported, providing the net cost of all functions provided by the District. To assist in understanding the District's operations, expenses have been reported as governmental activities. Governmental activities financed by the District include general government, physical environment and debt service.

Fund financial statements present financial information for governmental funds. These statements provide financial information for the major funds of the District. Governmental fund financial statements provide information on the current assets and liabilities of the funds, changes in current financial resources (revenues and expenditures), and current available resources.

**Creekside at Twin Creeks Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Fund financial statements include a **balance sheet** and a **statement of revenues, expenditures and changes in fund balances** for all governmental funds. A **statement of revenues, expenditures, and changes in fund balances – budget and actual** is provided for the District's General Fund. *Fund financial statements* provide more detailed information about the District's activities. Individual funds are established by the District to track revenues that are restricted to certain uses or to comply with legal requirements.

The *government-wide financial statements* and the *fund financial statements* provide different pictures of the District. The *government-wide financial statements* provide an overall picture of the District's financial standing. These statements are comparable to private-sector companies and give a good understanding of the District's overall financial health and how the District paid for the various activities, or functions, provided by the District. All assets of the District, including capital assets, are reported in the **statement of net position**. All liabilities, including principal outstanding on bonds are included. The **statement of activities** includes depreciation on all long-lived assets of the District, but transactions between the different functions of the District have been eliminated in order to avoid "doubling up" the revenues and expenses. The *fund financial statements* provide a picture of the major funds of the District. In the case of governmental activities, outlays for long lived assets are reported as expenditures and long-term liabilities, such as general obligation bonds, are not included in the fund financial statements. To provide a link from the *fund financial statements* to the *government-wide financial statements*, reconciliation is provided from the *fund financial statements* to the *government-wide financial statements*.

Notes to financial statements provide additional detail concerning the financial activities and financial balances of the District. Additional information about the accounting practices of the District, investments of the District, capital assets and long-term debt are some of the items included in the *notes to financial statements*.

Financial Highlights

The following are the highlights of financial activity for the year ended September 30, 2021.

- ◆ The District's total liabilities exceeded total assets by \$(932,975) (net position). Unrestricted net position for Governmental Activities was \$(4,139,986). Governmental activities restricted net position was \$332,864 and the net investment in capital assets was \$2,874,147.
- ◆ Governmental activities revenues totaled \$826,543 while governmental activities expenses totaled \$859,119.

**Creekside at Twin Creeks Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District

The following schedule provides a summary of the assets, liabilities and net position of the District and is presented by category for comparison purposes.

Net Position

	Governmental Activities	
	2021	2020
Current assets	\$ 113,584	\$ 157,355
Restricted assets	1,196,648	1,166,897
Capital assets	7,251,675	7,507,850
Total Assets	8,561,907	8,832,102
Current liabilities	579,906	634,251
Non-current liabilities	8,914,976	9,098,250
Total Liabilities	9,494,882	9,732,501
Net position - net investment in capital assets	2,874,147	3,008,889
Net position - restricted	332,864	342,084
Net position - unrestricted	(4,139,986)	(4,251,372)
Total Net Position	\$ (932,975)	\$ (900,399)

The decrease in current assets and the increase in restricted assets is mainly due to the decrease in assessments receivable in the current year.

The decrease in total liabilities is related to the current year principal payments.

**Creekside at Twin Creeks Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District (Continued)

The following schedule provides a summary of the changes in net position of the District and is presented by category for comparison purposes.

Change In Net Position

	Governmental Activities	
	2021	2020
Program Revenues		
Charges for services	\$ 826,439	\$ 991,157
Grants and contributions	-	6,919,950
General Revenues		
Investment earnings	104	9,412
	<u>826,543</u>	<u>7,920,519</u>
Total Revenues		
Expenses		
General government	100,835	82,942
Physical environment	257,025	177,394
Interest and other charges	501,259	712,831
	<u>859,119</u>	<u>973,167</u>
Total Expenses		
Conveyance to other governments	-	(13,564,756)
Change in Net Position	(32,576)	(6,617,404)
Net Position - Beginning of Year	<u>(900,399)</u>	<u>5,717,005</u>
Net Position - End of Year	<u>\$ (932,975)</u>	<u>\$ (900,399)</u>

The decrease in charges for services is due to a decrease in debt service prepayments.

The decrease in grants and contributions is the result of an increase in developer contributions to finish the capital project in the prior year.

The increase in general government is related to the increase in arbitrage, engineering and legal expenses in the current year.

The decrease in interest and other charges is primarily attributable to other debt service costs in the prior year.

**Creekside at Twin Creeks Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Capital Assets Activity

The following schedule provides a summary of the District's capital assets as of September 30, 2021 and 2020.

	Governmental Activities	
	2021	2020
Infrastructure	\$ 7,685,244	\$ 7,685,244
Accumulated depreciation	(433,569)	(177,394)
Total Capital Assets	\$ 7,251,675	\$ 7,507,850

The capital asset activity for the year included depreciation of \$256,175.

General Fund Budgetary Highlights

Budgeted expenditures were exceeded by actual expenditures primarily due to more legal fees, legal advertising, arbitrage fees and engineering fees in the current year than were anticipated.

There were no amendments to the September 30, 2021 budget.

Debt Management

Governmental Activities debt includes the following:

- ◆ In April 2016, the District issued \$6,020,000 Series 2016A-1 Special Assessment Bonds. These bonds were issued to redeem the Series 2015 Special Assessment Bond Anticipation Notes and to finance the costs associated with the acquisition and construction of a portion of Assessment Area Project One located within the boundaries of the District. The balance outstanding on the Series 2016A-1 Bonds at September 30, 2021 was \$5,410,000.

- ◆ In April 2016, the District issued \$3,895,000 Series 2016A-3 Special Assessment Bonds. These bonds were issued to finance the costs associated with the acquisition and construction of all or a portion of Assessment Area Project Two located within the boundaries of the District. The balance outstanding on the Series 2016A-3 Bonds at September 30, 2021 was \$3,720,000.

**Creekside at Twin Creeks Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2021**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Economic Factors and Next Year's Budget

The District does not expect any economic factors to have a significant effect on the financial position or results of operations in fiscal year 2022.

Request for Information

The financial report is designed to provide a general overview of Creekside at Twin Creeks Community Development District's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Creekside at Twin Creeks Community Development District, Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431.

Creekside at Twin Creeks Community Development District
STATEMENT OF NET POSITION
September 30, 2021

	Governmental Activities
ASSETS	
Current Assets	
Cash	\$ 91,944
Assessments receivable	7,125
Accrued interest receivable	8
Due from developer	13,802
Prepaid expenses	705
Total Current Assets	113,584
Non-Current Assets	
Restricted Assets	
Investments	1,196,648
Capital Assets, Being Depreciated	
Infrastructure	7,685,244
Accumulated depreciation	(433,569)
Total Non-Current Assets	8,448,323
Total Assets	8,561,907
LIABILITIES	
Current Liabilities	
Accounts payable and accrued expenses	10,760
Due to developer	191,574
Bonds payable, current	170,000
Accrued interest	207,572
Total Current Liabilities	579,906
Non-Current Liabilities	
Bonds payable, net	8,914,976
Total Liabilities	9,494,882
NET POSITION	
Net investment in capital assets	2,874,147
Restricted for debt service	307,438
Restricted for capital projects	25,426
Unrestricted	(4,139,986)
Total Net Position	\$ (932,975)

See accompanying notes to financial statements.

Creekside at Twin Creeks Community Development District
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2021

Functions/Programs	Expenses	Program Revenues Charges for Services	Net (Expense) Revenues and Changes in Net Position Governmental Activities
Governmental Activities			
General government	\$ (100,835)	\$ 92,150	\$ (8,685)
Physical environment	(257,025)	-	(257,025)
Interest and other charges	(501,259)	734,289	233,030
Total Governmental Activities	\$ (859,119)	\$ 826,439	(32,680)
			General Revenues
			Investment earnings
			104
			Change in Net Position
			(32,576)
			Net Position - October 1, 2020
			(900,399)
			Net Position - September 30, 2021
			\$ (932,975)

See accompanying notes to financial statements.

Creekside at Twin Creeks Community Development District
BALANCE SHEET –
GOVERNMENTAL FUNDS
September 30, 2021

	General	Series 2016A-1 Debt Service	Series 2016A-2 Debt Service	Series 2016A-3 Debt Service	Series 2015 Capital Projects	Series 2016A-1 Capital Projects	Series 2016A-2 Capital Projects	Series 2016A-3 Capital Projects	Total Governmental Funds
ASSETS									
Cash	\$ 91,944	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 91,944
Assessments receivable	847	3,749	-	2,529	-	-	-	-	7,125
Accrued interest receivable	-	4	1	3	-	-	-	-	8
Due from developer	13,802	-	-	-	-	-	-	-	13,802
Prepaid expenses	705	-	-	-	-	-	-	-	705
Restricted assets									
Investments, at fair value	-	545,861	186,460	438,901	1,947	8,735	3,099	11,645	1,196,648
Total Assets	<u>\$ 107,298</u>	<u>\$ 549,614</u>	<u>\$ 186,461</u>	<u>\$ 441,433</u>	<u>\$ 1,947</u>	<u>\$ 8,735</u>	<u>\$ 3,099</u>	<u>\$ 11,645</u>	<u>\$ 1,310,232</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES									
LIABILITIES									
Accounts payable and accrued expenses	\$ 10,760	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,760
Due to developer	2,967	2,156	186,451	-	-	-	-	-	191,574
Total Liabilities	<u>13,727</u>	<u>2,156</u>	<u>186,451</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>202,334</u>
DEFERRED INFLOWS OF RESOURCES									
Unavailable revenues	<u>13,802</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,802</u>
FUND BALANCES									
Nonspendable prepaid expenses	705	-	-	-	-	-	-	-	705
Restricted:									
Debt service	-	547,458	10	441,433	-	-	-	-	988,901
Capital projects	-	-	-	-	1,947	8,735	3,099	11,645	25,426
Unassigned	79,064	-	-	-	-	-	-	-	79,064
Total Fund Balances	<u>79,769</u>	<u>547,458</u>	<u>10</u>	<u>441,433</u>	<u>1,947</u>	<u>8,735</u>	<u>3,099</u>	<u>11,645</u>	<u>1,094,096</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 107,298</u>	<u>\$ 549,614</u>	<u>\$ 186,461</u>	<u>\$ 441,433</u>	<u>\$ 1,947</u>	<u>\$ 8,735</u>	<u>\$ 3,099</u>	<u>\$ 11,645</u>	<u>\$ 1,310,232</u>

See accompanying notes to financial statements.

**Creekside at Twin Creeks Community Development District
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
September 30, 2021**

Total Governmental Fund Balances	\$ 1,094,096
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets, being depreciated, infrastructure, \$7,685,244, net of accumulated depreciation, \$(433,569), used in governmental activities are not current financial resources and therefore, are not reported at the fund level.	7,251,675
Long-term liabilities, including bonds payable, \$(9,130,000), net of bond discount, net, \$45,024, are not due and payable in the current period and therefore, are not reported at the governmental fund level.	(9,084,976)
Unavailable revenues are recognized as deferred inflows at the fund level, but this amount is recognized as revenues at the government-wide level.	13,802
Accrued interest expense for long-term debt is not a current financial use and therefore, is not reported at the governmental fund level.	<u>(207,572)</u>
Net Position of Governmental Activities	<u><u>\$ (932,975)</u></u>

See accompanying notes to financial statements.

Creekside at Twin Creeks Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – GOVERNMENTAL FUNDS
For the Year Ended September 30, 2021

	General	Series 2016A-1 Debt Service	Series 2016A-2 Debt Service	Series 2016A-3 Debt Service	Series 2015 Capital Projects	Series 2016A-1 Capital Projects	Series 2016A-2 Capital Projects	Series 2016A-3 Capital Projects	Totals Governmental Funds
Revenues									
Special assessments	\$ 95,500	\$ 457,293	\$ -	\$ 276,996	\$ -	\$ -	\$ -	\$ -	\$ 829,789
Investment earnings	-	46	17	40	-	-	-	1	104
Total Revenues	<u>95,500</u>	<u>457,339</u>	<u>17</u>	<u>277,036</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1</u>	<u>829,893</u>
Expenditures									
Current									
General government	93,520	4,368	-	2,947	-	-	-	-	100,835
Physical environment	850	-	-	-	-	-	-	-	850
Debt service									
Principal	-	185,000	-	60,000	-	-	-	-	245,000
Interest	-	292,814	-	211,450	-	-	-	-	504,264
Other	-	-	9	-	-	-	-	-	9
Total Expenditures	<u>94,370</u>	<u>482,182</u>	<u>9</u>	<u>274,397</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>850,958</u>
Excess (deficiency) of revenues over/(under) expenditures	<u>1,130</u>	<u>(24,843)</u>	<u>8</u>	<u>2,639</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1</u>	<u>(21,065)</u>
Other financing sources (uses)									
Transfers in	-	-	-	-	232	-	-	2,043	2,275
Transfers out	-	(232)	-	(2,043)	-	-	-	-	(2,275)
Total Other Financial Sources (Uses)	<u>-</u>	<u>(232)</u>	<u>-</u>	<u>(2,043)</u>	<u>232</u>	<u>-</u>	<u>-</u>	<u>2,043</u>	<u>-</u>
Net Change in Fund Balances	<u>1,130</u>	<u>(25,075)</u>	<u>8</u>	<u>596</u>	<u>232</u>	<u>-</u>	<u>-</u>	<u>2,044</u>	<u>(21,065)</u>
Fund Balances - October 1, 2020	<u>78,639</u>	<u>572,533</u>	<u>2</u>	<u>440,837</u>	<u>1,715</u>	<u>8,735</u>	<u>3,099</u>	<u>9,601</u>	<u>1,115,161</u>
Fund Balances - September 30, 2021	<u>\$ 79,769</u>	<u>\$ 547,458</u>	<u>\$ 10</u>	<u>\$ 441,433</u>	<u>\$ 1,947</u>	<u>\$ 8,735</u>	<u>\$ 3,099</u>	<u>\$ 11,645</u>	<u>\$ 1,094,096</u>

See accompanying notes to financial statements.

**Creekside at Twin Creeks Community Development District
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2021**

Net Change in Fund Balances - Total Governmental Funds	\$	(21,065)
<p>Amounts reported for governmental activities in the Statement of Activities are different because:</p>		
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation. This is the amount of depreciation, in the current year.		(256,175)
Repayments of long-term liabilities are expenditures in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.		245,000
Amortization of bond discount does not require the use of financial current resources and therefore, is not reported in the governmental funds. This is the amount of amortization in the current period.		(1,726)
Unavailable revenues are recognized as deferred inflows at the fund level, but this amount is recognized as revenues at the government-wide level.		(3,350)
In the Statement of Activities, interest is accrued on outstanding bonds; whereas in the governmental funds, interest expenditures are reported when due. This is the change in accrued interest in the current period.		<u>4,740</u>
Change in Net Position of Governmental Activities	\$	<u><u>(32,576)</u></u>

See accompanying notes to financial statements.

**Creekside at Twin Creeks Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES – BUDGET AND ACTUAL – GENERAL FUND
For the Year Ended September 30, 2021**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues				
Special assessments	\$ 91,427	\$ 91,427	\$ 95,500	\$ 4,073
Expenditures				
Current				
General government	91,427	91,427	93,520	(2,093)
Physical environment	-	-	850	(850)
Total Expenditures	<u>91,427</u>	<u>91,427</u>	<u>94,370</u>	<u>(2,943)</u>
Net Change in Fund Balances	-	-	1,130	1,130
Fund Balances - October 1, 2020	<u>-</u>	<u>-</u>	<u>78,639</u>	<u>78,639</u>
Fund Balances - September 30, 2021	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 79,769</u>	<u>\$ 79,769</u>

See accompanying notes to financial statements.

Creekside at Twin Creeks Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District's more significant accounting policies are described below.

