

**MARSHALL CREEK  
COMMUNITY DEVELOPMENT  
DISTRICT**

**SEPTEMBER 20, 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  
Jodi Moore, LCAM, General Manager

### Regular Meeting Agenda

Wednesday, September 20, 2023 – 4:00 p.m.

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

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1. **Roll Call**
2. **Audience Comments**
3. **Organizational Matters**
  - A. Acceptance of Resignation of Ms. Moss as Chairperson of the Board
  - B. Consideration of Resolution 2023-17 – Designating a Chair
4. **Public Hearing on Revised Amenity Suspension and Termination Rules**
  - A. Resolution 2023-18 Adopting Revised Amenity Suspension and Termination Rules
5. **Approval of the Minutes of the August 16, 2023 Meeting**
  - A. Discussion of Open Items
6. **Engineer’s Report**
  - A. Proposal for Assessment of District Roads
  - B. Palencia Village Drive Intersection
7. **General Manager’s Operations Report**
8. **District Manager’s Report**
  - A. Acceptance of the Annual Audit for FY 2022 Prepared by Berger, Toombs, Elam, Gaines & Frank
  - B. Consideration of Meeting Schedule for FY 2024
  - C. Consideration of Banking Recommendations
9. **Attorney’s Report**
  - A. Acknowledgment of Extension of Existing Staffing Interlocal Termination Date Through October 7, 2023
  - B. Discussion and Consideration of New Interlocal Agreement
  - C. Consideration of Request for Pool Maintenance Services
  - D. Discussion of Marshall Creek CDD Staffing Plan
  - E. Designation of Board Member as Mediation Representative for Kelly v. Marshall Creek CDD (Mediation November 13, 2023)

### 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

**10. 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

**11. Supervisors' Requests**

- A. Review of POA Commitment of Funds – Mr. Stevens

**12. Acceptance of the August 2023 Financial Statements and Approval of the August 2023 Check Register and Invoices**

**13. Adjournment**

**District Office**

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12574 Flagler Center Blvd. Suite 101  
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904-436-4102

**Meeting Location:**

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

## **Third Order of Business**

**3B.**

**RESOLUTION 2023-17**

**A RESOLUTION REMOVING KATHLEEN MOSS AS  
CHAIRPERSON AND DESIGNATING \_\_\_\_\_ AS  
CHAIRPERSON OF THE MARSHALL CREEK  
COMMUNITY DEVELOPMENT DISTRICT**

WHEREAS, the Board of Supervisors of the Marshall Creek Community Development District desire to remove Kathleen Moss as Chairperson following her resignation as Chairperson and appoint \_\_\_\_\_ as Chairperson;

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

- 1. \_\_\_\_\_ is appointed Chairperson.

Adopted this 20<sup>th</sup> day of September 2023

\_\_\_\_\_  
Chair/Vice Chair

\_\_\_\_\_  
Secretary/Assistant Secretary

## **Fourth Order of Business**

**4A.**



**RESOLUTION 2023-18**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE MARSHALL CREEK COMMUNITY DEVELOPMENT DISTRICT AMENDING THE SUSPENSION AND TERMINATION OF ACCESS RULE; 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 created and existing pursuant to Chapter 190, *Florida Statutes*, which owns, operates and maintains certain recreational amenity facilities (collectively, “Recreational Facilities”); and

**WHEREAS**, Chapters 120 and 190, Florida Statutes, authorize the District to adopt rules to govern the administration of the District and to adopt resolutions as may be necessary for the conduct of District business; and

**WHEREAS**, the District’s Board of Supervisors (“Board”) previously adopted a Suspension and Termination of Access Rule relating to the suspension and/or termination of patrons’ rights to utilize the Recreational Facilities; and

**WHEREAS**, the Board has determined that it is in the District’s best interest to amend, in part, the Suspension and Termination of Access Rule as described in more detail in paragraph 2 below; and

**WHEREAS**, the Board has complied with applicable Florida law concerning rule development and adoption, including the holding of a public hearing thereon.

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

**SECTION 1.** The Suspension and Termination Rules are hereby amended by inserting the language indicated in single underlined text (indicated textually in the same manner as the following example: underlined text) and by deleting the language indicated by strikethrough text (indicated textually in the same manner as the following example: ~~stricken text~~) as set forth herein:

**5. Authority of District Manager, Director of Amenities and Strategic Planning and Operation Manager.** The District Manager, Director of Amenities and Strategic Planning, Operation Manager, or their designee has the independent ability to remove any person from one or all Amenities if a Violation occurs or if in his/her reasonable discretion it is the District’s best interests to do so. The District Manager, Director of Amenities and Strategic Planning, or Operations Manager may independently at any time restrict or suspend for cause or causes, including but not limited to a Violation, any person’s privileges to use any or all of the Amenities until the next regularly scheduled meeting of the Board of Supervisors

that is at least twenty-one (21) days after the initial suspension. In the event of such a suspension, the District Manager or his or her designee shall mail a letter to the person suspended referencing the conduct at issue, the sections of the District's rules and policies violated, the time, date, and location of the next regular Board meeting where the person's suspension will be presented to the Board, and a statement that the person has a right to appear before the Board and offer testimony and evidence why the suspension should be lifted. If the person is a minor, the letter shall be sent to the adults at the address within the community where the minor resides.

**SECTION 2.** The District hereby adopts the amendment to the Suspension and Termination of Access Rule as set forth herein.

**SECTION 3.** The invalidity or unenforceability of any one or more provisions of this Resolution or the amended Suspension and Termination of Access Rule shall not affect the validity or enforceability of the remaining provisions.

**SECTION 4.** This Resolution shall take effect upon the passage and adoption of this Resolution and shall remain in effect unless rescinded or repealed.

**PASSED AND ADOPTED** this 20<sup>th</sup> day of September 2023.

ATTEST:

**MARSHALL CREEK COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary / Assistant Secretary

\_\_\_\_\_  
Chairperson, Board of Supervisors

## **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 Wednesday, August 16, 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
Jay King	Vesta
Jodi Moore	Vesta
Denise Powers	Vesta
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. Dick Hurley, Cypress Crossing Trail, addressed combining MCCDD and SCCDD and the Interlocal Agreement.
- Mr. Clarke Rudd, Sebastian Square, addressed security gates noting the continued decrease in quality, and continued changes. Mr. Rudd also commented on permanent beds, park signage, and the permitting for the Boardwalk and getting a company to get it done. He

further noted the Board has not been communicating with their decisions and his hope is that they will have open, clear and proactive communication.

**THIRD ORDER OF BUSINESS**

**Vesta Introduction**

- Ms. Moss noted Vesta will be taking over as the Property Manager on August 22, 2023, and she has asked Mr. Jay King, Regional Vice President for Vesta, to spend a few minutes to introduce staff.
- Mr. Jay King introduced Ms. Jodi Moore, who will be the General Manager and Ms. Denise Powers, Assistant General Manager. He noted his focus primarily will be on longer term plan for the first six months and outlined the plan.
- Ms. Jodi Moore, General Manager, provided her experience.
- Ms. Denise Powers, Assistant General Manager, provided her experience.

**FOURTH ORDER OF BUSINESS**

**Public Hearings to Consider the Adoption of the Budget for Fiscal Year 2024 and Levy of Non-Ad Valorem Assessments**

- Mr. Eckert outlined the process for the budget public hearing.

On MOTION by Dr. Entman seconded by Mr. Stevens, with all in favor, the public hearings on the budget and the special assessments were opened.

- Ms. Moss provided a general overview of the FY 2024 budget.
- Mr. Larry McGinnis addressed the FY 2024 assessments inquiring about them being flat.
  - Ms. Davis addressed revenues from the sale of Impact Fee Credits and the increase in interest on investments offsetting a potential increase for FY 2024.

On MOTION by Ms. Perna seconded by Dr. Entman, with all in favor, the public hearings were closed.

**A. Consideration of Resolution 2023-15 – Annual Appropriations and Adoption of the FY 2023 Budget**

- Ms. Davis noted they have received numbers for insurance coverage; the Board budgeted a significant increase, but insurance rates are going up even more. An insurance appraisal was done, and values have gone up over \$2 million. There is no change to the budget, but she wanted them to be aware that they may end up using Fund Balance carryforward during

the next fiscal year. If needed they can do a budget amendment at the end of the next fiscal year.

- Dr. Entman noted this will be the fourth year without any significant increase in assessments to residents. He addressed the good management instituted by Ms. Hollis and carried on by Ms. Tharpe and the hard work of the employees.
- Mr. Luciano noted he is hopeful that this budget is in excess of what they are going to use this year, and he believes they may have some savings at the end of this year. He addressed large companies and municipalities spending to their budget at the end of the year and asked Vesta to be a little more conservative in that and making sure the cost center managers are not spending at the end of the year because it is in their budget.

On MOTION by Dr. Entman seconded by Mr. Luciano, with all in favor, Resolution 2023-15 the annual appropriation resolution of the Marshall Creek Community Development District (“District”) relation to the annual appropriations and adopting the budgets for the fiscal year beginning October 1, 2023 and ending September 30, 2024; authorizing budget amendments; and providing an effective date was adopted.

**B. Consideration of Resolution 2023-16 – Levy of Non-Ad Valorem Assessments**

On MOTION by Dr. Entman seconded by Ms. Perna, with all in favor, 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 was adopted.

**FIFTH ORDER OF BUSINESS**

**Approval of the Minutes of the July 27, 2023 Meeting**

On MOTION by Mr. Luciano seconded by Mr. Stevens, with all in favor, the minutes of the July 27, 2023 regular meeting were approved as presented.

**A. Discussion of Open Items**

- None.

**SIXTH ORDER OF BUSINESS**

**Discussion of Termination of Interlocal Staffing Agreement by SCCDD**

**A. Board Discussion Going Forward (Ms. Moss)**

- Ms. Gunia reported that she has submitted her resignation and her last day with MCCDD will be September 4<sup>th</sup>. She noted the position has grown with the community and needs to be given more time.
- Discussion ensued on Ms. Gunia’s future plans.
- Ms. Moss addressed the termination notice from SCCDD noting it will be effective October 3<sup>rd</sup>. SCCDD is asking for a MCCDD representative to work along with the Chair of SCCDD.
- Ms. Moss noted she thinks they need to take it in two steps – with step one being that they are losing Ms. Gunia and the need for staffing for the family and adult pool, someone to manage lifeguards, someone to coordinate special events for the community and a clear job description of all of this and a need to find out the impact to the cost.
- Ms. Moss inquired if Mr. Stevens would be willing to work with Vesta to look for a short-term solution for someone to take over the lifestyle needs. She noted the CDD has always hired their own employees, but Vesta is probably more than capable of providing them with some good lifestyle employees, if they want to go that route.
  - Ms. Perna noted if they went the Vesta route this would be an amendment.
  - Mr. Eckert noted it would be an amendment to the Vesta agreement provided that whoever comes in is a Vesta employee; if they were a District employee, they would not need to amend the agreement.
  - Mr. Luciano noted it could be a shared employee with Vesta rather than a full-time employee, a shared service.
  - Mr. Stevens noted he is willing to work with Vesta on this matter. He raised a question on the Interlocal Agreement with regard to terminating the entire agreement.
  - Mr. Eckert noted he is correct but there are two agreements. There is an Interlocal Agreement for Reciprocal Usage which covers the amenity and security facilities, and the agreement is required to stay in place until the bonds of the two Districts are paid off. This agreement is unaffected by the letter in the agenda package. The Staffing Agreement has two components, one being landscaping that was

terminated six to nine months ago. Remaining was the recreation component of it which has been terminated effective 60 days.

- Mr. Stevens addressed Exhibit A of the Interlocal noting staffing has been adjusted over the years, but they have budgeted for income next year of \$341,000 which will be going away.
- Mr. Eckert noted not necessarily because the first agreement that is not being cancelled has a provision that says the Districts will split the cost of operating the shared facilities. There is still a shared cost arrangement, it is just who is providing the staffing for facilities is no longer going to be MCCDD unless something changes in the next 60 to 90 days.
- Discussion continued on the termination of the Interlocal Agreement for Staffing and budgetary considerations. Mr. Eckert noted anything on this agreement will be SCCDD responsibility to deal with if it is on their property and the same for MCCDD.
- Dr. Entman addressed giving time to Vesta to come in and provide a job description of what they need before they begin hiring people. Anything they do for MCCDD will involve doing it for SCCDD since the events on Market Street are a joint project unless they are going to restrict it to MCCDD only.
- Ms. Moss addressed Ms. Gunia's last day being September 4<sup>th</sup> and they do not have a lot of time to have the MCCDD facilities overseen. She believes Ms. Moore has been working on job descriptions and speaking with Ms. Gunia.
- Ms. Moore noted there will be a need for someone to fill those job responsibilities until the Board decides what that role is going to be.
- Dr. Entman noted this is a management situation and why don't they let the management come in and tell them how to handle it rather than having the Board try to micromanage this.
- Mr. Luciano noted it is not a simple task but it is a manageable task that has a timeline. The timeline is Vesta comes in, Ms. Gunia leaves, they get rid of a facility and a plan has to be put in place for that. He thinks the plan with Vesta coming in next Tuesday, he would encourage them to put together a plan, and if Mr. Stevens wants to be an interface on that the part of the plan so be it.



August 16, 2023

- Mr. King noted what he is hearing that they would like a temporary plan that is necessary because Ms. Gunia's time is short and there is some programming that they need to be planning now with respect to the Fall for a short-term solution and they will work with Mr. Stevens to come up with a long-term solutions and options.
- Discussion continued on MCCDD employees and a 1/3 - 2/3 split regardless of where the cost are incurred.
  - Mr. Eckert noted with regard to the split, that is the language but the one thing the agreement did not contemplate was this change after everybody had finalized their budgets.
- Ms. Moss addressed the second piece being in the letter received from SCCDD they are asking for a Board representative to work with the SCCDD Chair on alternative staffing arrangements. If they want to send someone, Ms. Moss noted she will volunteer to work with Mr. Cervelli or do they not send anyone and let SCCDD come to them with any proposals, since they are the ones who terminated the agreement?
  - Discussion ensued on the services provided to SCCDD under the Staffing agreement.
  - Mr. Cervelli addressed the motivation behind the termination of the Interlocal Staffing Agreement.
  - Discussion continued with Mr. Eckert noting he has to look at how is the District protected and how they would move on if various things do not fall into place. The way to do this is to focus on step one which is to have a plan to go alone, because that is what they have to do on October 3<sup>rd</sup> if there are no other agreements. In terms of working something out and sending a representative over, that is a business decision, but they have one Board meeting left before the termination goes into effect. There are a lot of things to be worked out and he is fearful that will not happen by October 3<sup>rd</sup>, and they are going to be putting a temporary plan into place that then may go out the window. There are a lot of moving parts that the Board has to figure out.
  - After discussion, Mr. Eckert suggested SCCDD provide a red-lined version of the Interlocal Agreement showing what changes they want and the MCCDD Board can consider it.

- Mr. Cervelli addressed having a representative meet with him to address changes, do a red-line and then to get legal counsel involved. He noted all SCCDD wants is the ability to manage its own facilities. He noted that with the increased use of the facility, the four pickleball courts going in and additional parks, it is too big for one person to manage. SCCDD wants their person to manage their facility, their pickleball courts and their playgrounds.
- Mr. Stevens inquired if SCCDD would be willing to extend the 60 days to allow MCCDD to engage in a process.
- Mr. Cervelli noted they have to work out the details on how to do that, but the answer is they are looking to get this done in a fashion that no one ultimately gets hurt. If more time is needed to get it done, they would try to work out how to do it.
- Discussion continued on red line changes, meeting with SCCDD and the process.
- Ms. Moss inquired if the letter of termination could be rescinded and started over.
- Mr. Eckert noted the agreement is terminated as of October 3<sup>rd</sup>, and they could rescind it. MCCDD also has a 60-day notice so it just a lot of maneuvering that would take place.
- The consensus of the Board is for Ms. Moss to meet with Mr. Cervelli between now and the next meeting.

**SEVENTH ORDER OF BUSINESS**

**Engineer's Report**

- Mr. Stilwell reported for Boardwalk proposals he is still working to get more than one proposal.
  
- B. Palencia Village Drive Intersection**
- Mr. Stilwell reported they are working on options for the inlet there; nothing with the striping but just on the inlet repair that needs to happen. They anticipate having proposals for next month's meeting.
  
- A. Proposal for Assessment of District Roads**
- Mr. Stilwell will continue to work on getting the proposal for this item.
  
- Ms. Moss addressed her hope that they can get the Boardwalk resolved.

- Mr. Stilwell noted the contractor he is speaking with also has another job coming up in two months along the intercoastal close-by and he anticipates it will be helpful in keeping their price down and their mobilization times.

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

- Ms. Moss noted the Board received the report via email.

**NINTH ORDER OF BUSINESS** **District Manager’s Report**

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

- Tabled to next month.

**TENTH ORDER OF BUSINESS** **Attorney’s Report**

**A. Designation of Board Member to as Mediation Representative for Campbell v. Marshall Creek CDD**

- Mr. Eckert addressed the appointment of a Mediation Representative and asked the Board to appoint a representative and an alternate.

On MOTION by Ms. Moss seconded by Mr. Stevens, with all in favor, appointing Ms. Perna as primary and Mr. Luciano as alternate was approved.

- Mr. Eckert reported some proceeds from the Impact Fee Credits sales did come in.
- Ms. Davis noted a check for about \$50,000 was received and an invoice as well as the 6% for commission to the realtor the District has to pay.
- Mr. Eckert noted there may be a potential buyer for the remaining credits within the next fiscal year.

**ELEVENTH ORDER OF BUSINESS** **Security Session**

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

*The record will reflect the public portion of the board meeting was recessed for approximately 15 minutes to hold a private session on the District’s security system and security plan.*

*The record will reflect the public portion of the meeting was reconvened and the public was invited back into the meeting.*

**B. Public Security Discussion and Action**

- None.

**TWELFTH ORDER OF BUSINESS**

**Supervisors' Requests**

**A. Vesta Transition – Ms. Moss**

- Ms. Moss addressed the Vesta transition noting she wants them to be successful. She noted for the next month or two she will be traveling out of the country and will not be here for the September meeting. She noted she will be stepping down as Chair and will support whoever the Board puts forth and wishes Vesta well.
- Mr. Stevens inquired if her schedule also causes her to rethink being able to work with SCCDD.
  - Ms. Moss noted she can still do that, but it is up to the Board.
- Mr. Eckert addressed resigning as Chair effective at the end of this meeting and then at the next meeting they can put a resolution on to appoint a new Chair and the Board can discuss it at that time.
  - Mr. Stevens addressed being absent a Chair and inquired if the resignation could be effective at the beginning of the next meeting.
  - Mr. Eckert noted that is fine.
  - Ms. Moss stated her resignation would be effective at the beginning of the next meeting.

**THIRTEENTH ORDER OF BUSINESS**

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

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

**FOURTEENTH ORDER OF BUSINESS**

**Adjournment**

There being no further business,

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

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Janice Eggleton Davis  
Secretary

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Kathleen Moss  
Chairman

## **Seventh Order of Business**



## ***Management and Operations Report***

***August 22, 2023 – September 8, 2023***

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### **Vesta Management Team:**

- During the two weeks prior to contract turn over Vesta personnel including Jay King, RVP; Jason Davidson, RGM; Jodi Moore, GM; Denise Powers, AGM; and Ross Ruben, RLD participated in various meetings with the MCCDD Department Managers to obtain an overview of their roles and responsibilities, and to begin understanding how we might support their efforts.
- Jason Davidson, Jodi Moore, and Denise Powers met with Janice Davis, DM on August 14<sup>th</sup> to discuss Inframark's role and expectations for Vesta as well as to understand Ms. Davis's vision for the district and our partnership in supporting the MCCDD.
- Jodi Moore and Denise Powers met with Belynda Tharpe on August 17<sup>th</sup> and completed a drive through of the community.
  - Belynda highlighted areas of concern and provided historical information on certain areas.
  - We completed a walk on the Boardwalk and were attacked by swarms of yellow flies. We ended up having to make a run for it to the end of the pier! Belynda contacted Jim Smeland and he and his crew came to our rescue on carts. We are grateful for their assistance and quick response.
- Jodi Moore and Denise Powers were present with FSR on Monday, August 21<sup>st</sup> as the FSR staff completed their last day.
  - We were provided with keys, digital files, and all paper records in the office. All computer equipment belonging to the CDD, based on the information provided by Supervisor Entman, was verified as having remained on site.
  - FSR facilitated providing the AGM access to the ADP Payroll system. Holly Mcilvaine provided Denise with a brief rundown of her final payroll run.
- Jodi Moore and Denise Powers arrived for their official first day on August 22<sup>nd</sup>.
  - We began the process of analyzing the records and information that were turned over to us.
  - We met with Adelaide Mancuso, FOA to review her role and responsibilities and had an opportunity to discuss our vision for collaborating with her and the other front desk staff to continue to provide a high level of service to the community.
- Jodi Moore met with Sheriff's Deputy, Gary Perna, on August 23<sup>rd</sup>.
  - Discussed overview of the off-duty patrol detail.
  - Denise Powers is looking into getting the off-duty detail onto the Roll Call program by October 1<sup>st</sup>. This will streamline scheduling and payments.
- Denise Powers followed up with FSR on August 25<sup>th</sup> regarding the preservation of the emails from the FSR email accounts for Tom Salmon, Jim Smeland, and Erin Gunia.
  - Holly Mcilvaine advised that this is still in progress with FSR's IT department.

- Denise Powers has been communicating with Inframark's accounting team to ascertain what reports are needed and when to provide them.
- The Vesta Team had a brief meeting with Neighborhood Connect to review the current website and options for improvement on Friday, August 25th.
  - Ross Ruben is working on a plan to both increase the quality of the website services while also saving approximately \$100 per month in costs. He plans to present at the CDD meeting.
- On Saturday, August 26<sup>th</sup> Jodi Moore visited the office for approximately 3 hours. She used this time to observe the weekend office staff and pool operations as well as to work on reorganization in the Managers' offices.
- Jodi Moore met with Jim Smeland and Doug from Lake & Pond Remediation, Inc. on August 28<sup>th</sup> as an introduction and discussion regarding the status of the ponds. See below for more information.
- Charlotte Whitehead from Vesta met with Denise Powers on Monday, August 28<sup>th</sup> to begin reviewing some of the accounts payable processes. They are working on some efficiencies that we are hoping to implement within the next 30 days.
- On Tuesday, August 29<sup>th</sup>, Jodi Moore, and Denise Powers discussed the impending storm with Vesta leadership and the MCCDD Department Heads. Based on those discussions and the storms potential track at that time for the safety of the facilities and staff, Jodi Moore made the call to shut down all Amenity Facilities on Wednesday, August 30<sup>th</sup>.
  - An eblast communication was sent to the residents informing them of the closure and included some hurricane preparation information.
  - We would like to compliment the entire landscape, maintenance, tennis, and fitness center team members on a job well done. They worked very effectively and efficiently to prepare the facilities for the potential storm. The Vesta Team was extremely impressed!
- On August 30<sup>th</sup> Jodi Moore communicated with the department managers regarding the facilities. No damage or major incidents were reported.
  - Jim Smeland visited the property and drove the streets looking for any blockages or drainage issues.
  - Tom Salmon also visited the property and checked on the pools as well as the tennis facilities.
  - Erin Gunia was also on site after the storm and began getting the fitness center back up for a 5am opening the following day.
- The Vesta Team had a meeting with Supervisor Stevens on August 31<sup>st</sup> to review District information and Vesta's initial vision for temporary and long-term solutions. A plan will be presented at the upcoming Board meeting.
- Denise Powers was on site for the Labor Day Holiday on Monday, September 4<sup>th</sup> for approximately 5 hours. She used this time to observe the staff operations and provide support to the staff members working on the holiday.
- Former staff member, Vinelle Miller, met with Denise Powers for approximately 3 hours on Tuesday, September 5<sup>th</sup>. This was a great opportunity for Denise to gain historical knowledge as well as insights from Ms. Miller regarding the Assistant GM position.



