

**MARSHALL CREEK
COMMUNITY DEVELOPMENT
DISTRICT**

**AUGUST 16, 2023
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

Board of Supervisors

Kathy Moss, Chair
Monique Perna, Vice Chair
Howard Entman, MD, Assistant Secretary
Rich Luciano, Assistant Secretary
Bob Stevens, Assistant Secretary

Janice Eggleton Davis, District Manager
Michael Eckert, Esq., District Counsel
Ryan Stilwell, P.E., District Engineer
Belynda Tharpe, LCAM, General Manager

Regular Meeting Agenda

Wednesday, August 16, 2023 – 4:00 p.m.

Call-in - 646-838-1601 Conference ID – 857 497 025#

1. **Roll Call**
2. **Audience Comments**
3. **Vesta Introduction**
4. **Public Hearings to Consider the Adoption of the Budget for Fiscal Year 2024 and Levy of Non-Ad Valorem Assessments**
 - A. Consideration of Resolution 2023-15 - Annual Appropriation and Adoption of the FY 2024 Budget
 - B. Consideration of Resolution 2023-16 - Levy of Non-Ad Valorem Assessments
5. **Approval of the Minutes of the July 27, 2023 Meeting**
 - A. Discussion of Open Items
6. **Discussion of Termination of Interlocal Staffing Agreement by SCCDD**
 - A. Board Discussion Going Forward (Ms. Moss)
7. **Engineer's Report**
 - A. Proposal for Assessment of District Roads (under separate cover)
 - B. Palencia Village Drive Intersection
8. **General Manager's Operations Report** (under separate cover)
9. **District Manager's Report**
 - A. Acceptance of the Annual Audit for FY 2022 Prepared by Berger, Toombs, Elam, Gaines & Frank (under separate cover)
10. **Attorney's Report**
 - A. Designation of Board Member as Mediation Representative for Campbell v. Marshall Creek CDD
11. **Security Session**
 - A. Private Security Session (as required by Sections 119.071(3)(a) and 281.301, *Florida Statutes*)
 - B. Public Security Discussion and Action

District Office

Inframark Community Management
12574 Flagler Center Blvd. Suite 101
Jacksonville, FL 32258
904-436-4102

Meeting Location:

Marshall Creek Amenity Center
625 Palencia Club Drive
St. Augustine FL 32095

12. Supervisors' Requests

A. Vesta Transition – Ms. Moss

13. Acceptance of the July 2023 Financial Statements and Approval of the July 2023 Check Register and Invoices

14. Adjournment

District Office
Inframark Community Management
12574 Flagler Center Blvd. Suite 101
Jacksonville, FL 32258
904-436-4102

Meeting Location:
Marshall Creek Amenity Center
625 Palencia Club Drive
St. Augustine FL 32095

Fourth Order of Business

MARSHALL CREEK
Community Development District

Operating and Debt Service Budget

**Fiscal Year 2024
Approved Budget**

Approved:
6/14/2023

Prepared by:



Table of Contents

	<u>Page #</u>
<u>OPERATING BUDGET</u>	
General Fund	
Summary of Revenues, Expenditures and Changes in Fund Balances	1-9
Exhibit A - Allocation of Fund Balances	10
Budget Narrative	11 - 34
2002 Area Capital Reserves Fund	
Summary of Revenues, Expenditures and Changes in Fund Balances	35
Budget Narrative	36
<u>DEBT SERVICE BUDGETS</u>	
Series 2002	
Summary of Revenues, Expenditures and Changes in Fund Balances	37 - 38
Amortization Schedule	39
Series 2015 A	
Summary of Revenues, Expenditures and Changes in Fund Balances	40 - 41
Amortization Schedule	42
Series 2016 Avila Bond	
Summary of Revenues, Expenditures and Changes in Fund Balances	43 - 44
Amortization Schedule	45 - 46
Budget Narrative	47
<u>SUPPORTING BUDGET SCHEDULES</u>	
Comparison of Non-Ad Valorem Assessment Rates Series 2015 & 2016 Bond - FY 2024 vs. FY 2023	48
Comparison of Non-Ad Valorem Assessment Rates Series 2002 Bond - FY 2024 vs. FY 2023	49

MARSHALL CREEK
Community Development District

Operating Budget
Fiscal Year 2024

Revenues Expenditures and Changes in Fund Balance
Fiscal Year 2024 Approved Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2021	FY 2022	BUDGET FY 2023	THRU APR-2023	MAY- SEP - 2023	PROJECTED FY 2023	BUDGET FY 2024
REVENUES							
Interest - Investments	\$ 2,261	\$ 10,264	\$ 12,000	\$ 37,182	\$ 26,559	\$ 63,741	\$ 50,000
Shared Rev - Other Local Units	461,271	485,396	499,311	499,312	-	499,312	541,292
Interlocal Agreement - Other	341,736	344,921	335,227	195,549	139,678	335,227	351,990
Other Physical Environment Rev	20,000	24,000	24,000	16,000	1,000	17,000	-
S/F Swimming Program Fees	-	425	3,000	-	3,000	3,000	3,500
S/F Activity Fees	-	-	-	3,570	-	3,570	4,000
S/F Rental Fees	175	1,850	4,000	1,000	500	1,500	2,500
S/F Snack Bar Revenue	750	2,431	3,000	-	3,000	3,000	3,000
Tennis Merchandise Sales	21,195	25,332	19,000	14,782	5,896	20,678	25,000
Tennis Special Events&Socials	-	495	1,000	-	10,900	10,900	1,500
Tennis Lessons & Clinics	278,928	275,363	290,000	191,824	99,405	291,229	300,000
Tennis Ball Machine Rental Fee	4,728	6,271	6,000	6,547	21	6,568	6,500
Tennis Membership	52,528	59,318	46,000	80,702	-	80,702	65,000
Interest - Tax Collector	250	69	-	11,386	-	11,386	-
Special Assmnts- Tax Collector	3,424,410	3,457,544	3,438,203	3,170,602	267,601	3,438,203	3,433,348
Special Assmnts- Discounts	(118,298)	(118,741)	(137,528)	(121,970)	-	(121,970)	(137,334)
Other Miscellaneous Revenues	96,240	27,537	8,500	37,889	-	37,889	8,500
Gate Bar Code/Remotes	4,329	3,972	4,000	1,785	2,215	4,000	4,000
Impact Fee	34,926	15,587	10,000	7,872	95,542	103,414	286,625
TOTAL REVENUES	4,625,429	4,622,034	4,565,713	4,154,032	655,316	4,809,348	4,949,421

Revenues Expenditures and Changes in Fund Balance
Fiscal Year 2024 Approved Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2021	FY 2022	BUDGET FY 2023	THRU APR-2023	MAY- SEP - 2023	PROJECTED FY 2023	BUDGET FY 2024
EXPENDITURES							
<i>Administrative</i>							
P/R-Board of Supervisors	11,811	10,541	14,285	7,673	6,612	14,285	14,285
ProfServ-Arbitrage Rebate	600	4,200	1,200	600	1,200	1,800	1,800
ProfServ-Dissemination Agent	3,000	3,000	3,000	-	3,000	3,000	3,000
ProfServ-Engineering	12,082	12,408	25,000	6,562	18,438	25,000	25,000
ProfServ-Legal Services	51,038	44,050	75,000	54,235	20,765	75,000	75,000
ProfServ-Mgmt Consulting Serv	65,200	65,200	67,156	39,174	27,981	67,155	69,842
ProfServ-Special Assessment	15,750	15,750	16,223	16,223	-	16,223	16,872
ProfServ-Trustee Fees	11,815	9,525	11,400	7,363	4,037	11,400	11,400
Auditing Services	4,675	4,675	4,675	-	4,675	4,675	4,800
Postage and Freight	3,040	3,373	5,600	2,511	2,089	4,600	4,600
Insurance - General Liability	29,396	33,367	36,704	31,970	-	31,970	42,210
Printing and Binding	1,544	1,432	3,500	890	636	1,526	2,500
Legal Advertising	3,615	606	3,000	579	2,421	3,000	3,500
Miscellaneous Services	13,140	18,721	9,500	7,683	5,488	13,171	14,000
Misc-Assessmnt Collection Cost	35,581	34,404	68,764	60,973	5,352	66,325	68,667
Shared Exp - Other Local Units	435,513	468,832	545,762	545,762	-	545,762	521,042
Misc-Late Fees	-	428	-	-	-	-	-
Misc-Contingency	4,340	-	-	-	-	-	-
Office Supplies	705	630	1,474	617	441	1,058	1,474
Annual District Filing Fee	175	175	175	175	-	175	175
Total Administrative	703,020	731,317	892,418	782,990	103,135	886,125	880,167

Revenues Expenditures and Changes in Fund Balance
Fiscal Year 2024 Approved Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2021	FY 2022	BUDGET	THRU	MAY-	PROJECTED	BUDGET
	FY 2021	FY 2022	FY 2023	APR-2023	SEP - 2023	FY 2023	FY 2024
<i>Other Public Safety</i>							
Payroll - Benefit	5,148	5,248	11,259	3,567	3,974	7,541	7,500
Payroll - Engineering	57,070	51,719	85,069	29,611	55,449	85,060	89,255
Payroll - Gate Maintenance	1,553	-	2,000	-	-	-	-
Payroll - Janitor	-	2,288	-	1,381	619	2,000	2,500
Contracts-Security Services	148,946	142,866	126,000	73,342	52,658	126,000	135,000
Contracts-Roving Patrol	43,280	46,140	50,000	30,137	19,863	50,000	56,100
R&M-Gate	20,808	32,089	15,000	21,483	6,414	27,897	30,000
Misc-Bar Codes	5,121	4,230	5,178	3,797	1,381	5,178	5,335
Total Other Public Safety	281,926	284,580	294,506	163,318	144,332	303,676	325,690
<i>Field</i>							
Payroll - Benefit	4,331	4,242	8,662	2,871	5,791	8,662	9,965
Payroll - Engineering	45,710	41,375	68,056	23,689	44,367	68,056	71,455
Expense Reimbursement	-	4,623	-	-	-	-	-
Lease - Land	2,052	2,113	2,094	-	2,094	2,094	2,115
R&M-Bike Paths & Asphalt	4,050	6,215	5,000	-	5,000	5,000	6,500
R&M-Boardwalks	6,097	11,383	25,000	5,927	118,686	124,613	25,000
R&M-Buildings	37,179	8,213	20,000	6,532	13,468	20,000	20,000
R&M-Electrical	7,293	7,364	6,000	5,244	756	6,000	6,180
R&M-Fountain	6,477	1,887	5,000	1,460	3,540	5,000	5,000
R&M-Mulch	4,500	-	7,000	-	7,000	7,000	7,350
R&M-Roads & Alleyways	186,965	40,295	30,000	51,661	-	51,661	140,000
R&M-Sidewalks	16,951	57,693	35,000	22,186	12,814	35,000	40,000
R&M-Signage	12,171	6,826	5,000	5,629	1,854	7,483	7,500
Total Field	333,776	192,229	216,812	125,199	215,370	340,569	341,065

Revenues Expenditures and Changes in Fund Balance
Fiscal Year 2024 Approved Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2021	FY 2022	BUDGET FY 2023	THRU APR-2023	MAY- SEP - 2023	PROJECTED FY 2023	BUDGET FY 2024
<i>Landscape Services</i>							
Payroll-Salaries	70,631	77,165	78,736	39,920	38,816	78,736	82,672
Payroll-Administration	5,045	5,867	6,032	2,864	3,168	6,032	6,335
Payroll-Benefits	48,677	41,844	75,760	35,330	40,430	75,760	87,124
Payroll-General Staff	152,733	137,563	256,557	115,266	129,681	244,947	270,000
Payroll-Irrigation Staff	77,267	84,622	82,483	43,745	38,738	82,483	86,600
Payroll-IPM Staff	83,800	76,422	102,835	29,084	73,751	102,835	107,975
Payroll-Equipment Mechanic	30,996	40,865	36,421	20,737	15,684	36,421	38,242
Payroll Taxes	30,573	31,546	43,072	18,879	24,193	43,072	45,225
ProfServ-Info Technology	742	246	1,000	34	466	500	500
Contracts - Misc Labor	-	36,300	39,900	23,600	16,300	39,900	41,895
Communication-Telephone	3,412	3,588	3,720	2,164	1,556	3,720	3,900
Utility - Cable TV Billing	1,788	2,338	2,280	1,360	920	2,280	2,395
Electricity - General	2,970	3,734	3,200	1,352	1,848	3,200	3,360
Utility - Refuse Removal	8,607	10,882	13,000	6,605	6,395	13,000	13,650
Utility - Water & Sewer	2,994	2,194	2,000	1,178	822	2,000	2,100
Rentals - General	1,578	1,036	1,000	-	1,000	1,000	1,000
R&M-Buildings	1,771	2,913	6,000	1,006	4,994	6,000	6,000
R&M-Equipment	20,766	30,964	30,000	4,722	25,278	30,000	31,500
R&M-Grounds	26,390	15,675	22,000	5,187	16,813	22,000	23,100
R&M-Irrigation	29,208	32,569	23,000	12,420	10,580	23,000	24,150
R&M-Mulch	103,909	109,139	90,000	79,962	10,038	90,000	94,500
R&M-Pump Station	85,169	10,725	20,000	835	19,165	20,000	20,000
R&M-Trees and Trimming	10,395	19,565	15,000	30,450	4,500	34,950	35,000
Misc-Employee Meals	4,899	7,058	6,130	4,003	1,034	5,037	6,500

Revenues Expenditures and Changes in Fund Balance
Fiscal Year 2024 Approved Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2021	FY 2022	BUDGET FY 2023	THRU APR-2023	MAY- SEP - 2023	PROJECTED FY 2023	BUDGET FY 2024
Office Equipment	346	-	500	102	398	500	500
Op Supplies - General	14,606	15,313	21,000	7,229	13,771	21,000	25,000
Op Supplies - Uniforms	2,990	1,822	5,000	-	5,000	5,000	5,000
Op Supplies - Fuel, Oil	15,064	20,482	15,000	10,347	8,612	18,959	20,000
Impr - Landscape	45,384	31,819	35,000	22,011	12,989	35,000	35,000
Cap Outlay-Machinery and Equip	3,097	3,150	8,000	8,277	-	8,277	8,500
Total Landscape Services	885,807	857,406	1,044,626	528,669	526,940	1,055,609	1,127,723
Utilities							
Electricity - Streetlighting	81,866	88,586	81,500	56,193	25,307	81,500	85,575
Utility - Water & Sewer	4,387	7,079	4,400	6,863	7,109	13,972	14,000
R&M-Lake	48,000	48,000	48,000	28,000	20,000	48,000	48,000
Total Utilities	134,253	143,665	133,900	91,056	52,416	143,472	147,575
Operation & Maintenance							
Payroll-Shared Personnel	296,999	280,031	335,227	137,707	197,520	335,227	351,990
ProfServ-Field Management	292,157	297,616	268,000	179,341	88,659	268,000	304,752
Communication - Telephone	476	838	1,700	596	1,104	1,700	1,700
Postage and Freight	237	494	438	230	208	438	450
Rentals - General	1,940	1,377	2,375	1,377	998	2,375	2,375
R&M-Vehicles	322	-	-	-	-	-	-
Printing and Binding	4,750	4,908	4,877	2,591	2,286	4,877	5,250
Misc-Connection Computer	1,425	2,712	2,000	1,036	964	2,000	2,500
Billback Expenses Developer	575	6,176	-	(7,596)	826	(6,770)	-
Staff Training & Development	-	-	-	-	-	-	2,500
Office Supplies	1,829	2,045	1,900	1,531	369	1,900	750
Op Supplies - General	8,380	9,385	8,000	3,424	4,576	8,000	8,000
Total Operation & Maintenance	609,090	605,582	624,517	320,237	297,510	617,747	680,267

Revenues Expenditures and Changes in Fund Balance
Fiscal Year 2024 Approved Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2021	FY 2022	BUDGET FY 2023	THRU APR-2023	MAY- SEP - 2023	PROJECTED FY 2023	BUDGET FY 2024
<i>Parks and Recreation - General</i>							
ProfServ-Mgmt Consulting Serv	25,200	25,200	25,956	15,141	10,815	25,956	26,994
Insurance -Property & Casualty	95,894	58,488	64,337	52,473	-	52,473	73,988
Total Parks and Recreation - General	121,094	83,688	90,293	67,614	10,815	78,429	100,982
<i>Clubhouse</i>							
Contracts-Misc Labor	2,909	2,749	3,000	1,347	1,653	3,000	3,150
Contracts-Outside Fitness	9,375	14,981	16,000	4,649	1,751	6,400	5,500
R&M Air Conditioning	-	1,172	10,000	319	4,796	5,115	7,500
R&M-Buildings	6,654	-	-	-	-	-	5,000
R&M-Equipment	3,382	4,234	3,000	-	3,000	3,000	3,000
Special Events	27,451	35,863	30,000	33,873	6,362	40,235	50,000
Cap Outlay-Machinery and Equip	545	-	1,500	-	1,500	1,500	1,500
Cap Outlay-Clubhouse	152,307	6,716	10,000	4,872	5,128	10,000	10,000
Total Clubhouse	202,623	65,715	73,500	45,060	24,190	69,250	85,650
<i>Swimming Pool</i>							
Payroll-Salaries	97,866	103,370	98,639	51,108	47,531	98,639	103,570
Payroll-Hourly	35,777	42,541	47,712	25,686	22,026	47,712	50,097
Payroll-Lifeguards	36,650	45,245	40,000	314	39,686	40,000	42,000
Payroll-Benefits	20,701	39,545	27,075	27,233	-	27,075	28,425
Payroll-Engineering	45,108	41,055	68,056	23,575	44,481	68,056	71,455
Payroll-Janitor	6,990	10,348	13,312	6,214	7,098	13,312	13,975
Payroll Landscape	-	8,178	14,688	7,909	6,779	14,688	15,425
Payroll Taxes	12,407	13,951	15,275	5,555	9,720	15,275	16,035

Revenues Expenditures and Changes in Fund Balance
Fiscal Year 2024 Approved Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2021	FY 2022	BUDGET FY 2023	THRU APR-2023	MAY- SEP - 2023	PROJECTED FY 2023	BUDGET FY 2024
ProfServ-Info Technology	4,659	711	1,500	254	496	750	2,500
Contracts-Landscape	4,361	5,506	5,000	805	4,195	5,000	5,000
Travel and Per Diem	23	68	200	27	173	200	200
Communication - Telephone	6,870	6,634	6,550	3,778	2,772	6,550	6,875
Utility - General	48,443	49,021	53,255	33,490	19,765	53,255	55,920
Utility - Cable TV Billing	3,496	4,251	4,200	2,853	1,347	4,200	4,410
Utility - Refuse Removal	3,288	2,462	2,905	1,840	1,065	2,905	3,050
R&M-Buildings	-	17,619	10,000	8,869	1,131	10,000	15,000
R&M-Pools	20,540	25,065	28,000	17,155	10,845	28,000	29,400
R&M Vandalism	4,667	-	-	-	-	-	-
R&M-Vehicles	426	284	500	-	500	500	500
Advertising	1,432	1,614	2,000	845	1,155	2,000	500
Miscellaneous Services	271	58	500	-	350	350	350
Misc-Employee Meals	4,385	4,456	4,470	3,106	1,364	4,470	4,695
Misc-Special Events	-	475	-	-	-	-	-
Misc-Training	-	1,143	1,500	80	1,420	1,500	1,500
Misc-Licenses & Permits	980	938	1,100	30	900	930	1,100
Office Supplies	3,450	2,580	3,500	1,316	1,684	3,000	3,000
Cleaning Supplies	650	1,072	1,500	537	388	925	1,500
Office Equipment	2,349	874	3,000	376	1,624	2,000	3,000
Snack Bar Expenses	-	135	1,000	-	1,000	1,000	1,000
Op Supplies - Spa & Paper	728	1,370	1,500	1,425	75	1,500	1,500
Op Supplies - Uniforms	1,721	942	1,500	-	1,500	1,500	1,500
Subscriptions and Memberships	1,231	6,769	6,500	7,230	-	6,607	7,500
Cap Outlay - Pool Furniture	7,989	-	-	5,510	-	5,510	15,000
Capital Outlay - Pool	-	17,890	10,000	1,140	8,860	10,000	10,000
Total Swimming Pool	377,458	456,170	474,937	238,260	239,930	477,409	515,982

Revenues Expenditures and Changes in Fund Balance
Fiscal Year 2024 Approved Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2021	FY 2022	BUDGET FY 2023	THRU APR-2023	MAY- SEP - 2023	PROJECTED FY 2023	BUDGET FY 2024
<i>Tennis Court</i>							
Payroll-Salaries	113,689	122,404	130,000	63,483	66,517	130,000	136,500
Payroll-Hourly	43,884	47,964	43,186	26,382	16,804	43,186	43,405
Payroll-Benefits	27,997	30,413	35,170	19,400	15,770	35,170	40,445
Payroll-Engineering	33,811	31,333	51,042	17,681	33,361	51,042	53,595
Payroll-Commission	242,000	250,548	261,000	163,139	97,861	261,000	274,050
Payroll-Janitor	-	3,803	5,824	2,411	3,413	5,824	6,115
Payrol Landscape	-	3,109	4,900	2,686	2,214	4,900	4,925
Payroll Taxes	23,360	25,089	33,670	14,582	19,088	33,670	35,355
ProfServ-Info Technology	5,351	20,157	8,302	1,801	2,400	4,201	2,500
Contracts-Janitorial Services	3,378	-	-	-	-	-	-
Contracts-Landscape	1,285	812	1,300	405	895	1,300	5,000
Communication - Telephone	2,734	2,866	2,750	1,552	1,198	2,750	2,750
Utility - Cable TV Billing	2,827	2,541	2,460	1,730	730	2,460	2,585
Electricity - General	11,608	12,744	12,500	8,433	4,067	12,500	13,125
Utility - Refuse Removal	2,220	2,613	2,460	1,840	620	2,460	2,585
Utility - Water & Sewer	1,470	2,610	1,500	1,008	492	1,500	1,575
Rental/Lease - Vehicle/Equip	1,585	1,585	1,700	978	722	1,700	1,785
R&M-General	6,788	7,928	7,000	4,704	2,296	7,000	7,000
R&M-Court Maintenance	25,455	12,204	15,000	10,335	4,665	15,000	20,000
R&M-Vandalism	-	-	500	-	500	500	500
Printing and Binding	-	-	500	-	1,500	1,500	500
Advertising	1,371	1,351	1,520	830	170	1,000	500
Misc-Employee Meals	1,865	1,405	2,245	2,011	234	2,245	2,500
Special Events	374	719	1,000	6,218	420	6,638	1,000

Revenues Expenditures and Changes in Fund Balance
Fiscal Year 2024 Approved Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2021	FY 2022	BUDGET FY 2023	THRU APR-2023	MAY- SEP - 2023	PROJECTED FY 2023	BUDGET FY 2024
Office Supplies	2,368	2,739	2,500	3,168	-	3,168	2,500
Office Equipment	670	354	1,500	-	250	250	5,000
Teaching Supplies	3,694	3,111	4,000	2,916	860	3,776	4,000
Op Supplies - Uniforms	641	155	500	-	500	500	500
COS - Start Up Inventory	13,313	14,717	13,000	12,510	391	12,901	15,000
Subscriptions and Memberships	673	690	1,776	690	1,040	1,730	1,775
Cap Outlay-Machinery and Equip	43,080	51,771	10,000	8,318	1,682	10,000	10,000
Total Tennis Court	617,491	657,735	658,805	379,211	280,660	659,871	697,070
TOTAL EXPENDITURES	4,266,538	4,078,087	4,504,314	2,741,614	1,895,298	4,632,157	4,902,171
Reserves							
Reserve - Field	-	75,000	61,400	-	-	-	47,250
Total Reserves	-	75,000	61,400	-	-	-	47,250
TOTAL EXPENDITURES AND RESERVES	4,266,538	4,153,087	4,565,714	2,741,614	1,895,298	4,632,157	4,949,421
Excess (deficiency) of revenues							
Over (under) expenditures	358,891	468,947	-	1,412,418	(1,239,982)	177,191	0
OTHER FINANCING SOURCES (USES)							
Interfund Transfer - In	3,902	-	-	-	-	-	-
TOTAL OTHER SOURCES (USES)	3,902	-	-	-	-	-	-
Net change in fund balance	362,793	468,947	-	1,412,418	(1,239,982)	177,191	0
FUND BALANCE, BEGINNING	2,140,380	2,503,178	2,972,125	2,972,125	-	2,972,125	3,149,316
FUND BALANCE, ENDING	\$ 2,503,173	\$ 2,972,125	\$ 2,972,125	\$ 4,384,543	\$ (1,239,982)	\$ 3,149,316	\$ 3,149,317

Exhibit "A"
Allocation of Fund Balances

<u>AVAILABLE FUNDS</u>	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2024	\$ 3,149,316
Net Change in Fund Balance - Fiscal Year 2024	0
Reserves - Fiscal Year Additions FY 2024	47,250
Total Funds Available (Estimated) - 9/30/2024	3,196,567
 <i>Assigned Fund Balance</i>	
Operating Reserve - Operating Capital	1,225,543 ⁽¹⁾
Reserves - Field (Prior Years)	662,092
Reserves - Field - FY 2024	47,250
Reserves - Gate (Prior Years)	7,838
Reserves - Landscape (Prior Years)	39,986
Reserve - Park (Prior Years)	32,900
Reserves - Swim & Fitness Clubhouse (Prior Years)	18,558
Reserves - Swimming Pools (Prior Years)	132,635
Reserves - Tennis Courts (Prior Years)	24,853
	966,112
Total Allocation of Available Funds	2,191,655
 Total Unassigned (undesignated) Cash	 \$ 1,004,912

Notes

(1) Represents approximately 3 months of operating expenditures net of reserves.

