

**MARSHALL CREEK
COMMUNITY DEVELOPMENT
DISTRICT
AUGUST 22, 2018**

Marshall Creek Community Development District
INFRAMARK, INFRASTRUCTURE MANAGEMENT SERVICES
210 North University Drive • Suite 702 • Coral Springs, Florida 33071
Phone: (954) 603-0033 • Fax: (954) 345-1292

August 15, 2018

Board of Supervisors
Marshall Creek
Community Development District

Dear Board Members:

A regular meeting of the Board of Supervisors of the Marshall Creek Community Development District will be held **Wednesday, August 22, 2018** beginning at **4:00 p.m. at the Marshall Creek Amenity Center, 625 Palencia Club Drive, St. Augustine, Florida**. Following is the advance agenda for the meeting:

- 1. Roll Call**
- 2. Audience Comments**
- 3. Public Hearing to Consider the Adoption of the Budget for Fiscal Year 2019 and Levy of Non-Ad Valorem Assessments**
 - A. Consideration of Resolution 2018-6 - Annual Appropriation and Adoption of the FY 2019 Budget
 - B. Consideration of Resolution 2018-7 - Levy of Non-Ad Valorem Assessments
- 4. Approval of the Minutes**
 - A. July 25, 2018 Joint CDD / POA Meeting
 - B. July 31, 2018 Regular Meeting
 - C. Discussion of Open Items
- 5. Engineer's Report**
 - A. Boardwalk Repair Update
 - B. Ratification of Change Order #2
- 6. Operations Manager's Report**
 - A. SJCSO Off-Duty Roving Patrol Violation Report
 - B. Update on Pickleball Court
- 7. Manager's Report**
 - A. Acceptance of the Audit for Fiscal Year 2017
 - B. Proposed Meeting Schedule for FY 2019
- 8. Attorney's Report**
 - A. Ratification of Acceptance of Warranty Deed for Pond Site
- 9. Supervisors' Requests**
 - A. Location of Property Management Office (Hoffman)
- 10. Acceptance of the July 2018 Financial Report and Approval of Check Register and Invoices**
- 11. Adjournment**

Marshall Creek CDD

August 15, 2018

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The third order of business is the public hearings to consider the adoption of the budget for Fiscal Year 2019 and the levy of non-ad valorem assessments. Enclosed is a copy of the proposed budget, Resolution 2018-6 evidencing the annual appropriation and adoption of the budget, and Resolution 2018-7 levying the District's non-ad valorem assessments.

Enclosed for your review is a copy of the draft minutes of the July 25, 2018 Joint CDD / POA and the July 31, 2018 regular meeting and the July 2018 financials, check register and invoices.

Under the Engineer's Report for your review and approval is Change Order #2 and a site visit report for the Tolomato Boardwalk project.

The Operations Manager's Report and SJCSO Off-Duty Roving Patrol Violation Report are enclosed for your review.

Under the Manager's Report is the revised audit for fiscal year ended September 30, 2017, copies of which are enclosed separately. Also, the proposed schedule of meetings for Fiscal Year 2019 is enclosed for your consideration.

Enclosed under the Attorney's Report for your consideration is the Warranty Deed for the pond site from the previously delinquent parcel.

The balance of the agenda is routine in nature. I look forward to seeing you at the meeting. In the meantime, if you have any questions, please contact me at (904) 940-6044, extension 40592.

Sincerely,

Janice Eggleton Davis

Janice Eggleton Davis/ms
District Manager

Cc: Jonathan Johnson
Gabriel McKee
Ryan Stilwell, P.E.
Hawley Smith, Jr.
Brett Sealy

Katie Buchanan
City of St. Augustine
Helen Ciesla
Kim Shine

Jennifer Gillis
Warren Bloom
Beth Grossman
Walter O'Shea

Third Order of Business

MARSHALL CREEK
Community Development District

Annual Operating and Debt Service Budget

Fiscal Year 2019

Modified Tentative Budget

Printed 8/16/2018

Prepared by:



MARSHALL CREEK

Community Development District

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MARSHALL CREEK
Community Development District

Operating Budget
Fiscal Year 2019

MARSHALL CREEK

Community Development District

General Fund

Summary of Revenues, Expenditures and Changes in Fund Balances Fiscal Year 2019 Modified Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2016	FY 2017	BUDGET FY 2018	THRU JULY 2018	AUG- SEPT 2018	PROJECTED FY 2018	BUDGET FY 2019
REVENUES							
Interest - Investments	\$ 5,291	\$ 7,397	\$ 12,000	\$ 14,738	\$ 1,448	\$ 16,186	\$ 12,000
Shared Rev - Other Local Units	261,912	297,793	418,857	380,183	-	380,183	476,151
Interlocal Agreement - Other	280,220	310,955	356,097	296,748	59,349	356,097	356,097
FEMA Revenue	-	-	-	-	875,000	875,000	-
Other Physical Environment Rev	-	-	15,000	23,786	73,875	97,661	15,000
S/F Program Fees	37,123	47,174	37,000	30,041	6,959	37,000	37,000
S/F Swimming Program Fees	3,945	8,641	2,000	-	2,000	2,000	2,000
S/F Activity Fees	152	1,586	200	4,455	0	4,455	200
S/F Other Revenues	1,330	-	1,750	555	1,195	1,750	1,750
S/F Rental Fees	2,700	1,960	2,000	3,380	0	3,380	2,500
S/F Snack Bar Revenue	-	-	-	-	-	-	500
Tennis Merchandise Sales	9,341	12,951	14,000	10,053	3,947	14,000	14,000
Tennis Special Events&Socials	-	-	1,500	90	910	1,000	1,000
Tennis Lessons & Clinics	118,448	150,878	118,000	146,279	3,721	150,000	150,000
Tennis Ball Machine Rental Fee	2,311	3,282	4,000	2,120	1,380	3,500	3,500
Tennis Membership	39,704	22,472	26,000	38,455	-	38,455	40,000
Tennis Drinks & Snacks	308	363	500	-	-	-	-
Special Events	-	-	-	12,939	-	12,939	-
Interest - Tax Collector	946	948	-	3,710	-	3,710	-
Special Assmnts- Tax Collector	2,790,744	3,080,374	3,212,063	3,169,850	42,213	3,212,063	3,326,168
Special Assmnts- CDD Collected	189,130	29,582	12,399	11,366	1,033	12,399	11,994
Special Assmnts- Delinquent	25,277	11,668	-	12,659	26,057	38,716	-
Special Assmnts- Discounts	(78,754)	(99,576)	(96,362)	(104,666)	-	(104,666)	(99,785)
Allowance Uncollected Assem.	-	-	(25,000)	-	-	-	-
Sale of Surplus Equipment	5,400	-	-	-	-	-	-
Other Miscellaneous Revenues	3,289	1,512	1,100	72,951	-	10,842	1,100
Gate Bar Code/Remotes	2,955	3,580	2,200	2,973	-	2,398	3,200
Impact Fee	51,226	41,003	30,000	40,447	-	30,000	30,000

MARSHALL CREEK

Community Development District

General Fund

Summary of Revenues, Expenditures and Changes in Fund Balances Fiscal Year 2019 Modified Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2016	FY 2017	BUDGET	THRU	AUG-	PROJECTED	BUDGET
			FY 2018	JULY 2018	SEPT 2018	FY 2018	FY 2019
Billback - PPOA	100	25	-	-	-	-	-
Billback - Developer	1,891	708	-	-	-	-	-
Billback - Projects	100	-	-	-	-	-	-
TOTAL REVENUES	3,755,089	3,935,276	4,145,304	4,173,112	1,099,087	5,199,068	4,384,375

EXPENDITURES

Administrative

P/R-Board of Supervisors	5,460	6,783	6,500	5,396	1,104	6,500	6,500
ProfServ-Arbitrage Rebate	1,200	1,200	1,200	-	1,200	1,200	1,200
ProfServ-Dissemination Agent	2,000	5,000	3,000	-	3,000	3,000	3,000
ProfServ-Engineering	10,417	39,536	20,000	22,680	4,536	27,216	20,000
ProfServ-Legal Services	86,284	98,326	75,000	57,957	17,043	75,000	75,000
ProfServ-Mgmt Consulting Serv	49,072	55,000	58,000	48,333	9,667	58,000	60,320
ProfServ-Special Assessment	9,230	11,000	12,000	12,000	-	12,000	12,480
ProfServ-Trustee Fees	8,108	10,982	11,400	10,424	976	11,400	11,400
Auditing Services	3,725	3,725	3,725	3,725	-	3,725	3,725
Postage and Freight	3,141	4,226	3,500	2,782	718	3,500	3,500
Insurance - General Liability	24,046	23,150	25,465	28,123	-	28,123	28,012
Printing and Binding	3,661	3,530	4,000	3,097	903	4,000	4,000
Legal Advertising	4,132	2,536	3,000	1,684	1,316	3,000	3,000
Miscellaneous Services	12,701	29,127	6,000	6,163	-	6,163	6,000
Misc-Assessmnt Collection Cost	31,788	33,528	64,269	61,557	2,712	64,269	66,517
Shared Exp - Other Local Units	359,027	456,878	473,434	473,433	-	473,433	516,557
Office Supplies	347	424	500	347	153	500	500
Annual District Filing Fee	175	175	175	175	-	175	175
Total Administrative	614,514	785,126	771,168	737,876	43,328	781,204	821,886

