

*Saddle Creek Preserve of Polk County
Community Development District*

Meeting Agenda

October 25, 2022

AGENDA

Saddle Creek Preserve of Polk County

Community Development District

219 East Livingston Street, Orlando, Florida 32801

Phone: 407-841-5524 – Fax: 407-839-1526

October 18, 2022

Board of Supervisors Saddle Creek Preserve of Polk County Community Development District

Dear Board Members:

The next meeting of the Board of Supervisors of the **Saddle Creek Preserve of Polk County Community Development District** will be held **Tuesday, October 25, 2022 at 1:00 PM** via **Zoom** using the information provided below. Attendees may either use the Zoom Video Link or Zoom Call-In Number to attend the meeting.

Zoom Link: <https://us06web.zoom.us/j/82020420479>

Call-In Information: 1-646-876-9923

Meeting ID: 820 2042 0479

Following is the advance agenda for the meeting:

Board of Supervisors Meeting

1. Roll Call
2. Public Comment Period (¹Speakers may submit questions and comments to the District Manager prior to the beginning of the meeting via email at jburns@gmscfl.com)
3. Approval of Minutes of the August 23, 2022 Board of Supervisors Meeting
4. Consideration of Phase 1 Conveyance Documents
5. Consideration of Resolution 2023-01 Setting a Public Hearing on the Adoption of Amenity Rules and Rates
6. Consideration of Engagement Letter for Fiscal Year 2022 Audit Services from Grau & Associates
7. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. Field Manager's Report
 - i. Update Regarding Hurricane Damage and Clean-Up
 - D. District Manager's Report
 - i. Approval of Check Register

¹ Comments will be limited to three (3) minutes

ii. Balance Sheet & Income Statement

8. Other Business

9. Supervisors Requests and Audience Comments

10. Adjournment

MINUTES

**MINUTES OF MEETING
SADDLE CREEK PRESERVE OF POLK COUNTY
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Saddle Creek Preserve of Polk County Community Development District was held Tuesday, **August 23, 2022** at 1:00 p.m. at The Hampton Inn – Lakeland, 4420 North Socrum Loop Road, Lakeland, Florida.

Present and constituting a quorum:

Scott Shapiro	Chairman
Mike Seney	Vice Chairman
Lori Campagna	Assistant Secretary
Kelly Evans <i>via Zoom</i>	Assistant Secretary
Ben Pridgeon	Assistant Secretary

Also present were:

Jill Burns	District Manager, GMS
Grace Kobitter	KE Law
Jennifer Kilinski <i>via Zoom</i>	KE Law
Clayton Smith	Field, Manager, GMS
Todd Amaden	District Engineer, Landmark Engineering

The following is a summary of the discussions and actions taken at the August 23, 2022 Saddle Creek Preserve of Polk County Community Development District's Board of Supervisors Meeting.

FIRST ORDER OF BUSINESS

Roll Call

Ms. Burns called the meeting to order and called the roll. There were four members present constituting a quorum and one member participating via Zoom.

SECOND ORDER OF BUSINESS

Public Comment Period

There were no members of the public present or on the Zoom call.

THIRD ORDER OF BUSINESS

**Approval of Minutes of the May 24, 2022
Board of Supervisors Meeting**

Ms. Burns asked for any questions, comments, or corrections to the May 24, 2022 Board of Supervisors meeting. The Board had no changes to the minutes.

On MOTION by Ms. Campagna, seconded by Mr. Pridgeon, with all in favor, the Minutes of the May 24, 2022 Board of Supervisor's Meeting, were approved.

FOURTH ORDER OF BUSINESS

Public Hearings

A. Public Hearing on the Adoption of the District's Fiscal Year 2023 Budget

Ms. Burns noted that this public hearing was advertised in the paper.

On MOTION by Mr. Shapiro, seconded by Mr. Seney, with all in favor, Opening the Public Hearing, was approved.

Ms. Burns noted that there were no members of the public present or joining via Zoom.

On MOTION by Mr. Shapiro, seconded by Ms. Campagna, with all in favor, Closing the Public Hearing, was approved.

i. Consideration of Resolution 2022-10 Adoption of the District's Fiscal Year 2023 Budget and Appropriating Funds

Ms. Burns noted that this resolution was included in the agenda package for review. She stated that there were a couple of updates from the last time that they had seen the budget. She stated that they had updated the actuals, the projections, and the property insurance that they had discussed which would include the property coverage on the amenity facility that should be opening at some point during Fiscal Year 2023.

Ms. Evans asked how many months they factored in for maintenance on the amenity in this budget. Ms. Burns responded that it was close to a full year around 9 to 10 months and estimated to open in the fourth quarter of 2022. Ms. Campagna added that they were looking at 60 days at this point. Ms. Burns noted that field expenses had increased to landscape maintenance and the landscape replacement. She noted that the next phase was coming online at some point during the fiscal year. She noted that those figures had not really changed since the Board saw them the last time. She stated that the per lot platted assessment for Phase 1 would be \$1,529.52. She stated that the current assessment on that Phase, which was capped, was \$833.33. She noted that the increase

for the year was \$696.19. She also noted that there was an unplatted ERU for the undeveloped phase. She asked if anyone had any questions, changes, or anything they wanted to move around. Hearing none,

On MOTION by Mr. Shapiro, seconded by Ms. Campagna, with all in favor, Resolution 2022-10 Adoption of the District's Fiscal Year 2023 Budget and Appropriating Funds, was approved.

B. Public Hearing on the Imposition of Operations and Maintenance Special Assessments

Ms. Burns noted that this public hearing had been advertised in the paper and they sent a mailed notice to all property owners within the community.

On MOTION by Mr. Shapiro, seconded by Mr. Seney, with all in favor, Opening the Public Hearing, was approved.

Ms. Burns noted that there were no members of the public present.

On MOTION by Mr. Shapiro, seconded by Mr. Seney, with all in favor, Closing the Public Hearing, was approved.

i. Consideration of Resolution 2022-11 Imposing Special Assessments and Certifying an Assessment Roll

Ms. Burns noted that this resolution was included in the agenda package. She stated that this would impose the operations and maintenance assessment based on the budget that the Board just adopted as well as collect the debt assessments that were previously levied. She referred to the tax roll that was included in the agenda package for review.

Mr. Shapiro asked if Phase 2 would be direct billed. Ms. Burns responded that was correct, the debt assessments on that would be direct billed and there was a schedule listed in the agenda package.

On MOTION by Mr. Shapiro, seconded by Mr. Seney, with all in favor, Resolution 2022-11 Imposing Special Assessments and Certifying an Assessment Roll, was approved.

FIFTH ORDER OF BUSINESS**Consideration of Resolution 2022-12
Designation of Regular Monthly Meeting
Date, Time, and Location for Fiscal Year
2023**

Ms. Burns stated that they had discussed moving the date to the fourth Tuesday to the fourth Thursday, but it turned out that at a prior meeting, there was conflict with some of the Board members. So, they were hoping to keep the schedule the same. She asked if that worked for everyone, and the Board responded yes. She noted that it would be the fourth Tuesday at 1:00 p.m. in their current location.

On MOTION by Ms. Campagna, seconded by Mr. Shapiro, with all in favor, Resolution 2022-12 Designation of Regular Monthly Meeting Date, Time, and Location for Fiscal Year 2023 for the Fourth Tuesday of the month at 1:00 p.m. in their current location, was approved.

SIXTH ORDER OF BUSINESS**Discussion Regarding Removal of Fence**

Ms. Burns stated that this was brought up by the adjacent community's HOA that submitted a request to remove the barbed wire fence that was along the pond in the back portion. She stated that they told them they would bring it to the Board. She explained that it had been there for a while, and they were going to add a chain link fence that ultimately the community decided they did not want. Ms. Evans added that it wasn't really their obligation. Ms. Campagna responded that it wasn't, but if they got a proposal to see how much it was and they had some money to do it, it shouldn't be that much. Mr. Smith stated that there were mostly posts and some areas where the barbed wire was still there, but most was just the posts. He stated that there were two options, they could pull the posts and the barbed wire, or they could just trim all the barbed wire away and leave the posts. Ms. Evans stated that she would be in favor of splitting the cost with the homeowners. Ms. Campagna asked if they could let them know how much it was going to be. Mr. Smith responded yes. Mr. Shapiro suggested to get an estimate of how much it would cost to just cut the barbed wire. After further discussion, the Board decided on a NTE amount of \$1,000.

On MOTION by Ms. Campagna, seconded by Mr. Shapiro, with all in favor, Removal of Fence Not to Exceed \$1,000, was approved.

SEVENTH ORDER OF BUSINESS

Presentation of Fiscal Year 2021 Audit Report

Ms. Burns stated that page 29 of the agenda package was the report to management which summarized the audit. She explained that there were no instances of noncompliance, no findings, the District did not meet any of the conditions for financial emergency, it was considered a clean audit, and it had been submitted to the state. She asked if anyone had any questions or comments. Hearing none,

On MOTION by Mr. Shapiro, seconded by Mr. Seney, with all in favor, Fiscal Year 2021 Audit Report, was approved.

EIGHTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Ms. Kobitter had nothing to report at this time.

B. Engineer

i. Ratification of Stormwater Management Analysis Report

Mr. Amaden stated that there was a copy of the stormwater management analysis report, which was required by the state. He stated that he could answer any questions. Hearing none,

On MOTION by Mr. Shapiro, seconded by Mr. Seney, with all in favor, Stormwater Management Analysis Report, was ratified.

C. Field Manager's Report

i. Consideration of Landscape Proposals

Mr. Smith reviewed the field manager's report with the Board. He started the review with the de-watering of the large main pond and stated that they would continue to monitor it. He noted that the next item was monitoring the amenity's progress. He stated that they were making some headway and the next step would be to try and gather some proposals to bring some vendors in to service the property. He reviewed the next item, which was the site items. He stated that he went through and did a preliminary conveyance review. Some areas have preliminary checklist items such as not being sodded or completed. He discussed the MES behind lot 44/43 was washed out, eroded, and it would need to be repaired before conveyance. He reviewed the next item on irrigation. The irrigation item reviewed that the decoders were installed, it was tested and working,

and the declining trees had been recovered. He noted that there were some issues with the aquatic vendors performance. He explained that they were not accessing some ponds, which was part of their contract. He noted that they had some discussions with them to step up their service and to start providing reports, which they have not done yet. He reviewed the additional items which was the landscape maintenance. He stated that the overall landscaper was performing well. He stated that they were doing common areas weekly, and the ponds areas were being mowed bi-weekly. It was noted that the landscaper was beginning maintenance of irrigation as well. The Board discussed further items to review for the field managers report.

D. District Manager's Report

i. Approval of Check Register

Ms. Burns presented the check register totaling \$20,203.79 and was from July 15, 2022 through August 15, 2022.

On MOTION by Ms. Campagna, seconded by Mr. Shapiro, with all in favor, the Check Register totaling \$20,203.79, was approved.

ii. Balance Sheet and Income Statement

Ms. Burns stated the financials were in the package for review and questions. There was no action needed and these were through July 31st.

iii. Ratification of Tucker Paving Change Orders

Ms. Burns stated that these had already been approved and signed off. Mr. Shapiro stated that as far as getting Phase 1 approved, the District entered into an agreement with the city of Auburndale to extend their force main on the western entrance to the end of the property. He noted that they agreed to do a change order of Tucker and the city already signed off on the change order. He further explained that they would reimburse the District as the invoices come in. He noted that it was approved by the city council. He noted that the funds were available for them to do this.