- Denise Powers processed the bi-weekly staff payroll on Tuesday, September 5<sup>th</sup>. This was her first solo payroll run.
- Jodi Moore and Denise Powers stayed until 6pm on Tuesday, September 5<sup>th</sup> in hopes of observing the Taco Tuesday event. Unfortunately, the truck was a no show.
- On Wednesday, September 6<sup>th</sup> Jodi Moore met with AJ who provides IT services for MCCDD. He provided an overview of the computer equipment, firewalls, modems, etc. and assisted with the setup of two MCCDD employee email accounts. AJ also assisted with retrieving documents from the former Amenity Directors laptop for storage.
- Jason Davidson, Jodi Moore, and Denise Powers met with Supervisor Stevens on Wednesday, September 6<sup>th</sup> to discuss the Vesta transition and to obtain feedback on the proposal for the Board to consider a revised Amenity Director position.
- On Wednesday, September 6<sup>th</sup>, Jodi Moore, Jay King, Jason Davidson, and Denise Powers met with Supervisor Moss, Janice Davis, and Michael Eckert to gain a better understanding of the current interlocal agreements and the impacts of the staffing agreement termination.
- Jodi Moore met with Supervisor Perna on Thursday, September 7<sup>th</sup> as an opportunity to check-in on current operations and status of various items.
- Jodi Moore and Denise Powers attended the Sweetwater Creek CDD Board Meeting on Thursday, September 7<sup>th</sup>.

#### **Ponds:**

- Jodi Moore on Monday August 28<sup>th</sup> at 10am Jodi Moore with Jim Smeland and the Pond vendor to review our contract, pond conditions, and their plan to mitigate current concerns.
  - A resident's concern regarding the condition of the ponds was discussed. The vendor explained that this has been a challenging year for pond maintenance as the temperatures have been consistently hotter this year which encourages algae growth. As seasonal temps cool, we should see improvement.
  - A lack of rain during late July and early August also contributed to the treated algae not sinking as quickly as we would like.
  - Doug was hopeful that the incoming storm might bring down the temps and that the incoming rain would help sink the older algae.
  - Pond L is used for irrigation which makes this pond challenging to maintain. When treated with chemicals irrigation must be restricted to avoid contamination of the irrigated areas. Doug works closely with Jim to ensure careful coordination.
  - Pond Y-2 recently had aerators installed which have been effective in controlling ongoing algae issues.
  - Pond V-2 had a fish kill approximately one year ago; he is monitoring this pond closely. Another fish kill occurred after our meeting. The pond vendor was onsite Friday, September 1<sup>st</sup> at 1:00pm to clean up and evaluate. He took some of the fish carcasses to run tests.
    - The fish carcasses that he took for testing did not provide any conclusive results for the reasons behind the incident. The oxygen levels were good in the pond as well so the vendor will continue to monitor the pond for any concerns.

**Landscape:**

- An irrigation mainline break was reported on Market Street. The irrigation team located and made the repair on Tuesday, August 22nd.
- Four dead pines were removed and one leaning pine near a residence off Carmine was felled.
- A large oak was trimmed near Pond 6 to help the vendor gain better access for his boat.
- Boardwalk #5 received a trimming along the wood line and multiple fallen trees were removed.
- All pond outflows were served prior to the storm to allow for proper drainage.
- Hand watering was completed as scheduled.
- The crews blew off and removed debris along all common areas post storm.
- A station modular was changed out at Toria Park.
- The following irrigation items also took place:
  - A zone line break in Village Lake West was repaired.
  - 2" irrigation mainline repaired at Village Park.
  - An irrigation zone was extended adding an extra head at Palencia Village Drive.
  - A 2" irrigation mainline break was repaired at the tennis center.
  - Irrigation mainline break was repaired at North Loop.
  - Irrigation 1" zone line break was repaired at Heather Park.
  - Single station NODE was installed on Palencia Village Drive.
  - 2" valve was replaced on North River.
  - A solenoid at Parkside Park and Treehouse Park was changed out.
  - 6 broken risers were repaired on North Loop. (The breakage appeared to be due to vandalism.)
  - A 2" irrigation valve was replaced on South Loop.
  - Irrigation inspections were completed.
  - An irrigation station modular inside Treehouse Park was replaced.
- Hand watering of turf grass and pots took place as scheduled.
- Weeds were hand pulled in the fakahatchee grasses on North Loop Pkwy.
- The Italian Cypresses were spray treated.

**Gates:**

- Shane Mahn reported that the south guard exit operator board is acting up again. A new board needs to be purchased and installed and we have planned for them in the upcoming budget. The gate exit gate was open for the holiday weekend due to the mechanical error.
- A resident's guest was denied access at the North gate on September 1<sup>st</sup> at approximately 9:00am. Supervisor Perna has emailed Envera.
- The managers were both added as contacts for Envera this week and Jodi Moore has obtained access to the cameras.
  - Belynda Tharpe and Tiffany Brun of FSR were removed from the contact list.
- A vehicle hit the archway at the Amenity Building causing damage to the stucco and stone on August 24th.
  - Shane Mahn and his crew completed repairs on August 25<sup>th</sup>.
    - There are no cameras and there were no witnesses that captured a plate unfortunately.

- A truck hit the beam at the North Loop Guard Station. We believe this occurred between August 29<sup>th</sup> and 30<sup>th</sup>.
  - Shane Mahn is reaching out for a proposal to repair the beam.
  - Jodi Moore has requested gate footage for this period to review.
- Envera was onsite Friday, September 8th to update the gate operations per the new agreement and to install new equipment.

#### **Maintenance:**

- Shane Mahn's crew has been out to 1797&1793 N Loop Pkwy to locate a storm drain. They were unable to locate it as the area was filled and sodded, so I have reached out to Ryan Stillwell to provide a more specific location so the drain can be located and uncovered.
- New uplighting was installed at Village Green.
- Thermoplastic stripes were installed for the pedestrian crossings and stop bars at Publix/Starbucks intersection.
- Two no fishing signs were posted on pond 10 near the vet clinic.
- A floor drain was fixed at the Tennis complex.
- Asphalt repairs were completed on the multi-use path along Palencia Village Drive.
- Coordinated with Wind River Environmental to inspect and repair several outflow pipes that had been causing issues in residents' yards.
- Wind River Environmental was also contracted to vac and jet three storm drains which were completed just prior to the hurricane's potential arrival.
- The Engineering Department has been testing the new debris loader around the property.
- The staff completed hurricane prep and post storm reset.
- Sidewalk and curb grinding took place in South Common / South End Street area.
  - A stump grinder was rented due to the extreme size of tree roots in these areas.
- Road striping was completed for pedestrian crossings and stop bars in the Oak Common area.
- Several routine maintenance tasks were completed including checking emergency lights at facilities, and filter change outs.

#### **Fitness Center/Aquatics:**

- The pool grate requires replacement and estimates are being obtained.
- Erin Gunia was working on a replacement for the Stair Climber.
- A new Aqua Aerobics class was added to the schedule for Saturdays.
- The fitness center underwent some A/C repairs.
- Lifeguards have completed their season. Typically, Labor Day is covered, however there were not enough staff available to have coverage for the holiday weekend.
- Erin Gunia purchased Aqua Aerobics equipment.
- A new digital scale was ordered and installed at the Fitness Center.
- The Fitness and Aquatics staff completed a breakdown and clean up for storm prep and followed with a complete reset for reopening at 5am the morning after the storm.
- The fitness center had a late opening on Sunday, September 3<sup>rd</sup> due to a tardy staff member.
- Operations have continued as scheduled and the MCCDD management team will continue overseeing the staff at the fitness facility through the end of the Staffing Agreement on October 8, 2023.

**Lifestyles/Events:**

- Food Truck Friday with artisans took place the evening of August 25<sup>th</sup>.
- The schedule for the Fall Swim Team is being worked on.
- Ross Ruben with Vesta has begun reviewing the former fall festivals and will be assisting in planning for this year's event.
- Jodi Moore, Denise Powers, and Ross Ruben have been working on a short-term plan to cover the Lifestyles in the absence of an amenity director. The plan will be presented at the Board meeting.
- Denise Powers and Ross Ruben completed a walkthrough with Erin Gunia of the events layout for food trucks, festivals, and other celebrations to gain an understanding of vendor placement and road blockades.
- Ross Ruben has been working on contacting Palencia's lifestyles vendors to provide an introduction and contact information. He has also begun working on a plan for the Fall Festival and coordinating with the vendors to get them scheduled.
- The Taco Tuesday truck no showed, this would have been this vendor's first event with Palencia. We have removed them from our roster going forward.
- Jodi Moore conferred with Mr. Teirney from Pele regarding the Mahalo Café services. Mr. Teirney is evaluating his business and desire to continue. We will continue to follow up with him and encourage him to come to a decision soon.

**Tennis:**

- Darcy Miller joined the tennis group as our new Pickleball instructor on August 1st.
- There is a Drops and Drives Pickleball clinic being held on August 26<sup>th</sup>.
- The see the Girl Charity Tennis Tournament is coming up on 9/30 – 10/1 and Tom Salmon is coordinating with them.
- The Tennis staff completed a breakdown to prepare for the storm. They also completed a reset and had the tennis facilities reopened by 8am the morning following the storm.
- A roster was finalized for the two Junior Teams that will begin play next week. These teams will play on Friday afternoons and play clubs throughout Jacksonville and St. Augustine.
- Palencia's two Men's teams have started league play with their first match Friday, September 8th.
- The staff are working on finalizing a maintenance schedule for the courts to include what their needs are such as any nets, resurfacing, windscreens, etc.

**Personnel:**

- Erin Guina completed her last day with MCCDD on Monday, September 4<sup>th</sup>. It is our understanding that Ms. Guina will be working for Sweetwater CDD Amenity Director for the fitness facilities under an agreement with Sweetwater's Management Firm.

- Adelaide Mancuso taken an extended leave of absence for personal reasons beginning Thursday, September 7<sup>th</sup>.
  - Denise Powers worked with Cheryl Blythe to coordinate coverage during Adelaide's absence.
  - Adelaide Mancuso prepared some documents listing her duties and procedures for our records.
- Denise Powers and Jodi Moore are reviewing job descriptions and current staff responsibilities for future recommendations and improvements.
  - Ms. Mancuso also spent time training Gavin Kalke who is our primary backup for the front desk, prior to her departure. Gavin is doing a great job covering!

#### **Resident Inquires and Interactions of Note:**

- We have had the opportunity to meet several residents and have been welcomed warmly.
- A few residents had children in the adult pool after the family pool returned to normal operations.
  - Staff politely reminded residents the family pool has reopened, and residents were polite and cooperative with requests to relocate to that pool.
- A resident has requested a hairdryer for the Amenity restroom. Jodi Moore will investigate options.
- We received a complaint from the Vesta HOA Management team regarding a resident who was frustrated about the pool slide not being open.
  - We made contact and explained the staffing coverage challenges and are committed to improving this for next season.
- Potential low water was reported by a resident in Lake 2.
  - It was determined by the pond vendor that a bleed down pipe broke off causing the lake level to drop approximately 12". It was repaired on September 11<sup>th</sup>.
  - The storm drain pipes off this pond were also recently cleaned allowing for better flow which may have contributed to the lower water level as well.
- Two residents reached out inquiring as to the status of the gate operations.
  - Management provided the information we were able to as advised by legal counsel.
- A communication was provided to the residents via eblast regarding the potential rezoning of Palencia students at the request of Supervisor Perna.

#### **Cost Savings Initiatives:**

- Denise Powers communicated with Inframark regarding check disbursements which were being overnighted to our location. Per her conversation with them this is unnecessary, and they will begin mailing the checks directly from their office. This will save overnight postage on a weekly basis of approximately \$100 per week.
- Denise Powers determined that Constant Contact is not being utilized by the staff and we are obtaining the login information to cancel the subscription. Savings approx. \$107 per month.
- Upon discussion with Erin Gunia, we determined that the Sign-up Genius account can be placed on hold as it is not being utilized at this time. Savings approx. \$25 per month.

- Denise Powers and Jodi Moore are working on creating electronic forms and communications for staff with time off requests, check requests, etc. This will reduce paper costs and create time efficiencies.
- Total estimated cost savings as of report date: \$532 per month.

**Attachments:**

- SJSO Off-Duty Patrol Violation Log
- Supervisors' "SPEEDERS" Report: Palencia

Denise and I remain committed to providing the MCCDD and its residents with excellent management services. If there is anything we can do to improve the Boards or residents' interactions with management, please don't hesitate to let us know.

**Respectfully Submitted,**

**Jodi M. Moore, LCAM**  
General Manager

**Denise Powers, LCAM**  
Assistant General Manager



SJSO Off-Duty Roving Patrol Violation Log

Date:	Improper Parking / Roadway Obstruction	Suspicious Activity or Traffic Violation	Adult Golf Cart Infraction	Juvenile Golf Cart Infraction	Suspicion of Illegal Substance	Model / Vacant Home Suspicious	Child Mischief	Adult Mischief	Warning or Citation	Day of the Week	Officer	Notes
08/03/23	1	4	1						6	Thursday	Shawn Emert	4 stop sign violations, golf cart illegal tag, pool contractor illegal parking, warnings issued
08/04/23									0	Friday	Jeremy Banks	Food truck event
08/05/23		5							5	Saturday	Gary Perna	2 warnings excessive speed, 1 citation excessive speed, 2 warnings stop sign violation, suicide threat handled
08/06/23		4							4	Sunday	Gary Perna	3 stop sign warning, 1 excessive speed warning
08/08/23		3							3	Tuesday	Gary Perna	1 warning excessive speed, 2 stop sign warnings
08/10/23		13							13	Thursday	Tony Matuse	4 warnings, 9 citations, excessive speed
08/11/23									0	Friday	Craig Carson	Food truck event
08/12/23		5							5	Saturday	Gary Perna	1 warning stop sign violation, 3 excessive speed, 1 citation excessive speed
08/14/23		1							1	Monday	Gary Perna	school bus over-watch, 1 warning excessive speed
08/16/23		3							3	Wednesday	Steven Lay	3 warnings for speeding
08/19/23		5							5	Saturday	Gary Perna	3 warning stop sign violation, 1 warning speed, 1 citation speed
08/20/23		2							2	Sunday	Jylton Tusha	2 warnings excessive speed
08/22/23		3	5	2					10	Tuesday	Shawn Emert	3 warnings for speeding, 2 warnings minor golf cart stop sign violations, 5 warnings for adult golf cart parking violations
08/24/23		4							5	Thursday	Gary Perna	3 warnings excessive speed, 1 warning stop sign violation, 1 citation for seatbelt. 1 civil issue
08/25/23		4							4	Friday	Craig Carson	4 warnings (Food Truck Night), spoke to juveniles about bike safety near Food Truck area, reported damage to security arm barrier
08/26/23		2								Saturday	Jeremy Banks	2 stop sign violation warnings
08/27/23		2							2	Sunday	Jeremy Banks	2 stop sign violation warnings
08/28/23		2							2	Monday	Jylton Tusha	2 warnings excessive speed
08/30/23									0	Wednesday	Gary Perna	Over Watch throughout the subdivision for tropical storm/hurricane
08/31/23		4							4	Thursday	Gary Perna	
August 2023 Totals	1	66	6	2	0	0	0	0				
2023 YTD total	13	286	17	20	1	0	16	0				
<b>Month to Month Comparison</b>												
August 2022	5	60	0	0	0	0	2	0				
August 2023	1	66	6	2	0	0	0	0				

<b>Supervisors "SPEEDERS" Report</b>								
<b>Radar Location: Vale Drive - Outgoing</b>								
<b>Date: August 2023</b>								
<b>Date</b>	<b>Vehicle Count</b>	<b># of Violators</b>	<b>Top Speed</b>	<b>Day of the Week</b>	<b>% of Violators to Total Vehicles</b>	<b>Overall Stats for Augst 2023</b>		
8/1/2023	459	46	36	Tuesday	10%	<b>Total Vehicles</b>	<b>10984</b>	
8/2/2023	383	49	37	Wednesday	13%	<b>Total Violators</b>	<b>1802</b>	
8/3/2023	382	60	77	Thursday	16%	<b>Top Speed</b>	<b>58</b>	
8/4/2023	351	54	38	Friday	15%	<b>Day with Most Violators</b>	<b>Saturday</b>	
8/5/2023	292	63	59	Saturday	22%	<b>Avg. % of Violators to Vehicles</b>	<b>18.15%</b>	
8/6/2023	289	51	40	Sunday	18%			
8/7/2023	383	59	53	Monday	15%			
8/8/2023	370	65	82	Tuesday	18%			
8/9/2023	381	77	73	Wednesday	20%			
8/10/2023	388	67	84	Thursday	17%			
8/11/2023	398	63	34	Friday	16%			
8/12/2023	317	72	32	Saturday	23%			
8/13/2023	263	57	35	Sunday	22%			
8/14/2023	372	71	57	Monday	19%			
8/15/2023	356	54	34	Tuesday	15%			
8/16/2023	387	74	62	Wednesday	19%			
8/17/2023	353	50	69	Thursday	14%			
8/18/2023	409	62	80	Friday	15%			
8/19/2023	295	43	77	Saturday	15%			
8/20/2023	280	47	61	Sunday	17%			
8/21/2023	347	58	56	Monday	17%			
8/22/2023	367	63	79	Tuesday	17%			
8/23/2023	397	51	65	Wednesday	13%			
8/24/2023	384	69	81	Thursday	18%			
8/25/2023	411	68	77	Friday	17%			
8/26/2023	346	57	35	Saturday	64%			
8/27/2023	278	49	32	Sunday	18%			
8/28/2023	401	51	47	Monday	13%			
8/29/2023	388	64	58	Tuesday	16%			
8/30/2023	169	30	70	Wednesday	18%			
8/31/2023	388	58	78	Thursday	15%			



## **Eighth Order of Business**

**8A.**

**Marshall Creek  
Community Development District**

**ANNUAL FINANCIAL REPORT**

**September 30, 2022**

**Marshall Creek Community Development District**

**ANNUAL FINANCIAL REPORT**

**September 30, 2022**

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## REPORT OF INDEPENDENT AUDITORS

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

### Report on Audit of the Financial Statements

#### *Opinion*

We have audited the financial statements of the governmental activities and each major fund of Marshall Creek Community Development District (the "District"), as of and for the year ended September 30, 2022, and the related notes to financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Marshall Creek Community Development District as of September 30, 2022, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinion*

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS), and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### *Responsibilities of Management for the Financial Statements*

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



To the Board of Supervisors  
Marshall Creek Community Development District

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for one year beyond the financial statement date, including currently known information that may raise substantial doubt thereafter.

### ***Auditor's Responsibility for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users made on the basis of these financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.



Berger, Toombs, Elam,  
Gaines & Frank  
Certified Public Accountants PL

To the Board of Supervisors  
Marshall Creek Community Development District

### ***Required Supplementary Information***

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

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated June 27, 2023 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations and contracts.

The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Marshall Creek Community Development District's internal control over financial reporting and compliance.

*Berger Toombs Elam  
Gaines + Frank*

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

June 27, 2023

**Marshall Creek Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2022**

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

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

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

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

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

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

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



**Marshall Creek Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2022**

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

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

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

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

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

**Financial Highlights:**

The following are the highlights of financial activity for the year ended September 30, 2022.

- The District's total assets and deferred outflows of resources exceeded total liabilities by \$5,647,590 (net position). Net investment in capital assets was \$1,994,976. Restricted net position was \$506,528. Unrestricted net position was \$3,146,086.
- Governmental activities revenues totaled \$6,783,499 while governmental activities expenses totaled \$6,398,453.

**Marshall Creek Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2022**

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

**Financial Analysis of the District**

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

**Net Position**

	<b>Governmental Activities</b>	
	<b>2022</b>	<b>2021</b>
Current assets	\$ 3,318,800	\$ 2,932,571
Restricted assets	1,401,508	1,367,390
Capital assets	18,273,106	19,579,804
Total Assets	<u>22,993,414</u>	<u>23,879,765</u>
Deferred Outflows of Resources	<u>203,885</u>	<u>225,160</u>
Current liabilities	1,777,751	1,781,132
Non-current liabilities	15,771,958	17,061,249
Total Liabilities	<u>17,549,709</u>	<u>18,842,381</u>
Net position-net investment in capital assets	1,994,976	2,099,658
Net position-restricted	506,528	444,962
Net position-unrestricted	3,146,086	2,717,924
Total Net Position	<u>\$ 5,647,590</u>	<u>\$ 5,262,544</u>

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

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

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

**Marshall Creek Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2022**

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

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

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

**Change in Net Position**

	<b>Governmental Activities</b>	
	<b>2022</b>	<b>2021</b>
Program Revenues		
Charges for services	\$ 5,872,343	\$ 5,876,848
Grants and contributions	829,319	803,007
General Revenues		
Investment earnings	10,741	2,596
Miscellaneous revenues	71,096	155,495
Total Revenues	<u>6,783,499</u>	<u>6,837,946</u>
Expenses		
General government	730,847	703,590
Physical environment	3,224,423	3,290,917
Culture/recreation	1,524,042	1,419,064
Interest and other charges	919,141	978,610
Total Expenses	<u>6,398,453</u>	<u>6,392,181</u>
Change in Net Position	385,046	445,765
Net Position - Beginning of Year	<u>5,262,544</u>	<u>4,816,779</u>
Net Position - End of year	<u>\$ 5,647,590</u>	<u>\$ 5,262,544</u>

The increase in general government is related to the increase in shared costs expenses in the current year.

The decrease in physical environment is related to road repairs in the prior year.

The increase in culture/recreation is related to the increase in loss on disposal of assets and sidewalk repairs the current year.

**Marshall Creek Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2022**

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

**Capital Assets Activity**

The following schedule provides a summary of the District's capital assets as of September 30, 2022 and 2021.

<u>Description</u>	<u>Governmental Activities</u>	
	<u>2022</u>	<u>2021</u>
Land	\$ 1,964,522	\$ 1,964,522
Construction in progress	-	237,546
Buildings	9,143,678	9,021,547
Improvements other than buildings	1,059,218	1,059,218
Infrastructure	29,418,772	29,418,772
Furniture and equipment	595,663	566,445
Accumulated depreciation	<u>(23,908,747)</u>	<u>(22,688,246)</u>
Total Capital Assets (Net)	<u>\$ 18,273,106</u>	<u>\$ 19,579,804</u>

During the year, depreciation was \$1,295,815, net loss on disposal of assets was \$46,817, transfers from construction in progress was \$237,546 and additions to buildings and equipment were \$273,480.

**General Fund Budgetary Highlights**

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

The budget for the year ending September 30, 2022 was not amended.

**Debt Management**

Governmental Activities debt includes the following:

- In December 2002, the District issued \$18,615,000 Series 2002 Special Assessment Bonds. The bonds were issued to fund the 2002 project as well as retire the Bond Anticipation Note. The balance outstanding at September 30, 2022 was \$8,675,000.
- In March 2015, the District issued \$11,205,000 Series 2015A Capital Improvement and Refunding Special Assessment Bonds to refund the Series 2000A Series Bonds and pay a portion of the 2015A Project. At September 30, 2022, the outstanding balance was \$7,520,000.

**Marshall Creek Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2022**

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

**Debt Management (Continued)**

- In May 2016, the District issued \$800,000 Series 2016 Special Assessment Bonds. The bonds were issued in exchange for \$800,000 of the Series 2002 Special Assessments Bonds. The balance outstanding at September 30, 2022 was \$710,000.

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

Marshall Creek Community Development District does not expect any economic factors to have a significant effect on operations in 2023.