MARSHALL CREEK

Community Development District

General Fund

Summary of Revenues, Expenditures and Changes in Fund Balances Fiscal Year 2019 Modified Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2016	FY 2017	BUDGET FY 2018	THRU JULY 2018	AUG- SEPT 2018	PROJECTED FY 2018	BUDGET FY 2019
Other Public Safety							
Payroll - Benefit	2,262	3,717	6,883	4,832	2,051	6,883	6,915
Payroll - Engineering	24,478	33,677	34,875	29,770	5,105	34,875	38,349
Payroll - Gate Maintenance	1,243	1,502	3,058	1,281	492	1,773	3,058
Payroll - Billback	269	139	-	-	-	-	-
Contracts-Security Services	243,017	260,198	290,249	241,485	21,597	263,082	264,272
Contracts-Roving Patrol	38,594	34,790	42,900	28,315	14,585	42,900	42,900
R&M-Gate	18,706	51,557	20,000	58,463	37,087	95,550	20,000
Misc-Bar Codes	4,091	4,074	3,100	3,100	-	3,100	4,100
Cap Outlay-Machinery and Equip	-	-	-	7,693	-	7,693	-
Total Other Public Safety	332,660	389,654	401,065	374,939	80,917	455,856	379,594
Field							
Payroll - Benefit	1,842	3,145	5,056	3,938	1,118	5,056	5,107
Payroll - Engineering	20,422	26,504	26,354	23,806	2,548	26,354	29,108
Payroll - Billback	369	136	-	-	-	-	-
Utility - Water & Sewer	1,500	2,974	2,000	-	2,000	2,000	2,000
Lease - Land	1,893	1,918	2,000	1,946	2,000	3,946	2,000
R&M-Bike Paths & Asphalt	658	-	2,500	80	2,420	2,500	2,500
R&M-Boardwalks	7,161	7,416	57,720	2,074	7,720	9,794	7,720
R&M-Buildings	10,759	13,425	10,000	7,839	2,161	10,000	50,000
R&M-Electrical	14,899	12,497	12,500	6,564	5,936	12,500	12,500
R&M-Fountain	4,357	3,663	4,000	4,493	56	4,549	4,000
R&M-Mulch	1,318	600	3,489	-	3,489	3,489	3,489
R&M-Roads & Alleyways	18,822	16,818	36,886	40,699	-	40,699	45,000
R&M-Sidewalks	19,759	21,932	20,000	9,494	10,506	20,000	20,000
R&M-Signage	919	7,845	8,000	5,062	2,938	8,000	8,000
Miscellaneous Services	2,645	-	-	-	-	-	-
Cap Outlay-Machinery and Equip	-	-	-	-	-	-	38,000
FEMA Boardwalk Expense	-	-	-	524,321	475,679	1,000,000	-
Total Field	137,202	118,873	190,505	630,316	518,571	1,148,887	229,424

Annual Operating and Debt Service Budget
Fiscal Year 2019

MARSHALL CREEK

Community Development District

General Fund

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2019 Modified Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2016	FY 2017	BUDGET FY 2018	THRU JULY 2018	AUG- SEPT 2018	PROJECTED FY 2018	BUDGET FY 2019
<i>Landscape</i>							
Payroll-Salaries	149,236	191,320	185,079	152,668	32,711	185,379	201,591
Payroll-Other	3,725	10,837	12,000	6,047	1,953	8,000	12,000
Payroll-Administration	-	-	9,048	4,650	2,678	7,328	7,038
Payroll-Benefits	58,143	54,577	83,790	64,794	8,308	73,102	66,352
Payroll-General Staff	67,146	76,042	75,726	64,601	11,125	75,726	97,222
Payroll-Irrigation Staff	47,997	54,875	60,840	49,022	11,818	60,840	63,222
Payroll-IPM Staff	70,655	49,633	112,320	57,679	25,367	83,046	91,931
Payroll-Equipment Mechanic	21,808	20,193	26,000	15,029	7,135	22,164	27,272
Payroll - Billback	626	250	-	-	-	-	-
Payroll Taxes	25,630	27,912	40,955	25,021	7,528	32,549	34,391
ProfServ-Info Tchnology	-	-	-	-	-	-	1,000
Communication-Telephone	-	-	5,000	263	237	500	800
Utility - Cable TV Billing	-	-	960	160	760	920	3,520
Electricity - General	10,413	13,328	6,000	3,050	2,950	6,000	6,000
Utility - Refuse Removal	11,343	26,616	13,500	5,491	8,009	13,500	13,500
Utility - Water & Sewer	-	-	3,360	749	2,611	3,360	3,360
Rentals - General	1,866	3,120	1,500	1,966	207	2,173	1,500
R&M-Buildings	-	-	3,900	3,305	595	3,900	2,000
R&M-Equipment	16,072	12,357	30,000	16,504	13,496	30,000	30,000
R&M-Grounds	45,903	43,438	53,729	41,721	12,008	53,729	53,729
R&M-Irrigation	45,467	17,761	21,000	15,788	5,212	21,000	21,000
R&M-Mulch	74,381	42,654	79,360	41,490	37,870	79,360	79,360
R&M-Pump Station	19,971	34,669	20,000	1,585	18,415	20,000	15,000
R&M-Trees and Trimming	8,492	25,280	11,200	9,807	1,393	11,200	13,495
Misc-Employee Meals	2,869	3,137	10,090	1,305	8,785	10,090	7,000

MARSHALL CREEK

Community Development District

General Fund

Summary of Revenues, Expenditures and Changes in Fund Balances Fiscal Year 2019 Modified Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2016	FY 2017	BUDGET FY 2018	THRU JULY 2018	AUG- SEPT 2018	PROJECTED FY 2018	BUDGET FY 2019
Billback - Developer	198	28	-	-	-	-	-
Office Equipment	-	-	2,400	22,664	-	22,664	4,000
Op Supplies - General	10,896	13,275	16,000	36,825	1,022	37,847	19,000
Op Supplies - Uniforms	2,815	1,644	7,408	2,640	4,768	7,408	7,408
Op Supplies - Fuel, Oil	11,207	7,886	12,500	15,007	-	15,007	12,500
Impr - Landscape	22,541	73,927	70,000	70,476	-	70,476	57,452
Cap Outlay-Machinery and Equip	65,542	67,432	63,300	61,585	1,715	63,300	67,977
Reserve - Landscaping	89,760	-	-	-	-	-	-
Total Landscape	884,702	872,191	1,036,965	791,892	228,676	1,020,568	1,020,620
Utilities							
Electricity - Streetlighting	73,532	81,141	67,000	68,324	7,374	75,698	82,356
Utility - Water & Sewer	2,151	2,351	3,600	2,334	1,266	3,600	3,600
R&M-Lake	46,586	55,208	53,080	49,675	3,533	53,208	53,080
Total Utilities	122,269	138,700	123,680	120,333	12,173	132,506	139,036
Operation & Maintenance							
Payroll-Shared Personnel	260,567	266,778	356,097	285,806	70,291	356,097	356,097
Payroll-Engineering	-	456	-	-	-	-	-
ProfServ-Field Management	148,087	169,296	232,060	189,923	39,349	229,272	229,272
Travel and Per Diem	245	407	400	409	-	409	400
Communication - Telephone	782	845	2,100	680	1,420	2,100	2,100
Postage and Freight	540	413	900	125	-	125	100
R&M-Vehicles	7,679	7,878	6,000	3,111	2,889	6,000	6,000
Printing and Binding	2,640	4,846	4,500	2,901	1,599	4,500	4,500
Misc-Connection Computer	1,453	1,378	3,700	1,775	1,925	3,700	3,700
Billback Expenses Developer	91	1,063	-	112	-	-	-
Office Supplies	740	1,107	1,500	1,067	822	1,500	1,500
Op Supplies - General	5,112	5,252	7,200	6,622	578	7,200	7,200
OP-Supplies – Buildings	-	-	300	-	300	300	300
Total Operation & Maintenance	427,936	459,719	614,757	492,531	119,173	611,203	611,169

MARSHALL CREEK

Community Development District

General Fund

Summary of Revenues, Expenditures and Changes in Fund Balances Fiscal Year 2019 Modified Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2016	ACTUAL FY 2017	ADOPTED BUDGET FY 2018	ACTUAL THRU JULY 2018	PROJECTED AUG- SEPT 2018	TOTAL PROJECTED FY 2018	ANNUAL BUDGET FY 2019
<i>Parks and Recreation - General</i>							
ProfServ-Mgmt Consulting Serv	15,349	20,000	21,000	17,500	3,500	21,000	21,840
Insurance -Property & Casualty	56,597	65,357	83,143	63,871	19,272	83,143	103,143
Total Parks and Recreation - General	71,946	85,357	104,143	81,371	22,772	104,143	124,983
<i>Swim & Fitness Clubhouse</i>							
Contracts-Misc Labor	2,408	2,551	4,000	2,500	1,500	4,000	4,000
Contracts-Outside Fitness	-	12,358	5,000	7,655	-	7,655	10,000
R&M-Buildings	1,247	2,970	9,000	522	8,478	9,000	22,770
R&M-Equipment	4,458	83	5,000	-	5,000	5,000	5,000
Misc-Special Events	2,867	2,975	4,000	7,502	-	7,502	15,000
Cap Outlay-Machinery and Equip	-	-	3,500	-	3,500	3,500	3,500
Total Swim & Fitness Clubhouse	10,980	20,937	30,500	18,179	18,478	36,657	60,270
<i>Swimming Pool</i>							
Payroll-Salaries	33,780	47,945	52,149	43,560	8,357	51,917	60,042
Payroll-Hourly	54,908	51,552	41,000	40,017	983	41,000	63,855
Payroll-Lifeguards	19,946	25,036	35,200	14,600	20,600	35,200	38,000
Payroll-Benefits	11,227	21,753	26,854	20,605	9,331	29,936	31,415
Payroll-Engineering	17,123	24,884	31,410	21,926	7,594	29,520	29,108
Payroll-Janitor	7,857	6,760	8,200	6,074	426	6,500	8,000
Payroll-Billback	58	-	-	-	-	-	-
Payroll Taxes	8,022	10,172	10,718	8,104	2,445	10,549	13,189
ProfServ-Info Technology	977	294	1,800	302	1,498	1,800	6,300
ProfServ-Swim Pool Commission	1,852	9,385	2,500	2,952	-	2,952	1,800
Contracts-Landscape	94	3,055	3,500	-	3,500	3,500	3,500
Travel and Per Diem	204	188	700	70	477	547	500
Communication - Telephone	7,256	5,474	8,000	9,604	-	9,604	8,400