On MOTION by Ms. Campagna, seconded by Mr. Pridgeon, with all in favor, the Tucker Paving Change Orders, were ratified.

NINTH ORDER OF BUSINESS

Other Business

There being none, the next item followed.

TENTH ORDER OF BUSINESS

**Supervisors Requests and Audience
Comments**

There being none, the next item followed.

ELEVENTH ORDER OF BUSINESS

Adjournment

On MOTION by Ms. Campagna, seconded by Mr. Shapiro, with all in favor, the meeting was adjourned.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION IV

This instrument was prepared by, and
upon recording, should be returned to:

Jennifer Kilinski, Esq.
KE Law Group, PLLC
2016 Delta Boulevard, Suite 101
Tallahassee, Florida 32303

SPECIAL WARRANTY DEED

THIS SPECIAL WARRANTY DEED is made as of the ____ day of September, 2022, by and between **Lennar Homes, LLC**, a Florida limited liability company, whose address is 700 N.W. 107th Avenue, Suite 400, Miami, Florida 33172, hereinafter called the “Grantor,” to **Saddle Creek Preserve of Polk County Community Development District**, a local unit of special-purpose government organized under Chapter 190, Florida Statutes, whose address is 219 E. Livingston Street, Orlando, Florida 32801, hereinafter called the “Grantee.”

(Wherever used herein, the terms “Grantor” and “Grantee” include all of the parties to this instrument, the heirs, legal representatives and assigns of individuals, and the successors and assigns of trustees, partnerships, limited liability companies, governmental entities, and corporations.)

W I T N E S S E T H:

Grantor, for and in consideration of the sum of Ten and No/100 U.S. Dollars (\$10.00), and other good and valuable consideration to it in hand paid by Grantee, the receipt whereof is hereby acknowledged, has granted, bargained and conveyed to Grantee, and Grantee's successors and assigns, forever, the land lying and being in the County of Polk, State of Florida, as more particularly described below (“**Property**”):

Tracts A and B (Open Space, Drainage, Utility and Landscaping), Tract C (Open Space, Drainage and Landscaping), Tract D (Open Space, Landscaping and Public Utility Easement), Tracts E and F (Open Space and Drainage), Tracts H and I (Lift Station) and internal streets, roads and rights of way as identified on the plat titled, Saddle Creek Preserve Phase 1, and recorded in Plat Book 189, Page 20, et seq., of the Official Records of Polk County, Florida.

SUBJECT, HOWEVER, to the following encumbrances and restrictions: (i) all applicable governmental regulations; and (ii) all matters, restrictions, easements, limitations, reservations and covenants of record, if any, but this reference shall not operate to re-impose same;

TOGETHER, with all tenements, hereditaments, and appurtenances thereto belonging or in any way appertaining;

TO HAVE AND TO HOLD unto Grantee and Grantee's successors and assigns in fee simple forever.

Grantor hereby covenants with Grantee that Grantor is lawfully seized of the Property in fee simple; that Grantor has good right and lawful authority to sell and convey the Property and hereby warrants the title to the Property, subject to the foregoing encumbrances and restrictions,

and will defend the same against the lawful claims of all persons claiming by, through, or under Grantor.

Grantor further warrants that it has, and will in the future, fully comply with the provisions of Section 196.295, *Florida Statutes* (2016), in relation to this transfer of title.

GRANT OF EASEMENTS

AND FURTHER WITNESS THAT GRANTOR, for good and valuable consideration to it in hand paid by Grantee, the receipt and sufficiency whereof are hereby acknowledged, hereby further remises, releases and quit-claims to Grantee forever, the following non-exclusive, perpetual easement rights which the Grantor has, if any, as more particularly described below (“Easements”):

Those certain Private Drainage Easements, Utility Easements, Public Flowage Easements, and Public Maintenance and Access Easements (together, “Easement Areas”), as identified on the plat entitled Saddle Creek Preserve Phase 1, and recorded in Plat Book 189, Page 20 et seq., of the Official Records of Polk County, Florida; and, with respect to the foregoing, the rights of ingress and egress over, across, upon, and through the Easement Areas, as well as rights of installing, constructing, operating, maintaining, repairing and replacing utilities, stormwater, landscaping, irrigation, wetland and/or other District improvements that comprise the District’s capital improvement plan.

The rights of ingress and egress over, across, upon, and through Tracts A and B (Open Space, Drainage, Utility and Landscaping), Tract C (Open Space, Drainage and Landscaping), Tract D (Open Space, Landscaping and Public Utility Easement), Tracts E and F (Open Space and Drainage), Tracts H and I (Lift Station) and internal streets, roads and rights of way as identified on the plat titled, Saddle Creek Preserve Phase 1, and recorded in Plat Book 189, Page 20, et seq., of the Official Records of Polk County, Florida.

TO HAVE AND TO HOLD the same forever, subject to taxes for the year hereof and subsequent years, as applicable, and all easements, restrictions, reservations, conditions, covenants, limitations and agreements of record. This reference to such matters of record shall not operate to re-impose the same. Grantor agrees and covenants that it has not and shall not grant or exercise any rights that are materially inconsistent with, or which materially interfere with, the rights herein granted to the District.

RESERVATION OF EASEMENTS

Grantor hereby reserves unto itself and its successors and assigns, and, to the extent required, Grantee by acceptance hereby gives and grants unto Grantor and its successors and assigns, non-exclusive easements for ingress and egress over, upon and across the Property conveyed hereby, together with the rights to maintain, repair, plant, mow, cultivate, irrigate,

improve and care for all landscaping and related aesthetic features, and the right to maintain, repair and replace and improve any improvements now or hereafter located on the Property including, but not limited to, sidewalks, trails and related features; provided, however, that Grantor's reservation of rights hereunder shall not be deemed to impose any obligations on Grantor to maintain, repair or replace any part of the Property or improvements located thereon.

IN WITNESS WHEREOF, Grantor has caused these presents to be executed on the day and year first above written.

WITNESSES:

LENNAR HOMES, LLC, a Florida limited liability company

Witness Signature

Printed name: _____

By: _____

Its: _____

Witness Signature

Printed name: _____

STATE OF _____

COUNTY OF _____

The foregoing instrument was acknowledged before me by means of ☐ physical presence or ☐ online notarization this ____ day of _____, 2022, by _____, as _____ of Lennar Homes, LLC, a Florida limited liability company, on behalf of the company.

(SEAL)

Signature of Notary Public

Name of Notary Public
(Typed, Printed or Stamped)

Personally Known _____ OR Produced Identification _____

Type of Identification Produced: _____

Note to Examiner: This instrument evidences a conveyance of an interest in unencumbered real estate as a gift and is exempt from Florida documentary stamp tax pursuant to Rule 12B-4.014(2)(a), Florida Administrative Code.

ACCEPTANCE BY GRANTEE

By execution of this Special Warranty Deed, Grantee does hereby accept this conveyance, subject to the foregoing covenants, conditions, and restrictions, and agrees that it and the Property are subject to all matters hereinabove set forth. Grantee further agrees to comply with all terms, covenants, conditions, and restrictions provided in this Special Warranty Deed.

Dated this ____ day of _____, 2022.

Signed, sealed and delivered
in the presence of:

Witnesses:

**SADDLE CREEK PRESERVE OF POLK
COUNTY COMMUNITY DEVELOPMENT
DISTRICT**, a local unit of special-purpose
government established under Chapter 190 of
the Florida Statutes

Name: _____

By: _____

Chairperson/Vice Chairperson
Board of Supervisors

Name: _____

STATE OF FLORIDA
COUNTY OF _____

The foregoing instrument was acknowledged before me by means of ☐ physical presence or ☐ online notarization this ____ day of _____, 2022, by _____ as Chairperson/Vice Chairperson of the Board of Supervisors of the Saddle Creek Preserve of Polk County Community Development District.

[notary seal]

(Official Notary Signature)

Name: _____

Personally Known _____

OR Produced Identification _____

Type of Identification _____

BILL OF SALE

KNOW ALL MEN BY THESE PRESENTS, that Lennar Homes LLC, a Florida limited liability company, (“**SELLER**”) for good and valuable consideration paid by Saddle Creek Preserve of Polk County Community Development District, a unit of special purpose local government located in Polk County, Florida (“**BUYER**”), the receipt and sufficiency of which are hereby acknowledged, has granted, bargained, sold, transferred conveyed and delivered to the BUYER, its successors, heirs, executors, administrators and assigns forever, the following (“**IMPROVEMENTS**”):

Tracts A and B (Open Space, Drainage, Utility and Landscaping), Tract C (Open Space, Drainage and Landscaping), Tract D (Open Space, Landscaping and Public Utility Easement), Tracts E and F (Open Space and Drainage), Tracts H and I (Lift Station) and internal streets, roads and rights of way as identified on the plat titled, Saddle Creek Preserve Phase 1, and recorded in Plat Book 189, Page 20, et seq., of the Official Records of Polk County, Florida.

SELLER hereby covenants with BUYER, its successors and assigns, that (i) SELLER is the lawful owner of the IMPROVEMENTS, (ii) the IMPROVEMENTS is free from all encumbrances, (iii) SELLER is unaware of any liens or encumbrances and covenants to timely address any such liens or encumbrances if and when filed, (iv) SELLER has good right to sell the IMPROVEMENTS, and (v) the SELLER will warrant and defend the sale of the IMPROVEMENTS hereby made unto the BUYER, its successors and assigns, against the lawful claims and demands of all persons whosoever.

SELLER represents that, without independent investigation, it has no knowledge of any defects in the IMPROVEMENTS, and hereby assigns, transfers and conveys to the BUYER any and all rights against any and all firms or entities which may have caused any defects. SELLER further confirms that this Bill of Sale includes the conveyance to the BUYER of all right, title, interest, and benefit of SELLER, if any, in, to and under any and all contracts, guaranties, affidavits, warranties, bonds, insurance rights, indemnification, defense and hold harmless rights, enforcement rights, claims, lien waivers, and other rights of any kind, given heretofore and with respect to the creation of the IMPROVEMENTS.

By execution of this document, the SELLER affirmatively represents that it has the contractual right, consent and lawful authority of any and all forms to take this action in this document and in this form. Nothing herein shall be construed as a waiver of BUYER’s limitations on liability provided in Section 768.28, *Florida Statutes*.

[Signatures on following page]

IN WITNESS WHEREOF, the SELLER has hereunto set its hand and seal, by and through its duly authorized representatives, this _____ day of September 2022.

Signed, sealed and delivered by:

WITNESSES

LENNAR HOMES, LLC
A Florida limited liability company

By: _____
Name: _____

Name: _____
Title: _____

By: _____
Name: _____

STATE OF FLORIDA)
COUNTY OF _____)

I HEREBY CERTIFY that on this _____ day of September, 2022, before me by means of [] physical presence or [] online notarization appeared _____, who acting on behalf of Lennar Homes, LLC, signed the foregoing instrument and severally acknowledged the execution thereof to be his/her free act and deed for the uses and purposes therein mentioned. Said person is personally known to me or has produced _____ as identification and [] did or [] did not take an oath.