**Request for Information**

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

**Marshall Creek Community Development District**  
**STATEMENT OF NET POSITION**  
**September 30, 2022**

	<u><b>Governmental Activities</b></u>
<b>ASSETS</b>	
Current Assets	
Cash and cash equivalents	\$ 3,216,985
Due from other governments	70,970
Prepaid expenses	30,845
Total Current Assets	<u>3,318,800</u>
Non-Current Assets	
Restricted assets	
Investments	1,401,508
Capital assets, not being depreciated	
Land	1,964,522
Capital assets, being depreciated	
Buildings	9,143,678
Improvements other than buildings	1,059,218
Infrastructure	29,418,772
Furniture and equipment	595,663
Less: accumulated depreciation	<u>(23,908,747)</u>
Total Non-Current Assets	<u>19,674,614</u>
Total Assets	<u>22,993,414</u>
 <b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred amount on refunding, net	<u>203,885</u>
 <b>LIABILITIES</b>	
Current Liabilities	
Accounts payable and accrued expenses	151,658
Accrued interest	356,093
Bonds payable	1,270,000
Total Current Liabilities	<u>1,777,751</u>
Non-Current Liabilities	
Bonds payable, net	<u>15,771,958</u>
Total Liabilities	<u>17,549,709</u>
 <b>NET POSITION</b>	
Net investment in capital assets	1,994,976
Restricted for debt service	506,528
Unrestricted	3,146,086
Total Net Position	<u><u>\$ 5,647,590</u></u>

See accompanying notes.

**Marshall Creek Community Development District  
STATEMENT OF ACTIVITIES  
For the Year Ended September 30, 2022**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense)</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Revenues and Changes in Net Position</u>
				<u>Governmental Activities</u>
<b>Primary government</b>				
Governmental Activities				
General government	\$ (730,847)	\$ 586,303	\$ -	\$ (144,544)
Physical environment	(3,224,423)	1,747,613	829,319	(647,491)
Culture/recreation	(1,524,042)	1,356,112	-	(167,930)
Interest and other charges	(919,141)	2,182,315	-	1,263,174
Total Governmental Activities	<u>\$ (6,398,453)</u>	<u>\$ 5,872,343</u>	<u>\$ 829,319</u>	<u>303,209</u>
		<b>General Revenues</b>		
		Investment earnings		10,741
		Miscellaneous revenues		71,096
		Total General Revenues		<u>81,837</u>
		Change in Net Position		385,046
		Net Position - October 1, 2021		<u>5,262,544</u>
		Net Position - September 30, 2022		<u>\$ 5,647,590</u>

See accompanying notes.

**Marshall Creek Community Development District  
BALANCE SHEET –  
GOVERNMENTAL FUNDS  
September 30, 2022**

	General	2002 Debt Service	2015A Debt Service	2016 Debt Service	Total Governmental Funds
<b>ASSETS</b>					
Cash and cash equivalents	\$ 3,216,985	\$ -	\$ -	\$ -	\$ 3,216,985
Due from other governments	49,914	10,904	9,547	605	70,970
Prepaid expenses	30,845	-	-	-	30,845
Restricted assets					
Investments, at fair value	-	544,975	781,310	75,223	1,401,508
Total Assets	<u>\$ 3,297,744</u>	<u>\$ 555,879</u>	<u>\$ 790,857</u>	<u>\$ 75,828</u>	<u>\$ 4,720,308</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts payable and accrued expenses	<u>\$ 151,658</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 151,658</u>
Fund Balances:					
Nonspendable -prepaids	30,845	-	-	-	30,845
Restricted					
Debt service	-	555,879	790,857	75,828	1,422,564
Assigned					
Operating reserves	1,098,025	-	-	-	1,098,025
Capital projects	918,862	-	-	-	918,862
Unassigned	1,098,354	-	-	-	1,098,354
Total Fund Balances	<u>3,146,086</u>	<u>555,879</u>	<u>790,857</u>	<u>75,828</u>	<u>4,568,650</u>
Total Liabilities and Fund Balance	<u>\$ 3,297,744</u>	<u>\$ 555,879</u>	<u>\$ 790,857</u>	<u>\$ 75,828</u>	<u>\$ 4,720,308</u>

See accompanying notes.



**Marshall Creek Community Development District**  
**RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES**  
**TO NET POSITION OF GOVERNMENTAL ACTIVITIES**  
**September 30, 2022**

Total Governmental Fund Balances	\$ 4,568,650
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets, land, \$1,964,522, buildings, \$9,143,678, improvements other than buildings, \$1,059,218, infrastructure, \$29,418,772, and equipment, \$595,663, net of accumulated depreciation, \$(23,908,747), used in governmental activities are not current financial resources and; therefore, are not reported at the fund level.	18,273,106
Deferred outflows of resources, deferred amount on refunding, net, are not current financial resources, and therefore, are not reported at the fund level.	203,885
Long-term liabilities, including bonds payable, \$(16,905,000), and bond premium, net, \$(136,958), are not due and payable in the current period and; therefore, are not reported at the fund level.	(17,041,958)
Accrued interest expense for long-term debt is not a current financial use and; therefore, is not reported in the funds.	<u>(356,093)</u>
Net Position of Governmental Activities	<u><u>\$ 5,647,590</u></u>

*See accompanying notes.*

**Marshall Creek Community Development District  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES – GOVERNMENTAL FUNDS  
For the Year Ended September 30, 2022**

	General	2002 Debt Service	2015A Debt Service	2016 Debt Service	Total Governmental Funds
Revenues					
Special assessments	\$3,389,910	\$ 1,135,264	\$ 984,631	\$ 62,420	\$ 5,572,225
Intergovernmental revenues	829,319	-	-	-	829,319
Charges for services	371,485	-	-	-	371,485
Investment earnings	10,333	34	46	328	10,741
Miscellaneous revenues	71,096	-	-	-	71,096
Total Revenues	<u>4,672,143</u>	<u>1,135,298</u>	<u>984,677</u>	<u>62,748</u>	<u>6,854,866</u>
Expenditures					
Current					
General government	730,847	-	-	-	730,847
Physical environment	2,178,461	-	-	-	2,178,461
Culture/recreation	1,227,372	-	-	-	1,227,372
Capital outlay	35,934	-	-	-	35,934
Debt service					
Principal	-	620,000	575,000	15,000	1,210,000
Interest	-	464,750	404,500	45,820	915,070
Other	-	11,588	10,146	644	22,378
Total Expenditures	<u>4,172,614</u>	<u>1,096,338</u>	<u>989,646</u>	<u>61,464</u>	<u>6,320,062</u>
Net change in fund balances	499,529	38,960	(4,969)	1,284	534,804
Fund Balances - October 1, 2021	<u>2,646,557</u>	<u>516,919</u>	<u>795,826</u>	<u>74,544</u>	<u>4,033,846</u>
Fund Balances - September 30, 2022	<u>\$3,146,086</u>	<u>\$ 555,879</u>	<u>\$ 790,857</u>	<u>\$ 75,828</u>	<u>\$ 4,568,650</u>

See accompanying notes.

**Marshall Creek Community Development District  
 RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
 TO THE STATEMENT OF ACTIVITIES  
 For the Year Ended September 30, 2022**

Net Change in Fund Balances - Total Governmental Funds \$ 534,804

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

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets are allocated over their estimated useful lives as depreciation. This is the amount that depreciation, \$(1,295,815), and net loss on disposal, \$(46,817), exceeded capital outlay, \$35,934. (1,306,698)

Repayments of bond principal are expenditures in the governmental funds but the repayments reduce long-term liabilities in the Statement of Net Position. 1,210,000

Unavailable revenues are recognized as deferred inflows of resources at the fund level, however, revenues are recognized when earned at the government-wide level. This is the change in the current year in unavailable revenues. (71,367)

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

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

In the Statement of Activities, interest is accrued on outstanding bonds; whereas in governmental funds, interest expenditures are reported when due. This is the change in accrued interest in the current period. 25,291

Change in Net Position of Governmental Activities \$ 385,046

*See accompanying notes.*

**Marshall Creek Community Development District**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES – BUDGET AND ACTUAL – GENERAL FUND**  
**For the Year Ended September 30, 2022**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
Revenues				
Special assessments	\$ 3,370,049	\$ 3,370,049	\$ 3,389,910	\$ 19,861
Intergovernmental revenues	861,272	861,272	829,319	(31,953)
Charges for services	294,000	294,000	371,485	77,485
Investment earnings	12,000	12,000	10,333	(1,667)
Miscellaneous revenues	55,600	55,600	71,096	15,496
Total Revenues	<u>4,592,921</u>	<u>4,592,921</u>	<u>4,672,143</u>	<u>79,222</u>
Expenditures				
Current				
General government	856,533	856,533	730,847	125,686
Physical environment	2,353,092	2,353,092	2,178,461	174,631
Culture/recreation	1,224,036	1,224,036	1,227,372	(3,336)
Capital outlay	109,500	109,500	35,934	73,566
Total Expenditures	<u>4,543,161</u>	<u>4,543,161</u>	<u>4,172,614</u>	<u>370,547</u>
Net Change in Fund Balances	<u>49,760</u>	<u>49,760</u>	<u>499,529</u>	<u>449,769</u>
Fund Balances - October 1, 2021	<u>2,415,796</u>	<u>2,415,796</u>	<u>2,646,557</u>	<u>230,761</u>
Fund Balances - September 30, 2022	<u><u>\$ 2,465,556</u></u>	<u><u>\$ 2,465,556</u></u>	<u><u>\$ 3,146,086</u></u>	<u><u>\$ 680,530</u></u>

See accompanying notes.

**Marshall Creek Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2022**

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

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

**1. Reporting Entity**

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

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

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

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

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

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

**Marshall Creek Community Development District**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**September 30, 2022**

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

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

**a. Government-wide Financial Statements**

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

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

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

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

**b. Fund Financial Statements**

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

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

**Marshall Creek Community Development District  
NOTES TO THE FINANCIAL STATEMENTS  
September 30, 2022**

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

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

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

**Governmental Funds**

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

The District has various policies governing the fund balance classifications.

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

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

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

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

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

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

**Marshall Creek Community Development District  
NOTES TO THE FINANCIAL STATEMENTS  
September 30, 2022**

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

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

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

**Governmental Funds (Continued)**

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

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

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

Debt service expenditures are recorded only when payment is due.

**3. Basis of Presentation**

**a. Governmental Major Funds**

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

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

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

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



**Marshall Creek Community Development District**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**September 30, 2022**

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

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

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

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

**4. Assets, Deferred Outflows of Resources, Liabilities, and Net Position or Equity**

**a. Cash and Investments**

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

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

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

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

**Marshall Creek Community Development District  
NOTES TO THE FINANCIAL STATEMENTS  
September 30, 2022**

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

**4. Assets, Deferred Outflows of Resources, Liabilities, and Net Position or Equity (Continued)**

**b. Restricted Net Position**

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

**c. Capital Assets**

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

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

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

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

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

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

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

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

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

**Marshall Creek Community Development District**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**September 30, 2022**

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

**4. Assets, Deferred Outflows of Resources, Liabilities, and Net Position or Equity (Continued)**

**e. Unamortized Bond Discounts and Premiums**

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

**f. Budgets**

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

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

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

“Total fund balances” of the District’s governmental funds, \$4,568,650, differs from “net position” of governmental activities, \$5,647,590, reported in the Statement of Net Position. This difference primarily results from the long-term economic focus of the Statement of Net Position versus the current financial resources focus of the Governmental Fund Balance Sheet. The effect of the differences is illustrated on the next page.

**Marshall Creek Community Development District  
NOTES TO THE FINANCIAL STATEMENTS  
September 30, 2022**

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

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

**Capital related items**

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

Land	\$	1,964,522
Buildings		9,143,678
Improvements other than buildings		1,059,218
Infrastructure		29,418,772
Furniture and equipment		595,663
Accumulated depreciation		<u>(23,908,747)</u>
Total		<u>\$ 18,273,106</u>

**Deferred outflows of resources**

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

Deferred amount on refunding, net	\$	<u>203,885</u>
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**Long-term debt transactions**

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

Balances at September 30, 2022 were:

Bonds payable	\$	(16,905,000)
Bond premium, net		(136,958)
Total		<u>\$ (17,041,958)</u>

**Marshall Creek Community Development District  
NOTES TO THE FINANCIAL STATEMENTS  
September 30, 2022**

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

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

**Accrued interest**

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

Accrued interest	<u>\$ (356,093)</u>
------------------	---------------------

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

The “net change in fund balances” for government funds, \$534,804, differs from the “change in net position” for governmental activities, \$385,046, reported in the Statement of Activities. The differences arise primarily from the long-term economic focus of the Statement of Activities versus the current financial resources focus of the governmental funds. The effect of the differences is illustrated below.

**Capital related items**

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

Depreciation	\$ (1,295,815)
Net loss on disposal of assets	(46,817)
Capital outlay	<u>35,934</u>
Total	<u>\$ (1,306,698)</u>

**Deferred inflows of resources**

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

Unavailable revenues	<u>\$ (71,367)</u>
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**Marshall Creek Community Development District  
NOTES TO THE FINANCIAL STATEMENTS  
September 30, 2022**

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

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

**Long-term debt transactions**

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

Bond principal payments	\$ <u>1,210,000</u>
-------------------------	---------------------

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

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

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

Net change in accrued interest payable	\$ 25,291
Decrease in deferred amount on refunding	<u>(21,275)</u>
Total	<u>\$ 4,016</u>

**Marshall Creek Community Development District**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**September 30, 2022**

**NOTE C – CASH AND INVESTMENTS**

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

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned. The investment policy of the District follows the provisions of Chapter 280, Florida Statutes regarding deposits and investments. As of September 30, 2022, the District's bank balance was \$3,251,563 and the carrying value was \$3,216,985. The District controls its exposure to custodial credit risk because it maintains all deposits in a qualified public depository in accordance with the provisions of Chapter 280, Florida Statutes, which means that all deposits are fully insured by Federal Depositors Insurance or collateralized under Chapter 280, Florida Statutes.

Investments

As of September 30, 2022, the District had the following investments and maturities.

<u>Investment</u>	<u>Maturity</u>	<u>Fair Value</u>
US Bank Commercial Paper	N/A	\$ 1,326,285
First American Government Obligation	18 days*	75,223
Total		<u>\$ 1,401,508</u>

\*Weighted average maturity

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

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

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

**Marshall Creek Community Development District**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**September 30, 2022**

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

Interest Rate Risk

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

Credit Risk

The District's investments are limited by state statutory requirements and bond compliance. As of September 30, 2022, the District's investments in First American Government Obligation Fund Class Y was rated AAAM by Standard & Poor's. As of September 30, 2022, the District's investment in Commercial Paper was rated A-1+ by Standard & Poor's.

Concentration of Credit Risk

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

The types of deposits and investments and their level of risk exposure as of September 30, 2022 were typical of these items during the fiscal year then ended. The District considers any decline in fair value for certain investments to be temporary. In addition, the District has the ability to hold investments to maturity that have fair values less than cost. The District's investments are recorded at fair value.

**NOTE D – SPECIAL ASSESSMENT REVENUES**

Special assessment revenues recognized for the 2021-2022 fiscal year were levied in October 2021. All assessments are due and payable on November 1 or as soon as the assessment roll is certified and delivered to the Tax Collector. Per Section 197.162, Florida Statutes, discounts are allowed for early payment at the rate of 4% in November, 3% in December, 2% in January, and 1% in February. Assessments paid in March are without discount. All unpaid assessments become delinquent as of April 1. Virtually all unpaid assessments that were on the assessment roll certified and delivered to the Tax Collector are collected via the sale of tax certificates on or prior to June 1. For certain parcels, the District bills and collects the annual assessments. See Note I for further information.



**Marshall Creek Community Development District  
NOTES TO THE FINANCIAL STATEMENTS  
September 30, 2022**

**NOTE E – CAPITAL ASSETS**

Capital Asset activity for the year ended September 30, 2022 was as follows:

	Balance October 1, 2021	Additions	Deletions	Balance September 30, 2022
<u>Governmental Activities:</u>				
Capital assets, not being depreciated:				
Land	\$ 1,964,522	\$ -	\$ -	\$ 1,964,522
Construction in progress	237,546	-	(237,546)	-
Total Capital Assets, Not Being Depreciated	<u>2,202,068</u>	<u>-</u>	<u>(237,546)</u>	<u>1,964,522</u>
Capital assets, being depreciated:				
Buildings	9,021,547	244,262	(122,131)	9,143,678
Improvements other than buildings	1,059,218	-	-	1,059,218
Infrastructure	29,418,772	-	-	29,418,772
Furniture and equipment	566,445	29,218	-	595,663
Total Capital Assets Being Depreciated	<u>40,065,982</u>	<u>273,480</u>	<u>(122,131)</u>	<u>40,217,331</u>
Less accumulated depreciation for:				
Buildings	(4,770,903)	(298,151)	75,314	(4,993,740)
Improvements other than buildings	(410,925)	(41,538)	-	(452,463)
Infrastructure	(17,243,625)	(900,090)	-	(18,143,715)
Furniture and equipment	(262,793)	(56,036)	-	(318,829)
Total Accumulated Depreciation	<u>(22,688,246)</u>	<u>(1,295,815)</u>	<u>75,314</u>	<u>(23,908,747)</u>
Governmental Activities Capital Assets	<u>\$ 19,579,804</u>	<u>\$ (1,022,335)</u>	<u>\$ (284,363)</u>	<u>\$ 18,273,106</u>

Depreciation in the amount of \$1,045,962 was charged to physical environment and \$249,853 was charged to culture/recreation.

**NOTE F – LONG-TERM DEBT**

The following is a summary of activity in the long-term debt of the District for the year ended September 30, 2022:

Long-term debt at October 1, 2021	\$ 18,115,000
Principal payments	<u>(1,210,000)</u>
Long-term debt at September 30, 2022	16,905,000
Plus: bond premium, net	<u>136,958</u>
Total long-term debt, net at September 30, 2022	<u>\$ 17,041,958</u>

**Marshall Creek Community Development District  
NOTES TO THE FINANCIAL STATEMENTS  
September 30, 2022**

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

Long-term debt is comprised of the following:

**Special Assessment and Capital Improvement Revenue Bonds**

\$18,615,000 Series 2002 Special Assessment Bonds due in annual principal installments beginning May 2004 and maturing May 1, 2032. Interest at a rate of 5% is due May and November beginning November 2003. \$ 8,675,000

\$11,205,000 Series 2015A Capital Improvement and Refunding Special Assessment Bonds due in annual installments beginning in May 2015 through May 2032. Interest from 3.5% to 5% due in May and November starting in May 2015. 7,520,000

\$800,000 Series 2016 Special Assessment Bonds due in annual installments beginning in May 2017 through May 2045. Interest at a rate of 6.32% is due May and November beginning November 2016. 710,000

Bonds Payable \$ 16,905,000

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

The annual requirements to amortize the principal and interest of long-term debt outstanding as of September 30, 2022 are as follows:

Year Ending September 30,	Principal	Interest	Total
2023	\$ 1,270,000	\$ 854,622	\$ 2,124,622
2024	1,350,000	790,924	2,140,924
2025	1,430,000	723,226	2,153,226
2026	1,510,000	651,528	2,161,528
2027	1,595,000	575,830	2,170,830
2028-2032	9,230,000	1,598,124	10,828,124
2033-2037	155,000	146,308	301,308
2038-2042	210,000	91,008	301,008
2043-2045	155,000	19,908	174,908
Totals	<u>\$ 16,905,000</u>	<u>\$ 5,451,478</u>	<u>\$ 22,356,478</u>

**Marshall Creek Community Development District  
NOTES TO THE FINANCIAL STATEMENTS  
September 30, 2022**

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

Special Assessment Revenue Bonds, Series 2002

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

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

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

Special Assessment Revenue Bonds, Series 2015A

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

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

	Reserve Balance	Reserve Requirement
Series 2015A Special Assessment Bonds	\$ 479,250	\$ 479,250

**Marshall Creek Community Development District  
NOTES TO THE FINANCIAL STATEMENTS  
September 30, 2022**

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

Special Assessment Revenue Bonds, Series 2016

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

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

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

**NOTE G – RISK MANAGEMENT**

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

**NOTE H – INTERLOCAL AGREEMENT**

Under an Interlocal Agreement, Sweetwater Creek Community Development District (“SCCDD”) and the District are sharing the use of certain amenities and certain costs of those amenities. To avoid closing the Sweetwater Creek Amenity Center and security facilities (collectively with the Sweetwater Creek Amenity Center, the “Sweetwater Facilities”) to both District’s landowners, residents and fee payers, the agreement was amended a third time whereby, amongst other terms, the District agreed to operate and maintain the Sweetwater Facilities at its direct cost in a prior year. Certain end users within SCCDD contribute towards the cost of operating and maintaining the facilities. In June 2014, the District entered into the Restated and amended Interlocal Agreement with SCCDD whereby, amongst other conditions, the Districts agreed to each pay a percentage of the costs associated with the operation of the reciprocally used facilities. Also, the Districts agreed that the staffing needs for the facilities will be provided by the District. Reimbursements to the District totaled \$344,921 in the current year.



# Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements, as listed in the table of contents, of Marshall Creek Community Development District, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the basic financial statements and have issued our report thereon dated June 27, 2023.

### **Report on Internal Control Over Financial Reporting**

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

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

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



Berger, Toombs, Elam,  
Gaines & Frank  
Certified Public Accountants PL

To the Board of Supervisors  
Marshall Creek Community Development District

### **Report on Compliance and Other Matters**

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

### **Purpose of this Report**

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

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

June 27, 2023



# Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue  
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772/461-6120 // 461-1155  
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## MANAGEMENT LETTER

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

### Report on the Financial Statements

We have audited the financial statements of the Marshall Creek Community Development District as of and for the year ended September 30, 2022, and have issued our report thereon dated June 27, 2023.

### Auditor's Responsibility

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

### Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and our Independent Auditor's Report on an examination conducted in accordance with *AICPA Professionals Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 27, 2023, should be considered in conjunction with this management letter.

### Prior Audit Findings

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

### Financial Condition and Management

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



To the Board of Supervisors  
Marshall Creek Community Development District

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for Marshall Creek Community Development District. It is management's responsibility to monitor the Marshall Creek Community Development District's financial condition; our financial condition assessment was based in part on the representations made by management and the review of the financial information provided by the same as of September 30, 2022.

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

### **Specific Information**

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

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

- 1) The total number of district employees compensated in the last pay period of the District's fiscal year: 38
- 2) The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year: 91
- 3) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency: \$50,611
- 4) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: \$606,542
- 5) Each construction project with a total cost of at least \$65,000 approved by the District that is scheduled to begin on or after October 1, 2021, together with the total expenditures for such project: \$0
- 6) A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the District amends a final adopted budget under Section 189.016(6), Florida Statutes: The budget was not amended.

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

- 1) The rate or rates of non-ad valorem special assessments imposed by the District: General Fund \$2,058 - \$45,409, Debt Service Fund \$600 - \$80,000.
- 2) The amount of special assessments collected by or on behalf of the District: Total special assessments collected was \$5,572,225.
- 3) The total amount of outstanding bonds issued by the District and the terms of such bonds: Series 2002, \$8,675,000, maturing May 2032, Series 2015A, \$7,520,000, maturing May 2032 and Series 2016, \$710,000, maturing May 2045.





To the Board of Supervisors  
Marshall Creek Community Development District

**Additional Matters**

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

**Purpose of this Letter**

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

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

June 27, 2023



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

Certified Public Accountants PL

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

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

We have examined Marshall Creek Community Development District's compliance with Section 218.415, Florida Statutes during the year ended September 30, 2022. Management is responsible for Marshall Creek Community Development District's compliance with those requirements. Our responsibility is to express an opinion on Marshall Creek Community Development District's compliance based on our examination.

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

In our opinion, Marshall Creek Community Development District complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2022.

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

June 27, 2023

**8B.**

**Notice of Meetings  
Marshall Creek  
Community Development District**

The Board of Supervisors of the Marshall Creek Community Development District will hold its meetings for the Fiscal Year 2024 at the Marshall Creek Community Development District Amenity Center, 625 Palencia Club Drive, St. Augustine, Florida at 4:00 p.m. on the third Wednesday of each month except as noted:

**October 18, 2023  
November 15, 2023  
December 20, 2023  
January 17, 2024  
February 21, 2024  
March 20, 2024  
April 17, 2024  
May 15, 2024  
June 5, 2024 (first Wednesday)  
July 17, 2024  
August 21, 2024  
September 18, 2024**

The meetings are open to the public and will be conducted in accordance with the provisions of Florida law for Community Development Districts.