MARSHALL CREEK

Community Development District

General Fund

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2019 Modified Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2016	FY 2017	BUDGET	THRU	AUG-	PROJECTED	BUDGET
	FY 2016	FY 2017	FY 2018	JULY 2018	SEPT 2018	FY 2018	FY 2019
Utility - Cable TV Billing	-	-	-	-	-	-	1,624
Utility - General	45,303	45,425	55,000	44,548	7,452	52,000	57,000
Utility - Refuse Removal	1,223	1,736	1,500	1,128	672	1,800	2,000
R&M-Buildings	31,723	20,480	15,000	20,189	-	20,189	30,000
R&M-Pools	91,357	139,674	89,800	53,861	35,939	89,800	30,000
R&M-Vehicles	-	-	500	-	500	500	500
Advertising	1,320	1,330	2,640	1,100	400	1,500	1,800
Miscellaneous Services	-	-	1,500	374	1,126	1,500	1,500
Misc-Employee Meals	2,750	3,555	4,000	580	3,420	4,000	3,770
Misc-Training	940	600	2,000	823	1,177	2,000	3,000
Misc-Licenses & Permits	1,458	30	1,600	992	608	1,600	2,000
Office Supplies	1,168	3,124	1,600	1,532	68	1,600	1,750
Cleaning Supplies	1,091	846	2,500	983	1,517	2,500	2,000
Office Equipment	59	2,001	2,000	508	1,492	2,000	2,500
Snack Bar Expenses	-	-	-	-	-	-	1,500
Op Supplies - Spa & Paper	975	233	2,000	1,224	776	2,000	2,250
Op Supplies - Uniforms	700	1,525	2,500	2,300	200	2,500	2,500
Op Supplies - Summer Camp	12,158	14,639	16,000	7,214	8,786	16,000	16,000
Subscriptions and Memberships	362	1,182	800	445	755	1,200	1,200
Cap Outlay-Machinery and Equip	3,299	771	5,000	8,587	-	8,587	90,000
Cap Outlay - Pool Furniture	1,477	988	8,000	8,953	100	9,053	18,000
Total Swimming Pool	360,667	444,637	435,971	323,155	120,199	443,354	535,003
Tennis Court							
Payroll-Salaries	117,306	114,389	122,570	101,191	21,379	122,570	122,500
Payroll-Hourly	34,246	38,326	36,000	29,891	6,109	36,000	36,000
Payroll-Benefits	23,041	22,168	23,557	26,488	5,298	31,786	28,346
Payroll-Engineering	12,842	18,663	34,853	16,445	5,950	22,395	23,831
Payroll-Commission	103,543	129,413	103,000	120,800	24,160	144,960	135,000
Payroll-Janitor	158	-	-	-	-	-	-

MARSHALL CREEK

Community Development District

General Fund

Summary of Revenues, Expenditures and Changes in Fund Balances Fiscal Year 2019 Modified Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2016	FY 2017	BUDGET FY 2018	THRU JULY 2018	AUG- SEPT 2018	PROJECTED FY 2018	BUDGET FY 2019
Payroll Taxes	19,275	20,875	19,920	17,260	3,758	21,018	23,026
ProfServ-Administrative	-	-	1,000	-	1,000	1,000	1,000
ProfServ-Info Technology	5,207	6,086	6,000	6,966	1,393	8,359	7,000
Contracts-Janitorial Services	1,795	6,000	6,000	5,040	960	6,000	6,000
Communication - Telephone	5,914	6,783	5,500	6,090	(590)	5,500	6,000
Utility - Cable TV Billing	1,622	1,776	1,400	1,531	913	2,444	1,738
Electricity - General	12,777	14,474	13,000	11,967	2,533	14,500	14,500
Utility - Refuse Removal	1,214	1,736	1,100	1,492	8	1,500	1,800
Utility - Water & Sewer	2,881	1,188	1,500	1,061	439	1,500	1,500
Rental/Lease - Vehicle/Equip	1,689	1,585	1,700	1,321	379	1,700	1,700
R&M-General	3,813	5,924	6,000	4,742	1,258	6,000	6,000
R&M-Court Maintenance	12,693	15,155	12,000	12,324	676	13,000	12,000
R&M-Vandalism	-	-	500	-	500	500	500
Printing and Binding	140	1,169	1,500	185	1,315	1,500	1,000
Advertising	1,320	1,320	1,500	1,100	400	1,500	1,500
Misc-Employee Meals	1,215	1,657	1,900	144	1,464	1,608	1,900
Misc-Special Events	285	283	1,000	683	-	683	1,000
Misc-Training	-	-	500	405	95	500	500
Misc-Licenses & Permits	-	187	250	-	250	250	250
Office Supplies	3,147	3,056	3,000	2,572	428	3,000	3,000
Office Equipment	51	780	3,000	514	2,486	3,000	3,000
Teaching Supplies	3,146	3,821	3,000	2,768	232	3,000	3,000
Op Supplies - Uniforms	438	195	500	494	6	500	500
COS - Start Up Inventory	6,550	10,998	14,000	7,812	7,118	14,930	10,000
Subscriptions and Memberships	530	590	800	590	210	800	800
Cap Outlay-Machinery and Equip	5,411	5,231	10,000	17,257	-	17,257	45,000
Reserve - Tennis Court	6,300	-	-	-	-	-	-
Total Tennis Court	388,549	433,828	436,550	399,133	90,127	489,260	499,891
TOTAL EXPENDITURES	3,351,425	3,749,022	4,145,304	3,969,725	1,254,414	5,223,638	4,421,876

Annual Operating and Debt Service Budget
Fiscal Year 2019

MARSHALL CREEK

Community Development District

General Fund

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2019 Modified Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2016	ACTUAL FY 2017	ADOPTED BUDGET FY 2018	ACTUAL THRU JULY 2018	PROJECTED AUG- SEPT 2018	TOTAL PROJECTED FY 2018	ANNUAL BUDGET FY 2019
<i>Reserves</i>							
Reserve - Tennis Court	-	9,530	-	-	-	-	-
Total Reserves	-	9,530	-	-	-	-	-
TOTAL EXPENDITURES AND RESERVES	3,351,425	3,758,552	4,145,304	3,969,725	1,254,414	5,223,638	4,421,876
Excess (deficiency) of revenues							
Over (under) expenditures	403,664	176,724	-	203,387	(155,327)	(24,570)	(37,501)
OTHER FINANCING SOURCES (USES)							
Sale of General Capital Assets	15,511	-	-	-	-	-	-
TOTAL OTHER SOURCES (USES)	15,511	-	-	-	-	-	(37,501)
Net change in fund balance	419,175	176,724	-	203,387	(155,327)	(24,570)	(37,500)
FUND BALANCE, BEGINNING	1,240,611	1,659,786	1,837,090	1,837,090	1,837,090	1,837,090	1,812,520
FUND BALANCE, ENDING	\$ 1,659,786	\$ 1,836,510	\$ 1,837,090	\$ 2,040,477	\$ 1,681,763	\$ 1,812,520	\$ 1,775,019

Exhibit "A"
Allocation of Fund Balances

<u>AVAILABLE FUNDS</u>	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2019	\$ 1,812,520
Net Change in Fund Balance - Fiscal Year 2019	(37,501)
Reserves - Fiscal Year Additions FY 2019	-
Total Funds Available (Estimated) - 9/30/2019	1,775,019
 <u>ALLOCATION OF AVAILABLE FUNDS</u>	
<i>Assigned Fund Balance</i>	
Operating Reserve - Operating Capital	736,979 ⁽¹⁾
Reserves - Gates (Prior Year)	7,838
Reserve - Parks (Prior Year)	32,900
Reserves - Field (Prior Year)	440,675
Reserves - Landscaping (Prior Year)	39,986
Reserves - Swim & Fitness Clubhouse (Prior Year)	18,558
Reserves - Swimming Pools (Prior Year)	132,635
Reserves - Tennis Courts (Prior Year)	18,153
Subtotal	684,045
Total Allocation of Available Funds	1,421,024
Total Unassigned (undesignated) Cash	\$ 353,995

Notes

(1) Note: Represents approximately 2 months of operating expenditures net of reserves.

Budget Narrative
Fiscal Year 2019**REVENUES****Interest – Investments**

The District earns interest income on their checking account with BB&T Bank. Interest is calculated on the average monthly collected balance for the operating account.

Shared Revenue – Other Local Units

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

Interlocal Agreement - Other

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

FEMA Boardwalk Revenue

Revenue from FEMA to repair boardwalk from Hurricane Irma and Matthew.

Other Physical Environmental Rev

This is revenue generated from providing landscape maintenance services to the Augustine Island Association. The corresponding expense is included in Landscape-Payroll-IPM staff.

S/F Program Fees

This is revenue generated from summer camps.

S/F Swimming Program Fees

This is revenue generated from Swim Programs such as Swim Lessons, Infant Swim Resource, and Nease High School Swim team.

S/F Activity Fees

This is revenue from community classes.

S/F Other Revenues

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

S/F Rental Fees

This is revenue collected from the rental of the pool pavilion area as well as the pool deck and meeting room after operating hours.

Budget Narrative
Fiscal Year 2019**REVENUES (continued)****S/F Snack Bar Revenue**

This is revenue collected from the snack bar.

Tennis Merchandise Sales

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

Tennis Special Events & Socials

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

Tennis Lessons & Clinics

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

Tennis Ball Machine Rental Fee

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

Tennis Membership

This is revenue collected from Non-Resident Fees for inclusion in MCCDD Tennis program. In 2017 the membership rate increased for a single member from \$1000 to \$1350 and for family from \$1,500 to \$2,350 annually. Membership rate will remain the same.

Tennis Drinks & Snacks

This is revenue collected from soda machine.

Special Assessments – Tax Collector

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

Special Assessments – CDD Collected

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

Special Assessments – Discounts

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

Budget Narrative
Fiscal Year 2019**REVENUES (continued)****Allowance for Uncollected Assessments**

This is an allowance for assessments related to delinquent parcels.

Other Miscellaneous Revenues

This is the revenue generated from the sale of lanyards for the resident amenity access cards and replacement amenity access cards.