Budget Narrative
Fiscal Year 2024

REVENUES

Interest – Investments

The District earns interest income on its accounts. Interest is calculated on the average monthly collected balance for the operating account.

Shared Revenue – Other Local Units

The District has a revised Interlocal agreement with the Sweetwater Creek CDD for shared facilities with certain costs, net of offsetting revenues, being allocated based upon the proportionate number of platted units in each District.

Interlocal Agreement - Other

The District has an Interlocal agreement with the Sweetwater Creek CDD to provide day-to-day staffing and operations management of the Sweetwater Creek CDD Amenity Center Building and Pool Facility located at 1865 North Loop parkway, St. Augustine, FL 32095.

Other Physical Environmental Rev

This is revenue generated from providing landscape maintenance services to the Sweetwater Creek CDD. The corresponding expense is included in Landscape-Payroll-IPM staff.

S/F Swimming Program Fees

This is revenue generated from Swim Programs such as Swim Lessons, Infant Swim Resource, and Palencia Cyclones Swim team.

S/F Activity Fees

This is revenue from community classes.

S/F Other Revenues

This is revenue that does not fall into any of the other revenue categories and includes any non-resident memberships.

S/F Rental Fees

This is revenue collected from room rentals.

Budget Narrative
Fiscal Year 2024

REVENUES (continued)

S/F Snack Bar Revenue

This is revenue collected from the snack bar.

Tennis Merchandise Sales

This is revenue collected from sales of racquets, grip, balls, string, apparel, shoes, etc.

Tennis Special Events & Socials

This is revenue brought in from several special tennis events held throughout the year as well as tennis socials.

Tennis Lessons & Clinics

This is revenue collected from private instruction by the professionals on staff, team practices, open clinics, etc. according per clinic schedule.

Tennis Ball Machine Rental Fee

This is revenue brought in from use of ball machine, either annual membership or hourly use

Tennis Membership

This is revenue collected from Non-Resident Fees for inclusion in MCCDD Tennis program. The membership rate for a single member is \$1,650 and for family membership \$2,750 annually.

Tennis Drinks & Snacks

This is revenue collected from soda machine.

Special Assessments – Tax Collector

The District will levy a Non-Ad Valorem assessment on all assessable property within the District in order to pay for the operating expenditures during the Fiscal Year. This is the portion that will be collected through the Tax Collector.

Special Assessments – Discounts

Per Section 197.162, Florida Statutes, discounts are allowed for early payments. The budgeted amount for the fiscal year is calculated at 3% of the anticipated Non-Ad Valorem assessments.

Budget Narrative
Fiscal Year 2024

REVENUES (continued)

Other Miscellaneous Revenues

This is the revenue generated from the sale of lanyards for the resident amenity access cards, replacement amenity access cards and Pinestraw sold to residents..

Gate Bar Code/Remotes

This is the revenue from the sales of controlled access gate decals.

Impact Fee

MCCDD expended funds to build and / or provide several facilities that have since been conveyed over to St. Johns County, the most notable being the St. Johns County Park at Palencia. St. Johns County allows the District to collect these impact fees directly from builders, and in return, the builders are given vouchers to use when applying for a building permit at St. Johns County. There is no off-setting expense for this revenue item.

EXPENDITURES

Expenditures - Administrative

Payroll - Board of Supervisors

Chapter 190 of the Florida Statutes allows for members of the Board of Supervisors to be compensated \$200 per meeting at which they are in attendance plus payroll taxes and ADP fees. The amount for the fiscal year is based upon all Supervisors attending all meetings as well as ADP expenses.

Professional Service - Arbitrage Rebate

The District has an agreement with an American Municipal Tax-Exempt Compliance Corporation to annually calculate the District's Arbitrage Rebate Liability on the Series 2002 and Series 2015A Special Assessment Bonds. The budgeted amount for the fiscal year is based on an existing engagement letter.

Professional Service - Dissemination Agent (IMS)

The District is required by the Securities and Exchange Commission to comply with Rule 15c2-12(b)-(5), which relates to additional reporting requirements for unrelated bond issues. The budgeted amount for the fiscal year is based on standard fees charged for this service performed by Inframark – Infrastructure Management Services

Budget Narrative
Fiscal Year 2024

Expenditures – Administrative (continued)

Professional Service - Engineering

The District's engineer provides general engineering services to the District, i.e. attendance and preparation for board meetings, and other specifically requested assignments.

Professional Service - Legal Services

The District's legal counsel provides general legal services to the District, i.e. attendance and preparation for monthly board meetings, review of operating and maintenance contracts, and other specifically requested assignments.

Professional Service - Management Consulting Services (IMS)

The District receives Management, Accounting, and Administrative services as part of a Management Agreement with Inframark- Infrastructure Management Services. The budgeted amount for the fiscal year is based on the contracted fees outlined in Exhibit "A" of the Management Agreement with a moderate increase requested this year.

Professional Service - Special Assessment (IMS)

Administrative fee to prepare the District's Special Assessment Roll and maintain the lien books. The budgeted amount reflects a moderate increase requested this year.

Professional Service - Trustee

The District issued Series 2002, 2015A and 2016 Special Assessment Bonds that are deposited with a Trustee to handle all trustee matters. The annual trustee fee budget is increased per a notice from U.S. Bank, the Trustee.

Auditing Services

The District is required to conduct an annual audit of its financial records by an independent Certified Public Accounting Firm. Budget is based on an existing engagement letter with Berger, Toombs, Elam, Gaines & Frank.

Postage and Freight

Postage and/or freight used for District mailings including agenda packages, vendor checks and other correspondence.

Insurance - General Liability

The District's General Liability Insurance policy is with Preferred Governmental Insurance Trust that specializes in providing insurance coverage to governmental agencies. The budgeted amount for the fiscal year is based on prior year premiums plus anticipated market adjustments.

Marshall Creek
Community Development District

General Fund

Budget Narrative
Fiscal Year 2024

Expenditures – Administrative (continued)

Printing and Binding

Copies used in the preparation of agenda packages, required mailings, and other special projects.

Legal Advertising

The District is required to advertise various notices for the monthly Board meetings and other public hearings in a newspaper of general circulation.

Miscellaneous Services

Bank charges, credit card fees and any other miscellaneous expenses that may be incurred during the year.

Miscellaneous - Assessment Collection Cost

The District reimburses the St. Johns County Tax Collector for necessary administrative costs. Per Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the Tax Collector for the actual cost of collection or 2% on the amount of special assessments collected and remitted, whichever is greater.

Shared Expenditures - Other Local Units

The District has a revised Interlocal agreement with the Sweetwater Creek CDD for shared facilities with certain costs, net of offsetting revenues, being allocated based upon the proportionate number of platted units in each District.

Office Supplies

Supplies used in the preparation and binding of agenda packages, required mailings, and other special projects.

Annual District Filing Fee

The District is required to pay an annual fee of \$175 to the Department of Economic Opportunity.

Expenditures - Other Public Safety

Payroll - Benefit

Provide health care and other benefits (medical, dental, life insurance, short term and long-term disability, workers compensation insurance) for full time staff. Payroll service fees (ADP) are also included here.

Payroll - Engineering

The District's building engineering department has a staff of seven (7) full time employees who are allocated throughout this budget. The engineering departments maintenance allocation is **25%**.

Marshall Creek

Community Development District

*General Fund***Budget Narrative**

Fiscal Year 2024

Expenditures - Other Public Safety (continued)**Payroll - Gate Maintenance**

This line item covers the compensation for staff to clean the building. Cleaning staff expense is shared with Guardhouses, Amenity Center and Sweetwater CDD. Maintenance allocation for the District's two (2) controlled access guardhouses is **20%**.

Payroll – Janitor

This line item covers the compensation for staff to clean the building. Cleaning staff expense is shared with Guardhouses, Amenity Center, Tennis and Sweetwater CDD. Maintenance allocation for the District's two (2) controlled access guardhouses is **20%**.

Contracts - Security Services

Envera Virtual Guard Systems contract started in August of 2019. The guard houses have 24/7 virtual coverage.

Contracts - Roving Patrol

The amount is for the roving St. Johns County patrol officers. The roving St. Johns County patrol officers are active between by early evening and early morning hours, 7 days a week. Average 95 hours per month.

R&M - Gate

The cost of repairing and maintaining the South Loop Parkway and North Loop Parkway controlled access guardhouses, including six total mechanical gate arm motors, two control boards, telephone/fax costs, lighting, plumbing, and HVAC units.

Miscellaneous - Bar Codes

The cost of controlled access bar code decals.

Expenditures - Field**Payroll - Benefit**

Provide health care and other benefits (medical, dental, life insurance, short term and long-term disability, workers compensation insurance) for full time staff. Payroll service fees (ADP) are also included here.

Payroll - Engineering

The District's building engineering department has a staff seven (7) full time employees who are allocated throughout this budget. The engineering department's maintenance allocation for the District's two (2) controlled access guardhouses is **20%**.

Marshall Creek
Community Development District

General Fund

Budget Narrative
Fiscal Year 2024

Expenditures - Field (continued)

Lease - Land

This is the land lease for the Boardwalk which was deeded to the District.

R&M - Bike Paths & Asphalt

The budgeted amount is for purchase of materials for repairs of cracked or broken areas of asphalt along the bike/cart paths.

R&M - Boardwalks

The budgeted amount is for purchase of materials for repairs of broken or misshapen boards on the boardwalk areas. This also includes the portable restroom lease at the Tolomato boardwalk.

R&M - Buildings (Park Buildings & Structures)

The budgeted amount is the purchase of paint, stain, fasteners, miscellaneous equipment and lumber used at the parks for playground repairs and cleaning. This also includes the Facilities Maintenance Software (FMX).

R&M - Electrical (Streetlights)

The budgeted amount-for lamps, ballasts, lighting fixtures, wiring, and miscellaneous electrical components for District decorative light poles and fixtures in various locations.

R&M - Fountain (Village Center Fountain)

The budgeted amount is for chemicals for water treatment for the two fountains at the Village Green, pump repairs, cleaning equipment and chemicals, and miscellaneous pump controller repairs.

R&M - Mulch

Replenishment of playground mulch. This is outsourced once per year.

R&M - Roads & Alleyways(includesStorm Water and Street Sewer Line Jetting and Repairs)

The budgeted amount is for lift station submersible pump replacement, annual lift station cleanouts, and miscellaneous repairs on lift station controls, street maintenance repairs including asphalt repairs and maintenance and chemicals for rust staining removal. FY 2024 includes four (4) outsourced street sweepings. Also, includes street striping. The District engineering department contracts with a specialized storm water sewer jetting service to clean dirt, sediment and silt from storm water drains that become clogged and sewer line jetting and repairs.

Marshall Creek
Community Development District

General Fund

Budget Narrative
Fiscal Year 2024

Expenditures - Field (continued)

R&M - Sidewalks

The budgeted amount is for repair of broken or cracked concrete, concrete supplies, and contractor support.

R&M - Signage (Community Signage)

The budget amount is for repair of damaged or worn (sun-bleached) decorative street signage and poles found throughout the District's roadways, parks, and boardwalks. Amount also includes repair of District's monument signs at entrances of neighborhoods and monuments at front entrance at US-1, the roundabout, the tennis facility and both guardhouses.

Reserve – Field

This amount is for Field related costs not covered under other areas of the field budget.

Expenditures - Landscape

Payroll - Salaries

The compensation for staff that is paid a salary such as Director of Landscape.

Payroll - Other

This expense line is for costs associated with a temporary employment service used during peak growing season. They may also assist with special projects.

Payroll – Administration

The compensation for a PT administrative (one day a week) person shared with the engineering department. Duties are, but not limited to, payroll, invoices, and staff support.

Payroll - Benefits

Provide health care and other benefits (medical, dental, life insurance, short term and long-term disability, workers compensation insurance) for full time staff. Payroll service fees (ADP) are also included here.

Payroll - General Staff

The compensation for mow crew personnel (5-full time) responsible for over 60 acres of turf and 1 part-time responsible for property wide trash pickup, blowing off playscapes, parks and boardwalks. This staff also manages all doggi stations.

Marshall Creek

Community Development District

*General Fund***Budget Narrative**

Fiscal Year 2024

Expenditures – Landscape (continued)**Payroll - Irrigation Staff**

The compensation for two staff responsible for maintenance of over 400 zones (8,000 + sprinkler heads) and 10 wells and 10 pumps. Irrigation staff is also responsible for all hand watering.

Payroll - IPM Staff

The compensation for two staff members responsible for Integrated Pest Management (plant protectants, bed weeds/fertilization for 25 acres of plant material and all turf protectants/fertilization for 60+ acres of turf). Responsibilities include pruning and trimming, mulch replenishment.

Payroll - Equipment Mechanic

The compensation for Equipment Mechanic

Payroll - Taxes

Payroll taxes for Landscape staff.

ProfServ-Info Technology

This item is to cover the costs of computer services.

Contracts – Misc. Labor

This category provides funds for expenses of third-party service vendors for IPM services.

Communication – Telephone

This item covers telephone and fax machine expenses.

Utility – Cable TV Billing

Comcast internet service.

Electricity - General (Utility)

Electric service for maintenance building.

Utility - Refuse Removal

This item covers the debris removal and trash pick-up service for the maintenance building provided by Republic Services.

Marshall Creek
Community Development District

General Fund

Budget Narrative
Fiscal Year 2024

Expenditures – Landscape (continued)

Utility – Water & Sewer

This item covers water and sewer service provided by St. Johns County Utility Department.

Rentals - General

Includes special equipment such as, trencher, sod cutter, and hot pressure washer.

R & M - Buildings

This line item encompasses the repair and maintenance costs for the Landscape building including pest control, security, cleaning supplies and HVAC.

R & M - Equipment

The parts and supplies for preventative maintenance and repair of vehicles, utility carts, trailers and equipment.

R & M - Grounds

The plant protectants and fertilizer to treat 60 + acres of turf, 25 + acres of ornamentals /beds weeds. Bermuda, Bahia, Zoysia, and St. Augustine sod replacements.

R & M - Irrigation

The parts, tools, supplies to service and repair 400 + zones of sprinklers comprised of 8000 + sprinkler heads and 10 wells and 10 pumps. Irrigation staff is also responsible for all hand watering.

R & M - Mulch

The pine straw and mulch to replenish areas such as beds, native grasses, wood lines. To be maintained at a 3-4" layer.

R & M - Pump Station

The parts, supplies and outsourcing costs to repair 10 wells / 10 pumps.

R & M - Trees & Trimming

The costs to outsource removal of dead trees, pruning of palms trees as well as clean-up of fallen trees and storm clean-up.

Marshall Creek
Community Development District

General Fund

Budget Narrative
Fiscal Year 2024

Expenditures – Landscape (continued)

Miscellaneous - Employee Meals (Employee Relations)

Landscape and Engineering employee rewards, such as employee of the month, 100-day accident-free safety award and holiday lunches.

Office Equipment

Miscellaneous office equipment expense.

Operating Supplies - General

Office supplies, safety supplies, tag renewal, doggy pot supplies to include replacing two additional doggy pots per year, licenses, training, hand tools, \$50 per month cell phone expense for Director/ \$30 for Management Supervisor, paint, hardware and coffee supplies.

Operating Supplies – Uniforms

This line item is for the uniforms, rain suits, winter jackets and hats supplied to staff.

Operating Supplies - Fuel, Oil

This line item is budgeted for gas and diesel for equipment. Also, includes oil and grease associated with equipment preventative maintenance program.

Improvements - Landscape

The replacement of trees / ornamentals lost due to frost and disease, planned improvements to existing Landscaping, four flower change outs, and soil amendments.

Capital Outlay - Machinery and Equipment

Replacement of vehicles, utility carts and equipment including finance payments.

Expenditures - Utilities

Electricity - Streetlighting

The District is responsible for various community electrical charges which include: street lighting, lighting the monument signs in the neighborhoods (22) parks, lift stations, pumps stations, irrigation controllers, and the main entrance.

Utility - Water & Sewer

This line item is for the water/consumption for the Village Green fountain.

Marshall Creek
Community Development District

General Fund

Budget Narrative
Fiscal Year 2024

Expenditures – Utilities (continued)

R & M - Lake

The professional services that provide regular visits to monitor/treat lakes, mitigation areas, and littoral plantings. Included are potential services to mechanically remove dead floating plant material as well as repair/replacement of tools + equipment used for in-house removal. Includes fish barriers and grass carp.

Expenditures - Operations and Maintenance

Payroll - Shared Personnel

The District agrees to provide day-to-day staffing and operations management of the Sweetwater Creek CDD Amenity Center Building and Pool Facility located at 1865 North Loop parkway, St. Augustine, FL 32095.

Professional Service - Field Management

The District has a personnel leasing agreement with FirstService Residential which provides daily, onsite management of the District's staff and assets. A full listing of the scope of services provided by FirstService to the District is attached.

Communication - Telephone

Includes a portion of General Manager, Assistant Manager and Director of Engineering cell service.

Postage and Freight

This line item is the postage expense for any mailing of miscellaneous correspondence to residents and staff.

Rentals-General

This line item is for rental of storage space for the District.

Printing and Binding

The District's portion of a comprehensive communications package provided via the Palencia On-Line; includes e-mailings of various events, updates and surveys, and updating of the District's employee handbook. Includes the Neighborhood Publications URL web-site support.

Miscellaneous - Connection Computer

The District incurs the expense for IT support for the computer systems. This also includes any license renewal/software updates to the District computer systems (i.e. McAfee Antivirus, MS Office).

Budget Narrative
Fiscal Year 2024

Expenditures - Operations and Maintenance (continued)

Miscellaneous - Connection Computer

The District incurs the expense for IT support for the computer systems. This also includes any license renewal/software updates to the District computer systems (i.e. McAfee Antivirus, MS Office).

Office Supplies

The District incurs the expense of office supplies for the day-to-day operations which includes supplies for the resident access card system. Also includes the room charge and any copies made for the District’s monthly Board meetings.

Operating Supplies - General

The budgeted amount is for uniforms for the engineering department, tool repair/purchase/rental and for certification training of engineering staff .

Expenditures - Parks and Recreation - General

Professional Service - Management Consulting Service (IMS)

The District receives Management, Accounting, and Administrative services as part of a Management Agreement with Inframark – Infrastructure Management Services. The budgeted amount for the fiscal year is based on the contracted fees outlined in Exhibit “A” of the Management Agreement with a moderate increase this year.

Insurance - Property & Casualty

The District’s Property and Casualty Insurance policy is with Preferred Governmental Insurance Trust that specializes in providing insurance coverage to governmental agencies.

Expenditures - Swim & Fitness Clubhouse

Contracts - Miscellaneous Labor (Miscellaneous Outside Services)

This category provides funds for administrative expenses of third-party service vendors such as Comcast, Turner Pest Control, Village Key & Alarm.

ProfServ-Outside Fitness

This category encompasses the Adult Fitness classes that are taught by fitness staff. Also includes, the Les Mills program which offers over 200 virtual classes for our patrons.

Budget Narrative
Fiscal Year 2024

Expenditures - Swim & Fitness Clubhouse (continued)

R&M - Buildings

This category provides funds for any HVAC related expenses.

R&M - Equipment

This category provides funds for repair related expenses of equipment, new equipment for classes, heaters, flood lights, generator, shop vac, and miscellaneous organizational supplies and cleaning equipment.

R&M – Air Conditioning

This category provides funds for any HVAC related expenses.

Miscellaneous - Special Events

This category provides funds for community events that are held throughout the year.

Capital Outlay – Machinery and Equipment

This category provides funds for the purchase/ replacement of large appliances for the building.

Capital Outlay - Clubhouse

This category provides funds for the replacement/addition/maintenance of items located in the amenity center.

Expenditures - Swimming Pool

Payroll - Salaries

This item encompasses compensation for the Amenity Center Director and any full time staff. Amenity Center director's compensation is shared evenly with Sweetwater Creek CDD.

Payroll - Hourly

This allocation encompasses compensation for Front Desk staff.

Payroll - Lifeguards

This line item encompasses compensation for Lifeguards.

Marshall Creek
Community Development District

General Fund

Budget Narrative
Fiscal Year 2024

Expenditures – Swimming Pool (continued)

Payroll - Benefits

This category provides funds for employee benefits to include workers' comp, medical, and dental, short-term and long-term disability. ADP payroll processing is also included.

Payroll - Engineering

The District's building engineering department has a staff of seven (7) employees who are allocated throughout this budget. The engineering department's maintenance allocation for the District's swimming pools and fitness center buildings repairs is **20%**.

Payroll - Janitor

This line item covers the compensation for staff to clean the building. Cleaning staff expense is shared with guard gates, Tennis and Sweetwater CDD.

Payroll – Landscape

This line item encompasses the landscaping labor for the amenity center (mowing, trimming, enhancements, turf care, tree trimming and parking lot islands).

Payroll Taxes

Payroll taxes for Swim and Fitness Staff.

Professional Service - Information Technology

The District incurs the expense for IT support for the computer systems. This also includes any license renewal/software updates to the District computer systems (i.e. McAfee Antivirus, MS Office).

Contracts - Landscape

This line item is for enhancements, turf care, and tree trimming in and around the adult, family pools and parking lot islands.

Travel and Per Diem

Travel expenses for various operational supplies (mileage).

Communication - Telephone

This item covers Telephone and Fax Machine Expenses.

Marshall Creek
Community Development District

General Fund

Budget Narrative
Fiscal Year 2024

Expenditures – Swimming Pool (continued)

Utility - General

This line item covers water service provided by St. Johns County Utility Department, electric service provided by Florida Power and Light and gas and tank rental provided by Florida Propane Partners.

Utility – Cable TV Billing

Comcast Internet Service.

Utility - Refuse Removal

This item encompasses the trash removal provided by Republic Services. This cost is split between Swim & Fitness and Tennis evenly.

R&M - Buildings

This line item encompasses the repair and maintenance costs for the Amenity facility.

R&M - Pools

This budget item provides funds for the repair and maintenance costs for two pools and a splash pad. Those costs include chemicals, equipment for maintenance, and repairs.

R&M Vehicles

This line encompasses the repair and maintenance of the swim/fitness utility cart.

Advertising

This line item covers advertising expenses related to recruiting. Budgeting is based on previous year's expenses as well as any anticipated increases. The District's portion of a comprehensive communications package provided via the Palencia Online; includes e-mailings of various events, updates and surveys, and updating of the District's employee handbook. This also covers job advertisements online.

Miscellaneous Services

This is for Life Safety inspections such as the annual inspection of fire alarms and extinguishers.

Budget Narrative
Fiscal Year 2024

Expenditures – Swimming Pool (continued)

Miscellaneous - Employee Meals (Employee Relations)

Employee rewards such as employee of the month, 100-day accident-free safety award, holiday lunches and staff appreciation.

Miscellaneous - Training

This is for the material costs associated with annual CPR/First Aid/AED Training.

Miscellaneous - Licenses & Permits

This budget item allocates for the licensing and permits necessary for operation of the Swim and Fitness Center (i.e. Pool Operating Permits).

Office Supplies

This includes office supplies to operate the facility.

Cleaning Supplies

This line item covers supplies necessary for cleaning the building, spa and paper supplies used in the swim and Fitness Center (i.e. shampoo, conditioner, body wash, soap, etc.)

Office Equipment

This is for costs associated with procuring office equipment, furniture and /or fixtures.