There may be occasions when one or more Supervisors will participate by telephone. The meetings may be continued in progress to a time, date, and location stated on the record without additional publication of notice.

Any person requiring special accommodations at these meetings because of a disability or physical impairment should contact the District Office at (954) 603-0033 at least 48 hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 7-1-1 for aid in contacting the District Office.

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

Janice Eggleton Davis  
District Manager

**8C.**



210 N University Drive; Suite 702  
Coral Springs, Florida 33071  
954-603-0033

# MEMO

To: Marshall Creek Board of Supervisors

From: Kerri Robertson, Treasury Analyst/Finance FL 8105

CC: Janice Davis, District Manager

Date: September 12, 2023

Subject: Closing the Marshall Creek CDD Truist and BankUnited Operating Accounts

As part of our contractual obligation to secure the most advantageous banking relationships for our Districts, we have determined that the Marshall Creek operating accounts at Truist and BankUnited are not in the best interest of the District. We recommend consolidating these two accounts into one operating account at Valley National and retaining the money market at BankUnited. This will provide diversification of your funds as you will have the operating account at Valley National and the money market at BankUnited.

By opening your operating account with Valley National, you benefit from:

1. Paying no monthly service charge
2. Earning interest on your operating funds
3. Consolidating your bank accounts
4. Fraud protection with positive pay at no charge

Should the board decide to move in this direction, please let us know so that we can move forward in providing the banking solutions mentioned above.

Thank You.

## **Ninth Order of Business**

**9B.**



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

(This space reserved for Clerk)

Michael C. Eckert, Esq.  
Kutak Rock LLP  
107 W. College Avenue  
Tallahassee, Florida 32301

**INTERLOCAL AGREEMENT BETWEEN MARSHALL CREEK COMMUNITY DEVELOPMENT DISTRICT AND SWEETWATER CREEK COMMUNITY DEVELOPMENT DISTRICT REGARDING THE PROVISION OF MAINTENANCE SERVICES FOR AMENITY INFRASTRUCTURE AND SECURITY INFRASTRUCTURE**

THIS INTERLOCAL AGREEMENT (“Agreement”) is made by and between the **MARSHALL CREEK COMMUNITY DEVELOPMENT DISTRICT**, a local unit of special-purpose government located in St. Johns County, Florida (“Marshall Creek”) and the **SWEETWATER CREEK COMMUNITY DEVELOPMENT DISTRICT**, a local unit of special purpose government located in St. Johns County, Florida (“Sweetwater Creek”) (collectively referred to herein as the “Districts”).

**RECITALS**

**WHEREAS**, the Districts have provided certain amenity infrastructure and security infrastructure within their respective boundaries, and are responsible for the maintenance of such infrastructure; and

**WHEREAS**, pursuant to the *Restated and Amended Interlocal Agreement Between Marshall Creek Community Development District and Sweetwater Creek Community Development District Regarding the Reciprocal Usage Matters*, signed by Marshall Creek on June 14, 2014, and by Sweetwater Creek on May 1, 2014 (“Reciprocal Usage Agreement”), each Districts’ landowners, residents and feepayers generally have reciprocal rights to use amenity infrastructure and security infrastructure owned by each District; and

**WHEREAS**, in light of the Reciprocal Usage Agreement and the fact that Marshall Creek employs maintenance staff, Sweetwater Creek desires to contract with Marshall Creek to provide maintenance services from time to time to its owned amenity infrastructure and security infrastructure (“Sweetwater Infrastructure”); and

**WHEREAS**, the Districts agree that it is in their best interest that Marshall Creek provide maintenance services under such terms as are detailed below.

**NOW, THEREFORE**, in consideration of the mutual promises and covenants contained herein, the Districts agree as follows:

**1. RECITALS.** The recitals set forth above are true and correct and are hereby incorporated in and made a part of this Agreement.

**2. PROVISION OF MAINTENANCE SERVICES.** Marshall Creek shall provide maintenance services of Sweetwater Infrastructure when requested in writing by Sweetwater Creek and when Marshall Creek determines it has the skill and resources to perform the services with staff employed by Marshall Creek. The request for services shall be directed to the Marshall Creek General Manager and include at least the following information: a) the nature of the service, b) the location of the service, c) the frequency of the service, and d) the duration of the service. By way of illustration only, a request could be: *“Sweetwater Creek CDD requests Marshall Creek CDD provide routine pool maintenance services at the Sweetwater Creek swimming pool three times per week from October 1, 2023 until September 30, 2024.”* Requests for service can be delivered and approved by email. Acceptance of the request for maintenance services shall be accepted or denied within thirty (30) days of request otherwise such request is deemed denied. Nothing herein requires Sweetwater Creek to use Marshall Creek for maintenance services.

**3. TERM.** The term of this Agreement shall begin on October 8, 2023 and end on September 30, 2024. This Agreement shall then automatically renew at twelve (12) month intervals unless terminated.

**4. TERMINATION OF SPECIFIC SERVICE; TERMINATION OF INTERLOCAL AGREEMENT.** Either party may terminate the provision of an approved request for a specific service immediately if either party reasonably determines that continued provision of the specific service poses a risk to health, safety or welfare, or with sixty (60) days written notice without cause. Either party may terminate this Agreement immediately with cause or sixty (60) days without cause, by giving written notice to the other party specifying the date the termination is to become effective. Any termination of this Agreement shall not release either party of its obligation to fund “Shared Costs” or any other obligations under the Reciprocal Usage Agreement.

**5. SHARED COSTS.** The Districts agree that all expenses associated with the maintenance services identified herein shall be considered “Shared Costs” under the Reciprocal Usage Agreement. Sweetwater Creek shall not request Marshall Creek perform any work which is considered to be in the nature of a capital improvement. Should Sweetwater Creek do so, Sweetwater Creek shall bear 100% of the cost and such shall not be considered a “Shared Cost” under the Reciprocal Usage Agreement.

**6. CONTROL OF MAINTENANCE SERVICES.** All maintenance services required to be rendered hereunder shall be rendered subject to the consent, control and direction of Marshall Creek through the offices of the Marshall Creek's District Manager, the District Manager's designee, or the General Manager. However, Marshall Creek agrees to meet with a Sweetwater

Creek designee to discuss matters relating to the maintenance services provided under this Agreement upon request and agrees to promptly address reasonable concerns raised by Sweetwater Creek in connection with the same.

**7. RELATIONSHIPS.** The Districts shall not, by virtue of this Agreement, be construed as joint venturers or partners of each other and neither shall have the power to bind or obligate the other. The Districts acknowledge and agree that the maintenance staff shall be employees or contractors of Marshall Creek. In furtherance thereof, Marshall Creek shall be responsible for the payment of all appropriate compensation, taxes and employee benefits and other charges payable with respect to the maintenance staff, including, but not limited to, all applicable federal income tax withholding, FICA, FUTA tax, unemployment compensation and any other taxes or charges imposed by law with respect to the maintenance staff.

**8. PREVAILING PARTY; ATTORNEY'S FEES.** If it should become necessary for either of the Districts to resort to legal action, the prevailing party shall be entitled to all reasonable legal fees and other expenses incurred, including but not limited to attorneys' fees of in-house and outside counsel at all judicial levels. Any payment or award of such attorney's fees, expenses and costs shall not be considered a "Shared Cost" under the Reciprocal Usage Agreement. No attorney fees, expenses and costs incurred by either party in connection with negotiating or enforcing this Agreement shall be considered a "Shared Cost" under the Reciprocal Usage Agreement.

**9. JURY WAIVER.** The Districts hereby knowingly, irrevocably, voluntarily, and intentionally waive any rights to a trial by jury in respect of any action, proceeding or counter claim based on this Agreement or arising out of, under or in connection with this Agreement or any document or instrument executed in connection with this Agreement, or any course of conduct, course of dealing, statements (whether verbal or written) or action of any party hereto. This provision is a material inducement for the Districts entering into the subject Agreement.

**10. FORCE MAJEURE.** Each party hereto shall give notice promptly to the other of the nature and extent of any event of force majeure claimed to delay or prevent its performance under this Agreement.

**11. NOTICES.** All notices, requests, consents and other communications hereunder ("Notices") shall be in writing and shall be delivered, mailed by First Class Mail, postage prepaid, or overnight delivery service, to the Districts, as follows:

- A. If to Marshall Creek:** Marshall Creek  
Community Development District  
c/o Inframark, LLC  
12574 Flagler Center Boulevard, Suite 101  
Jacksonville, FL 32258  
Attention: District Manager

**With a copy to:** Kutak Rock, LLP  
 107 West College Avenue  
 Tallahassee, Florida 32301  
 Attention: District Counsel

**B. If to Sweetwater Creek:** Sweetwater Creek  
 Community Development District  
 c/o Governmental Management Services  
 North Florida, LLC  
 475 West Town Place, Suite 114  
 St. Augustine, Florida 32092  
 Attention: District Manager

**With a copy to:** Kilinski | Van Wyk PLLC  
 517 East College Avenue  
 Tallahassee, Florida 32301  
 Attention: District Counsel

Except as otherwise provided herein, any Notice shall be deemed received only upon actual delivery at the address set forth herein. Notices delivered after 5:00 p.m. (at the place of delivery) or on a non-business day shall be deemed received on the next business day. If any time for giving Notice contained in this Agreement would otherwise expire on a non-business day, the Notice period shall be extended to the next succeeding business day. Saturdays, Sundays and legal holidays recognized by the United States government shall not be regarded as business days. Counsel for the Districts may deliver Notice on behalf of the Districts. Any party or other person to whom Notices are to be sent or copied may notify the other parties and addressees of any change in name or address to which Notices shall be sent by providing the same on five (5) days written notice to the parties and addressees set forth herein.

**12. IMMUNITY.** The Districts agree that nothing contained in this agreement shall constitute or be construed as a waiver of the Districts' limitations on liability set forth in Section 768.28, Florida Statutes, and other law.

**13. THIRD-PARTY BENEFICIARIES.** This Agreement is solely for the benefit of the formal parties herein and no right or cause of action shall accrue upon or by reason hereof, to or for the benefit of any third party not a formal party hereto. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the Districts hereto any right, remedy or claim under or by reason of this Agreement or any provisions or conditions hereof; and all of the provisions, representations, covenants and conditions herein contained shall inure to the sole benefit of and shall be binding upon the Districts hereto and their respective representatives, successors and assigns.

**14. FURTHER ACTIONS.** Each party shall take such actions to execute, file, record, publish and deliver such additional certificates, instruments, agreements and other documents as

the other party may, from time to time, reasonably require in order to accomplish the purposes of this Agreement.

**15. CONTROLLING LAW.** This Agreement and the provisions contained herein shall be construed, interpreted and controlled according to the laws of the State of Florida.

**16. EFFECTIVE DATE.** The Agreement shall be effective after execution by both Districts hereto and shall remain in effect unless terminated by either of the Districts hereto.

**17. PUBLIC RECORDS.** Marshall Creek and Sweetwater Creek understand and agree that all documents of any kind provided in connection with the work contemplated under this Agreement are public records and are treated as such in accordance with Florida law.

**18. WAIVER.** No waiver of any breach of any term or condition of this Agreement shall be deemed to be a waiver of any subsequent breach of any term or condition of a like or different nature.

**19. UNENFORCEABILITY.** If any provisions of this Agreement shall be held invalid or unenforceable, such invalidity or unenforceability shall not, if possible, affect the validity or enforceability of any other provision of this Agreement, and this Agreement shall, if possible, be construed in all respects as if such invalid or unenforceable provision were omitted.

**20. SURVIVAL.** Sections 5, 7, 8, 9, 12, 13, 19, and 20 of this Agreement shall survive any termination of this Agreement.

**21. CAPTIONS.** The captions used herein are inserted only as a matter of convenience and are not to be used in the interpretation of any provision hereof.

**22. ENTIRE AGREEMENT; BINDING EFFECT.** Except as to modifications authorized herein, this Agreement constitutes the entire agreement and understanding between the Districts with respect to the subject matter hereof, and supersedes any prior agreements and understandings relating to such subject matter. This Agreement shall inure to the benefit of, and be binding upon and enforceable by, the Districts hereto and their respective successors and permitted assigns. Neither party to this Agreement may assign their rights or obligations hereunder without the prior written consent of the other party.

**23. EXECUTION IN COUNTERPARTS.** This instrument may be executed in any number of counterparts, each of which, when executed and delivered, shall constitute an original, and such counterparts together shall constitute one and the same instrument. Signature and acknowledgment pages, if any, may be detached from the counterparts and attached to a single copy of this document to physically form one document.

**[REMAINDER OF PAGE LEFT INTENTIONALLY BLANK]**

DRAFT

In witness whereof, the Districts execute this agreement the day and year first written above.

Attest:

**MARSHALL CREEK COMMUNITY DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary/Asst. Secretary

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Title

STATE OF \_\_\_\_\_ )  
COUNTY OF \_\_\_\_\_ )

The foregoing instrument was acknowledged before me by means of  physical presence or  online notarization, this \_\_\_\_\_ day of \_\_\_\_\_, 2023, by \_\_\_\_\_, as \_\_\_\_\_ of Marshall Creek Community Development District, who appeared before me this day in-person, and who is either personally known to me, or produced \_\_\_\_\_ as identification.

(NOTARY SEAL)

\_\_\_\_\_  
NOTARY PUBLIC, STATE OF FLORIDA

Name: \_\_\_\_\_  
(Name of Notary Public, Printed, Stamped or Typed as Commissioned)

Attest:

**SWEETWATER CREEK COMMUNITY DEVELOPMENT DISTRICT**

\_\_\_\_\_

Secretary / Asst. Secretary

Signature

Printed Name

Title

STATE OF \_\_\_\_\_ )  
COUNTY OF \_\_\_\_\_ )

The foregoing instrument was acknowledged before me by means of  physical presence or  online notarization, this \_\_\_\_\_ day of \_\_\_\_\_, 2023, by \_\_\_\_\_, as \_\_\_\_\_ of Sweetwater Creek Community Development District, who appeared before me this day in-person, and who is either personally known to me, or produced \_\_\_\_\_ as identification.

(NOTARY SEAL)

\_\_\_\_\_  
NOTARY PUBLIC, STATE OF FLORIDA

Name: \_\_\_\_\_  
(Name of Notary Public, Printed, Stamped or Typed as Commissioned)



**9C.**

## Slaughter, Mona

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**From:** Jennifer Kilinski <jennifer@cddlawyers.com>  
**Sent:** Monday, September 11, 2023 9:37 PM  
**To:** Eckert, Michael C.  
**Subject:** RE: Marshall Creek / Sweetwater Creek revised interlocal

[ CAUTION - EXTERNAL SENDER ]

Thanks, Mike!

For the pool maintenance services, Sweetwater Creek CDD is requesting pool maintenance services on the same terms and conditions as currently provided by Marshall Creek to Sweetwater Creek. My understanding is that is five days a week, including cleaning, backwashing and chemicals/chemical logs. Erin is not aware of anything from Sweetwater to Marshall Creek in writing. Do you have an existing contract with a pool service provider for Sweetwater's pools? If you need something more formal, please let me know.

Otherwise, I think we are in good shape.  
Thanks!  
Jennifer

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**From:** Eckert, Michael C. <Michael.Eckert@KutakRock.com>  
**Sent:** Monday, September 11, 2023 9:38 AM  
**To:** Jennifer Kilinski <jennifer@cddlawyers.com>  
**Subject:** Marshall Creek / Sweetwater Creek revised interlocal

Good morning Jennifer,

Please see attached revised agreement incorporating your most recent comments and designating the Marshall Creek General Manager as the person to receive requests. This is the version I will ask be added to the agenda. Let me know if any questions or concerns. Thanks.

Mike

### Michael C. Eckert

Partner

#### Kutak Rock LLP

P.O. Box 10230

Tallahassee, FL 32302

[Michael.Eckert@kutakrock.com](mailto:Michael.Eckert@kutakrock.com)

m: 850.567.0558

*Support provided by*

Kim Hancock | Legal Secretary | p: 850.559.5684 | [Kim.Hancock@kutakrock.com](mailto:Kim.Hancock@kutakrock.com)

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Thank you.

# **Twelfth Order of Business**

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

**Financial Report**

**August 31, 2023**

**Prepared by**



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

**Financial Statements**

**(Unaudited)**

**August 31, 2023**

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**Balance Sheet**  
August 31, 2023

ACCOUNT DESCRIPTION	GENERAL 004 -					TOTAL
	GENERAL FUND	2002 AREA CAPITAL RESERVES FUND	SERIES 2002 DEBT SERVICE FUND	SERIES 2015 DEBT SERVICE FUND	SERIES 2016 DEBT SERVICE FUND	
<b>ASSETS</b>						
Cash - Checking Account	\$ 498,172	\$ -	\$ -	\$ -	\$ -	\$ 498,172
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	27,936	-	-	-	-	27,936
Due From Other Funds	-	243,398	8,322	7,295	462	259,477
Investments:						
Money Market Account	1,376,907	-	-	-	-	1,376,907
Interest Account	-	-	-	-	9	9
Interest Account A	-	-	-	73	-	73
Prepayment Account	-	-	28,505	-	21	28,526
Prepayment Account A	-	-	-	4,229	-	4,229
Reserve Fund	-	-	50,000	-	31,330	81,330
Reserve Fund A	-	-	-	479,250	-	479,250
Revenue Fund	-	-	485,325	-	47,490	532,815
Revenue Fund A	-	-	-	291,893	-	291,893
Sinking fund	-	-	-	-	6	6
Sinking Fund A	-	-	-	232	-	232
Treasury Bills (3 months)	504,830	-	-	-	-	504,830
Treasury Bills (6 months)	1,499,039	-	-	-	-	1,499,039
Prepaid Items	33,315	-	-	-	-	33,315
<b>TOTAL ASSETS</b>	<b>\$ 3,940,199</b>	<b>\$ 243,398</b>	<b>\$ 572,152</b>	<b>\$ 782,972</b>	<b>\$ 79,318</b>	<b>\$ 5,618,039</b>
<b>LIABILITIES</b>						
Accounts Payable	\$ 2,857	\$ -	\$ -	\$ -	\$ -	\$ 2,857
Accrued Expenses	7,796	-	-	-	-	7,796
Sales Tax Payable	514	-	-	-	-	514
Due To Other Funds	259,477	-	-	-	-	259,477
<b>TOTAL LIABILITIES</b>	<b>270,644</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>270,644</b>
<b>FUND BALANCES</b>						
<b>Nonspendable:</b>						
Prepaid Items	33,315	-	-	-	-	33,315
<b>Restricted for:</b>						
Debt Service	-	-	572,152	782,972	79,318	1,434,442
<b>Assigned to:</b>						
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
<b>Unassigned:</b>	<b>1,619,353</b>	<b>243,398</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,862,751</b>
<b>TOTAL FUND BALANCES</b>	<b>\$ 3,669,555</b>	<b>\$ 243,398</b>	<b>\$ 572,152</b>	<b>\$ 782,972</b>	<b>\$ 79,318</b>	<b>\$ 5,347,395</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 3,940,199</b>	<b>\$ 243,398</b>	<b>\$ 572,152</b>	<b>\$ 782,972</b>	<b>\$ 79,318</b>	<b>\$ 5,618,039</b>

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

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>
<b><u>REVENUES</u></b>				
Interest - Investments	\$ 12,000	\$ 11,000	\$ 69,801	\$ 58,801
Shared Rev - Other Local Units	499,311	499,311	499,312	1
Interlocal Agreement - Other	335,227	307,296	307,291	(5)
Other Physical Environment Rev	24,000	22,000	17,000	(5,000)
S/F Swimming Program Fees	3,000	3,000	-	(3,000)
S/F Activity Fees	-	-	4,445	4,445
S/F Rental Fees	4,000	3,663	1,000	(2,663)
S/F Snack Bar Revenue	3,000	2,750	-	(2,750)
Tennis Merchandise Sales	19,000	17,413	21,227	3,814
Tennis Special Events&Socials	1,000	1,000	920	(80)
Tennis Lessons & Clinics	290,000	265,837	294,805	28,968
Tennis Ball Machine Rental Fee	6,000	5,500	8,213	2,713
Tennis Membership	46,000	42,163	83,322	41,159
Interest - Tax Collector	-	-	11,386	11,386
Special Assmnts- Tax Collector	3,438,203	3,438,203	3,396,906	(41,297)
Special Assmnts- Discounts	(137,528)	(137,528)	(120,150)	17,378
Other Miscellaneous Revenues	8,500	7,788	89,076	81,288
Gate Bar Code/Remotes	4,000	3,663	2,896	(767)
Impact Fee	10,000	9,163	71,597	62,434
<b>TOTAL REVENUES</b>	<b>4,565,713</b>	<b>4,502,222</b>	<b>4,759,047</b>	<b>256,825</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Administration</u></b>				
P/R-Board of Supervisors	14,285	13,090	13,242	(152)
ProfServ-Arbitrage Rebate	1,200	1,200	600	600
ProfServ-Dissemination Agent	3,000	3,000	-	3,000
ProfServ-Engineering	25,000	22,913	19,850	3,063
ProfServ-Legal Services	75,000	68,750	116,595	(47,845)
ProfServ-Mgmt Consulting	67,156	61,556	56,560	4,996
ProfServ-Special Assessment	16,223	16,223	16,223	-
ProfServ-Trustee Fees	11,400	11,400	10,186	1,214
Auditing Services	4,675	4,675	4,800	(125)
Postage and Freight	5,600	5,126	3,268	1,858
Insurance - General Liability	36,704	36,704	31,970	4,734
Printing and Binding	3,500	3,212	1,318	1,894
Legal Advertising	3,000	2,750	970	1,780
Miscellaneous Services	9,500	8,712	11,385	(2,673)
Misc-Assessment Collection Cost	68,764	68,764	65,006	3,758
Shared Exp - Other Local Units	545,762	545,762	545,762	-
Office Supplies	1,474	1,353	764	589
Annual District Filing Fee	175	175	175	-
<b>Total Administration</b>	<b>892,418</b>	<b>875,365</b>	<b>898,674</b>	<b>(23,309)</b>
<b><u>Other Public Safety</u></b>				
Payroll-Benefits	11,259	10,318	4,512	5,806
Payroll-Engineering	85,069	77,979	47,246	30,733
Payroll-Janitor	2,000	1,837	2,219	(382)