Gate Bar Code/Remotes

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

Impact Fee

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

EXPENDITURES*Expenditures - Administrative***Payroll - Board of Supervisors**

Chapter 190 of the Florida Statutes allows for members of the Board of Supervisors to be compensated \$200 per meeting at which they are in attendance plus payroll taxes. However, the Board agreed to reduce their payroll to \$100 per meeting. The amount for the fiscal year is based upon all Supervisors attending all meetings.

Professional Service - Arbitrage Rebate

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

Professional Service - Dissemination Agent (IMS)

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

Budget Narrative
Fiscal Year 2019**Expenditures – Administrative (continued)****Professional Service - Engineering**

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

Professional Service - Legal Services

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

Professional Service - Management Consulting Services (IMS)

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

Professional Service - Special Assessment (IMS)

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

Professional Service - Trustee

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

Auditing Services

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

Postage and Freight

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

Insurance - General Liability

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

Printing and Binding

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

Budget Narrative
Fiscal Year 2019**Expenditures – Administrative (continued)****Legal Advertising**

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

Miscellaneous Services

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

Miscellaneous - Assessment Collection Cost

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

Shared Expenditures - Other Local Units

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

Office Supplies

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

Annual District Filing Fee

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

Expenditures - Other Public Safety**Payroll - Benefit**

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

Payroll - Engineering

The District's building engineering department has a staff of five (5) full time who are allocated throughout this budget. The engineering departments maintenance allocation is **25%**. The Director's compensation is shared evenly with Engineering and Landscape.

Budget Narrative
Fiscal Year 2019**Expenditures - Other Public Safety (continued)****Payroll - Gate Maintenance**

This line item covers the compensation for staff to clean the building. Cleaning staff expense is shared with Guardhouses, Amenity Center and Sweetwater CDD. Maintenance allocation for the District's two (2) controlled access guardhouses is **20%**. FY 2019 reflects a 3% increase. The current security contractor is Ramco Protective Services.

Contracts - Security Services

This amount is for staffing of two (2) controlled access guardhouses. Budget number reflected includes staffing the North Loop Parkway controlled access guardhouses 24 hrs /day, 7 days a week, and the South Loop Parkway controlled access guardhouse 16 hrs/day, 7 days per week (Virtual Guard in effect 11pm – 7am). The current security contractor is Ramco Protective Services.

Contracts - Roving Patrol

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

R&M - Gate

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

Miscellaneous - Bar Codes

The cost of controlled access bar code decals.

Expenditures - Field**Payroll - Benefit**

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

Payroll - Engineering

The District's building engineering department has a staff five (5) full time who are allocated throughout this budget. The engineering department's maintenance allocation for the District's two (2) controlled access guardhouses is **20%**. The Director's compensation is shared evenly with Engineering and Landscape.

Budget Narrative
Fiscal Year 2019**Expenditures - Field (continued)****Utility - Water and Sewer (Storm Water and Street Sewer Line Jetting and Repairs)**

The District engineering department contracts with a specialized storm water sewer jetting service to clean dirt, sediment and silt from storm water drains that become clogged and sewer line jetting and repairs.

Lease - Land

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

R&M - Bike Paths & Asphalt

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

R&M - Boardwalks

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

R&M - Buildings (Park Buildings & Structures)

The budgeted amount is purchase of paint, stain, fasteners, miscellaneous equipment and lumber used at the parks for playground repairs and cleaning. \$40,000 to replace Treehouse Park wooden playscape with a low maintenance style similar to Vale Park.

R&M - Electrical (Streetlights)

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

R&M - Fountain (Village Center Fountain)

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

R&M - Mulch

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

R&M - Roads & Alleyways

The budgeted amount is for lift station submersible pump replacement, annual lift station cleanouts, and miscellaneous repairs on lift station controls, street maintenance repairs including asphalt repairs and maintenance and chemicals for rust staining removal. FY 2018 includes seven (7) outsourced street sweepings @ \$1,481 each.

Budget Narrative
Fiscal Year 2019**Expenditures - Field (continued)****R&M - Sidewalks**

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

R&M - Signage (Community Signage)

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

Capital Outlay – Machinery and Equipment

This budget amount includes the following for FY 2019: added \$26k to upgrade street pole light fixtures along Palencia Village Drive and \$12k for a 36 month lease at \$1000/mth for a truck(\$18K)/trailer pressure washer(\$12K) unit to clean street curbs

FEMA Boardwalk expense

Funds received from FEMA to repair boardwalk.

Expenditures - Landscape**Payroll - Salaries**

The compensation for staff with Supervisor responsibilities such as Director of Landscape, IPM Coordinator, two Crew Leaders and 50% of Director of Engineering and Maintenance.

Payroll - Other

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

Payroll - Benefits

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

Payroll - General Staff

The compensation for mow crew personnel (**3-full time and 2-part time**) responsible for over 60 acres of turf. 8% increase to better align to market standard.

Budget Narrative
Fiscal Year 2019**Expenditures – Landscape (continued)****Payroll - Irrigation Staff**

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

Payroll - IPM Staff

The compensation for three staff members responsible for Integrated Pest Management (plant protectants, bed weeds/fertilization for 25 acres of plant material and all turf protectants/fertilization for 60+ acres of turf). Responsibilities include pruning and trimming, mulch replenishment. 50% of the additional staff person will be offset by \$15,000 revenue from Augustine Island.

Payroll - Equipment Mechanic

The compensation for Equipment Mechanic.

Payroll – Administration

Will assist both Landscape and Engineering departments one day per week. Duties are, but not limited to, payroll, invoices, and staff support.

Payroll - Taxes

Payroll taxes for Landscape staff and 50% of Director of Engineering.

Communication – Telephone

This item covers Telephone and Fax Machine expenses.

Utility – Cable TV Billing

Some type of internet service – Lifestream or AT&T to be used for irrigation controls.

Electricity - General (Utility)

Electric service for new maintenance facility.

Utility - Refuse Removal

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

Utility – Water & Sewer

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

Rentals - General

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

Budget Narrative
Fiscal Year 2019**Expenditures – Landscape (continued)****R & M - Buildings**

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

R & M - Equipment

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

R & M - Grounds

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

R & M - Irrigation

The parts, tools, supplies to service and repair 400 + zones of sprinklers comprised of 8000 + sprinkler heads and 10 wells and 9 pumps. Irrigation staff is also responsible for all hand watering.

R & M - Mulch

The pine straw and mulch to replenish areas such as beds, native grasses, wood lines. To be maintained at a 3-4" layer. (Pine straw and spreading service. \$6,375 / load- 11 loads and \$4,003 for a trailer of pine straw. (Landscape department to spread). This also includes mulching the Promenade condos twice yearly, total \$1,200.

R & M - Pump Station

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

R & M - Trees & Trimming

The costs to outsource removal of dead trees, pruning of 131 palms as well as clean-up of fallen trees and storm clean- up.

Miscellaneous - Employee Meals (Employee Relations)

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

Office Equipment

Purchase a new time clock.

Budget Narrative
Fiscal Year 2019**Expenditures – Landscape (continued)****Operating Supplies - General**

Office supplies, safety supplies, tag renewal, doggy pot supplies to include adding two additional doggy pots (\$4,700), licenses, training, hand tools, \$50 per month cell phone expense for Director/ \$30 for Supervisor, paint, hardware and coffee supplies. Additional \$3,000 for an annual Community Appreciation Event.

Operating Supplies - Uniforms

Shirts and pants for each staff at \$325 per year. Supply rain suits, winter jackets and hats for staff and managers. Supply shirts and pants for managers.

Operating Supplies - Fuel, Oil

This is budgeted at \$3.28 per gallon for regular and \$2.48 per gallon for diesel and based on previous year usage. Also, includes oil and grease associated with equipment preventative maintenance program.

Improvements - Landscape

The replacement of trees / ornamentals lost due to frost and disease, planned improvements to existing Landscaping, four flower change outs, and soil amendments. One of the 2019 major projects include sodding the lake bank along Promenade wall and Holiday Décor for Roundabout (\$20K).

Capital Outlay - Machinery and Equipment

Replacement of vehicles, utility carts and equipment including finance payments. Budgeted amount is for 12 months of a 36 month finance for a wheel loader, a chipper and a new club car. New for 2019 - \$4,676.60 for a Lesco HPS Chariot Ride on Spreader.

Expenditures - Utilities**Electricity - Streetlighting**

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

Utility - Water & Sewer

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

R & M - Lake

The professional services that provide regular visits to monitor/treat lakes, mitigation areas, and littoral plantings. Included are potential services to mechanically remove dead floating plant material as well as repair/replacement of tools + equipment used for in-house removal. Includes planned/permitted installation of desirable fish such as Grass Carp, Bass, and Bream.

Budget Narrative
Fiscal Year 2019**Expenditures - Operations and Maintenance****Payroll - Shared Personnel**

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

Professional Service - Field Management (HPPM)

The District has a personnel leasing agreement thru December 2018 with Hines Palencia Property Management which provides daily, onsite management of the District's staff and assets. A full listing of the scope of services provided by HPPM to the District is attached.

Travel and Per Diem

Travel expenses for onsite management team to pick up various operational and repair supplies from local, greater-Jacksonville vendors.

Communication - Telephone

The District has an out-of-state emergency telephone service. Includes a portion of property managers and engineer's cell phone expense (35%).

Postage and Freight

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

R&M - Vehicles

This line item is for the repair and maintenance costs of the engineering department club carts.

Printing and Binding

The District's portion of a comprehensive communications package provided via the Palencia Project; includes e-mailings of various events, updates and surveys, and updating of the District's employee handbook. The District also provides printed temporary gate passes for visitors, guests and construction vehicles. Neighborhood Publications URL web-site support.

Miscellaneous - Connection Computer

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

Office Supplies

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

Budget Narrative
Fiscal Year 2019

Expenditures - Operations and Maintenance (continued)

Operating Supplies - General

The budgeted amount is for uniforms, and tool repair/purchase/rental.

Operating Supplies - Buildings

Contingency for Tropical Storm / Hurricane preparedness supplies.