1. Reporting Entity

The District was established on August 28, 2015, pursuant to the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, as amended (the "Act"), by Ordinance #2015-53 of the Board of County Commissioners of St. Johns County, as a Community Development District. The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of the infrastructure necessary for community development within its jurisdiction. The District is authorized to issue bonds for the purpose, among others, of financing, funding, planning, establishing, acquiring, constructing district roads, landscaping, and other basic infrastructure projects within or outside the boundaries of the Creekside at Twin Creeks Community Development District. The District is governed by a Board of Supervisors who are elected to four year terms. The District operates within the criteria established by Chapter 190, Florida Statutes.

As required by GAAP, these financial statements present the Creekside at Twin Creeks Community Development District (the primary government) as a stand-alone government. The reporting entity for the District includes all functions of government in which the District's Board exercises oversight responsibility including, but not limited to, financial interdependency, selection of governing authority, designation of management, significant ability to influence operations and accountability for fiscal matters.

Based upon the application of the above-mentioned criteria as set forth in Governmental Accounting Standards Board Statement Number 61, The Financial Reporting Entity, the District has identified no component units.

2. Measurement Focus and Basis of Accounting

The basic financial statements of the District are composed of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to financial statements

Creekside at Twin Creeks Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

a. Government-wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Government-wide financial statements report all non-fiduciary information about the reporting government as a whole. These statements include all the governmental activities of the primary government. The effect of interfund activity has been removed from these statements.

Governmental activities are supported by special assessments and interest. Program revenues are netted with program expenses in the statement of activities to present the net cost of each program.

Amounts paid to acquire capital assets are capitalized as assets, rather than reported as an expenditure. Proceeds of long-term debt are recorded as liabilities in the government-wide financial statements, rather than as an other financing source.

Amounts paid to reduce long-term indebtedness of the reporting government are reported as a reduction of the related liability, rather than as an expenditure.

b. Fund Financial Statements

The underlying accounting system of the District is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund financial statements for the primary government's governmental funds are presented after the government-wide financial statements. These statements display information about major funds individually.

Creekside at Twin Creeks Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds

The District reports fund balance according to Governmental Accounting Standards Board Statement 54 – Fund Balance Reporting and Governmental Fund Type Definitions. The Statement requires the fund balance for governmental funds to be reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

The District has various policies governing the fund balance classifications.

Nonspendable Fund Balance – This classification consists of amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact.

Restricted Fund Balance – This classification includes amounts that can be spent only for specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

Assigned Fund Balance – This classification consists of the Board of Supervisors' intent to be used for specific purposes, but are neither restricted nor committed. The assigned fund balances can also be assigned by the District's management company.

Unassigned Fund Balance – This classification is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications. Unassigned fund balance is considered to be utilized first when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

Fund Balance Spending Hierarchy – For all governmental funds except special revenue funds, when restricted, committed, assigned, and unassigned fund balances are combined in a fund, qualified expenditures are paid first from restricted or committed fund balance, as appropriate, then assigned and finally unassigned fund balances.

Creekside at Twin Creeks Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds (Continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are considered to be available when they are collected within the current period or soon thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Interest associated with the current fiscal period is considered to be an accrual item and so has been recognized as revenue of the current fiscal period.

Under the current financial resources measurement focus, only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered to be a measure of “available spendable resources”.

Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of “available spendable resources” during a period.

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

Amounts expended to acquire capital assets are recorded as expenditures in the year that resources are expended, rather than as fund assets. The proceeds of long-term debt are recorded as an other financing source rather than as a fund liability.

Debt service expenditures are recorded only when payment is due.

3. Basis of Presentation

a. Governmental Major Funds

General Fund – The General Fund is the District’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Creekside at Twin Creeks Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Basis of Presentation (Continued)

a. Governmental Major Funds (Continued)

Series 2016A-1 Debt Service Fund – The Series 2016A-1 Debt Service Fund accounts for debt service requirements to retire the Series 2016A-1 Special Assessment Bonds, which were used to finance the acquisition and construction of certain improvements within the District.

Series 2016A-2 Debt Service Fund – The Series 2016A-2 Debt Service Fund accounts for debt service requirements to retire the Series 2016A-2 Special Assessment Bonds, which were used to finance the acquisition and construction of certain improvements within the District.

Series 2016A-3 Debt Service Fund – The Series 2016A-3 Debt Service Fund accounts for debt service requirements to retire the Series 2016A-3 Special Assessment Bonds, which were used to finance the acquisition and construction of certain improvements within the District.

Series 2015 Capital Projects Fund – The Series 2015 Capital Projects Fund accounts for acquisition and construction of infrastructure improvements located within the boundaries of the District.

Series 2016A-1 Capital Projects Fund – The Series 2016A-1 Capital Projects Fund accounts for acquisition and construction of infrastructure improvements located within the boundaries of the District.

Series 2016A-2 Capital Projects Fund – The Series 2016A-2 Capital Projects Fund accounts for acquisition and construction of infrastructure improvements located within the boundaries of the District.

Series 2016A-3 Capital Projects Fund – The Series 2016A-3 Capital Projects Fund accounts for acquisition and construction of infrastructure improvements located within the boundaries of the District.

Creekside at Twin Creeks Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Basis of Presentation (Continued)

b. Non-current Governmental Assets/Liabilities

GASB Statement 34 requires that non-current governmental assets, such as land and improvements, and non-current governmental liabilities, such as general obligation bonds and due to developer be reported in the governmental activities column in the government-wide Statement of Net Position.

4. Assets, Liabilities, and Net Position or Equity

a. Cash and Investments

Florida Statutes require state and local governmental units to deposit monies with financial institutions classified as "Qualified Public Depositories," a multiple financial institution pool whereby groups of securities pledged by the various financial institutions provide common collateral from their deposits of public funds. This pool is provided as additional insurance to the federal depository insurance and allows for additional assessments against the member institutions, providing full insurance for public deposits.

The District is authorized to invest in those financial instruments as established by Section 218.415, Florida Statutes. The authorized investments consist of:

1. Direct obligations of the United States Treasury;
2. The Local Government Surplus Funds Trust or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperative Act of 1969;
3. Interest-bearing time deposits or savings accounts in authorized qualified public depositories;
4. Securities and Exchange Commission, registered money market funds with the highest credit quality rating from a nationally recognized rating agency.

Cash and cash equivalents include time deposits, certificates of deposit, money market funds, and all highly liquid debt instruments with original maturities of three months or less.

Creekside at Twin Creeks Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Assets, Liabilities, and Net Position or Equity (Continued)

b. Restricted Assets

Certain net position of the District are classified as restricted assets on the Statement of Net Position because their use is limited either by law through constitutional provisions or enabling legislation; or by restrictions imposed externally by creditors. In a fund with both restricted and unrestricted net position, qualified expenses are considered to be paid first from restricted net position and then from unrestricted net position.

c. Capital Assets

Capital assets, which include, infrastructure, are reported in the governmental activities column.

The District defines capital assets as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of one year. The valuation basis for all assets is historical cost.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend its useful life are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Depreciation of capital assets is computed and recorded utilizing the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows:

Infrastructure	30 years
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d. Budgets

Budgets are prepared and adopted after public hearings for the governmental funds, pursuant to Chapter 190, Florida Statutes. The District utilizes the same basis of accounting for budgets as it does for revenues and expenditures in its various funds. The legal level of budgetary control is at the fund level. All budgeted appropriations lapse at year end. Formal budgets are adopted for the general and debt service funds. As a result, deficits in the budget columns of the accompanying financial statements may occur.

Creekside at Twin Creeks Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Assets, Liabilities, and Net Position or Equity (Continued)

e. Unamortized Bond Discount

Bond discounts are presented on the government-wide financial statements. The costs are amortized over the life of the bonds. For financial reporting, the unamortized bond discount is netted against the applicable long-term debt.

f. Deferred Inflows of Resources

Deferred inflows of resources represent an acquisition of net position that applies to a future reporting period(s) and so will not be recognized as an inflow of resources (revenue) until then. The District only has one time that qualifies for reporting in the category. Unavailable revenues are reported only in the governmental funds balance sheet. This amount is deferred and recognized as an inflow of resources in the period that amounts become available.

NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

1. Explanation of Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position

“Total fund balances” of the District’s governmental funds, \$1,094,096, differs from “net position” of governmental activities, \$(932,975), reported in the Statement of Net Position. This difference primarily results from the long-term economic focus of the Statement of Net Position versus the current financial resources focus of the governmental fund balance sheet. The effect of the differences is illustrated below:

Capital related items

When capital assets (land, buildings and improvements, infrastructure and equipment that are to be used in governmental activities) are purchased or constructed, the cost of those assets is reported as expenditures in governmental funds. However, the Statement of Net Position included those capital assets among the assets of the District as a whole.

Infrastructure	\$ 7,685,244
Accumulated depreciation	<u>(433,569)</u>
Total	<u>\$ 7,251,675</u>

Creekside at Twin Creeks Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)

1. Explanation of Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position (Continued)

Long-term debt transactions

Long-term liabilities applicable to the District’s governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities (both current and long-term) are reported in the Statement of Net Position. Balances at September 30, 2021 were:

Bonds payable	\$ (9,130,000)
Bond discount, net	<u>45,024</u>
Bonds payable, net	<u>\$ (9,084,976)</u>

Deferred inflows of resources

Deferred inflows of resources in the Statement of Net Position differ from the amount reported in the governmental funds due to unavailable revenues. Governmental fund financial statements report revenues which are not available as deferred inflows of resources. However, unavailable revenues in governmental funds are susceptible to full accrual in the government-wide financial statements.

Deferred inflows of resources	<u>\$ 13,802</u>
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Accrued interest

Accrued liabilities in the Statement of Net Position differ from the amount reported in governmental funds due to the accrued interest on bonds.

Accrued interest	<u>\$ (207,572)</u>
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2. Explanation of Differences Between the Governmental Fund Operating Statements and the Statement of Activities

The “net change in fund balances” for government funds, \$(21,065), differs from the “change in net position” for governmental activities, \$(32,576), reported in the Statement of Activities. The differences arise primarily from the long-term economic focus of the Statement of Activities versus the current financial resources focus of the governmental funds. The effect of the differences is illustrated below:

Creekside at Twin Creeks Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)

2. Explanation of Differences Between the Governmental Fund Operating Statements and the Statement of Activities (Continued)

Capital related items

When capital assets that are to be used in governmental activities are purchased or constructed, the resources expended for those assets are reported as expenditures in governmental funds. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation. As a result, fund balances decrease by the amount of financial resources expended, whereas net position decrease by the amount of depreciation charged for the year.

Depreciation	\$ <u>(256,175)</u>
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Long-term debt transactions

Repayments of bond principal are reported as an expenditure in the governmental funds and, thus, have the effect of reducing fund balance because current financial resources have been used.

Bond principal payments	\$ <u>245,000</u>
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Amortization of the bond discount does not require the use of current financial resources and therefore, is not reported in governmental funds.

Amortization of bond discount	\$ <u>(1,726)</u>
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Some expenses reported in the Statement of Activities do not require the use of current financial resources, therefore, are not reported as expenditures in governmental funds.

Net change in accrued interest payable	\$ <u>4,740</u>
--	-----------------

Deferred inflows of resources

Deferred inflows of resources reported at the fund level are recognized as revenues in the Statement of Activities.

Net change in deferred inflows of resources	\$ <u>(3,350)</u>
---	-------------------

**Creekside at Twin Creeks Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021**

NOTE C – CASH AND INVESTMENTS

All deposits are held in qualified public depositories and are included on the accompanying balance sheet as cash and investments.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a formal deposit policy for custodial credit risk, however, they follow the provisions of Chapter 280, Florida Statutes regarding deposits and investments. As of September 30, 2021, the District's bank balance was \$93,055 and the carrying value was \$91,944. Exposure to custodial credit risk was as follows. The District maintains all deposits in a qualified public depository in accordance with the provisions of Chapter 280, Florida Statutes, which means that all deposits are fully insured by Federal Depositors Insurance or collateralized under Chapter 280, Florida Statutes.

As of September 30, 2021, the District has the following investment and maturity:

Investment	Maturity	Fair Value
FIMM Government Portfolio	30 days*	\$ 1,196,648

* Maturity is a weighted average maturity.

The District categorizes its fair value measurements within the fair value hierarchy recently established by generally accepted accounting principles. The fair value is the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The District uses a market approach in measuring fair value that uses prices and other relevant information generated by market transactions involving identical or similar assets, liabilities, or groups of assets and liabilities.

Assets or liabilities are classified into one of three levels. Level 1 is the most reliable and is based on quoted price for identical assets, or liabilities, in an active market. Level 2 uses significant other observable inputs when obtaining quoted prices for identical or similar assets, or liabilities, in markets that are not active. Level 3 is the least reliable and uses significant unobservable inputs that use the best information available under the circumstances, which includes the District's own data in measuring unobservable inputs.

Based on the criteria in the preceding paragraph, the investment listed above is a Level 1 asset.

Interest Rate Risk

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

Creekside at Twin Creeks Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE C – CASH AND INVESTMENTS (CONTINUED)

Credit Risk

The District's investments are limited by state statutory requirements and bond compliance. The District has no investment policy that would further limit its investment choices. As of September 30, 2021, the District's investments in FIMM Government Portfolio were rated AAAm by Standard & Poor's.

Concentration of Credit Risk

The District places no limit on the amount it may invest in any one fund. The investments in FIMM Government Portfolio represent 100% of the District's total investments.

The types of deposits and investments and their level of risk exposure as of September 30, 2021 were typical of these items during the fiscal year then ended. The District considers any decline in fair value for certain investments to be temporary.

NOTE D – CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2021 was as follows:

	Balance October 1, 2020	Additions	Deletions	Balance September 30, 2021
<u>Governmental Activities:</u>				
Capital assets				
Infrastructure	\$ 7,685,244	\$ -	\$ -	\$ 7,685,244
Accumulated depreciation	(177,394)	(256,175)	-	(433,569)
Total Capital Assets, net	<u>\$ 7,507,850</u>	<u>\$ (256,175)</u>	<u>\$ -</u>	<u>\$ 7,251,675</u>

Depreciation of \$256,175 was charged to physical environment.

NOTE E – LONG-TERM DEBT

The following is a summary of activity in the long-term debt account group of the District for the year ended September 30, 2021:

Long-term debt at October 1, 2020	\$ 9,375,000
Principal payments	<u>(245,000)</u>
Long-term debt at September 30, 2021	9,130,000
Less: bond discount, net	<u>(45,024)</u>
Bonds Payable, Net	<u>\$ 9,084,976</u>

Creekside at Twin Creeks Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE E – LONG-TERM DEBT (CONTINUED)

Long-term debt is comprised of the following:

Special Assessment Bonds

<p>\$6,020,000 Series 2016A-1 Bonds are due in annual principal installments beginning November 2017, maturing November 2046. Interest is due semi-annually on May 1 and November 1, beginning November 1, 2016, at a rate of 3.7% on the \$400,000 bonds, with a maturity date of November 1, 2020, 4.625% on the \$880,000 bonds, with a maturity date of November 1, 2027, 5.25% on the \$1,915,000 bonds, with a maturity date of November 2037, and 5.6% on the \$2,825,000 bonds, with a maturity date of November 2046.</p>	<p>\$ 5,410,000</p>
<p>\$3,895,000 Series 2016A-3 Bonds are due in annual principal installments beginning November 2018, maturing November 2047. Interest is due semi-annually on May 1 and November 1, beginning November 1, 2016, at a rate of 5.25% on the \$980,000 bonds, with a maturity date of November 1, 2030, and 5.75% on the \$2,915,000 bonds, with a maturity date of November 2047.</p>	<p><u>3,720,000</u></p>
<p style="padding-left: 40px;">Total Long-term Debt</p>	<p>9,130,000</p>
<p style="padding-left: 80px;">Less: bond discount, net</p>	<p><u>(45,024)</u></p>
<p style="padding-left: 80px;">Bonds Payable, Net</p>	<p><u>\$ 9,084,976</u></p>

Creekside at Twin Creeks Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE E – LONG-TERM DEBT (CONTINUED)

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2021 are as follows:

Year Ending September 30,	Principal	Interest	Total
2022	\$ 170,000	\$ 494,040	\$ 664,040
2023	175,000	485,655	660,655
2024	185,000	476,909	661,909
2025	195,000	467,667	662,667
2026	205,000	457,934	662,934
2027-2031	1,175,000	2,123,514	3,298,514
2032-2036	1,520,000	1,766,300	3,286,300
2037-2041	2,000,000	1,286,189	3,286,189
2042-2046	2,625,000	637,981	3,262,981
2047-2048	880,000	39,969	919,969
Totals	<u>\$ 9,130,000</u>	<u>\$ 8,236,158</u>	<u>\$ 17,366,158</u>

Significant Bond Provisions

The Series 2016A-1 Bonds are subject to redemption at the option of the District prior to their maturity, in whole or in part, at any time after November 1, 2028 at a redemption price equal to the principal amount of the Series 2016A-1 Bonds to be redeemed, together with accrued interest to the date of redemption. The Series 2016A-2 Bonds are not subject to optional redemption. The Series 2016A-3 Bonds are subject to redemption at the option of the District prior to their maturity, in whole, at any time at a redemption price equal to 101% of the principal amount of the Series 2013A-3 Bonds that are subject to optional redemption, together with accrued interest at the time of redemption date. The Series 2016 Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Trust Indenture.