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

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>
Contracts-Security Services	126,000	115,500	115,252	248
Contracts-Roving Patrol	50,000	45,837	46,142	(305)
R&M-Gate	15,000	13,750	25,007	(11,257)
Misc-Bar Codes	5,178	4,752	5,093	(341)
<b>Total Other Public Safety</b>	<b>294,506</b>	<b>269,973</b>	<b>245,471</b>	<b>24,502</b>
<b>Field</b>				
Payroll-Benefits	8,662	7,942	3,561	4,381
Payroll-Engineering	68,056	62,381	37,796	24,585
Lease - Land	2,094	2,094	2,934	(840)
R&M-Bike Paths & Asphalt	5,000	4,587	4,930	(343)
R&M-Boardwalks	25,000	22,913	11,483	11,430
R&M-Buildings	20,000	18,337	7,122	11,215
R&M-Electrical	6,000	5,500	6,502	(1,002)
R&M-Fountain	5,000	4,587	2,908	1,679
R&M-Mulch	7,000	6,413	-	6,413
R&M-Roads & Alleyways	30,000	27,500	63,226	(35,726)
R&M-Sidewalks	35,000	32,087	39,565	(7,478)
R&M-Signage	5,000	4,587	5,675	(1,088)
<b>Total Field</b>	<b>216,812</b>	<b>198,928</b>	<b>185,702</b>	<b>13,226</b>
<b>Landscape Services</b>				
Payroll-Salaries	78,736	72,171	71,620	551
Payroll-Administrative	6,032	5,532	4,994	538
Payroll-Benefits	75,760	69,443	47,278	22,165
Payroll-General Staff	256,557	235,180	212,075	23,105
Payroll-Irrigation Staff	82,483	75,613	75,415	198
Payroll-IPM Staff	102,835	94,270	34,032	60,238
Payroll-Equipment Mechanic	36,421	33,385	35,425	(2,040)
Payroll Taxes	43,072	39,479	32,577	6,902
ProfServ-Info Technology	1,000	913	34	879
Contracts-Misc Labor	39,900	36,575	40,100	(3,525)
Communication - Telephone	3,720	3,410	3,420	(10)
Utility - Cable TV Billing	2,280	2,090	2,144	(54)
Electricity - General	3,200	2,937	3,284	(347)
Utility - Refuse Removal	13,000	11,913	9,089	2,824
Utility - Water & Sewer	2,000	1,837	2,174	(337)
Rentals - General	1,000	913	-	913
R&M-Buildings	6,000	5,500	3,669	1,831
R&M-Equipment	30,000	27,500	11,617	15,883
R&M-Grounds	22,000	20,163	34,205	(14,042)
R&M-Irrigation	23,000	21,087	18,808	2,279
R&M-Mulch	90,000	82,500	110,942	(28,442)
R&M-Pump Station	20,000	18,337	835	17,502
R&M-Trees and Trimming	15,000	13,750	49,300	(35,550)
Misc-Employee Meals	6,130	5,621	4,032	1,589
Office Equipment	500	462	552	(90)
Op Supplies - General	21,000	19,250	11,843	7,407
Op Supplies - Uniforms	5,000	4,587	-	4,587

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

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>
Op Supplies - Fuel, Oil	15,000	13,750	18,089	(4,339)
Impr - Landscape	35,000	32,087	44,722	(12,635)
Cap Outlay-Machinery and Equip	8,000	7,337	14,392	(7,055)
<b>Total Landscape Services</b>	<b>1,044,626</b>	<b>957,592</b>	<b>896,667</b>	<b>60,925</b>
<b><u>Utilities</u></b>				
Electricity - Streetlights	81,500	74,712	81,739	(7,027)
Utility - Water & Sewer	4,400	4,037	8,614	(4,577)
R&M-Lake	48,000	44,000	44,000	-
<b>Total Utilities</b>	<b>133,900</b>	<b>122,749</b>	<b>134,353</b>	<b>(11,604)</b>
<b><u>Operation &amp; Maintenance</u></b>				
Payroll-Shared Personnel	335,227	307,296	229,202	78,094
ProfServ-Field Management	268,000	245,663	264,248	(18,585)
Communication - Telephone	1,700	1,562	980	582
Postage and Freight	438	396	240	156
Rentals - General	2,375	2,178	2,164	14
Printing and Binding	4,877	4,466	4,172	294
Misc-Connection Computer	2,000	1,837	1,397	440
Billback Expenses Developer	-	-	(7,331)	7,331
Office Supplies	1,900	1,738	1,843	(105)
Op Supplies - General	8,000	7,337	5,416	1,921
<b>Total Operation &amp; Maintenance</b>	<b>624,517</b>	<b>572,473</b>	<b>502,331</b>	<b>70,142</b>
<b><u>Parks and Recreation</u></b>				
ProfServ-Mgmt Consulting	25,956	23,793	23,793	-
Insurance -Property & Casualty	64,337	58,971	52,473	6,498
<b>Total Parks and Recreation</b>	<b>90,293</b>	<b>82,764</b>	<b>76,266</b>	<b>6,498</b>
<b><u>Clubhouse</u></b>				
Contracts-Misc Labor	3,000	2,750	1,581	1,169
Contracts-Outside Fitness	16,000	14,663	11,252	3,411
R&M-Air Conditioning	10,000	10,000	319	9,681
R&M-Equipment	3,000	2,750	-	2,750
Special Events	30,000	27,500	39,486	(11,986)
Cap Outlay-Machinery and Equip	1,500	1,375	-	1,375
Cap Outlay-Clubhouse	10,000	10,000	6,135	3,865
<b>Total Clubhouse</b>	<b>73,500</b>	<b>69,038</b>	<b>58,773</b>	<b>10,265</b>
<b><u>Swimming Pool</u></b>				
Payroll-Salaries	98,639	90,420	88,706	1,714
Payroll-Hourly	47,712	43,736	41,253	2,483
Payroll-Lifeguards	40,000	36,663	33,708	2,955
Payroll-Benefits	27,075	24,816	38,606	(13,790)
Payroll-Engineering	68,056	62,381	37,581	24,800
Payroll-Janitor	13,312	12,199	10,032	2,167
Payroll-Landscape	14,688	13,464	11,298	2,166
Payroll Taxes	15,275	14,003	11,930	2,073
ProfServ-Info Technology	1,500	1,375	254	1,121

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

<b>ACCOUNT DESCRIPTION</b>	<b>ANNUAL ADOPTED BUDGET</b>	<b>YEAR TO DATE BUDGET</b>	<b>YEAR TO DATE ACTUAL</b>	<b>VARIANCE (\$) FAV(UNFAV)</b>
Contracts-Landscape	5,000	4,587	805	3,782
Travel and Per Diem	200	187	27	160
Communication - Telephone	6,550	6,006	5,919	87
Utility - General	53,255	48,818	48,825	(7)
Utility - Cable TV Billing	4,200	3,850	4,481	(631)
Utility - Refuse Removal	2,905	2,662	2,609	53
R&M-Buildings	10,000	9,163	12,758	(3,595)
R&M-Pools	28,000	25,663	25,750	(87)
R&M-Vehicles	500	462	-	462
Advertising	2,000	1,837	1,345	492
Miscellaneous Services	500	462	-	462
Misc-Employee Meals	4,470	4,092	3,151	941
Misc-Training	1,500	1,375	80	1,295
Misc-Licenses & Permits	1,100	1,012	980	32
Office Supplies	3,500	3,212	1,804	1,408
Cleaning Supplies	1,500	1,375	945	430
Office Equipment	3,000	2,750	1,135	1,615
Snack-Bar Expenses	1,000	913	650	263
Op Supplies - Spa & Paper	1,500	1,375	1,870	(495)
Op Supplies - Uniforms	1,500	1,375	765	610
Subscriptions and Memberships	6,500	6,500	9,724	(3,224)
Capital Improvements	-	-	60,789	(60,789)
Cap Outlay - Pool Furniture	-	-	1,140	(1,140)
Capital Outlay - Pool	10,000	10,000	5,510	4,490
<b>Total Swimming Pool</b>	<b>474,937</b>	<b>436,733</b>	<b>464,430</b>	<b>(27,697)</b>
<b><u>Tennis Court</u></b>				
Payroll-Salaries	130,000	119,163	105,332	13,831
Payroll-Hourly	43,186	39,589	44,103	(4,514)
Payroll-Benefits	35,170	32,241	26,723	5,518
Payroll-Engineering	51,042	46,783	28,186	18,597
Payroll-Commission	261,000	239,250	255,614	(16,364)
Payroll-Janitor	5,824	5,335	3,813	1,522
Payroll-Landscape	4,900	4,488	3,834	654
Payroll Taxes	33,670	30,866	23,180	7,686
ProfServ-Info Technology	8,302	7,612	3,237	4,375
Contracts-Landscape	1,300	1,188	405	783
Communication - Telephone	2,750	2,519	2,358	161
Utility - Cable TV Billing	2,460	2,255	2,840	(585)
Electricity - General	12,500	11,462	11,268	194
Utility - Refuse Removal	2,460	2,255	2,878	(623)
Utility - Water & Sewer	1,500	1,375	1,614	(239)
Rental/Lease - Vehicle/Equip	1,700	1,562	1,507	55
R&M-General	7,000	6,413	6,393	20
R&M-Court Maintenance	15,000	13,750	17,872	(4,122)
R&M-Vandalism	500	462	-	462
Printing and Binding	500	462	-	462
Advertising	1,520	1,397	1,330	67

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

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
Misc-Employee Meals	2,245	2,057	2,056	1
Special Events	1,000	913	1,213	(300)
Office Supplies	2,500	2,288	3,827	(1,539)
Office Equipment	1,500	1,375	-	1,375
Teaching Supplies	4,000	3,663	4,244	(581)
Op Supplies - Uniforms	500	462	439	23
COS - Start Up Inventory	13,000	11,913	17,695	(5,782)
Subscriptions and Memberships	1,776	1,776	690	1,086
Cap Outlay-Machinery and Equip	10,000	10,000	26,299	(16,299)
<b>Total Tennis Court</b>	<b>658,805</b>	<b>604,874</b>	<b>598,950</b>	<b>5,924</b>
<b>Reserves</b>				
Reserve - Field	61,400	61,400	-	61,400
<b>Total Reserves</b>	<b>61,400</b>	<b>61,400</b>	<b>-</b>	<b>61,400</b>
<b>TOTAL EXPENDITURES &amp; RESERVES</b>	<b>4,565,714</b>	<b>4,251,889</b>	<b>4,061,617</b>	<b>190,272</b>
Excess (deficiency) of revenues				
Over (under) expenditures	(1)	250,333	697,430	447,097
<b>OTHER FINANCING SOURCES (USES)</b>				
Contribution to (Use of) Fund Balance	(1)	-	-	-
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>(1)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	\$ (1)	\$ 250,333	\$ 697,430	\$ 447,097
<b>FUND BALANCE, BEGINNING (OCT 1, 2022)</b>	<b>2,972,125</b>	<b>2,972,125</b>	<b>2,972,125</b>	
<b>FUND BALANCE, ENDING</b>	<b>\$ 2,972,124</b>	<b>\$ 3,222,458</b>	<b>\$ 3,669,555</b>	

<b>Budget Analysis - Significant Variances</b>
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<b>Account Name</b>	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>% of Budget</b>	<b>Explanation</b>
<b><u>Revenues</u></b>				
Interest-Investment	\$ 12,000	\$ 69,798	582%	Interest earned on investment.
Shared Rev - Other Local Units	\$ 517,379	\$ 499,312	97%	Amount calculated in the true-up reconciliation.
Interlocal Agreement - Other	\$ 346,471	\$ 307,291	89%	Interlocal agreement with Sweetwater Creek CDD for staffing & operations management of
Tennis Merchandise Sales	\$ 19,000	\$ 21,227	112%	Tennis merchandise sales revenue through August.
Tennis Lessons & Clinics	\$ 290,000	\$ 294,805	102%	Tennis lessons revenue through August
Tennis Ball Machine Rental Fee	\$ 6,000	\$ 8,213	137%	Tennis ball machine rental revenue through August
Tennis Membership	\$ 46,000	\$ 83,322	181%	Tennis membership revenue.
Special Assmnts - Tax Collector	\$ 3,438,203	\$ 3,396,906	99%	Assessments collections through August.
Other Miscellaneous Revenue	\$ 8,500	\$ 89,076	1048%	Includes: Pinestraw sale, replacement IDs cards, and other miscellaneous revenues.
Impact Fee	\$ 10,000	\$ 71,597	716%	Impact Fees collected from Lennar thru current month.
<b><u>Expenditures</u></b>				
<b><u>Administrative</u></b>				
P/R Board of Supervisors	\$ 14,285	\$ 13,242	93%	Supervisor Payroll for meeting attendance to date.
ProfServ-Legal Services	\$ 75,000	\$ 116,595	155%	Legal counsel through August, includes FEMA appeal expenses.
Miscellaneous Services	\$ 9,500	\$ 11,385	120%	Bank services charges for stop payments and deposit slips.
Shared Exp-Other Local Units	\$ 545,762	\$ 545,762	100%	Paid in full.
<b><u>Other Public Safety</u></b>				
Contracts-Roving Patrol	\$ 50,000	\$ 46,142	92%	Varies based on needs.
R&M-Gate	\$ 15,000	\$ 25,007	167%	Gate related utilities and repairs.

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

**Budget Analysis - Significant Variances**

<b>Account Name</b>	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>% of Budget</b>	<b>Explanation</b>
<b><u>Field</u></b>				
R&M-Bike Paths & Asphalt	\$ 5,000	\$ 4,930	99%	Asphalt repair work.
R&M-Electrical	\$ 6,000	\$ 6,502	108%	Purchases for electrical repairs.
Lease - Land	\$ 2,050	\$ 2,934	143%	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	\$ 63,226	211%	Purchases for repairs, vendor payments for repairs.
R&M-Sidewalks	\$ 35,000	\$ 39,565	113%	Sidewalk repairs.
R&M-Signage	\$ 5,000	\$ 5,675	114%	Supplies for signage repairs.
<b><u>Landscape Services</u></b>				
Utility - Water & Sewer	\$ 2,000	\$ 2,174	109%	Utility usage through August
R&M-Grounds	\$ 22,000	\$ 34,205	155%	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	\$ 49,300	329%	Various expenses.
Op Supplies-Fuel, Oil	\$ 15,000	\$ 18,089	121%	Gate fuel charges.
Impr-Landscape	\$ 35,000	\$ 44,722	128%	Purchase of sod.
Cap Outlay-Machinery and Equip	\$ 8,000	\$ 14,392	180%	Refrigerator repair, Aeration installation,Vale Drive MES repair.
<b><u>Utilities</u></b>				
Electricity-Streetlighting	\$ 80,400	\$ 81,739	102%	
Utility-Water & Sewer	\$ 4,400	\$ 8,613	196%	Water & Sewer usage has been trending high, compared to historical data.
<b><u>Operation &amp; Maintenance</u></b>				
ProfServ-Field Management	\$ 268,000	\$ 264,247	99%	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	\$ 1,843	97%	Miscellaneous office supplies.
<b><u>Clubhouse</u></b>				
Special Events	\$ 30,000	\$ 39,486	132%	Various expenses for events.

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
<b><u>Swimming Pool</u></b>				
R&M-Buildings	\$ 10,000	\$ 12,757	128%	Supplies for building repairs.
R&M-Pools	\$ 28,000	\$ 25,750	92%	Purchases for pool maintenance supplies.
Misc. Employees Meals	\$ 4,300	\$ 3,151	73%	Includes annual staff appreciation gift cards.
Subscriptions and Memberships	\$ 6,500	\$ 9,724	150%	License fees; software purchases.
<b><u>Tennis Court</u></b>				
Utility - Refuse Removal	\$ 2,460	\$ 2,878	117%	Republic Services monthly fee & landfill disposal fees.
Utility - Water & Sewer	\$ 1,500	\$ 1,614	108%	Field team had to use back-up water approx. for 6 days for irrigation, due to an irrigation pump well breaking down.
R&M-Court Maintenance	\$ 15,000	\$ 17,872	119%	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	\$ 3,827	153%	Miscellaneous office supplies.
COS - Start Up Inventory	\$ 13,000	\$ 17,695	136%	Inventory costs.
Cap-Outlay-Machinery and Equip	\$ 10,000	\$ 26,299	263%	Includes new gate installation and tennis court fence; resurfacing three tennis courts.

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

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

Community Development District

**Balance Sheet**

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**Assets**

- ▶ Cash - This includes Bank United Regular Operating Checking and Truist (BB&T) Checking. The Truist account will remain open for on-site staff to make deposits.
- ▶ 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 March & April shared personel invoices.
- ▶ Due From Other Funds - Assessment funds received by the General Fund for the Capital Reserve Fund and Debt Service Funds.
- ▶ District has one General fund MMA with Bank United. (See Cash & Investments Report for details.)
- ▶ Treasury Bills - new investment for 3 months at Valley Bank.
- ▶ Prepaid Items - Prepaid expenses for July & 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 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.*

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

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>
<b><u>REVENUES</u></b>				
Interest - Investments	\$ -	\$ -	\$ -	\$ -
Special Assmnts- Tax Collector	52,924	52,924	52,288	(636)
Special Assmnts- Discounts	(2,117)	(2,117)	(1,849)	268
<b>TOTAL REVENUES</b>	<b>50,807</b>	<b>50,807</b>	<b>50,439</b>	<b>(368)</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Administration</u></b>				
Misc-Assessment Collection Cost	1,058	1,058	1,001	57
<b>Total Administration</b>	<b>1,058</b>	<b>1,058</b>	<b>1,001</b>	<b>57</b>
<b>TOTAL EXPENDITURES</b>	<b>1,058</b>	<b>1,058</b>	<b>1,001</b>	<b>57</b>
Excess (deficiency) of revenues Over (under) expenditures	49,749	49,749	49,438	(311)
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Contribution to (Use of) Fund Balance	49,749	-	-	-
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>49,749</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	\$ 49,749	\$ 49,749	\$ 49,438	\$ (311)
<b>FUND BALANCE, BEGINNING (OCT 1, 2022)</b>	<b>193,960</b>	<b>193,960</b>	<b>193,960</b>	
<b>FUND BALANCE, ENDING</b>	<b>\$ 243,709</b>	<b>\$ 243,709</b>	<b>\$ 243,398</b>	

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

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>
<b><u>REVENUES</u></b>				
Interest - Investments	\$ 250	\$ 231	\$ 7,542	\$ 7,311
Special Assmnts- Tax Collector	1,164,552	1,164,552	1,149,145	(15,407)
Special Assmnts- Prepayment	-	-	25,724	25,724
Special Assmnts- Discounts	(46,582)	(46,582)	(40,646)	5,936
<b>TOTAL REVENUES</b>	<b>1,118,220</b>	<b>1,118,201</b>	<b>1,141,765</b>	<b>23,564</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Administration</u></b>				
Misc-Assessment Collection Cost	23,291	23,291	21,991	1,300
<b>Total Administration</b>	<b>23,291</b>	<b>23,291</b>	<b>21,991</b>	<b>1,300</b>
<b><u>Debt Service</u></b>				
Principal Debt Retirement	660,000	660,000	660,000	-
Principal Prepayments	-	-	10,000	(10,000)
Interest Expense	433,750	433,750	433,500	250
<b>Total Debt Service</b>	<b>1,093,750</b>	<b>1,093,750</b>	<b>1,103,500</b>	<b>(9,750)</b>
<b>TOTAL EXPENDITURES</b>	<b>1,117,041</b>	<b>1,117,041</b>	<b>1,125,491</b>	<b>(8,450)</b>
Excess (deficiency) of revenues				
Over (under) expenditures	1,179	1,160	16,274	15,114
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Contribution to (Use of) Fund Balance	1,179	-	-	-
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>1,179</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	\$ 1,179	\$ 1,160	\$ 16,274	\$ 15,114
<b>FUND BALANCE, BEGINNING (OCT 1, 2022)</b>	<b>555,878</b>	<b>555,878</b>	<b>555,878</b>	
<b>FUND BALANCE, ENDING</b>	<b>\$ 557,057</b>	<b>\$ 557,038</b>	<b>\$ 572,152</b>	

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

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>
<b><u>REVENUES</u></b>				
Interest - Investments	\$ 600	\$ 550	\$ 10,625	\$ 10,075
Special Assmnts- Tax Collector	1,019,648	1,019,648	1,007,401	(12,247)
Special Assmnts- Discounts	(40,786)	(40,786)	(35,632)	5,154
<b>TOTAL REVENUES</b>	<b>979,462</b>	<b>979,412</b>	<b>982,394</b>	<b>2,982</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Administration</u></b>				
Misc-Assessment Collection Cost	20,393	20,393	19,279	1,114
<b>Total Administration</b>	<b>20,393</b>	<b>20,393</b>	<b>19,279</b>	<b>1,114</b>
<b><u>Debt Service</u></b>				
Principal Debt Retirement	595,000	595,000	595,000	-
Interest Expense	376,000	376,000	376,000	-
<b>Total Debt Service</b>	<b>971,000</b>	<b>971,000</b>	<b>971,000</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>991,393</b>	<b>991,393</b>	<b>990,279</b>	<b>1,114</b>
Excess (deficiency) of revenues				
Over (under) expenditures	(11,931)	(11,981)	(7,885)	4,096
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Contribution to (Use of) Fund Balance	(11,931)	-	-	-
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>(11,931)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	\$ (11,931)	\$ (11,981)	\$ (7,885)	\$ 4,096
<b>FUND BALANCE, BEGINNING (OCT 1, 2022)</b>	<b>790,857</b>	<b>790,857</b>	<b>790,857</b>	
<b>FUND BALANCE, ENDING</b>	<b>\$ 778,926</b>	<b>\$ 778,876</b>	<b>\$ 782,972</b>	

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

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<b>REVENUES</b>				
Interest - Investments	\$ 400	\$ 363	\$ 2,979	\$ 2,616
Special Assmnts- Tax Collector	64,640	64,640	63,863	(777)
Special Assmnts- Discounts	(2,586)	(2,586)	(2,259)	327
<b>TOTAL REVENUES</b>	<b>62,454</b>	<b>62,417</b>	<b>64,583</b>	<b>2,166</b>
<b>EXPENDITURES</b>				
<b>Administration</b>				
Misc-Assessment Collection Cost	1,293	1,293	1,222	71
<b>Total Administration</b>	<b>1,293</b>	<b>1,293</b>	<b>1,222</b>	<b>71</b>
<b>Debt Service</b>				
Principal Debt Retirement	15,000	15,000	15,000	-
Interest Expense	44,872	44,872	44,872	-
<b>Total Debt Service</b>	<b>59,872</b>	<b>59,872</b>	<b>59,872</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>61,165</b>	<b>61,165</b>	<b>61,094</b>	<b>71</b>
Excess (deficiency) of revenues Over (under) expenditures	1,289	1,252	3,489	2,237
<b>OTHER FINANCING SOURCES (USES)</b>				
Contribution to (Use of) Fund Balance	1,289	-	-	-
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>1,289</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	\$ 1,289	\$ 1,252	\$ 3,489	\$ 2,237
<b>FUND BALANCE, BEGINNING (OCT 1, 2022)</b>	<b>75,829</b>	<b>75,829</b>	<b>75,829</b>	
<b>FUND BALANCE, ENDING</b>	<b>\$ 77,118</b>	<b>\$ 77,081</b>	<b>\$ 79,318</b>	

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

**Supporting Schedules**

**August 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
08/08/23	41,056	(901)	838	40,994	24,561	378	16,054
<b>TOTAL</b>	<b>\$ 5,360,568</b>	<b>\$ 199,636</b>	<b>\$ 109,399</b>	<b>\$ 5,669,603</b>	<b>\$ 3,396,906</b>	<b>\$ 52,288</b>	<b>\$ 2,220,409</b>
<b>% COLLECTED TO DATE</b>				<b>98.80%</b>	<b>98.80%</b>	<b>98.80%</b>	<b>98.80%</b>

**Cash and Investment Report**

**August 31, 2023**

<u>Account Name</u>	<u>Account #</u>	<u>Bank Name</u>	<u>Yield</u>	<u>Balance</u>
<b>GENERAL FUND</b>				
Checking Account - Operating	2195	Truist	0.00%	\$ 66,554
Checking Account - Operating New	0249	Bank United	0.00%	\$ 431,618
		<b>Subtotal</b>		<u>\$ 498,172</u>
Money Market Account	9204	Bank United	5.15%	\$ 4,185
Goldman Sachs FS Government Fund A (FSOXX)		Valley Bank	4.79%	\$ 1,372,722
		<b>Subtotal</b>		<u>\$ 1,376,907</u>
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
		<b>Subtotal General Fund</b>		<u>\$ 3,878,949</u>
Series 2002 Prepayment Fund	8793	US Bank	4.67%	\$ 28,505
Series 2002 Reserve Fund	6726	US Bank	4.67%	\$ 50,000
Series 2002 Revenue Fund	6730	US Bank	4.67%	\$ 485,325
Series 2015A Interest Fund	80000	US Bank	4.67%	\$ 73
Series 2015A Prepayment Fund	80004	US Bank	4.67%	\$ 4,229
Series 2015A Reserve Fund	80002	US Bank	4.67%	\$ 479,250
Series 2015A Revenue Fund	80003	US Bank	4.67%	\$ 291,893
Series 2015A Sinking Fund	80001	US Bank	4.67%	\$ 232
Series 2016 Interest Fund	9000	US Bank	4.67%	\$ 9
Series 2016 Prepayment Fund	9004	US Bank	4.67%	\$ 21
Series 2016 Reserve Fund	9002	US Bank	4.67%	\$ 31,330
Series 2016 Revenue Fund	9003	US Bank	4.67%	\$ 47,490
Series 2016 Sinking Fund	9001	US Bank	4.67%	\$ 6
		<b>Subtotal Debt Service &amp; Capital Project Funds</b>		<u>\$ 1,418,362</u>
		<b>Total</b>		<u><u>\$ 5,297,311</u></u>