Expenditures - Parks and Recreation - General

Professional Service - Management Consulting Service (IMS)

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

Insurance - Property & Casualty

The District’s Property and Casualty Insurance policy is with Preferred Governmental Insurance Trust that specializes in providing insurance coverage to governmental agencies. Addition of \$11,250 for boardwalk insurance, required by FEMA and \$20,000 budgeted to insure Tolomato Boardwalk.

Expenditures - Swim & Fitness Clubhouse

Contracts - Miscellaneous Labor (Miscellaneous Outside Services)

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

ProfServ-Outside Fitness

This category encompasses the Adult Fitness classes that are taught by fitness staff.

Budget Narrative
Fiscal Year 2019**Expenditures - Swim & Fitness Clubhouse (continued)****R&M - Buildings**

This category provides funds for any HVAC related expenses and holiday décor which includes lighting and wreaths (\$19K).

R&M - Equipment

This category provides funds for repair related expenses of equipment, new equipment for classes, new TV's, chairs and tables for meeting room, heaters flood lights, generator, tree light wraps, bounce house, lifeguard stand, etc.

Miscellaneous - Special Events

This category provides funds for community events that are held throughout the year (i.e. Dive in Movies & Winter Community Holiday activities, bands for Food Truck Friday, rentals for Senior Events, Street Festival, Tapas nights etc).

Capital Outlay - Machinery and Equipment

This category provides funds for the purchase/ replacement of a washer and dryer and large appliances for the building or Snack Bar.

Expenditures - Swimming Pool**Payroll - Salaries**

This item encompasses compensation for the Amenity Center Director and any full time staff. Amenity Center director's compensation is shared evenly with Sweetwater Creek CDD. Increase is reflective of adjusting amenity director and assistant manager's salaries to industry standards.

Payroll - Hourly

This allocation encompasses compensation for Front Desk and Summer Camp Counselors. . This includes an increase in operating hours and weeks to better accommodate classes, rentals and pool access for the residents. In addition, hours were added to support special events.

Payroll - Lifeguards

This line item encompasses compensation for Lifeguards as well as the hiring of a Head Lifeguard position which equates to the most of the increase.

Payroll - Benefits

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

Budget Narrative
Fiscal Year 2019**Expenditures – Swimming Pool (continued)****Payroll - Engineering**

The District's building engineering department has a staff of five (5) who are allocated throughout this budget. The engineering department's maintenance allocation for the District's swimming pools and fitness center buildings repairs is **20%**. The Director's compensation is shared evenly with Engineering and Landscape.

Payroll - Janitor

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

Payroll Taxes

Payroll taxes for Swim and Fitness Staff.

Professional Service - Information Technology

The District incurs the expense for IT support for the computer systems. This also includes any license renewal/software updates to the District computer systems (i.e. McAfee Antivirus, MS Office). This also includes new software for the check in process at the buildings. This software will have monthly fees and comes with key fobs for residents.

Professional Service-Swimming Pool Commissions

This line is the commissions paid to swim instructors.

Contracts - Landscape

Re-furbish landscape under 2 story pool slide, update planters, Trim trees around pool deck and parking lot islands (shared expense w/Tennis).

Travel and Per Diem

Travel expenses for onsite swim and fitness staff to pick-up various operational and repair supplies from local, greater-Jacksonville vendors, such as pool supplies and training classes.

Communication - Telephone

This item covers Telephone and Fax Machine Expenses. The budgeted amount is based on an average AT&T Bill of \$580 per month.

Utility - General

This line item covers water service provided by St. Johns County Utility Department and electric service provided by Florida Power and Light. The average cost of both bills is approximately \$4,400 per month. The budgeted amount is based on last year's expenses as well as projected increases for service as well as projected increases due to the increased hours and additional weeks of operation.

Budget Narrative
Fiscal Year 2019**Expenditures – Swimming Pool (continued)****Utility - Refuse Removal**

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

R&M - Buildings

This line item encompasses the repair and maintenance costs for the Amenity facility. This includes repairing the floor in the aerobics room, new paint/wallpaper for the locker rooms, updating the breezeway for Snack Bar eating.

R&M - Pools

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

R&M Vehicles

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

Advertising

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

Miscellaneous Services

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

Miscellaneous - Employee Meals (Employee Relations)

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

Miscellaneous - Training

This is for the material costs associated with annual CPR/First Aid/AED Training. Also included in this item are any other professional development courses such as new certifications for aerobics instructors. Also included in this item are any other professional development courses such as new certifications for aerobics instructors. The increase reflects the need for more certifications for instructors to provide more exercise classes at the Amenities Building.

Miscellaneous - Licenses & Permits

This budget item allocates for the licensing and permits necessary for operation of the Swim and Fitness Center (i.e. Pool Operating Permits). This also includes a possible license needed for the Snack Bar.

Budget Narrative
Fiscal Year 2019**Expenditures – Swimming Pool (continued)****Office Supplies**

This item allocates funds for Summer Camp, Aquatics, and supplies. These items include but are not limited to: food, golf and tennis lessons, travel and entry for field trips, and arts and crafts.

Cleaning Supplies

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

Office Equipment

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

OP Supplies - Spa & Paper

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

Operating Supplies - Uniforms

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

Operating Supplies - Summer Camp

This item allocates funds for Summer, Aquatics, and Holiday (i.e. Spring Break and Christmas Break) Camp supplies. These items include but are not limited to food, arts and crafts, transportation, entrance into locations for field trips, vendors and more.

Subscriptions & Memberships

This is for Sirius Satellite Radio Subscription at \$400 per year and ASCAP (American Society of Composers) at \$400 per year.

Capital Outlay - Machinery and Equipment

This allocates funds for any capital expenses incurred throughout the year. Planned repair for FY2019 is refurbishing the slide (\$130K). Equipment for the Snack Bar, meeting room, shelving, vacuums, cables, blowers, ladders etc.

Capital Outlay - Pool Furniture

This allocation is to cover replacement of all pool furniture and umbrellas that will be needed in the coming pool season and the restaining/treatment of the teak furniture. There are three different sets of pool furniture at the facility that all need to be maintained yearly and replaced roughly every three years.

Budget Narrative
Fiscal Year 2019**Expenditures - Tennis Court****Payroll - Salaries**

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

Payroll - Hourly

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

Payroll - Benefits

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

Payroll - Engineering

The District's building engineering department has a staff of five (5) who are allocated throughout this budget. The engineering department's maintenance allocation for the District's swimming pools and fitness center buildings repairs is **15%**. The Director's compensation is shared evenly with Engineering and Landscape.

Payroll - Commission

Commissions paid to pro staff based on lesson revenue.

Payroll - Janitor

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

Payroll Taxes

Payroll taxes for Tennis staff.

Professional Services - Administrative

Administrative support from administrative staff.

Professional Services - Information Technology

The District incurs the expense for IT support for the computer systems including the tennis point-of-sale system. This also includes any license renewal/software updates to the District computer systems (i.e. McAfee Antivirus, MS Office, and Club Systems).

Contracts - Janitorial Services

This line item is for contracted Janitorial Services with High Tech Cleaning Service.

Budget Narrative
Fiscal Year 2019**Expenditures – Tennis Court (continued)****Communication - Telephone**

Jive phone lines plus long distance.

Utility - Cable TV Billing

Comcast – established based on run rate.

Electricity - General

Electricity – FPL. Primary expense related to court lighting.

Utility - Refuse Removal

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

Utility - Water & Sewer

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

Rental/Lease - Vehicle/Equipment

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

R&M - General

General Maintenance needs (i.e. – light bulbs, carpet repair, and landscape planters).

R&M - Court Maintenance

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

R&M - Vandalism

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

Printing and Binding

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

Advertising

The costs associated with newspaper ads to recruit new staff.

Budget Narrative
Fiscal Year 2019**Expenditures – Tennis Court (continued)****Miscellaneous - Employee Meals** (Employee Relations)

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

Miscellaneous - Special Events

Social and Promotional events for Tennis held on property.

Miscellaneous - Training

This is for continuing education and professional development for staff.

Miscellaneous - Licenses & Permits

USTA membership, etc.

Office Supplies

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

Office Equipment

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

Teaching Supplies

This is for Balls and Teaching Aids – prepping for addition to pro staff.

OP Supplies - Uniforms

Staff uniform assistance.

COS - Start Up Inventory

This is for Inventory/Merchandise, in FY2019.

Subscriptions and Memberships

NFPTA, PTR, USPTA, etc

Capital Outlay - Machinery and Equipment

Professionally re-surface two of the ten courts. For FY2019 install LED Lighting on two courts (\$35K).

Budget Narrative
Fiscal Year 2019

FULL LISTING OF OPERATIONS MANAGEMENT SCOPE OF SERVICES

Lessee

Marshall Creek Community Development District

Lessor

Hines Palencia Property Management, LLC

Purpose

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

Operations Management Team Composition

Property Manager
Assistant Property Manager (reports to Property Manager)
Staff Accountant (reports to Property Manager)
Administrative Assistant (reports to Property Manager)

Budget Narrative
Fiscal Year 2019

Relationship to Other Positions

Reports To

District Board of Supervisors

Coordinates with

District Manager, Inframark – Infrastructure Management Services

Supervises

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

Operations Management Team Functions

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

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

Budget Narrative

Fiscal Year 2019

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

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

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

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

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

- Resident relations
- Payroll processing of 40 – 50 District employees
- On-site accounts payables / bookkeeping
- Operations analysis
- Budget preparation and management