Snack Bar Expenses

This is for supplies related to snack bar concessions.

OP Supplies - Spa & Paper

This budget item covers all spa and paper supplies used in the Swim and Fitness Center (e.g. shampoo, conditioner, body wash, soap, etc.).

Operating Supplies - Uniforms

This is for uniform purchases for Lifeguard and Front Desk personnel throughout the year.

Subscriptions & Memberships

This includes the Pandora for Businesses for Satellite Radio subscription, Sign-Up Genius, Poster My Wall and the Amenity Access Software, which is used for the check-in process at the Amenity and Fitness Center(s).

Budget Narrative
Fiscal Year 2024

Expenditures – Swimming Pool (continued)

Capital Outlay - Pool Furniture

This allocation is to cover replacement of all pool furniture and umbrellas that will be needed in the coming pool season, as the volume of residents using the furniture grows. Includes any additional maintenance as required.

Capital Outlay - Pool

This allocation is to cover replacement of any outside furniture and maintenance as needed.

Expenditures - Tennis Court

Payroll - Salaries

This is compensation paid to the full-time staff which includes the tennis professionals and maintenance staff.

Payroll - Hourly

This is the compensation paid to the part-time shop and maintenance staff.

Payroll - Benefits

Provide health care and other benefits (medical, dental, life, short-term and long-term disability, and workers' compensation insurance) for full time staff – tennis professionals and maintenance staff. Payroll service fees (ADP) are also included.

Payroll - Engineering

The District's building engineering department has a staff of seven (7) full time employees who are allocated throughout this budget. The engineering department's maintenance allocation for the District's tennis facility repairs is **15%**.

Payroll - Commission

Commissions paid to pro staff based on lesson revenue and racket stringing.

Payroll - Janitor

This line item covers the compensation for staff to clean the building. Cleaning staff expense is shared with Tennis, Guard gates and Sweetwater CDD.

Payroll – Landscape

This line item encompasses the landscaping labor for the Tennis center (mowing, trimming, enhancements, turf care, tree trimming and parking lot islands).

Marshall Creek
Community Development District

General Fund

Budget Narrative
Fiscal Year 2024

Expenditures – Tennis Court (continued)

Payroll Taxes

Payroll taxes for Tennis staff.

Professional Services - Administrative

Administrative support from administrative staff.

Professional Services - Information Technology

The District incurs the expense for IT support for the computer systems including the tennis point-of-sale system. This also includes any license renewal/software updates to the District computer systems (i.e. McAfee Antivirus, MS Office, Club Systems and BadgePass). This also includes new software for the check-in process at the buildings. This software will have monthly fees and comes with key fobs for patrons. This replaces the current amenity card system.

Contracts - Janitorial Services

This line item is for Janitorial Services provided by staff.

Contracts - Landscaping

This line item is for enhancements, turf care, and tree trimming in and around the tennis courts and parking lot islands.

Communication - Telephone

Comcast phone lines plus long distance.

Utility - Cable TV Billing

Comcast – established based on run rate.

Electricity - General

Electricity – FPL. Primary expense related to court lighting.

Utility - Refuse Removal

This item encompasses the trash removal provided by Republic Services. This cost is split between Swim & Fitness and Tennis evenly.

Utility - Water & Sewer

This item covers water and sewer service provided by St. Johns County Utility Department.

Marshall Creek
Community Development District

General Fund

Budget Narrative
Fiscal Year 2024

Expenditures – Tennis Court (continued)

Rental/Lease - Vehicle/Equipment

Periodically need to rent maintenance equipment, e.g., cherry picker to change court light bulbs, etc. Also, includes rental of an ice machine.

R&M - General

This item encompasses the repair and maintenance costs for the tennis facility.

R&M - Court Maintenance

This line consists of court material, court tools, court machine maintenance, etc.

R&M - Vandalism

This line consists of repairs from any vandalism of District's assets.

Printing and Binding

The District's portion of a comprehensive communications package provided by Neighborhood Publications; includes e-mailings of various events, updates and surveys, and updating of the District's employee handbook.

Advertising

The costs associated with newspaper ads to recruit new staff.

Miscellaneous - Employee Meals (Employee Relations)

Employee rewards such as employee of the month, 100-day accident-free safety award, holiday lunches and staff appreciation.

Miscellaneous - Special Events

Social and Promotional events for Tennis held on property.

Miscellaneous - Training

This is for continuing education and professional development for staff.

Utility - Refuse Removal

This item encompasses the trash removal provided by Republic Services. This cost is split between Swim & Fitness and Tennis evenly.

Utility - Water & Sewer

This item covers water and sewer service provided by St. Johns County Utility Department.

Marshall Creek
Community Development District

General Fund

Budget Narrative
Fiscal Year 2024

Expenditures – Tennis Court (continued)

Miscellaneous - Licenses & Permits

USTA membership, etc.

Office Supplies

This is for office materials, paper and other office supplies.

Office Equipment

This is for costs associated with procuring computer, monitor, printer, fax machine, etc. items.

Teaching Supplies

This is for balls and teaching aids .

OP Supplies - Uniforms

Staff uniform assistance.

COS - Start Up Inventory

This is for Inventory/Merchandise,

Subscriptions and Memberships

NFPTA, PTR, USPTA, etc

Capital Outlay - Machinery and Equipment

Professionally re-surface two of the ten courts. Drainage improvements.

Budget Narrative
Fiscal Year 2024

FULL LISTING OF OPERATIONS MANAGEMENT SCOPE OF SERVICES

Lessee

Marshall Creek Community Development District

Lessor

First Service Residential

Purpose

Provide day-to-day operations management of the Marshall Creek Community Development District (the “District”) property while emphasizing positive response to concerns of District residents

Operations Management Team Composition

Property Manager
Assistant Property Manager (reports to Property Manager)

Relationship to Other Positions

Reports To

District Board of Supervisors

Coordinates with

District Manager, Inframark – Infrastructure Management Services

Supervises

District Staff (Swim & Fitness, Tennis, Landscape Maintenance, and General Maintenance)

Marshall Creek
Community Development District

General Fund

Budget Narrative
Fiscal Year 2024

Operations Management Team Functions

Manage all on-site District personnel (Swim & Fitness, Tennis, Landscape Maintenance, And General Maintenance), including, but not limited to:

- Recruiting
- Training
- Performance Evaluation
- Payroll Administration
- Safety
- Benefits / Workers Compensation

Administer activities (and coordinate administration with the Maintenance Manager) related to the physical operation of the District property, including, but not limited to, supervising District contracts regarding:

- Operations
- Cleaning
- Repair
- Controlled Access Guardhouses / Roving Patrol

Administer activities related to District, including, but not limited to:

- Appropriately administer all Marshall Creek CDD Policies and Procedures and District-related DRI/PUD entitlements
- Amenities (Swim & Fitness and Tennis) management / oversight
- Landscape Maintenance management / oversight
- Controlled Access / Roving Patrol contract administration
- Street Light (decorative) maintenance and repair administration
- Street Sign maintenance and repair administration
- Street, sidewalk and curb maintenance and repair administration
- Storm water system maintenance and repair administration
- Maintenance and repair administration of over 5,100 linear feet of raised boardwalks (including the Tolomato River Boardwalk at Palencia), over 8 miles of multi-use paths, and over 6 acres of playgrounds and passive parks equipment
- On-site District Liaison with the St. Johns River Water Management District coordinating use of over 421 acres of wetland and upland conservation areas

Budget Narrative
Fiscal Year 2024

Manage fiscal activities of the District property including, but not limited to:

- Resident relations
- Payroll processing of 50 District employees
- On-site accounts payables / bookkeeping
- Operations analysis
- Budget preparation and management

On-site Management of District response to resident and public inquiries and concerns, including, but not limited to:

- Responding to telephone, e-mail and on-site inquiries
- Guiding tour groups

Coordinate all emergency procedures regarding District facilities and operations, including, but not limited to:

- Establishing plans
- Implementing practice
- Monitoring equipment
- Executing plan in live emergencies (tropical storms, hurricanes, wildfires, etc.)
- Direct and assist with any St. Johns County Emergency Operations Center-mandated evacuations, bomb searches and life safety alarms as deemed reasonable and prudent
- Assist St. Johns County Sheriff and / or Fire Rescue emergency authorities and response teams as requested

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2024 Approved Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2021	ACTUAL FY 2022	ADOPTED BUDGET FY 2023	ACTUAL THRU APR-2023	PROJECTED MAY- SEP - 2023	TOTAL PROJECTED FY 2023	ANNUAL BUDGET FY 2024
REVENUES							
Special Assmnts- Tax Collector	\$ 52,285	\$ 52,924	\$ 52,924	\$ 48,805	\$ 4,119	\$ 52,924	\$ 52,924
Special Assmnts- Discounts	(1,806)	(1,818)	(2,117)	(1,877)	-	(1,877)	(2,117)
TOTAL REVENUES	50,479	51,106	50,807	46,928	4,119	51,047	50,807
EXPENDITURES							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	570	527	1,058	939	-	939	1,058
Total Administrative	570	527	1,058	939	-	939	1,058
TOTAL EXPENDITURES	570	527	1,058	939	-	939	1,058
Excess (deficiency) of revenues Over (under) expenditures	49,909	50,579	49,749	45,989	4,119	50,108	49,749
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	-
	-	-	49,748	-	-	-	49,749
TOTAL OTHER SOURCES (USES)			49,748	-	-	-	49,749
Net change in fund balance	49,909	50,579	49,749	45,989	4,119	50,108	49,749
FUND BALANCE, BEGINNING	93,471	143,380	193,959	193,959	-	193,959	244,067
FUND BALANCE, ENDING	\$ 143,380	\$ 193,959	\$ 243,708	\$ 239,948	\$ 4,119	\$ 244,067	\$ 293,816

Budget Narrative
Fiscal Year 2023

REVENUE

Special Assessments - Tax Collector

The District will levy a Non-Ad Valorem assessment on assessable property within the Series 2002 Special Assessment Area of the District to fund the 2002 Area Capital Reserves. This is the portion that will be collected with the Tax Collector.

Special Assessments - CDD Collected

The District will levy a Non-Ad Valorem assessment on assessable property within the Series 2002 Special Assessment Area of the District to fund the 2002 Area Capital Reserves. This is the estimated portion that will be collected directly from the developer and other landowners removed from the tax roll with the Tax Collector per the direction of the Board.

Special Assessments - Discounts

Per Section 197.162, Florida Statutes, discounts are allowed for early payments. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

EXPENDITURES

Expenditures - Administrative

Misc - Assessment Collection Cost

The District reimburses the St. Johns County Tax Collector for necessary administrative costs. Per Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the Tax Collector for the actual cost of collection or 2% on the amount of special assessments collected and remitted, whichever is greater.

MARSHALL CREEK
Community Development District

Debt Service Budget
Fiscal Year 2024

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2024 Approved Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2021	ACTUAL FY 2022	ADOPTED BUDGET FY 2023	ACTUAL THRU APR-2023	PROJECTED MAY- SEP - 2023	TOTAL PROJECTED FY 2023	ANNUAL BUDGET FY 2024
REVENUES							
Interest - Investments	\$ 26	\$ 34	\$ 250	\$ 24	\$ 17	41	\$ 250
Special Assmnts- Tax Collector	1,154,575	1,164,552	1,164,552	1,072,588	91,964	1,164,552	1,164,552
Special Assmnts- Prepayment	-	10,705	-	-	-	-	-
Special Assmnts- Discounts	(39,885)	(39,994)	(46,582)	(41,262)	-	(41,262)	(46,582)
TOTAL REVENUES	1,114,716	1,135,297	1,118,220	1,031,350	91,981	1,123,331	1,118,220
EXPENDITURES							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	11,996	11,588	23,291	20,627	1,839	22,466	23,291
Total Administrative	11,996	11,588	23,291	20,627	1,839	22,466	23,291
<i>Debt Service</i>							
Principal Debt Retirement	580,000	620,000	660,000	-	660,000	660,000	710,000
Principal Prepayments	35,000	-	-	10,000	-	10,000	-
Interest Expense	494,625	464,750	433,750	216,875	216,625	433,500	400,250
Total Debt Service	1,109,625	1,084,750	1,093,750	226,875	876,625	1,103,500	1,110,250
TOTAL EXPENDITURES	1,121,621	1,096,338	1,117,041	247,502	878,464	1,125,966	1,133,541

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2024 Approved Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2021	ACTUAL FY 2022	ADOPTED BUDGET FY 2023	ACTUAL THRU APR-2023	PROJECTED MAY- SEP - 2023	TOTAL PROJECTED FY 2023	ANNUAL BUDGET FY 2024
Excess (deficiency) of revenues							
Over (under) expenditures	(6,905)	38,959	1,179	783,848	(786,483)	(2,635)	(15,321)
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance			-	-	-	-	(15,321)
TOTAL OTHER SOURCES (USES)			-	-	-	-	(15,321)
Net change in fund balance	(6,905)	38,959	-	783,848	(786,483)	(2,635)	(15,321)
FUND BALANCE, BEGINNING	523,825	516,920	555,879	555,879	-	555,879	553,244
FUND BALANCE, ENDING	\$ 516,920	\$ 555,879	\$ 557,058	\$ 1,339,727	\$ (786,483)	\$ 553,244	\$ 537,923

Amortization Schedule
Special Assessment Bonds

DATE	PRINCIPAL BALANCE	RATE	INTEREST	PRINCIPAL	EXTRAORDINARY REDEMPTION	TOTAL
11/1/2022	\$ 8,675,000	5.000%	\$ 216,875		\$ 10,000	
5/1/2023	\$ 8,665,000	5.000%	\$ 216,625	\$ 660,000		\$ 1,093,500
11/1/2023	\$ 8,005,000	5.000%	\$ 200,125			
5/1/2024	\$ 8,005,000	5.000%	\$ 200,125	\$ 710,000		\$ 1,110,250
11/1/2024	\$ 7,295,000	5.000%	\$ 182,375			
5/1/2025	\$ 7,295,000	5.000%	\$ 182,375	\$ 755,000		\$ 1,119,750
11/1/2025	\$ 6,540,000	5.000%	\$ 163,500			
5/1/2026	\$ 6,540,000	5.000%	\$ 163,500	\$ 805,000		\$ 1,132,000
11/1/2026	\$ 5,735,000	5.000%	\$ 143,375			
5/1/2027	\$ 5,735,000	5.000%	\$ 143,375	\$ 840,000		\$ 1,126,750
11/1/2027	\$ 4,895,000	5.000%	\$ 122,375			
5/1/2028	\$ 4,895,000	5.000%	\$ 122,375	\$ 890,000		\$ 1,134,750
11/1/2028	\$ 4,005,000	5.000%	\$ 100,125			
5/1/2029	\$ 4,005,000	5.000%	\$ 100,125	\$ 930,000		\$ 1,130,250
11/1/2029	\$ 3,075,000	5.000%	\$ 76,875			
5/1/2030	\$ 3,075,000	5.000%	\$ 76,875	\$ 975,000		\$ 1,128,750
11/1/2030	\$ 2,100,000	5.000%	\$ 52,500			
5/1/2031	\$ 2,100,000	5.000%	\$ 52,500	\$ 1,025,000		\$ 1,130,000
11/1/2031	\$ 1,075,000	5.000%	\$ 26,875			
5/1/2032	\$ 1,075,000	5.000%	\$ 26,875	\$ 1,075,000		\$ 1,128,750
			\$ 2,136,250	\$ 8,005,000		\$ 10,141,250

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2024 Approved Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2021	FY 2022	BUDGET	THRU	MAY-	PROJECTED	BUDGET
			FY 2023	APR-2023	SEP - 2023	FY 2023	FY 2024
REVENUES							
Interest - Investments	\$ 39	\$ 46	\$ 600	\$ 26	\$ 19	\$ 45	\$ 600
Special Assmnts- Tax Collector	1,009,667	1,019,648	1,019,648	940,287	79,361	1,019,648	1,019,648
Special Assmnts- Prepayment	9,476	-	-	-	-	-	-
Special Assmnts- Discounts	(34,879)	(35,017)	(40,786)	(36,172)	-	(36,172)	(40,786)
TOTAL REVENUES	984,303	984,677	979,462	904,141	79,380	983,521	979,462
EXPENDITURES							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	10,464	10,146	20,393	18,082	1,587	20,393	20,393
Total Administrative	10,464	10,146	20,393	18,082	1,587	20,393	20,393
<i>Debt Service</i>							
Principal Debt Retirement	540,000	565,000	595,000	-	595,000	595,000	625,000
Principal Prepayments	-	10,000	-	-	-	-	-
Interest Expense	431,750	404,500	376,000	188,000	188,000	376,000	346,250
Total Debt Service	971,750	979,500	971,000	188,000	783,000	971,000	971,250
TOTAL EXPENDITURES	982,214	989,646	991,393	206,082	784,587	991,393	991,643

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2024 Approved Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2021	ACTUAL FY 2022	ADOPTED BUDGET FY 2023	ACTUAL THRU APR-2023	PROJECTED MAY- SEP - 2023	TOTAL PROJECTED FY 2023	ANNUAL BUDGET FY 2024
Excess (deficiency) of revenues							
Over (under) expenditures	2,089	(4,969)	(11,931)	698,059	(705,207)	(7,872)	(12,181)
OTHER FINANCING SOURCES (USES)							
Operating Transfers-Out	(12)	-	-	-	-	-	-
Contribution to (Use of) Fund Balance			(11,931)	-	-	-	(12,181)
TOTAL OTHER SOURCES (USES)	(12)	-	(11,931)	-	-	-	(12,181)
Net change in fund balance	2,077	(4,969)	(11,931)	698,059	(705,207)	(7,872)	(12,181)
FUND BALANCE, BEGINNING	793,749	795,825	790,857	790,857	-	790,857	782,985
FUND BALANCE, ENDING	\$ 795,825	\$ 790,857	\$ 778,926	\$ 1,488,916	\$ (705,207)	\$ 782,985	\$ 770,803

MARSHALL CREEK
Community Development District

Series 2015 Debt Service Fund

Amortization Schedule
Special Assessment Bonds

DATE	PRINCIPAL BALANCE	RATE	INTEREST	PRINCIPAL	TOTAL
11/1/2022	\$ 7,520,000		\$ 188,000		
5/1/2023	\$ 7,520,000	5.00%	\$ 188,000	\$ 595,000	\$ 971,000
11/1/2023	\$ 6,925,000		\$ 173,125		
5/1/2024	\$ 6,925,000	5.00%	\$ 173,125	\$ 625,000	\$ 971,250
11/1/2024	\$ 6,300,000		\$ 157,500		
5/1/2025	\$ 6,300,000	5.00%	\$ 157,500	\$ 660,000	\$ 975,000
11/1/2025	\$ 5,640,000		\$ 141,000		
5/1/2026	\$ 5,640,000	5.00%	\$ 141,000	\$ 690,000	\$ 972,000
11/1/2026	\$ 4,950,000		\$ 123,750		
5/1/2027	\$ 4,950,000	5.00%	\$ 123,750	\$ 725,000	\$ 936,250
11/1/2027	\$ 4,225,000		\$ 105,625		
5/1/2028	\$ 4,225,000	5.00%	\$ 105,625	\$ 765,000	\$ 938,000
11/1/2028	\$ 3,460,000		\$ 86,500		
5/1/2029	\$ 3,460,000	5.00%	\$ 86,500	\$ 800,000	\$ 933,000
11/1/2029	\$ 2,660,000		\$ 66,500		
5/1/2030	\$ 2,660,000	5.00%	\$ 66,500	\$ 845,000	\$ 935,750
11/1/2030	\$ 1,815,000		\$ 45,375		
5/1/2031	\$ 1,815,000	5.00%	\$ 45,375	\$ 885,000	\$ 931,500
11/1/2031	\$ 930,000		\$ 23,250		
5/1/2032	\$ 930,000	5.00%	\$ 23,250	\$ 930,000	\$ 3,151,250
			\$ 2,221,250	\$ 7,520,000	\$ 11,715,000

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2024 Approved Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2021	FY 2022	BUDGET	THRU	MAY-	PROJECTED	BUDGET
			FY 2023	APR-2023	SEP - 2023	FY 2023	FY 2024
REVENUES							
Interest - Investments	\$ 19	\$ 328	\$ 400	\$ 1,602	\$ 1,144	\$ 2,746	\$ 400
Special Assmnts- Tax Collector	63,860	64,640	64,640	59,609	-	59,609	64,640
Special Assmnts- Discounts	(2,206)	(2,220)	(2,586)	(2,293)	-	(2,293)	(2,586)
TOTAL REVENUES	61,673	62,748	62,454	58,918	1,144	60,062	62,454
EXPENDITURES							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	664	644	1,293	1,146	-	1,146	1,293
Total Administrative	664	644	1,293	1,146	-	1,146	1,293
<i>Debt Service</i>							
Principal Debt Retirement	10,000	15,000	15,000	-	15,000	15,000	15,000
Interest Expense	46,452	45,820	44,872	22,436	22,436	44,872	43,924
Total Debt Service	56,452	60,820	59,872	22,436	37,436	59,872	58,924
TOTAL EXPENDITURES	57,116	61,464	61,165	23,582	37,436	61,018	60,217

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2024 Approved Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2021	ACTUAL FY 2022	ADOPTED BUDGET FY 2023	ACTUAL THRU APR-2023	PROJECTED MAY- SEP - 2023	TOTAL PROJECTED FY 2023	ANNUAL BUDGET FY 2024
Excess (deficiency) of revenues							
Over (under) expenditures	4,557	1,284	1,289	35,336	(36,292)	(956)	2,237
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	1,289	-	-	-	2,237
TOTAL OTHER SOURCES (USES)	-	-	1,289	-	-	-	2,237
Net change in fund balance	4,557	1,284	1,289	35,336	(36,292)	(956)	2,237
FUND BALANCE, BEGINNING	69,988	74,545	75,829	75,830		75,830	74,874
FUND BALANCE, ENDING	\$ 74,545	\$ 75,829	\$ 77,118	\$ 111,166	\$ (36,292)	\$ 74,874	\$ 77,111

Amortization Schedule
Special Assessment Bonds

DATE	PRINCIPAL BALANCE	RATE	INTEREST	PRINCIPAL	TOTAL
11/1/2022	\$ 710,000	6.320%	\$ 22,436		
5/1/2023	\$ 710,000	6.320%	\$ 22,436	\$ 15,000	\$ 59,872
11/1/2023	\$ 695,000	6.320%	\$ 21,962		
5/1/2024	\$ 695,000	6.320%	\$ 21,962	\$ 15,000	\$ 58,924
11/1/2024	\$ 680,000	6.320%	\$ 21,488		
5/1/2025	\$ 680,000	6.320%	\$ 21,488	\$ 15,000	\$ 57,976
11/1/2025	\$ 665,000	6.320%	\$ 21,014		
5/1/2026	\$ 665,000	6.320%	\$ 21,014	\$ 15,000	\$ 57,028
11/1/2026	\$ 650,000	6.320%	\$ 20,540		
5/1/2027	\$ 650,000	6.320%	\$ 20,540	\$ 20,000	\$ 61,080
11/1/2027	\$ 630,000	6.320%	\$ 19,908		
5/1/2028	\$ 630,000	6.320%	\$ 19,908	\$ 20,000	\$ 59,816
11/1/2028	\$ 610,000	6.320%	\$ 19,276		
5/1/2029	\$ 610,000	6.320%	\$ 19,276	\$ 20,000	\$ 58,552
11/1/2029	\$ 590,000	6.320%	\$ 18,644		
5/1/2030	\$ 590,000	6.320%	\$ 18,644	\$ 20,000	\$ 57,288
11/1/2030	\$ 570,000	6.320%	\$ 18,012		
5/1/2031	\$ 570,000	6.320%	\$ 18,012	\$ 25,000	\$ 61,024
11/1/2031	\$ 545,000	6.320%	\$ 17,222		
5/1/2032	\$ 545,000	6.320%	\$ 17,222	\$ 25,000	\$ 59,444
11/1/2032	\$ 520,000	6.320%	\$ 16,432		
5/1/2033	\$ 520,000	6.320%	\$ 16,432	\$ 25,000	\$ 57,864
11/1/2033	\$ 495,000	6.320%	\$ 15,642		
5/1/2034	\$ 495,000	6.320%	\$ 15,642	\$ 30,000	\$ 61,284

Amortization Schedule
Special Assessment Bonds

DATE	PRINCIPAL BALANCE	RATE	INTEREST	PRINCIPAL	TOTAL
11/1/2034	\$ 465,000	6.320%	\$ 14,694		
5/1/2035	\$ 465,000	6.320%	\$ 14,694	\$ 30,000	\$ 59,388
11/1/2035	\$ 435,000	6.320%	\$ 13,746		
5/1/2036	\$ 435,000	6.320%	\$ 13,746	\$ 35,000	\$ 62,492
11/1/2036	\$ 400,000	6.320%	\$ 12,640		
5/1/2037	\$ 400,000	6.320%	\$ 12,640	\$ 35,000	\$ 60,280
11/1/2037	\$ 365,000	6.320%	\$ 11,534		
5/1/2038	\$ 365,000	6.320%	\$ 11,534	\$ 35,000	\$ 58,068
11/1/2038	\$ 330,000	6.320%	\$ 10,428		
5/1/2039	\$ 330,000	6.320%	\$ 10,428	\$ 40,000	\$ 60,856
11/1/2039	\$ 290,000	6.320%	\$ 9,164		
5/1/2040	\$ 290,000	6.320%	\$ 9,164	\$ 40,000	\$ 58,328
11/1/2040	\$ 250,000	6.320%	\$ 7,900		
5/1/2041	\$ 250,000	6.320%	\$ 7,900	\$ 45,000	\$ 60,800
11/1/2041	\$ 205,000	6.320%	\$ 6,478		
5/1/2042	\$ 205,000	6.320%	\$ 6,478	\$ 50,000	\$ 62,956
11/1/2042	\$ 155,000	6.320%	\$ 4,898		
5/1/2043	\$ 155,000	6.320%	\$ 4,898	\$ 50,000	\$ 59,796
11/1/2043	\$ 105,000	6.320%	\$ 3,318		
5/1/2044	\$ 105,000	6.320%	\$ 3,318	\$ 50,000	\$ 56,636
11/1/2044	\$ 55,000	6.320%	\$ 1,738		
5/1/2045	\$ 55,000	6.320%	\$ 1,738	\$ 55,000	\$ 58,476
			\$ 613,356	\$ 695,000	\$ 1,308,356

Budget Narrative
Fiscal Year 2023

REVENUE

Special Assessments - Tax Collector

The District will levy a Non-Ad Valorem assessment on all assessable property within the District in order to pay for the debt service expenditures during the Fiscal Year. This is the portion that will be collected with the Tax Collector.

