

**MARSHALL CREEK  
COMMUNITY DEVELOPMENT  
DISTRICT**

**APRIL 20, 2022  
AGENDA PACKAGE**

Call-in information 646-838-1601 and Conference ID: 857 497 025#



210 N. UNIVERSITY DRIVE, SUITE 702  
CORAL SPRINGS, FLORIDA 33071

## **Marshall Creek Community Development District**

**INFRAMARK, INFRASTRUCTURE MANAGEMENT SERVICES**

210 North University Drive • Suite 702 • Coral Springs, Florida 33071

Phone: (954) 603-0033 • Fax: (954) 345-1292

April 13, 2022

Board of Supervisors  
Marshall Creek  
Community Development District

Dear Board Members:

The regular meeting of the Board of Supervisors of the Marshall Creek Community Development District will be held **Wednesday, April 20, 2022** beginning at **4:00 p.m.** at the Marshall Creek Amenity Center, 625 Palencia Club Drive, St. Augustine, Florida where the Board may consider any business that may properly come before it. Some or all of the Board members and staff will be in physical attendance at the meeting location. For members of the public desiring to attend and provide public comment by telephone, they can do so by dialing 646-838-1601 Conference ID 857 497 025#. Following is the advance agenda for the meeting:

- 1. Roll Call**
- 2. Audience Comments**
- 3. Approval of the Minutes of the March 16, 2022 Meeting**
  - A. Discussion of Open Items
- 4. Engineer's Report**
- 5. General Manager's Operations Report**
  - A. Traffic Reports & SJCSO Roving Patrol Violation Log
- 6. District Manager's Report**
  - A. Acceptance of the Annual Audit for FY 2021 Prepared by Berger, Toombs, Elam, Gaines & Frank
- 7. Attorney's Report**
  - A. Memo on Best Practices for Responding to Public Records Requests
- 8. Supervisors' Requests**
- 9. Acceptance of the March 2022 Financial Statements and Approval of the March 2022 Check Register and Invoices**
- 10. Adjournment**

Enclosed for your review is a copy of the draft minutes of the March 16, 2022 meeting and the March 2022 financials including the Check Register & Invoices for your consideration.

The General Manager's Operations Report is enclosed for your review. Also enclosed are the Traffic Reports and SJCSO Off-Duty Roving Patrol Violation Report.

Under the District Manager's Report included for your acceptance is the audit for fiscal year ended September 30, 2021, prepared by your independent auditor.

Marshall Creek CDD

April 13, 2022

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Under the Attorney's Report is a memo on Best Practices for Responding to Public Records Request for your review.

The balance of the agenda is routine in nature. This agenda package is being distributed electronically with hard copies to follow. In the meantime, if you have any questions, please let me know at (904) 436-4102. I look forward to speaking with you at the meeting.

Sincerely,

*Janice Eggleton Davis*

Janice Eggleton Davis/ms

District Manager

Cc: Michael Eckert  
Jonathan Johnson  
Hank Fishkind

Ryan Stilwell, P.E.  
Warren Bloom

Katie Hollis  
Brett Sealy

## **Third Order of Business**

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

The regular meeting of the Board of Supervisors of the Marshall Creek Community Development District was held on Wednesday, March 16, 2022 at 4:00 p.m. at Marshall Creek Amenity Center, 625 Palencia Club Drive, St. Augustine, Florida and via conference line at 646-838-1601.

Present and constituting a quorum were:

Howard Hoffman	Chairman
Kathy Moss	Vice Chairman
Howard Entman	Assistant Secretary
Richard Luciano	Assistant Secretary
Monique Perna	Assistant Secretary

Also present were:

Janice Eggleton Davis	District Manager
Michael Eckert	District Counsel
Katie Hollis	General Manager
Members of the Public	

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

**FIRST ORDER OF BUSINESS**

**Roll Call**

- Mr. Hoffman called the meeting to order and the Board and Staff identified themselves for the record.

**SECOND ORDER OF BUSINESS**

**Audience Comments**

- There being none, the next item of business followed.

**THIRD ORDER OF BUSINESS**

**Approval of Minutes of the February 16, 2022 Meeting**

- Ms. Davis provided a handout of minutes with revisions from Mr. Eckert. She also noted he raised a question on the motion regarding the golf cart storage rental. Dr. Entman's motion was for no more than \$200 per month, and this was confirmed through the recording. It was believed the intent was no more than \$200 per year.

- Mr. Hoffman inquired if the actual license agreement is for \$5 per month, and Mr. Eckert confirmed that is correct.

On MOTION by Mr. Luciano seconded by Ms. Perna, with all in favor, the minutes of the February 16, 2022 meeting were approved as amended.

**A. Discussion of Open Items**

- Dr. Entman inquired about the proposed changes to sovereign immunity limits.
  - Mr. Eckert noted they are awaiting the legislative memo tomorrow from Ms. Stewart, who does the legislative work for the firm. He will distribute to the Board once received. He is not aware that it passed this year, but he has not seen the final tally.
- Dr. Entman inquired if Mr. Eckert would be providing information from the discussion last month regarding disrespecting employees and vendors.
  - Mr. Eckert noted he has provided some suggested revisions to policies to deal with that. There is the gate strike issue and there are also some revisions to the policies which were intended to bring the gate infrastructure within the policies so if somebody is being abusive at the gate that they can have their amenity privileges suspended as well.
  - Ms. Hollis noted the revisions are in the package and were also in her email as an attachment.

**FOURTH ORDER OF BUSINESS**

**Engineer’s Report**

- There being no report, the next item followed.

**FIFTH ORDER OF BUSINESS**

**General Manager’s Operations Report**

- Ms. Hollis further reviewed her report in the agenda package and provided updates:
  - The survey is ready to go out whenever the Board is ready.
  - The Lifestyle Club is busting at the seams with a lot of activity from various clubs.
- Dr. Entman inquired on who has been trained in the use of the AED.
  - Ms. Hollis noted all the employees are trained to use it along with CPR with the exception of one who is scheduled for training this week.

- Dr. Entman inquired on how many people use the mammogram bus.
  - Ms. Hollis noted it is always completely booked along with the bloodmobile when onsite.
- Dr. Entman inquired about meeting with vendors and contractors regarding gym upgrades and changes.
  - Ms. Hollis noted Ms. Gunia has had meetings with vendors regarding all of the changes SCCDD has requested.
  - Discussion ensued on equipment leases.
- Dr. Entman addressed the street striping and inquired where it is.
  - Ms. Hollis noted they have striped what was originally there.
  - Discussion continued on street striping and additional streetlights.
- A. Traffic Report & SJCSO Roving Patrol Violation Log**
- Dr. Entman addressed the roving patrols, noting there is only one deputy who is giving citations. He inquired as to what is being done to address it.
  - Ms. Hollis addressed the District’s expectations of the deputies noting there are two that have been told not to sign up for shifts as they do not meet the expectations of the role.
  - Discussion continued on traffic issues [parking, speeding] within the community.

**SIXTH ORDER OF BUSINESS**

**District Manager’s Report**

- There being no report, the next item of business followed.

**SEVENTH ORDER OF BUSINESS**

**Attorney’s Report**

- Mr. Eckert noted again that Kutak Rock will distribute at the end of the week what was passed by the Florida Legislature.
  - A. Discussion and Consideration of Rule Development and Rulemaking for Gate Strikes**
- Mr. Eckert noted the notices were included in the agenda package as a follow-up from the last meeting regarding gate strikes.

- Mr. Hoffman addressed the authority to take away amenity privileges if someone is being abusive to employees’, damaging property or violating rules. He inquired if they would need a motion to approve.
  - Mr. Eckert noted they would need a motion to approve the changes to the policies he recommended. Then, to the extent that they are changing the suspension rule, this has to go through the rulemaking process. He further outlined the suspension rule noting it states the District can suspend amenity privileges if a resident violates the District policies.
  - If the Board is okay with what has been suggested, Mr. Eckert will work with the management team to make sure the policy changes get implemented right away and the rule change goes through the appropriate process.

On MOTION by Ms. Perna seconded by Mr. Hoffman, with all in favor, the recommended changes to policy as outlined in Ms. Hollis’ report were approved.

- Mr. Eckert noted he will look at the suspension issue and will fold it into the public hearing on the gate strikes if they want to.
- Discussion ensued regarding gate strikes and a service rate range of \$50 - \$250.

On MOTION by Dr. Entman seconded by Ms. Moss, with Dr. Entman, Ms. Moss, Mr. Luciano, and Ms. Perna voting aye and Mr. Hoffman voting nay, a public hearing for rules for gate strikes was approved.

**EIGHTH ORDER OF BUSINESS**

**Supervisors’ Requests**

**A. Consideration of Updated Reserve Study (Supervisor Moss)**

- Ms. Perna addressed keeping the reserves and would like the Board to authorize Ms. Hollis to pursue getting pricing for a reserve study. The last reserve study was 2014 and at that time they did not have the tennis pro shop, maintenance building, pickleball courts or maintenance responsibility for the SCCDD fitness center.
- Discussion ensued on a reserve study and funding. Ms. Hollis noted she had contacted six firms and Association Reserves, who did the last study, would do a updated study where they add the new/additional items to the reserve study done in 2014 at a cost of \$7,800.



On MOTION by Mr. Hoffman seconded by Ms. Perna with Mr. Hoffman, Ms. Moss, Mr. Luciano, and Ms. Perna voting aye and Dr. Entman voting nay, authorizing an updated reserve study with Association Reserves was approved.

**\*\*B. Survey (Supervisor Entman)**

- Dr. Entman addressed having the survey done professionally.
- Discussion ensued on the survey. Mr. Hoffman requested the Board members review the questionnaire and let Ms. Hollis know if they want to send it out.
  - Mr. Eckert advised if Ms. Hollis hears back from a Board member that they want to talk about it again in April, that they do so. He thinks the survey is going out unless there is a Board member that contacts Ms. Hollis to say they do not want the survey to go out. He suggested it should be a vote of the Board in the meeting today, as he does not want the Board voting outside of a meeting or for it be interpreted that way.
- Supervisor Stephen Handler noted with SCCDD voting next month regarding the fitness center and where the majority of money could be spent there or not, he thinks it would be advantageous to have some feedback.

On MOTION by Ms. Moss seconded by Ms. Perna, with Ms. Moss, Ms. Perna, Mr. Hoffman, and Mr. Luciano voting aye and Dr. Entman voting nay, authorizing Ms. Hollis to move forward with the survey as edited based on comments from the Board was approved.

**NINTH ORDER OF BUSINESS**

**Acceptance of the February 2022  
Financial Statements and Approval of the  
February 2022 Check Register and  
Invoices**

On MOTION by Ms. Perna seconded by Mr. Hoffman, with all in favor, the February 2022 financial statements were accepted, and the February 2022 check register and invoices were approved.

March 16, 2022

- Ms. Hollis reported staff is starting the preliminary budget process. What she is sharing with the Department Heads is the goal is to hold tight for the year and try to eliminate any of the wish list items for the year unless it is something that absolutely has to be done.
- Ms. Moss questioned the unassigned fund balance.
  - Ms. Davis outlined GASB-54 noting all fund balance of the District has to meet a specific category – non-spendable, restricted, assigned or unassigned. She further outlined the categories.

**TENTH ORDER OF BUSINESS**

**Adjournment**

There being no further business,

On MOTION by Ms. Moss seconded by Ms. Perna, with all in favor, the meeting adjourned.
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Janice Eggleton Davis  
Secretary

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Howard Hoffman  
Chairman

# **Fifth Order of Business**

**Marshall Creek CDD**  
**Operations Report for April 2022 Meeting**

**Notables:**

- The Tennis gate is now in full operation during the hours that the pro shop is closed. During these hours the member number is required for entry.
- The new cameras has been installed at the Tennis Center. These cameras capture the majority of the center including the entry gate.
- Resident received letter from our legal counsel regarding blocking an easement to our lift station that controls our storm water system. I have provided the letter for your reference. Please note I had the POA pull the ARB regarding changing the easement from a concrete drive to a paver drive. I can address any questions regarding this.
- The reserve study analyst will be on property April 14<sup>th</sup> and the 15<sup>th</sup> to complete the site inspection portion of our reserve study.
- Community wide survey has been issued through April 6<sup>th</sup>. The raw data will be distributed to all the Supervisors at one time.
- Golf cart crossing signage. The golf course is currently missing signage on two locations, this is due to vandalism. They have ordered replacement signage. The golf course signage is consistent. Each crossing has a stop sign and a directional arrow when necessary to the next golf hole. The stop signs indicate to stop before any road or side walk. This is fairly standard. Recycled plastic can take significant amount of time to receive right now, but they believe the replacement signage will arrive in 2-4 weeks.
- All Asphalt is scheduled to saw cut, remove and haul away damaged asphalt from 4 areas, up to 1,130 sq ft. They will deliver and install at 1.5 type S111hot asphalt mix rolled and compacted to 4 repair areas. Locations: At Oak Common at S Loop 12'x20', at bike trails off of Palencia Village Drive 7'x30', 8'x35' and 8x50'.
- **ARRIVED:** New updated AED's have been ordered for the Amenity Center, Tennis Center and Maintenance Building.

**Administration:**

- Open positions in the District are continually being posted through FirstService, Indeed, Marketplace and Craigs List.
- FirstService Residential University has required that FirstService employees complete Workplace Harassment Prevention for US Managers. Vinelle and I will be completing this with all the Marshall Creek District Department Heads.
- Sweetwater Creek has a new District Manager, James (Jim) Oliver and a new Operations Manager, Chris Hall. I had the pleasure of meeting with Jim and have exchanged emails with Chris. The District Directory has been updated because of these changes.

- Please check St. Johns County website for Hurricane Evaluation zones. There has been some recent changes within the Marshall Creek District.
- Marshall Creek flood audit was completed by our insurer for our upcoming policy renewal. Thank you Inframark for coordinating this with our agent.
- Lake and Pond Remediation reports have been provided for the month of March.
- Weekly staff meeting held with the CDD department heads.
- Bi-weekly landscaping ride. A list has been communicated to Jim.
- Bi-weekly engineering ride. A list has been communicated to Shane.
- SJSO schedule created and communicated to our scheduler for the month of April.
- SJSO Violation log and back-up reports for March have been provided for you to reference.
- Speed signs have started their first 30 days of their 60-day cycle on the S Loop by the golf cart crossing.
- Radar sign speed data has been completed for the month of March. Data has been provided.

### **Amenities Report:**

#### Community Events:

- Blood Donation Bus
- Taco Tuesday
- Two Food Truck Fridays and Artisan Night
- Breakfast on Market Street
- Car Show
- Community CPR Certification Class
- Lifeguard Certification Class

#### Actions Items:

- Met with Kokomo's owners for Spring and Summer schedule.
- Survey went out to the community-will conclude on April 6<sup>th</sup>.
- Hiring of Lifeguards.
- Easter Eggstravaganza planning.
- Budget preparation.
- Attended Lifestyle Directors' meeting.
- Created PPE kits for AEDs.
- Extensive communication with residents to build clubs.
- Planning of Junior Lifeguard Camp.

## **Fitness Center Report:**

### **R&M Building:**

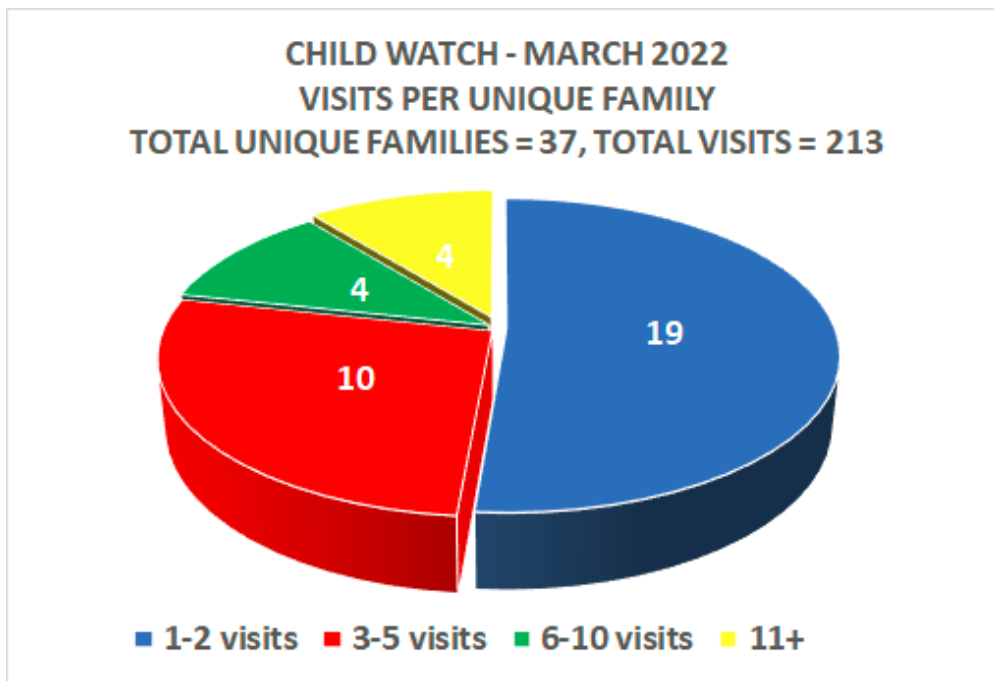
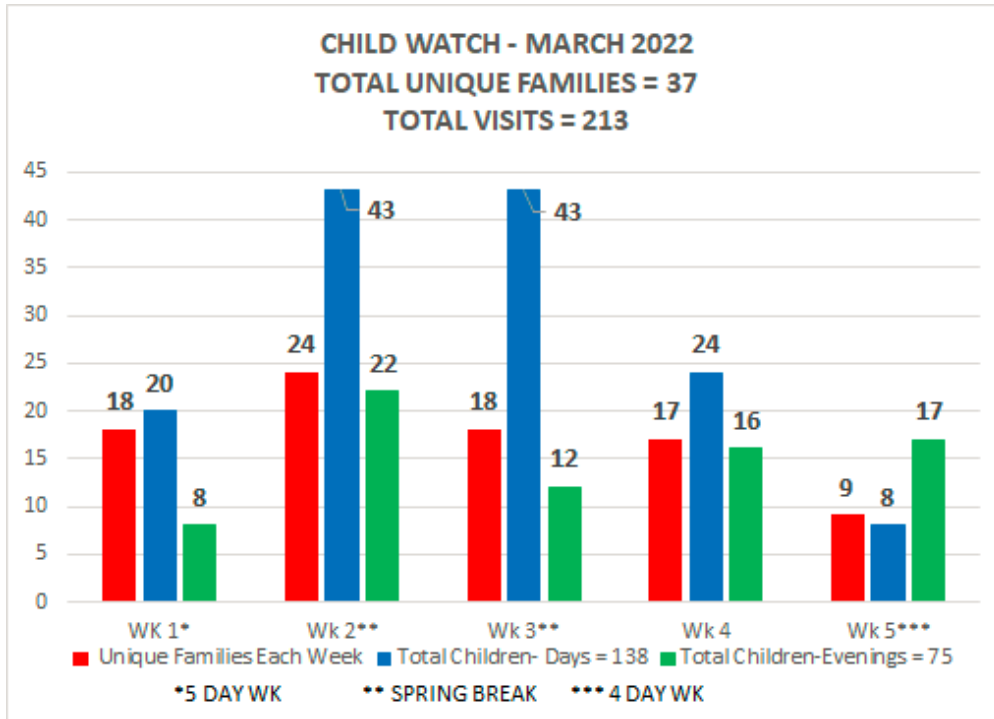
- Met with Fitness Equipment Rep regarding replacement cardio and unique strength equipment.
- Added a new Group Fitness Class called Cardio Step.

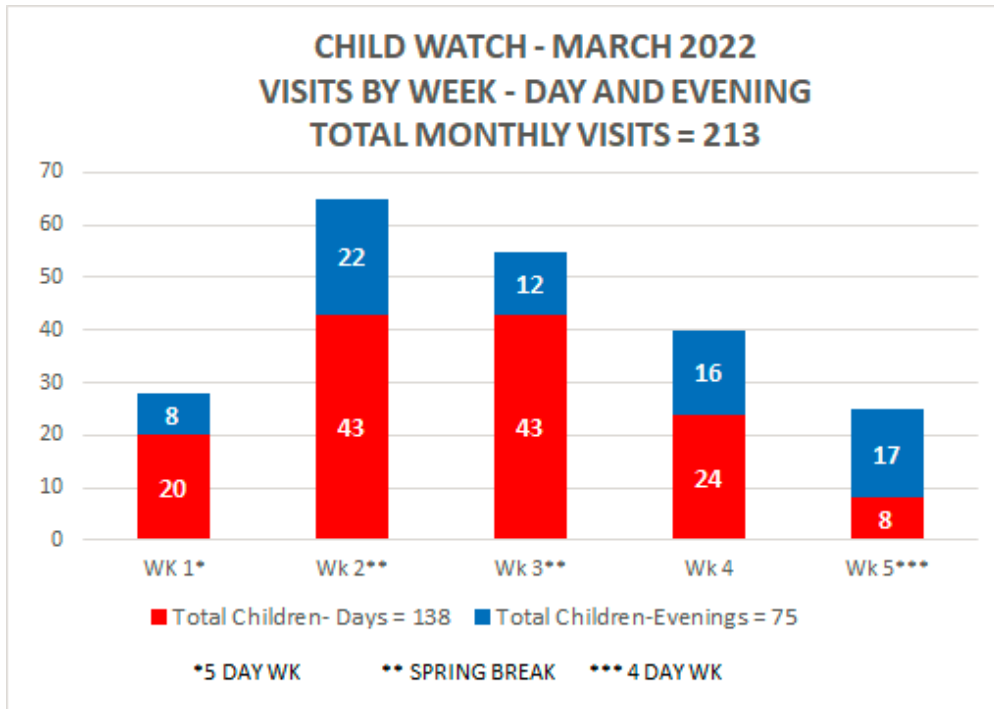
### **R&M Pool:**

- Depth markers and rope added to pool.
- Pool at full operating hours:
  - Monday-Thursday-5:00 am-9:00 pm
  - Friday-5:00 am-7:00 pm
  - Saturday and Sunday-8:00 am-6:00 pm
- Heaters are still running until the pool temperature can maintain at 82 degrees with outside air.
- Per Supervisor Entmans request:  
Gym Attendance: The number reflects the average attendance for each hour over a three week period.

5:30 am-4  
 6:30 am-10.78  
 7:30 am-9.78  
 8:30 am-11.6  
 9:30 am -15.6  
 10:30 am-17.1  
 11:30 am-15.6  
 12:30 pm-14.1  
 1:30 pm-11  
 2:30 pm-11.2  
 3:30 pm-10.9  
 4:30 pm-12.5  
 5:30 pm-16.4  
 6:30 pm-11.75  
 7:30 pm-10.6  
 8:30 pm-11.2

- Child Watch Data:





There was an increase of three new unique families during Spring Break.

**E-Blast sent to our residents with the following topics:**

- Palencia Resident Survey 2022
- Clubs in Palencia
- Book Club: [cevansgal@gmail.com](mailto:cevansgal@gmail.com)
- Board Game: [beatons424@gmail.com](mailto:beatons424@gmail.com)
- Women Who Mean Business: [palenciawomenwhomeanbusiness@gmail.com](mailto:palenciawomenwhomeanbusiness@gmail.com)
- Fishing Club: [palenciafishclub@gmail.com](mailto:palenciafishclub@gmail.com)
- Walking Club: [deb.vetter@msn.com](mailto:deb.vetter@msn.com)
- Mahjongg: [funnyfarmskp@gmail.com](mailto:funnyfarmskp@gmail.com)

**Gates:**

- Monthly conference call with account manager to ensure all post orders are being followed and any misc. items are addressed if needed.

**Engineering report from Shane:**

- Ongoing: Pressure washing of community.
- Ongoing: Audits, grinding, and sidewalk replacements.
- Ongoing: Street striping (crosswalks, stop bars).
- All storm water lift stations have been cleaned by APS.
- Board replacement and painting on the arbor at the Amenity Center has been completed.



- Men's and Women's exterior restrooms have been painted.
- New street signs are being installed.
- The Amenity Center arbors at the family pool have been painted.
- All community parks sidewalks have been pressure washed and treated.
- New up lighting has been installed at the roundabout.
- Village Green Fountain spring cleaning is underway.
- Brick work was completed around the Amenity Center.
- The Engineering dept. completed 23 FMX maintenance requests and 4 planned maintenance tasks.
- **CROSSWALKS:**
  - Please ensure you research waterbase traffic paint. This information provides the best recommendations regarding weather/temperature which determines drying time. No track dry time is best when we are at least at 77 degrees.
  - March 22<sup>nd</sup> and March 30<sup>th</sup> crosswalks were painted with RPMs added on Palencia Village Drive. Our SJSO officer was present to direct traffic during the painting and drying process. These areas are ongoing permitting weather.
  - February 2022 crosswalks were painted at the intersection of Publix and between Front Door Lane and Avila.
  - Weather permitting our Engineering Team will be completing Palencia Village Drive and the entire loop with painting/reflecting beads and RPMs by June 1<sup>st</sup>. If the weather stays above 77degrees and no rain this will happen in less time.
  - History: In 2020 we paid All Asphalt Services Inc \$10,125.00 to paint every crosswalk (135) in the Marshall Creek District. Immediately after all stop bars were painted in-house.
  - In 2021 the District purchased a stripping machine (\$4600.00) so all work could be completed in-house with the additions of reflective glass beads added to the paint for better visibility. Since crosswalks and stop bars have been painted ongoing as weather permitted.
  - 2022 District Engineering approved the addition of the RPMs to the crosswalks when painted.

**Landscape report from your Landscaping Director:**

- Sprayed bed weeds.
- Hand watered three days per week.
- Serviced boardwalk #5 three days per week.
- Fertilized all St. Augustine grass.

- Fertilized all palm trees, shrubs, and ornamentals.
- Wax Myrtle removal on Cypress Crossing.
- Felled a pine tree in Oak Common Park.
- Felled three pine trees in Cypress Crossing.
- Repaired a 1 ¼" irrigation zone line break on the main entry.
- Repaired a 2" irrigation mainline break on South Loop Pkwy.
- Repaired a 3" irrigation mainline break on South Loop Pkwy.
- Repaired a 2" irrigation mainline break at the tennis facility.
- Troubleshoot a broken zone wire on South Loop Pkwy.
- Installed a Hunter Node on South Loop Pkwy.
- Extended an irrigation bed zone at Village Green, and added three risers.
- Repaired a 1" irrigation zone line on Sophia.
- Installed a 2" irrigation valve at McKenzie Park.
- Repaired a 2" irrigation mainline break at McKenzie Park.
- Repaired a 3" irrigation mainline break in Monterey.