(NOTARIAL SEAL)

Print Name:
Notary Public, State of Florida
My Commission No.:
My Commission Expires:

DISTRICT ENGINEER'S CERTIFICATE

September __, 2022

Re: Saddle Creek Preserve of Polk County Community Development District
(Polk County, Florida)
Acquisition of Improvements

Ladies and Gentlemen:

The undersigned, a representative of Econ South, LLC, ("**District Engineer**"), as District Engineer for Saddle Creek Preserve of Polk County Community Development District ("**District**"), hereby makes the following certifications in connection with the District's acquisition from Lennar Homes, LLC ("**Developer**") of certain improvements ("**Improvements**"), all as more fully described in that certain bill of sale ("**Bill of Sale**") dated as of or about the same date as this certificate. The undersigned, an authorized representative of the District Engineer, hereby certifies that:

1. I have reviewed the Improvements. I have further reviewed certain documentation relating to the same, including but not limited to, the Bill of Sale, agreements, invoices, plans, and other documents.
2. The Improvements are each within the scope of the District's capital improvement plan as set forth in the *Engineer's Report for Capital Improvements*, dated December 11, 2019, as amended in the *Amended and Restated Master Engineer's Report for Capital Improvements*, dated February 25, 2020, and supplemented in the *Supplemental Engineer's Report for Capital Improvements*, dated August 31, 2020 and further supplemented in the *Second Supplemental Engineer's Report for Capital Improvements*, dated December 15, 2021 (collectively, the "**Engineer's Report**"), and specially benefit property within the District as further described in the Engineer's Report.
3. I am not aware of any defects in the Improvements, and each is fit for its intended use and is consistent with the plans, specifications and other requirements for each category of acquisition contemplated herein.
4. All known plans, permits and specifications necessary for the operation and maintenance of the Improvements are complete and on file with the District, and have been transferred, or are capable of being transferred, to the District for operations and maintenance responsibilities.
5. With this document, I hereby certify that it is appropriate at this time to acquire the Improvements.

[CONTINUED ON FOLLOWING PAGE]

FURTHER AFFIANT SAYETH NOT.

Its: _____
Florida Registration No. _____
District Engineer

STATE OF FLORIDA
COUNTY OF _____

The foregoing instrument was acknowledged before me by means of ☐ physical presence or ☐ online notarization this ____ day of September, 2022, by _____, as District Engineer to the District and a professional engineer employed by Econ South, LLC, who is personally known to me or who has produced _____ as identification, and did ☐ or did not ☐ take the oath.

Notary Public, State of Florida
Print Name: _____
Commission No.: _____
My Commission Expires: _____

SECTION V

RESOLUTION 2023-01

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE SADDLE CREEK PRESERVE OF POLK COUNTY COMMUNITY DEVELOPMENT DISTRICT TO DESIGNATE THE DATE, TIME AND PLACE OF PUBLIC HEARING AND AUTHORIZE PUBLICATION OF NOTICE OF SUCH HEARING FOR THE PURPOSE OF ADOPTING RULES, RATES, FEES AND CHARGES OF THE DISTRICT AND PROVIDING AN EFFECTIVE DATE.

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

WHEREAS, the District’s Board of Supervisors (“**Board**”) is authorized by Section 190.011(5), *Florida Statutes*, to adopt rules and orders pursuant to Chapter 120, *Florida Statutes*, and to authorize user charges or fees; and

WHEREAS, the Board finds it is in the District’s best interests to set a public hearing to adopt the rules, rates, fees and charges set forth in **Exhibit A**, which relate to the District’s amenity facilities.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE SADDLE CREEK PRESERVE OF POLK COUNTY COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. A Public Hearing will be held to adopt rates, fees and charges of the District on _____, at _____ a.m./p.m., at _____.

SECTION 2. The District Secretary is directed to publish notice of the hearing in accordance with Section 120.54, *Florida Statutes*.

SECTION 3. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 25th day of October, 2022.

ATTEST:

**SADDLE CREEK PRESERVE OF
POLK COUNTY COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

Exhibit A Amenity Rules

SADDLE CREEK PRESERVE OF POLK COUNTY COMMUNITY DEVELOPMENT DISTRICT

AMENITY POLICIES AND RATES

ADOPTED – _____¹

¹ LAW IMPLEMENTED: SS. 190.011, 190.035, FLA. STAT. (2021); in accordance with Chapter 190 of the Florida Statutes, and on _____, 2022 at a duly noticed public meeting and after a duly noticed public hearing, the Board of Supervisors of the Saddle Creek Preserve of Polk County Community Development District adopted the following rules, policies and rates governing the operation of the District's facilities and services.

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DEFINITIONS

“Amenities” or “Amenity Facilities”– shall mean the properties and areas owned by the District and intended for recreational use and shall include, but not specifically be limited to swimming pool, pool deck, tot lot, and playground, together with their appurtenant facilities and areas.

“Amenity Policies” or “Policies” and “Amenity Rates” – shall mean these Amenity Policies and Rates of the Saddle Creek Preserve of Polk County Community Development District, as amended from time to time. The Board of Supervisors reserves the right to amend or modify these Policies, as necessary and convenient, in their sole and absolute discretion, and will notify Patrons of any changes. Patrons may obtain the currently effective Policies from the District Manager’s Office. The Board of Supervisors and District Staff shall have full authority to enforce the Amenity Policies.

“Amenity Manager” – shall mean the District Manager or that person or firm so designated by the District’s Board of Supervisors, including their employees.

“Amenity Rates” – shall mean those rates and fees established by the Board of Supervisors of the Saddle Creek Preserve of Polk County Community Development District as provided in **Exhibit A** attached hereto.

“Access Card” – shall mean an electronic Access Card issued by the District Manager to each Patron (as defined herein) to access the Amenity Facilities.

“Board of Supervisors” or “Board” – shall mean the Board of Supervisors of the Saddle Creek Preserve of Polk County Community Development District.

“District” – shall mean the Saddle Creek Preserve of Polk County Community Development District.

“District Staff” – shall mean the professional management company with which the District has contracted to provide management services to the District, the Amenity Manager, and District Counsel.

“Guest” – shall mean any person or persons, other than a Resident or Non-Resident Patron, who are expressly authorized by the District to use the Amenities, or invited for a specific visit by a Patron to use the Amenities.

“Homeowners Association” or “HOA” or “POA” – shall mean an entity or entities, including its/their employees and agents, which may have jurisdiction over lands located within the District, either now or in the future, which may exist to aid in the enforcement of deed restrictions and covenants applicable to lands within the District.

“Household” – shall mean a residential unit or a group of individuals residing within a Resident’s home. ***This does not include visiting friends, guests, relatives or extended family not permanently residing in the home.*** Upon District’s request, proof of residency for individuals over the age of eighteen (18) years may be required by driver’s license or state or federal issued form of identification, including a signed affidavit of residency.

“Non-Resident” – shall mean any person who does not own property within the District.

“Non-Resident Patron” – shall mean any person or Household not owning property in the District who is paying the Annual User Fee to the District for use of all Amenity Facilities.

“Non-Resident User Fee” or “Annual User Fee” – shall mean the fee established by the District for any person that is not a Resident and wishes to become a Non-Resident Patron. The amount of the Annual User Fee is set forth herein, and that amount is subject to change based on Board action.

“Patron” – shall mean Residents, Guests, Non-Resident Patrons and Renters.

“Renter” – shall mean a tenant, occupant or an individual maintaining his or her residence in a home located within the District pursuant to a valid rental or lease agreement. Proof of valid rental or lease agreement shall be required.

“Resident” – shall mean any person or Household owning property within the District, or any Renter who has been approved for issuance of an Access Card.

The words "hereof," "herein," "hereto," "hereby," “hereinafter” and "hereunder" and variations thereof refer to the entire Amenity Policies and Rates.

All words, terms and defined terms herein importing the singular number shall, where the context requires, import the plural number and vice versa.

AMENITIES ACCESS AND USAGE

- (1) **General.** Only Patrons have the right to use the Amenities; provided, however, that certain community programming events may be available to the general public where permitted by the District, and subject to payment of any applicable fees and satisfaction of any other applicable requirements, including adherence to these Amenity Policies and execution of waivers and hold harmless agreements, if any.
- (2) **Use at your Own Risk.** *All persons using the Amenities do so at their own risk and agree to abide by the Amenity Policies. The District shall assume no responsibility and shall not be liable in any incidents, accidents, personal injury or death, or damage to or loss of property arising from the use of the Amenities or from the acts, omissions or negligence of other persons using the Amenities.*
- (3) **Resident Access and Usage.** Residents are permitted to access and use the Amenities in accordance with the policies and rules set forth herein, and are not responsible for paying the Annual Non-Resident User Fee set forth herein. In order to fund the operation, maintenance and preservation of the facilities, projects and services of the District, the District levies maintenance special assessments payable by property owners within the District, in accordance with the District's annual budget and assessment resolutions adopted each fiscal year, and may additionally levy debt service assessments payable by property owners to repay debt used to finance public improvements. Residents shall not be entitled to a refund of any maintenance special assessments or debt service special assessments due to closure of the Amenities or suspension of that Resident's access privileges. Residents must complete the "Amenity Access Registration Form" prior to access or use of the Amenities, attached hereto as **Exhibit B**, and receive an Access Card.
- (4) **Non-Resident Patron Access and Usage.** A Non-Resident Patron must pay the Annual Non-Resident User Fee to have the right to use the Amenities for one full year, which year begins from the date of receipt of payment by the District. This fee must be paid in full before the Non-Resident may use the Amenities. Each subsequent Annual Non-Resident User Fee shall be paid in full on the anniversary date of application. Annual Non-Resident User Fees may be renewed no more than thirty (30) days in advance of the date of expiration and for no more than one calendar year. Multi-year memberships are not available. The Annual Non-Resident User Fee is nonrefundable and nontransferable. Non-Resident Patrons must complete the Amenity Facilities Access Registration Form prior to access or use of the Amenities.
- (5) **Guest Access and Usage.** Each Patron Household is entitled to bring four (4) persons as Guests to the Amenities at one time. District Staff shall be authorized to verify and enforce the authorized number of Guests. A Patron must always accompany its Guests during its Guests' use of the Amenities and are responsible for all actions, omissions and negligence of such Guests, including Guests' adherence to the Amenity Policies. Violation of these Amenity Policies by a Guest may result in suspension or termination of the Patron's access and usage privileges. *Exceeding the authorized number of Guests specified above shall be grounds for suspension or termination of a Patron Household's access and usage privileges.*
- (6) **Renter's Privileges.** Residents who rent or lease residential units in the District shall have the right to designate the Renter of a residential unit as the beneficial users of the Resident's privileges to use the Amenities, subject to requirements stated herein.

Resident shall provide a written notice to the District Manager designating and identifying the Renter who shall hold the beneficial usage rights, submitting with such notice the Renter's proof of residency (i.e., a copy of the lease agreement). Upon notice, Resident shall be required to pay any applicable fee before his or her Renter receives an Access Card. Renter's Access Card shall expire at the end of the lease term and may be reactivated upon provision of proof of residency.

Renter who is designated by a Resident as the beneficial user of the Resident's rights to use the Amenities shall be entitled to the same rights and privileges to use the Amenities as the Resident, subject to all

Amenity Policies. During the period when a Renter is designated as the beneficial user, the Resident shall not be entitled to use the Amenities. In other words, Renter's and Resident's cannot simultaneously hold Amenity privileges associated with that residential unit. Residents may retain their Amenities rights in lieu of granting them to their Renters.