Special Assessments - CDD Collected

The District will levy a Non-Ad Valorem assessment on all assessable property within the District in order to pay for the debt service expenditures during the Fiscal Year. This is the estimated portion that will be collected directly from the developer and other landowners removed from the tax roll with the Tax Collector per the direction of the Board.

Special Assessments - Discounts

Per Section 197.162, Florida Statutes, discounts are allowed for early payments. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

EXPENDITURES

Expenditures - Administrative

Misc - Assessment Collection Cost

The District reimburses the St. Johns County Tax Collector for necessary administrative costs. Per Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the Tax Collector for the actual cost of collection or 2% on the amount of special assessments collected and remitted, whichever is greater.

MARSHALL CREEK
Community Development District

Supporting Budget Schedules
Fiscal Year 2024

Comparison of Non-Ad Valorem Assessment Rates Using Linear Footage For Parcels within the 2015 and 2016 Bond Series Fiscal Year 2024 vs. Fiscal Year 2023									
Product	General Fund			Series 2015 & 2016 Debt Service			Total Assessments per Unit		
	FY 2024	FY 2023	Percent Change	FY 2024	FY 2023	Percent Change	FY 2024	FY 2023	Percent Change
Inside Control Gate									
Oak Common I	\$2,302	\$2,302	0.00%	\$750	\$750	0.00%	\$3,051	\$3,051	0.00%
Parkside I & II	\$2,302	\$2,302	0.00%	\$900	\$900	0.00%	\$3,201	\$3,201	0.00%
Trellis Park, Mission Park, TreeHouse Park (9 Lots)	\$2,302	\$2,302	0.00%	\$1,149	\$1,149	0.00%	\$3,451	\$3,451	0.00%
Oak Common II & III	\$2,302	\$2,302	0.00%	\$1,199	\$1,199	0.00%	\$3,501	\$3,501	0.00%
Marshall Creek Bluff	\$2,302	\$2,302	0.00%	\$1,399	\$1,399	0.00%	\$3,701	\$3,701	0.00%
Cantera/Vista Norte, Sebastian Square 2 (Lots 24-45 & 51-88)	\$2,302	\$2,302	0.00%	\$1,499	\$1,499	0.00%	\$3,801	\$3,801	0.00%
TreeHouse Park, Reserve Ph 1, Monterey, Sebastian Sqr 1 (Lots 01-23 & 46-50)	\$2,302	\$2,302	0.00%	\$1,899	\$1,899	0.00%	\$4,201	\$4,201	0.00%
North River I, II, & III, Alimara, & Leaning Tree	\$2,302	\$2,302	0.00%	\$2,399	\$2,399	0.00%	\$4,700	\$4,700	0.00%
Outside Control Gate									
Village Center Homes (VC 1)	\$2,026	\$2,030	-0.18%	\$600	\$600	0.00%	\$2,626	\$2,630	-0.14%
Promenade Condos	\$2,026	\$2,030	-0.18%	\$900	\$900	0.00%	\$2,926	\$2,930	-0.13%
Palencia Village 2, 3, 4 & 2A	\$2,026	\$2,030	-0.18%	\$1,199	\$1,199	0.00%	\$3,226	\$3,229	-0.12%
Village Lakes	\$2,026	\$2,030	-0.18%	\$1,010	\$1,010	0.00%	\$3,036	\$3,040	-0.12%
Avila Condo & Village Square Res.	\$2,026	\$2,030	-0.18%	\$700	\$700	0.00%	\$2,726	\$2,730	-0.14%
Promenade Pointe	\$2,026	\$2,030	-0.18%	\$2,399	\$2,399	0.00%	\$4,425	\$4,429	-0.08%
Golf Course	\$44,012	\$44,676	-1.49%	\$80,000	\$80,000	0.00%	\$124,012	\$124,676	-0.53%

Comparison of Non-Ad Valorem Assessment Rates Using Linear Footage For Parcels within the Restructured 2002 Bond Series Fiscal Year 2024 vs. Fiscal Year 2023												
Product	General Fund			2002 Capital Reserves			Series 2002 Debt Service			Total Assessments per Unit		
	FY 2024	FY 2023	Percent Change	FY 2024	FY 2023	Percent Change	FY 2024	FY 2023	Percent Change	FY 2024	FY 2023	Percent Change
Inside Control Gate												
Cantera/Vista Norte, Sebastian Square 2 (Lots 24-45 & 51-88)	\$2,302	\$2,302	0.00%	\$63	\$63	0.00%	\$1,437	\$1,437	0.00%	\$3,802	\$3,802	0.00%
TreeHouse Park, Reserve Ph 1, Monterey, Sebastian Sqr 1 (Lots 01-23 & 46-50)	\$2,302	\$2,302	0.00%	\$79	\$79	0.00%	\$1,821	\$1,821	0.00%	\$4,202	\$4,202	0.00%
Costa Del Sol	\$2,302	\$2,302	0.00%	\$99	\$99	0.00%	\$2,301	\$2,301	0.00%	\$4,702	\$4,702	0.00%
Marshall Creek Bluff II - EV-3A	\$2,302	\$2,302	0.00%	\$99	\$99	0.00%	\$2,301	\$2,301	0.00%	\$4,702	\$4,702	0.00%
Village Center 5 (South Loop Lots)	\$2,302	\$2,302	0.00%	\$50	\$50	0.00%	\$1,150	\$1,150	0.00%	\$3,502	\$3,502	0.00%
Trellis Park (North River Loop Lot)	\$2,302	\$2,302	0.00%	\$79	\$79	0.00%	\$1,821	\$1,821	0.00%	\$4,202	\$4,202	0.00%
North River I, II, & III, Alimara, & Leaning Tree	\$2,302	\$2,302	0.00%	\$99	\$99	0.00%	\$2,301	\$2,301	0.00%	\$4,702	\$4,702	0.00%
The Reserve Phase II	\$2,302	\$2,302	0.00%	\$99	\$99	0.00%	\$2,301	\$2,301	0.00%	\$4,702	\$4,702	0.00%
Santa Teresa	\$2,302	\$2,302	0.00%	\$99	\$99	0.00%	\$2,301	\$2,301	0.00%	\$4,702	\$4,702	0.00%
Outside Control Gate												
Palencia Village Townhomes I	\$2,026	\$2,030	-0.18%	\$31	\$31	0.00%	\$719	\$719	0.00%	\$2,776	\$2,780	-0.13%
Palencia Village 2, 3, 4 & 2A	\$2,026	\$2,030	-0.18%	\$50	\$50	0.00%	\$1,150	\$1,150	0.00%	\$3,226	\$3,230	-0.12%
Village Lakes East (Residential MNO)	\$2,026	\$2,030	-0.18%	\$50	\$50	0.00%	\$1,150	\$1,150	0.00%	\$3,226	\$3,230	-0.12%
Village Lofts (Live/Work)	\$2,026	\$2,030	-0.18%	\$50	\$50	0.00%	\$1,150	\$1,150	0.00%	\$3,226	\$3,230	-0.12%
Townhomes II (VC-3)	\$2,026	\$2,030	-0.18%	\$50	\$50	0.00%	\$1,150	\$1,150	0.00%	\$3,226	\$3,230	-0.12%
Avila Condo & Village Square Res.	\$2,026	\$2,030	-0.18%	\$29	\$29	0.00%	\$671	\$671	0.00%	\$2,726	\$2,730	-0.14%
Augustine Island	\$2,026	\$2,030	-0.18%	\$63	\$63	0.00%	\$1,437	\$1,437	0.00%	\$3,526	\$3,530	-0.11%
Promenade Pointe	\$2,026	\$2,030	-0.18%	\$99	\$99	0.00%	\$2,301	\$2,301	0.00%	\$4,426	\$4,430	-0.08%
Commercial												
Commercial (Office/Retail)	\$0.33	\$0.34	-1.49%	\$0.04	\$0.04	0.00%	\$0.93	\$0.93	0.00%	\$1.30	\$1.31	-0.38%
Neighborhood Commercial	\$1.30	\$1.30	-0.47%	\$0.02	\$0.02	0.00%	\$0.45	\$0.45	0.00%	\$1.77	\$1.77	-0.35%

4A

RESOLUTION 2023-15

THE ANNUAL APPROPRIATION RESOLUTION OF THE MARSHALL CREEK COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2023, submitted to the Board of Supervisors (“**Board**”) of the Marshall Creek Community Development District (“**District**”) proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2023 and ending September 30, 2024 (“**Fiscal Year 2023/2024**”) along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

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

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

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

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

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

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

SECTION 1. BUDGET

- a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District’s Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.

- b. The Proposed Budget, attached hereto as **Exhibit A**, as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* (“**Adopted Budget**”), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District’s Local Records Office and identified as “The Budget for the Marshall Creek Community Development District for the Fiscal Year Ending September 30, 2024.”
- d. The Adopted Budget shall be posted by the District Manager on the District’s official website within thirty (30) days after adoption and shall remain on the website for at least 2 years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2023/2024, the sum of \$_____ to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$_____
CAPITAL RESERVE FUND	\$_____
DEBT SERVICE FUND (SERIES 2002)	\$_____
DEBT SERVICE FUND (SERIES 2015A)	\$_____
DEBT SERVICE FUND (SERIES 2016)	\$_____
TOTAL ALL FUNDS	\$_____

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2023/2024, or within 60 days following the end of the Fiscal Year 2023/2024, may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of \$15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.
- c. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must ensure that any amendments to the budget under paragraph c. above are posted on the District's website within 5 days after adoption and remain on the website for at least 2 years.

SECTION 4. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 16TH DAY OF AUGUST, 2023.

ATTEST:

**MARSHALL CREEK COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

By: _____

Its: _____

Exhibit A: Fiscal Year 2023/2024 Budget

Exhibit A

Fiscal Year 2023/2024 Budget

4B

RESOLUTION 2023-16

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE MARSHALL CREEK COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2023/2024; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

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

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

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

WHEREAS, the Board of Supervisors ("**Board**") of the District hereby determines to undertake various operations and maintenance and other activities described in the District's budget ("**Adopted Budget**") for the fiscal year beginning October 1, 2023 and ending September 30, 2024 ("**Fiscal Year 2023/2024**"), attached hereto as **Exhibit "A"** and incorporated by reference herein; and

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

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

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

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

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2023/2024; and

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

WHEREAS, it is in the best interests of the District to adopt the Assessment Roll of the Marshall Creek Community Development District (“**Assessment Roll**”) attached to this Resolution as **Exhibit “B”** and incorporated as a material part of this Resolution by this reference, and to certify the Assessment Roll to the County Tax Collector pursuant to the Uniform Method; and

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

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

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

SECTION 2. ASSESSMENT IMPOSITION. Pursuant to Chapters 190 and 197, *Florida Statutes*, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District, and in accordance with **Exhibits “A” and “B.”** The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the “maximum rate” authorized by law for operation and maintenance assessments.

SECTION 3. COLLECTION. The collection of the operation and maintenance special assessments and previously levied debt service assessments shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as indicated on **Exhibits “A” and “B.”** The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

SECTION 4. ASSESSMENT ROLL. The Assessment Roll, attached to this Resolution as **Exhibit “B,”** is hereby certified to the County Tax Collector and shall be collected by the County

Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the District.

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

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

SECTION 7. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

PASSED AND ADOPTED this 16th day of August 2023.

ATTEST:

**MARSHALL CREEK COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

Chair / Vice Chair, Board of Supervisors

Exhibit A: Budget

Exhibit B: Assessment Roll

Exhibit A
Budget

Exhibit B
Assessment Roll

Fifth 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 Thursday, July 27, 2023 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:

Kathy Moss	Chair
Monique Perna	Vice Chair
Howard Entman	Assistant Secretary (via phone)
Richard Luciano	Assistant Secretary
Bob Stevens	Assistant Secretary

Also present were:

Janice Eggleton Davis	District Manager
Michael Eckert	District Counsel
Ryan Stilwell	District Engineer
Belynda Tharpe	General Manager
Tom Salmon	Director of Tennis
Members of the Public	

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

FIRST ORDER OF BUSINESS

Roll Call

- Ms. Moss called the meeting to order, and the Board and Staff identified themselves for the record.

SECOND ORDER OF BUSINESS

Audience Comments

- Mr. John Lipp, via phone, noted he was asking for a process by which to acquire some District conservation property.
 - Ms. Moss noted Mr. Eckert would address it under his report.
- Mr. Peter Ellis, 159 S End Street, addressed street trees and requested the trees that had been removed be replaced.
- Ms. Barbara Steck seconded Mr. Ellis' comments and voiced her thoughts on the benefits of the trees.

July 27, 2023

- Mr. Peter Giannotti, Oak Common Avenue, addressed the wooded area behind his home and concerns regarding the large Pine trees in the preserve.
- A member of the public questioned the land lease and any impact to public access to the Boardwalk.
- Mr. Earl Oltz asked about any changes in the tennis programs.
- A member of the public addressed the Palencia Village Drive intersection noting there is a portion of the curb that is demolished.
- Ms. Steck requested they move the discussion of the trees up on the agenda.

THIRD ORDER OF BUSINESS

Approval of the Minutes of the June 14, 2023 Meeting

A. Discussion of Open Items

- Ms. Moss requested an update on the FEMA appeal.
 - Mr. Eckert noted it has been submitted by outside counsel but they have not heard anything back from FEMA.
- Ms. Moss noted there was a correction to the minutes under the tennis memberships it was stated there were 48 family memberships.
 - Ms. Davis noted after reviewing the recording that is what was stated. If they would like to make a note on the record for this meeting that it was incorrect and include the correct number, that would be acceptable.
 - Mr. Salmon noted there 41 single memberships and nine (9) family memberships.
- Ms. Moss addressed the number of guests and inquired if Ms. Perna has met with anybody about changing it.
 - Ms. Perna noted they will address it after Vesta comes in.

On MOTION by Mr. Luciano seconded by Mr. Stevens, with all in favor, the minutes of the June 14, 2023 regular meeting were approved as presented.

FOURTH ORDER OF BUSINESS

Organizational Matters

A. Designation of Officers – Resolution 2023-11

- Ms. Davis noted Resolution 2023-11 adds Mr. Stevens as an Assistant Secretary.

On MOTION by Mr. Luciano seconded by Ms. Perna, with all in favor, Resolution 2023-11 was adopted.

EIGHTH ORDER OF BUSINESS

Attorney's Report

A. Draft Memo Dealing with Street Trees

- Mr. Eckert provided an overview of the memo dealing with street trees.
- Mr. Eckert addressed the comment on the trees in the preserve noting if there is a defective tree, it should be reported to Ms. Tharpe.
- Mr. Stevens addressed the property line noting most street trees are between sidewalks and curbs noting the ability for residents to cut roots would be on the far side of the sidewalk.
- Mr. Luciano inquired where the property line starts for the homeowner.
 - Mr. Eckert in general it goes roadway, curb, grass, sidewalk and somewhere in the sidewalk area or just past the sidewalk area is where the property line is. He would not give that advice for any specific lot because they would want a surveyor to say where it is.
- Ms. Tharpe addressed the three trees removed noting surveys were received from the ARB along with pictures which do show there is damage being done to some of the foundations of the homes, to a fire hydrant, the sewer system and a water meter. There is a letter from an arborist that the County has been given. The permit has been done. This is one of the actions taken from the request Ms. Tharpe sent in to them. County staff met her onsite and walked all of South End down to South Common and saw what was going on at that time. In one of their reports it states staff encourages replanting but staff will not require replanting of these three trees. However it will require a tree bank fund payment for the removal of these three trees. That is the \$1,625 that was emailed to the Board. With no further issues at this time, this case is closed. She also reached out asking them if they can replant in another area. She noted there is a common area park and it was specifically asked if they can plant two shade trees on one end of the park and on the other end. The answer was, yes you can, but it is not going to apply to reducing the amount that is owed to the tree bank fund.
 - Ms. Moss addressed the trees not being replaced in the spots removed from due to the severe damage in these areas.
 - Mr. Ellis restated the County's definition of eminent threat to infrastructure.
 - Ms. Tharpe restated the damage to the homes and infrastructure being caused by the trees.

- Discussion continued on the removal of the trees.

FIFTH ORDER OF BUSINESS **Engineer’s Report**

A. Palencia Boardwalk Site Visit Report

- Mr. Stilwell addressed the site visit report noting the finding that the end of the Boardwalk needs to be replaced. They are working on a package to get out to bidders to bid replacement to include replacement of the pilings at the end.

B. Proposal for Assessment of District Roads

- Mr. Stilwell will provide at next month’s meeting.

C. Update on Palencia Village Drive Intersection Recommendations from St. Johns County Traffic Engineer

- Ms. Moss inquired if Mr. Stilwell will look into the curb issue brought up.
- Mr. Stilwell noted Ms. Tharpe had brought that to his attention. It is a stormwater inlet that on the CDD but has been destroyed by the trucks coming into the commercial area there.
- With regard to the intersection, they can look at striping and get a proposal for that.

****D. CUP (Consumptive Use Permit)**

- Mr. Stilwell reported the permit was issued today.

SIXTH ORDER OF BUSINESS **General Manager’s Operations Report**

- Ms. Tharpe noted the tennis POS (point of sale) software quote is included in the agenda package. She did not know if the Board wanted to move forward with this. Currently what is there is outdated. This system is cheaper and is going to provide more and a lot more than what they currently have.
- Discussion ensued.
- Dr. Entman suggested they tabled this item to next month to provide Mr. Luciano time to look at it.
- Ms. Tharpe reported to Ms. Perna that she has sent the three letters for reimbursement – two are for \$250 and one is for \$500 and has received no response.

A. Consideration of Renewal of Land Lease for Boardwalk

- Mr. Eckert noted the Boardwalk goes over State sovereign submerged land and anytime you are going to enter those lands with any kind of an improvement you have to get a lease

from the State. The District had the lease before, and they have been paying each year. The State has sent a new lease as the current one expires in August. He has looked at it and it is the standard one the State requires, there is not much negotiation the State will do with the District on that. He is recommending approval.

On MOTION by Mr. Stevens seconded by Ms. Perna, with all in favor the renewal of the land lease for the Boardwalk was approved.

SEVENTH ORDER OF BUSINESS

District Manager’s Report

A. Acceptance of the Annual Audit for FY 2022 Prepared by Berger, Toombs, Elam, Gaines & Frank

- Ms. Davis noted in the package is the annual audit, but it has been determined there are some errors. It is a clean audit but there is some incorrect information on agenda page 133, page 36 of the audit. They have been in touch with the audit firm, and they will be reissuing the report, and before reissuing they will need back all printed copies to be deleted or destroyed. The revised audit will be presented next month.
- Mr. Eckert emphasized that the audit purpose is to show that the District is spending its money in accordance with budgets and has good financial controls in place; that part of the audit is not changing. What is changing is that three years ago the State legislature said we need some extra information so they can do various reports. Updating that extra information is what is needed.
- Tabled to next month.

EIGHTH ORDER OF BUSINESS

Attorney’s Report

A. Draft Memo Dealing with Street Trees

- Previously addressed.

B. Consideration of the Sale of Additional Impact Fee Credits

- Mr. Eckert noted the Board had previously approved the sale of some excess Impact Fee Credits that are Impact Fee Credits the District received by funding County park improvements. They have another potential sale he is bringing before them, and it would be for \$126,539.41; they would be selling at .75 cents on the dollar which is a nickel more per dollar than the last sale. That was a bulk purchaser for a lot more credits than this, with the 6% commission. It would leave about \$76,722 worth of Impact Fee Credits on the shelf. Again, it is not cash, they are credits and unless they sell them then they may sunset

with them someday and they do not want to do that. Given these terms are better than the last ones approved, they look for Board authorization to approve that sale when it occurs.

On MOTION by Ms. Perna seconded by Mr. Luciano, with all in favor, the sale of additional Impact Fee Credits was approved.

- Ms. Davis inquired if there is a schedule for this one as was for the last one.
 - Mr. Eckert noted there is no schedule yet.
 - Ms. Davis noted for the previous approval she received a request for a form the buyer needed in order to make a payment to the District. The form has been provided so we think payment of the first installment is close.

- **C. Resolution 2023-12 Spending Authorizations**
- Mr. Eckert noted he has this resolution in place at most of his Districts. It is authorizing the payment of continuing expenses as they come due pursuant to current contracts. Section B approves non-continuing expenses which are not emergencies. These are things that come up and need to be fixed such as the main pool pump going down the day after the Board meeting.
 - Non-Continuing Expenses not exceeding \$10,000 with approval of the Property Manager
 - Non-Continuing Expenses not exceeding \$15,000 with approval of the District Manager/Secretary
 - Non-Continuing Expenses not exceeding \$25,000 with approval of the District Manager/Secretary and Chair of the Board of Supervisors
 - If something is an emergency the District has provisions for calling emergency meetings. In the event they cannot get a meeting together, the Chair and Staff are authorized by Section C to do whatever it takes to rectify that emergency until such time that the Board can meet.

- Ms. Moss addressed SCCDD’s resolution for Spending Policy Authority noting it includes a Section 3 – Policy Ethics.
 - Mr. Eckert noted they already have some of these items in the Rules of Procedure as it is a different subject matter. To the extent that they are not in the Rules of

Procedure, he can bring it back to the Board to consider if it is something that they want to do, but it has nothing to do with this resolution on spending limits.

- Mr. Stevens asked about the limits within the Vesta agreement.
 - Mr. Eckert noted those are \$5,000 credit card limits and are not the same thing.
- Mr. Eckert noted the resolution does provide that whatever is spent under the resolution has to come back before the Board for ratification. While it has already been spent and it is a ratification, it is the opportunity to evaluate the judgment of the person authorizing the expenditure and discuss the need to pull back this resolution.
- Mr. Luciano addressed the audit report noting the audit report does not have the responsibility to test the systems, they take the data and make sure it is correct. It specifically states there are some things the auditor does not do, but the District also does not do. His hope is that under Vesta they can put more controls in place and probably put some incentives in place for keeping those controls to spend less money while keeping the quality of the community high.

On MOTION by Mr. Luciano seconded by Dr. Entman, with all in favor, Resolution 2023-12 Spending Authorizations was adopted.