### Tennis:

- April Newsletter is **attached**.
- We have upward 180 players for this year's Palencia Charity tennis Tournament.
- Finalized our Summer Calendar...Junior, Clinics & Camps...Ladies Clinics & Camps and Social events.
- Finalizing Summer teams...Should have a few Men's & Ladies teams, and a couple of Junior teams...Lots of interest.
- Hired a new weekend maintenance person, in training now.



**KATIE HOLLIS, LCAM**  
Marshall Creek CDD General Manager

625 Palencia Club Drive | St. Augustine, FL 32095  
904-810-0520

Email [katie.hollis@fsresidential.com](mailto:katie.hollis@fsresidential.com)  
[www.fsresidential.com](http://www.fsresidential.com)

24/7 Customer Care Center: 866.378.1099  
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**5A**

MCCDD Board Supervisors "SPEEDERS" Report: S Loop (towards N Loop)

Date	Vehicle Count	# of Violators	Top Speed	Day of the Week	% of Violators to Total	March 2022 SISO Comments
3/1/2022	537	14	64	Tuesday	3%	5 verbal warnings
3/2/2022	493	106	55	Wednesday	22%	1 verbal, 3 written warnings and 1 citation
3/3/2022	485	101	74	Thursday	21%	N/A
3/4/2022	493	91	75	Friday	18%	6 verbal warnings for stop sign violations and seatbelt violations. 1 verbal warning toresidnet regarding improper parking.
3/5/2022	400	77	45	Saturday	19%	2 verbal and 2 written warnings for stop sign violations, 1 verbal warning to juvenile driving golf cart w/o ID, 1 written warning (33/25) for excessive speed.
3/6/2022	376	58	43	Sunday	15%	N/A
3/7/2022	503	104	41	Monday	21%	3 verbal warnings for parking violations and 1 verbal warning for golf cart driving after dark.
3/8/2022	473	85	42	Tuesday	18%	1 written warning for stop sign violation, 1 written (36/30) and 1 citation (31/20) for excessive speed.
3/9/2022	484	79	46	Wednesday	16%	5 written warning (32/25, 33/25, 32/25,35/25,34/25) for excessive spped.
3/10/2022	466	92	43	Thursday	20%	N/A
3/11/2022	393	86	41	Friday	22%	no violations.
3/12/2022	312	84	41	Saturday	27%	1 verbal warning for 16 Y/O driving LSV w/o license, 1 written warning to juvenile driving golf cart w/o ID, 1 written warning (34/25) for excessive speed, 2 written warnings for stop sign violations.
3/13/2022	323	88	43	Sunday	27%	4 written warnings for exessive speed.
3/14/2022	422	58	79	Monday	14%	N/A
3/15/2022	486	72	62	Tuesday	15%	2 written warnings for parking vehicles in golf cart spaces.
3/16/2022	547	52	40	Wednesday	10%	1verbal warning to juvenile driving golf cart w/o ID, 4 written warnings and 1 citation for stop sign violations,
3/17/2022	433	70	60	Thursday	16%	no violations.
3/18/2022	507	69	42	Friday	14%	1 verbal warning for stop sign violation, 1 verbal warning to golf cart for excessive speed and 3 parking violations.
3/19/2022	394	66	42	Saturday	17%	N/A
3/20/2022	385	45	52	Sunday	12%	N/A
3/21/2022	478	84	45	Monday	18%	N/A
3/22/2022	482	94	80	Tuesday	20%	no violations - traffic enforcement for CDD.
3/23/2022	484	98	46	Wednesday	20%	2 written warnings (36/25, 36/25, 36/25) and 1 citation for excessive speed, 2 written warnings for stop sign violations and 1 citation for driving w/o license.
3/24/2022	427	101	45	Thursday	24%	N/A
3/25/2022	564	56	80	Friday	10%	7 verbal warnings for stop sign violations and 1 verbal warning (34/25) for excessive speed.
3/26/2022	463	85	41	Saturday	18%	1 parking ticket issued and 1 written warning for excessive speed.
3/27/2022	395	73	40	Sunday	18%	1 verbal warning for excessive speed and 3 written warnings for stop sign violations.
3/28/2022	481	81	63	Monday	17%	33/25) for excessive speed.
3/29/2022	546	108	80	Tuesday	20%	N/A
3/30/2022	522	103	70	Wednesday	20%	no violations - traffic enforcement for CDD.
3/31/2022	473	70	43	Thursday	15%	2 verbal and 4 written (40/25, 34/25, 41/25, 42/25, 41/25, 36/25) warnings for excessive speed and 1 written warning for driving LSV w/o tag

MCCDD Board Supervisors "SPEEDERS" Report S Loop (towards N Loop)

March 2022 TOP 50

Rank	MPH	Radar Sign Location	Date of MPH	Day of the Week	Time of Recorded Speeder	Yes/No SJSO
1	80	S Loop towards N Loop	22-Mar	Tuesday	8:00:00 AM	Yes
2	80	S Loop towards N Loop	25-Mar	Friday	4:00:00 PM	Yes
3	80	S Loop towards N Loop	29-Mar	Tuesday	2:30:00 PM	No
4	80	S Loop towards N Loop	29-Mar	Tuesday	3:30:00 PM	No
5	79	S Loop towards N Loop	14-Mar	Monday	10:00:00 AM	No
6	77	S Loop towards N Loop	29-Mar	Tuesday	2:00:00 PM	No
7	75	S Loop towards N Loop	4-Mar	Friday	8:00:00 AM	Yes
8	74	S Loop towards N Loop	3-Mar	Thursday	1:30:00 PM	No
9	74	S Loop towards N Loop	29-Mar	Tuesday	9:30:00 AM	No
10	73	S Loop towards N Loop	29-Mar	Tuesday	12:00:00 PM	No
11	70	S Loop towards N Loop	4-Mar	Friday	1:30:00 PM	Yes
12	70	S Loop towards N Loop	29-Mar	Tuesday	3:00:00 PM	No
13	70	S Loop towards N Loop	30-Mar	Wednesday	11:30:00 AM	Yes
14	69	S Loop towards N Loop	30-Mar	Wednesday	9:30:00 AM	Yes
15	64	S Loop towards N Loop	1-Mar	Tuesday	1:00:00 PM	Yes
16	63	S Loop towards N Loop	28-Mar	Monday	1:30:00 PM	Yes
17	62	S Loop towards N Loop	15-Mar	Tuesday	11:30:00 AM	Yes
18	61	S Loop towards N Loop	30-Mar	Wednesday	8:00:00 AM	Yes
19	60	S Loop towards N Loop	3-Mar	Thursday	2:00:00 PM	No
20	60	S Loop towards N Loop	17-Mar	Thursday	3:30:00 PM	Yes
21	57	S Loop towards N Loop	30-Mar	Wednesday	10:30:00 AM	Yes
22	55	S Loop towards N Loop	2-Mar	Tuesday	8:30:00 PM	Yes
23	55	S Loop towards N Loop	25-Mar	Friday	1:30:00 PM	Yes
24	55	S Loop towards N Loop	30-Mar	Wednesday	9:00:00 AM	Yes
25	53	S Loop towards N Loop	30-Mar	Wednesday	7:00:00 AM	Yes
26	53	S Loop towards N Loop	30-Mar	Wednesday	12:30:00 PM	Yes
27	52	S Loop towards N Loop	20-Mar	Sunday	7:30:00 PM	No
28	48	S Loop towards N Loop	3-Mar	Thursday	9:00:00 AM	No
29	48	S Loop towards N Loop	14-Mar	Monday	9:00:00 PM	No
30	47	S Loop towards N Loop	25-Mar	Friday	10:00:00 PM	Yes
31	46	S Loop towards N Loop	9-Mar	Wednesday	6:00:00 PM	Yes
32	46	S Loop towards N Loop	23-Mar	Wednesday	5:00:00 PM	Yes



MCCDD Board Supervisors "SPEEDERS" Report: N Loop (towards S Loop)

						March 2022
Date	Vehicle Count	# of Violators	Top Speed	Day of the Week	% of Violators to Total Vehicles	SJSO Comments
3/1/2022	535	93	48	Tuesday	17%	5 verbal warnings
3/2/2022	594	106	45	Wednesday	18%	1 verbal, 3 written warnings and 1 citation
3/3/2022	606	98	73	Thursday	16%	N/A
3/4/2022	594	88	49	Friday	15%	6 verbal warnings for stop sign violations and seatbelt violations. 1 verbal warning toresidnet regarding improper parking.
3/5/2022	521	100	51	Saturday	19%	2 verbal and 2 written warnings for stop sign violations, 1 verbal warning to juvenile driving golf cart w/o ID, 1 written warning (33/25) for excessive speed.
3/6/2022	474	80	64	Sunday	17%	N/A
3/7/2022	614	111	48	Monday	18%	3 verbal warnings for parking violations and 1 verbal warning for golf cart driving after dark.
3/8/2022	581	88	41	Tuesday	15%	1 written warning for stop sign violation, 1 written (36/30) and 1 citation (31/20) for excessive speed.
3/9/2022	566	92	43	Wednesday	16%	5 written warning (32/25, 33/25, 32/25,35/25,34/25) for excessive speed.
3/10/2022	531	95	41	Thursday	18%	N/A
3/11/2022	470	133	46	Friday	28%	no violations.
3/12/2022	768	115	46	Saturday	15%	1 verbal warning for 16 Y/O driving LSV w/o license, 1 written warning to juvenile driving golf cart w/o ID, 1 written warning (34/25) for excessive speed, 2 written warnings for stop sign violations.
3/13/2022	367	84	49	Sunday	23%	4 written warnings for excessive speed.
3/14/2022	536	86	54	Monday	16%	N/A
3/15/2022	435	101	45	Tuesday	23%	2 written warnings for parking vehicles in golf cart spaces.
3/16/2022	518	87	47	Wednesday	17%	1verbal warning to juvenile driving golf cart w/o ID, 4 written warnings and 1 citation for stop sign violations,
3/17/2022	543	95	52	Thursday	17%	no violations.
3/18/2022	578	127	50	Friday	22%	1 verbal warning for stop sign violation, 1 verbal warning to golf cart for excessive speed and 3 parking violations.
3/19/2022	486	118	51	Saturday	24%	N/A
3/20/2022	432	67	41	Sunday	16%	N/A
3/21/2022	564	89	41	Monday	16%	N/A
3/22/2022	553	124	41	Tuesday	22%	no violations - traffic enforcement for CDD.
3/23/2022	544	112	46	Wednesday	21%	2 written warnings (36/25, 36/25, 36/25) and 1 citation for excessive speed, 2 written warnings for stop sign violations and 1 citation for driving w/o license.
3/24/2022	367	76	57	Thursday	21%	N/A
3/25/2022	638	106	49	Friday	17%	7 verbal warnings for stop sign violations and 1 verbal warning (34/25) for excessive speed.
3/26/2022	550	124	45	Saturday	23%	1 parking ticket issued and 1 written warning for excessive speed.
3/27/2022	477	116	52	Sunday	24%	1 verbal warning for excessive speed and 3 written warninsg for stop sign violations.
3/28/2022	568	110	43	Monday	19%	2 verbal warnings for stop sign violations, 1 verbal warning and 2 written warnings (33/25, 32/25, 33/25) for excessive speed.
3/29/2022	627	128	57	Tuesday	20%	N/A

MCCDD Board Supervisors "SPEEDERS" Report: N Loop (towards S Loop)

3/30/2022	612	133	56	Wednesday	22%	no violation traffic enforcement for CDD.
<b>March 2022</b>						
3/31/2022	675	86	54	Thursday	13%	2 verbal and 4 written (40/25, 34/25, 41/25, 42/25, 41/25, 36/25) warnings for excessive speed and 1 written warning for driving LSV w/o tag



# MCCDD Board Supervisors "SPEEDERS" Report N Loop (towards S Loop)

## March 2022 Top 50

Rank	MPH	Radar Sign Location	Date of MPH	Day of the Week	Time of Recorded Speeder	Yes/No SJSO
1	73	N Loop towards S Loop	3-Mar	Thursday	9:00:00 AM	No
2	64	N Loop towards S Loop	6-Mar	Sunday	12:30:00 AM	No
3	57	N Loop towards S Loop	24-Mar	Thursday	10:00:00 PM	No
4	57	N Loop towards S Loop	29-Mar	Tuesday	4:00:00 PM	No
5	56	N Loop towards S Loop	30-Mar	Wednesday	4:30:00 PM	Yes
6	54	N Loop towards S Loop	14-Mar	Monday	11:30:00 PM	No
7	54	N Loop towards S Loop	31-Mar	Thursday	2:30:00 PM	Yes
8	52	N Loop towards S Loop	17-Mar	Thursday	11:30:00 AM	Yes
9	52	N Loop towards S Loop	27-Mar	Sunday	9:30:00 PM	Yes
10	51	N Loop towards S Loop	3-Mar	Thursday	4:30:00 PM	No
11	51	N Loop towards S Loop	5-Mar	Saturday	11:00:00 AM	Yes
12	51	N Loop towards S Loop	14-Mar	Monday	1:30:00 AM	No
13	51	N Loop towards S Loop	19-Mar	Saturday	2:00:00 PM	No
14	50	N Loop towards S Loop	29-Mar	Tuesday	1:30:00 PM	No
15	50	N Loop towards S Loop	18-Mar	Friday	2:00:00 PM	Yes
16	49	N Loop towards S Loop	4-Mar	Friday	8:00:00 PM	Yes
17	49	N Loop towards S Loop	13-Mar	Sunday	1:00:00 PM	Yes
18	49	N Loop towards S Loop	25-Mar	Friday	10:30:00 PM	Yes
19	49	N Loop towards S Loop	27-Mar	Sunday	7:00:00 PM	Yes
20	49	N Loop towards S Loop	31-Mar	Thursday	10:30:00 PM	Yes
21	48	N Loop towards S Loop	1-Mar	Tuesday	3:00:00 PM	Yes
22	48	N Loop towards S Loop	3-Mar	Thursday	1:00:00 PM	No
23	48	N Loop towards S Loop	7-Mar	Monday	1:00:00 PM	Yes
24	48	N Loop towards S Loop	18-Mar	Friday	4:30:00 PM	Yes
25	47	N Loop towards S Loop	16-Mar	Wednesday	8:00:00 PM	Yes
26	47	N Loop towards S Loop	25-Mar	Friday	11:00:00 PM	Yes
27	46	N Loop towards S Loop	7-Mar	Monday	3:30:00 PM	Yes
28	46	N Loop towards S Loop	11-Mar	Friday	9:30:00 AM	Yes
29	46	N Loop towards S Loop	12-Mar	Saturday	6:30:00 AM	Yes
30	46	N Loop towards S Loop	23-Mar	Wednesday	4:30:00 PM	Yes
31	46	N Loop towards S Loop	28-Mar	Monday	4:30:00 PM	Yes
32	45	N Loop towards S Loop	2-Mar	Wednesday	10:00:00 PM	Yes



SISO Off-Duty Roving Patrol Violation Log

Date:	Improper Parking / Roadway Obstruction	Suspicious Activity or Traffic Violation	Adult Golf Cart Infraction	Juvenile Golf Cart Infraction	Suspicion of Illegal Substance	Model / Vacant Home Suspicious	Child Mischief	Adult Mischief	Warning or Citation	Day of the Week	Officer	Notes
03/01/22		5							5 verbal warnings	Tuesday	Shawn Emert	5 verbal warnings for equipment violations ( tail lights, tag lights or headlights)
03/02/22		5							1 verbal, 3 written warnings and 1 citation	Wednesday	Gary Perna	1 verbal (32/25), 3 written warnings (33/25, 41/25, 39/25) and 1 citation (38/25) for excessive speed.
03/04/22	1	6							7 verbal warnings	Friday	Shawn Emert	6 verbal warnings for stop sign violations and seatbelt violations. 1 verbal warning to resident regarding improper parking.
03/05/22		6							3 verbal and 3 written warnings	Sunday	Gary Perna	2 verbal and 2 written warnings for stop sign violations, 1 verbal warning to juvenile driving golf cart w/o ID, 1 written warning (33/25) for excessive speed.
03/07/22	3	1							4 verbal warnings	Monday	Chad Hallman	3 verbal warnings for parking violations and 1 verbal warning for golf cart driving after dark.
03/08/22		3							2 written warnings and 1 citation	Tuesday	Gary Perna	1 written warning for stop sign violation, 1 written (36/30) and 1 citation (31/20) for excessive speed.
03/09/22		5							5 written warnings	Wednesday	Gary Perna	5 written warning (32/25, 33/25, 32/25,35/25,34/25) for excessive speed.
03/11/22										Friday	Zurek	no violations.
03/12/22		5							1 verbal and 4 written warnings	Saturday	Gary Perna	1 verbal warning for 16 Y/O driving LSV w/o license, 1 written warning to juvenile driving golf cart w/o ID, 1 written warning (34/25) for excessive speed, 2 written warnings for stop sign violations.
03/13/22		4							4 written warnings	Sunday	Alexander Ellis	4 written warnings for excessive speed.
03/15/22	2								2 written warnings	Tuesday	Chris Hernandez	2 written warnings for parking vehicles in golf cart spaces.
03/16/22									1 verbal, 4 written warnings and 1 citation	Wednesday	Gary Perna	1 verbal warning to juvenile driving golf cart w/o ID, 4 written warnings and 1 citation for stop sign violations,
03/17/22										Thursday	Daniel Callaway	no violations.
03/18/22	3	2							5 verbal warnings	Friday	Chad Hallman	1 verbal warning for stop sign violation, 1 verbal warning to golf cart for excessive speed and 3 parking violations.
03/22/22										Tuesday	Gary Perna	no violations - traffic enforcement for CDD.
03/23/22		6							4 written warnings and 2 citations	Wednesday	Gary Perna	2 written warnings (36/25, 36/25, 36/25) and 1 citation for excessive speed, 2 written warnings for stop sign violations and 1 citation for driving w/o license.
03/25/22		8							8 verbal warnings	Friday	Shawn Emert	7 verbal warnings for stop sign violations and 1 verbal warning (34/25) for excessive speed.
03/26/22	1	1							1 written warning and 1 parking ticket	Saturday	Jeremy Banks	1 parking ticket issued and 1 written warning for excessive speed.
03/27/22		4							1 verbal and 3 written warnings	Sunday	Thomas Evans	1 verbal warning for excessive speed and 3 written warnings for stop sign violations.
03/28/22		5							3 verbal and 2 written warnings	Monday	Gary Perna	2 verbal warnings for stop sign violations, 1 verbal warning and 2 written warnings (33/25, 32/25, 33/25) for excessive speed.
03/30/22										Wednesday	Gary Perna	no violations - traffic enforcement for CDD.
03/31/22		7							2 verbal and 5 written warnings	Thursday	Gary Perna	2 verbal and 4 written (40/25, 34/25, 41/25, 42/25, 41/25, 36/25) warnings for excessive speed and 1 written warning for driving LSV w/o tag
March 2022 Totals	10	73	0	0	0	0	0	0				
2022 YTD total	33	188	0	0	0	0	0	0				
<b>Month to Month Comparison</b>												
March 2021	4	72	0	0	0	0	0	0				
March 2022	10	73	0	0	0	0	0	0				

# **Sixth Order of Business**

**6A**

**Marshall Creek  
Community Development District**

**ANNUAL FINANCIAL REPORT**

**September 30, 2021**

**Marshall Creek Community Development District**

**ANNUAL FINANCIAL REPORT**

**September 30, 2021**

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# Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue  
Suite 200  
Fort Pierce, Florida 34950

772/461-6120 // 461-1155  
FAX: 772/468-9278

## REPORT OF INDEPENDENT AUDITORS

To the Board of Supervisors  
Marshall Creek Community Development District  
St. Johns County, Florida

### Report on the Financial Statements

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

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Fort Pierce / Stuart

- 1 -





To the Board of Supervisors  
Marshall Creek Community Development District

### Opinion

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

### Other Matters

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Management Discussion and Analysis be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated March 30, 2022 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations and contracts. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Marshall Creek Community Development District's internal control over financial reporting and compliance.

*Berger Toombs Elam  
Gaines & Frank*

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

March 30, 2022

**Marshall Creek Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2021**

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

### **OVERVIEW OF THE FINANCIAL STATEMENTS**

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

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

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

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

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

**Marshall Creek Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2021**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

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

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the statement of revenues, expenditures, and changes in fund balances provide reconciliations to facilitate this comparison between governmental funds and governmental activities.

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

**Financial Highlights:**

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

- The District's total assets and deferred outflows of resources exceeded total liabilities by \$5,262,544 (net position). Net investment in capital assets was \$2,099,658. Restricted net position was \$444,962. Unrestricted net position was \$2,717,924.
- Governmental activities revenues totaled \$6,837,946 while governmental activities expenses totaled \$6,392,181.

**Marshall Creek Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2021**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Financial Analysis of the District**

The following schedule provides a summary of the assets, liabilities and net position of the District.

**Net Position**

	<b>Governmental Activities</b>	
	<b>2021</b>	<b>2020</b>
Current assets	\$ 2,932,571	\$ 2,547,716
Restricted assets	1,367,390	1,362,677
Capital assets	19,579,804	20,726,271
Total Assets	<u>23,879,765</u>	<u>24,636,664</u>
Deferred Outflows of Resources	<u>225,160</u>	<u>246,435</u>
Total Assets and Deferred Outflows of Resources	<u>24,104,925</u>	<u>24,883,099</u>
Current liabilities	1,781,132	1,750,780
Non-current liabilities	17,061,249	18,315,540
Total Liabilities	<u>18,842,381</u>	<u>20,066,320</u>
Net position-net investment in capital assets	2,099,658	2,091,999
Net position-restricted	444,962	420,909
Net position-unrestricted	2,717,924	2,303,871
Total Net Position	<u>\$ 5,262,544</u>	<u>\$ 4,816,779</u>

The decrease in capital assets is due to current year depreciation in excess of capital additions.

The decrease in non-current liabilities is the result of principal payments on the debt outstanding in the current year.

The increase in current assets is mainly related to revenues exceeding expenditures in the General Fund in the current year.

**Marshall Creek Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2021**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Financial Analysis of the District (Continued)**

The following schedule provides a summary of the changes in net position of the District.

**Change in Net Position**

	<b>Governmental Activities</b>	
	<b>2021</b>	<b>2020</b>
Program Revenues		
Charges for services	\$ 5,876,848	\$ 6,256,298
Grants and contributions	803,007	809,687
General Revenues		
Investment earnings	2,596	31,917
Miscellaneous revenues	155,495	65,139
Total Revenues	<u>6,837,946</u>	<u>7,163,041</u>
Expenses		
General government	703,590	776,366
Physical environment	3,290,917	3,330,903
Culture and recreation	1,419,064	1,460,959
Interest and other charges	978,610	1,041,803
Total Expenses	<u>6,392,181</u>	<u>6,610,031</u>
Change in Net Position	445,765	553,010
Net Position - Beginning of Year	<u>4,816,779</u>	<u>4,263,769</u>
Net Position - End of year	<u>\$ 5,262,544</u>	<u>\$ 4,816,779</u>

The decrease in charges for services is related to the decrease in special assessment revenues in the current year.

The decrease in general government is related to the decrease in shared costs and legal expenses in the current year.

The decrease in culture/recreation is related to a decrease in building repairs in the current year.

**Marshall Creek Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2021**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Capital Assets Activity**

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

<u>Description</u>	<u>Governmental Activities</u>	
	<u>2021</u>	<u>2020</u>
Land	\$ 1,964,522	\$ 1,964,522
Construction in progress	237,546	85,239
Buildings	9,021,547	9,021,547
Improvements other than buildings	1,059,218	1,059,218
Infrastructure	29,418,772	29,418,772
Furniture and equipment	566,445	566,445
Accumulated depreciation	<u>(22,688,246)</u>	<u>(21,389,472)</u>
Total Capital Assets (Net)	<u>\$ 19,579,804</u>	<u>\$ 20,726,271</u>

During the year, depreciation was \$1,298,774 and additions to construction in progress were \$152,307.

**General Fund Budgetary Highlights**

The budget exceeded governmental expenditures primarily because payroll expenditures were less than expected.

The budget for the year ending September 30, 2021 was not amended.

**Debt Management**

Governmental Activities debt includes the following:

- In December 2002, the District issued \$18,615,000 Series 2002 Special Assessment Bonds. The bonds were issued to fund the 2002 project as well as retire the Bond Anticipation Note. The balance outstanding at September 30, 2021 was \$9,295,000.
- In March 2015, the District issued \$11,205,000 Series 2015A Capital Improvement and Refunding Special Assessment Bonds to refund the Series 2000A Series Bonds and pay a portion of the 2015A Project. At September 30, 2021, the outstanding balance was \$8,095,000.

**Marshall Creek Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2021**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Debt Management (Continued)**

- In May 2016, the District issued \$800,000 Series 2016 Special Assessment Bonds. The bonds were issued in exchange for \$800,000 of the Series 2002 Special Assessments Bonds. The balance outstanding at September 30, 2021 was \$725,000.

**Economic Factors and Next Year's Budget**

Marshall Creek Community Development District does not expect any economic factors to have a significant effect on operations in 2022.

**Request for Information**

The financial report is designed to provide a general overview of Marshall Creek Community Development District's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Marshall Creek Community Development District, Inframark Infrastructure Management Services, 210 North University Drive, Suite 702, Coral Springs, Florida 33071.

**Marshall Creek Community Development District**  
**STATEMENT OF NET POSITION**  
**September 30, 2021**

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Current Assets	
Cash and cash equivalents	\$ 2,753,182
Assessments receivable, net	71,367
Due from other governments	88,199
Prepaid expenses	19,823
Total Current Assets	2,932,571
Non-Current Assets	
Restricted assets	
Investments	1,367,390
Capital assets, not being depreciated	
Land	1,964,522
Construction in progress	237,546
Capital assets, being depreciated	
Buildings	9,021,547
Improvements other than buildings	1,059,218
Infrastructure	29,418,772
Furniture and equipment	566,445
Less: accumulated depreciation	(22,688,246)
Total Non-Current Assets	20,947,194
Total Assets	23,879,765
 <b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred amount on refunding	225,160
Total Assets and Deferred Outflows of Resources	24,104,925
 <b>LIABILITIES</b>	
Current Liabilities	
Accounts payable and accrued expenses	194,748
Accrued interest	381,384
Bonds payable	1,205,000
Total Current Liabilities	1,781,132
Non-Current Liabilities	
Bonds payable, net	17,061,249
Total Liabilities	18,842,381
 <b>NET POSITION</b>	
Net investment in capital assets	2,099,658
Restricted for debt service	444,962
Unrestricted	2,717,924
Total Net Position	\$ 5,262,544

See accompanying notes.