**Marshall Creek CDD**

Bank Reconciliation

Bank Account No. 0249 Bank United GF  
 Statement No. 08-23  
 Statement Date 8/31/2023

<b>G/L Balance (LCY)</b>	431,617.86	<b>Statement Balance</b>	525,663.67
<b>G/L Balance</b>	431,617.86	<b>Outstanding Deposits</b>	867.20
<b>Positive Adjustments</b>	0.00		
	<hr/>		
<b>Subtotal</b>	431,617.86	<b>Subtotal</b>	526,530.87
<b>Negative Adjustments</b>	0.00	<b>Outstanding Checks</b>	94,913.01
	<hr/>	<b>Differences</b>	0.00
<b>Ending G/L Balance</b>	431,617.86	<b>Ending Balance</b>	431,617.86
<b>Difference</b>	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
<b>Outstanding Checks</b>						
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
6/22/2023	Payment	4150	PATRICIA SCOTT	35.00	0.00	35.00
6/29/2023	Payment	4186	PATRICIA SCOTT	35.00	0.00	35.00
8/4/2023	Payment	4302	BANKS, JEREMY	275.00	0.00	275.00
8/17/2023	Payment	4374	DEBOW'S APPLIANCE SERVICE	132.08	0.00	132.08
8/17/2023	Payment	4382	HIDDEN EYES LLC	10,477.42	0.00	10,477.42
8/17/2023	Payment	4386	MATUSE SECURITY, INC	165.00	0.00	165.00
8/17/2023	Payment	4388	NEIGHBORHOOD PUBLICATIONS	500.00	0.00	500.00
8/30/2023	Payment	4397	AMY SUE LONG	70.00	0.00	70.00
8/30/2023	Payment	4398	APRIL RAUSCH	35.00	0.00	35.00
8/30/2023	Payment	4399	BANKS, JEREMY	275.00	0.00	275.00
8/30/2023	Payment	4400	BELYNDA THARPE	250.62	0.00	250.62
8/30/2023	Payment	4401	CARSON, CRAIG	165.00	0.00	165.00
8/30/2023	Payment	4402	COMCAST	315.41	0.00	315.41
8/30/2023	Payment	4403	CRISPIN ZINSMEISTER	105.00	0.00	105.00
8/30/2023	Payment	4404	DARCEY MILLER	548.00	0.00	548.00
8/30/2023	Payment	4405	DIANE STOEVER	120.00	0.00	120.00
8/30/2023	Payment	4406	ELIANA ROQUE	40.00	0.00	40.00
8/30/2023	Payment	4407	FEDEX	56.16	0.00	56.16
8/30/2023	Payment	4408	GARY PERNA	605.00	0.00	605.00
8/30/2023	Payment	4409	GAYLE R THEBERGE	105.00	0.00	105.00
8/30/2023	Payment	4410	GLENDA MALEWICKI	105.00	0.00	105.00
8/30/2023	Payment	4411	INFRAMARK, LLC	8,038.98	0.00	8,038.98
8/30/2023	Payment	4412	JACK LEAKE	1,950.00	0.00	1,950.00
8/30/2023	Payment	4413	JANA MCDANALD	3,552.75	0.00	3,552.75
8/30/2023	Payment	4414	JIM SMELAND	131.59	0.00	131.59
8/30/2023	Payment	4415	LAURA CORREA	70.00	0.00	70.00
8/30/2023	Payment	4416	LINA HERMEZ	260.00	0.00	260.00
8/30/2023	Payment	4417	MCMASTER-CARR SUPPLY CO.	41.38	0.00	41.38
8/30/2023	Payment	4418	MIRANDA BULGER	122.50	0.00	122.50
8/30/2023	Payment	4419	MYRON GRUNBERG	2,732.25	0.00	2,732.25
8/30/2023	Payment	4420	ODP BUSINESS SOLUTIONS, LLC	208.55	0.00	208.55
8/30/2023	Payment	4421	PATRICIA SCOTT	70.00	0.00	70.00
8/30/2023	Payment	4422	PRINCIPAL LIFE INSURANCE COMPANY	391.94	0.00	391.94



**Marshall Creek CDD**

Bank Reconciliation

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference	
8/30/2023	Payment	4423	PROSSER	7,564.68	0.00	7,564.68	
8/30/2023	Payment	4424	REPUBLIC SERVICES OF FL, L.P	265.51	0.00	265.51	
8/30/2023	Payment	4425	SITEONE LANDSCAPE	326.57	0.00	326.57	
8/30/2023	Payment	4426	STEVEN RAUSCH II	35.00	0.00	35.00	
8/30/2023	Payment	4427	TIFFANY CUNNINGHAM	70.00	0.00	70.00	
8/30/2023	Payment	4428	TONY MASTERS	60.00	0.00	60.00	
8/30/2023	Payment	4429	TURNER ACE ST. AUGUSTINE, INC	100.51	0.00	100.51	
8/30/2023	Payment	4430	UHS PREMIUM BILLING	6,588.10	0.00	6,588.10	
8/30/2023	Payment	4431	UNIFIRST FIRST AID CORP	101.85	0.00	101.85	
8/30/2023	Payment	4432	VESTA PROPERTY SERVICES, INC	8,256.63	0.00	8,256.63	
8/30/2023	Payment	4433	WATERMART INC	125.94	0.00	125.94	
8/30/2023	Payment	4434	ZACHARY SULLIVAN	30,394.26	0.00	30,394.26	
8/31/2023	Payment	4435	AMY SUE LONG	70.00	0.00	70.00	
8/31/2023	Payment	4436	APRIL RAUSCH	140.00	0.00	140.00	
8/31/2023	Payment	4437	AT&T	160.89	0.00	160.89	
8/31/2023	Payment	4438	CRISPIN ZINSMEISTER	175.00	0.00	175.00	
8/31/2023	Payment	4439	DEPARTMENT OF ENVIRONMENTAL	739.88	0.00	739.88	
8/31/2023	Payment	4440	DOWNEY'S JANITORIAL SUPPLIES	479.20	0.00	479.20	
8/31/2023	Payment	4441	GARY PERNA	165.00	0.00	165.00	
8/31/2023	Payment	4442	HEAD PENN/ RACQUET SPORTS	146.66	0.00	146.66	
8/31/2023	Payment	4443	HOWARD FERTILIZER &	946.32	0.00	946.32	
8/31/2023	Payment	4444	LAURA CORREA	140.00	0.00	140.00	
8/31/2023	Payment	4445	MIRANDA BULGER	70.00	0.00	70.00	
8/31/2023	Payment	4446	MSC 7511	264.00	0.00	264.00	
8/31/2023	Payment	4447	PATRICIA SCOTT	35.00	0.00	35.00	
8/31/2023	Payment	4448	REPUBLIC SERVICES OF FL, L.P	559.54	0.00	559.54	
8/31/2023	Payment	4449	SILVERFIELD CRANFORD COMMERCIAL R	2,746.80	0.00	2,746.80	
8/31/2023	Payment	4450	SITEONE LANDSCAPE	94.04	0.00	94.04	
8/31/2023	Payment	4451	SUNBELT GATED ACCESS	1,296.00	0.00	1,296.00	
8/31/2023	Payment	4452	TURNER PEST CONTROL LLC	157.66	0.00	157.66	
8/31/2023	Payment	4453	UNITED RENTALS (NORTH AMERICA) INC	150.00	0.00	150.00	
8/31/2023	Payment	4454	WELCH TENNIS COURTS, INC.	417.34	0.00	417.34	
<b>Total Outstanding Checks.....</b>				<b>94,913.01</b>		<b>94,913.01</b>	
<b>Outstanding Deposits</b>							
8/2/2023		DEP05772	TENNIS LESSONS/MERCHANDISE	G/L Ac	867.20	0.00	867.20
<b>Total Outstanding Deposits.....</b>				<b>867.20</b>		<b>867.20</b>	

**Marshall Creek CDD**

Bank Reconciliation

Bank Account No. 2195 TRUIST (BB&T) GF  
 Statement No. 08-23  
 Statement Date 8/31/2023

<b>G/L Balance (LCY)</b>	66,554.47	<b>Statement Balance</b>	66,554.47
<b>G/L Balance</b>	66,554.47	<b>Outstanding Deposits</b>	0.00
<b>Positive Adjustments</b>	0.00		
	<hr/>	<b>Subtotal</b>	66,554.47
<b>Subtotal</b>	66,554.47	<b>Outstanding Checks</b>	0.00
<b>Negative Adjustments</b>	0.00	<b>Differences</b>	0.00
	<hr/>		
<b>Ending G/L Balance</b>	66,554.47	<b>Ending Balance</b>	66,554.47
<b>Difference</b>	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
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### Payroll Invoice Approval Listing

**August 31, 2023**

Week	Date	Amount
#32	08/11/23	\$58,255.45
#34	08/25/23	\$58,893.84
Total		\$117,149.29

Company:49Z - Marshal Creek Cor Service Center:0030 SEMA  
 Week#:32  
 Qtr/Y ear:3/2023

Status:Cycle Complete  
 P/E Date:08/06/2023  
 Pay Date:08/11/2023  
 Run Time/Date:12:18:10 PM EDT 08/07/2023

### Statistical Summary

Taxes Debited	Federal Income Tax	
Earned Income Credit Advances	0.00	
Social Security - EE	3,359.12	
Social Security - ER	3,359.10	
Social Security Adj - EE	0.00	
Medicare - EE	785.64	
Medicare - ER	785.60	
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	
<b>Total Taxes Debited</b>	<b>12,075.13</b>	
ADP Check Acct. No.98552102491Tran/ABA267090594		10,919.25
Full Service Direct Deposit Acct. No.98552102491Tran/ABA267090594		35,261.07

**Total Liability**

		Statistical Summary	
Total Amount Debited From Your Account			
Bank Debts & Other Liability	Adjustments/Prepay/Voids	58,255.45	58,255.45
Taxes- Your Responsibility	None this payroll	0.00	58,255.45
		<b>58,255.45</b>	<b>58,255.45</b>

Liability	Taxes Debited			
	Federal Income Tax		4,050.57	
	Earned Income Credit Advances		.00	
	Social Security - EE		3,395.72	
	Social Security - ER		3,395.74	
	Social Security Adj - EE		.00	
	Medicare - EE		794.12	
	Medicare - ER		794.17	
	Medicare Adj - EE		.00	
	Medicare Surtax - EE		.00	
	Medicare Surtax Adj - EE		.00	
	Federal Unemployment Tax		.00	
	FMLA-PSL Payments Credit		.00	
	FMLA-PSL ER FICA Credit		.00	
	FMLA-PSL Health Care Premium Credit		.00	
	Employee Retention Qualified Payments Credit		.00	
	Employee Retention Qualified Health Care Credit		.00	
	COBRA Premium Assistance Payments		.00	
	State Income Tax		.00	
	State Unemployment Insurance - EE		.00	
	State Unemployment Insurance - ER		.00	
	State Unemployment Insurance Adj - EE		.00	
	State Disability Insurance - EE		.00	
	State Disability Insurance - ER		.00	
	State Disability Insurance Adj - EE		.00	
	State Family Leave Insurance - EE		.00	
	State Family Leave Insurance - ER		.00	
	State Family Leave Insurance Adj - EE		.00	
	State Medical Leave Insurance - EE		.00	
	State Medical Leave Insurance - ER		.00	
	State Medical Leave Insurance Adj - EE		.00	
	State LTCare - EE		.00	
	Workers' Benefit Fund Assessment - EE		.00	
	Workers' Benefit Fund Assessment - ER		.00	
	Transit Tax - EE		.00	
	Local Income Tax		.00	
	School District Tax		.00	
	<b>Total Taxes Debited</b>	Acct. No. XXXXXX0249	Tran/ABA XXXXXXXXXX	<b>12,430.32</b>
<b>Other Transfers</b>	ADP Direct Deposit	Acct. No. XXXXXX0249	Tran/ABA XXXXXXXXXX	34,592.17
	ADP Check	Acct. No. XXXXXX0249	Tran/ABA XXXXXXXXXX	11,871.35
	<b>Total Amount Debited From Your Accounts</b>			<b>58,893.84</b>
<b>Bank Debits and Other Liability</b>	Adjustments/Prepay/Voids			.00
<b>Taxes - Your Responsibility</b>	None This Payroll			

<b>Total Liability</b>
<b>58,893.84</b>
<b>58,893.84</b>
<b>58,893.84</b>

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

**Check Register**

**08/01/2023 - 08/31/2023**

**MARSHALL CREEK**

Community Development District

**Payment Register by Fund  
For the Period from 8/01/23 to 08/31/23  
(Sorted by Check / ACH No.)**

Fund No.	Check / ACH No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
<b>GENERAL FUND - 001</b>								
001	4293	08/02/23	BEAUTIFUL & SPOTLESS LAWN SERVICES, INC	259	PREPPED AND LAID SOD	R&M-Grounds	546037-53902	\$3,550.00
001	4294	08/03/23	POOLSURE	131295616335	8/2023 WATER MANAGEMENT	8/2023	155000	\$1,949.56
001	4295	08/03/23	ZACHARY SULLIVAN	3889	DEPOSIT FOR POOL SAND FILTER REPLACEMENT	Capital Improvements	563001-57205	\$30,394.26
001	4296	08/04/23	DISCOUNT NURSERY	002970	SOD	R&M-Grounds	546037-53902	\$4,950.00
001	4297	08/04/23	AFLAC	719809	7/2023 COVERAGE PERIOD	Payroll-Benefits	512010-57205	\$51.60
001	4297	08/04/23	AFLAC	719809	7/2023 COVERAGE PERIOD	Payroll-Benefits	512010-57206	\$37.44
001	4297	08/04/23	AFLAC	719809	7/2023 COVERAGE PERIOD	Payroll-Benefits	512010-53902	\$80.64
001	4298	08/04/23	AGROW PRO INC	16994	8/2023 MONTHLY LAWN MAINT	7/2023 MONTHLY LAWN MAINT	534025-53902	\$3,300.00
001	4299	08/04/23	AMY SUE LONG	072123	YOGA 7/19, 7/21/23	YOGA W/E 7/19, 7/21/23	512011-53910	\$70.00
001	4299	08/04/23	AMY SUE LONG	072823	GENTAL YOGA W/E 7/28/2023	W/E 7/28/2023	512011-53910	\$35.00
001	4300	08/04/23	ANTHONY XAVIER SOLIS	AS07242023	OFF DUTY ROVING PATROL W/E 7/23/23	W/E 7/23/23	534099-52901	\$220.00
001	4301	08/04/23	APRIL RAUSCH	072623	BODY FLOW W/E 7/26/2023	BODY FLOW W/E 7/26/223	534111-57202	\$35.00
001	4301	08/04/23	APRIL RAUSCH	072423	BODY PUMP & BODY FLOW W/E 7/24/2023	W/E 7/24/2023	534111-57202	\$70.00
001	4301	08/04/23	APRIL RAUSCH	073123		W/E 7/24/2023	534111-57202	\$70.00
001	4302	08/04/23	BANKS, JEREMY	JB07222023	OFF DUTY ROVING PATROL W/E 7/1/23	W/E 7/16/2023	534099-52901	\$275.00
001	4303	08/04/23	BEAUTIFUL & SPOTLESS LAWN SERVICES, INC	267	PREPPED AND LAID SOD	Impr - Landscape	563023-53902	\$4,000.00
001	4303	08/04/23	BEAUTIFUL & SPOTLESS LAWN SERVICES, INC	262	LAID 4 PALLETS OF SOD	Impr - Landscape	563023-53902	\$1,000.00
001	4304	08/04/23	BRANDON HETZLER II	BH07212023	OFF DUTY ROVING PATROL W/E 7/21/23	W/E 7/21/23	534099-52901	\$220.00
001	4305	08/04/23	BRETT CARUSO	072423	PICKLEBALL CLINICS	Payroll-Commission	512040-57206	\$48.00
001	4306	08/04/23	CRISPIN ZINSMEISTER	070523	CARDIO STEP 6/21, 6/28, 7/5/2023	w/e 06/04/23- 5/30, 5/31	512011-53910	\$105.00
001	4306	08/04/23	CRISPIN ZINSMEISTER	072123	BODY PUMP CARDIO STEP W/E 7/20/23	W/E 7/20/2023	534111-57202	\$70.00
001	4306	08/04/23	CRISPIN ZINSMEISTER	072823	CARDIO STEP AND BODY PUMP W/E 7/28/2023	W/E 7/28/2023	534111-57202	\$70.00
001	4306	08/04/23	CRISPIN ZINSMEISTER	072623	BODY PUMP W/E 7/26/2023	W/E 7/26/2023	534111-57202	\$35.00
001	4306	08/04/23	CRISPIN ZINSMEISTER	07212023	CARDIO STEP 7/19/2023	W/E 7/19/2023	512011-53910	\$35.00
001	4306	08/04/23	CRISPIN ZINSMEISTER	07282023	CARDIO STEP W/E 7/26/2023	W/E 7/26/2023	512011-53910	\$35.00
001	4308	08/04/23	DARSCO, INC	260808	GALV COUPLING	R&M-Irrigation	546041-53902	\$96.92
001	4309	08/04/23	DIANE STOEVER	071923	KIDS FITNESS W/E 7/19, 7/17/23	W/E 7/19, 7/17/23	512011-53910	\$120.00
001	4309	08/04/23	DIANE STOEVER	072623	STRETCH, BARRE, KIDS FITNESS W/E 7/24, 7/26/2023	W/E 7/24, 7/26/2023	512011-53910	\$120.00
001	4310	08/04/23	DUVAL CONCRETE SERVICES, LLC	1509	FORM AND POUR 10 SECTIONS OF NEW SIDEWALK	R&M-Sidewalks	546084-53901	\$5,250.00
001	4311	08/04/23	ELIANA ROQUE	071923	CARDIO CORE, PILATES, STRENGTH W/E 7/18, 7/19/23	W/E 7/18, 7/19/23	512011-53910	\$120.00
001	4311	08/04/23	ELIANA ROQUE	072523		W/E 7/18, 7/19/23	512011-53910	\$120.00
001	4312	08/04/23	EMERT, SHAWN	SE07202023	OFF DUTY ROVING PATROL 7/20/23	W/E 7/20/23	534099-52901	\$165.00
001	4312	08/04/23	EMERT, SHAWN	SE07272023	OFF DUTY ROVING PATROL 7/25/2023	W/E 7/29/2023	534099-52901	\$165.00
001	4313	08/04/23	FEDEX	8-202-34299	SERVICE FOR 7/20/23	postage	541006-51301	\$47.27
001	4313	08/04/23	FEDEX	8-168-33529	SERVICE FOR 6/8/2023	postage	541006-51301	\$67.16
001	4313	08/04/23	FEDEX	8-209-12612	SERVICE FOR 7/21-7/26/2023	postage	541006-51301	\$42.66
001	4314	08/04/23	FIRSTSERVICE RESIDENTIAL	10901865	ONSITE STAFF FEE 7/1-7/14/23	ProfServ-Field Management	531016-53910	\$7,446.10
001	4314	08/04/23	FIRSTSERVICE RESIDENTIAL	10902682	07/2023 ONSITE STAFF MEDICAL INSURANCE - THARPE	Belynda Tharpe	531016-53910	\$698.00
001	4315	08/04/23	GABE BAGBY	GB07312023	OFF DUTY ROVING PATROL 7/23-7/29/2023	W/E 7/29/23	534099-52901	\$220.00
001	4316	08/04/23	GALINA BOLES	072423	TENNIS LESSONS/CLINICS	TENNIS LESSONS CLINICS	512040-57206	\$112.50
001	4317	08/04/23	GARY PERNA	GP07202023	OFF DUTY ROVING PATROL W/E 7/2, 7/3, 7/4/23	W/E 7/8/2023	534099-52901	\$1,100.00
001	4318	08/04/23	GAYLE R THEBERGE	072123	SPIN CLASS 7/3, 7/10, 7/17/23	W/E 7/3, 7/10, 7/17/23	512011-53910	\$105.00
001	4319	08/04/23	GLENDA MALEWICKI	072723	YOGA W/E 7/14, 7/20, 7/26, 7/27/2023	W/E 7/14, 7/20, 7/26, 7/27/2023	512011-53910	\$175.00
001	4320	08/04/23	HEAD PENN/ RACQUET SPORTS	5193578072		strings for sale	552143-57206	\$213.47
001	4320	08/04/23	HEAD PENN/ RACQUET SPORTS	5193579162		strings for sale	551009-57206	\$719.62
001	4320	08/04/23	HEAD PENN/ RACQUET SPORTS	5193579162		strings for sale	552143-57206	\$315.58
001	4321	08/04/23	HOME DEPOT CREDIT SERVICES	3649869	SLEDGE HAMMER	Op Supplies - General	552001-53910	\$39.98
001	4321	08/04/23	HOME DEPOT CREDIT SERVICES	4030281		SLEDGE HAMMER	546001-57206	\$61.95
001	4321	08/04/23	HOME DEPOT CREDIT SERVICES	4614353	DIABLO, QUIK WHIP, TRENCHING SHOVEL	SHOVEL AND PRUNING SAWZALL	546020-53901	\$18.88
001	4321	08/04/23	HOME DEPOT CREDIT SERVICES	4614353	DIABLO, QUIK WHIP, TRENCHING SHOVEL	SHOVEL AND PRUNING SAWZALL	552001-53910	\$85.95
001	4322	08/04/23	HOWARD FERTILIZER &	CIN-000648820		FUSILADE, QUICKSILVER, SUREGUARD, PRO S	546037-53902	\$685.80
001	4323	08/04/23	INFRAMARK, LLC	98421	07/2023 MANAGEMENT SERVICES	ProfServ-Mgmt Consulting Serv	531027-51201	\$5,596.33
001	4323	08/04/23	INFRAMARK, LLC	98421	07/2023 MANAGEMENT SERVICES	ProfServ-Mgmt Consulting Serv	531027-57201	\$2,163.00
001	4323	08/04/23	INFRAMARK, LLC	98421	07/2023 MANAGEMENT SERVICES	Postage and Freight	541006-51301	\$49.80