D. Proposed Changes to Suspension Rule

i. Resolution 2023-13 Setting a Public Hearing for Amendment to Termination and Suspension Rules

- Mr. Eckert outlined Resolution 2023-13 setting a public hearing for the amendment of termination and suspension rules. Ms. Gunia has addressed her concerns about her ability to deal with people who may have alcohol and things of that nature and she did not have the independent authority to suspend them until the next Board meeting. This resolution gives her the authority to deal with that unilaterally so that she can deal with it on weekends and things like that. It is a policy decision if the Board wants to make that change. They can start the process today or think about it for a month.
- Mr. Luciano inquired if they provide training to the person they designate or at least guidelines.
 - Mr. Eckert noted it would be surprising to him if for their management that has been here for a long time if they did not have training on confrontation, and how to

deal with that and when to know when to call the police. The intent was just for Ms. Gunia to have that authority; designee can be eliminated.

On MOTION by Mr. Luciano seconded by Ms. Perna, with all in favor, Resolution 2023-13 setting a public hearing for amendment to termination and suspension rules was adopted.

E. Resolution 2023-14 Designating Safety Zones

- Mr. Eckert outlined 2023-14 noting St. Johns County has a Child Safety Ordinance that talks about County facilities that are safety zones where sexual predators and sex offenders have some limitations on when they can be there. The list only includes County owned property and not CDD property. The CDDs Mr. Eckert works with in St. Johns County have been adopting a resolution requesting the County add CDD facilities to their list.
- Mr. Stevens asked if this is bringing it up to whatever the County level is.
 - Mr. Eckert noted he thinks SCCDD, MCCDD, Durbin CDD, and Johns Creek would be more blazing the trail in terms of telling the County their list is incomplete and asking the County to please add us to their list.

On MOTION by Ms. Perna seconded by Mr. Stevens, with all in favor, Resolution 2023-14 designating safety zones was adopted.

- Mr. Eckert addressed Mr. Lipp’s request noting he has a property purchased and wants to build a house and wants to buy some land from the CDD to help facilitate development of that house. He noted they get this request a lot where someone wants to buy the land next to their house to make their lot bigger and more useable.
- Mr. Eckert noted several concerns including the expense of extensive research that would be needed, the limitation of deeding away conservation land, Development Order restrictions, procurement concerns, and setting precedents would be problematic. Based upon these concerns, he does not recommend that the Board attempt to accommodate this request.
- Discussion ensued with the consensus of the Board being not to take action on this matter.
- Mr. Lipp thanked the Board for their consideration.

NINTH ORDER OF BUSINESS

Security Session

A. Private Security Session (as required by Sections 119.071(3)(a) and 281.301, Florida Statutes)

- Not held.

B. Public Security Discussion and Action

- Mr. Eckert reported Ms. Perna and a SCCDD representative worked out the financial terms of the proposed contract. Kutak Rock prepared the contract, and there is an Exhibit C that deals with the cost basis between the different infrastructure by District. With the Interlocal Agreement, they have had to modify the exhibit and the contract a bit to go back to what the Interlocal Agreement is. While not dramatic, it was a sway of about \$500 per month one way or another. They did send the contract to Envera. Envera had some questions that he spoke with counsel for SCCDD about, and they are hopeful that they will have a revised version back to Envera by Monday or Tuesday.

TENTH ORDER OF BUSINESS

Supervisors' Requests

A. Bonus Discussion – Ms. Moss

- Ms. Moss addressed bonuses.
 - Dr. Entman noted there is a standing resolution that states any motion should be included in the agenda package unless it is an emergency as determined by 80% of the Board by vote.
 - Discussion ensued with it being noted the business item was on the agenda, although the backup was not included in the package.
- Ms. Moss noted it is her understanding that it is her prerogative as Chair to award bonuses. She addressed her thoughts on the extenuating circumstance of Ms. Tharpe and Ms. Brun leaving before their anniversary date and an unusual circumstance that they worked through. She noted her feeling that the bonuses are well deserved and is asking for the Board to consider.
- Discussion ensued.
- Mr. Eckert noted in looking at the policy, and the question he raised and why he recommended the issue come before the Board was on the interpretation of the policy. It states the bonus period runs from January 1st through December 31st which raised the issue of do you have to be here on December 31st? It is the Board's discretion to interpret that provision. If the intent of the discussion today is we are going to vote to say this policy

means you don't have to be here on December 31st in order for the Chair to award a bonus, then the Board can resolve the issue that way, if the Board is so inclined.

- Discussion continued on bonuses and the bonus policy.

Mr. Luciano MOVED to clarify the Bonus and Compensation Policy that you do not have to be employed on December 31st in order to be eligible for consideration of a bonus awarded by the Chair and Ms. Moss seconded the motion.

- Dr. Entman addressed the policy and the time to review it.

On VOICE vote, with Mr. Luciano, Ms. Moss and Mr. Stevens voting aye and Ms. Perna and Dr. Entman voting nay the motion was approved.

- Mr. Eckert noted the Chair will be the one responsible for determining eligibility and the amount.

B. Discussion of Proposed Budget Modifications – Mr. Luciano

- Mr. Luciano noted he has clarified this with the incoming Property Management and wanted to take it up at that time.
- Mr. Luciano inquired if the food truck is gone.
 - Ms. Tharpe noted it is.
 - Mr. Luciano asked permanently?
 - Ms. Tharpe noted that is to be determined.

ELEVENTH ORDER OF BUSINESS

Acceptance of the June 2023 Financial Statements and Approval of June 2023 Check Register and Invoices

On MOTION by Mr. Luciano seconded by Ms. Perna, with all in favor, the June 2023 financial statements were accepted and the June 2023 check register and invoices were approved.

TWELFTH ORDER OF BUSINESS

Adjournment

There being no further business,

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

Janice Eggleton Davis
Secretary

Kathleen Moss
Chairman

Sixth Order of Business



**KILINSKI
VAN WYK**

517 E. College Avenue
Tallahassee, Florida 32303
877-350-0372

Offices:
Naples
Tallahassee
Tampa

August 4, 2023

Via Electronic Mail and Overnight Delivery

Marshall Creek Community Development District
c/o Inframark, LLC
210 N. University Drive, Suite 702
Coral Springs, Florida 33071
Attn: Janice Eggleton Davis, District Manager

Kutak Rock LLP
107 W. College Avenue
Tallahassee, Florida 32301
Attn: Michael Eckert, District Counsel

Re: *Restated Interlocal Agreement Between Marshall Creek
Community Development District and Sweetwater Creek
Community Development District Regarding the Provision
of Staffing Services for Reciprocal Usage Facilities*

Dear Ms. Davis and Mr. Eckert:

Please be advised that on August 3, 2023, the Board of Supervisors of the Sweetwater Creek Community Development District (“**Sweetwater**”) voted to terminate the *Restated Interlocal Agreement Between Marshall Creek Community Development District and Sweetwater Creek Community Development District Regarding the Provision of Staffing Services for Reciprocal Usage Facilities*, dated March 1, 2020 (“Interlocal Agreement”). Accordingly, please allow this letter to serve as six (60) days’ written notice of such termination. The Interlocal Agreement shall be terminated effective **October 3, 2023**. Sweetwater desires a continued collegial relationship with Marshall Creek and respectfully requests Marshall Creek designate a Board representative to work with Sweetwater Chairman Ron Cervelli on alternative staffing arrangements that may result in a mutually agreeable 2023 Interlocal Staffing Agreement to be reviewed for consideration by each district Board in the future.

Sincerely,

Jennifer Kilinski
District Counsel

cc: Jim Oliver and Howard McGaffney, Sweetwater District Managers

Thirteenth Order of Business

MARSHALL CREEK
Community Development District

Financial Report

July 31, 2023

Prepared by



Table of Contents

<u>FINANCIAL STATEMENTS</u>	Page
Balance Sheet - All Funds	1
Statement of Revenues, Expenditures and Changes in Fund Balance	
General Fund	2 - 6
Notes to the Financial Statements	7- 10
General 004- 2002 Area Capital Reserves Fund	11
Series 2002 Debt Service Fund	12
Series 2015 Debt Service Fund	13
Series 2016 Debt Service Fund	14
 <u>SUPPORTING SCHEDULES</u>	
Non-Ad Valorem Special Assessments Collections	15
Cash and Investment Report	16
Bank Reconciliation	17- 19
ADP Invoice Approval Listing	20 - 22
Check Register	23- 27

MARSHALL CREEK
Community Development District

Financial Statements

(Unaudited)

July 31, 2023

Balance Sheet
July 31, 2023

ACCOUNT DESCRIPTION	GENERAL FUND	GENERAL 004 - 2002 AREA CAPITAL RESERVES FUND	SERIES 2002 DEBT SERVICE FUND	SERIES 2015 DEBT SERVICE FUND	SERIES 2016 DEBT SERVICE FUND	TOTAL
ASSETS						
Cash - Checking Account	\$ 190,145	\$ -	\$ -	\$ -	\$ -	\$ 190,145
Assessments Receivable	118,172	7,085	200,541	24,703	2,313	352,814
Allow-Doubtful Collections	(118,172)	(7,085)	(200,541)	(24,703)	(2,313)	(352,814)
Due From Other Districts	55,871	-	-	-	-	55,871
Due From Other Funds	-	243,019	-	-	-	243,019
Investments:						
Money Market Account	433,754	-	-	-	-	433,754
Money Mutual Fund	1,364,969	-	-	-	-	1,364,969
Interest Account	-	-	-	-	9	9
Interest Account A	-	-	-	73	-	73
Prepayment Account	-	-	12,617	-	21	12,638
Prepayment Account A	-	-	-	4,211	-	4,211
Reserve Fund	-	-	50,000	-	31,330	81,330
Reserve Fund A	-	-	-	479,252	-	479,252
Revenue Fund	-	-	483,057	-	47,156	530,213
Revenue Fund A	-	-	-	288,624	-	288,624
Sinking fund	-	-	-	-	6	6
Sinking Fund A	-	-	-	231	-	231
Treasury Bills (3 months)	504,830	-	-	-	-	504,830
Treasury Bills (6 months)	1,499,039	-	-	-	-	1,499,039
Prepaid Items	23,887	-	-	-	-	23,887
TOTAL ASSETS	\$ 4,072,495	\$ 243,019	\$ 545,674	\$ 772,391	\$ 78,522	\$ 5,712,101
LIABILITIES						
Accounts Payable	\$ 60,510	\$ -	\$ -	\$ -	\$ -	\$ 60,510
Accrued Expenses	20,505	-	-	-	-	20,505
Sales Tax Payable	514	-	-	-	-	514
Due To Other Funds	243,019	-	-	-	-	243,019
TOTAL LIABILITIES	324,548	-	-	-	-	324,548
FUND BALANCES						
Nonspendable:						
Prepaid Items	23,887	-	-	-	-	23,887
Restricted for:						
Debt Service	-	-	545,674	772,391	78,522	1,396,587
Assigned to:						
Operating Reserves	1,098,025	-	-	-	-	1,098,025
Reserves - Field	662,092	-	-	-	-	662,092
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
Unassigned:	1,707,173	243,019	-	-	-	1,950,192
TOTAL FUND BALANCES	\$ 3,747,947	\$ 243,019	\$ 545,674	\$ 772,391	\$ 78,522	\$ 5,387,553
TOTAL LIABILITIES & FUND BALANCES	\$ 4,072,495	\$ 243,019	\$ 545,674	\$ 772,391	\$ 78,522	\$ 5,712,101

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 31, 2023

<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>JUL-23 ACTUAL</u>
<u>REVENUES</u>				
Interest - Investments	\$ 12,000	\$ 63,797	531.64%	\$ 3,968
Shared Rev - Other Local Units	499,311	499,311	100.00%	-
Interlocal Agreement - Other	335,227	279,356	83.33%	27,936
Other Physical Environment Rev	24,000	17,000	70.83%	1,000
S/F Swimming Program Fees	3,000	-	0.00%	-
S/F Activity Fees	-	3,570	0.00%	-
S/F Rental Fees	4,000	1,000	25.00%	-
S/F Snack Bar Revenue	3,000	-	0.00%	-
Tennis Merchandise Sales	19,000	19,814	104.28%	2,055
Tennis Special Events&Socials	1,000	920	92.00%	580
Tennis Lessons & Clinics	290,000	263,512	90.87%	21,676
Tennis Ball Machine Rental Fee	6,000	6,935	115.58%	128
Tennis Membership	46,000	83,322	181.13%	-
Interest - Tax Collector	-	11,386	0.00%	-
Special Assmnts- Tax Collector	3,438,203	3,372,345	98.08%	-
Special Assmnts- Discounts	(137,528)	(120,150)	87.36%	-
Other Miscellaneous Revenues	8,500	38,264	450.16%	219
Gate Bar Code/Remotes	4,000	2,533	63.33%	215
Impact Fee	10,000	8,713	87.13%	840
TOTAL REVENUES	4,565,714	4,551,628	99.69%	58,617

EXPENDITURES

Administration

P/R-Board of Supervisors	14,285	11,070	77.49%	33
ProfServ-Arbitrage Rebate	1,200	600	50.00%	-
ProfServ-Dissemination Agent	3,000	-	0.00%	-
ProfServ-Engineering	25,000	12,285	49.14%	(1,062)
ProfServ-Legal Services	75,000	102,983	137.31%	-
ProfServ-Mgmt Consulting	67,156	50,963	75.89%	5,596
ProfServ-Special Assessment	16,223	16,223	100.00%	-
ProfServ-Trustee Fees	11,400	9,248	81.12%	-
Auditing Services	4,675	4,800	102.67%	4,800
Postage and Freight	5,600	3,024	54.00%	207
Insurance - General Liability	36,704	31,970	87.10%	-
Printing and Binding	3,500	1,151	32.89%	112
Legal Advertising	3,000	970	32.33%	-
Miscellaneous Services	9,500	10,603	111.61%	477
Misc-Assessment Collection Cost	68,764	65,044	94.59%	-
Shared Exp - Other Local Units	545,762	545,762	100.00%	-
Office Supplies	1,474	841	57.06%	44
Annual District Filing Fee	175	175	100.00%	-
Total Administration	892,418	867,712	97.23%	10,207

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 31, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	JUL-23 ACTUAL
<u>Other Public Safety</u>				
Payroll-Benefits	11,259	4,509	40.05%	18
Payroll-Engineering	85,069	43,033	50.59%	4,334
Payroll-Janitor	2,000	2,121	106.05%	216
Contracts-Security Services	126,000	104,774	83.15%	10,477
Contracts-Roving Patrol	50,000	43,997	87.99%	4,510
R&M-Gate	15,000	24,495	163.30%	1,178
Misc-Bar Codes	5,178	3,797	73.33%	-
Total Other Public Safety	294,506	226,726	76.99%	20,733
<u>Field</u>				
Payroll-Benefits	8,662	3,613	41.71%	4
Payroll-Engineering	68,056	34,427	50.59%	3,467
Lease - Land	2,094	2,194	104.78%	-
R&M-Bike Paths & Asphalt	5,000	4,930	98.60%	-
R&M-Boardwalks	25,000	11,710	46.84%	5,197
R&M-Buildings	20,000	7,098	35.49%	367
R&M-Electrical	6,000	5,969	99.48%	340
R&M-Fountain	5,000	2,645	52.90%	142
R&M-Mulch	7,000	-	0.00%	-
R&M-Roads & Alleyways	30,000	60,237	200.79%	1,968
R&M-Sidewalks	35,000	38,184	109.10%	10,743
R&M-Signage	5,000	5,660	113.20%	-
Total Field	216,812	176,667	81.48%	22,228
<u>Landscape Services</u>				
Payroll-Salaries	78,736	65,718	83.47%	11,747
Payroll-Administrative	6,032	4,514	74.83%	480
Payroll-Benefits	75,760	47,494	62.69%	(257)
Payroll-General Staff	256,557	190,396	74.21%	20,988
Payroll-Irrigation Staff	82,483	68,059	82.51%	7,780
Payroll-IPM Staff	102,835	32,732	31.83%	1,440
Payroll-Equipment Mechanic	36,421	34,369	94.37%	3,936
Payroll Taxes	43,072	29,676	68.90%	3,480
ProfServ-Info Technology	1,000	34	3.40%	-
Contracts-Misc Labor	39,900	36,800	92.23%	6,600
Communication - Telephone	3,720	3,105	83.47%	315
Utility - Cable TV Billing	2,280	2,144	94.04%	392
Electricity - General	3,200	2,927	91.47%	515
Utility - Refuse Removal	13,000	8,826	67.89%	400
Utility - Water & Sewer	2,000	1,974	98.70%	228
Rentals - General	1,000	-	0.00%	-
R&M-Buildings	6,000	3,590	59.83%	-
R&M-Equipment	30,000	11,021	36.74%	4,433
R&M-Grounds	22,000	31,205	141.84%	7,532

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 31, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	JUL-23 ACTUAL
R&M-Irrigation	23,000	18,388	79.95%	3,719
R&M-Mulch	90,000	110,942	123.27%	-
R&M-Pump Station	20,000	835	4.18%	-
R&M-Trees and Trimming	15,000	47,350	315.67%	14,500
Misc-Employee Meals	6,130	4,032	65.77%	-
Office Equipment	500	552	110.40%	-
Op Supplies - General	21,000	10,511	50.05%	358
Op Supplies - Uniforms	5,000	-	0.00%	-
Op Supplies - Fuel, Oil	15,000	16,704	111.36%	1,602
Impr - Landscape	35,000	43,228	123.51%	6,263
Cap Outlay-Machinery and Equip	8,000	14,392	179.90%	-
Total Landscape Services	1,044,626	841,518	80.56%	96,451
<u>Utilities</u>				
Electricity - Streetlights	81,500	81,490	99.99%	8,337
Utility - Water & Sewer	4,400	8,284	188.27%	259
R&M-Lake	48,000	40,000	83.33%	4,000
Total Utilities	133,900	129,774	96.92%	12,596
<u>Operation & Maintenance</u>				
Payroll-Shared Personnel	335,227	210,674	62.85%	24,951
ProfServ-Field Management	268,000	248,545	92.74%	13,903
Communication - Telephone	1,700	696	40.94%	-
Postage and Freight	438	240	54.79%	-
Rentals - General	2,375	2,164	91.12%	787
Printing and Binding	4,877	3,790	77.71%	382
Misc-Connection Computer	2,000	1,397	69.85%	-
Billback Expenses Developer	-	(7,331)	0.00%	(209)
Office Supplies	1,900	1,877	98.79%	-
Op Supplies - General	8,000	5,064	63.30%	334
Total Operation & Maintenance	624,517	467,116	74.80%	40,148
<u>Parks and Recreation</u>				
ProfServ-Mgmt Consulting	25,956	21,630	83.33%	2,163
Insurance -Property & Casualty	64,337	52,473	81.56%	-
Total Parks and Recreation	90,293	74,103	82.07%	2,163
<u>Clubhouse</u>				
Contracts-Misc Labor	3,000	1,814	60.47%	117
Contracts-Outside Fitness	16,000	10,237	63.98%	1,540
R&M-Air Conditioning	10,000	319	3.19%	-
R&M-Equipment	3,000	-	0.00%	-
Special Events	30,000	38,227	127.42%	374
Cap Outlay-Machinery and Equip	1,500	-	0.00%	-
Cap Outlay-Clubhouse	10,000	6,047	60.47%	48
Total Clubhouse	73,500	56,644	77.07%	2,079

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 31, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	JUL-23 ACTUAL
<u>Swimming Pool</u>				
Payroll-Salaries	98,639	81,082	82.20%	10,946
Payroll-Hourly	47,712	37,120	77.80%	3,627
Payroll-Lifeguards	40,000	28,307	70.77%	11,713
Payroll-Benefits	27,075	38,092	140.69%	753
Payroll-Engineering	68,056	34,223	50.29%	3,445
Payroll-Janitor	13,312	9,544	71.69%	972
Payroll-Landscape	14,688	10,733	73.07%	-
Payroll Taxes	15,275	10,640	69.66%	1,915
ProfServ-Info Technology	1,500	254	16.93%	-
Contracts-Landscape	5,000	805	16.10%	-
Travel and Per Diem	200	27	13.50%	-
Communication - Telephone	6,550	5,739	87.62%	798
Utility - General	53,255	48,608	91.27%	5,367
Utility - Cable TV Billing	4,200	4,391	104.55%	678
Utility - Refuse Removal	2,905	2,609	89.81%	220
R&M-Buildings	10,000	12,758	127.58%	857
R&M-Pools	28,000	24,922	89.01%	3,254
R&M-Vehicles	500	-	0.00%	-
Advertising	2,000	1,220	61.00%	125
Miscellaneous Services	500	-	0.00%	-
Misc-Employee Meals	4,470	3,151	70.49%	-
Misc-Training	1,500	80	5.33%	-
Misc-Licenses & Permits	1,100	980	89.09%	-
Office Supplies	3,500	1,663	47.51%	44
Cleaning Supplies	1,500	794	52.93%	68
Office Equipment	3,000	818	27.27%	170
Snack-Bar Expenses	1,000	650	65.00%	-
Op Supplies - Spa & Paper	1,500	1,514	100.93%	54
Op Supplies - Uniforms	1,500	765	51.00%	-
Subscriptions and Memberships	6,500	9,035	139.00%	621
Cap Outlay - Pool Furniture	-	1,140	0.00%	-
Capital Outlay - Pool	10,000	5,510	55.10%	-
Total Swimming Pool	474,937	377,174	79.42%	45,627
<u>Tennis Court</u>				
Payroll-Salaries	130,000	95,861	73.74%	9,526
Payroll-Hourly	43,186	40,433	93.63%	3,636
Payroll-Benefits	35,170	26,987	76.73%	(181)
Payroll-Engineering	51,042	25,667	50.29%	2,584
Payroll-Commission	261,000	232,409	89.05%	19,505
Payroll-Janitor	5,824	3,617	62.11%	344
Payroll-Landscape	4,900	3,645	74.39%	-
Payroll Taxes	33,670	21,303	63.27%	1,871

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 31, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	JUL-23 ACTUAL
ProfServ-Info Technology	8,302	3,237	38.99%	-
Contracts-Landscape	1,300	405	31.15%	-
Communication - Telephone	2,750	2,358	85.75%	289
Utility - Cable TV Billing	2,460	2,563	104.19%	277
Electricity - General	12,500	11,309	90.47%	1,072
Utility - Refuse Removal	2,460	2,878	116.99%	489
Utility - Water & Sewer	1,500	1,464	97.60%	153
Rental/Lease - Vehicle/Equip	1,700	1,375	80.88%	132
R&M-General	7,000	6,077	86.81%	554
R&M-Court Maintenance	15,000	17,455	116.37%	-
R&M-Vandalism	500	-	0.00%	-
Printing and Binding	500	-	0.00%	-
Advertising	1,520	1,205	79.28%	125
Misc-Employee Meals	2,245	2,056	91.58%	-
Special Events	1,000	1,213	121.30%	-
Office Supplies	2,500	3,783	151.32%	119
Office Equipment	1,500	-	0.00%	-
Teaching Supplies	4,000	4,244	106.10%	720
Op Supplies - Uniforms	500	230	46.00%	16
COS - Start Up Inventory	13,000	17,421	134.01%	903
Subscriptions and Memberships	1,776	690	38.85%	-
Cap Outlay-Machinery and Equip	10,000	26,299	262.99%	-
Total Tennis Court	658,805	556,184	84.42%	42,134
Reserves				
Reserve - Field	61,400	-	0.00%	-
Total Reserves	61,400	-	0.00%	-
TOTAL EXPENDITURES & RESERVES	4,565,714	3,773,618	82.65%	294,366
Excess (deficiency) of revenues				
Over (under) expenditures	-	778,010	0.00%	(235,749)
OTHER FINANCING SOURCES (USES)				
Contribution to (Use of) Fund Balance	-	-	0.00%	-
TOTAL FINANCING SOURCES (USES)	-	-	0.00%	-
Net change in fund balance	\$ -	\$ 778,010	0.00%	\$ (235,749)
FUND BALANCE, BEGINNING (OCT 1, 2022)	2,972,125	2,972,125		
FUND BALANCE, ENDING	\$ 2,972,125	\$ 3,750,135		

Marshall Creek**Notes to the Financial Statements**

Community Development District

Balance Sheet

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.
- ▶ Assessments Receivable - Delinquent assessments for FY2017-FY2021.
- ▶ Allow-Doubtful Collections - Delinquent assessments for FY2017-FY2021.
- ▶ Due From Other Districts represents amount due from Sweetwater Creek CDD for June & July shared personnel invoices.
- ▶ Due From Other Funds - Assessment funds received by the General Fund for the 2002 Area Capital Reserve Fund.
- ▶ District has one General Fund MMA with Bank United and one Money Mutual Fund with Goldman Sachs. (See Cash & Investments Report for details.)
- ▶ Treasury Bills - new investments for 6 months and 3 months at Valley Bank.
- ▶ Prepaid Items - Prepaid expenses for August & FY 2024.