The Trust Indenture established certain amounts be maintained in a reserve account. In addition, the Trust Indenture has certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements.

Creekside at Twin Creeks Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE E – LONG-TERM DEBT (CONTINUED)

Depository Funds

The bond resolution establishes certain funds and determines the order in which revenues are to be deposited into these funds. A description of the significant funds, including their purposes, is as follows:

1. Reserve Fund – The 2016 Reserve Accounts are funded from the proceeds of the Series 2016 Bonds in amounts equal to the maximum annual debt service requirement for all outstanding Series 2016A-3 Bonds and fifty percent of the maximum annual debt service requirement for all outstanding Series 2016A-1 Bonds. Monies held in the reserve accounts will be used only for the purposes established in the Trust Indenture.

	Special Assessment Bonds	
	Reserve Balance	Reserve Requirement
Series 2016A-1 Speical Assessment Bonds	\$ 205,442	\$ 198,253
Series 2016A-3 Speical Assessment Bonds	\$ 273,363	\$ 275,638

NOTE F – ECONOMIC DEPENDENCY

The Developer owns a significant portion of land within the District. The District's activity is dependent upon the continued involvement of the Developer, the loss of which could have a material adverse effect on the District's operations. At September 30, 2021, all board members are affiliated with the Developer.

NOTE G – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. The District has not filed any claims under this commercial coverage during the past three years.

Creekside at Twin Creeks Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2021

NOTE H – INTERFUND ACTIVITY

Interfund transfers for the year ended September 30, 2021, consisted of the following:

<u>Transfers In</u>	<u>Transfers Out</u>		
	<u>Debt Service Funds</u>		
	Series 2016A-2	Series 2016A-3	Total
<u>Capital Projects Funds</u>			
Series 2015	\$ 232	\$ -	\$ 232
Series 2016A-3	-	2,043	2,043
Total	<u>\$ 232</u>	<u>\$ 2,043</u>	<u>\$ 2,275</u>

Transfers from the Debt Service Funds to the Capital Projects Funds are related to decreases in reserve requirements and are in accordance with the Trust Indentures.



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

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Fort Pierce, Florida 34950

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

To the Board of Supervisors
Creekside at Twin Creeks Community Development District
St. Johns County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Creekside at Twin Creeks Community Development District, as of and for the year ended September 30, 2021, and the related notes to the financial statements, and have issued our report thereon dated June 23, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Creekside at Twin Creeks Community Development District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Creekside at Twin Creeks Community Development District's internal control. Accordingly, we do not express an opinion on the effectiveness of Creekside at Twin Creeks Community Development District's internal control.

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

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

To the Board of Supervisors
Creekside at Twin Creeks Community Development District

Compliance and Other Matters

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

Purpose of this Report

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



Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

June 23, 2022



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
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MANAGEMENT LETTER

To the Board of Supervisors
Creekside at Twin Creeks Community Development District
St. Johns County, Florida

Report on the Financial Statements

We have audited the financial statements of the Creekside at Twin Creeks Community Development District as of and for the year ended September 30, 2021, and have issued our report thereon dated June 23, 2022.

Auditor's Responsibility

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

Other Reports and Schedule

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and our Independent Auditor's Report on an examination conducted in accordance with AICPA Professionals Standards, AT-C Section 315 regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in that report, which is dated June 23, 2022 should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been made to address findings and recommendations made in the preceding financial audit report. There were no findings or recommendations made in the preceding financial audit report.

Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, requires us to apply appropriate procedures and communicate the results of our determination as to whether or not Creekside at Twin Creeks Community Development District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific conditions met. In connection with our audit, we determined that the Creekside at Twin Creeks Community Development District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

To the Board of Supervisors
Creekside at Twin Creeks Community Development District

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial conditions assessment procedures as of September 30, 2021 for the Creekside at Twin Creeks Community Development District. It is management's responsibility to monitor the Creekside at Twin Creeks Community Development District's financial condition; our financial condition assessment was based in part on the representations made by management and the review of the financial information provided by the same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Specific Information

The information provided below was provided by management and has not been audited; therefore, we do not express an opinion or provide any assurance on the information.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the Creekside at Twin Creeks Community Development District reported:

- 1) The total number of district employees compensated in the last pay period of the District's fiscal year: 0
- 2) The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year: 2
- 3) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency: N/A
- 4) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: \$55,717
- 5) Each construction project with a total cost of at least \$65,000 approved by the District that is scheduled to begin on or after October 1, 2020, together with the total expenditures for such project: The District had no construction projects.
- 6) A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the District amends a final adopted budget under Section 189.016(6), Florida Statutes: The budget was not amended.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)8, Rules of the Auditor General, the Creekside at Twin Creeks Community Development District reported:

- 7) The rate or rates of non-ad valorem special assessments imposed by the District. General Fund, \$161.14, Debt Service Fund \$1,087.39 - \$1,354.17.
- 8) The amount of special assessments collected by or on behalf of the District: Total special assessments collected was \$829,789.
- 9) The total amount of outstanding bonds issued by the District and the terms of such bonds. The District bonds outstanding at September 30, 2021 included Series 2016A-1, \$5,410,000 maturing November 2046, and Series 2016A-3, \$3,720,000, maturing November 2047.

To the Board of Supervisors
Creekside at Twin Creeks Community Development District

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we noted the following finding.

Finding 21-01

Finding: The actual expenditures of the General Fund exceeded the approved budgeted amounts in violation of Section 189.016, Florida Statutes.

Recommendation: The District should monitor expenditures in future years to ensure that actual expenditures do not exceed the budget.

Management Response: Expenditures will be monitored in future years to ensure budget compliance.

Purpose of this Letter

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

*Berger Toombs Elam
Gaines & Frank*

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

June 23, 2022



**Berger, Toombs, Elam,
Gaines & Frank**

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**INDEPENDENT ACCOUNTANTS' REPORT/COMPLIANCE
WITH SECTION 218.415, FLORIDA STATUTES**

To the Board of Supervisors
Creekside at Twin Creeks Community Development District
St. Johns County, Florida

We have examined Creekside at Twin Creeks Community Development District's compliance with Section 218.415, Florida Statutes during the year ended September 30, 2021. Management is responsible for Creekside at Twin Creeks Community Development District's compliance with those requirements. Our responsibility is to express an opinion on Creekside at Twin Creeks Community Development District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about Creekside at Twin Creeks Community Development District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Creekside at Twin Creeks Community Development District's compliance with the specified requirements.

In our opinion, Creekside at Twin Creeks Community Development District complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2021.

*Berger Toombs Elam
Gaines & Frank*

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL
Fort Pierce, Florida

June 23, 2022

CREEKSIDE AT TWIN CREEKS
COMMUNITY DEVELOPMENT DISTRICT

7

RESOLUTION 2022-07

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CREEKSIDE AT TWIN CREEKS COMMUNITY DEVELOPMENT DISTRICT HEREBY ACCEPTING THE AUDITED ANNUAL FINANCIAL REPORT FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

WHEREAS, the District’s Auditor, Berger, Toombs, Elam, Gaines & Frank, has heretofore prepared and submitted to the Board, for accepting, the District’s Audited Annual Financial Report for Fiscal Year 2021;

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE CREEKSIDE AT TWIN CREEKS COMMUNITY DEVELOPMENT DISTRICT;

1. The Audited Annual Financial Report for Fiscal Year 2021, heretofore submitted to the Board, is hereby accepted for Fiscal Year 2021, for the period ending September 30, 2021; and

2. A verified copy of said Audited Annual Financial Report for Fiscal Year 2021 shall be attached hereto as an exhibit to this Resolution, in the District’s “Official Record of Proceedings”.

PASSED AND ADOPTED this 23rd day of August, 2022.

CREEKSIDE AT TWIN CREEKS COMMUNITY DEVELOPMENT DISTRICT

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

CREEKSIDE AT TWIN CREEKS

COMMUNITY DEVELOPMENT DISTRICT

8

RESOLUTION 2022-08

A RESOLUTION OF THE CREEKSIDE AT TWIN CREEKS COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIMES AND LOCATIONS FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT FOR FISCAL YEAR 2022/2023 AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the Creekside at Twin Creeks Community Development District (“District”) is a local unit of special-purpose government created by, and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within St. Johns County, Florida; and

WHEREAS, the Board of Supervisors of the District (“Board”) is statutorily authorized to exercise the powers granted to the District; and

WHEREAS, all meetings of the Board shall be open to the public and governed by the provisions of Chapter 286, *Florida Statutes*; and

WHEREAS, the Board is statutorily required to file annually, with the local governing authority and the Florida Department of Economic Opportunity, a schedule of its regular meetings.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE CREEKSIDE AT TWIN CREEKS COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. ADOPTING REGULAR MEETING SCHEDULE. Regular meetings of the District’s Board shall be held during Fiscal Year 2022/2023 as provided on the schedule attached hereto as **Exhibit A**.

SECTION 2. FILING REQUIREMENT. In accordance with Section 189.015(1), *Florida Statutes*, the District’s Secretary is hereby directed to file a schedule of the District’s regular meetings annually with St. Johns County and the Florida Department of Economic Opportunity.

SECTION 3. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED this 23rd day of August, 2022.

Attest:

CREEKSIDE AT TWIN CREEKS COMMUNITY DEVELOPMENT DISTRICT

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A

CREEKSIDE AT TWIN CREEKS COMMUNITY DEVELOPMENT DISTRICT		
BOARD OF SUPERVISORS FISCAL YEAR 2022/2023 MEETING SCHEDULE		
LOCATION		
<i>Home2 Suites by Hilton St Augustine I-95, 270 Outlet Mall Blvd, St. Augustine, Florida 32084</i>		
DATE	POTENTIAL DISCUSSION/FOCUS	TIME
November 15, 2022	Landowners' Meeting and Regular Meeting	1:00 PM
January 17, 2023	Regular Meeting	12:15 PM
March 21, 2023	Regular Meeting	12:15 PM
April 18, 2023	Regular Meeting	12:15 PM
May 16, 2023	Regular Meeting	12:15 PM
July 18, 2023	Regular Meeting	12:15 PM
August 15, 2023	Regular Meeting	12:15 PM
September 19, 2023	Regular Meeting	12:15 PM

CREEKSIDE AT TWIN CREEKS
COMMUNITY DEVELOPMENT DISTRICT

10A

Prepared by and Return to:

Trenton Newton
Florida Power & Light Company
425 N. Williamson Blvd.
Daytona Beach, Florida 32114

Affected FPL Parcel# **SJ119**
Parcel ID# **023712-9996**

EASEMENT

The undersigned grantor (“**Grantor**”), in consideration of the payment of \$1.00 and other good and valuable consideration, the adequacy and receipt of which is hereby acknowledged, grant and give to Florida Power & Light Company, whose address is P.O. Box 14000, Juno Beach, Florida 33408-0420 and to its licensees, agents, successors, and assigns (hereinafter the “**Grantee**”), an easement forever for the construction, operation and maintenance of overhead and underground electric utility facilities, including wires, poles, guys, cables, conduits and appurtenant equipment (all of the foregoing hereinafter referred to as “**Facilities**”) to be installed from time to time; with the right to reconstruct, improve, add to, enlarge, change the voltage, as well as, the size of and remove such facilities or any of them within an easement **15** feet in width (hereinafter the “**Easement**”) and described as follows:

See Exhibit A attached hereto and made a part hereof (the “**Easement Area**”);

together with the right and privilege from time to time to reconstruct, inspect, alter, repair, improve, enlarge, add to, change the voltage, as well as the nature or physical characteristics of, replace, remove or relocate the Facilities or any part of them, lay temporary mats, install gates to existing or future fences, install fill, culverts or other drainage facilities upon, across, over or under the Easement Area with all rights and privileges necessary or convenient for the full enjoyment or the use thereof for the herein described purposes, including, but not limited to, the right to cut and keep clear all trees and undergrowth and other obstructions within the Easement Area and on lands of Grantor adjoining the Easement Area that may interfere with the proper construction, operation and maintenance of such Facilities or any part of them, the right to mark the location of any underground Facilities by above ground and other suitable markers; together with the right of ingress and egress for personnel, vehicles and equipment over the adjoining lands of Grantor, for the purpose of exercising and enjoying the rights granted by this easement and any or all of the rights granted hereunder.

After Grantor executes this Easement, Grantee, at its sole option, may obtain a certified survey sketch and legal description of the Easement Area, whether or not recorded in the public records where the Easement Area is located. Upon completion of such survey, Grantor hereby authorizes Grantee to execute and record a supplement to this Easement in the public records of **St. Johns** County, Florida, without Grantor’s signature, replacing the attached Exhibit A with a certified survey sketch and legal description of the Easement Area.

Grantor, however, reserves the right and privilege to use the Easement Area for agricultural and such other purposes.

Notwithstanding anything contained herein to the contrary, by the execution and delivery hereof Grantor acknowledges and agrees that (i) Grantor's activities shall not interfere or be inconsistent with the use, occupation, maintenance or enjoyment thereof by Grantee, or as might cause a hazardous condition; and (ii) no portion of the Easement Area shall be excavated, altered, obstructed, surfaced or paved and no building, well, irrigation system, structure, obstruction or improvement (including any improvements for recreational activities) shall be located, constructed, maintained or operated over, under, upon or across the Easement Area by Grantor, or the heirs, personal representatives, successors or assigns of Grantor without the prior written permission of Grantee. Grantor acknowledges and agrees that any improvement, structure or alteration that interferes with or is inconsistent with the use, occupation, maintenance or enjoyment thereof by Grantee or its licensees or as might cause a hazardous condition shall be a violation of this provision. However, no violation of this provision shall be deemed adverse or hostile to Grantee until such time as said violation interferes with Grantee's actual use, occupation, maintenance or enjoyment of the Easement Area and the rights granted hereunder; and until Grantee first provides written notice to Grantor of the violation(s) and Grantor fails to cure the violations complained of within thirty (30) days of such notice.

Grantor covenants that Grantor is the fee simple owner of the Easement Area. And further covenants that the Easement Area is free and clear of liens, encumbrances and third party rights and/or claims of any kind.

[Signature and acknowledgement appear on following pages]

[This space is intentionally left blank]

IN WITNESS WHEREOF, the Grantor has signed and sealed this Easement on _____ day of _____, 20____.

Signed, sealed and delivered in the presence of:

Creekside at Twin Creeks Community Development District

Signature:
Print Name: _____

By: _____
Print Name: _____
Title: _____
Address: _____

Signature:
Print Name: _____

ACKNOWLEDGMENT

STATE OF FLORIDA)
)ss:
COUNTY OF _____)

The foregoing instrument was acknowledged before me by means of Physical Presence or online notarization, this _____ day of _____, 20__ by _____, as _____ of **Creekside at Twin Creeks Community Development District**, on behalf of the **Creekside at Twin Creeks Community Development District**.