Budget Narrative

Fiscal Year 2019

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

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

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

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

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2019 Modified Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2016	ACTUAL FY 2017	ADOPTED BUDGET FY 2018	ACTUAL THRU JULY 2018	PROJECTED AUG- SEPT 2018	TOTAL PROJECTED FY 2018	ANNUAL BUDGET FY 2019
REVENUES							
Special Assmnts- Tax Collector	\$ -	\$ -	\$ 50,952	\$ 49,757	\$ 1,195	\$ 50,952	\$ 51,149
Special Assmnts- CDD Collected	-	-	1,667	1,668	-	1,668	1,668
Special Assmnts- Discounts	-	-	(2,039)	(1,710)	-	(1,710)	(2,046)
TOTAL REVENUES	-	-	50,580	49,715	1,195	50,910	50,771
EXPENDITURES							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	-	-	1,019	961	-	961	1,023
Total Administrative	-	-	1,019	961	-	961	1,023
TOTAL EXPENDITURES	-	-	1,019	961	-	961	1,023
Excess (deficiency) of revenues Over (under) expenditures	-	-	49,561	48,754	1,195	49,949	49,748
Net change in fund balance	-	-	49,561	48,754	1,195	49,949	49,748
FUND BALANCE, BEGINNING	-	-	-	-	-	-	49,949
FUND BALANCE, ENDING	\$ -	\$ -	\$ 49,561	\$ 48,754	\$ 1,195	\$ 49,949	\$ 99,697

Budget Narrative
Fiscal Year 2018

REVENUE

Special Assessments - Tax Collector

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

Special Assessments - CDD Collected

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

Special Assessments - Discounts

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

EXPENDITURES

Expenditures - Administrative

Misc - Assessment Collection Cost

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

MARSHALL CREEK
Community Development District

Debt Service Budgets
Fiscal Year 2019

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2019 Modified Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2016	ACTUAL FY 2017	ADOPTED BUDGET FY 2018	ACTUAL THRU JULY 2018	PROJECTED AUG- SEPT 2018	TOTAL PROJECTED FY 2018	ANNUAL BUDGET FY 2019
REVENUES							
Interest - Investments	\$ 282	\$ 2,415	\$ 250	\$ 2,999	\$ 600	3,599	\$ 250
Special Assmnts- Tax Collector	1,036,373	1,210,968	1,172,946	1,145,560	27,386	1,172,946	1,173,275
Special Assmnts- Prepayment	93,960	66,503	-	28,102	-	28,102	-
Special Assmnts- CDD Collected	237,128	52,089	38,056	38,056	-	38,056	38,056
Special Assmnts- Delinquent	1,200	-	-	-	61,072	61,072	-
Special Assmnts- Discounts	(30,196)	(40,074)	(46,918)	(39,373)	-	-	(46,931)
TOTAL REVENUES	1,338,747	1,291,901	1,164,334	1,175,344	89,058	1,303,775	1,164,650
EXPENDITURES							
<i>Administrative</i>							
ProfServ-Legal Services	15,938	14,996	-	7,500	-	7,500	-
ProfServ-Trustee	5,638	5,446	-	18,500	-	18,500	-
Misc-Assessmnt Collection Cost	11,660	13,071	23,459	22,124	548	22,672	23,466
Total Administrative	33,236	33,513	23,459	48,124	548	48,672	23,466
<i>Debt Service</i>							
Principal Debt Retirement	860,000	272,285	550,000	550,000	-	550,000	580,000
Principal Prepayments	-	-	-	40,000	-	40,000	-
Interest Expense	956,650	819,513	600,750	599,750	-	599,750	571,250
DS Costs-Miscellaneous	-	-	-	-	-	-	-
Total Debt Service	1,816,650	1,091,798	1,150,750	1,189,750	-	1,189,750	1,151,250
TOTAL EXPENDITURES	1,849,886	1,125,311	1,174,209	1,237,874	548	1,238,422	1,174,716

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2019 Modified Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2016	ACTUAL FY 2017	ADOPTED BUDGET FY 2018	ACTUAL THRU JULY 2018	PROJECTED AUG- SEPT 2018	TOTAL PROJECTED FY 2018	ANNUAL BUDGET FY 2019
Excess (deficiency) of revenues							
Over (under) expenditures	(511,139)	166,590	(9,875)	(62,530)	88,510	65,353	(10,066)
OTHER FINANCING SOURCES (USES)							
Interfund Transfer - In	800,000	-	-	-	-	-	-
Operating Transfers - Out	(99,970)	-	-	-	-	-	-
Contribution to (Use of) Fund Balance	-	-	(9,875)	-	-	-	(10,066)
TOTAL OTHER SOURCES (USES)	700,030	-	(9,875)	-	-	-	(10,066)
Net change in fund balance	188,891	166,590	(9,875)	(62,530)	88,510	65,353	(10,066)
FUND BALANCE, BEGINNING	73,147	262,038	428,628	428,628	428,628	428,628	493,981
FUND BALANCE, ENDING	\$ 262,038	\$ 428,628	\$ 418,753	\$ 366,098	\$ 517,138	\$ 493,981	\$ 483,915

Amortization Schedule
Special Assessment Bonds

DATE	PRINCIPAL BALANCE	RATE	INTEREST	PRINCIPAL	TOTAL
11/1/2018	\$ 11,425,000	5.000%	\$ 285,625		
5/1/2019	\$ 11,425,000	5.000%	\$ 285,625	\$ 580,000	\$ 1,151,250
11/1/2019	\$ 10,845,000	5.000%	\$ 271,125		
5/1/2020	\$ 10,845,000	5.000%	\$ 271,125	\$ 610,000	\$ 1,152,250
11/1/2020	\$ 10,235,000	5.000%	\$ 255,875		
5/1/2021	\$ 10,235,000	5.000%	\$ 255,875	\$ 640,000	\$ 1,151,750
11/1/2021	\$ 9,595,000	5.000%	\$ 239,875		
5/1/2022	\$ 9,595,000	5.000%	\$ 239,875	\$ 675,000	\$ 1,154,750
11/1/2022	\$ 8,920,000	5.000%	\$ 223,000		
5/1/2023	\$ 8,920,000	5.000%	\$ 223,000	\$ 710,000	\$ 1,156,000
11/1/2023	\$ 8,210,000	5.000%	\$ 205,250		
5/1/2024	\$ 8,210,000	5.000%	\$ 205,250	\$ 745,000	\$ 1,155,500
11/1/2024	\$ 7,465,000	5.000%	\$ 186,625		
5/1/2025	\$ 7,465,000	5.000%	\$ 186,625	\$ 780,000	\$ 1,153,250
11/1/2025	\$ 6,685,000	5.000%	\$ 167,125		
5/1/2026	\$ 6,685,000	5.000%	\$ 167,125	\$ 820,000	\$ 1,154,250
11/1/2026	\$ 5,865,000	5.000%	\$ 146,625		
5/1/2027	\$ 5,865,000	5.000%	\$ 146,625	\$ 860,000	\$ 1,153,250
11/1/2027	\$ 5,005,000	5.000%	\$ 125,125		
5/1/2028	\$ 5,005,000	5.000%	\$ 125,125	\$ 905,000	\$ 1,155,250
11/1/2028	\$ 4,100,000	5.000%	\$ 102,500		
5/1/2029	\$ 4,100,000	5.000%	\$ 102,500	\$ 950,000	\$ 1,155,000

Amortization Schedule
Special Assessment Bonds

DATE	PRINCIPAL BALANCE	RATE	INTEREST	PRINCIPAL	TOTAL
11/1/2029	\$ 3,150,000	5.000%	\$ 78,750		
5/1/2030	\$ 3,150,000	5.000%	\$ 78,750	\$ 1,000,000	\$ 1,157,500
11/1/2030	\$ 2,150,000	5.000%	\$ 53,750		
5/1/2031	\$ 2,150,000	5.000%	\$ 53,750	\$ 1,050,000	\$ 1,157,500
11/1/2031	\$ 1,100,000	5.000%	\$ 27,500		
5/1/2032	\$ 1,100,000	5.000%	\$ 27,500	\$ 1,100,000	\$ 1,155,000
			\$ 4,737,500	\$ 11,425,000	\$ 16,162,500

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2019 Modified Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2016	ACTUAL FY 2017	ADOPTED BUDGET FY 2018	ACTUAL THRU JULY 2018	PROJECTED AUG- SEPT 2018	TOTAL PROJECTED FY 2018	ANNUAL BUDGET FY 2019
REVENUES							
Interest - Investments	\$ 786	\$ 1,486	\$ 200	\$ 1,779	\$ 356	\$ 2,135	\$ 200
Special Assmnts- Tax Collector	1,033,891	1,018,999	1,033,891	1,021,728	12,163	1,033,891	1,029,143
Special Assmnts- Prepayment	-	23,818	-	-	-	-	-
Special Assmnts- CDD Collected	-	-	-	-	-	-	-
Special Assmnts- Discounts	(29,974)	(33,721)	(41,356)	(35,117)	-	(35,117)	(41,166)
Other Miscellaneous Revenues	-	-	-	-	-	-	-
TOTAL REVENUES	1,004,703	1,010,582	992,735	988,390	12,519	1,000,909	988,177
EXPENDITURES							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	11,435	10,998	20,678	19,732	243	20,678	20,583
Total Administrative	11,435	10,998	20,678	19,732	243	20,678	20,583
<i>Debt Service</i>							
Principal Debt Retirement	455,000	470,000	490,000	490,000	-	490,000	505,000
Principal Prepayments	15,000	-	-	25,000	-	25,000	-
Interest Expense Series A	523,575	506,900	490,450	489,825	-	489,825	472,050
Total Debt Service	993,575	976,900	980,450	1,004,825	-	1,004,825	977,050
TOTAL EXPENDITURES	1,005,010	987,898	1,001,128	1,024,557	243	1,025,503	997,633

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2019 Modified Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2016	ACTUAL FY 2017	ADOPTED BUDGET FY 2018	ACTUAL THRU JULY 2018	PROJECTED AUG- SEPT 2018	TOTAL PROJECTED FY 2018	ANNUAL BUDGET FY 2019
Excess (deficiency) of revenues							
Over (under) expenditures	(307)	22,684	(8,393)	(36,167)	12,276	(24,594)	(9,456)
OTHER FINANCING SOURCES (USES)							
Operating Transfers-Out	(409)	(758)	-	(165)	-	(165)	-
Contribution to (Use of) Fund Balance	-	-	(8,393)	-	-	-	(9,456)
TOTAL OTHER SOURCES (USES)	(409)	(758)	(8,393)	(165)	-	(165)	(9,456)
Net change in fund balance	(716)	21,926	(8,393)	(36,332)	12,276	(24,759)	(9,456)
FUND BALANCE, BEGINNING	812,377	811,661	833,587	833,587	-	833,587	808,828
FUND BALANCE, ENDING	\$ 811,661	\$ 833,587	\$ 825,194	\$ 797,255	\$ 12,276	\$ 808,828	\$ 799,372