**Marshall Creek Community Development District  
STATEMENT OF ACTIVITIES  
For the Year Ended September 30, 2021**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense)</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Revenues and Changes in Net Position</u>
				<u>Governmental Activities</u>
<b>Primary government</b>				
Governmental Activities				
General government	\$ (703,590)	\$ 574,074	\$ -	\$ (129,516)
Physical environment	(3,290,917)	1,831,622	803,007	(656,288)
Culture/recreation	(1,419,064)	1,309,958	-	(109,106)
Interest and other charges	(978,610)	2,161,194	-	1,182,584
Total Governmental Activities	<u>\$ (6,392,181)</u>	<u>\$ 5,876,848</u>	<u>\$ 803,007</u>	<u>287,674</u>
		<b>General Revenues</b>		
		Investment earnings		2,596
		Miscellaneous revenues		155,495
		Total General Revenues		<u>158,091</u>
		Change in Net Position		445,765
		Net Position - October 1, 2020		<u>4,816,779</u>
		Net Position - September 30, 2021		<u>\$ 5,262,544</u>

See accompanying notes.

**Marshall Creek Community Development District  
BALANCE SHEET –  
GOVERNMENTAL FUNDS  
September 30, 2021**

	General	2002 Debt Service	2015A Debt Service	2016 Debt Service	Total Governmental Funds
<b>ASSETS</b>					
Cash and cash equivalents	\$ 2,753,182	\$ -	\$ -	\$ -	\$ 2,753,182
Assessments receivable, net	43,477	25,247	2,485	158	71,367
Due from other funds	-	-	27	-	27
Due from other governments	68,327	10,297	9,005	570	88,199
Prepaid expenses	19,823	-	-	-	19,823
Restricted assets					
Investments, at fair value	-	506,622	786,794	73,974	1,367,390
<b>Total Assets</b>	<b>\$ 2,884,809</b>	<b>\$ 542,166</b>	<b>\$ 798,311</b>	<b>\$ 74,702</b>	<b>\$ 4,299,988</b>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts payable and accrued expenses	\$ 194,748	\$ -	\$ -	\$ -	\$ 194,748
Due to other funds	27	-	-	-	27
<b>Total Liabilities</b>	<b>194,775</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>194,775</b>
Deferred Inflows of Resources					
Unavailable revenues	43,477	25,247	2,485	158	71,367
Fund Balances:					
Nonspendable -prepaids	19,823	-	-	-	19,823
Restricted					
Debt service	-	516,919	795,826	74,544	1,387,289
Assigned					
Operating reserves	742,507	-	-	-	742,507
Capital projects	843,862	-	-	-	843,862
Unassigned	1,040,365	-	-	-	1,040,365
<b>Total Fund Balances</b>	<b>2,646,557</b>	<b>516,919</b>	<b>795,826</b>	<b>74,544</b>	<b>4,033,846</b>
<b>Total Liabilities Deferred Inflows of Resources and Fund Balance</b>	<b>\$ 2,884,809</b>	<b>\$ 542,166</b>	<b>\$ 798,311</b>	<b>\$ 74,702</b>	<b>\$ 4,299,988</b>

See accompanying notes.

**Marshall Creek Community Development District  
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES  
TO NET POSITION OF GOVERNMENTAL ACTIVITIES  
September 30, 2021**

Total Governmental Fund Balances	\$ 4,033,846
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets, land (\$1,964,522), buildings (\$9,021,547), improvements other than buildings (\$1,059,218), infrastructure (\$29,418,772), construction in progress, (\$237,546) and equipment (\$566,445), net of accumulated depreciation (\$22,688,246)), used in governmental activities are not current financial resources and; therefore, are not reported at the fund level.	19,579,804
Deferred outflows of resources, deferred amount on refunding, net, are not current financial resources, and therefore, are not reported at the fund level.	225,160
Long-term liabilities, including bonds payable (\$18,115,000)), and bond premium, net (\$151,249) are not due and payable in the current period and; therefore, are not reported at the fund level.	(18,266,249)
Unavailable revenues are recognized as deferred inflows of resources at the fund level, however, revenues are recognized when earned at the government-wide level.	71,367
Accrued interest expense for long-term debt is not a current financial use and; therefore, is not reported in the funds.	<u>(381,384)</u>
Net Position of Governmental Activities	<u><u>\$ 5,262,544</u></u>

*See accompanying notes.*

**Marshall Creek Community Development District  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES – GOVERNMENTAL FUNDS  
For the Year Ended September 30, 2021**

	<u>General</u>	<u>2002 Debt Service</u>	<u>2015A Debt Service</u>	<u>2016 Debt Service</u>	<u>2015A Capital Projects</u>	<u>Total Governmental Funds</u>
Revenues						
Special assessments	\$ 3,356,591	\$ 1,114,690	\$ 984,264	\$ 61,654	\$ -	\$ 5,517,199
Intergovernmental revenues	803,007	-	-	-	-	803,007
Charges for services	358,304	-	-	-	-	358,304
Investment earnings	2,513	25	39	19	-	2,596
Miscellaneous revenues	155,495	-	-	-	-	155,495
Total Revenues	<u>4,675,910</u>	<u>1,114,715</u>	<u>984,303</u>	<u>61,673</u>	<u>-</u>	<u>6,836,601</u>
Expenditures						
Current						
General government	703,590	-	-	-	-	703,590
Physical environment	2,244,852	-	-	-	-	2,244,852
Culture/recreation	1,166,355	-	-	-	-	1,166,355
Capital outlay	152,307	-	-	-	-	152,307
Debt service						
Principal	-	615,000	540,000	10,000	-	1,165,000
Interest	-	494,625	431,750	46,452	-	972,827
Other	-	11,996	10,464	664	-	23,124
Total Expenditures	<u>4,267,104</u>	<u>1,121,621</u>	<u>982,214</u>	<u>57,116</u>	<u>-</u>	<u>6,428,055</u>
Excess of revenues over/(under) expenditures	<u>408,806</u>	<u>(6,906)</u>	<u>2,089</u>	<u>4,557</u>	<u>-</u>	<u>408,546</u>
Other financing sources/(uses)						
Operating transfers in	3,902	-	-	-	12	3,914
Operating transfers out	-	-	(12)	-	(3,902)	(3,914)
Total Other Financing Sources/(Uses)	<u>3,902</u>	<u>-</u>	<u>(12)</u>	<u>-</u>	<u>(3,890)</u>	<u>-</u>
Net change in fund balances	412,708	(6,906)	2,077	4,557	(3,890)	408,546
Fund Balances - October 1, 2020	<u>2,233,849</u>	<u>523,825</u>	<u>793,749</u>	<u>69,987</u>	<u>3,890</u>	<u>3,625,300</u>
Fund Balances - September 30, 2021	<u>\$ 2,646,557</u>	<u>\$ 516,919</u>	<u>\$ 795,826</u>	<u>\$ 74,544</u>	<u>\$ -</u>	<u>\$ 4,033,846</u>

See accompanying notes.

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

Net Change in Fund Balances - Total Governmental Funds \$ 408,546

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets are allocated over their estimated useful lives as depreciation. This is the amount that depreciation (\$(1,298,774)) exceeded capital additions (\$152,307). (1,146,467)

Repayments of bond principal are expenditures in the governmental funds but the repayments reduce long-term liabilities in the Statement of Net Position. 1,165,000

Unavailable revenues are recognized as deferred inflows of resources at the fund level, however, revenues are recognized when earned at the government-wide level. This is the change in the current year in unavailable revenues. 1,345

Deferred outflows of resources for refunding debt is recognized as a component of interest on long term debt in the Statement of Activities, but not in the governmental funds. This is the current year period amortization amount. (21,275)

Amortization of bond premium does not require the use of current resources and therefore is not reported in the governmental funds. This is the amount of amortization in the current period. 14,291

In the Statement of Activities, interest is accrued on outstanding bonds; whereas in governmental funds, interest expenditures are reported when due. This is the change in accrued interest in the current period. 24,325

Change in Net Position of Governmental Activities \$ 445,765

*See accompanying notes.*

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

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
Revenues				
Special assessments	\$ 3,378,386	\$ 3,378,386	\$ 3,356,591	\$ (21,795)
Intergovernmental revenues	859,115	859,115	803,007	(56,108)
Charges for services	300,750	300,750	358,304	57,554
Investment earnings	11,999	11,999	2,513	(9,486)
Miscellaneous revenues	55,600	55,600	155,495	99,895
Total Revenues	<u>4,605,850</u>	<u>4,605,850</u>	<u>4,675,910</u>	<u>70,060</u>
Expenditures				
Current				
General government	816,441	816,441	703,590	112,851
Physical environment	2,231,032	2,231,032	2,244,852	(13,820)
Culture/recreation	1,157,114	1,157,114	1,166,355	(9,241)
Capital outlay	351,514	351,514	152,307	199,207
Total Expenditures	<u>4,556,101</u>	<u>4,556,101</u>	<u>4,267,104</u>	<u>288,997</u>
Excess of revenues over/(under) expenditures	<u>49,749</u>	<u>49,749</u>	<u>408,806</u>	<u>359,057</u>
Other Financing Sources/(Uses)				
Transfers in	<u>-</u>	<u>-</u>	<u>3,902</u>	<u>3,902</u>
Net Change in Fund Balances	<u>49,749</u>	<u>49,749</u>	<u>412,708</u>	<u>362,959</u>
Fund Balances - October 1, 2020	<u>1,905,309</u>	<u>1,905,309</u>	<u>2,233,849</u>	<u>328,540</u>
Fund Balances - September 30, 2021	<u>\$ 1,955,058</u>	<u>\$ 1,955,058</u>	<u>\$ 2,646,557</u>	<u>\$ 691,499</u>

See accompanying notes.

**Marshall Creek Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2021**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**1. Reporting Entity**

The District was established on October 28, 1999, by Ordinance 99-54 of St. Johns County, Florida, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of the infrastructure necessary for community development within its jurisdiction. The District is authorized to issue bonds for the purpose, among others, of financing, funding, planning, establishing, acquiring, constructing or re-constructing, enlarging or extending, equipping, operating and maintaining water management, bridges or culverts, district roads, landscaping, street lights and other basic infrastructure projects within or without the boundaries of the Marshall Creek Community Development District. The District is governed by a five-member Board of Supervisors who are elected for four year terms. The District operates within the criteria established by Chapter 190, Florida Statutes.

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

Based upon the application of the above-mentioned criteria as set forth by the Governmental Accounting Standards Board, the District has identified no component units.

**2. Measurement Focus and Basis of Accounting**

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

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

**Marshall Creek Community Development District**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**September 30, 2021**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**2. Measurement Focus and Basis of Accounting (Continued)**

**a. Government-wide Financial Statements**

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

Governmental activities are supported by special assessments, charges for services, intergovernmental revenues and interest. Program revenues are netted with program expenses in the Statement of Activities to present the net cost of each program.

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

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

**b. Fund Financial Statements**

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

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



**Marshall Creek Community Development District  
NOTES TO THE FINANCIAL STATEMENTS  
September 30, 2021**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**2. Measurement Focus and Basis of Accounting (Continued)**

**b. Fund Financial Statements (Continued)**

**Governmental Funds**

The District implemented the Governmental Accounting Standards Board Statement 54 – *Fund Balance Reporting and Governmental Fund Type Definitions*. The Statement requires the fund balance for governmental funds to be reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. The classifications include non-spendable, restricted, committed, assigned and unassigned.

The District has various policies governing the fund balance classifications.

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

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

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

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

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

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

**Marshall Creek Community Development District  
NOTES TO THE FINANCIAL STATEMENTS  
September 30, 2021**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**2. Measurement Focus and Basis of Accounting (Continued)**

**b. Fund Financial Statements (Continued)**

**Governmental Funds (Continued)**

Under the current financial resources measurement focus, only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered to be a measure of “available spendable resources”. Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of “available spendable resources” during a period.

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

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

Debt service expenditures are recorded only when payment is due.

**3. Basis of Presentation**

**a. Governmental Major Funds**

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

2002 Debt Service Fund – Accounts for debt service requirements to retire the special assessment bonds which were used to finance the construction of District infrastructure improvements. The bond series is secured by a pledge of all available special assessment revenues in any fiscal year related to the improvements and a first lien on the special assessment revenues from the District lien on all acreage of benefited land.

2015A Debt Service Fund – Accounts for debt service requirements to retire the Series 2015A Capital Improvement and Refunding Special Assessment Bonds.

2016 Debt Service Fund – Accounts for debt service requirements to retire the Series 2016 Special Assessment Bonds.

**Marshall Creek Community Development District  
NOTES TO THE FINANCIAL STATEMENTS  
September 30, 2021**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**3. Basis of Presentation (Continued)**

**a. Governmental Major Funds (Continued)**

2015A Capital Projects Fund – Accounts for the capital improvements expenditures related to the proceeds received from the 2015A Series Bonds.

**b. Non-current Governmental Assets/Liabilities**

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

**4. Assets, Liabilities, and Net Position or Equity**

**a. Cash and Investments**

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

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

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

Cash equivalents include time deposits and certificates of deposit with original maturities of three months or less and held in a qualified public depository as defined by Section 280.02, Florida Statutes.

**Marshall Creek Community Development District  
NOTES TO THE FINANCIAL STATEMENTS  
September 30, 2021**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

**b. Restricted Net Position**

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

**c. Capital Assets**

Capital assets, which include land, construction in progress, buildings, improvements other than buildings, infrastructure and equipment are reported in the governmental activities column in the government-wide statements.

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

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

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

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

Infrastructure	15-30 years
Buildings	20-30 years
Improvements other than buildings	20-30 years
Furniture and equipment	2-10 years

**d. Deferred Outflows/Inflows of Resources**

Deferred outflows of resources represent a consumption of net position/fund balance that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District only has one item that qualifies for reporting in this category, deferred amount on refunding. Deferred amount on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

Deferred inflows of resources represent an acquisition of fund balance that applies to a future period. Revenues that are not available at year end are the only deferred inflows of resources of the District.

**Marshall Creek Community Development District  
NOTES TO THE FINANCIAL STATEMENTS  
September 30, 2021**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

**e. Unamortized Bond Discounts and Premiums**

Bond premiums are presented on the government-wide financial statements. The costs are amortized over the life of the bonds using the straight line method of accounting. For financial reporting, the unamortized premiums are netted against the applicable long-term debt.

**f. Budgets**

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

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

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

“Total fund balances” of the District’s governmental funds, \$4,033,846, differs from “net position” of governmental activities, \$5,262,544, reported in the Statement of Net Position. This difference primarily results from the long-term economic focus of the Statement of Net Position versus the current financial resources focus of the Governmental Fund Balance Sheet. The effect of the differences is illustrated on the next page.

**Marshall Creek Community Development District**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**September 30, 2021**

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

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

**Capital related items**

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

Land	\$ 1,964,522
Construction in progress	237,546
Buildings	9,021,547
Improvements other than buildings	1,059,218
Infrastructure	29,418,772
Furniture and equipment	566,445
Accumulated depreciation	<u>(22,688,246)</u>
Total	<u>\$ 19,579,804</u>

**Deferred outflows of resources**

Deferred outflows of resources are not current financial resources, and therefore, are not recognized at the fund level.

Deferred amount on refunding, net	<u>\$ 225,160</u>
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**Long-term debt transactions**

Long-term liabilities applicable to the District's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities (both current and long-term) are reported in the Statement of Net Position.

Balances at September 30, 2021 were:

Bonds payable	\$ (18,115,000)
Bond premium, net	(151,249)
Total	<u>\$ (18,266,249)</u>

**Marshall Creek Community Development District  
NOTES TO THE FINANCIAL STATEMENTS  
September 30, 2021**

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

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

**Deferred inflows of resources**

Unavailable revenues are recognized as deferred inflows of resources at the fund level, however, revenues are recognized when earned at the government-wide level.

Unavailable revenues	\$ <u>71,367</u>
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**Accrued interest**

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

Accrued interest	\$ <u>(381,384)</u>
------------------	---------------------

**2. Explanation of Differences Between the Governmental Fund Operating Statements and the Statement of Activities**

The “net change in fund balances” for government funds, \$408,546, differs from the “change in net position” for governmental activities, \$445,765, reported in the Statement of Activities. The differences arise primarily from the long-term economic focus of the Statement of Activities versus the current financial resources focus of the governmental funds. The effect of the differences is illustrated below.

**Capital related items**

When capital assets that are to be used in governmental activities are purchased or constructed, the resources expended for those assets are reported as expenditures in governmental funds. However, in the Statement of Activities, the costs of those assets are allocated over their estimated useful lives as depreciation. The following is the amount of depreciation and capital asset additions.

Depreciation	\$ (1,298,774)
Capital asset additions	152,307
Total	\$ <u>(1,146,467)</u>

**Deferred inflows of resources**

Unavailable revenues are recognized as deferred inflows of resources at the fund level, however, revenues are recognized when earned at the government-wide level.

Unavailable revenues	\$ <u>1,345</u>
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**Marshall Creek Community Development District  
NOTES TO THE FINANCIAL STATEMENTS  
September 30, 2021**

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

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

**Long-term debt transactions**

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

Bond principal payments	\$ <u>1,165,000</u>
-------------------------	---------------------

Amortization of the bond premium does not require the use of current resources and therefore is not reported in governmental funds.

Amortization of bond premium	\$ <u>14,291</u>
------------------------------	------------------

Some expenses reported at the government-wide level do not require the use of current financial resources, therefore, are not reported as expenditures at the fund level.

Net change in accrued interest payable	\$ 24,325
Decrease in deferred amount on refunding	<u>(21,275)</u>
Total	<u>\$ 3,050</u>



**Marshall Creek Community Development District**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**September 30, 2021**

**NOTE C – CASH AND INVESTMENTS**

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

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned. The investment policy of the District follows the provisions of Chapter 280, Florida Statutes regarding deposits and investments. As of September 30, 2021, the District's bank balance was \$2,822,800 and the carrying value was \$2,753,182. The District controls its exposure to custodial credit risk because it maintains all deposits in a qualified public depository in accordance with the provisions of Chapter 280, Florida Statutes, which means that all deposits are fully insured by Federal Depositors Insurance or collateralized under Chapter 280, Florida Statutes.

As of September 30, 2021, the District had the following investments and maturities.

<u>Investment</u>	<u>Maturity</u>	<u>Fair Value</u>
US Bank Commercial Paper	N/A	\$ 1,293,416
First American Govt Obligation	44 days*	73,974
Total		<u>\$ 1,367,390</u>

\*Weighted average maturity

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

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

Based on the criteria in the preceding paragraph, the investments listed above are Level 1 assets.

**Marshall Creek Community Development District**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**September 30, 2021**

**NOTE C – CASH AND INVESTMENTS (CONTINUED)**

Interest Rate Risk

The District monitors investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk

The District's investments are limited by state statutory requirements and bond compliance. As of September 30, 2021, the District's investments in First American Government Obligation Fund Class Y was rated AAAM by Standard & Poor's. As of September 30, 2021, the District's investment in Commercial Paper was rated A-1+ by Standard & Poor's.

Concentration of Credit Risk

The District places no limit on the amount it may invest in any one issuer. Of the District's total investments, 95% are invested in Commercial Paper and 5% are invested in First American Government Obligation.

The types of deposits and investments and their level of risk exposure as of September 30, 2021 were typical of these items during the fiscal year then ended. The District considers any decline in fair value for certain investments to be temporary. In addition, the District has the ability to hold investments to maturity that have fair values less than cost. The District's investments are recorded at fair value.

**NOTE D – SPECIAL ASSESSMENT REVENUES**

Special assessment revenues recognized for the 2020-2021 fiscal year were levied in October 2020. All assessments are due and payable on November 1 or as soon as the assessment roll is certified and delivered to the Tax Collector. Per Section 197.162, Florida Statutes, discounts are allowed for early payment at the rate of 4% in November, 3% in December, 2% in January, and 1% in February. Assessments paid in March are without discount. All unpaid assessments become delinquent as of April 1. Virtually all unpaid assessments that were on the assessment roll certified and delivered to the Tax Collector are collected via the sale of tax certificates on or prior to June 1. For certain parcels, the District bills and collects the annual assessments. See Note I for further information.

**Marshall Creek Community Development District**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**September 30, 2021**

**NOTE E – CAPITAL ASSETS**

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

	Balance October 1, 2020	Additions	Deletions	Balance September 30, 2021
<u>Governmental Activities:</u>				
Capital assets, not being depreciated:				
Land	\$ 1,964,522	\$ -	\$ -	\$ 1,964,522
Construction in progress	85,239	152,307	-	237,546
Total Capital Assets, Not Being Depreciated	<u>2,049,761</u>	<u>152,307</u>	<u>-</u>	<u>2,202,068</u>
Capital assets, being depreciated:				
Buildings	9,021,547	-	-	9,021,547
Improvements other than buildings	1,059,218	-	-	1,059,218
Infrastructure	29,418,772	-	-	29,418,772
Furniture and equipment	566,445	-	-	566,445
Total Capital Assets Being Depreciated	<u>40,065,982</u>	<u>-</u>	<u>-</u>	<u>40,065,982</u>
Less accumulated depreciation for:				
Buildings	(4,468,681)	(302,222)	-	(4,770,903)
Improvements other than buildings	(369,387)	(41,538)	-	(410,925)
Infrastructure	(16,343,535)	(900,090)	-	(17,243,625)
Furniture and equipment	(207,869)	(54,924)	-	(262,793)
Total Accumulated Depreciation	<u>(21,389,472)</u>	<u>(1,298,774)</u>	<u>-</u>	<u>(22,688,246)</u>
Governmental Activities Capital Assets	<u>\$ 20,726,271</u>	<u>\$ (1,146,467)</u>	<u>\$ -</u>	<u>\$ 19,579,804</u>

Depreciation in the amount of \$1,046,065 was charged to physical environment and \$252,709 was charged to culture/recreation.

**NOTE F – LONG-TERM DEBT**

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

Long-term debt at October 1, 2020	\$ 19,280,000
Principal payments	<u>(1,165,000)</u>
Long-term debt at September 30, 2021	18,115,000
Plus: bond premium, net	<u>151,249</u>
Total long-term debt, net at September 30, 2021	<u>\$ 18,266,249</u>

**Marshall Creek Community Development District  
NOTES TO THE FINANCIAL STATEMENTS  
September 30, 2021**

**NOTE F – LONG-TERM DEBT (CONTINUED)**

Long-term debt is comprised of the following:

**Special Assessment and Capital Improvement Revenue Bonds**

\$18,615,000 Series 2002 Special Assessment Bonds due in annual principal installments beginning May 2004 and maturing May 1, 2032. Interest at a rate of 5% is due May and November beginning November 2003. \$ 9,295,000

\$11,205,000 Series 2015A Capital Improvement and Refunding Special Assessment Bonds due in annual installments beginning in May 2015 through May 2032. Interest from 3.5% to 5% due in May and November starting in May 2015. 8,095,000

\$800,000 Series 2016 Special Assessment Bonds due in annual installments beginning in May 2017 through May 2045. Interest at a rate of 6.32% is due May and November beginning November 2016. 725,000

Bonds Payable \$ 18,115,000

The issuance of the Series 2015A bonds resulted in a deferred amount of refunding which is reported as a deferred outflow in the Statement of Financial Position.

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

Year Ending September 30,	Principal	Interest	Total
2022	\$ 1,205,000	\$ 915,320	\$ 2,120,320
2023	1,270,000	854,872	2,124,872
2024	1,350,000	791,174	2,141,174
2025	1,430,000	723,476	2,153,476
2026	1,510,000	651,778	2,161,778
2027-2031	8,800,000	2,039,510	10,839,510
2032-2036	2,150,000	255,722	2,405,722
2037-2041	195,000	103,332	298,332
2042-2045	205,000	32,864	237,864
Totals	<u>\$ 18,115,000</u>	<u>\$ 6,368,048</u>	<u>\$ 24,483,048</u>

**Marshall Creek Community Development District  
NOTES TO THE FINANCIAL STATEMENTS  
September 30, 2021**

**NOTE F – LONG-TERM DEBT (CONTINUED)**

Special Assessment Revenue Bonds, Series 2002

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

1. Reserve Fund – The 2002 Reserve Account was amended in May 2017 to equal \$50,000. Monies held in the reserve accounts will be used only for the purposes established in the Trust Indenture.

	Bonds	
	Reserve Balance	Reserve Requirement
Series 2002 Special Assessment Bonds	\$ 419,430	\$ 50,000

Special Assessment Revenue Bonds, Series 2015A

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

1. Reserve Fund – The 2015A Reserve Account is funded from the proceeds of the Bonds in an amount equal to 50% of the maximum annual debt service requirement. Monies held in the reserve accounts will be used only for the purposes established in the Trust Indenture.

	Bonds	
	Reserve Balance	Reserve Requirement
Series 2015A Special Assessment Bonds	\$ 480,250	\$ 480,250

**Marshall Creek Community Development District  
NOTES TO THE FINANCIAL STATEMENTS  
September 30, 2021**

**NOTE F – LONG-TERM DEBT (CONTINUED)**

Special Assessment Revenue Bonds, Series 2016

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

1. Reserve Fund – The 2016 Reserve Account is funded from legally available funds in an amount equal to 50% of the maximum annual debt service requirement. Monies held in the reserve accounts will be used only for the purposes established in the Trust Indenture.

	Bonds	
	Reserve Balance	Reserve Requirement
Series 2016 Special Assessment Bonds	\$ 31,330	\$ 30,693

**NOTE G – RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. These risks are covered by commercial insurance from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage over the past three years.