**MARSHALL CREEK**

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Fund No.	Check / ACH No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
001	4323	08/04/23	INFRAMARK, LLC	98421	07/2023 MANAGEMENT SERVICES	Printing and Binding	547001-51301	\$111.95
001	4324	08/04/23	INTEGRATED ACCESS SOLUTIONS LLC	0003471	SERVICE CALL TO SOUTH DRIVEWAY BARRIER ARM	SERVICE CALL SOUTH DRIVEWAY BARRIER A	546034-52901	\$264.00
001	4325	08/04/23	JANA MCDANALD	072423	TENNIS LESSONS/CLINICS	Payroll-Commission	512040-57206	\$2,511.00
001	4326	08/04/23	JOSEPH WYATT	07262023		Payroll-Lifeguards	512005-57205	\$957.45
001	4327	08/04/23	L. WERNINCK & SONS, INC.	2307-542917	30 2X4, 2 4X6,	30 2X4, 2 4X6	546012-53901	\$291.70
001	4327	08/04/23	L. WERNINCK & SONS, INC.	2307-544422	64 2X6-8 #2 PT	R&M-Boardwalks	546009-53901	\$546.36
001	4328	08/04/23	LAKE AND POND REMEDIATION, INC	1509	8/2023 MONTHLY AQUATIC WEED CONTROL	R&M-Lake	546042-53903	\$4,000.00
001	4329	08/04/23	LAURA CORREA	070123	ZUMBA W/E 6/29/2023	W/E 6/29/2023	512011-53910	\$70.00
001	4329	08/04/23	LAURA CORREA	071523	ZUMBA W/E 7/13/23, 7/15/23	w/e 07/13/23	512011-53910	\$70.00
001	4329	08/04/23	LAURA CORREA	072523	AQUA ZUMBA W/E 7/25/2023	W/E 7/25/2023	534111-57202	\$35.00
001	4329	08/04/23	LAURA CORREA	072723	AQUA ZUMBA W/E 7/27/2023	W/E 7/27/2023	534111-57202	\$35.00
001	4329	08/04/23	LAURA CORREA	072223	ZUMBA 7/20, 7/22/2023	W/E 7/20, 7/22/2023	512011-53910	\$70.00
001	4330	08/04/23	LINA HERMEZ	071623	W/E 7/10, 7/11, 7/12, 7/16/23	Payroll-Shared Personnel	512011-53910	\$245.00
001	4331	08/04/23	LOWE STRUCTURES INC	4800		R&M-Boardwalks	546009-53901	\$3,000.00
001	4332	08/04/23	LWT SPECIALTY TIRE LLC	7238		AIRLOC MTTURF	546022-53902	\$164.00
001	4333	08/04/23	MATUSE SECURITY, INC	MS07272023	OFF DUTY ROVING PATROL W/E 7/18/2023	W/E 7/18/2023	534099-52901	\$165.00
001	4333	08/04/23	MATUSE SECURITY, INC	MS07262023	OFF DUTY ROVING PATROL W/E 7/15/2023	W/E 7/15/2023	534099-52901	\$220.00
001	4334	08/04/23	MICHAEL E. GUYOT	072423	PICKLEBALL CLINICS	Payroll-Commission	512040-57206	\$96.00
001	4335	08/04/23	MIRANDA BULGER	071923	HITT/SPIN W/E 7/17, 7/19/23	W/E 7/17, 7/19/23	512011-53910	\$122.50
001	4335	08/04/23	MIRANDA BULGER	072423	WATER AEROBIC W/E 7/24/2023	W/E 7/17, 7/19/23	534111-57202	\$35.00
001	4335	08/04/23	MIRANDA BULGER	072623	HITT SPIN W/E 7/24, 7/26/2023	W/E 7/24, 7/26/2023	512011-53910	\$122.50
001	4335	08/04/23	MIRANDA BULGER	073123		W/E 7/24, 7/26/2023	534111-57202	\$35.00
001	4336	08/04/23	MSC 7511	INV6447465	SERVICE FOR 6/26-7/25/2023	6/26-7/25/2023	551002-53902	\$43.99
001	4336	08/04/23	MSC 7511	INV6447465	SERVICE FOR 6/26-7/25/2023	6/26-7/25/2023	547001-53910	\$132.03
001	4336	08/04/23	MSC 7511	INV6447465	SERVICE FOR 6/26-7/25/2023	6/26-7/25/2023	551002-57205	\$43.99
001	4336	08/04/23	MSC 7511	INV6447465	SERVICE FOR 6/26-7/25/2023	6/26-7/25/2023	551002-57206	\$43.99
001	4337	08/04/23	MYRON GRUNBERG	072423	TENNIS LESSONS/CLINICS	TENNIS LESSONS CLINICS	512040-57206	\$1,603.50
001	4338	08/04/23	PATRICIA SCOTT	070923	AQUA AEROBICS W/E 7/9/2023	W/E 7/9/2023	534111-57202	\$35.00
001	4339	08/04/23	PRINCIPAL LIFE INSURANCE COMPANY	10001-071723	BILLING PERIOD 8/1/23-8/31/23	8/1/23-8/31/23	155000	\$639.63
001	4340	08/04/23	PROSSER	50660	GEN ENGINEERING SERVICES JUNE 2023	ProfServ-Engineering	531013-51501	\$1,021.25
001	4341	08/04/23	REPUBLIC SERVICES OF FL, L.P	0687-001340963	ACCT# 3-0687-0004771 8/1-8/31/2023	8/1-8/31/2023	543020-53902	\$262.52
001	4341	08/04/23	REPUBLIC SERVICES OF FL, L.P	0687-001343580	ACCT# 3-0687-3618319 8/1-8/31/2023	8/1-8/31/2023	543020-57206	\$268.91
001	4341	08/04/23	REPUBLIC SERVICES OF FL, L.P	0687-001343580	ACCT# 3-0687-3618319 8/1-8/31/2023	8/1-8/31/2023	543020-57205	\$268.91
001	4342	08/04/23	SANFORD & SON AUTO PARTS INC	CM801802	RETURN OIL FILTER AND OIL	R&M-Equipment	546022-53902	(\$18.00)
001	4342	08/04/23	SANFORD & SON AUTO PARTS INC	802978	CALIPER, CORE DEPOSIT, BATTERY, FUEL CAP	CALIPER, CORE DEPOSIT, BATTERY, FUEL CA	546022-53902	\$234.38
001	4343	08/04/23	SITEONE LANDSCAPE	132522276-001	HUNTER ACC STATION CONVENTION WALL MOUNT	HUNTER ROAM XL REPLACEMENT TRANSMIT	546041-53902	\$917.62
001	4344	08/04/23	SPORTS CORNER	8381	CLOTHING FOR SALE, UNIFORMS	clothing for sale	552143-57206	\$374.00
001	4344	08/04/23	SPORTS CORNER	8381	CLOTHING FOR SALE, UNIFORMS	Uniforms	552028-57206	\$15.95
001	4345	08/04/23	ST. JOHNS COUNTY UTILITY DEPT.	07192023-101723	ACCT# 514213-101723 6/19-7/18/2023	6/19-7/18/2023	546034-52901	\$32.70
001	4345	08/04/23	ST. JOHNS COUNTY UTILITY DEPT.	07192023-104785	ACCT# 514213-104785 6/19-7/18/2023	6/19-7/18/2023	543001-57205	\$616.11
001	4345	08/04/23	ST. JOHNS COUNTY UTILITY DEPT.	07192023-133660	ACCT# 514213-133660 6/19-7/18/2023	6/19-7/18/2023	543021-53902	\$227.70
001	4345	08/04/23	ST. JOHNS COUNTY UTILITY DEPT.	07192023-114653	ACCT# 514211-114653 6/19-7/17/2023	6/19-7/17/2023	543021-53903	\$258.86
001	4345	08/04/23	ST. JOHNS COUNTY UTILITY DEPT.	07192023-121119	ACCT# 514214-121119 6/19-7/19/2023	6/19-7/19/2023	543021-57206	\$152.88
001	4345	08/04/23	ST. JOHNS COUNTY UTILITY DEPT.	07192023-114659	ACCT# 514215-114659 6/15-7/19/2023	6/15-7/19/2023	543001-57205	\$639.68
001	4345	08/04/23	ST. JOHNS COUNTY UTILITY DEPT.	26261-071923	ACCT# 532033-126261 6/19-7/18/2023	6/19-7/18/2023	546034-52901	\$32.60
001	4346	08/04/23	ST. JOHN'S SALES & SERVICE	98580	EXMARKT BLADE, BLADE REPL SCAG	R&M-Equipment	546022-53902	\$467.28
001	4347	08/04/23	STEVEN RAUSCH II	072523	BODY COMBAT 7/25/2023	W/E 7/25/2023	534111-57202	\$35.00
001	4348	08/04/23	TAYLOR RENTAL CENTER	254786	STUMP GRINDER	R&M-Sidewalks	546084-53901	\$431.66
001	4349	08/04/23	TIFFANY CUNNINGHAM	072023	CARDIO X TRAINING W/E 7/18, 7/20/23	W/E 7/18, 7/20/23	512011-53910	\$70.00
001	4349	08/04/23	TIFFANY CUNNINGHAM	072723	CARDIO X TRAINING 7/25 AND 7/27/2023	W/E 7/25, 7/27/2023	512011-53910	\$70.00
001	4350	08/04/23	UNITED RENTALS (NORTH AMERICA) INC	215821268-009	HANDICAP RENTAL THROUGH 8/22/2023	R&M-Boardwalks	546009-53901	\$150.00
001	4351	08/04/23	WESCO TURF SUPPLY INC.	41151720	MISC SUPPLIES	R&M-Equipment	546022-53902	\$289.38
001	4352	08/04/23	WILLIAMS' PLANT NURSERY	133926	BLUE MY MIND, SUNSHINE, PODOCARPUS	BLUE MY MIND, SHUNSHINE, PODOCARPUS	563023-53902	\$458.50
001	4353	08/15/23	ADP, INC.	639498227	BILLING PERIOD 8/4-8/11/2023	Payroll-Benefits	512010-53902	\$215.25
001	4353	08/15/23	ADP, INC.	639498227	BILLING PERIOD 8/4-8/11/2023	Payroll-Benefits	512010-57205	\$509.24
001	4353	08/15/23	ADP, INC.	639498227	BILLING PERIOD 8/4-8/11/2023	Payroll-Benefits	512010-57206	\$142.79

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001	4353	08/15/23	ADP, INC.	639498227	BILLING PERIOD 8/4-8/11/2023	Payroll-Benefits	512010-52901	\$10.76
001	4353	08/15/23	ADP, INC.	639498227	BILLING PERIOD 8/4-8/11/2023	BILLING PERIOD 8/4-8/11/202	511001-51301	\$8.61
001	4354	08/15/23	APRIL RAUSCH	080223	BODY FLOW W/E 8/2/2023	Contracts-Outside Fitness	534111-57202	\$35.00
001	4355	08/15/23	CINTAS CORP	8406348265	REPLENISH FIRST AID CABINET	Office Supplies	551002-57205	\$97.39
001	4356	08/15/23	FEDEX	8-188-04602	SERVICE FOR 6/30-7/3/2023	postage	541006-51301	\$45.78
001	4356	08/15/23	FEDEX	8-174-50095	SERVICE FOR 6/19/2023	postage	541006-51301	\$20.46
001	4356	08/15/23	FEDEX	8-160-27169	SERVICE FOR 6/5/2023	postage	541006-51301	\$20.38
001	4356	08/15/23	FEDEX	8-132-59429	SERVICE FOR 5/8/2023	postage	541006-51301	\$20.38
001	4357	08/15/23	HOME DEPOT CREDIT SERVICES	7631245	MISC SUPPLIES VILLAGE GREEN LIGHTING VANDALISM	MISC SUPPLIES VILLAGE GREEN LIGHTING SI	546020-53901	\$31.46
001	4357	08/15/23	HOME DEPOT CREDIT SERVICES	0630866	MISC SUPPLIES MKT ST BRICK REPAIR	R&M-Sidewalks	546084-53901	\$59.25
001	4357	08/15/23	HOME DEPOT CREDIT SERVICES	8021038	WATERPROOF WIRE CNNCTR	WATERPROOF WIRE CONNECTOR	546020-53901	\$29.96
001	4358	08/15/23	JANA MCDANALD	080723	TENNIS LESSONS/CLINICS 8/7/2023	TENNIS LESSONS/CLINICS	512040-57206	\$1,747.50
001	4359	08/15/23	LAURA CORREA	080323	AQUA ZUMBA W/E 8/3/2023	Contracts-Outside Fitness	534111-57202	\$35.00
001	4360	08/15/23	LEAF CAPITAL FUNDING LLC	15113618	BADGE SOFTWARE 8/2023	Subscriptions and Memberships	554001-57205	\$542.32
001	4361	08/15/23	MCMaster-CARR SUPPLY CO.	11925841	MISC SUPPLIES	R&M-Signage	546085-53901	\$15.16
001	4361	08/15/23	MCMaster-CARR SUPPLY CO.	11925841	MISC SUPPLIES	VILLAGE FREEEN LIGHTING VANDALISM	546020-53901	\$45.02
001	4362	08/15/23	MYRON GRUNBERG	080723	TENNIS LESSON/CLINICS 8/7/2023	TENNIS LESSONS CLINICS	512040-57206	\$2,146.50
001	4363	08/15/23	PATRICIA SCOTT	080623	AQUA AEROBICS W/E 8/6/2023	W/E 7/9/2023	534111-57202	\$35.00
001	4364	08/15/23	SILVERFIELD CRANFORD COMMERCIAL REALTY	4172013	COMMISSION ON PARK IMPACT CREDIT SALE	Impact Fee	369950	\$3,038.73
001	4365	08/15/23	STATE INDUSTRIAL PRODUCTS	902996769	SHAMPOO	Op Supplies - Spa & Paper	552012-57205	\$201.49
001	4366	08/15/23	TURNER PEST CONTROL LLC	617484567	7/25/2023 PEST CONTROL SERVICE	7/25/2023 PEST CONTROL	552001-53902	\$192.94
001	4367	08/15/23	WIND RIVER ENVIRONMENTAL, LLC	080123	ANNUAL LIFT STATION CLEANING	ANNUAL LIFT STATION CLEANINGS	546081-53901	\$2,328.75
001	4368	08/17/23	ADP, INC.	639498217	BILLING PERIOD 8/4-8/11/2023	Payroll-Benefits	512010-53902	\$203.40
001	4368	08/17/23	ADP, INC.	639498217	BILLING PERIOD 8/4-8/11/2023	Payroll-Benefits	512010-57205	\$363.19
001	4368	08/17/23	ADP, INC.	639498217	BILLING PERIOD 8/4-8/11/2023	Payroll-Benefits	512010-57206	\$134.92
001	4368	08/17/23	ADP, INC.	639498217	BILLING PERIOD 8/4-8/11/2023	Payroll-Benefits	512010-52901	\$20.34
001	4368	08/17/23	ADP, INC.	639498217	BILLING PERIOD 8/4-8/11/2023	Payroll-Benefits	512010-51301	\$10.17
001	4369	08/17/23	AMY SUE LONG	080423	YOGA W/E 8/2, 8/4/2023	W/E 7/28/2023	512011-53910	\$70.00
001	4370	08/17/23	APRIL RAUSCH	080723	BODY PUMP AND BODY FLOW W/E 08/7/2023	W/E 8/7/2023	534111-57202	\$70.00
001	4371	08/17/23	AT&T	07312023-1010	ACCT# 326311010 8/1-8/31/2023	8/1-8/31/2023	541003-57205	\$179.80
001	4372	08/17/23	CRISPIN ZINSMEISTER	080223	BODY PUMP 8/2/2023	BODYPUMP W/E 8/2/2023	534111-57202	\$35.00
001	4372	08/17/23	CRISPIN ZINSMEISTER	080923	CARDIO STEP BODY PUMP W/E 08/04/2023	W/E 08/04/2023	534111-57202	\$70.00
001	4372	08/17/23	CRISPIN ZINSMEISTER	081023	CARDIO STEP 8/2, 8/9/2023	Payroll-Shared Personnel	512011-53910	\$70.00
001	4373	08/17/23	DARCEY MILLER	080723	PICKLEBALL CLINICS/LESSONS 8/7/2023	Payroll-Commission	512040-57206	\$572.00
001	4374	08/17/23	DEBOW'S APPLIANCE SERVICE	082023	8/2023 ICE MACHINE RENTAL	AUGUST 2023 RENTAL	544003-57206	\$132.08
001	4375	08/17/23	DIANE STOEVER	080323	STRETCH W/E 8/31/2023	W/E 7/31/2023	512011-53910	\$80.00
001	4376	08/17/23	DOWNEY'S JANITORIAL SUPPLIES	41-26755	CONE CUPS, TOILET TISSUE	MISC CLEANING SUPPLIES	546001-57206	\$189.80
001	4377	08/17/23	ELIANA ROQUE	080923	CC, SP, SS 8/8, 8/9/2023	8/8, 8/9/2023	512011-53910	\$120.00
001	4377	08/17/23	ELIANA ROQUE	080223	CARDIO CORE 8/1, SENIOR PILATES 8/1, SENIOR PILATE	8/1/2023, 8/1/2023, 8/2/2023	512011-53910	\$120.00
001	4378	08/17/23	EMERT, SHAWN	SE08082023	OFF DUTY ROVING PATROL W/E 8/3/2023	W/E 08/03/2023	534099-52901	\$165.00
001	4379	08/17/23	FLORIDA JANITOR & PAPER SUPPLY	363241	DOGIPOT LITTER BAGS, DOGI POT GLOVES	Dogipot litter bags, dogi pot, gloves	552001-53902	\$569.80
001	4380	08/17/23	GARY PERNA	GP08072023	OFF DUTY ROVING PATROL W/E 8/5/2023	W/E 08/05/2023	534099-52901	\$220.00
001	4380	08/17/23	GARY PERNA	GP08082023	OFF DUTY ROVING PATROL W/E 8/26/2023	W/E 08/06/2023	534099-52901	\$220.00
001	4380	08/17/23	GARY PERNA	GP08092023	OFF DUTY ROVING PATROL 8/8/2023	W/E 8/12/2023	534099-52901	\$165.00
001	4381	08/17/23	GLENDA MALEWICKI	081023	SENIOR PILATES 8/3, 8/10/2023	Payroll-Shared Personnel	512011-53910	\$70.00
001	4382	08/17/23	HIDDEN EYES LLC	730916	9/1-9/31/2023 SERVICES	Contracts-Security Services	534037-52901	\$10,477.42
001	4383	08/17/23	HOWARD FERTILIZER &	CIN-000647747	FUSILADE, QUICKSILVER, SUREGUARD, PRO SEDGE	R&M-Grounds	546037-53902	\$4,392.34
001	4383	08/17/23	HOWARD FERTILIZER &	CM SCN-000036478	FUSILADE,QUICKSILVER, SUREGUARD, PRO SEDGE	FUSILADE,QUICKSILVER,SURGUARD, PRO SE	546037-53902	(\$2,338.00)
001	4384	08/17/23	LAURA CORREA	080123	AQUAZUMBA W/E 8/1/2023	W/E 8/1/2023	534111-57202	\$35.00
001	4384	08/17/23	LAURA CORREA	080823	AQUA ZUMBA W/E 08/8/2023	W/E 08/08/23	534111-57202	\$35.00
001	4384	08/17/23	LAURA CORREA	080523	ZUMBA W/E 8/3, 8/5/2023	Payroll-Shared Personnel	512011-53910	\$70.00
001	4384	08/17/23	LAURA CORREA	072923	ZUMBA W/E 07/24, 07/29/2023	W/E 07/24, 07/29/2023	512011-53910	\$70.00
001	4385	08/17/23	LINA HERMEZ	072323	W/E 07/17, 07/18, 07/19, 07/23	Payroll-Shared Personnel	512011-53910	\$225.00
001	4385	08/17/23	LINA HERMEZ	080623	POWER PUMP, PILATES, YOGA 8/2/2023	W/E 7/10, 7/11, 7/12, 7/16/23	512011-53910	\$225.00
001	4385	08/17/23	LINA HERMEZ	073023	W/E 07/24, 07/25, 07/26, 07/30/2023	Payroll-Shared Personnel	512011-53910	\$225.00
001	4386	08/17/23	MATUSE SECURITY, INC	MS08112023	OFF DUTY ROVING PATROL W/E 8/10/2023	W/E 8/10/2023	534099-52901	\$165.00