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.
- ▶ Due To Other Districts - FY 2023 amount due to Sweetwater Creek for net shared expenses, based on the budgets of each District.
- ▶ Sales Tax Payable - Taxes due to the State of Florida for revenue collected at the District.
- ▶ Due To Other Funds - Assessments received for the 2002 Area Capital Reserve fund.
- ▶ Deferred Revenue - Assessments for FY2021 not yet received for Parcel 072420-0493 and unidentified parcel(s).

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.

Marshall Creek
Community Development District

Notes to the Financial Statements
Revenues and Expenditures

Budget Analysis - Significant Variances
--

Account Name	Annual Budget	YTD Actual	% of Budget	Explanation
<u>Revenues</u>				
Interest-Investment	\$ 12,000	\$ 63,797	532%	Interest earned on investment.
Tennis Merchandise Sales	\$ 19,000	\$ 19,814	104%	Tennis merchandise sales revenue through July.
Tennis Lessons & Clinics	\$ 290,000	\$ 263,512	91%	Tennis lessons revenue through July.
Tennis Ball Machine Rental Fee	\$ 6,000	\$ 6,935	116%	Tennis ball machine rental revenue through July.
Tennis Membership	\$ 46,000	\$ 83,322	181%	Tennis membership revenue.
Shared Rev - Other Local Units	\$ 499,311	\$ 499,311	100%	Amount calculated in the true-up reconciliation.
Special Assmnts - Tax Collector	\$ 3,438,203	\$ 3,372,345	98%	Assessments collections through July.
Other Miscellaneous Revenue	\$ 8,500	\$ 38,264	450%	Includes: Pinestraw sale, replacement IDs cards, and other miscellaneous revenues.
Impact Fee	\$ 10,000	\$ 8,713	87%	Impact Fees collected from Lennar thru current month.
<u>Expenditures</u>				
<u>Administrative</u>				
P/R Board of Supervisors	\$ 14,285	\$ 11,070	77%	Supervisor Payroll for meeting attendance to date.
ProfServ-Legal Services	\$ 75,000	\$ 102,983	137%	Legal counsel through July; includes FEMA appeal expenses.
Miscellaneous Services	\$ 9,500	\$ 10,603	112%	Bank services charges for stop payments and deposit slips.
<u>Other Public Safety</u>				
Contracts-Roving Patrol	\$ 50,000	\$ 43,997	88%	Varies based on needs.
R&M-Gate	\$ 15,000	\$ 24,495	163%	Gate related utilities and repairs.
<u>Field</u>				
R&M-Bike Paths & Asphalt	\$ 5,000	\$ 4,930	99%	Asphalt repair work.
R&M-Electrical	\$ 6,000	\$ 5,969	99%	Purchases for electrical repairs.
Lease - Land	\$ 2,050	\$ 2,113	103%	2022/2023 land lease boardwalk.
R&M-Bike Paths & Asphalt	\$ 5,000	\$ 6,215	124%	Repair asphalt on bike path.
R&M-Roads & Alleyways	\$ 30,000	\$ 60,237	201%	Purchases for repairs, vendor payments for repairs.
R&M-Sidewalks	\$ 35,000	\$ 38,184	109%	Sidewalk repairs.
R&M-Signage	\$ 5,000	\$ 5,660	113%	Supplies for signage repairs.

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

Marshall Creek
Community Development District

Notes to the Financial Statements
Revenues and Expenditures

Budget Analysis - Significant Variances
--

Account Name	Annual Budget	YTD Actual	% of Budget	Explanation
<u>Landscape Services</u>				
Utility - Water & Sewer	\$ 2,000	\$ 1,974	99%	Utility usage through July.
R&M-Grounds	\$ 22,000	\$ 31,205	142%	Prepped and laid sod.
R&M-Mulch	\$ 90,000	\$ 110,942	123%	Includes purchase for Pine Straw Sales to Residents.
R&M-Trees and Trimming	\$ 15,000	\$ 47,350	316%	Various expenses.
Op Supplies-Fuel, Oil	\$ 15,000	\$ 16,704	111%	Gate fuel charges.
Impr-Landscape	\$ 35,000	\$ 43,228	124%	Purchase of sod.
Cap Outlay-Machinery and Equip	\$ 8,000	\$ 14,392	180%	Refrigerator repair, Aeration installation;Vale Drive MES repair.
<u>Utilities</u>				
Electricity-Streetlighting	\$ 81,500	\$ 81,490	100%	Utility usage through July.
Utility-Water & Sewer	\$ 4,400	\$ 8,284	188%	Water & Sewer usage has been trending high, compared to historical data.
<u>Operation & Maintenance</u>				
ProfServ-Field Management	\$ 268,000	\$ 248,545	93%	Includes annual bonus paid to onsite manager.
Billback Expenses Developer	\$ -	\$ (7,331)	N/A	Expenses billed back to Sweetwater Creek by the field staff.
Office Supplies	\$ 1,900	\$ 1,877	99%	Miscellaneous office supplies.
<u>Clubhouse</u>				
Special Events	\$ 30,000	\$ 38,227	127%	Various expenses for events.
<u>Swimming Pool</u>				
R&M-Buildings	\$ 10,000	\$ 12,758	128%	Includes sauna heater rocks for \$2,484, new flooring in offices and closet for \$3,677 & kokomos system repair for \$3,945.
R&M-Pools	\$ 28,000	\$ 24,922	89%	Purchases for pool maintenance supplies.
Misc. Employees Meals	\$ 4,300	\$ 4,406	102%	Includes annual staff appreciation gift cards.
Subscriptions and Memberships	\$ 6,000	\$ 9,035	151%	Badge Pass Software Systms.
<u>Tennis Court</u>				
Utility - Refuse Removal	\$ 2,460	\$ 2,878	117%	Republic Services monthly fee & landfill disposal fees.
Utility - Water & Sewer	\$ 1,500	\$ 1,464	98%	Field team had to use back-up water approx. for 6 days for irrigation, due to an irrigation pump well breaking down.

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

Budget Analysis - Significant Variances
--

Account Name	Annual Budget	YTD Actual	% of Budget	Explanation
R&M-Court Maintenance	\$ 15,000	\$ 17,455	116%	Resurfacing one tennis court.
Misc-Employee Meals	\$ 2,245	\$ 2,056	92%	Landscape and Engineering employee rewards, such as employee of the month, 100-day accident-free safety award and holiday lunches.
Special Events	\$ 1,000	\$ 1,213	121%	Various expenses for events.
Office Supplies	\$ 2,500	\$ 3,783	151%	Miscellaneous office supplies.
COS - Start Up Inventory	\$ 13,000	\$ 17,421	134%	Inventory costs.
Cap-Outlay-Machinery and Equip	\$ 10,000	\$ 26,299	263%	Includes new gate installation and tennis court fence;resurfacing three tennis courts.

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 31, 2023

<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>JUL-23 ACTUAL</u>
<u>REVENUES</u>				
Special Assmnts- Tax Collector	52,924	51,910	98.08%	-
Special Assmnts- Discounts	(2,117)	(1,849)	87.34%	-
TOTAL REVENUES	50,807	50,061	98.53%	-
<u>EXPENDITURES</u>				
<u>Administration</u>				
Misc-Assessment Collection Cost	1,058	1,001	94.61%	-
Total Administration	1,058	1,001	94.61%	-
TOTAL EXPENDITURES	1,058	1,001	94.61%	-
Excess (deficiency) of revenues				
Over (under) expenditures	49,749	49,060	98.62%	-
<u>OTHER FINANCING SOURCES (USES)</u>				
Contribution to (Use of) Fund Balance	49,749	-	0.00%	-
TOTAL FINANCING SOURCES (USES)	49,749	-	0.00%	-
Net change in fund balance	\$ 49,749	\$ 49,060	98.62%	\$ -
FUND BALANCE, BEGINNING (OCT 1, 2022)	193,959	193,959		
FUND BALANCE, ENDING	\$ 243,708	\$ 243,019		

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 31, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	JUL-23 ACTUAL
<u>REVENUES</u>				
Interest - Investments	\$ 250	\$ 5,220	2088.00%	\$ 2,071
Special Assmnts- Tax Collector	1,164,552	1,140,836	97.96%	-
Special Assmnts- Prepayment	-	9,890	0.00%	9,890
Special Assmnts- Discounts	(46,582)	(40,646)	87.26%	-
TOTAL REVENUES	1,118,220	1,115,300	99.74%	11,961
<u>EXPENDITURES</u>				
<u>Administration</u>				
Misc-Assessment Collection Cost	23,291	22,004	94.47%	-
Total Administration	23,291	22,004	94.47%	-
<u>Debt Service</u>				
Principal Debt Retirement	660,000	660,000	100.00%	-
Principal Prepayments	-	10,000	0.00%	-
Interest Expense	433,750	433,500	99.94%	-
Total Debt Service	1,093,750	1,103,500	100.89%	-
TOTAL EXPENDITURES	1,117,041	1,125,504	100.76%	-
Excess (deficiency) of revenues Over (under) expenditures	1,179	(10,204)	0.00%	11,961
<u>OTHER FINANCING SOURCES (USES)</u>				
Contribution to (Use of) Fund Balance	1,179	-	0.00%	-
TOTAL FINANCING SOURCES (USES)	1,179	-	0.00%	-
Net change in fund balance	\$ 1,179	\$ (10,204)	0.00%	\$ 11,961
FUND BALANCE, BEGINNING (OCT 1, 2022)	555,878	555,878		
FUND BALANCE, ENDING	\$ 557,057	\$ 545,674		

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 31, 2023

<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>JUL-23 ACTUAL</u>
<u>REVENUES</u>				
Interest - Investments	\$ 600	\$ 7,339	1223.17%	\$ 3,039
Special Assmnts- Tax Collector	1,019,648	1,000,117	98.08%	-
Special Assmnts- Discounts	(40,786)	(35,632)	87.36%	-
TOTAL REVENUES	979,462	971,824	99.22%	3,039
<u>EXPENDITURES</u>				
<u>Administration</u>				
Misc-Assessment Collection Cost	20,393	19,290	94.59%	-
Total Administration	20,393	19,290	94.59%	-
<u>Debt Service</u>				
Principal Debt Retirement	595,000	595,000	100.00%	-
Interest Expense	376,000	376,000	100.00%	-
Total Debt Service	971,000	971,000	100.00%	-
TOTAL EXPENDITURES	991,393	990,290	99.89%	-
Excess (deficiency) of revenues Over (under) expenditures	(11,931)	(18,466)	0.00%	3,039
<u>OTHER FINANCING SOURCES (USES)</u>				
Contribution to (Use of) Fund Balance	(11,931)	-	0.00%	-
TOTAL FINANCING SOURCES (USES)	(11,931)	-	0.00%	-
Net change in fund balance	\$ (11,931)	\$ (18,466)	0.00%	\$ 3,039
FUND BALANCE, BEGINNING (OCT 1, 2022)	790,857	790,857		
FUND BALANCE, ENDING	\$ 778,926	\$ 772,391		

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 31, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	JUL-23 ACTUAL
<u>REVENUES</u>				
Interest - Investments	\$ 400	\$ 2,646	661.50%	\$ 312
Special Assmnts- Tax Collector	64,640	63,401	98.08%	-
Special Assmnts- Discounts	(2,586)	(2,259)	87.35%	-
TOTAL REVENUES	62,454	63,788	102.14%	312
<u>EXPENDITURES</u>				
<u>Administration</u>				
Misc-Assessment Collection Cost	1,293	1,223	94.59%	-
Total Administration	1,293	1,223	94.59%	-
<u>Debt Service</u>				
Principal Debt Retirement	15,000	15,000	100.00%	-
Interest Expense	44,872	44,872	100.00%	-
Total Debt Service	59,872	59,872	100.00%	-
TOTAL EXPENDITURES	61,165	61,095	99.89%	-
Excess (deficiency) of revenues Over (under) expenditures	1,289	2,693	0.00%	312
<u>OTHER FINANCING SOURCES (USES)</u>				
Contribution to (Use of) Fund Balance	1,289	-	0.00%	-
TOTAL FINANCING SOURCES (USES)	1,289	-	0.00%	-
Net change in fund balance	\$ 1,289	\$ 2,693	0.00%	\$ 312
FUND BALANCE, BEGINNING (OCT 1, 2022)	75,829	75,829		
FUND BALANCE, ENDING	\$ 77,118	\$ 78,522		

MARSHALL CREEK
Community Development District

Supporting Schedules

July 31, 2023

**Non-Ad Valorem Special Assessments - St Johns County Tax Collector
(Monthly Assessment Collection Distributions)
For the Fiscal Year Ending September 30, 2023**

Date Received	Net Amount Received	Discount / (Penalties) Amount	Collection Cost	Gross Amount	Allocation by Funds		
					General Fund	2002 Area Capital Reserves	Debt Service Funds
Assessments Levied FY 2023				\$ 5,738,529	\$ 3,438,203	\$ 52,924	\$ 2,247,403
Allocation%				100%	60%	1%	39%
11/02/22	\$ 46,756	\$ 2,440	\$ 954	\$ 50,150	\$ 30,047	\$ 463	\$ 19,640
11/17/22	232,173	9,842	4,738	246,753	147,841	2,276	96,637
11/29/22	559,785	23,800	11,424	595,009	356,496	5,487	233,026
12/12/22	753,094	31,937	15,369	800,401	479,555	7,382	313,464
12/15/22	703,758	29,922	14,362	748,042	448,185	6,899	292,959
01/20/23	1,851,335	78,713	37,782	1,967,831	1,179,013	18,148	770,669
02/21/23	760,157	25,923	15,513	801,593	480,270	7,393	313,931
03/29/23	79,492	997	1,622	82,111	49,196	757	32,157
05/05/23	254,614	(710)	5,196	259,101	155,239	2,390	101,473
06/15/23	78,348	(2,329)	1,599	77,619	46,505	716	30,398
TOTAL	\$ 5,319,512	\$ 200,536	\$ 108,561	\$ 5,628,610	\$ 3,372,345	\$ 51,910	\$ 2,204,354
% COLLECTED TO DATE				98.08%	98.08%	98.08%	98.08%

Cash and Investment Report

July 31, 2023

<u>Account Name</u>	<u>Account #</u>	<u>Bank Name</u>	<u>Yield</u>	<u>Balance</u>
GENERAL FUND				
Checking Account - Operating	2195	Truist	0.00%	\$ 7,546
Checking Account - Operating New	0249	Bank United	0.00%	\$ 182,599
			Subtotal	\$ 190,145
Money Market Account	9204	Bank United	5.15%	\$ 433,754
Goldman Sachs FS Government Fund A (FSOXX)		Valley Bank	4.79%	\$ 1,364,969
			Subtotal	\$ 1,798,723
Treasury Bill - 3 Months (maturity date 9/30/2023)		Valley Bank	4.69%	\$ 504,830
Treasury Bill - 6 Months (maturity date 9/28/2023)		Valley Bank	4.69%	\$ 1,499,039
			Subtotal	\$ 2,003,869
			Subtotal General Fund	\$ 3,992,737
DEBT SERVICE FUNDS				
Series 2002 Prepayment Fund	8793	US Bank	5.20%	\$ 12,617
Series 2002 Reserve Fund	6726	US Bank	5.20%	\$ 50,000
Series 2002 Revenue Fund	6730	US Bank	5.20%	\$ 483,057
Series 2015A Interest Fund	80000	US Bank	5.20%	\$ 73
Series 2015A Prepayment Fund	80004	US Bank	5.20%	\$ 4,211
Series 2015A Reserve Fund	80002	US Bank	5.20%	\$ 479,252
Series 2015A Revenue Fund	80003	US Bank	5.20%	\$ 288,624
Series 2015A Sinking Fund	80001	US Bank	5.20%	\$ 231
Series 2016 Interest Fund	9000	US Bank	5.20%	\$ 9
Series 2016 Prepayment Fund	9004	US Bank	5.20%	\$ 21
Series 2016 Reserve Fund	9002	US Bank	5.20%	\$ 31,330
Series 2016 Revenue Fund	9003	US Bank	5.20%	\$ 47,156
Series 2016 Sinking Fund	9001	US Bank	5.20%	\$ 6
			Subtotal Debt Service & Capital Project Funds	\$ 1,396,588
			Total	\$ 5,389,325

Marshall Creek CDD

Bank Reconciliation

Bank Account No. 2195 TRUIST (BB&T) GF
 Statement No. 07-23
 Statement Date 7/31/2023

G/L Balance (LCY)	7,545.64	Statement Balance	7,545.64
G/L Balance	7,545.64	Outstanding Deposits	0.00
Positive Adjustments	0.00		
	<hr/>		
Subtotal	7,545.64	Subtotal	7,545.64
Negative Adjustments	0.00	Outstanding Checks	0.00
	<hr/>	Differences	0.00
Ending G/L Balance	7,545.64	Ending Balance	7,545.64
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
--------------	---------------	--------------	-------------	--------	----------------	------------

Marshall Creek CDD

Bank Reconciliation

Bank Account No. 0249 Bank United GF
 Statement No. 07-23
 Statement Date 7/31/2023

G/L Balance (LCY)	182,599.21	Statement Balance	263,713.45
G/L Balance	182,599.21	Outstanding Deposits	0.00
Positive Adjustments	0.00		
	<hr/>	Subtotal	263,713.45
Subtotal	182,599.21	Outstanding Checks	81,114.24
Negative Adjustments	0.00	Differences	0.00
	<hr/>		
Ending G/L Balance	182,599.21	Ending Balance	182,599.21
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Outstanding Checks						
1/18/2023	Payment	3321	LOIS NICOLE EUBANKS	35.00	0.00	35.00
3/22/2023	Payment	3681	MICHAEL E. GUYOT	51.00	0.00	51.00
6/5/2023	Payment	4027	ALL ASPHALT SERVICES INC	4,930.00	0.00	4,930.00
6/19/2023	Payment	4113	BANKS, JEREMY	440.00	0.00	440.00
6/22/2023	Payment	4150	PATRICIA SCOTT	35.00	0.00	35.00
6/29/2023	Payment	4171	AMY SUE LONG	35.00	0.00	35.00
6/29/2023	Payment	4179	GALINA BOLES	56.25	0.00	56.25
6/29/2023	Payment	4186	PATRICIA SCOTT	35.00	0.00	35.00
7/3/2023	Payment	4193	DAVID BULLOCK INC	11,900.00	0.00	11,900.00
7/10/2023	Payment	4218	IAN MICHAEL SAFAR	275.00	0.00	275.00
7/10/2023	Payment	4224	MATUSE SECURITY, INC	770.00	0.00	770.00
7/10/2023	Payment	4229	ST. JOHNS COUNTY SHERIFF'S	25.00	0.00	25.00
7/21/2023	Payment	4241	GALINA BOLES	56.25	0.00	56.25
7/21/2023	Payment	4242	LAURA CORREA	35.00	0.00	35.00
7/24/2023	Payment	4244	ADP, INC.	1,517.22	0.00	1,517.22
7/24/2023	Payment	4245	AGROW PRO INC	3,300.00	0.00	3,300.00
7/24/2023	Payment	4246	AMY SUE LONG	245.00	0.00	245.00
7/24/2023	Payment	4247	APRIL RAUSCH	245.00	0.00	245.00
7/24/2023	Payment	4248	AT&T	169.81	0.00	169.81
7/24/2023	Payment	4249	BANKS, JEREMY	440.00	0.00	440.00
7/24/2023	Payment	4251	BUILDERS STAINLESS INC	534.11	0.00	534.11
7/24/2023	Payment	4252	COMCAST	1,372.41	0.00	1,372.41
7/24/2023	Payment	4253	CRISPIN ZINSMEISTER	280.00	0.00	280.00
7/24/2023	Payment	4254	DIANE STOEVER	320.00	0.00	320.00
7/24/2023	Payment	4255	DOWNEY'S JANITORIAL SUPPLIES	253.29	0.00	253.29
7/24/2023	Payment	4256	DUVAL CONCRETE SERVICES, LLC	4,350.00	0.00	4,350.00
7/24/2023	Payment	4257	ELIANA ROQUE	240.00	0.00	240.00
7/24/2023	Payment	4258	EMERT, SHAWN	165.00	0.00	165.00
7/24/2023	Payment	4259	FEDEX	83.31	0.00	83.31
7/24/2023	Payment	4261	FS PROPERTY MAINTENANCE INC	1,876.00	0.00	1,876.00
7/24/2023	Payment	4264	GAYLE R THEBERGE	105.00	0.00	105.00
7/24/2023	Payment	4265	GLENDA MALEWICKI	210.00	0.00	210.00
7/24/2023	Payment	4267	HIDDEN EYES LLC	10,477.42	0.00	10,477.42
7/24/2023	Payment	4268	HOME DEPOT CREDIT SERVICES	923.38	0.00	923.38
7/24/2023	Payment	4270	JACK LEAKE	14,500.00	0.00	14,500.00

Marshall Creek CDD

Bank Reconciliation

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
7/24/2023	Payment	4272	LAURA CORREA	280.00	0.00	280.00
7/24/2023	Payment	4273	LINA HERMEZ	540.00	0.00	540.00
7/24/2023	Payment	4274	LWT SPECIALTY TIRE LLC	1,676.00	0.00	1,676.00
7/24/2023	Payment	4277	MIRANDA BULGER	437.50	0.00	437.50
7/24/2023	Payment	4278	MYRON GRUNBERG	1,632.00	0.00	1,632.00
7/24/2023	Payment	4279	NEIGHBORHOOD PUBLICATIONS	500.00	0.00	500.00
7/24/2023	Payment	4280	ODP BUSINESS SOLUTIONS, LLC	75.32	0.00	75.32
7/24/2023	Payment	4281	PATRICIA SCOTT	70.00	0.00	70.00
7/24/2023	Payment	4282	SANFORD & SON AUTO PARTS INC	310.97	0.00	310.97
7/24/2023	Payment	4283	SITEONE LANDSCAPE	2,704.32	0.00	2,704.32
7/24/2023	Payment	4284	ST. JOHN'S SALES & SERVICE	483.35	0.00	483.35
7/24/2023	Payment	4285	STEVEN RAUSCH II	105.00	0.00	105.00
7/24/2023	Payment	4286	TIFFANY CUNNINGHAM	210.00	0.00	210.00
7/24/2023	Payment	4287	TURNER ACE ST. AUGUSTINE, INC	95.95	0.00	95.95
7/24/2023	Payment	4289	UHS PREMIIUM BILLING	7,497.78	0.00	7,497.78
7/24/2023	Payment	4290	VILLAGE KEY & ALARM, INC.	156.00	0.00	156.00
7/24/2023	Payment	4291	WESCO TURF SUPPLY INC.	504.60	0.00	504.60
6/14/2023	Payment	4076	BEAUTIFUL & SPOTLESS LAWN SERVICES	3,550.00	0.00	3,550.00
Total Outstanding Checks.....				81,114.24		81,114.24

Payroll Invoice Approval Listing

July 31, 2023

Week	Date	Amount
#28	07/14/23	\$75,186.32
#30	07/28/23	\$60,758.62
Total		\$135,944.94

Statistical Summary

Company:49Z - Marshal Creek Co Service Center:0030 SEMA Status:Under Review
 Week#:28 Pay Date:07/14/2023 P/E Date:07/09/2023
 Qtr/Year:3/2023 Run Time/Date:15:55:22 PM EDT 07/07/2023

Taxes Debited	Federal Income Tax	7,047.86		
	Earned Income Credit Advances	0.00		
	Social Security - EE	4,334.52		
	Social Security - ER	4,334.55		
	Social Security Adj - EE	0.00		
	Medicare - EE	1,013.71		
	Medicare - ER	1,013.73		
	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 Medical Leave Insurance Adj - EE	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			
Total Taxes Debited	17,744.37			
Other Transfers	ADP Check Acct. No.9855210249Tran/ABA267090594	14,951.86		
	Full Service Direct Deposit Acct. No.9855210249Tran/ABA267090594	42,490.09		
	Total Amount Debited From Your Account		75,186.32	Total Liability
Bank Debits & Other Liability	Adjustments/Prepay/Voids	0.00		75,186.32
Taxes- Your Responsibility	None this payroll			75,186.32

B. Thayer
 7-7-23

Statistical Summary

Company:49Z - Marshal Creek Co Service Center:0030 SEMA Status:Under Review
 Week#:30 Pay Date:07/28/2023 P/E Date:07/23/2023
 Qtr/Year:3/2023 Run Time/Date:13:28:52 PM EDT 07/24/2023

Taxes Debited	Federal Income Tax	4,279.85		
	Earned Income Credit Advances	0.00		
	Social Security - EE	3,624.64		
	Social Security - ER	3,624.63		
	Social Security Adj - EE	0.00		
	Medicare - EE	847.69		
	Medicare - ER	847.70		
	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 Medical Leave Insurance Adj - EE	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			
Total Taxes Debited		13,224.31		
Other Transfers	ADP Check Acct. No.9855210249Tran/ABA267090594	11,532.65		
	Full Service Direct Deposit Acct. No.9855210249Tran/ABA267090594	38,108.93		
	Total Amount Debited From Your Account		62,865.89	Total Liability
Bank Debits & Other Liability	Adjustments/Prepay/Voids	0.00		62,865.89
Taxes- Your Responsibility	None this payroll			62,865.89

*B. Sample
 7-24-23*

MARSHALL CREEK
Community Development District

Check Register

07/01/2023 - 07/31/2023

MARSHALL CREEK
Community Development District

Payment Register by Fund
For the Period from 07/01/23 to 07/31/23
(Sorted by Check / ACH No.)