**NOTE H – INTERLOCAL AGREEMENT**

Under an Interlocal Agreement, Sweetwater Creek Community Development District (“SCCDD”) and the District are sharing the use of certain amenities and certain costs of those amenities. To avoid closing the Sweetwater Creek Amenity Center and security facilities (collectively with the Sweetwater Creek Amenity Center, the “Sweetwater Facilities”) to both District’s landowners, residents and fee payers, the agreement was amended a third time whereby, amongst other terms, the District agreed to operate and maintain the Sweetwater Facilities at its direct cost in a prior year. Certain end users within SCCDD contribute towards the cost of operating and maintaining the facilities. In June 2014, the District entered into the Restated and amended Interlocal Agreement with SCCDD whereby, amongst other conditions, the Districts agreed to each pay a percentage of the costs associated with the operation of the reciprocally used facilities. Also, the Districts agreed that the staffing needs for the facilities will be provided by the District. Reimbursements to the District totaled \$341,736 in the current year.



# Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue  
Suite 200  
Fort Pierce, Florida 34950

772/461-6120 // 461-1155  
FAX: 772/468-9278

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

To the Board of Supervisors  
Marshall Creek Community Development District  
St. Johns County, Florida

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

### **Internal Control Over Financial Reporting**

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

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

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



To the Board of Supervisors  
 Marshall Creek Community Development District

**Compliance and Other Matters**

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

**Purpose of this Report**

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

*Berger Toombs Elam  
 Gaines + Frank*

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

March 30, 2022





# Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue  
Suite 200  
Fort Pierce, Florida 34950

772/461-6120 // 461-1155  
FAX: 772/468-9278

## MANAGEMENT LETTER

To the Board of Supervisors  
Marshall Creek Community Development District  
St. Johns County, Florida

### Report on the Financial Statements

We have audited the financial statements of the Marshall Creek Community Development District as of and for the year ended September 30, 2021, and have issued our report thereon dated March 30, 2022.

### Auditor's Responsibility

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

### Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and our Independent Auditor's Report on an examination conducted in accordance with *AICPA Professionals Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated March 30, 2022, should be considered in conjunction with this management letter.

### Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding financial audit report. The findings or recommendations noted in the preceding audit were corrected in the current year.

### Financial Condition and Management

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

To the Board of Supervisors  
Marshall Creek Community Development District

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

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

### Specific Information

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

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

- 1) The total number of district employees compensated in the last pay period of the District's fiscal year: 68
- 2) The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year: 88
- 3) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency: \$1,584,433
- 4) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: \$752,099
- 5) Each construction project with a total cost of at least \$65,000 approved by the District that is scheduled to begin on or after October 1, 2020, together with the total expenditures for such project: \$152,307.
- 6) A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the District amends a final adopted budget under Section 189.016(6), Florida Statutes: The budget was not amended.

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

- 7) The rate or rates of non-ad valorem special assessments imposed by the District: General Fund \$2059 - \$44,350, Debt Service Fund \$600 - \$80,000.
- 8) The amount of special assessments collected by or on behalf of the District: Total Special Assessments collected was \$5,517,199.
- 9) The total amount of outstanding bonds issued by the District and the terms of such bonds: Series 2002, \$9,295,000, maturing May 2032, Series 2015A, \$8,095,000, maturing May 2032 and Series 2016, \$725,000, maturing May 2045.



To the Board of Supervisors  
Marshall Creek Community Development District

**Additional Matters**

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

**Purpose of this Letter**

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

*Berger Toombs Elam  
Gaines & Frank*

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

March 30, 2022



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

Certified Public Accountants PL

600 Citrus Avenue  
Suite 200  
Fort Pierce, Florida 34950

772/461-6120 // 461-1155  
FAX: 772/468-9278

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

To the Board of Supervisors  
Marshall Creek Community Development District  
St. Johns County, Florida

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

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

In our opinion, Marshall Creek Community Development District complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2021.

*Berger Toombs Elam  
Gaines + Frank*

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

March 30, 2022

## **Seventh Order of Business**

**7A**



**Kutak Rock LLP**  
107 West College Avenue, Tallahassee, FL 32301-7707  
office 850.692.7300

**Michael C. Eckert**  
850.567.0558  
michael.eckert@kutakrock.com

## MEMORANDUM

TO: District Manager

FROM: Michael C. Eckert

DATE: March 29, 2022

RE: Best Practices for Responding to Public Records Requests

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Over the past few months, we have seen an uptick in public records requests. While public records requests can be frustrating for all parties for a variety of reasons, it is important for a community development district to follow the law and to implement best practices. This will help the public receive the information they are seeking in a consistent and timely manner, while at the same time providing protection for the District should litigation over a public records request arise. Please keep in mind that the law regarding public records requests continues to evolve. In addition, this memorandum is not comprehensive and additional issues will invariably arise which will require further analysis. If at any time you have questions, please contact our office for guidance.

A few reminders on public records are in order.

1. A public records request does not have to be in writing.
2. A public records request does not have to be signed.
3. A public records request does not have to provide the name of the person requesting the records.
4. You cannot require the requestor to show identification.
5. You should not ask the requestor the purpose of the request, unless it is necessary to understand what records they are seeking.
6. You should not respond to a public records request by referring a person to a website in lieu of providing the requested record.
7. There is no obligation for you or the District to create a new record in response to a request.
8. There is no obligation for you or the District to answer questions in response to a request.
9. Public records requests occasionally seek records that should not be, or are not permitted to be, produced under Florida law. If you have any question regarding whether a document requested is “*exempt*” or “*exempt and confidential*” under Florida law, seek legal guidance from our office before production.

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Based on current Florida law, below are some best practices that we encourage your office to implement and follow.

## **Initiation of Process**

A public records request is received by a supervisor, a member of district staff, a district employee, or a contractor to the district.

## **Step One (all supervisors, staff, district employees and contractors)**

Immediately send or communicate the request to the District Secretary or their designee for a coordinated and consistent response.

## **Step Two (District Secretary or their designee)**

Acknowledge in writing that the request has been received. This step should be completed without delay.

*Example:     The District is in receipt of your public records request dated \_\_\_\_\_ . Your request will be processed in accordance with the District's Rules and Policies and Florida law.*

## **Step Three (District Secretary or their designee)**

Determine whether the request is seeking paper copies or electronic records.

## **Step Four (District Secretary or their designee)**

Determine whether the nature or volume of records requested requires extensive use of information technology resources or extensive clerical or supervisory assistance. If the time to respond is in excess of 15 minutes, it is presumed to require extensive use of information technology resources or extensive clerical or supervisory assistance.

## **Step Five (District Secretary or their designee)**

If the nature or volume of records requested does not require extensive use of information technology resources or extensive clerical or supervisory assistance, contact each District staff member or Board member who may have responsive records and assemble the requested records and move to step 6A.

If the nature or volume of records requested requires extensive use of information technology resources or extensive clerical or supervisory assistance, do not assemble the records at this time and move to step 6B.

## **Step 6A (District Secretary or their designee)**

Review the assembled records to determine if there is any information that is included in the records that is exempt, or confidential and exempt, under Florida public records laws. If the records are clearly not exempt, or confidential and exempt, under Florida public records laws, provide the records to the requestor. If there is a question as to whether the records contain



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information that is exempt, or confidential and exempt, under Florida public records laws, please forward the request and responsive records to District Counsel for review. After you hear back from District Counsel as to what records may be produced, produce the records. If any documents requested are not to be produced because they are exempt, or confidential and exempt, District Counsel will provide you with something in writing to deliver to the requestor which references the specific statutory basis for the withholding of the records. If paper records are requested, you should collect the copy charges from the requestor before providing the records. The amounts you can charge for copies and certified copies is set forth on Exhibit A hereto. Please ensure that you maintain a record of the date, time and manner in which you produced the records. *This is the final step when the request does not involve extensive use of information technology resources or extensive clerical or supervisory assistance.*

## **Step 6B (District Secretary or their designee)**

When the nature or volume of records requested requires extensive use of information technology resources or extensive clerical or supervisory assistance, you will need to estimate the special service fee that will be charged to process the request. You will also need to estimate the amount to be charged for paper copies, if requested. Understand that the special service charge is applicable to staff time spent responding to the request. Each staff member should be requested to provide their hourly rate for a special service fee (as calculated above) and an estimate of the time necessary for them to respond to the request. Board members should not charge for their time responding to public records requests. The special service charge must be based on the hourly wage (and benefits) of the person or persons responding to the request. In addition, the rate to be charged should be the rate for the person with the lowest hourly wage (and benefits) that is competent to respond to the request.

**Example:** If a recording secretary is paid \$40,000 a year and his or her benefits are valued at \$10,000 per year, works 50 weeks a year at 40 hours per week, that is a total of 2000 hours. \$50,000 total compensation and benefits divided by 2000 hours equals a special service charge of \$25 per hour.

## **Step 7 (District Secretary or their designee)**

After you have spoken with all staff members who may have responsive records and determined the estimated special service fee, contact the requestor in writing to inform the requestor of the estimate and request payment before the response is compiled. This is a very important step in the process to complete with accuracy and consistency.

**Example:** Dear [Requestor]:

Below you will find the special service charge estimate for production of the records you have requested. A special service charge is necessary due to the fact that the nature and volume of the records requested will require extensive clerical and supervisory assistance to fully respond to the requests. [Responsive records could include notes, correspondence, emails,

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meeting minutes, audio meeting recordings, agreements, drafts, reports, etc. over approximately the past \_\_\_\_\_ years.]

The estimate below assumes you want copies emailed to you and not paper copies. If you are requesting paper copies, there will be an additional duplication charge. Please clarify if you want paper copies.

Estimated Special Service Charge:

*District Administrative*

\$\_\_\_\_\_ (estimated \_\_\_\_\_ hours @ \$\_\_\_\_\_ per hour)

*District Manager*

\$\_\_\_\_\_ (estimated \_\_\_\_\_ hours @ \$\_\_\_\_\_ per hour)

District Engineer

\$\_\_\_\_\_ (estimated \_\_\_\_\_ hours @ \$\_\_\_\_\_ per hour)

Paralegal

\$\_\_\_\_\_ (estimated \_\_\_\_\_ hours @ \$\_\_\_\_\_ per hour)

Legal Counsel

\$\_\_\_\_\_ (estimated \_\_\_\_\_ hours @ \$\_\_\_\_\_ per hour)

**Total Estimated Charge:** \$\_\_\_\_\_

A check for the estimated charge should be made payable to the \_\_\_\_\_ Community Development District and mailed to the following:

[INSERT DISTRICT MANAGER ADDRESS]

Upon receipt of your payment, we will begin the process of gathering the documents and reviewing applicable exemptions. If our estimate is higher than our actual expenses, we will refund the difference. If our actual costs are higher than our estimate, we will provide the additional charges to you and we will expect prompt payment.

Please confirm you want the documents sent by electronic mail to: \_\_\_\_\_.

[You have requested that your public records request be treated as continuing. Such is inconsistent with Florida law and the request will not

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be treated by the District as continuing. See Florida Attorney General Informal Opinion to Worch, June 15, 1995.]

[In relation to the transcripts of shade sessions held on \_\_\_\_\_, \_\_\_\_\_, and \_\_\_\_\_ [DISTRICT MANAGER: INSERT SHADE SESSION MEETING DATES FOR THE LITIGATION], for separate and independent reasons, the records you requested are exempt and confidential under sections 286.011(8) and 119.07(1)(d) of the Florida Statutes. Such records remain exempt and confidential until the conclusion of the litigation or adversarial administrative proceedings, meaning a suit has been dismissed with prejudice or the statute of limitations has run. This position is based on Florida Attorney General Opinion 94-33. Therefore, these transcripts are not being produced.]

For questions, please contact \_\_\_\_\_ @ \_\_\_\_\_ ( \_\_\_\_\_ - \_\_\_\_\_).

**Step 8 (District Secretary or their designee)**

Collect the special service charge estimate.

**Step 9 (District Secretary or their designee)**

Compile the requested records from all District staff and board members. Inform all staff members to keep track of their time spent responding to the request in tenth or quarter hour increments.

**Step 10 (District Secretary or their designee)**

Review the assembled records to determine if there is any information that is included in the records that is exempt, or confidential and exempt, under Florida public records laws. If the records are clearly not exempt, or confidential and exempt, under Florida public records laws, provide the records to the requestor. If there is a question as to whether the records contain information that is exempt, or confidential and exempt, under Florida public records laws, please forward the request and responsive records to District Counsel for review.

**Step 11 (District Secretary or their designee)**

After you hear back from District Counsel, compare the amount of the estimated special service charge to the amount of time actually expended responding to the request. If the estimated special service charge proves to be too high, provide a refund to the requestor. If the estimated special service charge proves to be too low, contact the requestor and seek the balance of the special service charge due. If the person refuses to pay, contact District Counsel for further instructions prior to producing the records.

# KUTAKROCK

**Step 12 (District Secretary or their designee)**

Produce the records. Please ensure that you maintain a record of the date, time and manner in which you produced the records.

# KUTAKROCK

## Exhibit A

### **Excerpt from Rule of Procedure 1.2(2) (Most recent Kutak Rock version)**

- (2) Public Records. District public records include all documents, papers, letters, maps, books, tapes, photographs, films, sound recordings, data processing software, or other material, regardless of the physical form, characteristics, or means of transmission, made or received in connection with the transaction of official business of the District. All District public records not otherwise restricted by law may be copied or inspected at the District Manager's office during regular business hours. Certain District records can also be inspected and copied at the District's local records office during regular business hours. All written public records requests shall be directed to the Secretary who by these rules is appointed as the District's records custodian. Regardless of the form of the request, any Board member or staff member who receives a public records request shall immediately forward or communicate such request to the Secretary for coordination of a prompt response. The Secretary, after consulting with District Counsel as to the applicability of any exceptions under the public records laws, shall be responsible for responding to the public records request. At no time can the District be required to create records or summaries of records, or prepare opinions regarding District policies, in response to a public records request.
- (3) Service Contracts. Any contract for services, regardless of cost, shall include provisions required by law that require the contractor to comply with public records laws. The District Manager shall be responsible for initially enforcing all contract provisions related to a contractor's duty to comply with public records laws.
- (4) Fees; Copies. Copies of public records shall be made available to the requesting person at a charge of \$0.15 per page for one-sided copies and \$0.20 per page for two-sided copies if not more than 8 ½ by 14 inches. For copies of public records in excess of the sizes listed in this section and for outside duplication services, the charge shall be equal to the actual cost of reproduction. Certified copies of public records shall be made available at a charge of one dollar (\$1.00) per page. If the nature or volume of records requested requires extensive use of information technology resources or extensive clerical or supervisory assistance, the District may charge, in addition to the duplication charge, a special service charge that is based on the cost the District incurs to produce the records requested. This charge may include, but is not limited to, the cost of information technology resource, employee labor, and fees charged to the District by consultants employed in fulfilling the request. In cases where the special service charge is based in whole or in part on the costs incurred by the District due to employee labor, consultant fees, or other forms of labor, those portions of the charge shall be calculated based on the lowest labor cost of the individual(s) who is/are qualified to perform the labor, taking into account the nature or volume of the public records to be inspected or copied. The charge may include the labor

# KUTAKROCK

costs of supervisory and/or clerical staff whose assistance is required to complete the records request, in accordance with Florida law. For purposes of this Rule, the word “extensive” shall mean that it will take more than 15 minutes to locate, review for confidential information, copy and re-file the requested material. In cases where extensive personnel time is determined by the District to be necessary to safeguard original records being inspected, the special service charge provided for in this section shall apply. If the total fees, including but not limited to special service charges, are anticipated to exceed twenty-five dollars (\$25.00), then, prior to commencing work on the request, the District will inform the person making the public records request of the estimated cost, with the understanding that the final cost may vary from that estimate. If the person making the public records request decides to proceed with the request, payment of the estimated cost is required in advance. Should the person fail to pay the estimate, the District is under no duty to produce the requested records. After the request has been fulfilled, additional payments or credits may be due. The District is under no duty to produce records in response to future records requests if the person making the request owes the District for past unpaid duplication charges, special service charges, or other required payments or credits.

- (5) Records Retention. The Secretary of the District shall be responsible for retaining the District’s records in accordance with applicable Florida law.
- (6) Policies. The Board may adopt policies related to the conduct of its business and the provision of services either by resolution or motion.

# **Ninth Order of Business**

**MARSHALL CREEK**  
**Community Development District**

**Financial Report**

**March 31, 2022**

**Prepared by**





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**MARSHALL CREEK**  
**Community Development District**

**Financial Statements**

**(Unaudited)**

**March 31, 2022**

**Balance Sheet**  
March 31, 2022

ACCOUNT DESCRIPTION	GENERAL 004					TOTAL
	GENERAL FUND	- 2002 AREA CAPITAL RESERVES FUND	SERIES 2002 DEBT SERVICE FUND	SERIES 2015 DEBT SERVICE FUND	SERIES 2016 DEBT SERVICE FUND	
<b>ASSETS</b>						
Cash - Checking Account	\$ 839,311	\$ -	\$ -	\$ -	\$ -	\$ 839,311
Cash with Fiscal Agent	14,382	-	14,238	12,467	790	41,877
Assessments Receivable	118,172	7,085	200,541	24,703	2,313	352,814
Allow-Doubtful Collections	(75,334)	(6,446)	(175,294)	(22,218)	(2,155)	(281,447)
Due From Other Districts	8,360	-	-	-	-	8,360
Due From Other Funds	-	189,031	-	-	-	189,031
Investments:						
Money Market Account	3,423,748	-	-	-	-	3,423,748
Prepayment Account	-	-	1,995	-	20	2,015
Prepayment Account A	-	-	-	4,173	-	4,173
Reserve Fund	-	-	50,000	-	31,330	81,330
Reserve Fund A	-	-	-	479,250	-	479,250
Revenue Fund	-	-	1,222,851	-	75,259	1,298,110
Revenue Fund A	-	-	-	967,117	-	967,117
Prepaid Items	24,104	-	-	-	-	24,104
<b>TOTAL ASSETS</b>	<b>\$ 4,352,743</b>	<b>\$ 189,670</b>	<b>\$ 1,314,331</b>	<b>\$ 1,465,492</b>	<b>\$ 107,557</b>	<b>\$ 7,429,793</b>
<b>LIABILITIES</b>						
Accounts Payable	\$ 21,685	\$ -	\$ -	\$ -	\$ -	\$ 21,685
Accrued Expenses	13,087	-	-	-	-	13,087
Sales Tax Payable	546	-	-	-	-	546
Deferred Revenue	42,839	638	25,246	2,485	158	71,366
Due To Other Funds	189,030	-	-	-	1	189,031
<b>TOTAL LIABILITIES</b>	<b>267,187</b>	<b>638</b>	<b>25,246</b>	<b>2,485</b>	<b>159</b>	<b>295,715</b>
<b>FUND BALANCES</b>						
<b>Nonspendable:</b>						
Prepaid Items	24,104	-	-	-	-	24,104
<b>Restricted for:</b>						
Debt Service	-	-	1,289,085	1,463,007	107,398	2,859,490
<b>Assigned to:</b>						
Operating Reserves	742,507	-	-	-	-	742,507
Reserves - Field	512,092	-	-	-	-	512,092
Reserves - Gate	7,838	-	-	-	-	7,838
Reserves - Landscape	39,986	-	-	-	-	39,986
Reserves - Park	32,900	-	-	-	-	32,900
Reserves - Swim&Fitness Clubh	18,558	-	-	-	-	18,558
Reserves - Swimming Pools	132,635	-	-	-	-	132,635
Reserves - Tennis Courts	24,853	-	-	-	-	24,853
<b>Unassigned:</b>	<b>2,550,083</b>	<b>189,032</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,739,115</b>
<b>TOTAL FUND BALANCES</b>	<b>\$ 4,085,556</b>	<b>\$ 189,032</b>	<b>\$ 1,289,085</b>	<b>\$ 1,463,007</b>	<b>\$ 107,398</b>	<b>\$ 7,134,078</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 4,352,743</b>	<b>\$ 189,670</b>	<b>\$ 1,314,331</b>	<b>\$ 1,465,492</b>	<b>\$ 107,557</b>	<b>\$ 7,429,793</b>

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending March 31, 2022

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>	<u>MAR-22 ACTUAL</u>
<b><u>REVENUES</u></b>				
Interest - Investments	\$ 12,000	\$ 1,704	14.20%	\$ 436
Shared Rev - Other Local Units	514,801	514,801	100.00%	514,801
Interlocal Agreement - Other	346,471	172,461	49.78%	28,743
Other Physical Environment Rev	24,000	12,000	50.00%	-
S/F Swimming Program Fees	3,000	320	10.67%	-
S/F Rental Fees	2,000	550	27.50%	-
S/F Snack Bar Revenue	3,000	600	20.00%	-
Tennis Merchandise Sales	16,000	10,234	63.96%	1,715
Tennis Special Events&Socials	1,000	255	25.50%	-
Tennis Lessons & Clinics	230,000	159,176	69.21%	20,497
Tennis Ball Machine Rental Fee	4,000	15	0.38%	-
Tennis Membership	35,000	42,981	122.80%	-
Interest - Tax Collector	-	69	0.00%	-
Special Assmnts- Tax Collector	3,457,544	3,166,608	91.59%	43,636
Special Assmnts- Discounts	(138,302)	(123,314)	89.16%	(500)
Other Miscellaneous Revenues	1,000	14,940	1494.00%	60
Gate Bar Code/Remotes	5,600	1,764	31.50%	382
Impact Fee	25,000	7,900	31.60%	-
<b>TOTAL REVENUES</b>	<b>4,542,114</b>	<b>3,983,064</b>	<b>87.69%</b>	<b>609,770</b>

**EXPENDITURES**

**Administration**

P/R-Board of Supervisors	14,118	4,660	33.01%	2,254
ProfServ-Arbitrage Rebate	1,200	-	0.00%	-
ProfServ-Dissemination Agent	3,000	-	0.00%	-
ProfServ-Engineering	25,000	3,076	12.30%	118
ProfServ-Legal Services	75,000	11,856	15.81%	3,227
ProfServ-Mgmt Consulting	65,200	32,600	50.00%	5,433
ProfServ-Special Assessment	15,750	15,750	100.00%	-
ProfServ-Trustee Fees	11,400	6,764	59.33%	-
Auditing Services	4,675	-	0.00%	-
Postage and Freight	5,600	1,783	31.84%	364
Insurance - General Liability	34,469	33,367	96.80%	-
Printing and Binding	3,500	604	17.26%	73

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending March 31, 2022

<b>ACCOUNT DESCRIPTION</b>	<b>ANNUAL ADOPTED BUDGET</b>	<b>YEAR TO DATE ACTUAL</b>	<b>YTD ACTUAL AS A % OF ADOPTED BUD</b>	<b>MAR-22 ACTUAL</b>
Legal Advertising	3,000	-	0.00%	-
Miscellaneous Services	7,500	5,785	77.13%	701
Misc-Assessment Collection Cost	69,151	60,866	88.02%	863
Shared Exp - Other Local Units	515,283	515,283	100.00%	515,283
Misc-Late Fees	-	365	0.00%	18
Office Supplies	1,453	180	12.39%	90
Annual District Filing Fee	175	175	100.00%	-
<b>Total Administration</b>	<b>855,474</b>	<b>693,114</b>	<b>81.02%</b>	<b>528,424</b>
<b><u>Other Public Safety</u></b>				
Payroll-Benefits	10,974	4,499	41.00%	2,395
Payroll-Engineering	64,023	20,173	31.51%	2,017
Payroll-Janitor	2,000	885	44.25%	152
Contracts-Security Services	126,000	72,170	57.28%	12,044
Contracts-Roving Patrol	40,000	23,040	57.60%	5,040
R&M-Gate	15,000	18,776	125.17%	701
Misc-Bar Codes	5,600	1,295	23.13%	-
<b>Total Other Public Safety</b>	<b>263,597</b>	<b>140,838</b>	<b>53.43%</b>	<b>22,349</b>
<b><u>Field</u></b>				
Payroll-Benefits	8,434	3,610	42.80%	1,920
Payroll-Engineering	51,563	16,139	31.30%	1,614
Utility - Water & Sewer	2,000	-	0.00%	-
Lease - Land	2,050	-	0.00%	-
R&M-Bike Paths & Asphalt	5,000	-	0.00%	-
R&M-Boardwalks	55,000	1,599	2.91%	487
R&M-Buildings	30,000	7,078	23.59%	1,046
R&M-Electrical	8,000	2,590	32.38%	303
R&M-Fountain	5,000	1,013	20.26%	879
R&M-Mulch	7,000	-	0.00%	-
R&M-Roads & Alleyways	30,000	16,724	55.75%	1,626
R&M-Sidewalks	35,000	37,562	107.32%	896
R&M-Signage	6,000	4,286	71.43%	3,415
<b>Total Field</b>	<b>245,047</b>	<b>90,601</b>	<b>36.97%</b>	<b>12,186</b>

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

For the Period Ending March 31, 2022

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	MAR-22 ACTUAL
<b><u>Landscape Services</u></b>				
Payroll-Salaries	76,442	33,131	43.34%	5,456
Payroll-Administrative	6,032	2,731	45.28%	336
Payroll-Benefits	61,988	18,254	29.45%	2,620
Payroll-General Staff	228,303	57,939	25.38%	10,620
Payroll-Irrigation Staff	76,056	39,586	52.05%	6,805
Payroll-IPM Staff	64,272	35,878	55.82%	4,789
Payroll-Equipment Mechanic	38,563	21,649	56.14%	2,726
Payroll Taxes	37,460	14,232	37.99%	2,313
ProfServ-Info Technology	1,000	184	18.40%	40
Contracts-Misc Labor	39,900	16,500	41.35%	3,300
Communication - Telephone	3,597	1,455	40.45%	-
Utility - Cable TV Billing	2,135	1,198	56.11%	189
Electricity - General	3,200	1,518	47.44%	274
Utility - Refuse Removal	13,500	8,309	61.55%	1,383
Utility - Water & Sewer	2,500	1,106	44.24%	228
Rentals - General	1,000	746	74.60%	-
R&M-Buildings	6,000	828	13.80%	336
R&M-Equipment	36,000	11,907	33.08%	2,340
R&M-Grounds	28,000	7,787	27.81%	2,466
R&M-Irrigation	23,000	21,439	93.21%	2,174
R&M-Mulch	90,000	81,750	90.83%	8,162
R&M-Pump Station	20,000	3,975	19.88%	-
R&M-Trees and Trimming	15,000	8,765	58.43%	915
Misc-Employee Meals	6,500	3,654	56.22%	1,332
Office Equipment	500	-	0.00%	-
Op Supplies - General	21,000	6,071	28.91%	1,060
Op Supplies - Uniforms	5,000	-	0.00%	-
Op Supplies - Fuel, Oil	15,000	7,977	53.18%	1,968
Impr - Landscape	55,000	6,746	12.27%	1,566
Cap Outlay-Machinery and Equip	13,000	-	0.00%	-
<b>Total Landscape Services</b>	<b>989,948</b>	<b>415,315</b>	<b>41.95%</b>	<b>63,398</b>