**MARSHALL CREEK**

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001	4387	08/17/23	MIRANDA BULGER	080723	WATER AEORBITIC W/E 8/7/2023	Contracts-Outside Fitness	534111-57202	\$35.00
001	4387	08/17/23	MIRANDA BULGER	080923	HITT/SPIN 8/7, 8/9/2023	HITT/SPIN W/E 8/7 AND 8/9/2023	512011-53910	\$122.50
001	4388	08/17/23	NEIGHBORHOOD PUBLICATIONS	MCCDD0654	WEBSITE MAINTENANCE 8/2023	WEBSITE MAINT 8/2023	547001-53910	\$250.00
001	4388	08/17/23	NEIGHBORHOOD PUBLICATIONS	MCCDD0654	WEBSITE MAINTENANCE 8/2023	WEBSITE MAINT 8/2023	548001-57205	\$125.00
001	4388	08/17/23	NEIGHBORHOOD PUBLICATIONS	MCCDD0654	WEBSITE MAINTENANCE 8/2023	WEBSITE MAINT 8/2023	548001-57206	\$125.00
001	4389	08/17/23	STEVEN RAUSCH II	08012023	BODY COMBAT W/E 08/01/2023	W/E 08/01/2023	534111-57202	\$35.00
001	4390	08/17/23	TIFFANY CUNNINGHAM	080323	CARDIO X TRAINING 8/1 AND 8/3/2023	Payroll-Shared Personnel	512011-53910	\$70.00
001	4390	08/17/23	TIFFANY CUNNINGHAM	081023	CARDIO X TRAINING 8/8, 8/10, 8/8/2023	Payroll-Shared Personnel	512011-53910	\$70.00
001	4391	08/17/23	U.S. BANK	7002242	ADMIN FEES 7/1-6/30/2024	Pre Paid Items	155000-51301	\$2,812.50
001	4391	08/17/23	U.S. BANK	7002242	ADMIN FEES 7/1-6/30/2024	ProfServ-Trustee Fees	531045-51301	\$937.50
001	4392	08/18/23	DOWNEY'S JANITORIAL SUPPLIES	41-26766	PAPER TOWELS, URINAL SCREENS	MISC CLEANING SUPPLIES	552012-57202	\$104.96
001	4392	08/18/23	DOWNEY'S JANITORIAL SUPPLIES	41-26766	PAPER TOWELS, URINAL SCREENS	MISC CLEANING SUPPLIES	551003-57205	\$29.85
001	4393	08/22/23	DANIELLE EVA LEOMBRUNO	0723		Music - May events	549052-57202	\$460.00
001	4394	08/23/23	FIRSTSERVICE RESIDENTIAL	10906113	ONSITE STAFF FEE 7/15-7/28/2023	ProfServ-Field Management	531016-53910	\$7,446.10
001	4395	08/23/23	KUTAK ROCK LLP	3266388	GENERAL COUNSEL 07/2023	ProfServ-Legal Services	531023-51401	\$13,612.00
001	4396	08/23/23	SUN LIFE FINANCIAL	07172023	BILLING PERIOD 8/1-8/31/2023	COS - Start Up Inventory	552143-57206	\$127.21
001	4397	08/30/23	AMY SUE LONG	081823	8/16 Yoga 8/18 Gentle Yoga	8/16 Yoga, 8/18 Gentle Yoga	512011-53910	\$70.00
001	4398	08/30/23	APRIL RAUSCH	080923	8/9/23 Body Flow	W/E 8/7/2023	534111-57202	\$35.00
001	4399	08/30/23	BANKS, JEREMY	JB08142023	OFF DUTY ROVING PATROL W/E 7/16/23	W/E 7/16/2023	534099-52901	\$275.00
001	4400	08/30/23	BELYNDA THARPE	060323	CELL PHONE REIMB FOR 5/23-7/23	5/23 CELL PHONE REIMB	541003-53910	\$50.00
001	4400	08/30/23	BELYNDA THARPE	060323	CELL PHONE REIMB FOR 5/23-7/23	6/23 CELL PHONE REIMB	541003-53910	\$50.00
001	4400	08/30/23	BELYNDA THARPE	060323	CELL PHONE REIMB FOR 5/23-7/23	7/23 CELL PHONE REIMB	541003-53910	\$50.00
001	4400	08/30/23	BELYNDA THARPE	060323	CELL PHONE REIMB FOR 5/23-7/23	5/23 MILEAGE RIEM	551002-53901	\$33.93
001	4400	08/30/23	BELYNDA THARPE	060323	CELL PHONE REIMB FOR 5/23-7/23	6/23 MILEAGE REIMB	551002-53901	\$38.61
001	4400	08/30/23	BELYNDA THARPE	060323	CELL PHONE REIMB FOR 5/23-7/23	7/23 MILEAGE REIMB	551002-53901	\$28.08
001	4401	08/30/23	CARSON, CRAIG	CC08212023	OFF DUTY ROVING PATROL W/E 8/12/2023	Contracts-Roving Patrol	534099-52901	\$165.00
001	4402	08/30/23	COMCAST	180295363	ACCT# 963185024 7/15-8/14/2023	7/15-8/14/2023	541003-53902	\$315.41
001	4403	08/30/23	CRISPIN ZINSMEISTER	082123	Body Pump 8/9, 8/18 - Step 8/18	Payroll-Shared Personnel	512011-53910	\$105.00
001	4404	08/30/23	DARCEY MILLER	082123	PICKLEBALL LESSONS/CLINICS	PICKLEBALL CLINICS/LESSONS	512040-57206	\$548.00
001	4405	08/30/23	DIANE STOEVEY	081623	8/14/23-Stretch Class, 8/14/23-Barre Class 8/16/23	W/E 8/19/23	512011-53910	\$120.00
001	4406	08/30/23	ELIANA ROQUE	081623	8/16/23 - Senior Strength	Payroll-Shared Personnel	512011-53910	\$40.00
001	4407	08/30/23	FEDEX	8-216-81962	SERVICE FOR 8/3/23	postage	541006-51301	\$32.06
001	4407	08/30/23	FEDEX	8-224-55046	SERVICE FOR 8/7/2023	postage	541006-51301	\$24.10
001	4408	08/30/23	GARY PERNA	GP08132023	OFF DUTY ROVING PATROL W/E 8/12/23	W/E 8/12/2023	534099-52901	\$220.00
001	4408	08/30/23	GARY PERNA	GP08142023	OFF DUTY ROVING PATROL W/E 8/12/23	W/E 8/12/2023	534099-52901	\$165.00
001	4408	08/30/23	GARY PERNA	GP08212023	Roving Patrol 8/19/23	Contracts-Roving Patrol	534099-52901	\$220.00
001	4409	08/30/23	GAYLE R THEBERGE	082123	Cycle Classes: 7/24, 7/31, 8/7/23	Payroll-Shared Personnel	512011-53910	\$105.00
001	4410	08/30/23	GLENDA MALEWICKI	081723	8/15 Cardio Core, 8/15 Pilates, 8/17 Senior Pilates	8/15 Cardio Core, Pilates - 8/17 Senior Pilates	512011-53910	\$105.00
001	4411	08/30/23	INFRAMARK, LLC	99911	08/2023 MANAGEMENT SERVICES	ProfServ-Mgmt Consulting Serv	531027-51201	\$5,596.33
001	4411	08/30/23	INFRAMARK, LLC	99911	08/2023 MANAGEMENT SERVICES	ProfServ-Mgmt Consulting Serv	531027-57201	\$2,163.00
001	4411	08/30/23	INFRAMARK, LLC	99911	08/2023 MANAGEMENT SERVICES	Postage and Freight	541006-51301	\$37.50
001	4411	08/30/23	INFRAMARK, LLC	99911	08/2023 MANAGEMENT SERVICES	Printing and Binding	547001-51301	\$167.15
001	4411	08/30/23	INFRAMARK, LLC	99911	08/2023 MANAGEMENT SERVICES	Office Supplies	551002-51301	\$75.00
001	4412	08/30/23	JACK LEAKE	4340	Tree Trimming	R&M-Trees and Trimming	546099-53902	\$1,950.00
001	4413	08/30/23	JANA MCDANALD	082123	Tennis Lessons/Clinics	Payroll-Commission	512040-57206	\$3,552.75
001	4414	08/30/23	JIM SMELAND	07012023	CELL PHONE REIMB 7/23 , MILEAGE REIMB 7/23	mileage reim	552001-53902	\$10.53
001	4414	08/30/23	JIM SMELAND	07012023	CELL PHONE REIMB 7/23 , MILEAGE REIMB 7/23	Cell- Apr 2023	552001-53902	\$50.00
001	4414	08/30/23	JIM SMELAND	08142023	6/23 MILEAGE REIMB, 4/23 CELL PHONE REIMB	mileage reim	552001-53902	\$12.36
001	4414	08/30/23	JIM SMELAND	08142023	6/23 MILEAGE REIMB, 4/23 CELL PHONE REIMB	Cell- Apr 2023	552001-53902	\$58.70
001	4415	08/30/23	LAURA CORREA	081223	Zumba 8/10/23, 8/12/23	ZUMBA 8/10, 8/12/2023	534111-57202	\$70.00
001	4416	08/30/23	LINA HERMEZ	081323	8/7-8/13 FITNESS CLASSES	Payroll-Shared Personnel	512011-53910	\$260.00
001	4417	08/30/23	MCMMASTER-CARR SUPPLY CO.	12689736	POOL REPAIR	R&M-Pools	546074-57205	\$41.38
001	4418	08/30/23	MIRANDA BULGER	081623	HITT/SPIN 8/14, 8/16/2023	Payroll-Shared Personnel	512011-53910	\$122.50
001	4419	08/30/23	MYRON GRUNBERG	082123	TENNIS LESSONS/CLINICS	TENNIS LESSONS CLINICS	512040-57206	\$2,732.25
001	4420	08/30/23	ODP BUSINESS SOLUTIONS, LLC	323510195001	INK, THERMAL ROLL, PAD, PAPER ROLL	Op Supplies - Uniforms	552028-57206	\$208.55
001	4421	08/30/23	PATRICIA SCOTT	08192023	Aqua Aerobics 8/9, 8/19	Contracts-Outside Fitness	534111-57202	\$70.00

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001	4422	08/30/23	PRINCIPAL LIFE INSURANCE COMPANY	08172023-10001	9/1/23-9/30/23	Prepaid Items	155000	\$391.94
001	4423	08/30/23	PROSSER	50770	GEN ENGINEERING SERVICES JULY 2023	ProfServ-Engineering	531013-51501	\$7,564.68
001	4424	08/30/23	REPUBLIC SERVICES OF FL, L.P	0687-001349034	9/1/23-9/30/23 svc	9/1-9/30/2023	543020-53902	\$265.51
001	4425	08/30/23	SITEONE LANDSCAPE	132974383-001	HUNTER ROAM XL REPLACEMENT	HUNTER ROAM XL REPLACEMENT TRANSMIT	546041-53902	\$326.57
001	4426	08/30/23	STEVEN RAUSCH II	080823	8/8/23 Body Combat	W/E 08/01/2023	534111-57202	\$35.00
001	4427	08/30/23	TIFFANY CUNNINGHAM	081723	CARDIO X TRAINING 8/15, 8/17/23	Payroll-Shared Personnel	512011-53910	\$70.00
001	4428	08/30/23	TONY MASTERS	06012023	3/23 CELL PHONE REIMB	Cell- Mar 2023	552001-53902	\$30.00
001	4428	08/30/23	TONY MASTERS	07012023	3/23 CELL PHONE REIMB	Cell- Mar 2023	552001-53902	\$30.00
001	4429	08/30/23	TURNER ACE ST. AUGUSTINE, INC	12852 /3	TANK REFIL	TANK REFUL	546081-53901	\$29.22
001	4429	08/30/23	TURNER ACE ST. AUGUSTINE, INC	12852 /3	TANK REFIL	TANK REFUL	552001-53910	\$9.73
001	4429	08/30/23	TURNER ACE ST. AUGUSTINE, INC	12876 /3	SLIDE REPAIR	R&M-Pools	546074-57205	\$61.56
001	4430	08/30/23	UHS PREMIUM BILLING	064913147259	Coverage Period 9/1/2023-9/30/2023	07/01/2023-07/31/2023	155000	\$6,588.10
001	4431	08/30/23	UNIFIRST FIRST AID CORP	B028643	REPLENISH FIRST AID KIT	Op Supplies - General	552001-53902	\$101.85
001	4432	08/30/23	VESTA PROPERTY SERVICES, INC	412480	8/22-8/31/2023 - Management Fee	ProfServ-Field Management	531016-53910	\$8,256.63
001	4433	08/30/23	WATERMART INC	11857	SALT FOR SOFTENER, PM SERVICE	R&M-General	546001-57206	\$125.94
001	4434	08/30/23	ZACHARY SULLIVAN	12813	Family Pool Sand Filter System Replacement	Capital Improvements	563001-57205	\$30,394.26
001	4435	08/31/23	AMY SUE LONG	081123	8/9 Yoga, 8/11 Gentle Yoga	Payroll-Shared Personnel	512011-53910	\$70.00
001	4436	08/31/23	APRIL RAUSCH	081423	Body Pump & Body Flow 8.14.2023	Contracts-Outside Fitness	534111-57202	\$70.00
001	4436	08/31/23	APRIL RAUSCH	081623	Body Flow 8.16.2023	Contracts-Outside Fitness	534111-57202	\$35.00
001	4436	08/31/23	APRIL RAUSCH	082323	Body Flow 8.23.2023	Contracts-Outside Fitness	534111-57202	\$35.00
001	4437	08/31/23	AT&T	08152023-1010	ACCT# 323611010 9/1-9/30/2023	9/1-9/30/2023	541003-57205	\$160.89
001	4438	08/31/23	CRISPIN ZINSMEISTER	081123	LES MILLS 8.11.2023	Payroll-Shared Personnel	512011-53910	\$35.00
001	4438	08/31/23	CRISPIN ZINSMEISTER	082823	Body Pump 8.23.2023	Payroll-Shared Personnel	512011-53910	\$35.00
001	4438	08/31/23	CRISPIN ZINSMEISTER	082223	Body Pump 8.16.2023	Payroll-Shared Personnel	512011-53910	\$35.00
001	4438	08/31/23	CRISPIN ZINSMEISTER	082522	Body Pump & Cardio 8.24.2023	Payroll-Shared Personnel	512011-53910	\$70.00
001	4439	08/31/23	DEPARTMENT OF ENVIRONMENTAL	132400	2023/2024 LAND LEASE-BOARDWALK	Lease - Land	544024-53901	\$739.88
001	4440	08/31/23	DOWNEY'S JANITORIAL SUPPLIES	41-26145	MISC CLEANING SUPPLIES	Cleaning Supplies	551003-57202	\$47.80
001	4440	08/31/23	DOWNEY'S JANITORIAL SUPPLIES	41-26145	MISC CLEANING SUPPLIES	Op Supplies - Spa & Paper	552012-57202	\$154.81
001	4440	08/31/23	DOWNEY'S JANITORIAL SUPPLIES	41-26373	MISC CLEANING SUPPLIES	Op Supplies - Spa & Paper	552012-57205	\$102.33
001	4440	08/31/23	DOWNEY'S JANITORIAL SUPPLIES	41-26373	MISC CLEANING SUPPLIES	Cleaning Supplies	551003-57205	\$91.93
001	4440	08/31/23	DOWNEY'S JANITORIAL SUPPLIES	41-26798	MISC CLEANING SUPPLIES	Op Supplies - Spa & Paper	552012-57205	\$52.48
001	4440	08/31/23	DOWNEY'S JANITORIAL SUPPLIES	41-26798	MISC CLEANING SUPPLIES	Cleaning Supplies	551003-57205	\$29.85
001	4441	08/31/23	GARY PERNA	GP08242023	OFF DUTY ROVING PATROL 8/24/2023	Roving Patrol 8/24/2023	534099-52901	\$165.00
001	4442	08/31/23	HEAD PENN/ RACQUET SPORTS	5193590760	STRING FOR SALE	strings for sale	552143-57206	\$146.66
001	4443	08/31/23	HOWARD FERTILIZER &	CIN-000654825	ROUNDUP QUICK PRO	R&M-Grounds	546037-53902	\$946.32
001	4444	08/31/23	LAURA CORREA	08192023	Zumba 8/17/23, 8/19/23	Contracts-Outside Fitness	534111-57202	\$70.00
001	4444	08/31/23	LAURA CORREA	081523	Aqua Zumba 8.15.2023	Contracts-Outside Fitness	534111-57202	\$35.00
001	4444	08/31/23	LAURA CORREA	082223	Aqua Zumba 8.22.2023	Contracts-Outside Fitness	534111-57202	\$35.00
001	4445	08/31/23	MIRANDA BULGER	081423	WATER AEROBIC 8.14.2023	Contracts-Outside Fitness	534111-57202	\$35.00
001	4445	08/31/23	MIRANDA BULGER	082123	Water Aerobic 8.21.2023	Contracts-Outside Fitness	534111-57202	\$35.00
001	4446	08/31/23	MSC 7511	INV6501812	SERVICE FOR 7/26-8/25/2023	7/26/2023-8/27/2023	551002-53902	\$43.99
001	4446	08/31/23	MSC 7511	INV6501812	SERVICE FOR 7/26-8/25/2023	7/26/2023-8/27/2023	547001-53910	\$132.03
001	4446	08/31/23	MSC 7511	INV6501812	SERVICE FOR 7/26-8/25/2023	7/26/2023-8/27/2023	551002-57205	\$43.99
001	4446	08/31/23	MSC 7511	INV6501812	SERVICE FOR 7/26-8/25/2023	7/26/2023-8/27/2023	551002-57206	\$43.99
001	4447	08/31/23	PATRICIA SCOTT	082323	AQUA AEROBICS 8.23.2023	Contracts-Outside Fitness	534111-57202	\$35.00
001	4448	08/31/23	REPUBLIC SERVICES OF FL, L.P	0687-001351684	ACCT# 3-0687-3618319 9/1-9/30/2023	9/1-9/30/2023	543020-57206	\$279.77
001	4448	08/31/23	REPUBLIC SERVICES OF FL, L.P	0687-001351684	ACCT# 3-0687-3618319 9/1-9/30/2023	9/1-9/30/2023	543020-57205	\$279.77
001	4449	08/31/23	SILVERFIELD CRANFORD COMMERCIAL REALTY	104	Commission 6% on Park Impact Fee Credit Sale - Rav	Ravenswood - \$45,780 for \$65,400	369950	\$2,746.80
001	4450	08/31/23	SITEONE LANDSCAPE	133727198-001	PVC SOCKETS, COUPLINGS	R&M-Irrigation	546041-53902	\$94.04
001	4451	08/31/23	SUNBELT GATED ACCESS	73088	LABELS	Labels 19000-19299	549008-52901	\$1,296.00
001	4452	08/31/23	TURNER PEST CONTROL LLC	617604197	8/9/2023 PEST CONTROL SERVICE	8/9/2023	546012-53902	\$78.83
001	4452	08/31/23	TURNER PEST CONTROL LLC	617485436	7/12/2023 PEST CONTROL SERVICE	7/12/2023	552001-53902	\$78.83
001	4453	08/31/23	UNITED RENTALS (NORTH AMERICA) INC	215821268-010	HANDICAP RENTAL THROUGH 9/19/2023	R&M-Boardwalks	546009-53901	\$150.00
001	4454	08/31/23	WELCH TENNIS COURTS, INC.	73134	credit on acct - only pay #417.34	Court Rake Panels, Igloo Coolers	546017-57206	\$417.34
001	DD305	08/18/23	COMCAST -ACH	07272023-9406 ACH	ACCT# 8495743101259406 7/31-8/30/2023	7/31-8/30/2023	543003-53902	\$195.75
001	DD306	08/16/23	COMCAST -ACH	07252023-3316 ACH	ACCT# 8495743101273316 7/29-8/28/2023	7/29-8/28	543003-57205	\$294.00

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001	DD306	08/16/23	COMCAST -ACH	07252023-3316 ACH	ACCT# 8495743101273316 7/29-8/28/2023	7/29-8/28	541003-57205	\$197.39
001	DD309	08/14/23	GATE FUEL SERVICE-ACH	5814238 ACH	FUEL 7/31/23	7/31/203	552030-53902	\$1,385.12
001	DD310	08/24/23	COMCAST	08032023-1433 ACH	ACCT# 8495743101291433 8/7-9/6/2023	8/7-9/6/2023	543003-57205	\$90.40
001	DD311	08/23/23	COMCAST	08022023-2201 ACH	ACCT# 8495743101272201 8/6-9/5/2023	07/06/23-08/05/23	546034-52901	\$197.92
001	DD312	08/28/23	COMCAST -ACH	08072023-9430 ACH	ACCT# 8495743101259430 8/11-9/10/2023	8/11-9/10/2023	546034-52901	\$203.70
001	DD313	08/22/23	COMCAST -ACH	08012023-4033 ACH	ACCT# 8495743101274033 08/5 - 09/04/2023	08/5 - 09/04/2023	543003-57206	\$277.10
001	DD314	08/10/23	CARDMEMBER SERVICE	07142023-6647 ACH	PURCHASES FOR 6/15-7/14/2023	PANDORA	554001-57205	\$50.05
001	DD314	08/10/23	CARDMEMBER SERVICE	07142023-6647 ACH	PURCHASES FOR 6/15-7/14/2023	AMAZON	549052-57202	\$144.05
001	DD314	08/10/23	CARDMEMBER SERVICE	07142023-6647 ACH	PURCHASES FOR 6/15-7/14/2023	SIGNUP GENIUS	554001-57205	\$46.42
001	DD314	08/10/23	CARDMEMBER SERVICE	07142023-6647 ACH	PURCHASES FOR 6/15-7/14/2023	AMAZON	549052-57202	\$347.09
001	DD314	08/10/23	CARDMEMBER SERVICE	07142023-6647 ACH	PURCHASES FOR 6/15-7/14/2023	AMAZON	551005-57205	\$316.48
001	DD314	08/10/23	CARDMEMBER SERVICE	07142023-6647 ACH	PURCHASES FOR 6/15-7/14/2023	PANDORA	554001-57205	\$50.06
001	DD314	08/10/23	CARDMEMBER SERVICE	07142023-6647 ACH	PURCHASES FOR 6/15-7/14/2023	AMAZON	546074-57205	\$59.33
001	DD314	08/10/23	CARDMEMBER SERVICE	07142023-6647 ACH	PURCHASES FOR 6/15-7/14/2023	NINE MILE LANDFIL	543020-53902	\$124.47
001	DD314	08/10/23	CARDMEMBER SERVICE	07142023-6647 ACH	PURCHASES FOR 6/15-7/14/2023	NINE MILE LANDFIL	543020-53902	\$138.18
001	DD314	08/10/23	CARDMEMBER SERVICE	07142023-6647 ACH	PURCHASES FOR 6/15-7/14/2023	SOUTHERN HORTICULTURE	563023-53902	\$1,493.72
001	DD314	08/10/23	CARDMEMBER SERVICE	07142023-6647 ACH	PURCHASES FOR 6/15-7/14/2023	AMAZON	552001-53910	(\$194.09)
001	DD314	08/10/23	CARDMEMBER SERVICE	07142023-6647 ACH	PURCHASES FOR 6/15-7/14/2023	AMAZON	546081-53901	(\$139.29)
001	DD314	08/10/23	CARDMEMBER SERVICE	07142023-6647 ACH	PURCHASES FOR 6/15-7/14/2023	NORTHERN TOOL EQUIPMENT	546022-53902	\$521.90
001	DD314	08/10/23	CARDMEMBER SERVICE	07142023-6647 ACH	PURCHASES FOR 6/15-7/14/2023	AMAZON	552001-53910	\$39.40
001	DD314	08/10/23	CARDMEMBER SERVICE	07142023-6647 ACH	PURCHASES FOR 6/15-7/14/2023	AMAZON	564061-57202	\$88.40
001	DD314	08/10/23	CARDMEMBER SERVICE	07142023-6647 ACH	PURCHASES FOR 6/15-7/14/2023	AMAZON	546074-57205	\$124.19
001	DD314	08/10/23	CARDMEMBER SERVICE	07142023-6647 ACH	PURCHASES FOR 6/15-7/14/2023	AMAZON	546020-53901	\$233.49
001	DD314	08/10/23	CARDMEMBER SERVICE	07142023-6647 ACH	PURCHASES FOR 6/15-7/14/2023	AMAZON	546081-53901	\$139.29
001	DD314	08/10/23	CARDMEMBER SERVICE	07142023-6647 ACH	PURCHASES FOR 6/15-7/14/2023	AMAZON	552001-53910	\$14.10
001	DD314	08/10/23	CARDMEMBER SERVICE	07142023-6647 ACH	PURCHASES FOR 6/15-7/14/2023	EBAY	546022-53902	\$74.28
001	DD314	08/10/23	CARDMEMBER SERVICE	07142023-6647 ACH	PURCHASES FOR 6/15-7/14/2023	AMAZON	546081-53901	\$378.82
001	DD314	08/10/23	CARDMEMBER SERVICE	07142023-6647 ACH	PURCHASES FOR 6/15-7/14/2023	AMAZON	552001-53910	\$482.53
001	DD314	08/10/23	CARDMEMBER SERVICE	07142023-6647 ACH	PURCHASES FOR 6/15-7/14/2023	PRESSURE WASHER DIRECT	546084-53901	\$141.13
001	DD314	08/10/23	CARDMEMBER SERVICE	07142023-6647 ACH	PURCHASES FOR 6/15-7/14/2023	PRESSURE WASHER DIRECT	546084-53901	\$928.74
001	DD314	08/10/23	CARDMEMBER SERVICE	07142023-6647 ACH	PURCHASES FOR 6/15-7/14/2023	AMAZON	546081-53901	\$252.62
001	DD314	08/10/23	CARDMEMBER SERVICE	07142023-6647 ACH	PURCHASES FOR 6/15-7/14/2023	AMAZON	546012-53901	\$24.13
001	DD314	08/10/23	CARDMEMBER SERVICE	07142023-6647 ACH	PURCHASES FOR 6/15-7/14/2023	AMAZON	546020-53901	\$81.14
001	DD314	08/10/23	CARDMEMBER SERVICE	07142023-6647 ACH	PURCHASES FOR 6/15-7/14/2023	AMAZON	546084-53901	\$124.42
001	DD314	08/10/23	CARDMEMBER SERVICE	07142023-6647 ACH	PURCHASES FOR 6/15-7/14/2023	AMAZON	546020-53901	\$111.43
001	DD314	08/10/23	CARDMEMBER SERVICE	07142023-6647 ACH	PURCHASES FOR 6/15-7/14/2023	AMAZON	546032-53901	\$212.80
001	DD314	08/10/23	CARDMEMBER SERVICE	07142023-6647 ACH	PURCHASES FOR 6/15-7/14/2023	AMAZON	546032-53901	\$50.12
001	DD314	08/10/23	CARDMEMBER SERVICE	07142023-6647 ACH	PURCHASES FOR 6/15-7/14/2023	KLEEN RITE	546084-53901	\$127.05
001	DD314	08/10/23	CARDMEMBER SERVICE	07142023-6647 ACH	PURCHASES FOR 6/15-7/14/2023	A SMART SIGN STORE	546074-57205	\$216.99
001	DD314	08/10/23	CARDMEMBER SERVICE	07142023-6647 ACH	PURCHASES FOR 6/15-7/14/2023	AMAZON	546074-57205	\$324.36
001	DD315	08/18/23	FPL	08.18.2023 ACH	SERVICE FOR 7/7-8/7/2023	Electricity - Streetlighting	543013-53903	\$7,370.01
001	DD315	08/18/23	FPL	08.18.2023 ACH	SERVICE FOR 7/7-8/7/2023	R&M-Gate	546034-52901	\$13.89
001	DD317	08/20/23	FPL	08.09.2023 ACH A	SERVICE FOR 7/10-8/9/2023	Electricity - Streetlighting	543013-53903	\$878.99
001	DD317	08/20/23	FPL	08.09.2023 ACH A	SERVICE FOR 7/10-8/9/2023	Utility - General	543001-57205	\$1,238.29
001	DD317	08/20/23	FPL	08.09.2023 ACH A	SERVICE FOR 7/10-8/9/2023	Electricity - General	543006-57206	\$1,059.73
001	DD317	08/20/23	FPL	08.09.2023 ACH A	SERVICE FOR 7/10-8/9/2023	R&M-Gate	546034-52901	\$95.72
001	DD317	08/20/23	FPL	08.09.2023 ACH A	SERVICE FOR 7/10-8/9/2023	Electricity - General	543006-53902	\$581.35
<b>Fund Total</b>								<b>\$259,599.62</b>

<b>Total Checks Paid</b>	<b>\$259,599.62</b>
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