Residents shall be responsible for all charges incurred by their Renters which remain unpaid after the customary billing and collection procedures established by the District. Residents are responsible for the deportment of their respective Renter, including the Renter's adherence to the Amenity Policies.

- (7) **Access Cards.** Access Cards will be issued to each Household at the time they are closing upon property within the District, or upon approval of Non-Resident Patron application and payment of applicable Annual User Fee, or upon verification and approval of Renter designation. Proof of property ownership may be required annually. All Patrons must use their Access Card for entrance to the Amenities. A maximum of two (2) Access Cards will be issued per Household.

All Patrons must use their Access Cards for entrance to the Amenity Facilities. Each Household will be authorized two (2) initial Access Cards free of charge after which a fee shall be charged for each additional Access Card in accordance with the Amenity Rates then in effect.

Patrons must scan their Access Cards in the card reader to gain access to the Amenities. This Access Card system provides a security and safety measure for Patrons and protects the Amenities from non-Patron entry. Under no circumstances shall a Patron provide their Access Card to another person, whether Patron or non-Patron, to allow access to the Amenities, and under no circumstances shall a Patron intentionally leave doors, gates, or other entrance barriers open to allow entry by non-Patrons

Access Cards are the property of the District and are non-transferable except in accordance with the District's Amenity Policies. All lost or stolen cards must be reported immediately to District Staff. Fees shall apply to replace any lost or stolen cards.

GENERAL AMENITY POLICIES

- (1) **Hours of Operation.** All hours of operation of the Amenities will be established and published by the District on its website and/or posted at the applicable Amenity facility. The District may restrict access or close some or all of the Amenities due to inclement weather, for purposes of providing a community activity, for making improvements, for conducting maintenance, or for other purposes as circumstances may arise. Any programs or activities of the District may have priority over other users of the Amenities. Unless otherwise posted on the website or at the applicable Amenity facility, all outdoor Amenities are open only from dawn until dusk. The specific, current hours of operation for several of the Amenities, which may be amended from time to time and which may be subject to closure for holidays and other special circumstances, are as published on the District's website and/or as posted at the applicable Amenity facility. No Patron is allowed in the service areas of the Amenities.
- (2) **General Usage Guidelines.** The following guidelines supplement specific provisions of the Amenity Policies and are generally applicable and shall govern the access and use of the Amenities:
 - (a) **Registration and Access Cards.** Each Patron must scan in an Access Card in order to access the Amenities and must have his or her assigned Access Card in their possession and available for inspection upon District Staff's request. Access Cards are only to be used by the Patron to whom they are issued. In the case of Guests, Guests must be accompanied by a Patron possessing a valid Access Card at all times.
 - (b) **Attire.** With the exception of the pool and wet areas where bathing suits are permitted, Patrons must be properly attired with shirts and shoes to use the Amenities for each facility's intended use. Bathing suits and wet feet are not allowed indoors with the exception of the bathrooms appurtenant to the pool area.
 - (c) **Food and Drink.** Food and drink will be limited to designated areas only. No glass containers of any type are permitted at any of the Amenities. All persons using any of the Amenities must keep the area clean by properly disposing of trash or debris.
 - (d) **Parking and Vehicles.** Vehicles must be parked in designated areas. Vehicles should not be parked on grass lawns, pond banks, roadsides, or in any way which blocks the normal flow of traffic. During special events, alternative parking arrangements may be authorized but only as directed by District Staff. Off-road bikes/vehicles (including ATVs) and motorized scooters are prohibited on all property owned, maintained and operated by the District or at any of the Amenities within District unless they are owned by the District.
 - (e) **Fireworks/Flames.** Fireworks and open flames of any kind are not permitted anywhere on District-owned property or adjacent areas.
 - (f) **Skateboards, Etc.** Bicycles, skateboards or rollerblades are not permitted on Amenity property which includes, but is not limited to, the amenity parking lot, pool area, open fields, playground area and sidewalks surrounding these areas.
 - (g) **Grills.** Personal barbeque grills are not permitted at the Amenities or on any other District-owned property.
 - (h) **Firearms.** Firearms are not permitted in any of the Amenities or on any District property in each case to the extent such prohibitions are permitted under Florida law. Among other prohibitions, no firearms may be carried to any meeting of the District's Board of Supervisors.
 - (i) **Equipment.** All District equipment, furniture and other tangible property must be returned in good condition after use. Patrons are encouraged to notify District Staff if such items need repair, maintenance or cleaning.
 - (j) **Littering.** Patrons are responsible for cleaning up after themselves and helping to keep the Amenities clean at all times.

- (k) **Bounce Houses and Other Structures.** The installation and use of bounce houses and similar apparatus is prohibited on District property. No exceptions will be made.
- (l) **Excessive Noise.** Excessive noise that will disturb other Patrons is not permitted, including but not limited to use of cellular phones and speakers of any kind that amplify sound.
- (m) **Lost or Stolen Property.** The District is not responsible for lost or stolen items. The Amenity Manager is not permitted to hold valuables or bags for Patrons. All found items should be turned in to the Amenity Manager for storage in the lost and found. Items will be stored in the lost and found for two weeks after which District Staff shall dispose of such items in such manner as determined in its sole discretion; provided, however, that District Staff shall not be permitted to keep such items personally or to give such items to a Patron not otherwise claiming ownership.
- (n) **Trespassing / Loitering.** There is no trespassing or loitering allowed at the Amenities. Any individual violating this policy may be reported to the local authorities.
- (o) **Compliance with Laws and District Rules and Policies.** All Patrons shall abide by and comply with all applicable federal, state and local laws, rules, regulations, ordinances and policies, as well as all District rules and policies, while present at or utilizing the Amenities, and shall ensure that any minor for whom they are responsible also complies with the same. Failure to abide by any of the foregoing may be a basis for suspension or termination of the Patron's privileges to use or access the Amenities.
- (p) **Courtesy.** Patrons and all users shall treat all staff members and other Patrons and Guests with courtesy and respect. Disrespectful or abusive treatment of District Staff or District contractors may result in suspension or termination of Amenity access and usage privileges. If District Staff requests that a Patron leave the Amenity Facilities due to failure to comply with these rules and policies, or due to a threat to the health, safety, or welfare, failure to comply may result in immediate suspension or termination of Amenity access and usage privileges.
- (q) **Profanity/Obscenity.** Loud, profane, abusive, or obscene language or behavior is prohibited.
- (r) **Emergencies.** In the event of an injury or other emergency, please contact 911 and alert District Staff immediately.
- (s) **False Alarms.** Any Patron improperly attempting to enter the Amenity Facilities outside of regular operating hours or without the use of a valid Access Card and who thereby causes a security alert will be responsible for the full amount of any fee charged to the District in connection with such security alert and related response efforts.
- (t) **Outside Vendors/Commercial Activity.** Outside vendors and commercial activity are prohibited on District property unless they are invited by the District as part of a District event or program or as authorized by the District in connection with a rental of the Amenity Facilities.

SMOKING, DRUGS AND ALCOHOL

Smoking, including using any paraphernalia designed to consume tobacco or other substances such as vaping and electric and non-electronic devices, is prohibited anywhere inside the Amenity Facilities, including any building, or enclosed or fenced area to the maximum extent of the prohibitions set forth in the Florida Clean Indoor Air Act or other subsequent legislation. Additionally, to the extent not prohibited by law, smoking is discouraged in all other areas of the Amenities and on District owned property. All waste must be disposed of in the appropriate receptacles. Any violation of this policy shall be reported to District Staff.

Possession, use and/or consumption of illegal drugs or alcoholic beverages is prohibited at the Amenities and on all other District owned property. Any person that appears to be under the influence of drugs or alcohol will be asked to leave the Amenities. Violation of this policy may result in suspension or termination of Amenity access and usage privileges and illegal drug use may be punished to the maximum extent allowed by law.

SERVICE ANIMAL POLICY

Dogs or other pets (with the exception of “Service Animals” as defined by Florida law, trained to do work or perform tasks for an individual with a disability, including a physical, sensory, psychiatric, intellectual or other mental disability) are not permitted within any District-owned public accommodations including, but not limited to, Amenity buildings (offices, social halls and fitness center), pools, various sport courts and other appurtenances or related improvements. A Service Animal must be kept under the control of its handler by leash or harness, unless doing so interferes with the Service Animal’s work or tasks or the individual’s disability prevents doing so. The District may remove the Service Animal only under the following conditions:

- If the Service Animal is out of control and the handler does not take effective measures to control it;
- If the Service Animal is not housebroken; or,
- If the Service Animal’s behavior poses a direct threat to the health and safety of others.

The District is prohibited from asking about the nature or extent of an individual’s disability to determine whether an animal is a Service Animal or pet. However, the District may ask whether an animal is a Service Animal required because of a disability and what work or tasks the animal has been trained to perform.

SWIMMING POOL POLICIES

- (1) **Operating Hours.** Swimming is permitted only during designated hours, as posted at the pool. Swimming after dusk is prohibited by the Florida Department of Health.
- (2) **Swim at Your Own Risk.** No Lifeguards will be on duty. All persons using the pool do so at their own risk and must abide by all swimming pool rules and policies.
- (3) **Supervision of Minors.** Minors fourteen (14) years of age or under must be accompanied by, and supervised by, an adult at least eighteen (18) years of age at all times for usage of the pool. All children five (5) years of age or younger, as well as all children who are unable to swim by themselves, must be supervised by a responsible individual eighteen (18) years of age or older, always within arm's length when on the pool deck or in the pool. All children, regardless of age, using inflatable armbands (i.e., water wings) or any approved Coast Guard flotation device MUST be supervised one-on-one by an adult who is in the water and within arm's length of the child.
- (4) **Aquatic Toys and Recreational Equipment.** No flotation devices are allowed in the pool except for water wings and swim rings used by small children, under the direct supervision of an adult as specified in Section (3) immediately above. Inflatable rafts, balls, pool floats and other toys and equipment are prohibited.
- (5) **Prevention of Disease.** All swimmers must shower before initially entering the pool. Persons with open cuts, wounds, sores or blisters, nasal or ear discharge may not use the pool. No person should use the pool with or suspected of having a communicable disease which could be transmitted through the use of the pool.
- (6) **Attire.** Appropriate swimming attire (swimsuits) must be worn at all times. No thongs or Brazilian bikinis are allowed. Wearing prohibited attire will result in immediate expulsion from the pool area.
- (7) **Horseplay.** No jumping, pushing, running, wrestling, excessive splashing, sitting or standing on shoulders, spitting water, or other horseplay is allowed in the pool or on the pool deck area.
- (8) **Diving.** Diving is strictly prohibited at the pool. Back dives, back flips, back jumps, cannonball splashing or other dangerous actions are prohibited.
- (9) **Weather.** The pool and pool area will be closed during electrical storms or when rain makes it difficult to see any part of the pool or pool bottom clearly. The pool will be closed at the first sound of thunder or sighting of lightning and will remain closed for thirty (30) minutes after the last sighting. Everyone must leave the pool deck immediately upon hearing thunder or sighting lightning.
- (10) **Pool Furniture; Reservation of Tables or Chairs.** Tables and chairs may not be removed from the pool deck. Tables or chairs on the deck area may not be reserved by placing towels or personal belongings on them except temporarily to allow the the Patron using them to enter the pool or use the restroom facilities.
- (11) **Entrances.** Pool entrances must be kept clear at all times.
- (12) **Pollution.** No one shall pollute the pool. Anyone who does pollute the pool is liable for any costs incurred in treating and reopening the pool.
- (13) **Swim Diapers.** Children under the age of three (3) years, and anyone who is not reliably toilet trained, must wear rubber lined swim diapers, as well as a swimsuit over the swim diaper, to reduce the health risks associated with human waste contaminating the swimming pool and deck area. If contamination occurs, the pool will be shocked and closed for a period of at least twelve (12) hours. Persons not abiding by this policy shall be responsible for any costs incurred in treating and reopening the pool.
- (14) **Staff Only.** Only authorized staff members and contractors are allowed in the service and chemical storage areas. Only authorized staff members and contractors may operate pool equipment or use pool chemicals.
- (15) **Pool Closure.** In addition to Polk County and the State of Florida health code standards for pools and pool facilities, and as noted above, the pool may be closed for the following reasons:

- During severe weather conditions (heavy rain, lightning and thunder) and warnings, especially when visibility to the pool bottom is compromised (deck also closed).
 - For thirty (30) minutes following the last occurrence of thunder or lightning (deck also closed).
 - Operational and mechanical treatments or difficulties affecting pool water quality.
 - For a reasonable period following any mishap that resulted in contamination of pool water.
 - Any other reason deemed to be in the best interests of the District as determined by District staff.
- (16) **Containers.** No glass, breakable items, or alcoholic beverages are permitted in the pool area. No food or chewing gum is allowed in the pool.
- (17) **No Private Rentals.** The pool area is not available for rental for private events. All pool rules and limitations on authorized numbers of Guests remain in full affect at all times.
- (18) **Programming.** District Staff reserves the right to authorize all programs and activities, including with regard to the number of guest participants, equipment, supplies, usage, etc., conducted at the pool, including swim lessons, aquatic/recreational programs and pool parties. Any organized activities taking place at the Amenity Center must first be approved by the District.

DOG PARK POLICIES

The Dog Park is restricted to use only by Patrons of the District and their guests. ALL OTHER PERSONS ARE CONSIDERED TRESPASSERS AND MAY BE PROSECUTED AS SUCH UNDER FLORIDA LAW.

- (1) Dogs must be on leashes at all times, except within the Dog Park area.
- (2) Dogs inside the Dog park must be under voice control by their handler at all times. If voice control is not possible, do not enter the Dog Park.
- (3) Dog handler must have the leash with them at all times.
- (4) Dogs may not be left unattended and must be within unobstructed sight of the dog handler.
- (5) Dogs must be vaccinated and wear a visible rabies and license tag at all times.
- (6) Limit of 3 dogs per ADULT dog handler.
- (7) Puppies under four months of age should not enter the Dog Park.
- (8) Children under the age of twelve (12) are not permitted within the Dog Park area.
- (9) Dog handlers are responsible for the behavior of their animals.
- (10) Aggressive dogs are not allowed in the Dog Park. Any dogs showing signs of aggression should be removed from the Dog Park immediately.
- (11) Female dogs in heat are not permitted in the Dog Park.
- (12) Human or dog food inside the Dog Park is prohibited.
- (13) Dog handlers must clean up any dog droppings made by their pets.
- (14) Dog handlers must fill in any holes made by their pets.
- (15) Please do not brush or groom pets inside the Dog Park. The Dog Park is for play time.
- (16) Only licensed and insured dog trainers will be permitted to do training at the Dog Park. Owner must register trainer with the District prior to working with the dog.
- (17) The Dog Park is a designated “No Smoking” area.

USE OF THE DOG PARK IS AT PATRON’S OWN RISK

Use of the Dog Park is voluntary and evidences your waiver of any claims against the District resulting from activities occurring at the Dog Park. The District is not responsible for any injury or harm caused by use of the Dog Park.

PLAYGROUND POLICIES

- (1) **Use at Own Risk.** Patrons may use the playgrounds and parks at their own risk and must comply with all posted signage.
- (2) **Hours of Operation.** Unless otherwise posted, all playground and park hours are from dawn to dusk.
- (3) **Supervision of Children.** Supervision by an adult eighteen (18) years and older is required for children fourteen (14) years of age or under. Children must always remain within the line of sight of the supervising adult. All children are expected to play cooperatively with other children.
- (4) **Shoes.** Proper footwear is required and no loose clothing, especially with strings, should be worn.
- (5) **Mulch.** The mulch material is necessary for reducing fall impact and for good drainage. It is not to be picked up, thrown, or kicked for any reason.
- (6) **Food & Drink.** No food, drinks or gum are permitted on the playground, other than such water in non-breakable containers as may be necessary for reasonable hydration, but are permitted at the parks. Patrons and Guests are responsible for clean-up of any food or drinks brought by them to the parks.
- (7) **Glass.** No glass containers or objects are permitted. Patrons should notify District Staff if broken glass is observed at the playground or parks.

LAKES AND PONDS POLICIES

Lakes and Ponds (used interchangeably and reference to one shall implicate the other) within the District primarily function as retention ponds to facilitate the District's system for treatment and attenuation of stormwater run-off and overflow. As a result, contaminants may be present in the water. These policies are intended to limit contact with such contaminants and ensure the continued operations of the Ponds while allowing limited recreational use of the same.

- (1) Users of District Lakes shall not engage in any conduct or omission that violates any ordinance, resolution, law, permit requirement or regulation of any governmental entity relating to the District Lakes.
- (2) Wading and swimming in District Lakes are prohibited.
- (3) Patrons may fish from District Lakes. However, the District has a "catch and release" policy for all fish caught in these waters.
- (4) Pets are not allowed in the District Lakes.
- (5) Owners of property lying contiguous to the District Lakes shall take such actions as may be necessary to remove underbrush, weeds or unsightly growth from the Owner's property that detract from the overall beauty, setting and safety of the property.
- (6) No docks or other structures, whether permanent or temporary, shall be constructed and placed in or around the District Lakes or other District stormwater management facilities unless properly permitted and approved by the District and other applicable governmental agencies.
- (7) No pipes, pumps or other devices used for irrigation or the withdrawal of water shall be placed in or around the District Lakes, except by the District.
- (8) No foreign materials may be disposed of in the District Lakes, including, but not limited to: tree branches, paint, cement, oils, soap suds, building materials, chemicals, fertilizers, or any other material that is not naturally occurring or which may be detrimental to the Lake environment.
- (9) Easements through residential backyards along the community's stormwater management system are for maintenance purposes only and are not general grants for access for fishing or any other recreational purpose. Access to residents' backyards via these maintenance easements is prohibited. Unless individual property owners explicitly grant permission for others to access their backyards, entering their private property can be considered trespassing. Please be considerate of the privacy rights of other residents.
- (10) Beware of wildlife - water moccasins and other snakes, alligators, snapping turtles, birds and other wildlife which may pose a threat to your safety are commonly found in stormwater management facilities in Florida. Wildlife may neither be removed from nor released into the District Lakes; notwithstanding the foregoing, nuisance alligators posing a threat to the health, safety and welfare may be removed by a properly permitted and licensed nuisance alligator trapper, in accordance with all applicable state and local laws, rules, ordinances and policies including but not limited to rules promulgated by the Florida Fish and Wildlife Conservation Commission ("FWC"). Anyone concerned about an alligator is encouraged to call FWC's toll-free Nuisance Alligator Hotline at 866-FWC-GATOR (866-392-4286).

Any hazardous condition concerning the District Lakes must immediately be reported to the District Manager and the proper authorities.

SUSPENSION AND TERMINATION OF PRIVILEGES

- (1) **General Policy.** All persons using the Amenities and entering District property shall comply with the Amenity Policies established for the safe operations and maintenance of the District's Amenities. In order to protect the rights and privileges of rule-abiding Patrons, inappropriate behavior by Patrons will not be tolerated.
- (2) **Suspension of Access and Use Privileges.** The District, through its Board, District Manager, Amenity Manager and District Counsel shall have the right to restrict, suspend or terminate the Amenity privileges of any person to use the Amenities for any of the following behavior:
 - Submits false information on any application for use of the Amenities;
 - Permits the unauthorized use of an Access Card;
 - Exhibits unsatisfactory behavior, deportment or appearance;
 - Fails to pay amounts owed to the District in a proper and timely manner;
 - Fails to abide by any District rules or policies (e.g., Amenity Policies);
 - Treats the District's supervisors, staff, general/amenity management, contractors or other representatives, or other Patrons, in an unreasonable or abusive manner;
 - Damages or destroys District property; or
 - Engages in conduct that is improper or likely to endanger the health, safety, or welfare of the District, or its supervisors, staff, amenities management, contractors or other representatives, or other residents or guests.
- (3) **Authority of District Staff.** District Staff or their designee, may immediately remove any person from one or all Amenities if any of the above-referenced behaviors are exhibited or actions committed or if in his/her reasonable discretion it is the District's best interests to do so. District Staff may at any time restrict or suspend for cause or causes, including but not limited to those described above, any person's privileges to use any or all of the Amenities until the next regularly scheduled meeting of the Board of Supervisors.
- (4) **Process for Suspension or Termination of Access and Use Privileges.** Subject to the rights of District Staff set forth in Paragraph (3) above, the following process shall govern suspension and termination of privileges:
 - (a) Offenses:
 - i First Offense: Verbal warning by District Staff and suspension from the Amenities for up to one (1) week from the commencement of the suspension. Violation is recorded by District Staff, signed by the individual offender(s), and held on file by the District.
 - ii Second Offense: Automatic suspension of all Amenity privileges for up to thirty (30) days from the commencement of the suspension, with the preparation by District Staff of a written report to be signed by the offender(s) and filed with the District.
 - iii Third Offense: Suspension of all Amenity privileges for up to one (1) year. Such suspension shall run to the next regular meeting of the Board of Supervisors. At said meeting, the record of all previous offenses will be presented to the Board for recommendation of termination of the offender(s) privileges for one (1) calendar year. The length of the suspension is in the discretion of the Board and may be for less than one (1) year.
 - (b) Each offense shall expire one (1) year after such offense was committed, at which time the number of offenses on record for such offender(s) shall be reduced by one. For example, if a first offense is committed on February 1 and a second offense on August 1, there will be two offenses on record until February 1 of the following year, at which time the first offense will expire and the second

offense will thereafter be considered a first offense until it expires on the following August 1. The provisions of this Paragraph shall not at any time serve to reduce any suspensions or terminations, which may have been imposed prior to the expiration of any offenses

- (c) Notwithstanding the foregoing, any time a user of the Amenity is arrested for an act committed, or allegedly committed, while on the premises of the Amenity, or violates these Policies in a manner that, in the discretion of the District Staff upon consultation with one Board member, justifies suspension beyond the guidelines set forth above, such offender shall have all amenity privileges immediately suspended until the next Board of Supervisors meeting. At the Board meeting, the Board will be presented with the facts surrounding the arrest or violation and the Board may make a recommendation of suspension or termination of the offender's privileges, which suspension or termination may include members of the offender's Household and may, upon the first offense, equal or exceed one year. In situations that pose a long-term or continuing threat to the health, safety and welfare of the District and its residents and users, permanent termination of Amenity privileges may be warranted and considered.
- (d) Any suspension or termination of Amenity privileges may be appealed to the Board of Supervisors for reversal or reduction. The Board's decision on appeal shall be final and binding.