(NOTARIAL SEAL)

Notary: _____
Print Name: _____
Notary Public, State of _____
My commission expires: _____

Personally Known **OR** Produced Identification
Type of Identification Produced _____

EXHIBIT "A"

SKETCH OF DESCRIPTION ONLY NOT A BOUNDARY SURVEY

LEGAL DESCRIPTION

A PORTION OF LAND LYING IN SECTION 11, TOWNSHIP 5 SOUTH, RANGE 28 EAST, ST. JOHN'S COUNTY, FLORIDA, AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE NORTHWEST CORNER OF SECTION 11, TOWNSHIP 5 SOUTH, RANGE 28 EAST; THENCE S00°51'44"E, ALONG THE WEST LINE OF SAID SECTION 11, A DISTANCE OF 1,788.00 FEET TO THE SOUTHEASTERLY RIGHT-OF-WAY LINE OF ALTERNATE COUNTY ROAD No. 210 WEST, PER FDOT RIGHT-OF-WAY PLANS SECTION 78020; THENCE S53°14'48"W, ALONG SAID SOUTHEASTERLY RIGHT-OF-WAY LINE, A DISTANCE OF 238.03 FEET, TO THE NORTHWEST CORNER OF TRACT "C-1" OF CREEKSIDE AT TWIN CREEKS - PHASE 1B, PER PLAT BOOK 82, PAGE 81, OF THE PUBLIC RECORDS OF ST. JOHNS COUNTY, FLORIDA, AND BEING THE POINT OF BEGINNING; THENCE CONTINUE S53°14'48"E, ALONG SAID SOUTHEASTERLY RIGHT-OF-WAY, A DISTANCE OF 70.50 FEET TO THE NORTHEAST CORNER OF SAID TRACT "C-1"; THENCE S68°15'50"W, ALONG THE EAST LINE OF SAID TRACT "C-1", A DISTANCE OF 5.95 FEET; THENCE S84°42'40"W, A DISTANCE OF 14.82 FEET; THENCE N53°14'48"W, A DISTANCE OF 56.38 FEET TO THE WEST LINE OF SAID TRACT "C-1"; THENCE N36°45'12"E, ALONG SAID WEST LINE, A DISTANCE OF 15.00 FEET TO THE POINT OF BEGINNING.

CONTAINING 964 SQUARE FEET OR 0.022 ACRES MORE OR LESS.

SHEET INDEX

SHEET 1: LEGAL DESCRIPTION & NOTES
SHEET 2: ENCUMBRANCE TABLE
SHEET 3: SKETCH OF DESCRIPTION

SURVEYOR'S NOTES

1. BEARINGS SHOWN HEREON ARE BASED ON THE FLORIDA STATE PLANE COORDINATE SYSTEM, EAST ZONE, NORTH AMERICAN DATUM OF 1983 (2011 ADJUSTMENT), DERIVING A BEARING OF S53°14'48"E ALONG THE SOUTHERLY RIGHT-OF-WAY LINE OF COUNTY ROAD 210 WEST.
2. THIS SKETCH MEETS THE APPLICABLE "STANDARDS OF PRACTICE" AS SET FORTH BY THE FLORIDA BOARD OF PROFESSIONAL SURVEYORS AND MAPPERS IN RULE 5J17.050-.052, FLORIDA ADMINISTRATIVE CODE.
3. THIS IS NOT A BOUNDARY SURVEY.
4. THE ENCUMBRANCE INFORMATION SHOWN HEREON WAS PROVIDED BY L & V ABSTRACT & TITLE SERVICES PER AN OWNERSHIP AND ENCUMBRANCE REPORT DATED 12/08/2021. THIS FIRM DID NOT PERFORM ADDITIONAL RESEARCH OF THE PUBLIC RECORD.
5. THIS SKETCH OF DESCRIPTION DOCUMENT CONSISTS OF 3 PAGES, EACH PROVIDING UNIQUE INFORMATION REGARDING THIS PROJECT, THEREFORE ALL PAGES CONSTITUTE THE "SKETCH OF DESCRIPTION"

NO.	DATE	DESCRIPTION	BY	CHK
1				
2				
3				
4				
REVISIONS				

CERTIFICATION

CERTIFIED TO: FLORIDA POWER & LIGHT COMPANY

I HEREBY CERTIFY THAT THIS DOCUMENT WAS PREPARED UNDER MY DIRECT SUPERVISION ON THE DATE SHOWN AND CONFORMS TO THE STANDARDS OF PRACTICE FOR LAND SURVEYING IN THE STATE OF FLORIDA IN ACCORDANCE WITH CHAPTER 5J-17.052, FLORIDA ADMINISTRATIVE CODE PURSUANT TO SECTION 472.027 FLORIDA STATUTES.

DATE

06/22/2022

WALTER J. SMITH

FLORIDA CERTIFICATE NO. 4807

DOCUMENT NOT VALID WITHOUT THE ELECTRONIC SIGNATURE AND SEAL OF WALTER J. SMITH
FLORIDA PROFESSIONAL SURVEYOR AND MAPPER.



ESP Associates FL, Inc.
518 13th Street West
Bradenton, FL 34205
Phone: 941-345-5451
www.espassociates.com

PROFESSIONAL SURVEYORS AND MAPPERS
LB. #7343

SKETCH OF DESCRIPTION OF

15' WIDE UTILITY EASEMENT
PROJECT PARCEL # SJ-119
PARCEL ID: 0237129996
SECTIONS 11, TOWNSHIP 5 SOUTH, RANGE 28 EAST
ST JOHN'S COUNTY, FLORIDA

PREPARED FOR:
FLORIDA POWER &
LIGHT COMPANY

PROJECT NUMBER
JT23.800.000

SHEET 1 OF 3

EXHIBIT "A"

SKETCH OF DESCRIPTION ONLY
NOT A BOUNDARY SURVEY

ENCUMBRANCE SUMMARY TABLE

ITEM NUMBER	RECORD DOCUMENT	DOCUMENT TYPE	AFFECTS PROPOSED EASEMENT	ACTION TAKEN
1	P.B. 82, PAGE 79	PLAT	YES	PLOTTED
2	O.R.B. 580, PAGE 535	EASEMENT	NO	NOT ON PROPERTY
3	O.R.B. 2190, PAGE 1561	EASEMENT	NO	NOT ON PROPERTY
4	O.R.B. 2588, PAGE 55	ACCESS AND UTILITY EASEMENT	NO	NOT ON PROPERTY
5	O.R.B. 2588, PAGE 136	RECIPROCAL GRANT OF EASEMENT FOR DRAINAGE	NO	NOT ON PROPERTY
6	O.R.B. 4219, PAGE 1745	DECLARATION OF COVENANTS, CONDITIONS AND RESTRICTION	NO	NOT ON PROPERTY
7	O.R.B. 4223, PAGE 1496	FIRST AMENDMENT	NO	NOT ON PROPERTY
8	O.R.B. 4303, PAGE 1937	SECOND AMENDMENT	NO	NOT ON PROPERTY
9	O.R.B. 4387, PAGE 1404	JOINDER AND CONSENT TO PLATS	YES	NOT PLOTTED (BLANKET)



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LB. #7343

SKETCH OF DESCRIPTION
OF
15' WIDE UTILITY EASEMENT
PROJECT PARCEL # SJ-119
PARCEL ID: 0237129996
SECTIONS 11, TOWNSHIP 5 SOUTH, RANGE 28 EAST
ST JOHN'S COUNTY, FLORIDA

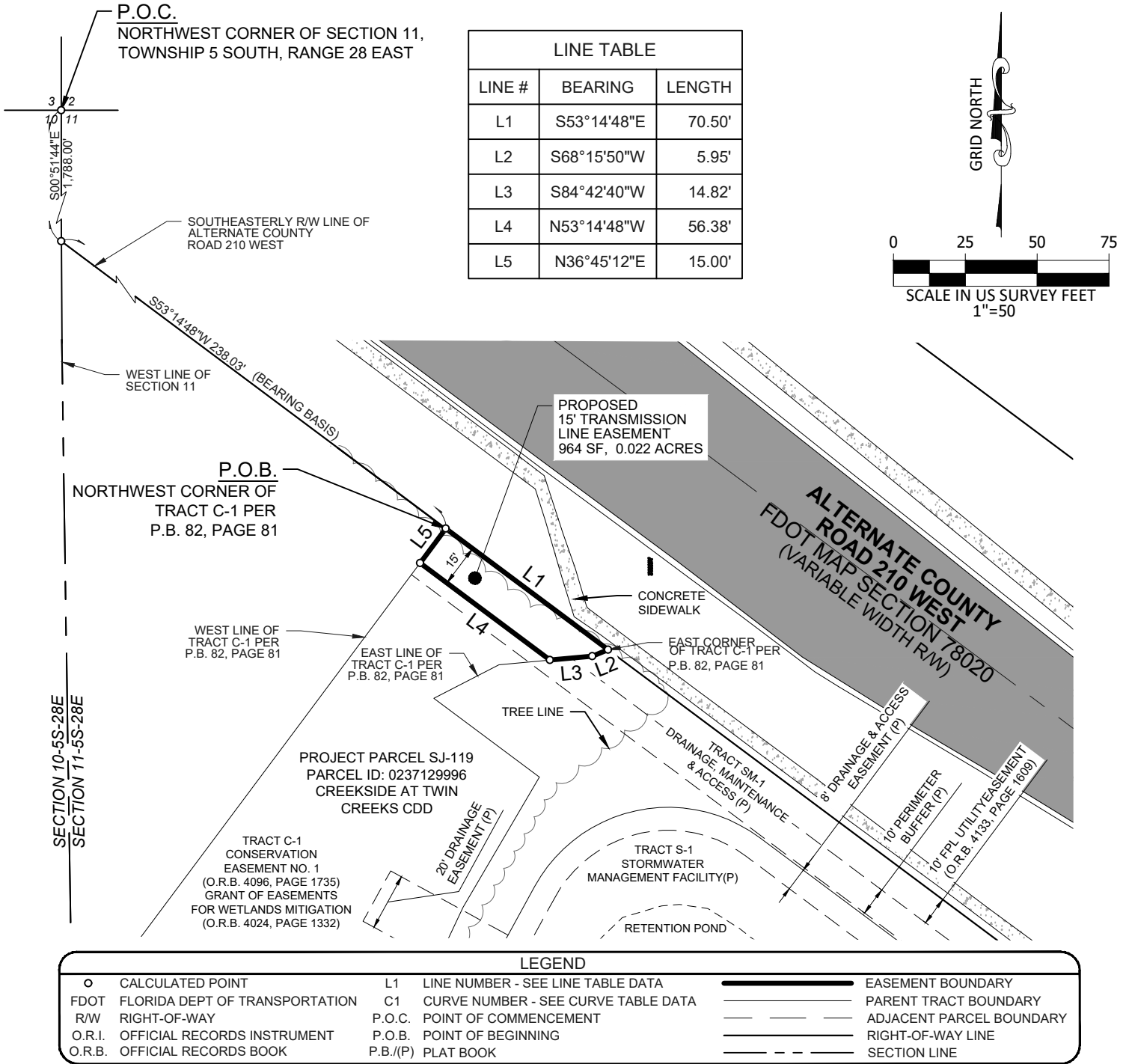
PREPARED FOR:
FLORIDA POWER &
LIGHT COMPANY

PROJECT NUMBER
JT23.800.000

SHEET 2 OF 3

EXHIBIT "A"

SKETCH OF DESCRIPTION ONLY
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 ST JOHN'S COUNTY, FLORIDA

PREPARED FOR:
FLORIDA POWER & LIGHT COMPANY

 PROJECT NUMBER
 JT23.800.000

 SHEET 3 OF 3

CREEKSIDE AT TWIN CREEKS
COMMUNITY DEVELOPMENT DISTRICT

10B

Prepared by and Return to:

Trenton Newton
Florida Power & Light Company
425 N. Williamson Blvd.
Daytona Beach, Florida 32114

Affected FPL Parcel# **SJ121**
Parcel ID# **023721-0009**

EASEMENT

The undersigned grantor (“**Grantor**”), in consideration of the payment of \$1.00 and other good and valuable consideration, the adequacy and receipt of which is hereby acknowledged, grant and give to Florida Power & Light Company, whose address is P.O. Box 14000, Juno Beach, Florida 33408-0420 and to its licensees, agents, successors, and assigns (hereinafter the “**Grantee**”), an easement forever for the construction, operation and maintenance of overhead and underground electric utility facilities, including wires, poles, guys, cables, conduits and appurtenant equipment (all of the foregoing hereinafter referred to as “**Facilities**”) to be installed from time to time; with the right to reconstruct, improve, add to, enlarge, change the voltage, as well as, the size of and remove such facilities or any of them within an easement **15** feet in width (hereinafter the “**Easement**”) and described as follows:

See Exhibit A attached hereto and made a part hereof (the “**Easement Area**”);

together with the right and privilege from time to time to reconstruct, inspect, alter, repair, improve, enlarge, add to, change the voltage, as well as the nature or physical characteristics of, replace, remove or relocate the Facilities or any part of them, lay temporary mats, install gates to existing or future fences, install fill, culverts or other drainage facilities upon, across, over or under the Easement Area with all rights and privileges necessary or convenient for the full enjoyment or the use thereof for the herein described purposes, including, but not limited to, the right to cut and keep clear all trees and undergrowth and other obstructions within the Easement Area and on lands of Grantor adjoining the Easement Area that may interfere with the proper construction, operation and maintenance of such Facilities or any part of them, the right to mark the location of any underground Facilities by above ground and other suitable markers; together with the right of ingress and egress for personnel, vehicles and equipment over the adjoining lands of Grantor, for the purpose of exercising and enjoying the rights granted by this easement and any or all of the rights granted hereunder.

After Grantor executes this Easement, Grantee, at its sole option, may obtain a certified survey sketch and legal description of the Easement Area, whether or not recorded in the public records where the Easement Area is located. Upon completion of such survey, Grantor hereby authorizes Grantee to execute and record a supplement to this Easement in the public records of **St. Johns** County, Florida, without Grantor’s signature, replacing the attached Exhibit A with a certified survey sketch and legal description of the Easement Area.

Grantor, however, reserves the right and privilege to use the Easement Area for agricultural and such other purposes.

Notwithstanding anything contained herein to the contrary, by the execution and delivery hereof Grantor acknowledges and agrees that (i) Grantor's activities shall not interfere or be inconsistent with the use, occupation, maintenance or enjoyment thereof by Grantee, or as might cause a hazardous condition; and (ii) no portion of the Easement Area shall be excavated, altered, obstructed, surfaced or paved and no building, well, irrigation system, structure, obstruction or improvement (including any improvements for recreational activities) shall be located, constructed, maintained or operated over, under, upon or across the Easement Area by Grantor, or the heirs, personal representatives, successors or assigns of Grantor without the prior written permission of Grantee. Grantor acknowledges and agrees that any improvement, structure or alteration that interferes with or is inconsistent with the use, occupation, maintenance or enjoyment thereof by Grantee or its licensees or as might cause a hazardous condition shall be a violation of this provision. However, no violation of this provision shall be deemed adverse or hostile to Grantee until such time as said violation interferes with Grantee's actual use, occupation, maintenance or enjoyment of the Easement Area and the rights granted hereunder; and until Grantee first provides written notice to Grantor of the violation(s) and Grantor fails to cure the violations complained of within thirty (30) days of such notice.

Grantor covenants that Grantor is the fee simple owner of the Easement Area. And further covenants that the Easement Area is free and clear of liens, encumbrances and third party rights and/or claims of any kind.

[Signature and acknowledgement appear on following pages]

[This space is intentionally left blank]

IN WITNESS WHEREOF, the Grantor has signed and sealed this Easement on _____ day of _____, 20____.