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending March 31, 2022

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>	<u>MAR-22 ACTUAL</u>
<b><u>Utilities</u></b>				
Electricity - Streetlights	81,500	43,283	53.11%	14,173
Utility - Water & Sewer	4,800	2,174	45.29%	(390)
R&M-Lake	48,000	24,000	50.00%	4,000
<b>Total Utilities</b>	<b>134,300</b>	<b>69,457</b>	<b>51.72%</b>	<b>17,783</b>
<b><u>Operation &amp; Maintenance</u></b>				
Payroll-Shared Personnel	346,471	127,941	36.93%	21,532
ProfServ-Field Management	271,554	159,156	58.61%	30,029
Communication - Telephone	560	244	43.57%	50
Postage and Freight	300	358	119.33%	59
Rentals - General	2,037	197	9.67%	-
Printing and Binding	4,726	2,224	47.06%	394
Misc-Connection Computer	2,652	1,551	58.48%	-
Billback Expenses Developer	-	(474)	0.00%	(380)
Office Supplies	1,900	1,108	58.32%	408
Op Supplies - General	8,000	4,196	52.45%	1,363
<b>Total Operation &amp; Maintenance</b>	<b>638,200</b>	<b>296,501</b>	<b>46.46%</b>	<b>53,455</b>
<b><u>Parks and Recreation - General</u></b>				
ProfServ-Mgmt Consulting	25,200	12,600	50.00%	2,100
Insurance -Property & Casualty	114,166	58,488	51.23%	-
<b>Total Parks and Recreation - General</b>	<b>139,366</b>	<b>71,088</b>	<b>51.01%</b>	<b>2,100</b>
<b><u>Clubhouse</u></b>				
Contracts-Misc Labor	5,000	1,590	31.80%	226
Contracts-Outside Fitness	23,000	6,476	28.16%	875
R&M-Air Conditioning	10,000	329	3.29%	80
R&M-Equipment	4,500	-	0.00%	-
Special Events	30,000	27,072	90.24%	3,051
Misc-Training	-	750	0.00%	-
Cap Outlay-Machinery and Equip	1,500	-	0.00%	-
Cap Outlay-Clubhouse	15,000	4,616	30.77%	-
<b>Total Clubhouse</b>	<b>89,000</b>	<b>40,833</b>	<b>45.88%</b>	<b>4,232</b>

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending March 31, 2022

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	MAR-22 ACTUAL
<b>Swimming Pool</b>				
Payroll-Salaries	91,336	42,151	46.15%	7,274
Payroll-Hourly	38,870	20,067	51.63%	2,699
Payroll-Lifeguards	40,000	-	0.00%	-
Payroll-Benefits	30,168	17,448	57.84%	2,615
Payroll-Engineering	51,563	17,618	34.17%	3,222
Payroll-Janitor	6,620	3,982	60.15%	683
Payroll-Landscape	14,688	-	0.00%	-
Payroll Taxes	13,475	4,462	33.11%	714
ProfServ-Info Technology	1,500	129	8.60%	60
ProfServ-Swim Pool Commiss	3,000	-	0.00%	-
Contracts-Landscape	5,000	238	4.76%	-
Travel and Per Diem	200	68	34.00%	-
Communication - Telephone	6,100	2,686	44.03%	359
Utility - General	56,100	19,812	35.32%	4,526
Utility - Cable TV Billing	4,500	1,979	43.98%	379
Utility - Refuse Removal	2,700	1,156	42.81%	206
R&M-Buildings	10,000	11,310	113.10%	1,570
R&M-Pools	25,000	10,087	40.35%	2,042
R&M-Vehicles	500	168	33.60%	-
Advertising	1,500	660	44.00%	110
Miscellaneous Services	500	58	11.60%	-
Misc-Employee Meals	4,300	3,098	72.05%	393
Misc-Training	1,500	118	7.87%	-
Misc-Licenses & Permits	1,100	-	0.00%	-
Office Supplies	4,000	1,210	30.25%	391
Cleaning Supplies	1,500	529	35.27%	347
Office Equipment	3,000	765	25.50%	169
Snack-Bar Expenses	1,000	-	0.00%	-
Op Supplies - Spa & Paper	2,000	437	21.85%	296
Op Supplies - Uniforms	2,000	-	0.00%	-
Subscriptions and Memberships	6,000	3,083	51.38%	676
Capital Outlay - Pool	15,000	17,890	119.27%	2,148
<b>Total Swimming Pool</b>	<b>444,720</b>	<b>181,209</b>	<b>40.75%</b>	<b>30,879</b>



**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending March 31, 2022

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	MAR-22 ACTUAL
<b><u>Tennis Court</u></b>				
Payroll-Salaries	126,000	56,001	44.45%	9,125
Payroll-Hourly	38,000	21,269	55.97%	3,549
Payroll-Benefits	35,008	14,890	42.53%	2,235
Payroll-Engineering	38,672	13,800	35.68%	2,416
Payroll-Commission	225,000	134,104	59.60%	16,642
Payroll-Janitor	3,600	1,437	39.92%	266
Payroll-Landscape	4,900	-	0.00%	-
Payroll Taxes	30,035	11,907	39.64%	1,832
ProfServ-Info Technology	6,000	16,813	280.22%	4,684
Contracts-Landscape	1,300	140	10.77%	-
Communication - Telephone	2,740	1,346	49.12%	220
Utility - Cable TV Billing	2,835	1,312	46.28%	205
Electricity - General	12,750	6,259	49.09%	1,038
Utility - Refuse Removal	2,200	1,156	52.55%	206
Utility - Water & Sewer	1,500	585	39.00%	(32)
Rental/Lease - Vehicle/Equip	1,700	792	46.59%	132
R&M-General	7,000	2,358	33.69%	178
R&M-Court Maintenance	13,000	9,201	70.78%	2,061
R&M-Vandalism	1,000	-	0.00%	-
Printing and Binding	500	-	0.00%	-
Advertising	1,500	660	44.00%	110
Misc-Employee Meals	2,160	1,151	53.29%	143
Special Events	1,000	415	41.50%	330
Office Supplies	3,500	1,039	29.69%	153
Office Equipment	2,000	126	6.30%	-
Teaching Supplies	4,000	2,157	53.93%	744
Op Supplies - Uniforms	750	82	10.93%	-
COS - Start Up Inventory	13,000	7,540	58.00%	1,364
Subscriptions and Memberships	800	315	39.38%	-
Cap Outlay-Machinery and Equip	10,000	19,875	198.75%	-
<b>Total Tennis Court</b>	<b>592,450</b>	<b>326,730</b>	<b>55.15%</b>	<b>47,601</b>

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending March 31, 2022

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	MAR-22 ACTUAL
<b><u>Reserves</u></b>				
Reserve - Field	150,000	75,000	50.00%	-
<b>Total Reserves</b>	<b>150,000</b>	<b>75,000</b>	<b>50.00%</b>	<b>-</b>
<b>TOTAL EXPENDITURES &amp; RESERVES</b>				
	<b>4,542,102</b>	<b>2,400,686</b>	<b>52.85%</b>	<b>782,407</b>
Excess (deficiency) of revenues				
Over (under) expenditures	12	1,582,378	0.00%	(172,637)
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Contribution to (Use of) Fund Balance	12	-	0.00%	-
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>12</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>
Net change in fund balance	\$ 12	\$ 1,582,378	0.00%	\$ (172,637)
<b>FUND BALANCE, BEGINNING (OCT 1, 2021)</b>	<b>2,503,178</b>	<b>2,503,178</b>		
<b>FUND BALANCE, ENDING</b>	<b>\$ 2,503,190</b>	<b>\$ 4,085,556</b>		

**Marshall Creek****Notes to the Financial Statements**

Community Development District

**Balance Sheet**

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**Assets**

- ▶ Cash - This includes Bank United Regular Operating Checking and Truist (BB&T) Checking. The Truist account will remain open for on-site staff to make deposits.
- ▶ Cash with Fiscal Agent - Funds transferred from Truist (BB&T) checking to Bank United checking in transit. Funds transferred to US Bank for portion of Debt Service Assessments in transit.
- ▶ Assessments Receivable - Delinquent assessments for FY2017-FY2021.
- ▶ Allow-Doubtful Collections - Delinquent assessments for FY2017-FY2020.
- ▶ Due From Other Districts represents amount due from Sweetwater Creek CDD for FY 2021 true-up.
- ▶ Due From Other Funds - Assessments due to the capital fund from the general fund.
- ▶ Prepaid Items - Prepaid expenses for April. Prepaid Trustee Fees for FY 2023.

**Liabilities**

- ▶ Accounts Payable - Invoices received that will be paid in following month.
- ▶ Accrued Expenses - Utilities and contracted expenses that will be paid in following month.
- ▶ Sales Tax Payable - Taxes due to the State of Florida for revenue collected at the District.
- ▶ Deferred Revenue - Assessments for FY2021 not yet received for Parcel 072420-0493 and unidentified parcel(s).
- ▶ Due To Other Funds - Assessments due to the capital fund from the general fund.

**Fund Balance**

- ▶ In the General Fund, the District has assigned Reserves for Operations, and Repair and Replacement.

*The notes are intended to provide additional information helpful when reviewing the financial statements.*

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**Marshall Creek**  
Community Development District

**Notes to the Financial Statements**  
**Revenues and Expenditures**

<b>Budget Analysis - Significant Variances</b>
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<u>Account Name</u>	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>% of Budget</u>	<u>Explanation</u>
<b><u>Revenues</u></b>				
Interlocal Agreement - Other	\$ 346,471	\$ 172,461	50%	Interlocal agreement with Sweetwater Creek CDD for staffing & operations management of its amenities.
Special Assmnts - Tax Collector	\$ 3,457,544	\$ 3,166,608	92%	Assessments collections through February 2022.
Other Miscellaneous Revenue	\$ 1,000	\$ 14,940	1494%	Includes: Fall festival for \$2,921 & Pine Straw for \$9,835.
<b><u>Expenditures</u></b>				
<b><u>Administrative</u></b>				
ProfServ-Trustee Fees	\$ 11,400	\$ 6,764	59%	Debt service trustee fees paid.
Miscellaneous Services	\$ 7,500	\$ 5,785	77%	Bank services charges and stop payment charges.
<b><u>Other Public Safety</u></b>				
R&M Gate	\$ 15,000	\$ 18,776	125%	Includes hidden eyes installation services.
<b><u>Field</u></b>				
R&M-Roads & Alleyways	\$ 30,000	\$ 16,724	56%	Includes: \$9,987 fence repair, asphalt repairs for \$2,305.
R&M-Sidewalks	\$ 35,000	\$ 37,562	107%	Concrete repairs.
R&M-Signage	\$ 6,000	\$ 4,286	71%	Supplies for signage repairs.
<b><u>Landscape Services</u></b>				
Utility - Cable TV Billing	\$ 2,135	\$ 1,198	56%	Comcast monthly service charges.
Utility - Refuse Removal	\$ 13,500	\$ 8,309	62%	Republic services monthly fee & landfill disposal fees.
Rentals - General	\$ 1,000	\$ 746	75%	Stump grinder & mini excavator rental.
R&M-Irrigation	\$ 23,000	\$ 21,439	93%	Includes 16-controllers for \$14,641.
R&M-Mulch	\$ 90,000	\$ 81,750	91%	Pine straw purchases.
R&M-Trees and Trimming	\$ 15,000	\$ 8,765	58%	Tree trimming at Vale, Mission K, N River, McKenzie for \$7,500

The notes are intended to provide additional information helpful when reviewing the financial statements.

<b>Budget Analysis - Significant Variances</b>
--

<b>Account Name</b>	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>% of Budget</b>	<b>Explanation</b>
<b><u>Parks &amp; Recreation</u></b>				
Insurance - Property & Casualty	\$ 114,166	\$ 58,488	51%	Paid in full; negotiated significant savings.
<b><u>Clubhouse</u></b>				
Special Events	\$ 30,000	\$ 27,072	90%	Various expenses for events.
<b><u>Swimming Pool</u></b>				
R&M-Buildings	\$ 10,000	\$ 11,310	113%	Includes sauna heater rocks for \$2,484 & new flooring in offices and closet for \$3,677.
Misc. Employees Meals	\$ 4,300	\$ 3,098	72%	Staff appreciation expense.
Cap Outlay-Pool	\$ 15,000	\$ 17,890	119%	New outdoor furniture.
<b><u>Tennis Court</u></b>				
ProfServ-Info Technology	\$ 6,000	\$ 16,813	280%	Installation of cat 6, maglock, access control and cameras at Tennis Center.
R&M-Court Maintenance	\$ 13,000	\$ 9,201	71%	Includes court resurfacing expense.
COS-Start Up Inventory	\$ 13,000	\$ 7,540	58%	Tennis inventory purchases.
Cap-Outlay-Machinery and Equip	\$ 10,000	\$ 19,875	199%	Includes balance of payment for court light retrofit, new outdoor furniture.
<b><u>Reserves</u></b>				
Reserve - Field	\$ 150,000	\$ 75,000	50%	Tree trimming expense.

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending March 31, 2022

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	MAR-22 ACTUAL
<b>REVENUES</b>				
Interest - Investments	\$ -	\$ -	0.00%	\$ -
Special Assmnts- Tax Collector	52,924	48,470	91.58%	668
Special Assmnts- Discounts	(2,117)	(1,888)	89.18%	(8)
<b>TOTAL REVENUES</b>	<b>50,807</b>	<b>46,582</b>	<b>91.68%</b>	<b>660</b>
<b>EXPENDITURES</b>				
<b>Administration</b>				
Misc-Assessment Collection Cost	1,058	932	88.09%	13
<b>Total Administration</b>	<b>1,058</b>	<b>932</b>	<b>88.09%</b>	<b>13</b>
<b>TOTAL EXPENDITURES</b>	<b>1,058</b>	<b>932</b>	<b>88.09%</b>	<b>13</b>
Excess (deficiency) of revenues Over (under) expenditures	49,749	45,650	91.76%	647
<b>OTHER FINANCING SOURCES (USES)</b>				
Contribution to (Use of) Fund Balance	49,749	-	0.00%	-
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>49,749</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>
Net change in fund balance	\$ 49,749	\$ 45,650	91.76%	\$ 647
<b>FUND BALANCE, BEGINNING (OCT 1, 2021)</b>	<b>143,382</b>	<b>143,382</b>		
<b>FUND BALANCE, ENDING</b>	<b>\$ 193,131</b>	<b>\$ 189,032</b>		

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending March 31, 2022

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	MAR-22 ACTUAL
<b>REVENUES</b>				
Interest - Investments	\$ 250	\$ 15	6.00%	\$ 4
Special Assmnts- Tax Collector	1,164,552	1,066,561	91.59%	14,697
Special Assmnts- Discounts	(46,582)	(41,534)	89.16%	(168)
<b>TOTAL REVENUES</b>	<b>1,118,220</b>	<b>1,025,042</b>	<b>91.67%</b>	<b>14,533</b>
<b>EXPENDITURES</b>				
<b>Administration</b>				
Misc-Assessment Collection Cost	23,291	20,501	88.02%	291
<b>Total Administration</b>	<b>23,291</b>	<b>20,501</b>	<b>88.02%</b>	<b>291</b>
<b>Debt Service</b>				
Principal Debt Retirement	620,000	-	0.00%	-
Interest Expense	464,750	232,375	50.00%	-
<b>Total Debt Service</b>	<b>1,084,750</b>	<b>232,375</b>	<b>21.42%</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>1,108,041</b>	<b>252,876</b>	<b>22.82%</b>	<b>291</b>
Excess (deficiency) of revenues Over (under) expenditures	10,179	772,166	0.00%	14,242
<b>OTHER FINANCING SOURCES (USES)</b>				
Contribution to (Use of) Fund Balance	10,179	-	0.00%	-
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>10,179</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>
Net change in fund balance	\$ 10,179	\$ 772,166	0.00%	\$ 14,242
<b>FUND BALANCE, BEGINNING (OCT 1, 2021)</b>	<b>516,919</b>	<b>516,919</b>		
<b>FUND BALANCE, ENDING</b>	<b>\$ 527,098</b>	<b>\$ 1,289,085</b>		

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending March 31, 2022

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	MAR-22 ACTUAL
<b><u>REVENUES</u></b>				
Interest - Investments	\$ 600	\$ 23	3.83%	\$ 5
Special Assmnts- Tax Collector	1,020,847	933,849	91.48%	12,869
Special Assmnts- Discounts	(40,834)	(36,366)	89.06%	(147)
<b>TOTAL REVENUES</b>	<b>980,613</b>	<b>897,506</b>	<b>91.52%</b>	<b>12,727</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Administration</u></b>				
Misc-Assessment Collection Cost	20,417	17,950	87.92%	254
<b>Total Administration</b>	<b>20,417</b>	<b>17,950</b>	<b>87.92%</b>	<b>254</b>
<b><u>Debt Service</u></b>				
Principal Debt Retirement	570,000	-	0.00%	-
Principal Prepayments	-	10,000	0.00%	-
Interest Expense	404,750	202,375	50.00%	-
<b>Total Debt Service</b>	<b>974,750</b>	<b>212,375</b>	<b>21.79%</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>995,167</b>	<b>230,325</b>	<b>23.14%</b>	<b>254</b>
Excess (deficiency) of revenues Over (under) expenditures	(14,554)	667,181	0.00%	12,473
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Contribution to (Use of) Fund Balance	(14,554)	-	0.00%	-
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>(14,554)</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>
Net change in fund balance	\$ (14,554)	\$ 667,181	0.00%	\$ 12,473
<b>FUND BALANCE, BEGINNING (OCT 1, 2021)</b>	<b>795,826</b>	<b>795,826</b>		
<b>FUND BALANCE, ENDING</b>	<b>\$ 781,272</b>	<b>\$ 1,463,007</b>		



**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending March 31, 2022

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	MAR-22 ACTUAL
<b><u>REVENUES</u></b>				
Interest - Investments	\$ 400	\$ 7	1.75%	\$ 1
Special Assmnts- Tax Collector	64,640	59,200	91.58%	816
Special Assmnts- Discounts	(2,586)	(2,305)	89.13%	(9)
<b>TOTAL REVENUES</b>	<b>62,454</b>	<b>56,902</b>	<b>91.11%</b>	<b>808</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Administration</u></b>				
Misc-Assessment Collection Cost	1,293	1,138	88.01%	16
<b>Total Administration</b>	<b>1,293</b>	<b>1,138</b>	<b>88.01%</b>	<b>16</b>
<b><u>Debt Service</u></b>				
Principal Debt Retirement	15,000	-	0.00%	-
Interest Expense	45,820	22,910	50.00%	-
<b>Total Debt Service</b>	<b>60,820</b>	<b>22,910</b>	<b>37.67%</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>62,113</b>	<b>24,048</b>	<b>38.72%</b>	<b>16</b>
Excess (deficiency) of revenues Over (under) expenditures	341	32,854	0.00%	792
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Contribution to (Use of) Fund Balance	341	-	0.00%	-
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>341</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>
Net change in fund balance	\$ 341	\$ 32,854	0.00%	\$ 792
<b>FUND BALANCE, BEGINNING (OCT 1, 2021)</b>	<b>74,544</b>	<b>74,544</b>		
<b>FUND BALANCE, ENDING</b>	<b>\$ 74,885</b>	<b>\$ 107,398</b>		

**MARSHALL CREEK**  
**Community Development District**

**Supporting Schedules**

**March 31, 2022**

**Non-Ad Valorem Special Assessments - St Johns County Tax Collector  
(Monthly Assessment Collection Distributions)  
For the Fiscal Year Ending September 30, 2022**

Date Received	Net Amount Received	Discount / (Penalties) Amount	Collection Cost	Gross Amount	Allocation by Funds		
					General Fund	2002 Area Capital Reserves Fund	Debt Service (1) Funds
Assessments Levied FY 2022				\$ 5,759,307	\$ 3,457,544	\$ 52,924	\$ 2,248,840
Allocation%				100%	60%	1%	39%
11/04/21	45,309	2,492	925	48,726	29,252	448	19,026
11/17/21	257,728	10,958	5,260	273,945	164,460	2,517	106,967
11/23/21	693,081	29,432	14,145	736,657	442,245	6,769	287,643
12/08/21	1,125,888	47,835	22,977	1,196,700	718,427	10,997	467,276
12/21/21	786,649	32,973	16,054	835,676	501,690	7,679	326,307
01/14/22	1,731,694	73,626	35,341	1,840,660	1,105,022	16,914	718,724
02/16/22	257,131	7,259	5,248	269,638	161,874	2,478	105,286
03/07/22	70,416	833	1,437	72,686	43,636	668	28,382
<b>TOTAL</b>	<b>\$ 4,967,897</b>	<b>\$ 205,406</b>	<b>\$ 101,386</b>	<b>\$ 5,274,689</b>	<b>\$ 3,166,608</b>	<b>\$ 48,470</b>	<b>\$ 2,059,611</b>

<b>TOTAL OUTSTANDING</b>	<b>\$ 484,618</b>	<b>\$ 290,936</b>	<b>\$ 4,453</b>	<b>\$ 189,229</b>
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<b>% COLLECTED TO DATE</b>	91.59%	91.59%	91.59%	91.59%
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(1) Debt Services Funds - Series 2002 and 2015A and 2016. Variance from adopted budget is due to prepayment received for Series 2002.

**Prior Year Delinquent Assessments**

Tax Year/FY	Outstanding Parcel	Total Amount	General Fund	Cap Reserve 004	Debt Service
2016/2017	072420-0493	76,098	24,920	-	51,178
2017/2018	072420-0493	66,985	15,806	2,149	49,030
2018/2019	072420-0493	66,469	15,290	2,149	49,030
2019/2020	072420-0493	68,322	17,144	2,149	49,030
Multiple	Unidentified Parcel	5,276	3,195	-	2,081
2020/2021	072420-0493	68,394	17,215	2,149	49,030
2020/2021	Unidentified Parcel	1,271	763	12	496
<b>Total O/S</b>		<b>\$ 352,814</b>	<b>\$ 94,333</b>	<b>\$ 8,608</b>	<b>\$ 249,874</b>

(2) In process of receiving the parcel's information from the tax collector.

**Cash and Investment Report**

March 31, 2022

<u>Account Name</u>	<u>Account #</u>	<u>Bank Name</u>	<u>Yield</u>	<u>Balance</u>
<b>GENERAL FUND</b>				
Checking Account - Operating	2195	Truist	0.00%	\$ 32,586
Checking Account - Operating New	0249	Bank United	0.00%	\$ 806,725
		<b>Subtotal Checking</b>		<b>\$ 839,311</b>
BU MMA	9204	Bank United	0.22%	\$ 3,423,748
		<b>Subtotal GF</b>		<b>\$ 4,263,059</b>
<b>DEBT SERVICE FUNDS</b>				
Series 2002 Prepayment Fund	8793	US Bank	0.02%	\$ 1,995
Series 2002 Reserve Fund	6726	US Bank	0.02%	\$ 50,000
Series 2002 Revenue Fund	6730	US Bank	0.02%	\$ 1,222,851
Series 2015A Prepayment Fund	80004	US Bank	0.02%	\$ 4,173
Series 2015A Reserve Fund	80002	US Bank	0.02%	\$ 479,250
Series 2015A Revenue Fund	80003	US Bank	0.02%	\$ 967,117
Series 2016 Prepayment Fund	9004	US Bank	0.02%	\$ 20
Series 2016 Reserve Fund	9002	US Bank	0.02%	\$ 31,330
Series 2016 Revenue Fund	9003	US Bank	0.02%	\$ 75,259
		<b>Subtotal DS &amp; CF</b>		<b>\$ 2,831,994</b>
		<b>Total</b>		<b>\$ 7,095,053</b>

**Marshall Creek CDD**

Bank Reconciliation

Bank Account No. 0249 Bank United GF  
 Statement No. 03-22  
 Statement Date 3/31/2022

<b>G/L Balance (LCY)</b>	806,725.45	<b>Statement Balance</b>	887,071.06
<b>G/L Balance</b>	806,725.45	<b>Outstanding Deposits</b>	2,223.47
<b>Positive Adjustments</b>	0.00		
		<b>Subtotal</b>	889,294.53
<b>Subtotal</b>	806,725.45	<b>Outstanding Checks</b>	82,569.08
<b>Negative Adjustments</b>	0.00	<b>Differences</b>	0.00
<b>Ending G/L Balance</b>	806,725.45	<b>Ending Balance</b>	806,725.45
<b>Difference</b>	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
<b>Outstanding Checks</b>						
12/30/2021	Payment	1398	JOSIE LYNN CARLETON	70.00	0.00	70.00
1/5/2022	Payment	1443	NOELANI TAYLOR	35.00	0.00	35.00
1/11/2022	Payment	1473	NOELANI TAYLOR	35.00	0.00	35.00
1/11/2022	Payment	1487	ST. JOHN'S SALES & SERVICE	139.04	0.00	139.04
1/11/2022	Payment	1488	SUNBELT RENTALS	1,907.43	0.00	1,907.43
1/11/2022	Payment	1489	TURNER PEST CONTROL LLC	252.00	0.00	252.00
1/11/2022	Payment	1490	UNITED SITE SERVICES	177.00	0.00	177.00
1/27/2022	Payment	1537	NOELANI TAYLOR	140.00	0.00	140.00
2/2/2022	Payment	1565	JANA MCDANALD	333.00	0.00	333.00
2/2/2022	Payment	1570	MICHAEL E. GUYOT	48.00	0.00	48.00
2/9/2022	Payment	1626	NOELANI TAYLOR	35.00	0.00	35.00
2/14/2022	Payment	1638	JANA MCDANALD	864.25	0.00	864.25
2/25/2022	Payment	1707	NOELANI TAYLOR	140.00	0.00	140.00
3/1/2022	Payment	1727	JANA MCDANALD	268.50	0.00	268.50
3/10/2022	Payment	1739	BANKS, JEREMY	400.00	0.00	400.00
3/10/2022	Payment	1742	CONTRACTOR'S CHOICE	428.70	0.00	428.70
3/10/2022	Payment	1745	ELIANA ROQUE	140.00	0.00	140.00
3/10/2022	Payment	1762	NOELANI TAYLOR	105.00	0.00	105.00
3/10/2022	Payment	1763	RON CULLUM	140.00	0.00	140.00
3/10/2022	Payment	1771	TIFFANY CUNNINGHAM	140.00	0.00	140.00
3/15/2022	Payment	1779	AMY SUE LONG	70.00	0.00	70.00
3/18/2022	Payment	1786	BANKS, JEREMY	160.00	0.00	160.00
3/18/2022	Payment	1787	DEBOW'S APPLIANCE SERVICE	132.08	0.00	132.08
3/18/2022	Payment	1790	GALINA BOLES	828.00	0.00	828.00
3/18/2022	Payment	1794	JANA MCDANALD	780.00	0.00	780.00
3/18/2022	Payment	1800	MIRANDA BULGER	210.00	0.00	210.00
3/18/2022	Payment	1801	NEIGHBORHOOD PUBLICATIONS	440.00	0.00	440.00
3/23/2022	Payment	1809	AMY SUE LONG	140.00	0.00	140.00
3/23/2022	Payment	1810	ANNA A ZUREK	240.00	0.00	240.00
3/23/2022	Payment	1811	CHAD EUGENE HALLMAN	160.00	0.00	160.00
3/23/2022	Payment	1813	DIANE STOEVEER	245.00	0.00	245.00
3/23/2022	Payment	1815	ELIANA ROQUE	315.00	0.00	315.00
3/23/2022	Payment	1819	HIDDEN EYES LLC	12,043.77	0.00	12,043.77
3/23/2022	Payment	1820	KRISTY SIEBERT	70.00	0.00	70.00
3/23/2022	Payment	1821	LAURA CORREA	70.00	0.00	70.00