Amortization Schedule
Special Assessment Bonds

DATE	PRINCIPAL BALANCE	RATE	INTEREST	PRINCIPAL	TOTAL
11/1/2018	\$ 9,750,000		\$ 236,025		
5/1/2019	\$ 9,750,000	3.50%	\$ 236,025	\$ 505,000	\$ 977,050
11/1/2019	\$ 9,245,000		\$ 227,188		
5/1/2020	\$ 9,245,000	3.50%	\$ 227,188	\$ 525,000	\$ 979,375
11/1/2020	\$ 8,720,000		\$ 218,000		
5/1/2021	\$ 8,720,000	5.00%	\$ 218,000	\$ 550,000	\$ 986,000
11/1/2021	\$ 8,170,000		\$ 204,250		
5/1/2022	\$ 8,170,000	5.00%	\$ 204,250	\$ 575,000	\$ 983,500
11/1/2022	\$ 7,595,000		\$ 189,875		
5/1/2023	\$ 7,595,000	5.00%	\$ 189,875	\$ 605,000	\$ 984,750
11/1/2023	\$ 6,990,000		\$ 174,750		
5/1/2024	\$ 6,990,000	5.00%	\$ 174,750	\$ 635,000	\$ 984,500
11/1/2024	\$ 6,355,000		\$ 158,875		
5/1/2025	\$ 6,355,000	5.00%	\$ 158,875	\$ 665,000	\$ 982,750
11/1/2025	\$ 5,690,000		\$ 142,250		
5/1/2026	\$ 5,690,000	5.00%	\$ 142,250	\$ 700,000	\$ 984,500
11/1/2026	\$ 4,990,000		\$ 124,750		
5/1/2027	\$ 4,990,000	5.00%	\$ 124,750	\$ 735,000	\$ 947,750
11/1/2027	\$ 4,255,000		\$ 106,375		
5/1/2028	\$ 4,255,000	5.00%	\$ 106,375	\$ 770,000	\$ 944,250
11/1/2028	\$ 3,485,000		\$ 87,125		
5/1/2029	\$ 3,485,000	5.00%	\$ 87,125	\$ 810,000	\$ 943,750

Amortization Schedule
Special Assessment Bonds

DATE	PRINCIPAL BALANCE	RATE	INTEREST	PRINCIPAL	TOTAL
11/1/2029	\$ 2,675,000		\$ 66,875		
5/1/2030	\$ 2,675,000	5.00%	\$ 66,875	\$ 850,000	\$ 941,250
11/1/2030	\$ 1,825,000		\$ 45,625		
5/1/2031	\$ 1,825,000	5.00%	\$ 45,625	\$ 890,000	\$ 936,750
11/1/2031	\$ 935,000		\$ 23,375		
5/1/2032	\$ 935,000	5.00%	\$ 23,375	\$ 935,000	\$ 4,945,675
			\$ 4,010,675	\$ 9,750,000	\$ 17,521,850

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2019 Modified Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2016	FY 2017	BUDGET FY 2018	THRU JULY 2018	AUG- SEPT 2018	PROJECTED FY 2018	BUDGET FY 2019
REVENUES							
Interest - Investments	\$ 26	\$ 330	\$ 100	\$ 622	\$ 124	\$ 150	\$ 100
Special Assmnts- Tax Collector	-	65,699	66,660	65,875	785	66,660	65,650
Special Assmnts- CDD Collected	-	25,280	-	11,818	-	11,818	-
Special Assmnts- Discounts	-	(2,174)	(2,666)	(2,264)	-	(2,264)	(2,626)
TOTAL REVENUES	26	89,135	64,094	76,051	909	76,364	63,124
EXPENDITURES							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	-	709	1,333	1,272	16	1,288	1,313
Total Administrative	-	709	1,333	1,272	16	1,288	1,313
<i>Debt Service</i>							
Principal Debt Retirement	-	10,000	10,000	10,000	-	10,000	10,000
Interest Expense	-	50,560	49,928	49,928	-	49,928	49,296
Cost of Issuance	67,640	-	-	-	-	-	-
Total Debt Service	67,640	60,560	59,928	59,928	-	59,928	59,296
TOTAL EXPENDITURES	67,640	61,269	61,261	61,200	16	61,216	60,609

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2019 Modified Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2016	FY 2017	BUDGET	THRU	AUG-	PROJECTED	BUDGET
			FY 2018	JULY 2018	SEPT 2018	FY 2018	FY 2019
Excess (deficiency) of revenues							
Over (under) expenditures	(67,614)	27,866	2,833	14,851	894	15,148	2,515
OTHER FINANCING SOURCES (USES)							
Interfund Transfers-In	99,970	-	-	-	-	-	-
Bond Proceed	800,000	-	-	-	-	-	-
Operatomg Transfers-Out	(800,000)	-	-	-	-	-	-
Contribution to (Use of) Fund Balance	-	-	2,833	-	-	-	2,515
TOTAL OTHER SOURCES (USES)	99,970	-	2,833	-	-	-	2,515
Net change in fund balance	32,357	27,866	2,833	14,851	894	15,148	2,515
FUND BALANCE, BEGINNING	-	32,357	60,223	60,223	-	60,223	75,371
FUND BALANCE, ENDING	\$ 32,357	\$ 60,223	\$ 63,056	\$ 75,074	\$ 894	\$ 75,371	\$ 77,886

Amortization Schedule
Special Assessment Bonds

DATE	PRINCIPAL BALANCE	RATE	INTEREST	PRINCIPAL	TOTAL
11/1/2018	\$ 780,000	6.320%	\$ 24,648		
5/1/2019	\$ 780,000	6.320%	\$ 24,648	\$ 10,000	\$ 59,296
11/1/2019	\$ 770,000	6.320%	\$ 24,332		
5/1/2020	\$ 770,000	6.320%	\$ 24,332	\$ 10,000	\$ 58,664
11/1/2020	\$ 760,000	6.320%	\$ 24,016		
5/1/2021	\$ 760,000	6.320%	\$ 24,016	\$ 15,000	\$ 63,032
11/1/2021	\$ 745,000	6.320%	\$ 23,542		
5/1/2022	\$ 745,000	6.320%	\$ 23,542	\$ 15,000	\$ 62,084
11/1/2022	\$ 730,000	6.320%	\$ 23,068		
5/1/2023	\$ 730,000	6.320%	\$ 23,068	\$ 15,000	\$ 61,136
11/1/2023	\$ 715,000	6.320%	\$ 22,594		
5/1/2024	\$ 715,000	6.320%	\$ 22,594	\$ 15,000	\$ 60,188
11/1/2024	\$ 700,000	6.320%	\$ 22,120		
5/1/2025	\$ 700,000	6.320%	\$ 22,120	\$ 15,000	\$ 59,240
11/1/2025	\$ 685,000	6.320%	\$ 21,646		
5/1/2026	\$ 685,000	6.320%	\$ 21,646	\$ 20,000	\$ 63,292
11/1/2026	\$ 665,000	6.320%	\$ 21,014		
5/1/2027	\$ 665,000	6.320%	\$ 21,014	\$ 20,000	\$ 62,028
11/1/2027	\$ 645,000	6.320%	\$ 20,382		
5/1/2028	\$ 645,000	6.320%	\$ 20,382	\$ 20,000	\$ 60,764
11/1/2028	\$ 625,000	6.320%	\$ 19,750		
5/1/2029	\$ 625,000	6.320%	\$ 19,750	\$ 20,000	\$ 59,500

Amortization Schedule
Special Assessment Bonds

DATE	PRINCIPAL BALANCE	RATE	INTEREST	PRINCIPAL	TOTAL
11/1/2029	\$ 605,000	6.320%	\$ 19,118		
5/1/2030	\$ 605,000	6.320%	\$ 19,118	\$ 25,000	\$ 63,236
11/1/2030	\$ 580,000	6.320%	\$ 18,328		
5/1/2031	\$ 580,000	6.320%	\$ 18,328	\$ 25,000	\$ 61,656
11/1/2031	\$ 555,000	6.320%	\$ 17,538		
5/1/2032	\$ 555,000	6.320%	\$ 17,538	\$ 25,000	\$ 60,076
11/1/2032	\$ 530,000	6.320%	\$ 16,748		
5/1/2033	\$ 530,000	6.320%	\$ 16,748	\$ 25,000	\$ 58,496
11/1/2033	\$ 505,000	6.320%	\$ 15,958		
5/1/2034	\$ 505,000	6.320%	\$ 15,958	\$ 30,000	\$ 61,916
11/1/2034	\$ 475,000	6.320%	\$ 15,010		
5/1/2035	\$ 475,000	6.320%	\$ 15,010	\$ 30,000	\$ 60,020
11/1/2035	\$ 445,000	6.320%	\$ 14,062		
5/1/2036	\$ 445,000	6.320%	\$ 14,062	\$ 35,000	\$ 63,124
11/1/2036	\$ 410,000	6.320%	\$ 12,956		
5/1/2037	\$ 410,000	6.320%	\$ 12,956	\$ 35,000	\$ 60,912
11/1/2037	\$ 375,000	6.320%	\$ 11,850		
5/1/2038	\$ 375,000	6.320%	\$ 11,850	\$ 35,000	\$ 58,700
11/1/2038	\$ 340,000	6.320%	\$ 10,744		
5/1/2039	\$ 340,000	6.320%	\$ 10,744	\$ 40,000	\$ 61,488
11/1/2039	\$ 300,000	6.320%	\$ 9,480		
5/1/2040	\$ 300,000	6.320%	\$ 9,480	\$ 40,000	\$ 58,960
11/1/2040	\$ 260,000	6.320%	\$ 8,216		