Fund No.	Check / ACH No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
GENERAL FUND - 001								
001	4192	07/03/23	BABOLAT VS NORTH AMERICA INC	2857025	RACQUETS FOR SALE	COS - Start Up Inventory	552143-57206	\$272.76
001	4193	07/03/23	DAVID BULLOCK INC	062823	RESURFACING TWO TENNIS COURTS	Cap Outlay-Machinery and Equip	564001-57206	\$11,900.00
001	4194	07/03/23	HEB SERVICES INC	432	BOD APPROVED REPAIRS	Cap Outlay-Machinery and Equip	564001-53902	\$5,875.00
001	4195	07/03/23	INFRAMARK, LLC	97001	6/2023 MANAGEMENT SERVICES	ProfServ-Mgmt Consulting Serv	531027-51201	\$5,596.33
001	4195	07/03/23	INFRAMARK, LLC	97001	6/2023 MANAGEMENT SERVICES	ProfServ-Mgmt Consulting Serv	531027-57201	\$2,163.00
001	4195	07/03/23	INFRAMARK, LLC	97001	6/2023 MANAGEMENT SERVICES	Postage and Freight	541006-51301	\$83.00
001	4195	07/03/23	INFRAMARK, LLC	97001	6/2023 MANAGEMENT SERVICES	Printing and Binding	547001-51301	\$121.30
001	4195	07/03/23	INFRAMARK, LLC	97001	6/2023 MANAGEMENT SERVICES	Credit for Investment Interest	531027-51201	(\$5,000.00)
001	4196	07/03/23	ST. JOHNS COUNTY UTILITY DEPT.	06192023-126261	ACCT# 532033-126261 5/18-6/19/2023	6/19/2023	546034-52901	\$32.60
001	4196	07/03/23	ST. JOHNS COUNTY UTILITY DEPT.	06192023-133660	ACCT# 514213-133660 5/18-6/19/2023	6/19/2023	543021-53902	\$318.88
001	4196	07/03/23	ST. JOHNS COUNTY UTILITY DEPT.	06192023-104785	ACCT# 514213-104785 5/18-6/19/2023	6/19/2023	543001-57205	\$626.12
001	4196	07/03/23	ST. JOHNS COUNTY UTILITY DEPT.	06192023-114659	ACCT# 514215-114659 5/19-6/15/2023	6/19/2023	543001-57205	\$479.58
001	4196	07/03/23	ST. JOHNS COUNTY UTILITY DEPT.	06192023-101723	ACCT# 514213-101723 5/18-6/19/2023	6/19/2023	546034-52901	\$32.70
001	4196	07/03/23	ST. JOHNS COUNTY UTILITY DEPT.	06192023-121119	ACCT# 514214-121119 5/15-6/19/2023	6/19/2023	543021-57206	\$156.53
001	4196	07/03/23	ST. JOHNS COUNTY UTILITY DEPT.	06192023-114653	ACCT# 514211-114653 5/18-6/19/2023	6/19/2023	543021-53903	\$724.40
001	4197	07/06/23	WESCO TURF SUPPLY INC.	41145557	TYPE 16 SWITCH	R&M-Equipment	546022-53902	\$117.22
001	4198	07/07/23	AFLAC	364284	JUNE COVERAGE	june	512010-57205	\$77.40
001	4198	07/07/23	AFLAC	364284	JUNE COVERAGE	june	512010-57206	\$56.16
001	4198	07/07/23	AFLAC	364284	JUNE COVERAGE	june	512010-53902	\$120.96
001	4199	07/07/23	ANTHONY J. ETTORE	070523	LEGAL COUNSEL 6/1-6/30/2023	ProfServ-Legal Services	531023-51401	\$5,250.00
001	4200	07/07/23	FEDEX	8-182-42908	SERVICE FOR 6/22/2023	postage	541006-51301	\$20.46
001	4201	07/07/23	FIRSTSERVICE RESIDENTIAL	10889411	credit for cheryl blythe taken 2 times	ProfServ-Field Management	531016-53910	\$758.52
001	4201	07/07/23	FIRSTSERVICE RESIDENTIAL	10897584	06/2023 ONSITE STAFF MEDICAL INUSRANCE	ProfServ-Field Management	531016-53910	\$1,396.00
001	4201	07/07/23	FIRSTSERVICE RESIDENTIAL	10898663	BASE MANAGEMENT FEE 07/2023	ProfServ-Field Management	531016-53910	\$5,000.00
001	4202	07/07/23	SPORTS CORNER	8280	UNIFORMS, SHIRTS FOR SALE	Uniforms	552028-57206	\$14.75
001	4202	07/07/23	SPORTS CORNER	8280	UNIFORMS, SHIRTS FOR SALE	shirts for sale	552143-57206	\$162.25
001	4203	07/07/23	UNITED RENTALS (NORTH AMERICA) INC	215821268-008	HANDI CAP RESTROOM RENTAL 6/27-7/25/2023	06/27/23-07/25/23	546009-53901	\$150.00
001	4204	07/10/23	AMY SUE LONG	053123	YOGA W/E 6/4, 5/31/2023	w/e 06/4/23- 5/31	512011-53910	\$35.00
001	4205	07/10/23	ANTHONY XAVIER SOLIS	AS07052023	OFF DUTY ROVING PATROL W/E 7/1/2023	w/e 07/01/23	534099-52901	\$220.00
001	4206	07/10/23	APRIL RAUSCH	062623	BODY PUMP AND BODY FLOW W/E 7/2, 6/26/2023	w/e 07/02/23- 6/26	534111-57202	\$70.00
001	4206	07/10/23	APRIL RAUSCH	062823	BODY FLOW W/E 7/2, 6/28/2023	w/e 07/2/23- 6/28	534111-57202	\$35.00
001	4206	07/10/23	APRIL RAUSCH	070323	BODY PUMP AND BODY FLOW W/E 7/9, 7/3/2023	w/e 07/09/23- 7/3	534111-57202	\$70.00
001	4207	07/10/23	CRISPIN ZINSMEISTER	062823	BODY PUMP W/E 7/2, 6/28/2023	w/e 07/02/23- 6/28	534111-57202	\$35.00
001	4207	07/10/23	CRISPIN ZINSMEISTER	063023	CARDIO STEP AND BODY PUMP W/E 7/2, 6/30/2023	w/e 07/2/23- 6/30	512011-53910	\$35.00
001	4207	07/10/23	CRISPIN ZINSMEISTER	063023	CARDIO STEP AND BODY PUMP W/E 7/2, 6/30/2023	w/e 07/2/23- 6/30	534111-57202	\$35.00
001	4207	07/10/23	CRISPIN ZINSMEISTER	060223	POWER PUMP, CARDIO STEP W/E 6/4, 5/30, 5/31/2023	w/e 06/04/23- 5/30, 5/31	512011-53910	\$70.00
001	4208	07/10/23	DANIELLE EVA LEOMBRUNO	0623	MUSIC FOR FOOD TRUCK FRIDAY JUNE EVENTS	Music - June events	549052-57202	\$460.00
001	4208	07/10/23	DANIELLE EVA LEOMBRUNO	0523	LIVE MUSIC FOR FOOD TRUCK FRIDAYS 5/2023 EVENTS	Music - May events	549052-57202	\$460.00
001	4209	07/10/23	DEBOW'S APPLIANCE SERVICE	070623	ICE MACHINE RENTAL 7/2023	July 2023	544003-57206	\$132.08
001	4210	07/10/23	DOWNNEY'S JANITORIAL SUPPLIES	41-26502	CLEANING SUPPLIES	Cleaning Supplies	551003-57205	\$80.94
001	4210	07/10/23	DOWNNEY'S JANITORIAL SUPPLIES	41-26449	KLEENEX, CLEANING SUPPLIES	kleenex	552012-57205	\$34.78
001	4210	07/10/23	DOWNNEY'S JANITORIAL SUPPLIES	41-26449	KLEENEX, CLEANING SUPPLIES	cleaning supplies	551003-57205	\$57.75
001	4210	07/10/23	DOWNNEY'S JANITORIAL SUPPLIES	41-26560	PAPER TOWELS, TRASH BAGS	Paper towels	552012-57205	\$54.38
001	4210	07/10/23	DOWNNEY'S JANITORIAL SUPPLIES	41-26560	PAPER TOWELS, TRASH BAGS	trash bags	551003-57205	\$68.18
001	4210	07/10/23	DOWNNEY'S JANITORIAL SUPPLIES	41-26482	CLEANER	Office Supplies	551002-57206	\$40.43
001	4211	07/10/23	ELIANA ROQUE	053123	W/E 6/4, 5/30, 5/31/2023	w/e 06/4/23- 5/30, 5/30, 5/31, 5/31	512011-53910	\$140.00
001	4212	07/10/23	EVANS, THOMAS	TE07052023	OFF DUTY ROVING PATROL W/E 7/1/2023	w/e 07/01/23	534099-52901	\$275.00
001	4213	07/10/23	FLORIDA PROPANE PARTNERS	74238	TANK RENTAL	Utility - General	543001-57205	\$29.00
001	4213	07/10/23	FLORIDA PROPANE PARTNERS	114015	TANK RENTAL	Utility - General	543001-57205	\$29.00
001	4213	07/10/23	FLORIDA PROPANE PARTNERS	93020	TANK RENTAL	Utility - General	543001-57205	\$29.00
001	4214	07/10/23	GARY PERNA	GP07052023	OFF DUTY ROVING PATROL W/E 6/24/2023	w/e 06/24/23	534099-52901	\$275.00
001	4214	07/10/23	GARY PERNA	GP07062023	OFF DUTY ROVING PATROL W/E 7/1/2023	w/e 07/01/23	534099-52901	\$275.00
001	4215	07/10/23	GAYLE R THEBERGE	060223	SPIN CLASS W/E 6/4, 5/15, 5/22, 5/29/2023	w/e 6/4/23- 5/15, 5/22, 5/29	512011-53910	\$105.00
001	4216	07/10/23	GLENDA MALEWICKI	060223	PILATES W/E 6/4, 6/1/2023	w/e 06/4/23- 6/1	512011-53910	\$35.00

MARSHALL CREEK

Community Development District

**Payment Register by Fund
For the Period from 07/01/23 to 07/31/23
(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	4216	07/10/23	GLENDA MALEWICKI	06022023	YOGA W/E 6/4, 5/28, 5/30/2023	w/e 06/4/23- 5/28, 5/30	512011-53910	\$70.00
001	4217	07/10/23	HOME DEPOT CREDIT SERVICES	3060824	MISC SUPPLIES	R&M-Electrical	546020-53901	\$276.82
001	4217	07/10/23	HOME DEPOT CREDIT SERVICES	3060824	MISC SUPPLIES	R&M-Buildings	546012-57205	\$51.30
001	4218	07/10/23	IAN MICHAEL SAFAR	IS07052023	OFF DUTY ROVING PATROL W/E 6/17/2023	w/e 06/17/23	534099-52901	\$275.00
001	4219	07/10/23	JACK LEAKE	4188	FELL A PINE TREE BEHIND 126 CALLE NORTE	R&M-Trees and Trimming	546099-53902	\$400.00
001	4220	07/10/23	L. WERNINCK & SONS, INC.	2306-542532	6 1X4 CEDAR	6-1x4	546012-57205	\$69.90
001	4221	07/10/23	LAKE AND POND REMEDIATION, INC	1466	7/2023 MONTHLY AQUATIC WEED CONTROL	July 2023	546042-53903	\$4,000.00
001	4222	07/10/23	LAURA CORREA	062923	AQUA ZUMBA W/E 7/2, 6/29/2023	w/e 7/2/23- 6/29	534111-57202	\$35.00
001	4222	07/10/23	LAURA CORREA	062723	AQUA ZUMBA W/E 7/2, 6/27/2023	w/e 07/2/23- 6/27	534111-57202	\$35.00
001	4222	07/10/23	LAURA CORREA	052723	ZUMBA W/E 5/28, 5/25, 5/27/2023	w/e 5/28- 5/25, 5/27	512011-53910	\$70.00
001	4223	07/10/23	LEAF CAPITAL FUNDING LLC	14956570	BADGE PASS SOFTWARE 7/2023	Badge pass software July 2023	554001-57205	\$542.32
001	4224	07/10/23	MATUSE SECURITY, INC	MS07062023	OFF DUTY ROVING PATROL W/E 6/24/2023	w/e 06/24/23	534099-52901	\$550.00
001	4224	07/10/23	MATUSE SECURITY, INC	MS07052023	OFF DUTY ROVING PATROL W/E 6/17/2023	w/e 06/17/23	534099-52901	\$220.00
001	4225	07/10/23	MIRANDA BULGER	062623	WATER AEROBIC W/E 7/2, 6/26/2023	w/e 07/02/23- 6/26	534111-57202	\$35.00
001	4225	07/10/23	MIRANDA BULGER	053123	W/E 6/4, 5/29, 5/31/2023	w/e 06/4/23- 5/29, 5/31, 5/31	512011-53910	\$122.50
001	4225	07/10/23	MIRANDA BULGER	070323	WATER AEROBIC W/E 7/9, 7/3/2023	w/e 07/09/23- 7/3	534111-57202	\$35.00
001	4226	07/10/23	PATRICIA SCOTT	062823	AQUA AEROBICS INSTRUCTOR W/E 7/2, 6/28/2023	w/e 07/02/23- 6/28	534111-57202	\$35.00
001	4227	07/10/23	REPUBLIC SERVICES OF FL, L.P	0687-001336120	SERVICE FOR 7/1-7/31/2023	07/01/2023-07/31/2023	543020-57206	\$220.43
001	4227	07/10/23	REPUBLIC SERVICES OF FL, L.P	0687-001336120	SERVICE FOR 7/1-7/31/2023	07/01/2023-07/31/2023	543020-57205	\$220.43
001	4228	07/10/23	SPORTS CORNER	8078	UNIFORMS, CLOTHING FOR SALE	Uniforms	552028-57206	\$199.65
001	4228	07/10/23	SPORTS CORNER	8078	UNIFORMS, CLOTHING FOR SALE	clothing for sale	552143-57206	\$636.00
001	4229	07/10/23	ST. JOHNS COUNTY SHERIFF'S	55615	ALARM PERMIT RENEWAL CHARGES	Misc-Licenses & Permits	549066-57205	\$25.00
001	4230	07/10/23	ST. JOHN'S SALES & SERVICE	97736	ROLLOMATIC, CHOKE KNOB, SMOOTH TIRE	R&M-Equipment	546022-53902	\$242.21
001	4231	07/10/23	STEVEN RAUSCH II	062723	BODY COMBAT W/E 7/2, 6/27/2023	w/e 07/02/23- 6/27	534111-57202	\$35.00
001	4232	07/10/23	STEVEN RODRIGUEZ	SR07052023	OFF DUTY SECURITY W/E 6/24/2023	w/e 06/24/23	534099-52901	\$330.00
001	4233	07/10/23	TIFFANY CUNNINGHAM	05302023	CARDIO X TRAINING W/E 6/4, 5/30/2023	w/e 06/4/23- 5/30	512011-53910	\$35.00
001	4234	07/10/23	TURNER ACE ST. AUGUSTINE, INC	12583 /3	FILLER PUTTY	Op Supplies - General	552001-53910	\$31.99
001	4235	07/10/23	UNIFIRST FIRST AID CORP	B028488	REPLENISH FIRST AID KIT	Op Supplies - General	552001-53902	\$139.03
001	4236	07/10/23	WIND RIVER ENVIRONMENTAL, LLC	062023	VAC TRUCK AND PLUG	R&M-Roads & Alleyways	546081-53901	\$3,521.00
001	4236	07/10/23	WIND RIVER ENVIRONMENTAL, LLC	06262023	JETTING	R&M-Roads & Alleyways	546081-53901	\$1,975.00
001	4237	07/12/23	KUTAK ROCK LLP	3250316	GENERAL COUNSEL 06/2023	ProfServ-Legal Services	531023-51401	\$10,934.96
001	4238	07/12/23	REPUBLIC SERVICES OF FL, L.P	0687-001333464	SERVICE FOR 7/1-7/31/2023	07/01/23-07/31/23	543020-53902	\$258.40
001	4239	07/17/23	FPL	06.06.2023 CHECK	SERVICE FOR 5/5-6/6/2023	R&M-Gate	546034-52901	\$60.72
001	4240	07/19/23	FIRSTSERVICE RESIDENTIAL	10900048	ONSITE STAFF FEE 6/17-6/30/2023	ProfServ-Field Management	531016-53910	\$7,446.10
001	4241	07/21/23	GALINA BOLES	070723	TENNIS LESSONS/CLINICS	07/07/23	512040-57206	\$56.25
001	4242	07/21/23	LAURA CORREA	071323	AQUA ZUMBA W/E 7/13/2023	w/e 07/13/23	512011-53910	\$35.00
001	4243	07/21/23	MYRON GRUNBERG	070723	TENNIS LESSONS/ CLINICS	07/07/23	512040-57206	\$1,632.00
001	4244	07/24/23	ADP, INC.	637340164	BILLING PERIOD 7/7-7/14/2023	7/7-7/14/2203	512010-53902	\$206.25
001	4244	07/24/23	ADP, INC.	637340164	BILLING PERIOD 7/7-7/14/2023	7/7-7/14/2203	512010-57205	\$463.39
001	4244	07/24/23	ADP, INC.	637340164	BILLING PERIOD 7/7-7/14/2023	7/7-7/14/2203	512010-57206	\$136.80
001	4244	07/24/23	ADP, INC.	637340164	BILLING PERIOD 7/7-7/14/2023	7/7-7/14/2203	512010-52901	\$10.31
001	4244	07/24/23	ADP, INC.	637340164	BILLING PERIOD 7/7-7/14/2023	7/7-7/14/2203	512010-53901	\$8.25
001	4244	07/24/23	ADP, INC.	637339743	BILLING PERIOD 7/7-7/14/2023	Payroll-Benefits	512010-53902	\$199.50
001	4244	07/24/23	ADP, INC.	637339743	BILLING PERIOD 7/7-7/14/2023	Payroll-Benefits	512010-57205	\$309.49
001	4244	07/24/23	ADP, INC.	637339743	BILLING PERIOD 7/7-7/14/2023	Payroll-Benefits	512010-57206	\$132.33
001	4244	07/24/23	ADP, INC.	637339743	BILLING PERIOD 7/7-7/14/2023	Payroll-Benefits	512010-52901	\$7.90
001	4244	07/24/23	ADP, INC.	637339743	BILLING PERIOD 7/7-7/14/2023	Payroll-Benefits	512010-52901	\$9.75
001	4244	07/24/23	ADP, INC.	637339743	BILLING PERIOD 7/7-7/14/2023	P/R-Board of Supervisors	511001-51301	\$33.25
001	4245	07/24/23	AGROW PRO INC	16888	7/2023 MONTHLY LAWN MAINT	Contracts-Misc Labor	534025-53902	\$3,300.00
001	4246	07/24/23	AMY SUE LONG	CREEK-071223	YOFA W/E 6/4, 5/31/2023	w/e 06/4/23- 5/31	512011-53910	\$35.00
001	4246	07/24/23	AMY SUE LONG	070723	W/E 6/28, 6/30, 7/5, 7/7	w/e 6/18, 6/30, 7/5, 7/7/2023	512011-53910	\$140.00
001	4246	07/24/23	AMY SUE LONG	062323	YOGA W/E 6/21, 6/23/2023	Payroll-Shared Personnel	512011-53910	\$70.00
001	4247	07/24/23	APRIL RAUSCH	071023	BODY PUMP & BODY FLOW W/E 7/9, 7/3/2023	w/e 07/09/23- 7/3	534111-57202	\$70.00
001	4247	07/24/23	APRIL RAUSCH	CREEK-071223	BODY FLOW W/E 7/12/2023	W/E 7/12/2023	534111-57202	\$35.00
001	4247	07/24/23	APRIL RAUSCH	070523	BODY FLOW W/E 7/5/2023	W/E 7/5/2023	534111-57202	\$35.00
001	4247	07/24/23	APRIL RAUSCH	071923	BODY FLOW W/E 7/9, 7/3/2023	w/e 07/09/23- 7/3	534111-57202	\$35.00
001	4247	07/24/23	APRIL RAUSCH	071723	BODY PUMP W/E 7/17/2023	Contracts-Outside Fitness	534111-57202	\$70.00