**Marshall Creek CDD**

Bank Reconciliation

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
3/23/2022	Payment	1822	LINA HERMEZ	210.00	0.00	210.00
3/23/2022	Payment	1823	MCMASTER-CARR SUPPLY CO.	26.84	0.00	26.84
3/23/2022	Payment	1824	MIRANDA BULGER	227.50	0.00	227.50
3/23/2022	Payment	1828	SHANA MICHELLE MCDOWELL	35.00	0.00	35.00
3/23/2022	Payment	1830	ST. JOHN'S SALES & SERVICE	13.49	0.00	13.49
3/23/2022	Payment	1833	TIFFANY CUNNINGHAM	70.00	0.00	70.00
3/23/2022	Payment	1834	TURNER ACE ST. AUGUSTINE, INC	9.00	0.00	9.00
3/23/2022	Payment	1835	UHS PREMIUM BILLING	8,509.10	0.00	8,509.10
3/28/2022	Payment	1838	FIRSTSERVICE RESIDENTIAL	8,343.10	0.00	8,343.10
3/29/2022	Payment	1839	CHAD EUGENE HALLMAN	240.00	0.00	240.00
3/29/2022	Payment	1840	CINTAS CORP	113.20	0.00	113.20
3/29/2022	Payment	1841	DANIEL MELVIN CALLAWAY	240.00	0.00	240.00
3/29/2022	Payment	1842	DOWLING DOUGLAS CO. INC.	104.00	0.00	104.00
3/29/2022	Payment	1843	FEDEX	157.09	0.00	157.09
3/29/2022	Payment	1844	GARY PERNA	240.00	0.00	240.00
3/29/2022	Payment	1845	GORMAN COMPANY	269.96	0.00	269.96
3/29/2022	Payment	1846	HEAD PENN/ RACQUET SPORTS	1,098.28	0.00	1,098.28
3/29/2022	Payment	1847	HERNANDEZ, CHRIS	240.00	0.00	240.00
3/29/2022	Payment	1848	HOWARD FERTILIZER &	2,033.02	0.00	2,033.02
3/29/2022	Payment	1849	JACK LEAKE	500.00	0.00	500.00
3/29/2022	Payment	1850	JANA MCDANALD	252.75	0.00	252.75
3/29/2022	Payment	1851	KUTAK ROCK LLP	3,226.50	0.00	3,226.50
3/29/2022	Payment	1852	MK SPORTS CONSULTIN	1,261.50	0.00	1,261.50
3/29/2022	Payment	1853	OFFICE DEPOT	163.04	0.00	163.04
3/29/2022	Payment	1854	PROSSER	117.50	0.00	117.50
3/29/2022	Payment	1855	REPUBLIC SERVICES OF FL, L.P	636.19	0.00	636.19
3/29/2022	Payment	1856	SHERWIN-WILLIAMS CO.	302.48	0.00	302.48
3/29/2022	Payment	1857	SITEONE LANDSCAPE	206.00	0.00	206.00
3/29/2022	Payment	1858	ST. JOHN'S SALES & SERVICE	57.86	0.00	57.86
3/29/2022	Payment	1859	SUNBELT RENTALS	391.15	0.00	391.15
3/29/2022	Payment	1860	THE EXPEDITER LLC	159.02	0.00	159.02
3/29/2022	Payment	1861	WELCH TENNIS COURTS, INC.	944.06	0.00	944.06
3/29/2022	Payment	1862	WESCO TURF SUPPLY INC.	219.21	0.00	219.21
3/30/2022	Payment	1863	MARSHALL CREEK	790.32	0.00	790.32
3/30/2022	Payment	1864	MARSHALL CREEK	12,466.73	0.00	12,466.73
3/30/2022	Payment	1865	MARSHALL CREEK	14,238.40	0.00	14,238.40
3/31/2022	Payment	1866	AMY SUE LONG	70.00	0.00	70.00
3/31/2022	Payment	1867	DANIELLE EVA LEOMBRUNO	1,960.00	0.00	1,960.00
3/31/2022	Payment	1868	DIANE STOEVER	140.00	0.00	140.00
3/31/2022	Payment	1869	JERMAINE SOLOMON	50.00	0.00	50.00
3/31/2022	Payment	1870	LAURA CORREA	175.00	0.00	175.00
3/31/2022	Payment	1871	LINA HERMEZ	210.00	0.00	210.00
3/31/2022	Payment	1872	MIRANDA BULGER	87.50	0.00	87.50
3/31/2022	Payment	1873	NOELANI TAYLOR	35.00	0.00	35.00
3/31/2022	Payment	1874	SANFORD & SON AUTO PARTS INC	27.52	0.00	27.52
<b>Total Outstanding Checks.....</b>				<b>82,569.08</b>		<b>82,569.08</b>

**Marshall Creek CDD**

Bank Reconciliation

Bank Account No. 2195 TRUIST (BB&T) GF  
 Statement No. 03-22  
 Statement Date 3/31/2022

<b>G/L Balance (LCY)</b>	32,586.02	<b>Statement Balance</b>	46,967.58
<b>G/L Balance</b>	32,586.02	<b>Outstanding Deposits</b>	0.00
<b>Positive Adjustments</b>	0.00		
	<hr/>		
<b>Subtotal</b>	32,586.02	<b>Subtotal</b>	46,967.58
<b>Negative Adjustments</b>	0.00	<b>Outstanding Checks</b>	14,381.56
	<hr/>	<b>Differences</b>	0.00
<b>Ending G/L Balance</b>	32,586.02	<b>Ending Balance</b>	32,586.02
<b>Difference</b>	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
<b>Outstanding Checks</b>						
3/30/2022	Payment	16194	MARSHALL CREEK CDD	14,381.56	0.00	14,381.56
<b>Total Outstanding Checks.....</b>				<b>14,381.56</b>		<b>14,381.56</b>

## Payroll Invoice Approval Listing

**March 31, 2022**

Week	Date	Amount
#10	03/11/22	\$53,598.60
#12	03/25/22	\$48,182.74
<b>Total</b>		<b>\$101,781.34</b>



### Statistical Summary

Company:49Z - Marshal Creek Cor Service Center:0030 SEMA Status:Under Review  
 Week#:10 Pay Date:03/11/2022 P/E Date:03/06/2022  
 Qtr/Year:1/2022 Run Time/Date:15:05:30 PM EST 03/07/2022

<b>Taxes Debited</b>	Federal Income Tax	4,156.68	
	Earned Income Credit Advances	0.00	
	Social Security - EE	3,090.79	
	Social Security - ER	3,090.80	
	Social Security Adj - EE	0.00	
	Medicare - EE	722.87	
	Medicare - ER	722.85	
	Medicare Adj - EE	0.00	
	Medicare Surtax - EE	0.00	
	Medicare Surtax Adj - EE	0.00	
	Federal Unemployment Tax	0.00	
	FMLA-PSL Payments Credit	0.00	
	FMLA-PSL ER FICA Credit	0.00	
	FMLA-PSL Health Care Premium Credit	0.00	
	Employee Retention Qualified Payments Credit	0.00	
	Employee Retention Qualified Health Care Credit	0.00	
	COBRA Premium Assistance Payments	0.00	
	State Income Tax	0.00	
	Non Resident State Income Tax	0.00	
	State Unemployment Insurance - EE	0.00	
	State Unemployment Insurance Adj - EE	0.00	
	State Disability Insurance - EE	0.00	
	State Disability Insurance Adj - EE	0.00	
	State Unemployment/Disability Ins - ER	0.00	
	State Family Leave Insurance - EE	0.00	
	State Family Leave Insurance - ER	0.00	
	State Family Leave Insurance Adj - EE	0.00	
	State Medical Leave Insurance - EE	0.00	
	State Medical Leave Insurance - ER	0.00	
	State Cares Fund - EE	0.00	
	Transit Tax - EE	0.00	
	Workers' Benefit Fund Assessment - EE	0.00	
	Workers' Benefit Fund Assessment - ER	0.00	
	Local Income Tax	0.00	
	School District Tax	0.00	
	<b>Total Taxes Debited</b>	<b>11,783.99</b>	
<b>Other Transfers</b>	ADP Check Acct. No.9855210249Tran/ABA267090594	11,430.59	
	Full Service Direct Deposit Acct. No.9855210249Tran/ABA267090594	30,384.02	
	<b>Total Amount Debited From Your Account</b>		<b>53,598.60</b>
			<b>Total Liability</b>
			<b>53,598.60</b>

*K. Ubbolis*  
 4/10/22

### Statistical Summary

Company:49Z - Marshal Creek Cor Service Center:0030 SEMA Status:Under Review  
 Week#:12 Pay Date:03/25/2022 P/E Date:03/20/2022  
 Qtr/Year:1/2022 Run Time/Date:15:37:30 PM EDT 03/21/2022

<b>Taxes Debited</b>	Federal Income Tax	3,402.42	
	Earned Income Credit Advances	0.00	
	Social Security - EE	2,778.87	
	Social Security - ER	2,778.87	
	Social Security Adj - EE	0.00	
	Medicare - EE	649.93	
	Medicare - ER	649.90	
	Medicare Adj - EE	0.00	
	Medicare Surtax - EE	0.00	
	Medicare Surtax Adj - EE	0.00	
	Federal Unemployment Tax	0.00	
	FMLA-PSL Payments Credit	0.00	
	FMLA-PSL ER FICA Credit	0.00	
	FMLA-PSL Health Care Premium Credit	0.00	
	Employee Retention Qualified Payments Credit	0.00	
	Employee Retention Qualified Health Care Credit	0.00	
	COBRA Premium Assistance Payments	0.00	
	State Income Tax	0.00	
	Non Resident State Income Tax	0.00	
	State Unemployment Insurance - EE	0.00	
	State Unemployment Insurance Adj - EE	0.00	
	State Disability Insurance - EE	0.00	
	State Disability Insurance Adj - EE	0.00	
	State Unemployment/Disability Ins - ER	0.00	
	State Family Leave Insurance - EE	0.00	
	State Family Leave Insurance - ER	0.00	
	State Family Leave Insurance Adj - EE	0.00	
	State Medical Leave Insurance - EE	0.00	
	State Medical Leave Insurance - ER	0.00	
	State Cares Fund - EE	0.00	
	Transit Tax - EE	0.00	
	Workers' Benefit Fund Assessment - EE	0.00	
	Workers' Benefit Fund Assessment - ER	0.00	
	Local Income Tax	0.00	
	School District Tax	0.00	
	<b>Total Taxes Debited</b>		<b>10,259.99</b>
<b>Other Transfers</b>	ADP Check Acct. No.9855210249Tran/ABA267090594	11,244.18	
	Full Service Direct Deposit Acct. No.9855210249Tran/ABA267090594	26,678.57	
	<b>Total Amount Debited From Your Account</b>		<b>48,182.74</b>
			<b>Total Liability</b>
			<b>48,182.74</b>

*J. P. [Signature]*  
 3/24/22

**MARSHALL CREEK**  
**Community Development District**

**Check Register**

**03/01/2022 - 03/31/2022**

**MARSHALL CREEK**

Community Development District

**Payment Register by Fund  
For the Period from 03/01/22 to 03/31/22  
(Sorted by Check / ACH No.)**

Fund No.	Check / ACH No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
<b>GENERAL FUND - 001</b>								
001	16194	03/30/22	MARSHALL CREEK CDD	03212022	EXCESS FUNDS TRANSFER TO BU CHECKING	Cash with Fiscal Agent	103000	\$14,381.56
001	1718	03/01/22	AMY SUE LONG	021822	YOGA W/E 2/20, 2/16, 2/18/2022	w/e 02/20/2022-02/16, 02/18	512011-53910	\$70.00
001	1718	03/01/22	AMY SUE LONG	02062022	YOGA 2/6, 2/2, 2/4/2022	w/e 02/06/2022-02/02, 02/04	512011-53910	\$70.00
001	1719	03/01/22	COMCAST	140642456	ACCT# 963179979 2/15-3/14/2022	Feb. 15, 2022-Mar. 14, 2022	541003-57205	\$186.25
001	1719	03/01/22	COMCAST	140642456	ACCT# 963179979 2/15-3/14/2022	Feb. 15, 2022-Mar. 14, 2022	541003-57206	\$227.71
001	1719	03/01/22	COMCAST	140642456	ACCT# 963179979 2/15-3/14/2022	Feb. 15, 2022-Mar. 14, 2022	546034-52901	\$208.89
001	1719	03/01/22	COMCAST	140642456	ACCT# 963179979 2/15-3/14/2022	Feb. 15, 2022-Mar. 14, 2022	549921-53910	\$201.65
001	1720	03/01/22	CRISPIN ZINSMEISTER	02232022	BODY PUMP INSTUCTOR W/E 2/27,2/21, 2/23/2022	w/e 02/27/2022-02/21, 02/23	534111-57202	\$70.00
001	1720	03/01/22	CRISPIN ZINSMEISTER	02162022	BODY PUMP W/E 2/20, 2/16/2022	w/e 02/20/2022-02/16	534111-57202	\$35.00
001	1721	03/01/22	DOWNEY'S JANITORIAL SUPPLIES	41-23576	CUPS AND SOAP	R&M-General	546001-57206	\$157.38
001	1722	03/01/22	FIRSTSERVICE RESIDENTIAL	10772203	BASE MANAGEMENT FEE 2/2022	ProfServ-Field Management	531016-53910	\$5,977.00
001	1722	03/01/22	FIRSTSERVICE RESIDENTIAL	CM10776031	BASE MANAGEMENT FEE CREDIT FOR 1/2022, 2/2022	ProfServ-Field Management	531016-53910	(\$1,954.00)
001	1723	03/01/22	FLEETWASH, INC	7031168	PRESSURE WASH TENNIS BUILDING	Payroll-Engineering	512038-57206	\$586.00
001	1724	03/01/22	GALINA BOLES	021822	TENNIS LESSONS/ CLINICS W/E 2/20/22	w/e 02/20/2022	512040-57206	\$366.75
001	1725	03/01/22	HEAD PENN/ RACQUET SPORTS	5193363345	TEACHING RACQUETS	Teaching Supplies	551009-57206	\$148.77
001	1726	03/01/22	HOME DEPOT CREDIT SERVICES	CM4074509	CR ORG INV PD WITH VISA NOT HD CARD	CR-ORG INV PD WITH VISA NOT HD CARD	551005-57205	(\$169.00)
001	1726	03/01/22	HOME DEPOT CREDIT SERVICES	9024738	PRESSURE SWITCH	R&M-Pump Station	546075-53902	\$24.48
001	1726	03/01/22	HOME DEPOT CREDIT SERVICES	4074509	CREDIT ON WRONG ACCOUNT	CREDIT ON WRONG ACCOUNT INVOICE TO CORRECT	551005-57205	\$169.00
001	1727	03/01/22	JANA MCDANALD	02182022	TENNIS LESSONS/CLINICS W/E 2/20/22	w/e 02/20/2022	512040-57206	\$268.50
001	1728	03/01/22	MICHAEL KYPRISS	021822	TENNIS LESSONS CLINICS W/E 2/20/22	w/e 02/20/2022	512040-57206	\$1,229.25
001	1729	03/01/22	OFFICE DEPOT	227206672001	PAPER AND CORR. FLUID	Office Supplies	551002-57206	\$48.13
001	1729	03/01/22	OFFICE DEPOT	225773681001	BATTERIES AND PAPER	Office Supplies	551002-57206	\$83.23
001	1730	03/01/22	POOLSURE	131295605286	3/2022 WATER MANAGEMENT	March 2022	546074-57205	\$1,337.15
001	1731	03/01/22	VILLAGE KEY & ALARM, INC.	339623	FIRE ALARM MONITORING 3/1-5/31/22	Fire alarm monitoring-3/1/22-05/31/22	534025-57202	\$109.50
001	1732	03/03/22	FIRSTSERVICE RESIDENTIAL	10780763	BASE MANAGEMENT FEE 3/2022	ProfServ-Field Management	531016-53910	\$5,000.00
001	1733	03/03/22	SHELDON JAMES YORK II	SY02232022	SECURITY W/E 2/19/2022	w/e 02/19/2022	534099-52901	\$400.00
001	1734	03/07/22	SUNBELT RENTALS	120559770-0001	LIGHTS FOR TREE LIGHTING	Special Events	549052-57202	\$1,907.43
001	1735	03/07/22	UNITED SITE SERVICES	114-12714442	HANDI CAP RENTAL 11/29-12/26/2021	11/29/2021-12/26/2021	546009-53901	\$177.00
001	1736	03/08/22	ST. JOHNS COUNTY UTILITY DEPT.	021722-101723	ACCT# 514213-101723 1/19-2/19/2022	02/17/2022	546034-52901	\$35.14
001	1736	03/08/22	ST. JOHNS COUNTY UTILITY DEPT.	104785-021722		02/17/2022	543001-57205	\$524.73
001	1737	03/08/22	THE EXPEDITER LLC	0781081-IN		Bar light, 2x2 coupler, grease plug	546022-53902	\$69.81
001	1738	03/10/22	AGROW PRO INC	15034	3/2022 MONTHLY LAWN MAINT	March 2022	534025-53902	\$3,300.00
001	1739	03/10/22	BANKS, JEREMY	JB02252022	SECURITY W/E 2/19/2022	w/e 2/19/2022	534099-52901	\$400.00
001	1740	03/10/22	BRIGGS EQUIPMENT, INC	INV2480242	FUEL FILTERS	R&M-Equipment	546022-53902	\$172.01
001	1741	03/10/22	CANON SOLUTIONS AMERICA, INC	4038905430	COPIES 1/22-2/21/2022	Copies-01/22/2022-02/21/2022	552001-53902	\$29.85
001	1741	03/10/22	CANON SOLUTIONS AMERICA, INC	4038906094	MAINT 2/22-3/21/2022	Maint-02/22/2022-03/21/2022	552001-53902	\$30.00
001	1742	03/10/22	CONTRACTOR'S CHOICE	14820	CONTROL FOR SAUNA	R&M-Buildings	546012-57205	\$428.70
001	1743	03/10/22	CRISPIN ZINSMEISTER	022722	CARDIO STEP W/E 2/27, 2/23/2022	w/e 02/27/2022-02/23	512011-53910	\$35.00
001	1744	03/10/22	DIANE STOEVEER	022722	W/E 2/27, 2/21, 2/23/2022	w/e 02/27/2022-02/21,02/21,02/23	512011-53910	\$105.00
001	1745	03/10/22	ELIANA ROQUE	022422	W/E 2/27, 2/24/2022	w/e 02/27/2022-02/24	512011-53910	\$140.00
001	1746	03/10/22	EMERT, SHAWN	SE02282022	SECURITY W/E 2/26/2022	w/e 02/26/2022	534099-52901	\$160.00
001	1747	03/10/22	FIRSTSERVICE RESIDENTIAL	10777897	UNIFORMS	Op Supplies - General	552001-53910	\$47.20
001	1747	03/10/22	FIRSTSERVICE RESIDENTIAL	10782043	ONSITE STAFF FEE 2/12-2/25/2022	ProfServ-Field Management	531016-53910	\$8,343.10
001	1748	03/10/22	FLORIDA JANITOR & PAPER SUPPLY	347472	TOILET PAPER, TOULET PAPER MANCUSCO	toilet paper	552001-53902	\$60.46
001	1748	03/10/22	FLORIDA JANITOR & PAPER SUPPLY	347472	TOILET PAPER, TOULET PAPER MANCUSCO	toilet paper-Mancusco	549921-53910	\$30.23
001	1748	03/10/22	FLORIDA JANITOR & PAPER SUPPLY	347678	DOGIPOT BAGS AND TRASH BAGS	Op Supplies - General	552001-53902	\$565.75

**MARSHALL CREEK**

Community Development District

**Payment Register by Fund  
For the Period from 03/01/22 to 03/31/22  
(Sorted by Check / ACH No.)**

Fund No.	Check / ACH No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
001	1749	03/10/22	FLORIDA TRANSCOR, INC	ORD0012935	YELLOW AND WHITE TRAFFIC PAINT	R&M-Roads & Alleyways	546081-53901	\$1,059.00
001	1750	03/10/22	GARY PERNA	GP02282022	SECURITY W/E 2/26/2022	W/E 02/26/2022	534099-52901	\$120.00
001	1751	03/10/22	HEAD PENN/ RACQUET SPORTS	5193377319	BALLS FOR SALE	COS - Start Up Inventory	552143-57206	\$322.65
001	1752	03/10/22	HERNANDEZ, CHRIS	CH02282022	SECURITY FOR 2/20-2/26/2022	w/e 02/26/2022	534099-52901	\$160.00
001	1753	03/10/22	INTERSTATE BATTERIES	30039699	3 BATTERIES AND 1 RETURN	R&M-Equipment	546022-53902	\$389.25
001	1754	03/10/22	JERMAINE SOLOMON	021922	KIDS FITNESS W/E 2/20-2/19/2022	w/e 02/20/2022-02/19	512011-53910	\$50.00
001	1754	03/10/22	JERMAINE SOLOMON	022722	KIDS FITNESS W/E 2/27, 2/26/2022	w/e 02/27/2022-02/26	512011-53910	\$50.00
001	1755	03/10/22	KRISTY SIEBERT	022522	TABATA W/E 2/27, 2/25/2022	w/e 02/27/2022-02/25	512011-53910	\$35.00
001	1756	03/10/22	LAKE AND POND REMEDIATION, INC	876	3/2022 MONTHLY AQUATIC WEED CONTROL SERVICE	March 2022	546042-53903	\$4,000.00
001	1757	03/10/22	LAURA CORREA	022622	ZUMBA W/E 2/27, 2/26/2022	w/e 02/27/2022-02/26	512011-53910	\$35.00
001	1757	03/10/22	LAURA CORREA	022022	ZUMBA W/E 2/20, 2/17, 2/19/2022	w/e 02/20/2022-02/17, 02/19	512011-53910	\$70.00
001	1758	03/10/22	LINA HERMEZ	022022	W/E 2/20, 2/14, 2/15, 2/16, 2/18, 2/20/2022	w/e 02/20/2022-02/14,02/15,02/16,02/18,02/20	512011-53910	\$210.00
001	1758	03/10/22	LINA HERMEZ	022722	W/E 2/27, 2/21, 2/22, 2/23, 2/25, 2/27/2022	w/e 02/27/2022-02/21,02/22,02/22,02/23,02/25,02/27	512011-53910	\$210.00
001	1759	03/10/22	LUCAS TREE SERVICE, INC	6886	CLEAN UP VALE, MISSION PK., N RIVER, MCKENZIE, OAK	Clean up Vale, Mission Pk., N River, McKenzie, Oak	546099-53902	\$7,500.00
001	1760	03/10/22	MCMASTER-CARR SUPPLY CO.	73523215	RETAINING RINGS	R&M-Equipment	546022-53902	\$16.34
001	1761	03/10/22	MICHAEL R TAPAWAN	MT02282022	SEUCIRY W/E 2/26/2022	w/e 02/26/2022	534099-52901	\$200.00
001	1762	03/10/22	NOELANI TAYLOR	030222	CYCLE W/E 3/6, 3/2/2022	w/e 03/06/2022-03/02	512011-53910	\$35.00
001	1762	03/10/22	NOELANI TAYLOR	022822	CYCLE W/E 3/6, 3/28/2022	w/e 03/06/2022-02/28	512011-53910	\$35.00
001	1762	03/10/22	NOELANI TAYLOR	022322	CYCLE W/E 2/27-2/23/2022	w/e 02/27/2022-02/23	512011-53910	\$35.00
001	1763	03/10/22	RON CULLUM	022722	W/E 2/27, 2/3, 2/10, 2/17, 2/24/2022	w/e 02/27/2022-02/03,02/10,02/17,02/24	512011-53910	\$140.00
001	1764	03/10/22	SAFETY-KLEEN SYSTEMS, INC	88150497	55GL DRUM REC OIL	Op Supplies - Fuel, Oil	552030-53902	\$114.00
001	1765	03/10/22	SANFORD & SON AUTO PARTS INC	738716	HEX DIE, OIL AND FILTERS	Hex die	546022-53902	\$3.47
001	1765	03/10/22	SANFORD & SON AUTO PARTS INC	738716	HEX DIE, OIL AND FILTERS	Oil and filters	552030-53902	\$85.20
001	1766	03/10/22	SEAN ADAMS	SA02282022	SECURITY W/E 2/26/2022	w/e 02/26/2022	534099-52901	\$160.00
001	1767	03/10/22	SITEONE LANDSCAPE	116476567-001	DEER SCRAM, BARE COPPER WIRE	Deer Scram	546037-53902	\$118.98
001	1767	03/10/22	SITEONE LANDSCAPE	116476567-001	DEER SCRAM, BARE COPPER WIRE	Bare copper wire	546041-53902	\$23.32
001	1768	03/10/22	ST. JOHNS COUNTY UTILITY DEPT.	02172022-133660	ACCT# 514213-133660 1/19-2/19/2022	02/17/2022	543021-53902	\$178.92
001	1768	03/10/22	ST. JOHNS COUNTY UTILITY DEPT.	02172022-121119	ACCT# 514214-121119 SERVICE FOR 1/17-2/22/2022	02/17/2022	543021-57206	\$157.89
001	1768	03/10/22	ST. JOHNS COUNTY UTILITY DEPT.	02172022-114659	ACCT# 514215-114659 1/18-2/22/2022	02/17/2022	543001-57205	\$1,560.23
001	1768	03/10/22	ST. JOHNS COUNTY UTILITY DEPT.	02172022-126261	ACCT# 532033-126261 SERVICE FOR 1/19-2/19/2022	02/17/2022	546034-52901	\$35.05
001	1768	03/10/22	ST. JOHNS COUNTY UTILITY DEPT.	02172022-114653	ACCT# 514211-114653 1/19-2/29/2022	02/17/2022	543021-53903	\$354.74
001	1769	03/10/22	ST. JOHN'S SALES & SERVICE	76334	PICCU GUIDE BAR	Picco guide bar	546022-53902	\$139.04
001	1770	03/10/22	SYNCHRONY BANK	23501	SCOTT'S ROSE & BLOOM	R&M-Grounds	546037-53902	\$75.80
001	1771	03/10/22	TIFFANY CUNNINGHAM	022722	CARDIO X TRAINING W/E 2/27, 2/22, 2/24/2022	w/e 02/27/2022-02/22, 02/24	512011-53910	\$70.00
001	1771	03/10/22	TIFFANY CUNNINGHAM	030622	CARDIO X TRAINING W/E 3/, 3/1, 3/3/2022	w/e 03/06/2022-03/01, 03/03	512011-53910	\$70.00
001	1772	03/10/22	TURNER PEST CONTROL LLC	8236799	2/24/22 COMMERCIAL PEST CONTROL SERVICE	02/24/2022	534025-57202	\$116.84
001	1772	03/10/22	TURNER PEST CONTROL LLC	8236799	2/24/22 COMMERCIAL PEST CONTROL SERVICE	02/24/2022	546001-57206	\$26.00
001	1772	03/10/22	TURNER PEST CONTROL LLC	8236799	2/24/22 COMMERCIAL PEST CONTROL SERVICE	02/24/2022	546034-52901	\$50.10
001	1773	03/10/22	UNITED SITE SERVICES	114-12869292	HANDI CAP RENTAL 1/24-2/20/22	01/24/2022-02/20/2022	546009-53901	\$177.00
001	1774	03/10/22	WELCH TENNIS COURTS, INC.	65475	22.17 FT WINDSCREEN	22.17ft Windscreen	546017-57206	\$1,114.79
001	1775	03/10/22	WESCO TURF SUPPLY INC.	41063393	IGNITION COIL	R&M-Vehicles	546104-57205	\$167.67
001	1775	03/10/22	WESCO TURF SUPPLY INC.	41063602	URETHANE BUSHING	R&M-Equipment	546022-53902	\$17.22
001	1775	03/10/22	WESCO TURF SUPPLY INC.	41064240	RETAINING RING, HEX SCREWS	R&M-Equipment	546022-53902	\$34.01
001	1775	03/10/22	WESCO TURF SUPPLY INC.	41065274	SEALS AND BUSHINGS	R&M-Equipment	546022-53902	\$79.64
001	1775	03/10/22	WESCO TURF SUPPLY INC.	41065273	FRONT SUSPENSION KIT	R&M-Equipment	546022-53902	\$114.73
001	1776	03/10/22	WILLIAMS' PLANT NURSERY	118706	13-3 GAL PLUMBAGO AND PINESTRAW	15-3gal Plumbago and pinestraw	563023-53902	\$120.60
001	1777	03/10/22	ZOKOS GROUP INC	2102865	JOX SOX FOR SALE	COS - Start Up Inventory	552143-57206	\$132.98
001	1778	03/15/22	AFLAC	461362	COVERAGE PERIOD 2/1-2/28/2022	02/01/2022-02/28/2022	512010-53902	\$67.56