Signed, sealed and delivered in the presence of:

Creekside at Twin Creeks Community Development District

Signature:
Print Name: _____

By: _____
Print Name: _____
Title: _____
Address: _____

Signature:
Print Name: _____

ACKNOWLEDGMENT

STATE OF FLORIDA)
)ss:
COUNTY OF _____)

The foregoing instrument was acknowledged before me by means of Physical Presence or online notarization, this _____ day of _____, 20__ by _____, as _____ of **Creekside at Twin Creeks Community Development District**, on behalf of the **Creekside at Twin Creeks Community Development District**.

(NOTARIAL SEAL)

Notary: _____
Print Name: _____
Notary Public, State of _____
My commission expires: _____

Personally Known **OR** Produced Identification
Type of Identification Produced _____

EXHIBIT "A"

SKETCH OF DESCRIPTION ONLY NOT A BOUNDARY SURVEY

LEGAL DESCRIPTION

A PORTION OF LAND LYING IN SECTION 10, TOWNSHIP 5 SOUTH, RANGE 28 EAST, ST. JOHN'S COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT A FOUND 1/2 INCH IRON ROD AND CAP LABELED PRM LB 3137 LOCATED ON THE SOUTHERLY RIGHT-OF-WAY LINE OF COUNTY ROAD 210 WEST PER FDOT MAP SECTION 78020; THENCE N53°55'08"E, ALONG SAID SOUTHERLY RIGHT-OF-WAY LINE OF 210 WEST, A DISTANCE OF 250.02 FEET, TO THE NORTH CORNER OF TRACT "4" PER PLAT BOOK 89, PAGE 53, OF THE PUBLIC RECORDS OF ST. JOHNS COUNTY, FLORIDA, AND BEING THE POINT OF BEGINNING; THENCE S32°01'39"E, ALONG THE EAST LINE OF SAID TRACT "4", A DISTANCE OF 15.03 FEET; THENCE S53°55'08"W, A DISTANCE OF 5.73 FEET, TO THE WEST LINE OF SAID TRACT "4"; THENCE N11°41'58"W, ALONG SAID WEST LINE, A DISTANCE OF 16.46 FEET TO THE POINT OF BEGINNING.

CONTAINING 43 SQUARE FEET OF 0.0009 ACRES MORE OR LESS.

SHEET INDEX

SHEET 1: LEGAL DESCRIPTION & NOTES
SHEET 2: ENCUMBRANCE TABLE
SHEET 3: SKETCH OF DESCRIPTION

SURVEYOR'S NOTES

1. BEARINGS SHOWN HEREON ARE BASED ON THE FLORIDA STATE PLANE COORDINATE SYSTEM, EAST ZONE, NORTH AMERICAN DATUM OF 1983 (2011 ADJUSTMENT), DERIVING A BEARING OF N53°55'08"E ALONG THE SOUTHERLY RIGHT-OF-WAY LINE OF COUNTY ROAD 210 WEST.
2. THIS SKETCH MEETS THE APPLICABLE "STANDARDS OF PRACTICE" AS SET FORTH BY THE FLORIDA BOARD OF PROFESSIONAL SURVEYORS AND MAPPERS IN RULE 5J17.050-.052, FLORIDA ADMINISTRATIVE CODE.
3. THIS IS NOT A BOUNDARY SURVEY.
4. THE ENCUMBRANCE INFORMATION SHOWN HEREON WAS PROVIDED BY L & V ABSTRACT & TITLE SERVICES PER AN OWNERSHIP AND ENCUMBRANCE REPORT DATED 12/08/2021. THIS FIRM DID NOT PERFORM ADDITIONAL RESEARCH OF THE PUBLIC RECORD.
5. THIS SKETCH OF DESCRIPTION DOCUMENT CONSISTS OF 3 PAGES, EACH PROVIDING UNIQUE INFORMATION REGARDING THIS PROJECT, THEREFORE ALL PAGES CONSTITUTE THE "SKETCH OF DESCRIPTION"

NO.	DATE	DESCRIPTION	BY	CHK
1				
2				
3				
4				
REVISIONS				

CERTIFICATION

CERTIFIED TO: FLORIDA POWER & LIGHT COMPANY

I HEREBY CERTIFY THAT THIS DOCUMENT WAS PREPARED UNDER MY DIRECT SUPERVISION ON THE DATE SHOWN, AND CONFORMS TO THE STANDARDS OF PRACTICE FOR LAND SURVEYING IN THE STATE OF FLORIDA IN ACCORDANCE WITH CHAPTER 5J-17.052, FLORIDA ADMINISTRATIVE CODE PURSUANT TO SECTION 472.027 FLORIDA STATUTES.

DATE

06/23/2022

WALTER J. SMITH

FLORIDA CERTIFICATE NO. 4807

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FLORIDA PROFESSIONAL SURVEYOR AND MAPPER.



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PROFESSIONAL SURVEYORS AND MAPPERS
LB. #7343

SKETCH OF DESCRIPTION OF

15' WIDE UTILITY EASEMENT
PROJECT PARCEL # SJ-121
PARCEL ID: 0237210009
SECTIONS 10, TOWNSHIP 5 SOUTH, RANGE 28 EAST
ST JOHN'S COUNTY, FLORIDA

PREPARED FOR:
FLORIDA POWER &
LIGHT COMPANY

PROJECT NUMBER
JT23.800.000

SHEET 1 OF 3

EXHIBIT "A"

SKETCH OF DESCRIPTION ONLY
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ENCUMBRANCE SUMMARY TABLE

ITEM NUMBER	RECORD DOCUMENT	DOCUMENT TYPE	AFFECTS PROPOSED EASEMENT	ACTION TAKEN
1	P.B. 89, PAGE 53	PLAT	YES	PLOTTED
2	O.R.B. 2588, PAGE 69	ACCESS AND UTILITY EASEMENT	NO	NOT ON PROPERTY
3	O.R.B. 4082, PAGE 793	AMENDMENT	NO	NOT ON PROPERTY
4	O.R.B. 2631, PAGE 1798	RESOLUTION No. 2006-11	YES	NOT PLOTTED (BLANKET)
5	O.R.B. 2634, PAGE 1843	ORDINANCE NO. 2006-3	YES	NOT PLOTTED (BLANKET)
6	O.R.B. 2740, PAGE 506	SMALL ADJUSTMENT	YES	NOT PLOTTED (BLANKET)
7	O.R.B. 2805, PAGE 1932	SMALL ADJUSTMENT	YES	NOT PLOTTED (BLANKET)
8	O.R.B. 4081, PAGE 1620	ORDINANCE NO. 2015-52	NO	NOT ON PROPERTY
9	O.R.B. 4037, PAGE 1000	RESOLUTION NO. 2014-157	YES	NOT PLOTTED (BLANKET)
10	O.R.B. 4079, PAGE 438	NOTICE OF AMENDED AND RESTATED DEVELOPMENT ORDER	YES	NOT PLOTTED (BLANKET)
11	O.R.B. 3563, PAGE 715	ASSIGNMENTS OF RIGHTS	YES	NOT PLOTTED (BLANKET)
12	O.R.B. 4024, PAGE 1332	GRANT OF EASEMENT	YES	NOT PLOTTED (BLANKET)
13	O.R.B. 4166, PAGE 559	NOTICE OF ESTABLISHMENT	NO	NOT ON PROPERTY
14	O.R.B. 4549, PAGE 1388	CONSERVATION EASEMENT	NO	NOT ON PROPERTY



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SKETCH OF DESCRIPTION OF

15' WIDE UTILITY EASEMENT
PROJECT PARCEL # SJ-121

PARCEL ID: 0237210009
SECTIONS 10, TOWNSHIP 5 SOUTH, RANGE 28 EAST
ST JOHN'S COUNTY, FLORIDA

PREPARED FOR:
FLORIDA POWER &
LIGHT COMPANY

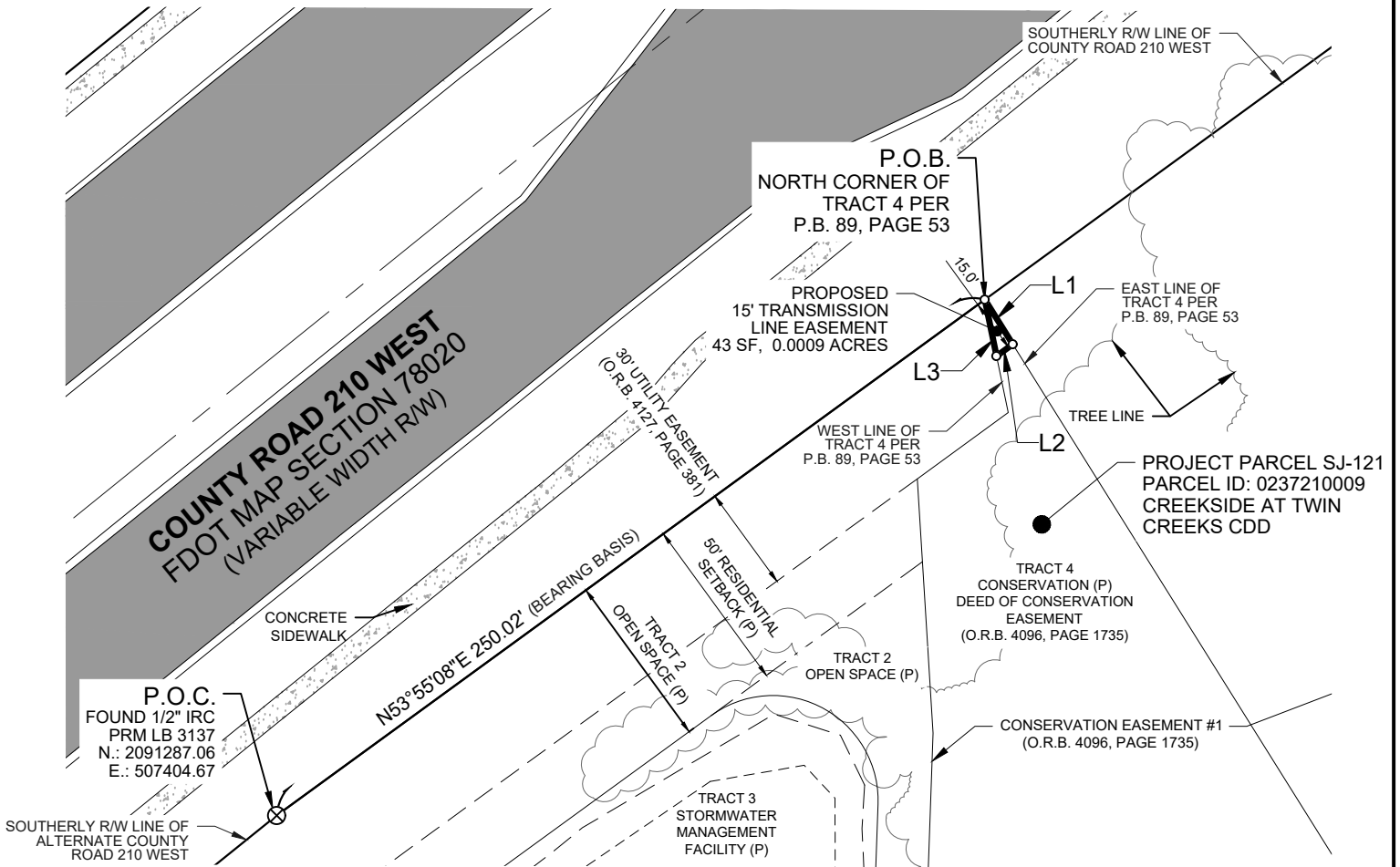
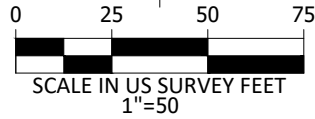
PROJECT NUMBER
JT23.800.000

SHEET 2 OF 3

EXHIBIT "A"

SKETCH OF DESCRIPTION ONLY
NOT A BOUNDARY SURVEY

LINE TABLE		
LINE #	BEARING	LENGTH
L1	S32°01'39"E	15.03'
L2	S53°55'08"W	5.73'
L3	N11°41'58"W	16.46'



LEGEND			
○	CALCULATED POINT	L1	LINE NUMBER - SEE LINE TABLE DATA
FDOT	FLORIDA DEPT OF TRANSPORTATION	O.R.B.	OFFICIAL RECORDS BOOK
R/W	RIGHT-OF-WAY	P.O.C.	POINT OF COMMENCEMENT
N.	NORTHING	P.O.B.	POINT OF BEGINNING
E.	EASTING	P.B./P)	PLAT BOOK
—	EASEMENT BOUNDARY	—	PARENT TRACT BOUNDARY
—	ADJACENT PARCEL BOUNDARY	—	RIGHT-OF-WAY LINE
—	SECTION LINE		

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PROFESSIONAL SURVEYORS AND MAPPERS
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SKETCH OF DESCRIPTION
OF
15' WIDE UTILITY EASEMENT
PROJECT PARCEL # SJ-121
PARCEL ID: 0237210009
SECTIONS 10, TOWNSHIP 5 SOUTH, RANGE 28 EAST
ST JOHN'S COUNTY, FLORIDA

PREPARED FOR:
FLORIDA POWER &
LIGHT COMPANY

PROJECT NUMBER
JT23.800.000

SHEET 3 OF 3

CREEKSIDE AT TWIN CREEKS
COMMUNITY DEVELOPMENT DISTRICT

10C

About the District

[Home](#) / About the District

[Introduction](#)

[Board of Supervisors](#)

[District Staff](#)

The Creekside at Twin Creeks CDD encompasses an area of approximately 255.42 acres within the unincorporated area of the St. John’s County. The land within the District is generally located west of the Lake Worth Drainage District Canal E-4, east of Congress Avenue, north of Old Boynton Road and south of South Florida Water Management District Canal C-16.

The Creekside at Twin Creeks CDD is also authorized to exercise additional powers to finance, fund, plan, construct, reconstruct, enlarge or extend, equip, operate and maintain systems and facilities for 1) parks and facilities for indoor and outdoor recreational cultural and educational uses; and 2) security, including but not limited to, guardhouses, fences and gates, electronic intrusion-detection systems, and patrol cars, as authorized and described in Section 190.012(2), Florida Statutes (2014).

A Community Development District (CDD) provides the 'solution' to Florida's need to provide valuable community infrastructure generated by growth, ultimately without overburdening other governments and their taxpaying residents. CDDs represent a major advancement in Florida's effort to manage its growth effectively and efficiently. This allows a community to establish higher construction standards, meanwhile providing a long-term solution to the operation and maintenance of the community's facilities.

Board of Supervisors

John Kinsey

Chair

jkinsey@creeksideattwincreeksydd.net

SEAT 1

Bryan Kinsey

Vice Chair

bkkinsey@creeksideattwincreeksydd.net

SEAT 2

Steven Jordan

Assistant Secretary

sjordan@creeksideattwincreeksydd.net

SEAT 3

Jared Bouskila

Assistant Secretary

jbouskila@creeksideattwincreeksydd.net

SEAT 4

Cora Difiore

Assistant Secretary

cdifiore@creeksideattwincreeksydd.net

District Staff

District Manager

Wrathell, Hunt and Associates, LLC

Daniel Rom

2300 Glades Road, Suite 410W

Boca Raton, FL 33431

1 (877) 276-0889

info@creeksideattwincreeksccd.net

Public Records Notice

Under Florida law, e-mail addresses are public records. If you do not want your e-mail address released in response to a public-records request, do not send electronic mail to this entity. Instead, contact this office by phone or in writing.

Wrathell, Hunt and Associates, LLC

Wrathell, Hunt and Associates, LLC, is one of Florida's premier Management firms servicing the development community and local governments in the delivery of community services to new and emerging communities.