MARSHALL CREEK

Community Development District

**Payment Register by Fund
For the Period from 07/01/23 to 07/31/23
(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	4248	07/24/23	AT&T	06302023-1010	ACCT# 323611010 7/1-7/31/2023	7/1-7/31/2023	541003-57205	\$169.81	
001	4249	07/24/23	BANKS, JEREMY	JB07202023	OFF DUTY ROVING PATROL W/E 7/14/2023	W/E 7/14/2023	534099-52901	\$220.00	
001	4249	07/24/23	BANKS, JEREMY	JB07212023	OFF DUTY ROVING PATROL W/E 7/16/2023	W/E 7/16/2023	534099-52901	\$220.00	
001	4250	07/24/23	BERGER, TOOMBS, ELAM	363339	AUDIT FOR FY 2023	Auditing Services	532002-51301	\$4,800.00	
001	4251	07/24/23	BUILDERS STAINLESS INC	42919	2 BUCKETS DECK SCREWS	2 buckets -Deck screws	546009-53901	\$534.11	
001	4252	07/24/23	COMCAST	177949821	ACCT# 963179979 7/15-8/14/2023	7/15-8/14/2023	541003-57205	\$236.15	
001	4252	07/24/23	COMCAST	177949821	ACCT# 963179979 7/15-8/14/2023	7/15-8/14/2023	541003-57206	\$289.07	
001	4252	07/24/23	COMCAST	177949821	ACCT# 963179979 7/15-8/14/2023	7/15-8/14/2023	546034-52901	\$267.02	
001	4252	07/24/23	COMCAST	177949821	ACCT# 963179979 7/15-8/14/2023	7/15-8/14/2023	549921-53910	\$264.76	
001	4252	07/24/23	COMCAST	177936602	ACCT# 963185024 7/15-8/14/2023	7/15-8/14/2023	541003-53902	\$315.41	
001	4253	07/24/23	CRISPIN ZINSMEISTER	071423	BODY PUMP W/E 6/4/2023, 5/30/2023, 5/31/2023	w/e 06/04/23- 5/30, 5/31	534111-57202	\$35.00	
001	4253	07/24/23	CRISPIN ZINSMEISTER	071223	CARDIO STEP W/E 6/4, 5/30, 5/31/2023	w/e 06/04/23- 5/30, 5/31	512011-53910	\$35.00	
001	4253	07/24/23	CRISPIN ZINSMEISTER	070723	BODY PUMP, CARDIO W/E 7/17/2023	W/E 7/7/2023	534111-57202	\$70.00	
001	4253	07/24/23	CRISPIN ZINSMEISTER	071923	BODYPUMP	BODY PUMP	534111-57202	\$35.00	
001	4253	07/24/23	CRISPIN ZINSMEISTER	07142023	BODY PUMP W/E 7/14/2023	Contracts-Outside Fitness	534111-57202	\$70.00	
001	4253	07/24/23	CRISPIN ZINSMEISTER	072022	BODY PUMP W/E 7/20/2023	W/E 7/20/2023	534111-57202	\$35.00	
001	4254	07/24/23	DIANE STOEVER	071223	W/E 6/18, 6/12, 6/14/2023	w/e 06/18/23- 6/12, 6/12, 6/14	512011-53910	\$120.00	
001	4254	07/24/23	DIANE STOEVER	070523	W/E 6/28, 7/3, 7/5, 7/6/2023	Payroll-Shared Personnel	512011-53910	\$200.00	
001	4255	07/24/23	DOWNEY'S JANITORIAL SUPPLIES	41-26549	MISC CLEANING SUPPLIES	R&M-General	546001-57206	\$253.29	
001	4256	07/24/23	DUVAL CONCRETE SERVICES, LLC	1508	REMOVE AND HAUL OFF CONCRETE CURBING	R&M-Sidewalks	546084-53901	\$4,350.00	
001	4257	07/24/23	ELIANA ROQUE	062823	W/E 6/27, 6/28/2023	Payroll-Shared Personnel	512011-53910	\$120.00	
001	4257	07/24/23	ELIANA ROQUE	071221A	CARDIO AND STRENGTH W/E 6/4, 5/30, 5/31/2023	w/e 06/4/23- 5/30, 5/30, 5/31, 5/31	512011-53910	\$120.00	
001	4258	07/24/23	EMERT, SHAWN	SE07172023	OFF DUTY ROVING PATROL W/E 7/10/2023	W/E 7/10/2023	534099-52901	\$165.00	
001	4259	07/24/23	FEDEX	8-153-24610	SERVICE FOR 5/25-5/31/2023	postage	541006-51301	\$61.26	
001	4259	07/24/23	FEDEX	8-194-90048	SERVICE FOR 7/10/2023	postage	541006-51301	\$22.05	
001	4260	07/24/23	FPL	07.10.2023 CHECK	SERVICE FOR 6/8-7/10/2023	6/8-7/10/2023	543001-57205	\$2,496.08	
001	4261	07/24/23	FS PROPERTY MAINTENANCE INC	63084	SWEEPING SERVICE	R&M-Roads & Alleyways	546081-53901	\$1,876.00	
001	4262	07/24/23	GABE BAGBY	GB07172023	OFF DUTY ROVING PATROL W/E 7/15/2023	W/E 7/15/2023	534099-52901	\$220.00	
001	4263	07/24/23	GARY PERNA	GP07172023	OFF DUTY ROVING PATROL7/2-7/8/2023	W/E 7/8/2023	534099-52901	\$165.00	
001	4264	07/24/23	GAYLE R THEBERGE	062623	CYCLE CLASS 6/5, 6/12, 6/19, 6/26/2023	W/E 6/5, 6/12, 6/19, 6/26/2023	512011-53910	\$105.00	
001	4265	07/24/23	GLEENDA MALEWICKI	071323	W/E 6/4/2023, 5/28/2023, 5/30/2023	w/e 06/4/23- 5/28, 5/30	512011-53910	\$210.00	
001	4266	07/24/23	GORMAN COMPANY	S018592376.001	1 GAL LIQUID BLEACH, 25LB AMERICHLOR, 50LB CHOL TA	1gal liquid bleach, 25lb americhlor, 50lb chol tab	546074-57205	\$317.14	
001	4266	07/24/23	GORMAN COMPANY	S018592376.001	1 GAL LIQUID BLEACH, 25LB AMERICHLOR, 50LB CHOL TA	1gal liquid bleach, 25lb americhlor, 50lb chol tab	546084-57205	\$497.20	
001	4267	07/24/23	HIDDEN EYES LLC	729864	8/1-8/31/2023 SERVICES	8/1-8/31/2023 SERVICE	534037-52901	\$10,477.42	
001	4268	07/24/23	HOME DEPOT CREDIT SERVICES	WM40545888	CEILING FAN ACCESSORY	R&M-General	546001-57206	\$124.68	
001	4268	07/24/23	HOME DEPOT CREDIT SERVICES	9143206	OUTDOOR MECHANICAL TIMER	R&M-General	546001-57206	\$91.98	
001	4268	07/24/23	HOME DEPOT CREDIT SERVICES	186202	THERMAL EXPANSION TANK	R&M-Buildings	546012-57205	\$63.89	
001	4268	07/24/23	HOME DEPOT CREDIT SERVICES	9187164	ULTIMATE COMPLETE REPLACEMENT FILTER	R&M-Buildings	546012-57205	\$263.61	
001	4268	07/24/23	HOME DEPOT CREDIT SERVICES	2084908	TOP RAIL	R&M-General	546001-57206	\$21.97	
001	4268	07/24/23	HOME DEPOT CREDIT SERVICES	WJ36622279	TIME SWITCH, BATTERY CHARGER	MECHANICAL TIME SWITCH WITH OUTDOOR ENCLOSURE	546020-53901	\$91.98	
001	4268	07/24/23	HOME DEPOT CREDIT SERVICES	WJ36622279	TIME SWITCH, BATTERY CHARGER	BATTERY CHARGER	546074-57205	\$99.95	
001	4268	07/24/23	HOME DEPOT CREDIT SERVICES	WM39116442	SHOVEL, PRUNING SAWZALL	SHOVEL AND PRUNING SAWZALL	552001-53902	\$165.32	
001	4269	07/24/23	HOWARD FERTILIZER &	CIN-000643264	FUSILADE, QUICKSILVER, SUREGUARD, PRO SEDGE	FUSILADE, QICKSILVER, SUREGUARD, PRO SEDGE	546037-53902	\$1,895.90	
001	4270	07/24/23	JACK LEAKE	4229	TRIM WASHINGTONIA PALMS	R&M-Trees and Trimming	546099-53902	\$14,325.00	
001	4270	07/24/23	JACK LEAKE	4226	ARBORIST REPORT	R&M-Trees and Trimming	546099-53902	\$175.00	
001	4271	07/24/23	L. WERNINCK & SONS, INC.	2307-543539	1 4X4, 24 2X2	R&M-Buildings	546012-57205	\$159.65	
001	4271	07/24/23	L. WERNINCK & SONS, INC.	2307-543200	64 2X6, 3 2X6	R&M-Boardwalks	546009-53901	\$636.36	
001	4271	07/24/23	L. WERNINCK & SONS, INC.	2307-543213	11 2X6	R&M-Boardwalks	546009-53901	\$330.00	
001	4271	07/24/23	L. WERNINCK & SONS, INC.	2307-542701	5 1X4 CEDAR	R&M-Buildings	546012-57205	\$58.25	
001	4272	07/24/23	LAURA CORREA	071123	AQUA ZUMBA W/E 5/28, 5/25, 5/27/2023	w/e 5/28- 5/25, 5/27	534111-57202	\$35.00	
001	4272	07/24/23	LAURA CORREA	070823	ZUMBA W/E 5/28, 5/25, 5/27/2023	w/e 5/28- 5/25, 5/27	512011-53910	\$70.00	
001	4272	07/24/23	LAURA CORREA	062423	zumba 6/22, 6/24/2023	ZUMBA W/E 6/22, 6/24/2023	512011-53910	\$70.00	
001	4272	07/24/23	LAURA CORREA	070623	AQUA ZUMBA W/E 7/6/2023	AQUA ZUMBA W/E 7/6/2023	Contracts-Outside Fitness	534111-57202	\$35.00
001	4272	07/24/23	LAURA CORREA	071823	AQUA ZUMBA W/E 7/18/2023	W/E 7/18/2023	534111-57202	\$35.00	
001	4272	07/24/23	LAURA CORREA	072023	AQUA ZUMBA W/E 7/13/2023	w/e 07/13/23	534111-57202	\$35.00	
001	4273	07/24/23	LINA HERMEZ	070923	W/E 6/18, 6/12, 6/13, 6/14,6/18/2023	w/e 06/18/23- 6/12, 6/13, 6/14, 6/18	512011-53910	\$190.00	
001	4273	07/24/23	LINA HERMEZ	070223	W/E 6/26, 6/27, 6/28, 7/3/2023	Payroll-Shared Personnel	512011-53910	\$175.00	

MARSHALL CREEK

Community Development District

**Payment Register by Fund
For the Period from 07/01/23 to 07/31/23
(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	4273	07/24/23	LINA HERMEZ	062523	W/E 6/19, 6/20, 6/21, 6/25/2023	Payroll-Shared Personnel	512011-53910	\$175.00
001	4274	07/24/23	LWT SPECIALTY TIRE LLC	7208	AIRLOC MTTURF	R&M-Equipment	546022-53902	\$1,676.00
001	4275	07/24/23	MCMaster-CARR SUPPLY CO.	10629563	PARTS FOR PRESSURE WASHER	Op Supplies - General	552001-53901	\$62.48
001	4276	07/24/23	MEDICAL EXPRESS CORPORATION	202015696	8 DRUG SCREENS	huffman	512010-53902	\$36.00
001	4276	07/24/23	MEDICAL EXPRESS CORPORATION	202015696	8 DRUG SCREENS	pace-balzan, noel, lopez, brooks, fowler	512010-57205	\$180.00
001	4276	07/24/23	MEDICAL EXPRESS CORPORATION	070423	DRUG SCREENING	M. King, H. Pockett	512010-57205	\$108.00
001	4276	07/24/23	MEDICAL EXPRESS CORPORATION	070423	DRUG SCREENING	G. Gonzalez	512010-57206	\$54.00
001	4276	07/24/23	MEDICAL EXPRESS CORPORATION	070423	DRUG SCREENING	M Ollivi	512010-53902	\$54.00
001	4277	07/24/23	MIRANDA BULGER	071023	WATER AEORBC W/E 7/9, 7/3/2023	w/e 07/09/23- 7/3	534111-57202	\$35.00
001	4277	07/24/23	MIRANDA BULGER	071223	HITT/SPIN W/E 7/9/23, 7/3/2023	w/e 07/09/23- 7/3	512001-53910	\$122.50
001	4277	07/24/23	MIRANDA BULGER	07032023	HITT/SPIN W/E 7/3/2023	Payroll-Salaries	512001-53910	\$122.50
001	4277	07/24/23	MIRANDA BULGER	06282023	HITT/SPIN W/E 6/28/2023	Payroll-Shared Personnel	512011-53910	\$122.50
001	4277	07/24/23	MIRANDA BULGER	071723	WATER AEORBI W/E 7/17/2023	W/E 7/17/2023	534111-57202	\$35.00
001	4278	07/24/23	MYRON GRUNBERG	071423	TENNIS LESSONS 7/7/2023	Payroll-Commission	512040-57206	\$1,632.00
001	4279	07/24/23	NEIGHBORHOOD PUBLICATIONS	MCCDD0653	WEBSITE MAINT 6/1-6/30/2023	Website maint 06/01/2023-06/30/2023	547001-53910	\$250.00
001	4279	07/24/23	NEIGHBORHOOD PUBLICATIONS	MCCDD0653	WEBSITE MAINT 6/1-6/30/2023	Website maint 06/01/2023-06/30/2023	548001-57205	\$125.00
001	4279	07/24/23	NEIGHBORHOOD PUBLICATIONS	MCCDD0653	WEBSITE MAINT 6/1-6/30/2023	Website maint 06/01/2023-06/30/2023	548001-57206	\$125.00
001	4280	07/24/23	ODP BUSINESS SOLUTIONS, LLC	316911390001	MESSAGE PAD, LABELS, BINDER, POST ITS	Office Supplies	551002-57206	\$75.32
001	4281	07/24/23	PATRICIA SCOTT	071423	AQUA AEROBICS W/E 7/2/2021, 6/28/2023	w/e 07/02/23- 6/28	534111-57202	\$35.00
001	4281	07/24/23	PATRICIA SCOTT	070523	AQUA AEROBICS	W/E 7/5/2023	534111-57202	\$35.00
001	4282	07/24/23	SANFORD & SON AUTO PARTS INC	801626	BATTERY	R&M-Equipment	546022-53902	\$125.42
001	4282	07/24/23	SANFORD & SON AUTO PARTS INC	800534	BRAKE, SPRAY BOTTLE, OIL	R&M-Equipment	546022-53902	\$185.55
001	4283	07/24/23	SITEONE LANDSCAPE	132146815-001	HUNTER CELLULAR COMMUNICATION MODULE ACG2 CONTROLL	R&M-Irrigation	546041-53902	\$1,838.24
001	4283	07/24/23	SITEONE LANDSCAPE	131471751-001	HUNTER ROAM XL REPLACEMENT TRANSMITTER	HUNTER ROAM XL REPALCEMENT TRANSMITTER	546041-53902	\$866.08
001	4284	07/24/23	ST. JOHN'S SALES & SERVICE	98208	12 1/4 ROLLOMATIC, GEAR BOX GREASE, GREASE, AUTOCU	ROLLOMATIC, GREAR BOX GREASE	546022-53902	\$142.91
001	4284	07/24/23	ST. JOHN'S SALES & SERVICE	97986	WHEEL, TIRE AND BEARING, SMOOTH TIRE CARLISLE	WHEEL, TIRE AND BEARING SMOOTH TIRE	546022-53902	\$340.44
001	4285	07/24/23	STEVEN RAUSCH II	071123	BODY COMBAT W/E 7/2/2023, 6/27/2023	w/e 07/02/23- 6/27	534111-57202	\$35.00
001	4285	07/24/23	STEVEN RAUSCH II	051623A	BODYCOMBAT W/E 7/2/2023, 6/27/2023	w/e 07/02/23- 6/27	534111-57202	\$35.00
001	4285	07/24/23	STEVEN RAUSCH II	071823	BODY COMBAT W/E 7/18/2023	W/E 7/18/2023	534111-57202	\$35.00
001	4286	07/24/23	TIFFANY CUNNINGHAM	071323	CARDIO X TRAINING W/E 6/4, 5/30/2023	w/e 06/4/23- 5/30	512011-53910	\$70.00
001	4286	07/24/23	TIFFANY CUNNINGHAM	062923	CARDIO X TRAINING W/E 6/27, 6/29/2023	W/E 6/27, 6/29/2023	512011-53910	\$70.00
001	4286	07/24/23	TIFFANY CUNNINGHAM	070623	CARDIO X TRAINING W/E 6/4, 5/30/2023	w/e 06/4/23- 5/30	512011-53910	\$70.00
001	4287	07/24/23	TURNER ACE ST. AUGUSTINE, INC	12659 /3	TANK REFIL	TANK REFUL	552001-53910	\$23.98
001	4287	07/24/23	TURNER ACE ST. AUGUSTINE, INC	12659 /3	TANK REFIL	TANK REFUL	546081-53901	\$71.97
001	4288	07/24/23	TURNER PEST CONTROL LLC	617379351	PEST CONTROL SERVICE FOR 6/29/2023	6/29/2023	552001-53902	\$192.94
001	4289	07/24/23	UHS PREMIUM BILLING	064912341258	BILLING PERIOD 8/1-8/31/2023	07/01/2023-07/31/2023	155000	\$7,497.78
001	4290	07/24/23	VILLAGE KEY & ALARM, INC.	346611	INTRUSION MONITORING 5/1-7/31/2023	Intrusion monitoring 05/01/2023-07/31/2023	155000	\$156.00
001	4291	07/24/23	WESCO TURF SUPPLY INC.	41146907	TYPE 16 SWITCH	R&M-Equipment	546022-53902	\$183.85
001	4291	07/24/23	WESCO TURF SUPPLY INC.	41148702	TYPE 16 SWITCH	R&M-Equipment	546022-53902	\$320.75
001	DD295	07/23/23	COMCAST	07022023-2201 ACH	ACCT# 8495743101272201 7/6-8/5/2023	07/06/23-08/05/23	546034-52901	\$121.92
001	DD296	07/16/23	COMCAST -ACH	06252023-3316 ACH	ACCT# 8495743101273316 6/29-7/28/2023	06/29/23-07/28/23	541003-57205	\$194.64
001	DD296	07/16/23	COMCAST -ACH	06252023-3316 ACH	ACCT# 8495743101273316 6/29-7/28/2023	06/29/23-07/28/23	543003-57205	\$294.00
001	DD297	07/22/23	COMCAST -ACH	07012023-4033 ACH	ACCT# 8495743101274033 7/5-8/4/2023	07/05/23-08/04/23	543003-57206	\$277.10
001	DD298	07/18/23	COMCAST -ACH	06272023-9406 ACH	ACCT# 8495743101259406 7/1-7/30/2023	07/01/23-07/30/23	543003-53902	\$195.75
001	DD301	07/05/23	CARDMEMBER SERVICE	06132023-6647 ACH	PURCHASES FOR 5/13-6/13/2023	PANDORA	554001-57205	\$26.95
001	DD301	07/05/23	CARDMEMBER SERVICE	06132023-6647 ACH	PURCHASES FOR 5/13-6/13/2023	AMAZON	549052-57202	\$77.55
001	DD301	07/05/23	CARDMEMBER SERVICE	06132023-6647 ACH	PURCHASES FOR 5/13-6/13/2023	SIGNUP GENIUS	554001-57205	\$24.99
001	DD301	07/05/23	CARDMEMBER SERVICE	06132023-6647 ACH	PURCHASES FOR 5/13-6/13/2023	AMAZON	549052-57202	\$186.86
001	DD301	07/05/23	CARDMEMBER SERVICE	06132023-6647 ACH	PURCHASES FOR 5/13-6/13/2023	AMAZON	551005-57205	\$170.38
001	DD301	07/05/23	CARDMEMBER SERVICE	06132023-6647 ACH	PURCHASES FOR 5/13-6/13/2023	PANDORA	554001-57205	\$26.95
001	DD301	07/05/23	CARDMEMBER SERVICE	06132023-6647 ACH	PURCHASES FOR 5/13-6/13/2023	AMAZON	546074-57205	\$31.94
001	DD301	07/05/23	CARDMEMBER SERVICE	06132023-6647 ACH	PURCHASES FOR 5/13-6/13/2023	NINE MILE LANDFIL	543020-53902	\$67.01
001	DD301	07/05/23	CARDMEMBER SERVICE	06132023-6647 ACH	PURCHASES FOR 5/13-6/13/2023	NINE MILE LANDFIL	543020-53902	\$74.39
001	DD301	07/05/23	CARDMEMBER SERVICE	06132023-6647 ACH	PURCHASES FOR 5/13-6/13/2023	SOUTHERN HORTICULTURE	563023-53902	\$804.15
001	DD301	07/05/23	CARDMEMBER SERVICE	06132023-6647 ACH	PURCHASES FOR 5/13-6/13/2023	AMAZON	552001-53910	(\$104.49)
001	DD301	07/05/23	CARDMEMBER SERVICE	06132023-6647 ACH	PURCHASES FOR 5/13-6/13/2023	AMAZON	546081-53901	(\$74.99)
001	DD301	07/05/23	CARDMEMBER SERVICE	06132023-6647 ACH	PURCHASES FOR 5/13-6/13/2023	NORTHERN TOOL EQUIPMENT	546022-53902	\$280.97

MARSHALL CREEK

Community Development District

**Payment Register by Fund
For the Period from 07/01/23 to 07/31/23
(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	DD301	07/05/23	CARDMEMBER SERVICE	06132023-6647 ACH	PURCHASES FOR 5/13-6/13/2023	AMAZON	552001-53910	\$21.21
001	DD301	07/05/23	CARDMEMBER SERVICE	06132023-6647 ACH	PURCHASES FOR 5/13-6/13/2023	AMAZON	564061-57202	\$47.59
001	DD301	07/05/23	CARDMEMBER SERVICE	06132023-6647 ACH	PURCHASES FOR 5/13-6/13/2023	AMAZON	546074-57205	\$66.86
001	DD301	07/05/23	CARDMEMBER SERVICE	06132023-6647 ACH	PURCHASES FOR 5/13-6/13/2023	AMAZON	546020-53901	\$125.70
001	DD301	07/05/23	CARDMEMBER SERVICE	06132023-6647 ACH	PURCHASES FOR 5/13-6/13/2023	AMAZON	546081-53901	\$74.99
001	DD301	07/05/23	CARDMEMBER SERVICE	06132023-6647 ACH	PURCHASES FOR 5/13-6/13/2023	AMAZON	552001-53910	\$7.59
001	DD301	07/05/23	CARDMEMBER SERVICE	06132023-6647 ACH	PURCHASES FOR 5/13-6/13/2023	EBAY	546022-53902	\$39.99
001	DD301	07/05/23	CARDMEMBER SERVICE	06132023-6647 ACH	PURCHASES FOR 5/13-6/13/2023	AMAZON	546081-53901	\$203.94
001	DD301	07/05/23	CARDMEMBER SERVICE	06132023-6647 ACH	PURCHASES FOR 5/13-6/13/2023	AMAZON	552001-53910	\$259.77
001	DD301	07/05/23	CARDMEMBER SERVICE	06132023-6647 ACH	PURCHASES FOR 5/13-6/13/2023	PRESSURE WASHER DIRECT	546084-53901	\$75.98
001	DD301	07/05/23	CARDMEMBER SERVICE	06132023-6647 ACH	PURCHASES FOR 5/13-6/13/2023	PRESSURE WASHER DIRECT	546084-53901	\$499.99
001	DD301	07/05/23	CARDMEMBER SERVICE	06132023-6647 ACH	PURCHASES FOR 5/13-6/13/2023	AMAZON	546081-53901	\$136.00
001	DD301	07/05/23	CARDMEMBER SERVICE	06132023-6647 ACH	PURCHASES FOR 5/13-6/13/2023	AMAZON	546012-53901	\$12.99
001	DD301	07/05/23	CARDMEMBER SERVICE	06132023-6647 ACH	PURCHASES FOR 5/13-6/13/2023	AMAZON	546020-53901	\$43.68
001	DD301	07/05/23	CARDMEMBER SERVICE	06132023-6647 ACH	PURCHASES FOR 5/13-6/13/2023	AMAZON	546084-53901	\$66.98
001	DD301	07/05/23	CARDMEMBER SERVICE	06132023-6647 ACH	PURCHASES FOR 5/13-6/13/2023	AMAZON	546020-53901	\$59.99
001	DD301	07/05/23	CARDMEMBER SERVICE	06132023-6647 ACH	PURCHASES FOR 5/13-6/13/2023	AMAZON	546032-53901	\$114.56
001	DD301	07/05/23	CARDMEMBER SERVICE	06132023-6647 ACH	PURCHASES FOR 5/13-6/13/2023	AMAZON	546032-53901	\$26.98
001	DD301	07/05/23	CARDMEMBER SERVICE	06132023-6647 ACH	PURCHASES FOR 5/13-6/13/2023	KLEEN RITE	546084-53901	\$68.40
001	DD301	07/05/23	CARDMEMBER SERVICE	06132023-6647 ACH	PURCHASES FOR 5/13-6/13/2023	A SMART SIGN STORE	546074-57205	\$116.82
001	DD301	07/05/23	CARDMEMBER SERVICE	06132023-6647 ACH	PURCHASES FOR 5/13-6/13/2023	AMAZON	546074-57205	\$174.62
001	DD302	07/25/23	GATE FUEL SERVICE-ACH	5798834 ACH	FUEL 7/7/2023	7/7/2023	552030-53902	\$1,601.86
001	DD303	07/27/23	COMCAST -ACH	07032023-1433 ACH	ACCT# 8495743101291433 7/7-8/6/2023	7/7-8/6/2023	543003-57205	\$90.40
001	DD304	07/31/23	COMCAST -ACH	07072023-9430 ACH	ACCT# 8495743101259430 7/11-8/10/2023	7/11-8/10/2023	546034-52901	\$203.70
001	DD307	07/21/23	FPL	07.10.2023 ACH	SERVICE FOR 6/8-7/10/2023	Electricity - Streetlighting	543013-53903	\$889.26
001	DD307	07/21/23	FPL	07.10.2023 ACH	SERVICE FOR 6/8-7/10/2023	Utility - General	543001-57205	\$1,615.05
001	DD307	07/21/23	FPL	07.10.2023 ACH	SERVICE FOR 6/8-7/10/2023	Electricity - General	543006-57206	\$1,071.96
001	DD307	07/21/23	FPL	07.10.2023 ACH	SERVICE FOR 6/8-7/10/2023	R&M-Gate	546034-52901	\$97.01
001	DD307	07/21/23	FPL	07.10.2023 ACH	SERVICE FOR 6/8-7/10/2023	Electricity - Streetlighting	543013-53902	\$514.55
001	DD308	07/18/23	FPL	07.18.2023 ACH	SERVICE FOR 6/6-7/7/2023	Electricity - Streetlighting	543013-53903	\$7,448.09
001	DD308	07/18/23	FPL	07.18.2023 ACH	SERVICE FOR 6/6-7/7/2023	R&M-Gate	546034-52901	\$68.78
Fund Total								\$164,308.57

Total Checks Paid	\$164,308.57
--------------------------	---------------------