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001	1778	03/15/22	AFLAC	461362	COVERAGE PERIOD 2/1-2/28/2022	02/01/2022-02/28/2022	512010-57205	\$51.60
001	1778	03/15/22	AFLAC	461362	COVERAGE PERIOD 2/1-2/28/2022	02/01/2022-02/28/2022	512010-57206	\$26.64
001	1779	03/15/22	AMY SUE LONG	022522	YOGA W/E 2/27, 2/23, 2/25/2022	w/e 02/27/2022-02/23, 02/25	512011-53910	\$70.00
001	1780	03/15/22	FDOT TURNPIKE ENTERPRISE	021522	TURNPIKE REIMB NO CASH	Turnpike reimbursement-no cash	552001-53902	\$7.50
001	1781	03/15/22	LEAF CAPITAL FUNDING LLC	12959834	BADGEPASS LEASE 3/23/2022	Badgepass Lease 03/23/2022	554001-57205	\$542.32
001	1782	03/15/22	MEDICAL EXPRESS CORPORATION	202009838	DRUG SCREENING 1/17, 1/28/2022	B. Wagenaar	512010-53902	\$27.00
001	1782	03/15/22	MEDICAL EXPRESS CORPORATION	202009838	DRUG SCREENING 1/17, 1/28/2022	S Marbry	512010-52901	\$13.50
001	1782	03/15/22	MEDICAL EXPRESS CORPORATION	202009838	DRUG SCREENING 1/17, 1/28/2022	S Marbry	512010-53901	\$13.50
001	1783	03/15/22	MSC 7511	INV4670532	COLOR COPIER 2/3-3/2/2022	02/03/2022-03/02/2022	547001-53910	\$174.24
001	1783	03/15/22	MSC 7511	INV4670532	COLOR COPIER 2/3-3/2/2022	02/03/2022-03/02/2022	551002-57205	\$58.08
001	1783	03/15/22	MSC 7511	INV4670532	COLOR COPIER 2/3-3/2/2022	02/03/2022-03/02/2022	551002-57206	\$58.08
001	1783	03/15/22	MSC 7511	INV4670532	COLOR COPIER 2/3-3/2/2022	02/03/2022-03/02/2022	552001-53902	\$58.08
001	1784	03/15/22	PUBLIX SUPER MARKETS, INC.	0124973828	DISTILLED WATER, CHINET	R&M-Equipment	546022-53902	\$37.16
001	1785	03/18/22	ADP, INC.	601426517	PERIOD ENDING 12/31/2021	w/e 02/06/2022, 02/20/2022,03/06/2022	512010-53902	\$242.64
001	1785	03/18/22	ADP, INC.	601426517	PERIOD ENDING 12/31/2021	w/e 02/06/2022, 02/20/2022,03/06/2022	512010-57205	\$402.87
001	1785	03/18/22	ADP, INC.	601426517	PERIOD ENDING 12/31/2021	w/e 02/06/2022, 02/20/2022,03/06/2022	512010-57206	\$185.01
001	1785	03/18/22	ADP, INC.	601426517	PERIOD ENDING 12/31/2021	w/e 02/06/2022, 02/20/2022,03/06/2022	512010-52901	\$21.91
001	1785	03/18/22	ADP, INC.	601426517	PERIOD ENDING 12/31/2021	w/e 02/06/2022, 02/20/2022,03/06/2022	512010-53901	\$17.52
001	1785	03/18/22	ADP, INC.	601426517	PERIOD ENDING 12/31/2021	w/e 02/06/2022, 02/20/2022,03/06/2022	511001-51301	\$33.75
001	1785	03/18/22	ADP, INC.	601426832	PERIOD ENDING 2/7/2022	P/E 02/07/2022-ACA and Time and Attend.	512010-53902	\$175.95
001	1785	03/18/22	ADP, INC.	601426832	PERIOD ENDING 2/7/2022	P/E 02/07/2022-ACA and Time and Attend.	512010-57205	\$363.11
001	1785	03/18/22	ADP, INC.	601426832	PERIOD ENDING 2/7/2022	P/E 02/07/2022-ACA and Time and Attend.	512010-57206	\$128.15
001	1785	03/18/22	ADP, INC.	601426832	PERIOD ENDING 2/7/2022	P/E 02/07/2022-ACA and Time and Attend.	512010-52901	\$11.33
001	1785	03/18/22	ADP, INC.	601426832	PERIOD ENDING 2/7/2022	P/E 02/07/2022-ACA and Time and Attend.	512010-53901	\$9.06
001	1785	03/18/22	ADP, INC.	601426832	PERIOD ENDING 2/7/2022	P/E 02/07/2022-ACA and Time and Attend.	511001-51301	\$66.75
001	1786	03/18/22	BANKS, JEREMY	JB03072022	SECURITY W/E 3/5/2022	w/e 3/05/2022	534099-52901	\$160.00
001	1787	03/18/22	DEBOW'S APPLIANCE SERVICE	122016	ICE MACHINE RENTAL 3/202	March 2022	544003-57206	\$132.08
001	1788	03/18/22	EMERT, SHAWN	SE03072022	SECURITY W/E 3/5/2022	w/e 03/05/2022	534099-52901	\$160.00
001	1789	03/18/22	FEDEX	7-676-12809	SERVICE FOR 2/23/2022	Postage and Freight	541006-51301	\$18.67
001	1790	03/18/22	GALINA BOLES	030722	TENNIS LESSONS/CLINICS	w/e 03/06/2022	512040-57206	\$828.00
001	1791	03/18/22	GARY PERNA	GP03072022	SECURITY W/E 3/5/2022	W/E 03/05/2022	534099-52901	\$520.00
001	1792	03/18/22	GRAINGER	9228992708	SCH 80 FLANGE, 90 ELBOW, UNION	R&M-Pools	546074-57205	\$132.80
001	1793	03/18/22	INTEGRATED ACCESS SOLUTIONS LLC	0000894	INSTALL 6 CAMERAS AT TENNIS	ProfServ-Info Technology	531020-57206	\$4,623.93
001	1794	03/18/22	JANA MCDANALD	030622	TENNIS LESSONS/ CLINICS W/E 3/6/2022	w/e 03/06/2022	512040-57206	\$780.00
001	1795	03/18/22	KATIE HOLLIS	030922	REIMB FOR 12/1-3/8/22	15 sm side tables for pool area	564051-57205	\$1,046.98
001	1795	03/18/22	KATIE HOLLIS	030922	REIMB FOR 12/1-3/8/22	Staff lunch meetings	549015-53902	\$74.23
001	1795	03/18/22	KATIE HOLLIS	030922	REIMB FOR 12/1-3/8/22	Staff lunch meetings	549015-57206	\$42.59
001	1795	03/18/22	KATIE HOLLIS	030922	REIMB FOR 12/1-3/8/22	Staff lunch meetings	549015-57205	\$52.41
001	1795	03/18/22	KATIE HOLLIS	030922	REIMB FOR 12/1-3/8/22	Staff lunch meetings	551002-53910	\$25.54
001	1795	03/18/22	KATIE HOLLIS	030922	REIMB FOR 12/1-3/8/22	Lifestyle lunch meeting	549015-57205	\$40.33
001	1795	03/18/22	KATIE HOLLIS	030922	REIMB FOR 12/1-3/8/22	16-sm side tables for pool area	564051-57205	\$1,101.36
001	1795	03/18/22	KATIE HOLLIS	030922	REIMB FOR 12/1-3/8/22	Indeed staffing landscape/eng.-2/2/22	552001-53902	\$140.00
001	1795	03/18/22	KATIE HOLLIS	030922	REIMB FOR 12/1-3/8/22	Indeed staffing landscape/eng.-1/2/22	552001-53902	\$140.00
001	1795	03/18/22	KATIE HOLLIS	030922	REIMB FOR 12/1-3/8/22	Marketplace staffing landscape/eng-1/9/22	552001-53902	\$42.00
001	1795	03/18/22	KATIE HOLLIS	030922	REIMB FOR 12/1-3/8/22	Microsoft renewal - 2 licenses	531020-53902	\$40.00
001	1795	03/18/22	KATIE HOLLIS	030922	REIMB FOR 12/1-3/8/22	Microsoft renewal - 3 licenses	531020-57205	\$59.99
001	1795	03/18/22	KATIE HOLLIS	030922	REIMB FOR 12/1-3/8/22	Microsoft renewal - 3 licenses	531020-57206	\$59.99
001	1795	03/18/22	KATIE HOLLIS	030922	REIMB FOR 12/1-3/8/22	Microsoft renewal - 2 licenses	549921-53910	\$40.00

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001	1795	03/18/22	KATIE HOLLIS	030922	REIMB FOR 12/1-3/8/22	cell Jan. 30, 2022-Feb. 28, 2022	541003-53910	\$50.00
001	1795	03/18/22	KATIE HOLLIS	030922	REIMB FOR 12/1-3/8/22	Employee gas cards	549015-53902	\$1,250.00
001	1795	03/18/22	KATIE HOLLIS	030922	REIMB FOR 12/1-3/8/22	Employee gas cards	549015-57206	\$100.00
001	1795	03/18/22	KATIE HOLLIS	030922	REIMB FOR 12/1-3/8/22	Employee gas cards	549015-57205	\$300.00
001	1796	03/18/22	LES MILLS UNITED STATES TRADING, INC	SIV0128925	3/2022 VITRUAL BUNDLE	March 2022	534111-57202	\$700.00
001	1797	03/18/22	MCMMASTER-CARR SUPPLY CO.	73838959	4-TIME DELAY FUSES	R&M-Pools	546074-57205	\$50.98
001	1797	03/18/22	MCMMASTER-CARR SUPPLY CO.	73838841	HEX HEAD SCREWS, HEX NUTS	R&M-Signage	546085-53901	\$22.55
001	1798	03/18/22	MICHAEL KYPRISS	030722	TENNIS LESSONS/ CLINICS W/E 3/6/2022	w/e 03/06/2022	512040-57206	\$1,824.00
001	1799	03/18/22	MILNER SPORTS, LLC	INV-000546	SUNGLASSES FOR SALE	COS - Start Up Inventory	552143-57206	\$92.92
001	1800	03/18/22	MIRANDA BULGER	022322	W/E 2/27, 2/21, 2/23/2022	w/e 02/27/2022-02/21, 02/21, 02/23	512011-53910	\$122.50
001	1800	03/18/22	MIRANDA BULGER	030222	HITT SPIN W/E 3/6, 2/28, 3/2/2022	w/e 03/06/2022-02/28, 03/02	512011-53910	\$87.50
001	1801	03/18/22	NEIGHBORHOOD PUBLICATIONS	MCCDD0637	03/2022 WEBSITE MAINT.	Printing and Binding	547001-53910	\$220.00
001	1801	03/18/22	NEIGHBORHOOD PUBLICATIONS	MCCDD0637	03/2022 WEBSITE MAINT.	Advertising	548001-57205	\$110.00
001	1801	03/18/22	NEIGHBORHOOD PUBLICATIONS	MCCDD0637	03/2022 WEBSITE MAINT.	Advertising	548001-57206	\$110.00
001	1802	03/18/22	PUBLIX SUPER MARKETS, INC.	0171093662	HONEY AND CANDY	Office Supplies	551002-53910	\$27.85
001	1803	03/18/22	QUADIENT FINANCE USA, INC	03032022-4881	RIBBON CARTRIDGE, EQUIPMENT RENTAL	Ribbon cartridge	551002-53910	\$168.99
001	1803	03/18/22	QUADIENT FINANCE USA, INC	03032022-4881	RIBBON CARTRIDGE, EQUIPMENT RENTAL	Equipment rental	541006-53910	\$59.25
001	1804	03/18/22	ROMULO PINE STRAW, INC	031022	PINESTRAW FOR RESIDENTS	R&M-Mulch	546059-53902	\$8,162.00
001	1805	03/18/22	TURNER ACE ST. AUGUSTINE, INC	10170 /3	MULTISCREW	R&M-Buildings	546012-57205	\$16.99
001	1806	03/18/22	UNUM LIFE INSURANCE	03012022	COVERAGE PERIOD 2/1-2/28/2022	02/01/2022 - 02/28/2022	512010-53902	\$45.18
001	1806	03/18/22	UNUM LIFE INSURANCE	03012022	COVERAGE PERIOD 2/1-2/28/2022	02/01/2022 - 02/28/2022	512010-57205	\$87.96
001	1806	03/18/22	UNUM LIFE INSURANCE	03012022	COVERAGE PERIOD 2/1-2/28/2022	02/01/2022 - 02/28/2022	512010-57206	\$72.32
001	1806	03/18/22	UNUM LIFE INSURANCE	03012022	COVERAGE PERIOD 2/1-2/28/2022	02/01/2022 - 02/28/2022	512010-52901	\$14.95
001	1806	03/18/22	UNUM LIFE INSURANCE	03012022	COVERAGE PERIOD 2/1-2/28/2022	02/01/2022 - 02/28/2022	512010-53901	\$11.96
001	1807	03/18/22	WELCH TENNIS COURTS, INC.	65765	COARSEBLEND, LONE MASTER	R&M-Court Maintenance	546017-57206	\$1,117.28
001	1808	03/21/22	INFRAMARK, LLC	75031	03/2022 MANAGEMENT SERVICES	ProfServ-Mgmt Consulting Serv	531027-51201	\$5,433.33
001	1808	03/21/22	INFRAMARK, LLC	75031	03/2022 MANAGEMENT SERVICES	ProfServ-Mgmt Consulting Serv	531027-57201	\$2,100.00
001	1808	03/21/22	INFRAMARK, LLC	75031	03/2022 MANAGEMENT SERVICES	Postage and Freight	541006-51301	\$63.80
001	1808	03/21/22	INFRAMARK, LLC	75031	03/2022 MANAGEMENT SERVICES	Printing and Binding	547001-51301	\$72.80
001	1808	03/21/22	INFRAMARK, LLC	75031	03/2022 MANAGEMENT SERVICES	Office Supplies	551002-51301	\$90.00
001	1808	03/21/22	INFRAMARK, LLC	75031	03/2022 MANAGEMENT SERVICES	Postage and Freight	541006-51301	\$101.11
001	1809	03/23/22	AMY SUE LONG	030422	YOGA W/E 3/6, 3/2, 3/4/2022	w/e 03/06/2022-03/02, 03/04	512011-53910	\$70.00
001	1809	03/23/22	AMY SUE LONG	03112022	YOGA W/E 3/13, 3/9, 3/11/2022	w/e 03/13/2022-03/09, 03/11	512011-53910	\$70.00
001	1810	03/23/22	ANNA A ZUREK	AZ03142022	OFF DUTY SECURITY W/E 3/12/2022	w/e 03/12/2022	534099-52901	\$240.00
001	1811	03/23/22	CHAD EUGENE HALLMAN	CH03142022	OFF DUTY SECURITY W/E 3/12/2022	w/e 03/12/2022	534099-52901	\$160.00
001	1812	03/23/22	CRISPIN ZINSMEISTER	022822	BODY PUMP W/E 3/6, 2/28/2022	w/e 03/06/2022-02/28	534111-57202	\$35.00
001	1812	03/23/22	CRISPIN ZINSMEISTER	03092022-SCCDD	W/E 3/13, 3/8, 3/9/2022	w/e 03/13/2022-03/08, 03/09	512011-53910	\$70.00
001	1812	03/23/22	CRISPIN ZINSMEISTER	03022022	BODY PUMP W/E 3/6, 3/2/2022	w/e 03/06/2022-03/02	534111-57202	\$35.00
001	1812	03/23/22	CRISPIN ZINSMEISTER	03072022	BODY PUMP W/E 3/13, 3/7/2022	w/e 03/13/2022-03/07	534111-57202	\$35.00
001	1812	03/23/22	CRISPIN ZINSMEISTER	03092022	BODY PUMP W/E 3/13, 3/9/2022	w/e 03/13/2022-03/09	534111-57202	\$35.00
001	1812	03/23/22	CRISPIN ZINSMEISTER	03142022	BODY PUMP W/E 3/20, 3/14/2022	w/e 03/20/2022-03/14	534111-57202	\$35.00
001	1813	03/23/22	DIANE STOEVEER	03022022	w/e 3/6, 2/28/, 3/2/2022	w/e 03/06/2022-02/28, 02/28, 03/02	512011-53910	\$105.00
001	1813	03/23/22	DIANE STOEVEER	031222	W/E 3/13, 3/8, 3/9, 3/12/2022	w/e 03/13/2022-03/08, 03/09, 03/09, 03/12	512011-53910	\$140.00
001	1814	03/23/22	DOWNEY'S JANITORIAL SUPPLIES	41-23622	CLOROX BOWL CLEANER	Clorox	551003-57205	\$36.60
001	1814	03/23/22	DOWNEY'S JANITORIAL SUPPLIES	41-23504	KLEENEX, BODY WASH, HAND TOWELS,	Kleenex, body wash, hand towels	552012-57205	\$131.13
001	1814	03/23/22	DOWNEY'S JANITORIAL SUPPLIES	41-23504	KLEENEX, BODY WASH, HAND TOWELS,	Kleenex, body wash, hand towels	551003-57205	\$170.45
001	1814	03/23/22	DOWNEY'S JANITORIAL SUPPLIES	41-23384	TISSUE, KLEENEX, BODY WASH, TRASH BAGS	T. Tissue, Kleenex, body wash	552012-57205	\$164.81
001	1814	03/23/22	DOWNEY'S JANITORIAL SUPPLIES	41-23384	TISSUE, KLEENEX, BODY WASH, TRASH BAGS	trash bags	551003-57205	\$122.32

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001	1815	03/23/22	ELIANA ROQUE	031022	W/E 3/13, 3/7, 3/8, 3/9, 3/10/2022	w/e 03/13/2022-03/07,03/08,03/08,03/09,03/10	512011-53910	\$175.00
001	1815	03/23/22	ELIANA ROQUE	030322	W/E 3/6, 3/1, 3/2, 3/3/2022	w/e 03/06/2022-03/01,03/01, 03/02,03/03	512011-53910	\$140.00
001	1816	03/23/22	EMERT, SHAWN	SE03142022	OFF DUTY SECURITY W/E 3/5/2022	w/e 03/05/2022	534099-52901	\$160.00
001	1817	03/23/22	FPL	02032022 CHECK	SERVICE FOR 1/7-2/4/2022	01/07/2022-02/03/2022	543013-53903	\$6,489.88
001	1817	03/23/22	FPL	02032022 CHECK	SERVICE FOR 1/7-2/4/2022	01/07/2022-02/03/2022	546034-52901	\$49.31
001	1817	03/23/22	FPL	03.07.2022 CHECK	SERVICE FOR 2/4-3/7/2022	02/04/2022-03/07/2022	543013-53903	\$6,396.30
001	1817	03/23/22	FPL	03.07.2022 CHECK	SERVICE FOR 2/4-3/7/2022	02/04/2022-03/07/2022	546034-52901	\$53.36
001	1817	03/23/22	FPL	03092022 CHECK	SERVICE FOR 2/8-3/9/2022	02/08/2022-03/09/2022	543013-53903	\$586.32
001	1817	03/23/22	FPL	03092022 CHECK	SERVICE FOR 2/8-3/9/2022	02/08/2022-03/09/2022	543001-57205	\$3,141.88
001	1817	03/23/22	FPL	03092022 CHECK	SERVICE FOR 2/8-3/9/2022	02/08/2022-03/09/2022	543006-57206	\$1,038.15
001	1817	03/23/22	FPL	03092022 CHECK	SERVICE FOR 2/8-3/9/2022	02/08/2022-03/09/2022	546034-52901	\$60.12
001	1817	03/23/22	FPL	03092022 CHECK	SERVICE FOR 2/8-3/9/2022	02/08/2022-03/09/2022	543006-53902	\$273.93
001	1818	03/23/22	GARY PERNA	GP03142022	OFF DUTY SECURITY W/E 3/12/2022	w/e 03/12/2022	534099-52901	\$560.00
001	1819	03/23/22	HIDDEN EYES LLC	712584	SERVICE FOR 4/1-4/30/2022	04/01/2022 - 04/30/2022	155000	\$12,043.77
001	1820	03/23/22	KRISTY SIEBERT	030422	TABATA W/E 3/6, 3/4/2022	w/e 03/06/2022-03/04	512011-53910	\$35.00
001	1820	03/23/22	KRISTY SIEBERT	031122	TABATA W/E 3/13, 3/11/2022	w/e 03/13/2022-03/11	512011-53910	\$35.00
001	1821	03/23/22	LAURA CORREA	030522	ZUMBA W/E 3/6, 3/3, 3/5/2022	w/e 03/06/22-03/03, 03/05	512011-53910	\$70.00
001	1822	03/23/22	LINA HERMEZ	030622	W/E 3/6, 2/28, 3/1, 3/2, 3/4, 3/6/2022	w/e 03/06/2022-02/28,03/01,03/01,03/02,03/04,03/06	512011-53910	\$210.00
001	1823	03/23/22	MCMaster-CARR SUPPLY CO.	74445683	THRUST BRONZE BEARINGS	R&M-Buildings	546012-57205	\$26.84
001	1824	03/23/22	MIRANDA BULGER	030922	W/E 3/13, 3/5, 3/7, 3/9, 3/9/2022	w/e 03/13/2022-03/05,03/07,03/07,03/07,03/09,03/09	512011-53910	\$227.50
001	1825	03/23/22	PUBLIX SUPER MARKETS, INC.	0137906890	KIDS TOURNAMENT	Special Events	549052-57206	\$45.13
001	1825	03/23/22	PUBLIX SUPER MARKETS, INC.	0167570254	SCRUB BRUSHES, BLEACH, CORN STARTCH	Scrub brushes, bleach, corn starch	551003-57205	\$17.85
001	1826	03/23/22	SAFETY-KLEEN SYSTEMS, INC	88359923	MDL 16	Op Supplies - Fuel, Oil	552030-53902	\$171.70
001	1826	03/23/22	SAFETY-KLEEN SYSTEMS, INC	88538984	FILTER WASTE	Op Supplies - Fuel, Oil	552030-53902	\$86.80
001	1827	03/23/22	SANFORD & SON AUTO PARTS INC	740021	BIOKLN, PLUG TAPS, METRIC TAP, 5W40 SYNTHETIC	Biokln, PPlug taps, metric tap	546022-53902	\$73.32
001	1827	03/23/22	SANFORD & SON AUTO PARTS INC	740021	BIOKLN, PLUG TAPS, METRIC TAP, 5W40 SYNTHETIC	5W40 Synthetic	552030-53902	\$39.99
001	1828	03/23/22	SHANA MICHELLE MCDOWELL	022422	ZUMBA W/E 2/27, 2/24/2022	w/e 02/27/2022-02/24	512011-53910	\$35.00
001	1829	03/23/22	SITEONE LANDSCAPE	116723158-001	SCH 40 PVC	R&M-Irrigation	546041-53902	\$415.46
001	1830	03/23/22	ST. JOHN'S SALES & SERVICE	78259	CARBURETOR BOX COVER	R&M-Equipment	546022-53902	\$13.49
001	1831	03/23/22	SYNCHRONY BANK	07364	MAX AERO, 12 18TPI RECIP, 6TPI RECIP	R&M-Irrigation	546041-53902	\$66.30
001	1832	03/23/22	THE EXPEDITER LLC	0782007-IN	COUPLER REPAIR KIT	R&M-Equipment	546022-53902	\$30.74
001	1833	03/23/22	TIFFANY CUNNINGHAM	031022	CARDIO X TRAINING W/E 3/13, 3/8, 3/10/2022	w/e 03/13/2022-03/08, 03/10	512011-53910	\$70.00
001	1834	03/23/22	TURNER ACE ST. AUGUSTINE, INC	10204/3	PLAY SAND	R&M-Buildings	546012-57205	\$9.00
001	1835	03/23/22	UHS PREMIUM BILLING	064916171937	COVERAGE PERIOD 4/1-4/30/2022	04/01/2022 - 04/30/2022	155000	\$8,509.10
001	1836	03/23/22	UNUM LIFE INSURANCE	03142022	COVERAGE PERIOD 3/1-3/31/2022	03/01/2022-03/31/2022	512010-53902	\$189.43
001	1836	03/23/22	UNUM LIFE INSURANCE	03142022	COVERAGE PERIOD 3/1-3/31/2022	03/01/2022-03/31/2022	512010-57205	\$87.96
001	1836	03/23/22	UNUM LIFE INSURANCE	03142022	COVERAGE PERIOD 3/1-3/31/2022	03/01/2022-03/31/2022	512010-57206	\$72.32
001	1836	03/23/22	UNUM LIFE INSURANCE	03142022	COVERAGE PERIOD 3/1-3/31/2022	03/01/2022-03/31/2022	512010-52901	\$14.95
001	1836	03/23/22	UNUM LIFE INSURANCE	03142022	COVERAGE PERIOD 3/1-3/31/2022	03/01/2022-03/31/2022	512010-53901	\$11.96
001	1837	03/23/22	WESCO TURF SUPPLY INC.	41066079	FRONT PROPSHAFT	R&M-Equipment	546022-53902	\$187.11
001	1838	03/28/22	FIRSTSERVICE RESIDENTIAL	10784102	ONSITE STAFF FEE 2/26-3/11/2022	ProfServ-Field Management	531016-53910	\$8,343.10
001	1839	03/29/22	CHAD EUGENE HALLMAN	CH03232022	SECURITY W/E 3/19/2022	w/e 03/19/2022	534099-52901	\$240.00
001	1840	03/29/22	CINTAS CORP	8405594848	REPLENISH FIRST AID KIT	Office Supplies	551002-57205	\$113.20
001	1841	03/29/22	DANIEL MELVIN CALLAWAY	DC03232022	SECURITY W/E 3/19/2022	w/e 03/19/2022	534099-52901	\$240.00
001	1842	03/29/22	DOWLING DOUGLAS CO. INC.	078351	NXT5000 CLEANING KITS	Office Supplies	551002-53910	\$104.00
001	1843	03/29/22	FEDEX	769198387	SERVICE FOR 3/8-3/11/2022	Postage and Freight	541006-51301	\$101.16
001	1843	03/29/22	FEDEX	7-683-96009	SERVICE FOR 2/25-3/2/2022	Postage and Freight	541006-51301	\$55.93
001	1844	03/29/22	GARY PERNA	GP03232022	SECURITY W/E 3/19/2022	w/e 03/19/2022	534099-52901	\$240.00