Corporate Office

2300 Glades Road, Suite 410W

Boca Raton, FL 33431

info@creeksideattwincreeksccd.net

1 (877) 276-0889

Quick Links

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[About the District](#)

[Documents](#)

[FAQs](#)

[Contacts Us](#)

Accessibility Policy



CREEKSIDE AT TWIN CREEKS
COMMUNITY DEVELOPMENT DISTRICT

10D

Request for Taxpayer Identification Number and Certification

**Give Form to the
 requester. Do not
 send to the IRS.**

Print or type See Specific Instructions on page 2.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification; check only one of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see instructions) ▶ _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
	5 Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	6 City, state, and ZIP code	
	7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Social security number											
				-			-				
or											
Employer identification number											
						-					

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Sign Here	Signature of U.S. person ▶	Date ▶
------------------	----------------------------	--------

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.

Note. If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following persons must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States:

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),

3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code* on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* above.

What is FATCA reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code* on page 3 and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account, list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note. ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C Corporation, or S Corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

Line 3

Check the appropriate box in line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box in line 3.

Limited Liability Company (LLC). If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the "Limited Liability Company" box and enter "P" in the space provided. If the LLC has filed Form 8832 or 2553 to be taxed as a corporation, check the "Limited Liability Company" box and in the space provided enter "C" for C corporation or "S" for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the "Limited Liability Company" box; instead check the first box in line 3 "Individual/sole proprietor or single-member LLC."

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space in line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

Note. You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on this page), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note. Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, or 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code* earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

- 1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.** You must give your correct TIN, but you do not have to sign the certification.
- 2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.** You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.
- 3. Real estate transactions.** You must sign the certification. You may cross out item 2 of the certification.
- 4. Other payments.** You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).
- 5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹ The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity ⁴
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 2.

*Note. Grantor also must provide a Form W-9 to trustee of trust.

Note. If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

Visit IRS.gov to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.

CREEKSIDE AT TWIN CREEKS
COMMUNITY DEVELOPMENT DISTRICT

11

Creekside at Twin Creeks

COMMUNITY DEVELOPMENT DISTRICT

20-Yr Stormwater Needs Analysis Report

Prepared for:

**BOARD OF SUPERVISORS
CREEKSIDE AT TWIN CREEKS CDD**

June 28, 2022

PROSSER

Creative Visionaries. Engineering Minds®

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LIST OF EXHIBITS

Exhibit No.
1

Title
CDD Master Stormwater Management System

1.0 INTRODUCTION

The Creekside at Twin Creeks Community Development District ("CDD" or the "District") is a local special purpose government entity established on August 18, 2015. The District contains approximately 255.4 acres of land located within parts of Sections 10,11 and 14, Township 5 South, Range 28 East in St Johns County, Florida. The District provides a long-term solution to the operation and maintenance of the community stormwater facilities.

2.0 GENERAL

As part of the 2021 regular session, the Florida Legislature recognized the need for a long-term planning process for stormwater and wastewater. Section 403.9302, Florida Statutes, requires a 20-year needs analysis from the local governments providing stormwater services. The guidelines for this report indicated that because this planning document is forward-looking, it will necessarily include a large number of assumptions about future actions. These assumptions should be based on any available information coupled with best professional judgment of the individuals completing the document. As such, the information compiled within the following report is based upon previous construction plans, site visits, on-going stormwater maintenance activities, historical cost data and future anticipated stormwater maintenance costs.

Stormwater Facilities

The stormwater service area includes the District boundary and consist of 18 existing stormwater ponds to capture and treat stormwater runoff from developed areas and control structures that regulate the volume of water detained and detention periods. The storm sewer conveyance system will remove surface drainage from the roadways via curb and gutter, swales/ditches, storm inlets and culvert pipes that will collect and convey surface drainage to proposed stormwater detention ponds.

ATTACHMENTS

1 Stormwater Needs Analysis Parts 1-4

2 Stormwater Needs Analysis Parts 5-8

Background Information

Please provide your contact and location information, then proceed to the template on the next sheet.

Name of Local Government:	Creekside at Twin Creeks CDD
Name of stormwater utility, if applicable:	Creekside at Twin Creeks CDD
Contact Person	
Name:	Daniel Rom
Position/Title:	District Manager
Email Address:	romd@whhassociates.com
Phone Number:	1-561-571-0010

Indicate the Water Management District(s) in which your service area is located.

- Northwest Florida Water Management District (NFWFMD)
- Suwannee River Water Management District (SRWMD)
- St. Johns River Water Management District (SJRWMD)
- Southwest Florida Water Management District (SWFWMD)
- South Florida Water Management District (SFWMD)

Indicate the type of local government:

- Municipality
- County
- Independent Special District

Part 1.0 Detailed description of the stormwater management program (Section 403.9302(3)(a), F.S.)

The stormwater management program, as defined in the Introduction, includes those activities associated with the management, operation and maintenance, and control of stormwater and stormwater management systems, including activities required by state and federal law. The detailed program description is divided into multiple subparts consisting of narrative and data fields.

Part 1.1 Narrative Description:

Please provide a brief description of the current institutional strategy for managing stormwater in your jurisdiction. Please include any mission statement, divisions or departments dedicated solely or partly to managing stormwater, dedicated funding sources, and other information that best describes your approach to stormwater:

The Creekside at Twin Creeks Community Development District is a local, special purpose government entity established on August 28, 2015. The CDD provides a long term solution to the operation and maintenance of the community stormwater facilities.

On a scale of 1 to 5, with 5 being the highest, please indicate the importance of each of the following goals for your program:

0	1	2	3	4	5	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Drainage & flood abatement (such as flooding events associated with rainfall and hurricanes)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Water quality improvement (TMDL Process/BMAPs/other)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Reduce vulnerability to adverse impacts from flooding related to increases in frequency and duration of rainfall events, storm surge and sea level rise
						Other:
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Part 1.2 Current Stormwater Program Activities:

Please provide answers to the following questions regarding your stormwater management program.

• Does your jurisdiction have an NPDES Municipal Separate Storm Sewer System (MS4) Permit?

If yes, is your jurisdiction regulated under Phase I or Phase II of the NPDES Program:

• Does your jurisdiction have a dedicated stormwater utility?

If no, do you have another funding mechanism?

If yes, please describe your funding mechanism.

CDD annual assessments to residents and funds collected via County tax collector along with annual property taxes.

• Does your jurisdiction have a Stormwater Master Plan or Plans?

If Yes:

How many years does the plan(s) cover?

Are there any unique features or limitations that are necessary to understand what the plan does or does not address?

NO; THE PLAN IS AN ON-GOING PLAN PER APPROVED SJRWMD PERMITS

Please provide a link to the most recently adopted version of the document (if it is published online):

• Does your jurisdiction have an asset management (AM) system for stormwater infrastructure?

If Yes, does it include 100% of your facilities?

If your AM includes less than 100% of your facilities, approximately what percent of your facilities are included?

● Does your stormwater management program implement the following (answer Yes/No):	
A construction sediment and erosion control program for new construction (plans review and/or inspection)?	Yes
An illicit discharge inspection and elimination program?	No
A public education program?	No
A program to involve the public regarding stormwater issues?	No
A "housekeeping" program for managing stormwater associated with vehicle maintenance yards, chemical storage, fertilizer management, etc. ?	No
A stormwater ordinance compliance program (<i>i.e.</i> , for low phosphorus fertilizer)?	No
Water quality or stream gage monitoring?	No
A geospatial data or other mapping system to locate stormwater infrastructure (GIS, etc.)?	No
A system for managing stormwater complaints?	Yes
Other specific activities?	

Notes or Comments on any of the above:

POLICIES REGARDING STORMWATER PONDS ARE PROVIDED TO RESIDENTS; COMPLAINTS ARE RECEIVED BY THE CDD BOARD

Part 1.3 Current Stormwater Program Operation and Maintenance Activities

Please provide answers to the following questions regarding the operation and maintenance activities undertaken by your stormwater management program.

● Does your jurisdiction typically assume maintenance responsibility for stormwater systems associated with new private development (<i>i.e.</i> , systems that are dedicated to public ownership and/or operation upon completion)?	No
---	----

Notes or Comments on the above:

New construction phases within the District must meet stormwater requirements set forth by the existing SJRWMD permits.

- Does your stormwater operation and maintenance program implement any of the following (answer Yes/No):

Routine mowing of turf associated with stormwater ponds, swales, canal/lake banks, etc. ?	Yes
Debris and trash removal from pond skimmers, inlet grates, ditches, etc. ?	Yes
Invasive plant management associated with stormwater infrastructure?	Yes
Ditch cleaning?	Yes
Sediment removal from the stormwater system (vacator trucks, other)?	No
Muck removal (dredging legacy pollutants from water bodies, canal, etc.)?	No
Street sweeping?	No
Pump and mechanical maintenance for trash pumps, flood pumps, alum injection, etc. ?	No
Non-structural programs like public outreach and education?	No
Other specific routine activities?	

Part 2. Detailed description of the stormwater management system and its facilities and projects (continued Section 403.9302(3)(a), F.S.)

A stormwater management system, as defined in the Introduction, includes the entire set of site design features and structural infrastructure for collection, conveyance, storage, infiltration, treatment, and disposal of stormwater. It may include drainage improvements and measures to prevent streambank channel erosion and habitat degradation. This section asks for a summary description of your stormwater management system. It is not necessary to provide geospatial asset data or a detailed inventory. For some, it may be possible to gather the required data from your Asset Management (AM) system. For others, data may be gathered from sources such as an MS4 permit application, aerial photos, past or ongoing budget investments, water quality projects, or any other system of data storage/management that is employed by the jurisdiction.

Please provide answers to the following questions regarding your stormwater system inventory. Enter zero (0) if your system does not include the component.

	Number	Unit of Measurement
Estimated feet or miles of buried culvert:	4.50	Miles
Estimated feet or miles of open ditches/conveyances (lined and unlined) that are maintained by the stormwater program:	320.00	feet
Estimated number of storage or treatment basins (<i>i.e.</i> , wet or dry ponds):	18	
Estimated number of gross pollutant separators including engineered sediment traps such as baffle boxes, hydrodynamic separators, <i>etc.</i> :	0	
Number of chemical treatment systems (<i>e.g.</i> , alum or polymer injection):	0	
Number of stormwater pump stations:	0	
Number of dynamic water level control structures (<i>e.g.</i> , operable gates and weirs that control canal water levels):	0	
Number of stormwater treatment wetland systems:	0	
Other:		

Notes or Comments on any of the above:

The master stormwater management plan is comprised of 18 existing stormwater ponds

Which of the following green infrastructure best management practices do you use to manage water flow and/or improve water quality (answer Yes/No):

Best Management Practice	Current	Planned
Tree boxes	No	No
Rain gardens	No	No
Green roofs	No	No
Pervious pavement/pavers	No	No
Littoral zone plantings	No	No
Living shorelines	No	No

Other Best Management Practices:

Please indicate which resources or documents you used when answering these questions (check all that apply).

- Asset management system
- GIS program
- MS4 permit application
- Aerial photos
- Past or ongoing budget investments
- Water quality projects

Other(s):

approved construction plans

Part 3. The number of current and projected residents served calculated in 5-year increments (Section 403.9302(3)(b), F.S.)

Counties and municipalities: Instead of requiring separate population projections, EDR will calculate the appropriate population estimates for each municipality or the unincorporated area of the county. If your service area is less than or more than your local government's population, please describe in the first text box provided below for part 4.0.

Independent Special Districts:

If an independent special district's boundaries are completely aligned with a county or a municipality, identify that jurisdiction here:

GIS shape file provided

Any independent special district whose boundaries do not coincide with a county or municipality must submit a GIS shapefile with the current and projected service area. EDR will calculate the appropriate population estimates based on that map. Submission of this shapefile also serves to complete Part 4.0 of this template.

Part 4.0 The current and projected service area for the stormwater management program or stormwater management system (Section 403.9302(3)(c), F.S.)

Rather than providing detailed legal descriptions or maps, this part of the template is exception-based. In this regard, if the stormwater service area is less than or extends beyond the geographic limits of your jurisdiction, please explain.

Stormwater service areas includes the District boundary and includes a stormwater system of 18 existing stormwater ponds

Similarly, if your service area is expected to change within the 20-year horizon, please describe the changes (*e.g.*, the expiration of an interlocal agreement, introduction of an independent special district, *etc.*).

N/A

[Proceed to Part 5](#)

Part 5.0 The current and projected cost of providing services calculated in 5-year increments (Section 403.9302(3)(d), F.S.)

Given the volume of services, jurisdictions should use the template’s service groupings rather than reporting the current and projected cost of each individual service. Therefore, for the purposes of this document, “services” means:

1. Routine operation and maintenance (inclusive of the items listed in Part 1.3 of this document, ongoing administration, and non-structural programs)
2. Expansion (that is, improvement) of a stormwater management system.

Expansion means new work, new projects, retrofitting, and significant upgrades. Within the template, there are four categories of expansion projects.

1. Flood protection, addressed in parts 5.2 and 5.3... this includes capital projects intended for flood protection/flood abatement
2. Water quality, addressed in part 5.2 and 5.3... this includes stormwater projects related to water quality improvement, such as BMAPs; projects to benefit natural systems through restoration or enhancement; and stormwater initiatives that are part of aquifer recharge projects
3. Resiliency, addressed in part 5.4... this includes all major stormwater initiatives that are developed specifically to address the effects of climate change, such as sea level rise and increased flood events
4. End of useful life replacement projects, addressed in part 6.0... this includes major expenses associated with the replacement of aging infrastructure

While numbers 3 and 4 have components that would otherwise fit into the first two categories, they are separately treated given their overall importance to the Legislature and other policymakers.

Expansion projects are further characterized as currently having either a committed funding source or no identified funding source. Examples of a committed funding source include the capacity to absorb the project’s capital cost within current budget levels or forecasted revenue growth; financing that is underway or anticipated (bond or loan); known state or federal funding (appropriation or grant); special assessment; or dedicated cash reserves for future expenditure.

All answers should be based on local fiscal years (LFY, beginning October 1 and running through September 30). Please use nominal dollars for each year, but include any expected cost increases for inflation or population growth. Please check the EDR website for optional growth rate schedules that may be helpful.

If you have more than 5 projects in a particular category, please use the "Additional Projects" tab. There, you can use dropdown lists to choose the project category and whether there is a committed funding source, then enter the project name and expenditure amounts.

Part 5.1 Routine Operation and Maintenance

Please complete the table below, indicating the cost of operation and maintenance activities for the current year and subsequent five-year increments throughout the 20-year horizon. Your response to this part should exclude future initiatives associated with resiliency or major expenses associated with the replacement of aging infrastructure; these activities are addressed in subparts 5.4 and 6.0. However, do include non-structural programs like public outreach and education in this category.

If specific cost data is not yet available for the current year, the most recent (2020-21) O&M value can be input into the optional growth rate schedules (available on EDR’s website as an Excel workbook). The most recent O&M value can be grown using the provided options for inflation, population growth, or some other metric of your choosing. If the growth in your projected total O&M costs is more than 15% over any five-year increment, please provide a brief explanation of the major drivers.

Routine Operation and Maintenance

Expenditures (in \$thousands)

	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
Operation and Maintenance Costs	21	122	156	199	253
Brief description of growth greater than 15% over any 5-year period:					
includes a 5% escalation per year					

Part 5.2 Future Expansion (Committed Funding Source)

Please list expansion projects and their associated costs for the current year and subsequent five-year increments throughout the 20-year planning horizon. In this section, include stormwater system expansion projects or portions of projects with a committed funding source. If you include a portion of a project that is not fully funded, the project’s remaining cost must be included in part 5.3, Expansion Projects with No Identified Funding Source.

Though many, if not most, stormwater projects benefit both flood protection and water quality, please use your best judgment to either allocate costs or simply select the primary purpose from the two categories below.

5.2.1 Flood Protection (Committed Funding Source): Provide a list of all scheduled new work, retrofitting and upgrades related to flood protection/flood abatement. Include infrastructure such as storage basins, piping and other conveyances, land purchases for stormwater projects, etc. Also include major hardware purchases such as vactor/jet trucks.

5.2.2 Water Quality Projects (Committed Funding Source): Please provide a list of scheduled water quality projects in your jurisdiction, such as treatment basins, alum injection systems, green infrastructure, water quality retrofits, etc., that have a direct stormwater component. The projected expenditures should reflect only those costs.