- (5) **Legal Action; Criminal Prosecution.** If any person is found to have committed any of the infractions noted in Paragraph 2 above, such person may additionally be subject to arrest for trespassing or other applicable legal action, civil or criminal in nature.

USE AT OWN RISK; INDEMNIFICATION

Any Patron or other person who participates in the Activities (as defined below), shall do so at his or her own risk, and said Patron or other person and any of his or her Guests and any members of his or her Household shall indemnify, defend, release, hold harmless and forever discharge the District and its present, former and future supervisors, staff, officers, employees, representatives, agents and contractors of each (together, “Indemnitees”), for any and all liability, claims, lawsuits, actions, suits or demands, whether known or unknown, in law or equity, by any individual of any age, or any corporation or other entity, for any and all loss, injury, damage, theft, real or personal property damage, expenses (including attorneys’ fees, costs and other expenses for investigation and defense and in connection with, among other proceedings, alternative dispute resolution, trial court and appellate proceedings), and harm of any kind or nature arising out of or in connection with his or her participation in the Activities, regardless of determination of who may be wholly or partially at fault.

Should any Patron or other person bring suit against the Indemnitees in connection with the Activities or relating in any way to the Amenities, and fail to obtain judgment therein against the Indemnitees, said Patron or other person shall be liable to the District for all attorneys’ fees, costs and other expenses for investigation and defense and in connection with, among other proceedings, alternative dispute resolution, trial court, and appellate proceedings.

The waiver of liability contained herein does not apply to any act of intentional, willful or wanton misconduct by the Indemnitees.

For purposes of this section, the term “Activities” shall mean the use of or acceptance of the use of the Amenities, or engagement in any contest, game, function, exercise, competition, sport, event or other activity operated, organized, arranged or sponsored by the District, its contractors or third parties authorized by the District.

SOVEREIGN IMMUNITY

Nothing herein shall constitute or be construed as a waiver of the District’s sovereign immunity, or limitations on liability contained in Section 768.28, F.S., or other statutes or law.

SEVERABILITY

The invalidity or unenforceability of any one or more provisions of these policies shall not affect the validity or enforceability of the remaining provisions, or any part of the policies not held to be invalid or unenforceable.

AMENDMENTS AND WAIVERS

The Board in its sole discretion may amend these Amenity Policies from time to time. The Board by vote at a public meeting or the District Manager may elect in its/their sole discretion at any time to grant waivers to any of the provisions of these Amenity Policies, provided however that the Board is informed within a reasonable time of any such waivers.

The above Amenity Policies and Rates were adopted on _____, 2022 by the Board of Supervisors for the Saddle Creek Preserve of Polk County Community Development District, at a duly noticed public hearing and meeting.

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

Exhibit A: Amenity Rates

Exhibit B: Amenity Access Registration Form

EXHIBIT A
AMENITY RATES

TYPE	RATE
Annual Non-Resident User Fee	\$2,500.00
Replacement Access Card	\$30.00

EXHIBIT B
AMENITIES ACCESS REGISTRATION FORM

**SADDLE CREEK PRESERVE OF POLK COUNTY COMMUNITY DEVELOPMENT DISTRICT
AMENITIES ACCESS REGISTRATION FORM**

NAME: _____

ADDRESS: _____

HOME TELEPHONE: _____

CELL PHONE: _____

EMAIL ADDRESS: _____

ADDITIONAL RESIDENT 1: _____

DOB IF UNDER 18 _____

ADDITIONAL RESIDENT 2: _____

DOB IF UNDER 18 _____

ADDITIONAL RESIDENT 3: _____

DOB IF UNDER 18 _____

ADDITIONAL RESIDENT 4: _____

DOB IF UNDER 18 _____

ADDITIONAL RESIDENT 5: _____

DOB IF UNDER 18 _____

ACCEPTANCE:

I acknowledge receipt of the Access Card(s) for the above listed residents and that the above information is true and correct. I understand that I have willingly provided all the information requested above and that it may be used by the Saddle Creek Preserve of Polk County Community Development District ("District") for various purposes. **I also understand that by providing this information that it may be accessed under public records laws.** I also understand that I am financially responsible for any damages caused by me, my family members or my guests and the damages resulting from the loss or theft of my or my family members' Access Card(s). It is understood that Access Cards are the property of the District and are non-transferable except in accordance with the District's rules, policies and/or regulations, and any necessary replacement will be at an applicable Replacement Access Card fee. In consideration for the admittance of the above listed persons and their guests into the facilities owned and operated by the District, I agree to hold harmless and release the District, its supervisors, agents, officers, professional staff and employees from any and all liability for any injuries that might occur, whether such occurrence happens wholly or in part by me or my family members' or guests' fault, in conjunction with the use of any of the District's Amenity Facilities (as defined in the District's Amenity Policies & Rates), as well while on the District's property. Nothing herein shall be considered as a waiver of the District's sovereign immunity or limits of liability beyond any statutory limited waiver of immunity or limits of liability which may have been adopted by the Florida Legislature in Section 768.28 Florida Statutes or other statute.

Signature of Patron (Parent or Legal Guardian if Minor)

Date

AFFIDAVIT OF RESIDENCY: (REQUIRED IF LEGAL FORM OF PROOF OF RESIDENCY NOT PROVIDED)

I hereby state that the address listed above is the bona fide residence for all residents listed in this Amenities Access Registration Form and that such address is located within the Saddle Creek Preserve of Polk County Community Development District. I acknowledge that a false statement in this affidavit may subject me to penalties for making a false statement pursuant to Section 837.06, *Florida Statutes*. I declare that I have read the foregoing and the facts alleged are true and correct to the best of my knowledge and belief.

Signature of Patron

State of Florida

County of _____

The foregoing was acknowledged before me by means of ☐ physical presence or ☐ online notarization this ____ day of ____, 20__, by _____ who is [] personally known to me or [] produced _____ as identification.

(NOTARY SEAL)

Official Notary Public Signature _____

RECEIPT OF DISTRICT'S AMENITY POLICIES AND RATES:

I acknowledge that I have been provided a copy of and understand the terms in the **Amenity Policies and Rates** of the Saddle Creek Preserve of Polk County Community Development District.

Signature of Patron
(Parent or Legal Guardian if minor)

Date

GUEST POLICY:

Please refer to the **Amenity Policies and Rates** for the most current policies regarding guests.

PLEASE RETURN THIS FORM TO:

Saddle Creek Preserve of Polk County Community Development District
Attn: Amenity Access Team
219 East Livingston Street
Orlando, Florida 32801
Answering Service: (689) 500-4540
Email: amenityaccess@gmscfl.com

OFFICE USE ONLY:

Date Received

Date Entered in System

Staff Member Signature

PRIMARY RESIDENT:

Access Card #

ADDITIONAL INFORMATION:

Phase ____ - ____ Phase ____ - ____ Phase ____ - ____

New Construction: ____ Re-Sale: ____ Prior Owner: _____

Rental: ____ Landlord/Owner: _____

Lease Term: ____ Tenant/Renter: _____

SECTION VI



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 280
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

October 14, 2022

Board of Supervisors
Saddle Creek Preserve of Polk County Community Development District
219 East Livingston Street
Orlando, FL 32801

We are pleased to confirm our understanding of the services we are to provide Saddle Creek Preserve of Polk County Community Development District, Polk County, Florida ("the District") for the fiscal year ended September 30, 2022. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Saddle Creek Preserve of Polk County Community Development District as of and for the fiscal year ended September 30, 2022. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2022 audit.

Accounting principles generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

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

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that information:

- 1) Compliance with FL Statute 218.39 (3) (c)

Audit Objectives

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

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

Examination Objective

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

Other Services

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

Management Responsibilities

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

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

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

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

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

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

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

Audit Procedures—General

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

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

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

Audit Procedures—Internal Control

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

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

Audit Procedures—Compliance

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

Engagement Administration, Fees, and Other

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

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

Furthermore, Grau & Associates agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, Florida Statutes. Auditor acknowledges that the designated public records custodian for the District is the District Manager ("Public Records Custodian"). Among other requirements and to the extent applicable by law, Grau & Associates shall 1) keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the contract term and following the contract term if Auditor does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Grau & Associate's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by Grau & Associates, Grau & Associates shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

IF GRAU & ASSOCIATES HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE PUBLIC RECORDS CUSTODIAN AT: C/O GOVERNMENTAL MANAGEMENT SERVICES – CENTRAL FLORIDA LLC, 219 EAST LIVINGSTON STREET ORLANDO, FLORIDA 32801, OR RECORDREQUEST@GMSCFL.COM, PH: (407) 841-5524.

Our fee for these services will not exceed \$7,000 for the September 30, 2022 audit, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued. This agreement is automatically renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

We will complete the audit within prescribed statutory deadlines, which requires the District to submit its annual audit to the Auditor General no later than nine (9) months after the end of the audited fiscal year, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

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

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

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

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

We appreciate the opportunity to be of service to Saddle Creek Preserve of Polk County Community Development District and believe this letter accurately summarizes the terms of our engagement and, with any addendum, if applicable, is the complete and exclusive statement of the agreement between Grau & Associates and the District with respect to the terms of the engagement between the parties. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates



Antonio J. Grau

RESPONSE:

This letter correctly sets forth the understanding of Saddle Creek Preserve of Polk County Community Development District.

By: _____

Title: _____

Date: _____



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



Peer Review
Program

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

February 20, 2020

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

Dear Antonio Grau:

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

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

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

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

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202

SECTION VII

SECTION C

Saddle Creek Reserve CDD

Field Management Report



October 25, 2022

Clayton Smith

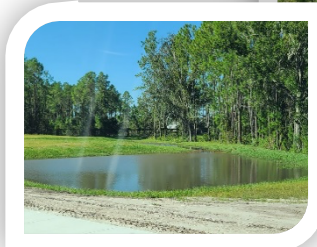
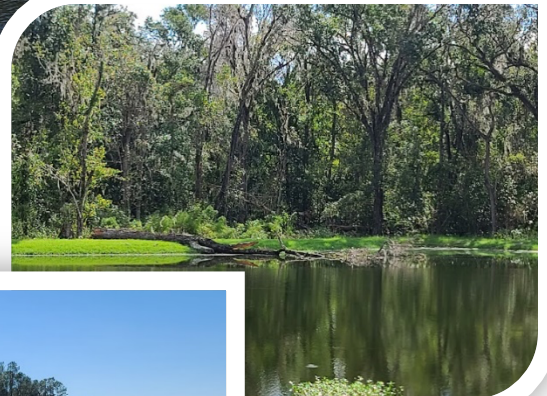
Field Manager

GMS

Completed

Storm Cleanup and Damages

- Site was reviewed after the storm. Overall, the site experienced very little damages from the storm.
- Mainly some trees down near conservation areas on pond berms. Those are being cleaned up by the vendor.
- Some oaks near the entrance did fall and were straightened.
- Pond levels were high after the storm, but no other flooding present.
- There are a few leaning street signs that will need straightened/reset.
- One concern involved water flowing over from the adjacent property near eastern border.
- Builder marketing signs also fell



Complete

Amenity Progress

- ✚ Amenity still in progress.
- ✚ No apparent storm damages.
- ✚ Power is not set yet therefore internet cannot be installed.
- ✚ Continuing to monitor progress of the amenity construction.