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001	1845	03/29/22	GORMAN COMPANY	S017137821.001	MURIATIC ACID AND LIQUID BLEACH	R&M-Roads & Alleyways	546081-53901	\$269.96
001	1846	03/29/22	HEAD PENN/ RACQUET SPORTS	5193384133	BALLS FOR SALE, TEACHING BALLS	Balls for sale	552143-57206	\$354.00
001	1846	03/29/22	HEAD PENN/ RACQUET SPORTS	5193384133	BALLS FOR SALE, TEACHING BALLS	Teaching balls	551009-57206	\$213.04
001	1846	03/29/22	HEAD PENN/ RACQUET SPORTS	5193380880	TEACHING BALLS	Teaching Supplies	551009-57206	\$531.24
001	1847	03/29/22	HERNANDEZ, CHRIS	CH03232022	SECURITY W/E 3/19/2022	w/e 03/19/2022	534099-52901	\$240.00
001	1848	03/29/22	HOWARD FERTILIZER &	CIN-000536131	QUICKSILVER, FUSILADE, SPECTICLE, PRO SLEDGE	R&M-Grounds	546037-53902	\$2,033.02
001	1849	03/29/22	JACK LEAKE	3188	FELLED 2 PINE TREES BEHIND 305 MONTEREY	R&M-Trees and Trimming	546099-53902	\$500.00
001	1850	03/29/22	JANA MCDANALD	032122	TENNIS LESSONS/ CLINICS W/E 3/20/22	w/e 03/20/2022	512040-57206	\$252.75
001	1851	03/29/22	KUTAK ROCK LLP	3023431	LEGAL SERVICE 2/2022	ProfServ-Legal Services	531023-51301	\$3,226.50
001	1852	03/29/22	MK SPORTS CONSULTIN	032122	TENNIS LESSONS/ CLINICS W/E 3/20/2022	w/e 03/20/2022	512040-57206	\$1,261.50
001	1853	03/29/22	OFFICE DEPOT	229911379001	SIGN HOLDER, THERMAL POUCHES, WALL FILES, SCISSORS	Sign holder	551002-57206	\$10.50
001	1853	03/29/22	OFFICE DEPOT	229911379001	SIGN HOLDER, THERMAL POUCHES, WALL FILES, SCISSORS	Sign holder, thermal pouches	551002-57205	\$70.67
001	1853	03/29/22	OFFICE DEPOT	229911379001	SIGN HOLDER, THERMAL POUCHES, WALL FILES, SCISSORS	wall files, scissors, coffee	551002-53910	\$81.87
001	1854	03/29/22	PROSSER	47715	GEN ENGINEERING SERVICES FEB 2022	ProfServ-Engineering	531013-51501	\$117.50
001	1855	03/29/22	REPUBLIC SERVICES OF FL, L.P	0687-001215449	SERVICE FOR 4/1-4/30/2022	04/01/2022 - 04/30/2022	155000	\$428.58
001	1855	03/29/22	REPUBLIC SERVICES OF FL, L.P	0687-001212669	SERVICE FOR 4/1-4/30/2022	04/01/2022 - 04/30/2022	155000	\$207.61
001	1856	03/29/22	SHERWIN-WILLIAMS CO.	3739-7	6- GALLONS OF PAINT	6-gallons of paint	546012-57205	\$302.48
001	1857	03/29/22	SITEONE LANDSCAPE	116723158-002	HUNTER ROTATOR NOZZLES	R&M-Irrigation	546041-53902	\$206.00
001	1858	03/29/22	ST. JOHN'S SALES & SERVICE	78784	OIL PUMP AND HOSE	R&M-Equipment	546022-53902	\$57.86
001	1859	03/29/22	SUNBELT RENTALS	85681-030122	LATE CHARGE FOR LOST CHECK FROM 1/2022	Late chg for lost check from January	549144-51301	\$17.98
001	1859	03/29/22	SUNBELT RENTALS	CM108352837-0002	CREDIT FOR INV# 108352837-0001	CREDIT FOR INV# 108352837-0001	549052-57202	(\$42.00)
001	1859	03/29/22	SUNBELT RENTALS	123792985-0001	RENTAL STUMP GRINDER	R&M-Trees and Trimming	546099-53902	\$415.17
001	1860	03/29/22	THE EXPEDITER LLC	0782200-IN	JACK 2K TW WELD, PIN W/CHAIN	R&M-Equipment	546022-53902	\$159.02
001	1861	03/29/22	WELCH TENNIS COURTS, INC.	65931	2-LINE BLITZ, TENNIS NETS	R&M-Court Maintenance	546017-57206	\$944.06
001	1862	03/29/22	WESCO TURF SUPPLY INC.	41067575	WHELL HUB, BEARING, SEAL	Wheel hub, bearing, seal	546022-53902	\$219.21
001	1866	03/31/22	AMY SUE LONG	031822	YOGA W/E 3/20, 3/16, 3/18/2022	W/E 03/20/2022-03/16, 03/18	512011-53910	\$70.00
001	1867	03/31/22	DANIELLE EVA LEOMBRUNO	03152022	MUSIC FOR 11/2021-2/22	Music for Nov. 2021-Feb. 2022	549052-57202	\$1,960.00
001	1868	03/31/22	DIANE STOEVER	031622	W/E 3/20, 3/14, 3/15, 3/16/2022	w/e 03/20/2022-03/14, 03/14, 03/15, 03/16	512011-53910	\$140.00
001	1869	03/31/22	JERMAINE SOLOMON	031922	KIDS FITNESS W/E 3/20, 3/19/2022	W/E 03/20/2022-03/19	512011-53910	\$50.00
001	1870	03/31/22	LAURA CORREA	031922	W/E 3/20, 3/15, 3/17, 3/19/2022	w/e 03/20/22-03/15, 03/17, 03/19	512011-53910	\$105.00
001	1870	03/31/22	LAURA CORREA	031222	ZUMBA W/E 3/13, 3/10, 3/12/2022	W/E 03/13/2022-03/10, 03/12	512011-53910	\$70.00
001	1871	03/31/22	LINA HERMEZ	031322	W/E 3/13, 3/13/2022	W/E 03/13/2022-03/13	512011-53910	\$35.00
001	1871	03/31/22	LINA HERMEZ	032122	W/E 3/20, 3/14, 3/15, 3/16, 3/20/2022	W/E 03/20/2022-03/14, 03/15, 03/15,03/16,03/20	512011-53910	\$175.00
001	1872	03/31/22	MIRANDA BULGER	031622	HITT/SPIN W/E 3/20, 3/14, 3/16/2022	W/E 03/20/2022-03/14, 03/16	512011-53910	\$87.50
001	1873	03/31/22	NOELANI TAYLOR	031422	W/E 3/20, 3/14/2022	W/E 03/20/2022-03/14	512011-53910	\$35.00
001	1874	03/31/22	SANFORD & SON AUTO PARTS INC	741065	STICKER, TIRE VALVE, CONNECTOR	R&M-Equipment	546022-53902	\$27.52
001	DD105	03/10/22	GATE FUEL SERVICE-ACH	5447923 ACH	FUEL FOR 3/3/2022	03/03/2022	552030-53902	\$1,625.90
001	DD106	03/10/22	CARDMEMBER SERVICE	02112022-6647 ACH	PURCHASES FOR 1/18-2/11/22	Emmoblize collars	551002-57205	\$81.90
001	DD106	03/10/22	CARDMEMBER SERVICE	02112022-6647 ACH	PURCHASES FOR 1/18-2/11/22	BB-Emmoblize rolled splint-Gunia	549921-53910	\$13.88
001	DD106	03/10/22	CARDMEMBER SERVICE	02112022-6647 ACH	PURCHASES FOR 1/18-2/11/22	Poster my wall	554001-57205	\$29.95
001	DD106	03/10/22	CARDMEMBER SERVICE	02112022-6647 ACH	PURCHASES FOR 1/18-2/11/22	Signup Genius-01/21/2022	554001-57205	\$24.99
001	DD106	03/10/22	CARDMEMBER SERVICE	02112022-6647 ACH	PURCHASES FOR 1/18-2/11/22	Elifeguard	551002-57205	\$33.74
001	DD106	03/10/22	CARDMEMBER SERVICE	02112022-6647 ACH	PURCHASES FOR 1/18-2/11/22	35" resin tall cabinet	551005-57205	\$169.00
001	DD106	03/10/22	CARDMEMBER SERVICE	02112022-6647 ACH	PURCHASES FOR 1/18-2/11/22	Stay put banquet table covers	549052-57202	\$119.70
001	DD106	03/10/22	CARDMEMBER SERVICE	02112022-6647 ACH	PURCHASES FOR 1/18-2/11/22	Rectangle table covers	549052-57202	\$119.56
001	DD106	03/10/22	CARDMEMBER SERVICE	02112022-6647 ACH	PURCHASES FOR 1/18-2/11/22	Tennis event-social	549052-57206	\$285.01
001	DD106	03/10/22	CARDMEMBER SERVICE	02112022-6647 ACH	PURCHASES FOR 1/18-2/11/22	Hunter-1/13/22-10/27/22	546041-53902	\$85.72
001	DD106	03/10/22	CARDMEMBER SERVICE	02112022-6647 ACH	PURCHASES FOR 1/18-2/11/22	Craigs list job posting-01/14/22	552001-53902	\$15.00

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001	DD106	03/10/22	CARDMEMBER SERVICE	02112022-6647 ACH	PURCHASES FOR 1/18-2/11/22	tire disposal	552001-53902	\$15.00
001	DD106	03/10/22	CARDMEMBER SERVICE	02112022-6647 ACH	PURCHASES FOR 1/18-2/11/22	01/24/22, 01/24/22, 01/24/22,01/25/22	543020-53902	\$271.66
001	DD106	03/10/22	CARDMEMBER SERVICE	02112022-6647 ACH	PURCHASES FOR 1/18-2/11/22	Hunter-01/27/22-10/27/22	546041-53902	\$81.54
001	DD106	03/10/22	CARDMEMBER SERVICE	02112022-6647 ACH	PURCHASES FOR 1/18-2/11/22	Hunter-01/28/22-10/27/22	546041-53902	\$81.25
001	DD106	03/10/22	CARDMEMBER SERVICE	02112022-6647 ACH	PURCHASES FOR 1/18-2/11/22	01/31/22, 01/31/22, 01/31/22, 01/31/22	543020-53902	\$261.84
001	DD106	03/10/22	CARDMEMBER SERVICE	02112022-6647 ACH	PURCHASES FOR 1/18-2/11/22	HUNTER-01/31/22-10/27/22	546041-53902	\$80.35
001	DD106	03/10/22	CARDMEMBER SERVICE	02112022-6647 ACH	PURCHASES FOR 1/18-2/11/22	HUNTER-02/02/22-10/27/22	546041-53902	\$79.73
001	DD106	03/10/22	CARDMEMBER SERVICE	02112022-6647 ACH	PURCHASES FOR 1/18-2/11/22	HUNTER-02/03/22-10/27/22	546041-53902	\$79.46
001	DD106	03/10/22	CARDMEMBER SERVICE	02112022-6647 ACH	PURCHASES FOR 1/18-2/11/22	HUNTER-02/04/22-10/27/22	546041-53902	\$79.17
001	DD106	03/10/22	CARDMEMBER SERVICE	02112022-6647 ACH	PURCHASES FOR 1/18-2/11/22	HUNTER-02/07/22-10/27/22	546041-53902	\$78.24
001	DD106	03/10/22	CARDMEMBER SERVICE	02112022-6647 ACH	PURCHASES FOR 1/18-2/11/22	900-Pansy mix	563023-53902	\$761.17
001	DD106	03/10/22	CARDMEMBER SERVICE	02112022-6647 ACH	PURCHASES FOR 1/18-2/11/22	Hunter-02/09/22-10/27/22	546041-53902	\$77.66
001	DD106	03/10/22	CARDMEMBER SERVICE	02112022-6647 ACH	PURCHASES FOR 1/18-2/11/22	Gas	552030-53902	\$15.00
001	DD106	03/10/22	CARDMEMBER SERVICE	02112022-6647 ACH	PURCHASES FOR 1/18-2/11/22	Emp meal	549015-53902	\$7.71
001	DD106	03/10/22	CARDMEMBER SERVICE	02112022-6647 ACH	PURCHASES FOR 1/18-2/11/22	Hunter-02/10/22-10/27/22	546041-53902	\$77.37
001	DD106	03/10/22	CARDMEMBER SERVICE	02112022-6647 ACH	PURCHASES FOR 1/18-2/11/22	CR sales tax for Smartsign inv	546085-53901	(\$46.51)
001	DD106	03/10/22	CARDMEMBER SERVICE	02112022-6647 ACH	PURCHASES FOR 1/18-2/11/22	Signs	546085-53901	\$762.06
001	DD106	03/10/22	CARDMEMBER SERVICE	02112022-6647 ACH	PURCHASES FOR 1/18-2/11/22	Pentair Pool pump	546032-53901	\$879.29
001	DD106	03/10/22	CARDMEMBER SERVICE	02112022-6647 ACH	PURCHASES FOR 1/18-2/11/22	Air Filters	546004-57202	\$80.48
001	DD106	03/10/22	CARDMEMBER SERVICE	02112022-6647 ACH	PURCHASES FOR 1/18-2/11/22	Bungee cords, brass snaps	552001-53910	\$34.49
001	DD106	03/10/22	CARDMEMBER SERVICE	02112022-6647 ACH	PURCHASES FOR 1/18-2/11/22	Reagent	546074-57205	\$16.28
001	DD106	03/10/22	CARDMEMBER SERVICE	02112022-6647 ACH	PURCHASES FOR 1/18-2/11/22	Right lane signs	546085-53901	\$137.57
001	DD106	03/10/22	CARDMEMBER SERVICE	02112022-6647 ACH	PURCHASES FOR 1/18-2/11/22	Pocket wire marker booklet	546020-53901	\$10.90
001	DD106	03/10/22	CARDMEMBER SERVICE	02112022-6647 ACH	PURCHASES FOR 1/18-2/11/22	Exhaust fan	546012-57205	\$67.31
001	DD106	03/10/22	CARDMEMBER SERVICE	02112022-6647 ACH	PURCHASES FOR 1/18-2/11/22	Motor Brush set kit	546022-53902	\$191.72
001	DD106	03/10/22	CARDMEMBER SERVICE	02112022-6647 ACH	PURCHASES FOR 1/18-2/11/22	Dewalt hammer	552001-53910	\$14.52
001	DD106	03/10/22	CARDMEMBER SERVICE	02112022-6647 ACH	PURCHASES FOR 1/18-2/11/22	Craigs list job posting-01/21/22	552001-53910	\$15.00
001	DD106	03/10/22	CARDMEMBER SERVICE	02112022-6647 ACH	PURCHASES FOR 1/18-2/11/22	Sm space heater	546012-57205	\$27.16
001	DD106	03/10/22	CARDMEMBER SERVICE	02112022-6647 ACH	PURCHASES FOR 1/18-2/11/22	Open top bin boxes	552001-53902	\$76.55
001	DD106	03/10/22	CARDMEMBER SERVICE	02112022-6647 ACH	PURCHASES FOR 1/18-2/11/22	Machine screws	552001-53910	\$10.25
001	DD106	03/10/22	CARDMEMBER SERVICE	02112022-6647 ACH	PURCHASES FOR 1/18-2/11/22	Pressure washer adapter set	546084-53901	\$45.96
001	DD106	03/10/22	CARDMEMBER SERVICE	02112022-6647 ACH	PURCHASES FOR 1/18-2/11/22	Pool Brush	546074-57205	\$20.28
001	DD106	03/10/22	CARDMEMBER SERVICE	02112022-6647 ACH	PURCHASES FOR 1/18-2/11/22	Buff antiquing stain	546084-53901	\$69.63
001	DD106	03/10/22	CARDMEMBER SERVICE	02112022-6647 ACH	PURCHASES FOR 1/18-2/11/22	Parking by disabled permit	546085-53901	\$104.92
001	DD106	03/10/22	CARDMEMBER SERVICE	02112022-6647 ACH	PURCHASES FOR 1/18-2/11/22	Sakrete-buff	546084-53901	\$32.99
001	DD106	03/10/22	CARDMEMBER SERVICE	02112022-6647 ACH	PURCHASES FOR 1/18-2/11/22	pool brush	546074-57205	\$16.25
001	DD106	03/10/22	CARDMEMBER SERVICE	02112022-6647 ACH	PURCHASES FOR 1/18-2/11/22	Hand truck wheels and caster set	546012-57205	\$55.89
001	DD106	03/10/22	CARDMEMBER SERVICE	02112022-6647 ACH	PURCHASES FOR 1/18-2/11/22	Bleach sprayer, Coil Cleaner, hoses	552001-53910	\$88.91
001	DD106	03/10/22	CARDMEMBER SERVICE	02112022-6647 ACH	PURCHASES FOR 1/18-2/11/22	Commercial door closer, brass bolt	546012-57205	\$138.48
001	DD106	03/10/22	CARDMEMBER SERVICE	02112022-6647 ACH	PURCHASES FOR 1/18-2/11/22	Pool stain treatment	546074-57205	\$43.00
001	DD106	03/10/22	CARDMEMBER SERVICE	02112022-6647 ACH	PURCHASES FOR 1/18-2/11/22	Push lock hose	552001-53910	\$39.54
001	DD106	03/10/22	CARDMEMBER SERVICE	02112022-6647 ACH	PURCHASES FOR 1/18-2/11/22	Antiquing stain trial kit	546084-53901	\$39.95
001	DD106	03/10/22	CARDMEMBER SERVICE	02112022-6647 ACH	PURCHASES FOR 1/18-2/11/22	Elect. wire connectors	546020-53901	\$55.97
001	DD106	03/10/22	CARDMEMBER SERVICE	02112022-6647 ACH	PURCHASES FOR 1/18-2/11/22	Brass fittings	552001-53910	\$39.84
001	DD106	03/10/22	CARDMEMBER SERVICE	02112022-6647 ACH	PURCHASES FOR 1/18-2/11/22	Hex bushings, Steel female run tee, pressure gauge	552001-53910	\$63.75
001	DD106	03/10/22	CARDMEMBER SERVICE	02112022-6647 ACH	PURCHASES FOR 1/18-2/11/22	copy paper, steno pads, Jr legal pads	552001-53910	\$49.90
001	DD106	03/10/22	CARDMEMBER SERVICE	02112022-6647 ACH	PURCHASES FOR 1/18-2/11/22	Chrome valve	546012-53902	\$59.95
001	DD106	03/10/22	CARDMEMBER SERVICE	02112022-6647 ACH	PURCHASES FOR 1/18-2/11/22	Heavy duty stapler	552001-53910	\$19.99

**MARSHALL CREEK**

Community Development District

**Payment Register by Fund  
For the Period from 03/01/22 to 03/31/22  
(Sorted by Check / ACH No.)**

Fund No.	Check / ACH No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
001	DD106	03/10/22	CARDMEMBER SERVICE	02112022-6647 ACH	PURCHASES FOR 1/18-2/11/22	Elect. starter	546081-53901	\$70.44
001	DD106	03/10/22	CARDMEMBER SERVICE	02112022-6647 ACH	PURCHASES FOR 1/18-2/11/22	3-Heavy duty sweatshirts	552001-53910	\$112.62
001	DD106	03/10/22	CARDMEMBER SERVICE	02112022-6647 ACH	PURCHASES FOR 1/18-2/11/22	2-Heavy duty sweatshirts	552001-53910	\$72.56
001	DD106	03/10/22	CARDMEMBER SERVICE	02112022-6647 ACH	PURCHASES FOR 1/18-2/11/22	2-3 lamp ballast	546020-53901	\$76.92
001	DD106	03/10/22	CARDMEMBER SERVICE	02112022-6647 ACH	PURCHASES FOR 1/18-2/11/22	Hydraulic valve	546074-57205	\$41.59
001	DD107	03/03/22	COMCAST -ACH	02072022-9430 ACH	ACCT# 8495743101259430 2/11-3/10/22	Feb. 11, 2022 - Mar. 10, 2022	546034-52901	\$197.83
001	DD108	03/21/22	COMCAST -ACH	02252022-3316 ACH	ACCT# 8495743101273316 3/1-3/28/2022	03/01/2022-03/28/2022	543003-57205	\$288.28
001	DD108	03/21/22	COMCAST -ACH	02252022-3316 ACH	ACCT# 8495743101273316 3/1-3/28/2022	03/01/2022-03/28/2022	541003-57205	\$156.75
001	DD109	03/21/22	COMCAST -ACH	02272022-9406 ACH	ACCT# 8495743101259406 3/1-3/30/2022	03/01/2022-03/30/2022	543003-53902	\$189.88
001	DD110	03/25/22	COMCAST -ACH	03012022-4033 ACH	ACCT# 8495743101274033 3/5-4/4/2022	Mar. 5, 2022 - Apr. 4, 2022	543003-57206	\$204.86
001	DD111	03/25/22	AT&T	03022022-9023 ACH	ACCT# 904 599-9023 21 0566 3/2-4/1/2022	March 2, 2022 - April 1, 2022	541003-57205	\$201.84
001	DD112	03/28/22	COMCAST -ACH	03022022-2201 ACH	ACCT# 8495743101272201 3/6-4/5/2022	Mar. 6, 2022-Apr. 5, 2022	546034-52901	\$195.01
001	DD113	03/28/22	COMCAST -ACH	03032022-1433 ACH	ACCT# 8495743101291433 3/7-4/6/2022	Mar. 7, 2022-Apr. 6, 2022	543003-57205	\$90.40
001	DD114	03/31/22	COMCAST -ACH	03072022-9430 ACH	ACCT# 8495743101259430 3/11-4/10/2022	Mar. 11, 2022-Apr. 10, 2022	546034-52901	\$197.83
<b>Fund Total</b>								<b>\$179,532.29</b>

**SERIES 2002 DEBT SERVICE FUND - 202**

202	1865	03/30/22	MARSHALL CREEK	03212022-202	TRANSFER DEBT SERVICE SERIES 2002	Due From Other Funds	131000	\$14,238.40
<b>Fund Total</b>								<b>\$14,238.40</b>

**SERIES 2015 DEBT SERVICE FUND - 203**

203	1864	03/30/22	MARSHALL CREEK	03212022-203	TRANSFER TAX COLLECTION SERIES 2015A	Due From Other Funds	131000	\$12,466.73
<b>Fund Total</b>								<b>\$12,466.73</b>

**SERIES 2016 DEBT SERVICE FUND - 204**

204	1863	03/30/22	MARSHALL CREEK	03212022-204	TRANSFER TAX COLLECTION SERIES 2016	Due From Other Funds	131000	\$790.32
<b>Fund Total</b>								<b>\$790.32</b>

<b>Total Checks Paid</b>	<b>\$207,027.74</b>
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