- If you are party to an adopted BMAP, please include the capital projects associated with stormwater in this table. Include BMAP project number, cost to your jurisdiction, and year(s) that capital improvement costs are to be incurred. For reference, DEP publishes a complete list of adopted BMAP projects as an appendix in their Annual STAR Report.

Expansion Projects with a Committed Funding Source

5.2.1 Flood Protection

Expenditures (in \$thousands)

Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
N/A					

5.2.2 Water Quality

Expenditures (in \$thousands)

Project Name (or, if applicable, BMAP Project Number or ProjID)	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
N/A					

Part 5.3 Future Expansion with No Identified Funding Source

Please provide a list of known expansion projects or anticipated need(s) without formal funding commitments(s), formal pledges, or obligations. If you included a portion of a project that was partially covered by a committed source in part 5.2 above, list the projects and their remaining costs below.

5.3.1 Future Flood Protection with No Identified Funding Source: Please provide a list of future flood protection/flood abatement projects, associated land purchases, or major hardware purchases that are needed in your jurisdiction over the next 20 years. Future needs may be based on Master Plans, Comprehensive Plan Elements, Water Control Plans, areas of frequent flooding, hydrologic and hydraulic modeling, public safety, increased frequency of maintenance, desired level of service, flooding complaints, etc.

5.3.2 Future Water Quality Projects with no Identified Funding Source: Please provide a list of future stormwater projects needed in your jurisdiction over the next 20 years that are primarily related to water quality issues. Future needs may be based on proximity to impaired waters or waters with total maximum daily loads (TMDLs), BMAPs, state adopted Restoration Plans, Alternative Restoration Plans, or other local water quality needs.

- If you are party to an adopted BMAP, please list capital projects associated with stormwater. Include BMAP project number, cost to your jurisdiction, and year(s) that capital improvement costs are to be incurred.
- List other future water quality projects, including those in support of local water quality goals as well as those identified in proposed (but not yet adopted) BMAPs.

Expansion Projects with No Identified Funding Source

5.3.1 Flood Protection

Expenditures (in \$thousands)

Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
N/A					

5.3.2 Water Quality

Expenditures (in \$thousands)

Project Name (or, if applicable, BMAP Project Number or ProjID)	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
N/A					

Please indicate which resources or documents you used to complete table 5.3 (check all that apply).

<input type="checkbox"/>	Stormwater Master Plan
<input type="checkbox"/>	Basin Studies or Engineering Reports
<input type="checkbox"/>	Adopted BMAP
<input type="checkbox"/>	Adopted Total Maximum Daily Load
<input type="checkbox"/>	Regional or Basin-specific Water Quality Improvement Plan or Restoration Plan
	Specify:
<input type="checkbox"/>	Other(s):

Part 5.4 Stormwater projects that are part of resiliency initiatives related to climate change

Please list any stormwater infrastructure relocation or modification projects and new capital investments specifically needed due to sea level rise, increased flood events, or other adverse effects of climate change. When aggregating, include O&M costs for these future resiliency projects and investments in this table (not in part 5.1). If your jurisdiction participates in a Local Mitigation Strategy (LMS), also include the expenditures associated with your stormwater management system in this category (for example, costs identified on an LMS project list).

Resiliency Projects with a Committed Funding Source		Expenditures (in \$thousands)			
Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
N/A					

Resiliency Projects with No Identified Funding Source		Expenditures (in \$thousands)			
Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
N/A					

- Has a vulnerability assessment been completed for your jurisdiction’s storm water system?
- If no, how many facilities have been assessed?
- Does your jurisdiction have a long-range resiliency plan of 20 years or more?
- If yes, please provide a link if available:
- If no, is a planning effort currently underway?

Part 6.0 The estimated remaining useful life of each facility or its major components (Section 403.9302(3)(e), F.S.)

Rather than reporting the exact number of useful years remaining for individual components, this section is constructed to focus on infrastructure components that are targeted for replacement and will be major expenses within the 20-year time horizon. Major replacements include culverts and pipe networks, control structures, pump stations, physical/biological filter media, etc. Further, the costs of retrofitting when used in lieu of replacement (such as slip lining) should be included in this part. Finally, for the purposes of this document, it is assumed that open storage and conveyance systems are maintained (as opposed to replaced) and have an unlimited service life.

In order to distinguish between routine maintenance projects and the replacement projects to be included in this part, only major expenses are included here. A major expense is defined as any single replacement project greater than 5% of the jurisdiction's total O&M expenditures over the most recent five-year period (such as a project in late 2021 costing more than 5% of the O&M expenditures for fiscal years 2016-2017 to 2020-2021).

If you have more than 5 projects in a particular category, please use the "Additional Projects" tab. There, you can use dropdown lists to choose the project category and whether there is a committed funding source, then enter the project name and expenditure amounts.

End of Useful Life Replacement Projects with a Committed Funding Source

Expenditures (in \$thousands)

Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
N/A					

End of Useful Life Replacement Projects with No Identified Funding Source

Expenditures (in \$thousands)

Project Name	LFY 2021-2022	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
N/A					

Part 7.0 The most recent 5-year history of annual contributions to, expenditures from, and balances of any capital account for maintenance or expansion of any facility or its major components. (Section 403.9302(3)(f), F.S.)

This part of the template also addresses a portion of s. 403.9302(3)(g), F.S., by including historical expenditures. Many local governments refer to these as "actual" expenditures.

Consistent with expenditure projections, the jurisdiction's actual expenditures are categorized into routine O&M, expansion, resiliency projects, and replacement of aging infrastructure. Additionally, the table includes space for reserve accounts. EDR's interpretation of subparagraph 403.9302(3)(f), F.S., is that "capital account" refers to any reserve account developed specifically to cover future expenditures.

Note that for this table:

- Expenditures for local fiscal year 2020-21 can be estimated based on the most current information if final data is not yet available.
- Current Year Revenues include tax and fee collections budgeted for that fiscal year as well as unexpended balances from the prior year (balance forward or carry-over) unless they are earmarked for the rainy day or a dedicated reserve as explained in the following bullets.
- Bond proceeds should reflect only the amount expended in the given year.
- A reserve is a dedicated account to accumulate funds for a specific future expenditure.
- An all-purpose rainy day fund is a type of working capital fund typically used to address costs associated with emergencies or unplanned events.

The sum of the values reported in the "Funding Sources for Actual Expenditures" columns should equal the total "Actual Expenditures" amount. The cells in the "Funding Sources for Actual Expenditures" section will be highlighted red if their sum does not equal the "Actual Expenditures" total.

If you do not have a formal reserve dedicated to your stormwater system, please enter zero for the final two reserve columns.

Routine O&M

	Total	Funding Sources for Actual Expenditures					
	Actual Expenditures	Amount Drawn from Current Year Revenues	Amount Drawn from Bond Proceeds	Amount Drawn from Dedicated Reserve	Amount Drawn from All-Purpose Rainy Day Fund	Contributions to Reserve Account	Balance of Reserve Account
2016-17							
2017-18	9,600	9,600					
2018-19	9,300	9,300					
2019-20	9,250	9,250					
2020-21	13,940	13,940					

Expansion

	Total	Funding Sources for Actual Expenditures					
	Actual Expenditures	Amount Drawn from Current Year Revenues	Amount Drawn from Bond Proceeds	Amount Drawn from Dedicated Reserve	Amount Drawn from All-Purpose Rainy Day Fund	Contributions to Reserve Account	Balance of Reserve Account
2016-17							
2017-18							
2018-19							
2019-20							
2020-21							

Resiliency

	Total	Funding Sources for Actual Expenditures					
	Actual Expenditures	Amount Drawn from Current Year Revenues	Amount Drawn from Bond Proceeds	Amount Drawn from Dedicated Reserve	Amount Drawn from All-Purpose Rainy Day Fund	Contributions to Reserve Account	Balance of Reserve Account
2016-17							
2017-18							
2018-19							
2019-20							
2020-21							

Replacement of Aging Infrastructure

	Total	Funding Sources for Actual Expenditures					
	Actual Expenditures	Amount Drawn from Current Year Revenues	Amount Drawn from Bond Proceeds	Amount Drawn from Dedicated Reserve	Amount Drawn from All-Purpose Rainy Day Fund	Contributions to Reserve Account	Balance of Reserve Account
2016-17							
2017-18							
2018-19							
2019-20							
2020-21							

Part 8.0 The local government's plan to fund the maintenance or expansion of any facility or its major components. The plan must include historical and estimated future revenues and expenditures with an evaluation of how the local government expects to close any projected funding gap (Section 403.9302(3)(g), F.S.)

In this template, the historical data deemed necessary to comply with s. 403.9302(3)(g), F.S., was included in part 7.0. This part is forward looking and includes a funding gap calculation. The first two tables will be auto-filled from the data you reported in prior tables. To do this, EDR will rely on this template's working definition of projects with committed funding sources, *i.e.*, EDR assumes that all committed projects have committed revenues. Those projects with no identified funding source are considered to be unfunded. EDR has automated the calculation of projected funding gaps based on these assumptions.

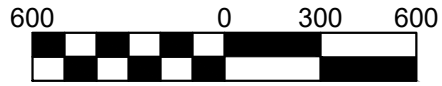
Committed Funding Source	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
Maintenance	122	156	199	253
Expansion	0	0	0	0
Resiliency	0	0	0	0
Replacement/Aging Infrastructure	0	0	0	0
Total Committed Revenues (=Total Committed Projects)	122	156	199	253

No Identified Funding Source	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
Maintenance	0	0	0	0
Expansion	0	0	0	0
Resiliency	0	0	0	0
Replacement/Aging Infrastructure	0	0	0	0
Projected Funding Gap (=Total Non-Committed Needs)	0	0	0	0

For any specific strategies that will close or lessen a projected funding gap, please list them in the table below. For each strategy, also include the expected new revenue within the five-year increments.

Strategies for New Funding Sources	2022-23 to 2026-27	2027-28 to 2031-32	2032-33 to 2036-37	2037-38 to 2041-42
Total	0	0	0	0
Remaining Unfunded Needs	0	0	0	0

EXHIBITS



LEGEND

- D-1 STORMWATER POND ID
- STORMWATER POND/WETLAND CONNECTION PIPE
- STORMWATER COLLECTION
- STORMWATER POND

EXHIBIT 1

MASTER STORMWATER MANAGEMENT SYSTEM

CREEKSIDE AT TWIN CREEKS



CREEKSIDE AT TWIN CREEKS
COMMUNITY DEVELOPMENT DISTRICT

12A

**CREEKSIDE AT TWIN CREEKS
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
UNAUDITED
JULY 31, 2022**

**CREEKSIDE AT TWIN CREEKS
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JULY 31, 2022**

	General Fund	Debt Service Fund	Capital Projects Fund	Total Governmental Funds
ASSETS				
Cash	\$ 154,505	\$ -	\$ -	\$ 154,505
Undeposited funds	-	17,132	-	17,132
Investments				
Reserve 2016 A-1	-	205,712	-	205,712
Reserve 2016 A-3	-	271,602	-	271,602
Revenue 2016 A-1	-	311,061	-	311,061
Revenue 2016 A-3	-	172,881	-	172,881
Interest 2016 A-1	-	7	-	7
Interest 2016 A-3	-	5	-	5
Prepayment 2016 A-1	-	1,746	-	1,746
Prepayment 2016 A-2	-	19,366	-	19,366
Construction 2015 BAN	-	-	1,972	1,972
Construction 2016 A-1	-	-	8,748	8,748
Construction 2016 A-2	-	-	3,103	3,103
Construction 2016 A-3	-	-	12,716	12,716
Due from Twin Creeks Ventures	7,829	-	-	7,829
Due from LGI Homes	5,973	-	-	5,973
Interest receivable	-	1,131	31	1,162
Total assets	<u>\$ 168,307</u>	<u>\$ 1,000,643</u>	<u>\$ 26,570</u>	<u>\$ 1,195,520</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Due to Twin Creeks Ventures	\$ -	\$ 19,319	\$ -	\$ 19,319
Due to Lennar Homes	467	2,156	-	2,623
Developer advance	2,500	-	-	2,500
Total liabilities	<u>2,967</u>	<u>21,475</u>	<u>-</u>	<u>24,442</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred receipts	<u>13,802</u>	<u>1,131</u>	<u>31</u>	<u>14,964</u>
Total deferred inflows of resources	<u>13,802</u>	<u>1,131</u>	<u>31</u>	<u>14,964</u>
Fund balances:				
Restricted for:				
Debt service	-	978,037	-	978,037
Capital projects	-	-	26,539	26,539
Unassigned	151,538	-	-	151,538
Total fund balances	<u>151,538</u>	<u>978,037</u>	<u>26,539</u>	<u>1,156,114</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 168,307</u>	<u>\$ 1,000,643</u>	<u>\$ 26,570</u>	<u>\$ 1,195,520</u>

**CREEKSIDE AT TWIN CREEKS
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GENERAL FUND
FOR THE PERIOD ENDED JULY 31, 2022**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Assessment levy: on-roll - net	\$ -	\$ 155,388	\$ 155,257	100%
Interest and miscellaneous	-	1	-	N/A
Total revenues	<u>-</u>	<u>155,389</u>	<u>155,257</u>	100%
EXPENDITURES				
Professional & administrative				
Supervisors	-	861	4,306	20%
Management/accounting/recording	4,000	40,000	48,000	83%
Legal	810	2,418	7,500	32%
Engineering	-	-	1,000	0%
Engineering - stormwater analysis	3,500	3,500	-	N/A
Audit	-	-	3,500	0%
Arbitrage rebate calculation	-	-	750	0%
Dissemination agent	83	833	1,000	83%
Trustee	-	7,000	10,500	67%
Telephone	17	166	200	83%
Postage	9	152	500	30%
Printing & binding	42	417	500	83%
Legal advertising	-	193	1,200	16%
Annual special district fee	-	175	175	100%
Insurance	-	9,089	8,976	101%
Contingencies/bank charges	-	214	500	43%
Website	-	705	705	100%
ADA website compliance	-	199	210	95%
Total professional & administrative	<u>8,461</u>	<u>65,922</u>	<u>89,522</u>	74%
Field operations				
Landscape maintenance	-	-	30,000	0%
Lake bank maintenance	-	-	20,000	0%
Preserve tree maintenance	3,806	10,337	-	N/A
Wetland maintenance	-	-	12,500	0%
Contingency	-	4,253	-	N/A
Total field operations	<u>3,806</u>	<u>14,590</u>	<u>62,500</u>	23%
Other fees & charges				
Tax collector	-	3,108	3,235	96%
Total other fees & charges	<u>-</u>	<u>3,108</u>	<u>3,235</u>	96%
Total expenditures	<u>12,267</u>	<u>83,620</u>	<u>155,257</u>	54%
Excess/(deficiency) of revenues over/(under) expenditures	(12,267)	71,769	-	
Fund balances - beginning	163,805	79,769	79,293	
Fund balances - ending	<u>\$ 151,538</u>	<u>\$ 151,538</u>	<u>\$ 79,293</u>	

**CREEKSIDE AT TWIN CREEKS
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND SERIES 2015 BANS & 2016 BONDS
FOR THE PERIOD ENDED JULY 31, 2022**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Assessment levy: on-roll	\$ -	\$ 683,416	\$ 682,851	100%
Assessment prepayments	-	17,132	-	N/A
Interest - 2016 A-1	393	753	-	N/A
Interest - 2016 A-2	15	38	-	N/A
Interest - 2016 A-3	336	644	-	N/A
Total revenues	<u>744</u>	<u>701,983</u>	<u>682,851</u>	103%
EXPENDITURES				
Principal - 2016A-1	-	105,000	105,000	100%
Principal prepayment - 2016A-1	-	35,000	-	N/A
Principal - 2016A-3	-	65,000	65,000	100%
Interest - 2016A-1	-	284,924	285,871	100%
Interest - 2016A-3	-	208,169	208,169	100%
Total expenditures	<u>-</u>	<u>698,093</u>	<u>664,040</u>	105%
Other fees and charges				
Tax collector	-	13,670	14,226	96%
Total other fees and charges	<u>-</u>	<u>13,670</u>	<u>14,226</u>	96%
Total expenditures	<u>-</u>	<u>711,763</u>	<u>678,266</u>	105%
Excess/(deficiency) of revenues over/(under) expenditures	744	(9,780)	4,585	
OTHER FINANCING SOURCES/(USES)				
Transfers out	-	(1,076)	-	N/A
Total other financing sources/(uses)	<u>-</u>	<u>(1,076)</u>	<u>-</u>	N/A
Net change in fund balances	744	(10,856)	4,585	
Fund balance - beginning	977,293	988,893	950,422	
Fund balance - ending	<u>\$ 978,037</u>	<u>\$ 978,037</u>	<u>\$ 955,007</u>	

**CREEKSIDE AT TWIN CREEKS
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUND SERIES 2015 BANS & 2016 BONDS
FOR THE PERIOD ENDED JULY 31, 2022**

	Current Month	Year To Date
REVENUES		
Interest 2015 BAN	\$ 1	\$ 3
Interest - 2016 A-1	7	12
Interest - 2016 A-2	2	4
Interest - 2016 A-3	9	17
Total revenues	19	36
EXPENDITURES		
Total expenditures	-	-
Excess/(deficiency) of revenues over/(under) expenditures	19	36
OTHER FINANCING SOURCES/(USES)		
Transfers in	-	1,076
Total other financing sources/(uses)	-	1,076
Net change in fund balances	19	1,112
Fund balances - beginning	26,520	25,427
Fund balances - ending	\$ 26,539	\$ 26,539

CREEKSIDE AT TWIN CREEKS
COMMUNITY DEVELOPMENT DISTRICT

12B

DRAFT

**MINUTES OF MEETING
CREEKSIDE AT TWIN CREEKS
COMMUNITY DEVELOPMENT DISTRICT**

The Board of Supervisors of the Creekside at Twin Creeks Community Development District held a Regular Meeting on May 16, 2022, at 11:30 a.m., at the Home2Suites by Hilton St. Augustine I-95, 270 Outlet Mall Blvd., St. Augustine, Florida 32084.