Aquatic Maintenance Review



- ✚ Aquatic vendor is treating cattails and edge grasses.
- ✚ Ponds looking clearer.
- ✚ Some pond still experiencing some

Site Items

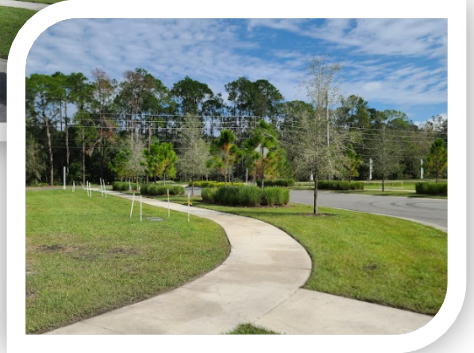
Contract Services: Landscape Maintenance



Landscape vendor performing satisfactorily.



Contractor responded quickly to CDD cleanup needs.



Additional Conveyances



Some action items have been addressed; others are still pending.



Appears to be a current plan to address several of the action items.



Newly paved road in some areas, some road still pending.

Conclusion

For any questions or comments regarding the above information, please contact me by phone at 407-841-5524, or by email at csmith@gmscfl.com. Thank you.

Respectfully,
Clayton Smith

SECTION D

SECTION 1

Saddle Creek Preserve of Polk County

Community Development District

Summary of Invoices

August 16, 2022 to October 18, 2022

Fund	Date	Check No.'s	Amount
General Fund	8/25/22	136	\$ 5,000.00
	8/31/22	137-141	\$ 1,000.00
	9/8/22	142	\$ 1,100.00
	9/15/22	143-145	\$ 10,423.09
	9/21/22	146-147	\$ 9,967.64
	9/30/22	148	\$ 7,453.00
	10/7/22	149-150	\$ 1,298.08
Total			\$ 36,241.81

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
8/25/22	00002	8/22/22 43-APR	202204 320-53800-34000	FIELD MANAGEMENT - APR 22	*	625.00	
		8/22/22 43-AUG	202208 320-53800-34000	FIELD MANAGEMENT - AUG 22	*	625.00	
		8/22/22 43-FEB	202202 320-53800-34000	FIELD MANAGEMENT - FEB 22	*	625.00	
		8/22/22 43-JAN	202201 320-53800-34000	FIELD MANAGEMENT - JAN 22	*	625.00	
		8/22/22 43-JUL	202207 320-53800-34000	FIELD MANAGEMENT - JUL 22	*	625.00	
		8/22/22 43-JUN	202206 320-53800-34000	FIELD MANAGEMENT - JUN 22	*	625.00	
		8/22/22 43-MAR	202203 320-53800-34000	FIELD MANAGEMENT - MAR 22	*	625.00	
		8/22/22 43-MAY	202205 320-53800-34000	FIELD MANAGEMENT - MAY 22	*	625.00	
GOVERNMENTAL MANAGEMENT SERVICES							5,000.00 000136
8/31/22	00030	8/23/22 BP082320	202208 310-51300-11000	SUPERVISOR FEE 8/23/22	*	200.00	
BEN PRIDGEON							200.00 000137
8/31/22	00025	8/23/22 KE082320	202208 310-51300-11000	SUPERVISOR FEE 8/23/22	*	200.00	
KELLY ANN EVANS							200.00 000138
8/31/22	00026	8/23/22 LC082320	202208 310-51300-11000	SUPERVISOR FEE 8/23/22	*	200.00	
LORI CAMPAGNA							200.00 000139
8/31/22	00009	8/23/22 CS082320	202208 310-51300-11000	SUPERVISOR FEE 8/23/22	*	200.00	
CHARLES M SENEY							200.00 000140
8/31/22	00010	8/23/22 SS082320	202208 310-51300-11000	SUPERVISOR FEE 8/23/22	*	200.00	
SCOTT SHAPIRO							200.00 000141
9/08/22	00028	9/01/22 6630B	202209 320-53800-46000	MTHLY LAKE MAINT - SEP 22	*	1,100.00	
SITEX AQUATICS							1,100.00 000142
9/15/22	00002	9/01/22 44	202209 310-51300-34000	MANAGEMENT FEES - SEP 22	*	3,004.17	
		9/01/22 44	202209 310-51300-35200	WEBSITE ADMIN - SEP 22	*	100.00	

SCPP SAD CREEK PRES CWRIGHT

PAGE 2

SCPP SAD CREEK PRES CWRIGHT

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
TOTAL FOR REGISTER						36,241.81	

SCPP SAD CREEK PRES CWRIGHT

SECTION 2

Saddle Creek Preserve
Community Development District

Unaudited Financial Reporting
September 30, 2022



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Saddle Creek Preserve

Community Development District

Combined Balance Sheet

September 30, 2022

	General Fund	Debt Service Fund	Capital Projects Fund	Totals Governmental Funds
Assets:				
<u>Cash:</u>				
Operating Account	\$ 92,223	\$ -	\$ -	\$ 92,223
Capital Projects Account	\$ -	\$ -	\$ 2,223	\$ 2,223
<u>Series 2020</u>				
Reserve	\$ -	\$ 156,750	\$ -	\$ 156,750
Revenue	\$ -	\$ 108,231	\$ -	\$ 108,231
Construction	\$ -	\$ -	\$ 2	\$ 2
<u>Series 2022</u>				
Reserve	\$ -	\$ 143,826	\$ -	\$ 143,826
Revenue	\$ -	\$ 126,929	\$ -	\$ 126,929
Construction	\$ -	\$ -	\$ 1,267,906	\$ 1,267,906
Prepaid Expenses	\$ 12,453	\$ -	\$ -	\$ 12,453
Due from Capital Projects	\$ 1,400	\$ -	\$ -	\$ 1,400
Due from Developer	\$ -	\$ -	\$ 11,135	\$ 11,135
Total Assets	\$ 106,076	\$ 535,736	\$ 1,281,265	\$ 1,923,077
Liabilities:				
Accounts Payable	\$ 198	\$ -	\$ -	\$ 198
Contracts Payable	\$ -	\$ -	\$ 11,135	\$ 11,135
Due to General Fund	\$ -	\$ -	\$ 1,400	\$ 1,400
Total Liabilities	\$ 198	\$ -	\$ 12,535	\$ 12,733
Fund Balances:				
Nonspendable				
Deposits & Prepaid Items	\$ 12,453	\$ -	\$ -	\$ 12,453
Restricted for:				
Debt Service - Series 2020	\$ -	\$ 264,981	\$ -	\$ 264,981
Debt Service - Series 2022	\$ -	\$ 270,755	\$ -	\$ 270,755
Capital Projects - Series 2020	\$ -	\$ -	\$ 825	\$ 825
Capital Projects - Series 2022	\$ -	\$ -	\$ 1,267,906	\$ 1,267,906
Unassigned	\$ 93,425	\$ -	\$ -	\$ 93,425
Total Fund Balances	\$ 105,878	\$ 535,736	\$ 1,268,730	\$ 1,910,344
Total Liabilities & Fund Balance	\$ 106,076	\$ 535,736	\$ 1,281,265	\$ 1,923,077

Saddle Creek Preserve

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending September 30, 2022

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/22	Thru 09/30/22	Variance
<u>Revenues</u>				
Assessments - Direct	\$ 173,600	\$ 173,600	\$ 173,600	\$ -
Developer Contributions	\$ 175,745	\$ 175,745	\$ 5,175	\$ (170,570)
Total Revenues	\$ 349,345	\$ 349,345	\$ 178,775	\$ (170,570)
<u>Expenditures:</u>				
<u>General & Administrative:</u>				
Supervisor Fees	\$ 7,200	\$ 7,200	\$ 5,400	\$ 1,800
Engineer Fees	\$ 15,000	\$ 15,000	\$ -	\$ 15,000
Dissemination Fees	\$ 5,000	\$ 5,000	\$ 6,458	\$ (1,458)
Assessment Administration	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Arbitrage	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
Attorney Fees	\$ 25,000	\$ 25,000	\$ 12,483	\$ 12,517
Audit Fees	\$ 2,900	\$ 2,900	\$ 4,900	\$ (2,000)
Trustee Fees	\$ 5,000	\$ 5,000	\$ 4,041	\$ 959
Management Fees	\$ 36,050	\$ 36,050	\$ 36,050	\$ (0)
Information Technology	\$ 1,800	\$ 1,800	\$ 1,800	\$ -
Website Maintenance	\$ 1,200	\$ 1,200	\$ 1,200	\$ -
Telephone	\$ 250	\$ 250	\$ -	\$ 250
Postage & Delivery	\$ 500	\$ 500	\$ 226	\$ 274
Insurance	\$ 5,500	\$ 5,500	\$ 5,175	\$ 325
Printing & Binding	\$ 500	\$ 500	\$ 26	\$ 475
Legal Advertising	\$ 10,000	\$ 10,000	\$ 6,213	\$ 3,787
Other Current Charges	\$ 2,000	\$ 2,000	\$ 1,677	\$ 323
Office Supplies	\$ 400	\$ 400	\$ 17	\$ 383
Travel Per Diem	\$ 550	\$ 550	\$ -	\$ 550
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Subtotal General & Administrative:	\$ 125,025	\$ 125,025	\$ 90,841	\$ 34,184

Saddle Creek Preserve

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending September 30, 2022

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/22	Thru 09/30/22	Variance
<u>Operations and Maintenance</u>				
Field Expenditures				
Property Insurance	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
Field Management	\$ 15,000	\$ 15,000	\$ 5,625	\$ 9,375
Landscape Maintenance	\$ 40,000	\$ 40,000	\$ 27,782	\$ 12,218
Landscape Replacement	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
Mitigation Monitoring	\$ 25,000	\$ 25,000	\$ -	\$ 25,000
Lake Maintenance	\$ 10,000	\$ 10,000	\$ 7,700	\$ 2,300
Streetlights	\$ 12,600	\$ 12,600	\$ 17,991	\$ (5,391)
Electric	\$ 5,000	\$ 5,000	\$ 1,244	\$ 3,756
Water & Sewer	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
Sidewalk & Asphalt Maintenance	\$ 500	\$ 500	\$ -	\$ 500
Irrigation Repairs	\$ 2,500	\$ 2,500	\$ 198	\$ 2,302
General Repairs & Maintenance	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
Contingency	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
Subtotal Field Expenditures	\$ 135,600	\$ 135,600	\$ 60,539	\$ 75,061
Amenity Expenditures				
Amenity - Electric	\$ 14,400	\$ 14,400	\$ -	\$ 14,400
Amenity - Water	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
Playground Lease	\$ 14,000	\$ 14,000	\$ -	\$ 14,000
Internet	\$ 3,000	\$ 3,000	\$ -	\$ 3,000
Pest Control	\$ 720	\$ 720	\$ -	\$ 720
Janitorial Service	\$ 5,400	\$ 5,400	\$ -	\$ 5,400
Security Services	\$ 15,000	\$ 15,000	\$ -	\$ 15,000
Pool Maintenance	\$ 16,200	\$ 16,200	\$ -	\$ 16,200
Amenity Repairs & Maintenance	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
Contingency	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
Subtotal Amenity Expenditures	\$ 83,720	\$ 83,720	\$ -	\$ 83,720
Total Expenditures	\$ 344,345	\$ 344,345	\$ 151,380	\$ 192,965
Excess (Deficiency) of Revenues over Expenditures	\$ 5,000		\$ 27,395	
<u>Other Financing Sources/(Uses)</u>				
Transfer In (Out)	\$ (5,000)	\$ (5,000)	\$ -	\$ 5,000
Total Other Financing Sources/(Uses)	\$ (5,000)		\$ -	
Net Change in Fund Balance	\$ -		\$ 27,395	
Fund Balance - Beginning	\$ -		\$ 78,483	
Fund Balance - Ending	\$ -		\$ 105,878	