Present at the meeting, were:

John Kinsey	Chair
Bryan Kinsey	Vice Chair
Cora DiFiore (via telephone)	Assistant Secretary
Jared Bouskila	Assistant Secretary

Also present, were:

Daniel Rom	District Manager
Mark Watts (via telephone)	District Counsel
Neal Brockmeier (via telephone)	District Engineer
Jennifer Ferrell	Resident

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. Rom called the meeting to order at 11:31 a.m.

Supervisors Bouskila, John Kinsey and Bryan Kinsey were present, in person. Supervisor DiFiore was attending via telephone. Supervisor Jordan was not present.

SECOND ORDER OF BUSINESS

Public Comments

There were no public comments.

THIRD ORDER OF BUSINESS

**Acceptance of Resignation of Supervisor
Robert S. Jordan, Seat 3 (*Term Expires
November 2022*)**

Mr. Rom presented Mr. Robert Jordan's resignation letter.

On MOTION by Mr. John Kinsey and seconded by Mr. Bryan Kinsey, with all in favor, the resignation of Mr. Robert Jordan, from Seat 3, was accepted.

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FOURTH ORDER OF BUSINESS

Consider Appointment of Qualified Elector to Fill Unexpired Term of Seat 3

- A. Administration of Oath of Office to Newly Appointed Supervisor *(the following will be provided in a separate package)***
 - I. Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employees**
 - II. Membership, Obligations and Responsibilities**
 - III. Financial Disclosure Forms**
 - a. Form 1: Statement of Financial Interests**
 - b. Form 1X: Amendment to Form 1, Statement of Financial Interests**
 - c. Form 1F: Final Statement of Financial Interests**
 - IV. Form 8B - Memorandum of Voting Conflict**
- B. Consideration of Resolution 2022-01, Designating Certain Officers of the District, and Providing for an Effective Date**

These items were deferred.

Mr. John Kinsey wants to advertise the vacancy and seek a resident to serve on the Board. He will work with the District Manager accordingly.

Mr. Rom stated he will coordinate with the HOA to send information to residents.

FIFTH ORDER OF BUSINESS

Update: Stormwater Reporting Requirements

- Ratification of Prosser, Inc., Proposal to Provide Stormwater Management Needs Analysis Report**
- Mr. Rom discussed new legislation that requires CDDs to prepare a 20-year Stormwater Management Needs Analysis Report to document the CDD’s anticipated future stormwater

70 system needs. The initial Report must be submitted by June 30, 2022, then every five years
71 thereafter. He presented the Prosser, Inc., proposal, previously executed by the Chair.

72

On MOTION by Mr. John Kinsey and seconded by Mr. Bryan Kinsey, with all in favor, the Prosser, Inc., proposal for preparation of the 20-Year Stormwater Management Needs Analysis Report, in the lump sum amount of \$7,000, and an \$3,000 fee for meeting coordination, was ratified.

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79 **SIXTH ORDER OF BUSINESS**

Consideration of Resolution 2022-02, Implementing Section 190.006(3), Florida Statutes, and Requesting that the St. Johns County Supervisor of Elections Begin Conducting the District’s General Elections; Providing for Compensation; Setting Forth the Terms of Office; Authorizing Notice of the Qualifying Period; and Providing for Severability and an Effective Date

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89 Mr. Rom presented Resolution 2022-02. Seat 3, currently vacant, and Seat 5, currently
90 held by Supervisor DiFiore, will be elected at the November 2022 General Election. The
91 candidate qualifying period is noon on June 13, 2022 to noon on June 17, 2022. Candidates
92 must be a citizen of the United States, at least 18 years of age, a legal resident of Florida and
93 the CDD and be a registered voter in St. Johns County.

94

On MOTION by Mr. John Kinsey and seconded by Mr. Bryan Kinsey, with all in favor, Resolution 2022-02, Implementing Section 190.006(3), Florida Statutes, and Requesting that the St. Johns County Supervisor of Elections Begin Conducting the District’s General Elections; Providing for Compensation; Setting Forth the Terms of Office; Authorizing Notice of the Qualifying Period; and Providing for Severability and an Effective Date, was adopted.

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103 **SEVENTH ORDER OF BUSINESS**

Consideration of Resolution 2022-03, Approving a Proposed Budget for Fiscal Year 2022/2023 and Setting a Public Hearing Thereon Pursuant to Florida Law; Addressing Transmittal, Posting and Publication Requirements; Addressing

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Severability; and Providing an Effective Date

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Mr. Rom presented Resolution 2022-03. He reviewed the proposed Fiscal Year 2023 budget, highlighting line item increases, decreases and adjustments, compared to the Fiscal Year 2022 budget, and explained the reasons for any adjustments. A notice was received advising that the insurance premiums will increase to \$10,300, which is very common across the industry despite no change to coverage limits. He stated that \$30,000 was budgeted for "Landscape maintenance" before the Tree Amigos Agreement was received, so the budgeted amount can be reduced if the Board is in agreement.

The following changes were made to the proposed Fiscal Year 2023 budget:

Page 1, "Insurance": Increase \$8,976 to \$10,300

Page 1, "Landscape maintenance": Decrease \$30,000 to \$20,000

On MOTION by Mr. John Kinsey and seconded by Mr. Bryan Kinsey, with all in favor, Resolution 2022-03, Approving a Proposed Budget for Fiscal Year 2022/2023, as amended, and Setting a Public Hearing Thereon Pursuant to Florida Law for August 23, 2022 at 11:45 a.m., at the Home2Suites by Hilton St. Augustine I-95, 270 Outlet Mall Blvd., St. Augustine, Florida 32084; Addressing Transmittal, Posting and Publication Requirements; Addressing Severability; and Providing an Effective Date, was adopted.

EIGHTH ORDER OF BUSINESS

Consideration of Resolution 2022-04, Designating a Date, Time and Location for Landowners' Meeting of the District, and Providing for an Effective Date [Seat 4]

Mr. Rom presented Resolution 2022-04.

On MOTION by Mr. John Kinsey and seconded by Mr. Bryan Kinsey, with all in favor, Resolution 2022-04, Designating a Date, Time and Location of November 15, 2022 at 1:00 p.m., at the Home2Suites by Hilton St. Augustine I-95, 270 Outlet Mall Blvd., St. Augustine, Florida 32084; for a Landowners' Meeting of the District, and Providing for an Effective Date, was adopted.

145 **NINTH ORDER OF BUSINESS**

Discussion/ Consideration: Agreement for Traffic Control on District Roads

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148 Mr. Rom recalled that the Board approved this Agreement dependent upon receipt of a
149 fee schedule from the Sheriff’s office. He presented the Agreement and described the fee
150 structure, which includes a three-hour minimum, at a minimum rate of \$40 per hour.

151 Mr. John Kinsey asked if the CDD can approve delegating responsibility for coordinating
152 traffic control by the Sheriff on CDD roads to the HOA. Mr. Watts stated the CDD can approve
153 enforcement and the Agreement can be approved, subject to the details being agreed upon
154 between the HOA and the Sheriff’s Office before it is executed.

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On MOTION by Mr. John Kinsey and seconded by Mr. Bryan Kinsey, with all in favor, the Agreement for Traffic Control on District Roads, subject to the details being agreed upon between the HOA and the Sheriff’s Office before it is executed, was approved.

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162 **TENTH ORDER OF BUSINESS**

Discussion: Final Lift of Asphalt on CDD Streets

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165 Mr. Bryan Kinsey stated the final lift of asphalt needs to be done on all roads within
166 Creekside. To do this, a portion of the spine road must be repaired due to water seepage and
167 problems from water in landscape islands. Changes, such as underdrains, will require landscape
168 and irrigation replacement and repaving. The project must go out to bid for one contractor that
169 can repair the underdrains and asphalt, subcontract landscaping and irrigation, and then do the
170 final lift of asphalt. Engaging one contractor should eliminate issues between contractors. He
171 asked Mr. Coomer, the Development Manager, to work with the District Engineer to develop
172 plans for inclusion in a Request for Proposals (RFP) to be published within the next 45 days.

173

On MOTION by Mr. Bryan Kinsey and seconded by Mr. John Kinsey, with all in favor, authorizing the District Manager to work with the Chair and District Counsel to finalize and advertise a Request for Proposals, was approved.

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180 **ELEVENTH ORDER OF BUSINESS** **Consent Agenda Items**

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182 Mr. Rom presented the following:

183 **A. Acceptance of Unaudited Financial Statements as of March 31, 2022**184 **B. Approval of September 7, 2021 Public Hearings and Regular Meeting Minutes**

185

186 **On MOTION by Mr. John Kinsey and seconded by Mr. Bryan Kinsey, with all in**
187 **favor, the Consent Agenda Items, as presented, were accepted and approved.**

188

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190 **TWELFTH ORDER OF BUSINESS** **Staff Reports**

191

192 **A. District Counsel: *Cobb Cole***

193 Mr. Watts stated, at the request of the District Manager, letters were sent to the
194 residents who were discarding or planting materials in the conservation areas. Both residents
195 responded; upon confirmation that the issues are addressed the matter will be settled.

196 **B. District Engineer: *Prosser, Inc.***

197 Mr. Brockmeier stated a draft of the Stormwater Management Needs Analysis Report
198 would be emailed next week for review by the Board and Staff.

199 **C. Field Operations Liaison**

200 There was no report.

201 **D. District Manager: *Wrathell, Hunt and Associates, LLC***

202 Mr. Rom discussed information distributed and noted that the HOA was unaware that
203 all the Phase II homes were on the same water meter as the Amenity Center. The County needs
204 documentation from the CDD to the effect that the documents and authorizations attached are
205 still considered valid by the CDD. He will work with the Chair in this regard.

206 • **NEXT MEETING DATE: May 24, 2022 at 12:15 P.M.**207 • **QUORUM CHECK**

208 The next meeting will be held on August 23, 2022, rather than May 24, 2022.

209

210 **THIRTEENTH ORDER OF BUSINESS** **Board Members' Comments/Requests**

211

212 There were no Board Members' comments or requests.

213

214 **FOURTEENTH ORDER OF BUSINESS**

Public Comments

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216 There were no public comments.

217

218 **FIFTEENTH ORDER OF BUSINESS**

Adjournment

219

220 There being no further business to discuss, the meeting adjourned.

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222 **On MOTION by Mr. John Kinsey and seconded by Mr. Bryan Kinsey, with all in**
223 **favor, the meeting adjourned at 11:51 a.m.**

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[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

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Secretary/Assistant Secretary

Chair/Vice Chair

CREEKSIDE AT TWIN CREEKS
COMMUNITY DEVELOPMENT DISTRICT

13DI

From: [Daniel Rom](#)
To: [Debbie Tudor](#); [Gianna Denofrio](#)
Subject: Fwd: Creekside at Twin Creeks CDD - Confirmation of Traffic Enforcement Control
Date: Tuesday, August 16, 2022 5:58:35 PM
Attachments: [image001.png](#)

From: Daniel Rom
Sent: Friday, July 29, 2022 2:26:42 PM
To: Joanna Lynch-Arias <jarias@vestapropertyservices.com>; Nelson, Robert <rmnelson@sjso.org>
Cc: Heather Beladi <hbeladi@vestapropertyservices.com>; J.W. Hagan <jw@thelug.com>; Naeco25 <naeco25@gmail.com>
Subject: Creekside at Twin Creeks CDD - Confirmation of Traffic Enforcement Control

Dear Creekside at Twin Creeks HOA and Deputy Nelson,

On behalf of the Creekside at Twin Creeks CDD Board of Supervisors' previous board meeting approval, please accept this as written approval for the Creekside at Twin Creeks HOA's authorization to engage St. Johns County Sherriff's Office for traffic enforcement control upon Creekside at Twin Creeks CDD-owned right of ways. As the Creekside at Twin Creeks HOA has agreed to organize, arrange and pay for any of its associated planning or costs, it is at this point their prerogative to effectuate the start date.

Thanks,

Daniel Rom
District Manager

E-Mail: romd@whhassociates.com

Wrathell. Hunt and Associates. LLC
[2300 Glades Road, Suite 410W](#)
[Boca Raton, FL 33431](#)

Phone: 561.571.0010

Toll Free: 877.276.0889

Fax: 561.571.0013

Cell: 561.909.7930

www.whhassociates.com

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WHA Logo with Title Letterhead dark grey Letters



FRAUD ALERT ---- DUE TO INCREASED INCIDENTS OF WIRE FRAUD, IF YOU RECEIVE WIRE INSTRUCTIONS FROM OUR OFFICE DO NOT SEND A WIRE.

CREEKSIDE AT TWIN CREEKS
COMMUNITY DEVELOPMENT DISTRICT

13D11

CREEKSIDE AT TWIN CREEKS COMMUNITY DEVELOPMENT DISTRICT		
BOARD OF SUPERVISORS FISCAL YEAR 2021/2022 MEETING SCHEDULE		
LOCATION		
<i>St. Augustine Outlets Community Room, 500 Outlet Mall Blvd., Suite 25, St. Augustine, Florida 32084</i>		
<i>*Home2 Suites by Hilton St Augustine I-95, 270 Outlet Mall Blvd, St. Augustine, Florida 32084</i>		
DATE	POTENTIAL DISCUSSION/FOCUS	TIME
November 16, 2021 CANCELED	Regular Meeting	11:45 A.M.
January 18, 2022 CANCELED	Regular Meeting	11:45 A.M.
March 15, 2022 CANCELED	Regular Meeting	11:45 A.M.
April 26, 2022* CANCELED NO QUORUM	Regular Meeting	12:15 P.M.
May 16, 2022*	Regular Meeting	11:30 A.M.
May 24, 2022* CANCELED	Regular Meeting	12:15 P.M.
July 26, 2022* CANCELED	Regular Meeting	12:15 P.M.
August 23, 2022*	Public Hearing and Regular Meeting	11:45 A.M.
September 27, 2022*	Regular Meeting	12:15 P.M.