Saddle Creek Preserve

Community Development District

Debt Service Fund - Series 2020

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending September 30, 2022

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/22	Thru 09/30/22	Variance
Revenues				
Assessments - Direct	\$ 313,500	\$ 313,500	\$ 313,500	\$ -
Interest	\$ -	\$ -	\$ 983	\$ 983
Total Revenues	\$ 313,500	\$ 313,500	\$ 314,483	\$ 983
Expenditures:				
Interest Expense - 12/1	\$ 101,200	\$ 101,200	\$ 101,200	\$ -
Principal Expense - 6/1	\$ 110,000	\$ 110,000	\$ 110,000	\$ -
Interest Expense - 6/1	\$ 101,200	\$ 101,200	\$ 101,200	\$ -
Total Expenditures	\$ 312,400	\$ 312,400	\$ 312,400	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 1,100		\$ 2,083	
Fund Balance - Beginning	\$ 106,148		\$ 262,898	
Fund Balance - Ending	\$ 107,248		\$ 264,981	

Saddle Creek Preserve

Community Development District

Debt Service Fund - Series 2022

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending September 30, 2022

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/22	Thru 09/30/22	Variance
Revenues				
Assessments - Direct	\$ -	\$ -	\$ 188,914	\$ 188,914
Interest	\$ -	\$ -	\$ 872	\$ 872
Total Revenues	\$ -	\$ -	\$ 189,785	\$ 189,785
Expenditures:				
Interest Expense - 12/15	\$ -	\$ -	\$ -	\$ -
Principal Expense - 6/15	\$ -	\$ -	\$ -	\$ -
Interest Expense - 6/15	\$ -	\$ -	\$ 62,857	\$ 62,857
Total Expenditures	\$ -	\$ -	\$ 62,857	\$ 62,857
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ 126,929	\$ 126,929
Other Financing Sources/(Uses)				
Bond Proceeds	\$ -	\$ -	\$ 143,826	\$ 143,826
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ 143,826	\$ 143,826
Net Change in Fund Balance	\$ -	\$ -	\$ 270,755	\$ -
Fund Balance - Beginning	\$ -	\$ -	\$ -	\$ -
Fund Balance - Ending	\$ -	\$ -	\$ 270,755	\$ -

Saddle Creek Preserve

Community Development District

Capital Projects Fund - Series 2020

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending September 30, 2022

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/22	Thru 09/30/22	Variance
Revenues				
Developers Contribution	\$ -	\$ -	\$ 519,070	\$ 519,070
Interest	\$ -	\$ -	\$ 2	\$ 2
Total Revenues	\$ -	\$ -	\$ 519,073	\$ 519,073
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ 257,194	\$ (257,194)
Miscellaneous Expense	\$ -	\$ -	\$ 177	\$ (177)
Total Expenditures	\$ -	\$ -	\$ 257,371	\$ (257,371)
Excess (Deficiency) of Revenues over Expenditures	\$ -		\$ 261,702	
Fund Balance - Beginning	\$ -		\$ (260,877)	
Fund Balance - Ending	\$ -		\$ 825	

Saddle Creek Preserve

Community Development District

Capital Projects Fund - Series 2022

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending September 30, 2022

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/22	Thru 09/30/22	Variance
Revenues				
Interest	\$ -	\$ -	\$ 6,897	\$ 6,897
Total Revenues	\$ -	\$ -	\$ 6,897	\$ 6,897
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ 3,557,689	\$ (3,557,689)
Capital Outlay - Cost of Issuance	\$ -	\$ -	\$ 287,600	\$ (287,600)
Total Expenditures	\$ -	\$ -	\$ 3,845,289	\$ (3,845,289)
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ (3,838,392)	
Other Financing Sources/(Uses)				
Bond Proceeds	\$ -	\$ -	\$ 5,011,174	\$ 5,011,174
Bond Premium	\$ -	\$ -	\$ 95,123	\$ 95,123
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ 5,106,297	\$ 5,106,297
Net Change in Fund Balance	\$ -		\$ 1,267,906	
Fund Balance - Beginning	\$ -		\$ -	
Fund Balance - Ending	\$ -		\$ 1,267,906	

Saddle Creek Preserve

Community Development District

Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
Revenues													
Assessments - Direct	\$ -	\$ 86,800	\$ -	\$ 43,400	\$ -	\$ -	\$ 43,400	\$ -	\$ -	\$ -	\$ -	\$ -	173,600
Developer Contributions	\$ 5,175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,175
Total Revenues	\$ 5,175	\$ 86,800	\$ -	\$ 43,400	\$ -	\$ -	\$ 43,400	\$ -	\$ -	\$ -	\$ -	\$ -	178,775
Expenditures:													
<u>General & Administrative:</u>													
Supervisor Fees	\$ -	\$ -	\$ 800	\$ -	\$ 1,800	\$ -	\$ 800	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ -	5,400
Engineer Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Dissemination Fees	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 625	\$ 625	\$ 625	\$ 625	\$ 625	\$ 625	\$ 625	6,458
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,000
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Attorney Fees	\$ 59	\$ 85	\$ 1,509	\$ 1,405	\$ 3,228	\$ 267	\$ 1,886	\$ 2,106	\$ 676	\$ -	\$ 1,265	\$ -	12,483
Audit Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,900	\$ -	\$ -	\$ -	4,900
Trustee Fees	\$ -	\$ 4,041	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	4,041
Management Fees	\$ 3,004	\$ 3,004	\$ 3,004	\$ 3,004	\$ 3,004	\$ 3,004	\$ 3,004	\$ 3,004	\$ 3,004	\$ 3,004	\$ 3,004	\$ 3,004	36,050
Information Technology	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	1,800
Website Maintenance	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	1,200
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Postage & Delivery	\$ 5	\$ 24	\$ 1	\$ 33	\$ 25	\$ 6	\$ 36	\$ 3	\$ 16	\$ 5	\$ 58	\$ 14	226
Insurance	\$ 5,175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,175
Printing & Binding	\$ -	\$ -	\$ -	\$ 8	\$ 6	\$ 7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5	26
Legal Advertising	\$ -	\$ -	\$ 287	\$ 283	\$ 676	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,968	\$ -	6,213
Other Current Charges	\$ 31	\$ 35	\$ 118	\$ 38	\$ 38	\$ 623	\$ 39	\$ 359	\$ 39	\$ 199	\$ 119	\$ 38	1,677
Office Supplies	\$ 0	\$ -	\$ 0	\$ 3	\$ 3	\$ 3	\$ 0	\$ 3	\$ 3	\$ 0	\$ -	\$ 3	17
Travel Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	175
Subtotal General & Administrative:	\$ 14,116	\$ 7,855	\$ 6,386	\$ 5,439	\$ 9,447	\$ 4,785	\$ 6,640	\$ 7,350	\$ 9,512	\$ 4,083	\$ 11,289	\$ 3,939	90,841

Saddle Creek Preserve

Community Development District

Month to Month

	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Total
<u>Operations and Maintenance</u>													
Field Expenditures													
Property Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Field Management	\$ -	\$ -	\$ -	\$ 625	\$ 625	\$ 625	\$ 625	\$ 625	\$ 625	\$ 625	\$ 625	\$ 625	5,625
Landscape Maintenance	\$ -	\$ 2,150	\$ -	\$ 2,150	\$ -	\$ -	\$ 1,650	\$ 1,650	\$ 6,283	\$ 4,633	\$ 4,633	\$ 4,633	27,782
Landscape Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Mitigation Monitoring	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Lake Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	7,700
Streetlights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,473	\$ 1,697	\$ 1,697	\$ 1,697	\$ 1,714	\$ 1,714	17,991
Electric	\$ 153	\$ -	\$ -	\$ 306	\$ -	\$ 67	\$ 71	\$ 66	\$ 212	\$ 59	\$ 103	\$ 208	1,244
Water & Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Sidewalk & Asphalt Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Irrigation Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 198	198
General Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Subtotal Field Expenditures	\$ 153	\$ 2,150	\$ -	\$ 3,081	\$ 625	\$ 1,792	\$ 12,919	\$ 5,138	\$ 9,917	\$ 8,114	\$ 8,174	\$ 8,478	60,539
Amenity Expenditures													
Amenity - Electric	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Amenity - Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Playground Lease	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Internet	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Pest Control	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Janitorial Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Security Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Pool Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Amenity Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Subtotal Amenity Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Expenditures	\$ 14,269	\$ 10,005	\$ 6,386	\$ 8,520	\$ 10,072	\$ 6,577	\$ 19,559	\$ 12,488	\$ 19,428	\$ 12,197	\$ 19,463	\$ 12,416	151,380
Excess (Deficiency) of Revenues over Expenditures	\$ (9,094)	\$ 76,795	\$ (6,386)	\$ 34,880	\$ (10,072)	\$ (6,577)	\$ 23,841	\$ (12,488)	\$ (19,428)	\$ (12,197)	\$ (19,463)	\$ (12,416)	27,395
<u>Other Financing Sources/(Uses)</u>													
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Change in Fund Balance	\$ (9,094)	\$ 76,795	\$ (6,386)	\$ 34,880	\$ (10,072)	\$ (6,577)	\$ 23,841	\$ (12,488)	\$ (19,428)	\$ (12,197)	\$ (19,463)	\$ (12,416)	27,395

Saddle Creek Preserve of Polk County

COMMUNITY DEVELOPMENT DISTRICT

Special Assessment Receipts

Fiscal Year 2022

DIRECT BILL ASSESSMENTS

Lennar Homes						
			Total	\$487,100.00	\$173,600.00	\$313,500.00
Date Received	Due Date	Check Number	Net Assessed	Amount Received	Operations and Maintenance	Series 2020 Debt
11/17/21	12/1/21	1710797	\$243,550.00	\$243,550.00	\$86,800.00	\$156,750.00
1/25/22	2/1/22	1742224	\$121,775.00	\$121,775.00	\$43,400.00	\$78,375.00
4/19/22	5/1/22	1791014	\$121,775.00	\$121,775.00	\$43,400.00	\$78,375.00
			\$487,100.00	\$487,100.00	\$173,600.00	\$313,500.00

Lennar Homes					
			Total	\$283,370.52	\$283,370.52
Date Received	Due Date	Check Number	Net Assessed	Amount Received	Series 2022 Debt
4/1/22	4/1/22	1786058	\$94,456.84	\$94,456.84	\$94,456.84
7/1/22	7/1/22	1829853	\$94,456.84	\$94,456.84	\$94,456.84
	10/1/22		\$94,456.84		
			\$283,370.52	\$188,913.68	\$188,913.68