MARSHALL CREEK

Community Development District

Series 2016 Avila Bond Debt Service Fund

Amortization Schedule
Special Assessment Bonds

DATE	PRINCIPAL BALANCE	RATE	INTEREST	PRINCIPAL	TOTAL
5/1/2041	\$ 260,000	6.320%	\$ 8,216	\$ 45,000	\$ 61,432
11/1/2041	\$ 215,000	6.320%	\$ 6,794		
5/1/2042	\$ 215,000	6.320%	\$ 6,794	\$ 50,000	\$ 63,588
11/1/2042	\$ 165,000	6.320%	\$ 5,214		
5/1/2043	\$ 165,000	6.320%	\$ 5,214	\$ 50,000	\$ 60,428
11/1/2043	\$ 115,000	6.320%	\$ 3,634		
5/1/2044	\$ 115,000	6.320%	\$ 3,634	\$ 55,000	\$ 62,268
11/1/2044	\$ 60,000	6.320%	\$ 1,896		
5/1/2045	\$ 60,000	6.320%	\$ 1,896	\$ 60,000	\$ 63,792
			\$ 869,316	\$ 780,000	\$ 1,649,316

Budget Narrative
Fiscal Year 2018

REVENUE

Special Assessments - Tax Collector

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

Special Assessments - CDD Collected

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

Special Assessments - Discounts

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

EXPENDITURES

Expenditures - Administrative

Misc - Assessment Collection Cost

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

MARSHALL CREEK
Community Development District

Supporting Budget Schedules
Fiscal Year 2019

MARSHALL CREEK

Community Development District

All Funds

Comparison of Non-Ad Valorem Assessment Rates Using Linear Footage For Parcels within the Restructured 2002 Bond Series												
Fiscal Year 2019 vs. Fiscal Year 2018												
Product	General Fund			2002 Capital Reserves			Series 2002 Debt Service			Total Assessments per Unit		
	FY 2019	FY 2018	Percent Change	FY 2019	FY 2018	Percent Change	FY 2019	FY 2018	Percent Change	FY 2019	FY 2018	Percent Change
Inside Control Gate												
Cantera/Vista Norte, Sebastian Square 2 (Lots 24-45 & 51-88)	\$2,292	\$2,204	3.98%	\$63	\$63	0.00%	\$1,437	\$1,437	0.00%	\$3,792	\$3,704	2.37%
TreeHouse Park, Reserve Ph 1, Monterey, Sebastian Sqr 1 (Lots 01-23 & 46-50)	\$2,292	\$2,204	3.98%	\$79	\$79	0.00%	\$1,821	\$1,821	0.00%	\$4,192	\$4,104	2.14%
Costa Del Sol	\$2,292	\$2,204	3.98%	\$99	\$99	0.00%	\$2,301	\$2,301	0.00%	\$4,692	\$4,604	1.90%
Marshall Creek Bluff II - EV-3A	\$2,292	\$2,204	3.98%	\$99	\$99	0.00%	\$2,301	\$2,301	0.00%	\$4,692	\$4,604	1.90%
Village Center 5 (South Loop Lots)	\$2,292	\$2,204	3.98%	\$50	\$50	0.00%	\$1,150	\$1,150	0.00%	\$3,492	\$3,404	2.58%
Trellis Park (North River Loop Lot)	\$2,292	\$2,204	3.98%	\$79	\$79	0.00%	\$1,821	\$1,821	0.00%	\$4,192	\$4,104	2.14%
North River I, II, & III, Alimara, & Leaning Tree	\$2,292	\$2,204	3.98%	\$99	\$99	0.00%	\$2,301	\$2,301	0.00%	\$4,692	\$4,604	1.90%
The Reserve Phase II	\$2,292	\$2,204	3.98%	\$99	\$99	0.00%	\$2,301	\$2,301	0.00%	\$4,692	\$4,604	1.90%
Santa Teresa	\$2,292	\$2,204	3.98%	\$99	\$99	0.00%	\$2,301	\$2,301	0.00%	\$4,692	\$4,604	1.90%
Outside Control Gate												
Palencia Village Townhomes I	\$1,915	\$1,846	3.76%	\$31	\$31	0.00%	\$719	\$719	0.00%	\$2,665	\$2,596	2.67%
Palencia Village 2, 3, 4 & 2A	\$1,915	\$1,846	3.76%	\$50	\$50	0.00%	\$1,150	\$1,150	0.00%	\$3,115	\$3,046	2.28%
Village Lakes East (Residential MNO)	\$1,915	\$1,846	3.76%	\$50	\$50	0.00%	\$1,150	\$1,150	0.00%	\$3,115	\$3,046	2.28%
Village Lofts (Live/Work)	\$1,915	\$1,846	3.76%	\$50	\$50	0.00%	\$1,150	\$1,150	0.00%	\$3,115	\$3,046	2.28%
Townhomes II (VC-3)	\$1,915	\$1,846	3.76%	\$50	\$50	0.00%	\$1,150	\$1,150	0.00%	\$3,115	\$3,046	2.28%
Avila Condo & Village Square Res.	\$1,915	\$1,846	3.76%	\$29	\$29	0.00%	\$671	\$671	0.00%	\$2,615	\$2,546	2.72%
Augustine Island	\$1,915	\$1,846	3.76%	\$63	\$63	0.00%	\$1,437	\$1,437	0.00%	\$3,415	\$3,346	2.07%
Promenade Pointe	\$1,915	\$1,846	3.76%	\$99	\$99	0.00%	\$2,301	\$2,301	0.00%	\$4,315	\$4,246	1.63%
Commercial												
Commercial (Office/Retail)	\$0.29	\$0.30	-3.27%	\$0.04	\$0.04	0.00%	\$0.93	\$0.93	0.00%	\$1.26	\$1.27	-0.77%
Neighborhood Commercial	\$1.21	\$1.18	2.66%	\$0.02	\$0.02	0.00%	\$0.45	\$0.45	0.00%	\$1.68	\$1.65	1.90%

MARSHALL CREEK

Community Development District

All Funds

Comparison of Non-Ad Valorem Assessment Rates Using Linear Footage For Parcels within the 2015 and 2016 Bond Series Fiscal Year 2019 vs. Fiscal Year 2018									
Product	General Fund			Series 2015 & 2016 Debt Service			Total Assessments per Unit		
	FY 2019	FY 2018	Percent Change	FY 2019	FY 2018	Percent Change	FY 2019	FY 2018	Percent Change
Inside Control Gate									
Oak Common I	\$2,292	\$2,204	3.98%	\$750	\$750	0.00%	\$3,042	\$2,954	2.97%
Parkside I & II	\$2,292	\$2,204	3.98%	\$900	\$900	0.00%	\$3,192	\$3,104	2.83%
Trellis Park, Mission Park, TreeHouse Park (9 Lots)	\$2,292	\$2,204	3.98%	\$1,149	\$1,149	0.00%	\$3,442	\$3,354	2.61%
Oak Common II & III	\$2,292	\$2,204	3.98%	\$1,199	\$1,199	0.00%	\$3,492	\$3,404	2.58%
Marshall Creek Bluff	\$2,292	\$2,204	3.98%	\$1,399	\$1,399	0.00%	\$3,691	\$3,604	2.43%
Cantera/Vista Norte, Sebastian Square 2 (Lots 24-45 & 51-88)	\$2,292	\$2,204	3.98%	\$1,499	\$1,499	0.00%	\$3,791	\$3,704	2.37%
TreeHouse Park, Reserve Ph 1, Monterey, Sebastian Sqr 1 (Lots 01-23 & 46-50)	\$2,292	\$2,204	3.98%	\$1,899	\$1,899	0.00%	\$4,191	\$4,104	2.14%
North River I, II, & III, Alimara, & Leaning Tree	\$2,292	\$2,204	3.98%	\$2,399	\$2,399	0.00%	\$4,691	\$4,603	1.90%
Outside Control Gate									
Village Center Homes (VC 1)	\$1,915	\$1,846	3.76%	\$600	\$600	0.00%	\$2,515	\$2,445	2.84%
Promenade Condos	\$1,915	\$1,846	3.76%	\$900	\$900	0.00%	\$2,815	\$2,745	2.53%
Palencia Village 2, 3, 4 & 2A	\$1,915	\$1,846	3.76%	\$1,199	\$1,199	0.00%	\$3,114	\$3,045	2.28%
Village Lakes	\$1,915	\$1,846	3.76%	\$1,010	\$1,010	0.00%	\$2,925	\$2,856	2.43%
Avila Condo & Village Square Res.	\$1,915	\$1,846	3.76%	\$700	\$700	0.00%	\$2,615	\$2,545	2.72%
Promenade Pointe	\$1,915	\$1,846	3.76%	\$2,399	\$2,399	0.00%	\$4,314	\$4,245	1.63%
Golf Course	\$40,043	\$40,447	2.66%	\$80,000	\$80,000	0.00%	\$120,043	\$120,447	-0.34%

3A.

RESOLUTION 2018-6

THE ANNUAL APPROPRIATION RESOLUTION OF THE MARSHALL CREEK COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGETS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2018, AND ENDING SEPTEMBER 30, 2019; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2018, submitted to the Board of Supervisors (“**Board**”) of the Marshall Creek Community Development District (“**District**”) proposed budgets (“**Proposed Budget**”) for the fiscal year beginning October 1, 2018 and ending September 30, 2019 (“**Fiscal Year 2018/2019**”) along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

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

WHEREAS, the Board set August 22, 2018, as the date for a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), *Florida Statutes*; and

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

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

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

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

SECTION 1. BUDGET

- a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District’s Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. The Proposed Budget, attached hereto as **Exhibit “A,”** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* (“**Adopted Budget**”), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District’s Local Records Office and identified as “The Budget for the Marshall Creek Community Development District for the Fiscal Year Ending September 30, 2019.”
- d. The Adopted Budget shall be posted by the District Manager on the District’s official website within thirty (30) days after adoption, and shall remain on the website for at least 2 years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2018/2019, the sum of \$_____ to be raised by the levy of assessments and otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

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

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2018/2019 or within 60 days following the end of the Fiscal Year 2018/2019 may amend its Adopted Budget for that fiscal year as follows:

- a. The Board may authorize an increase or decrease in line item appropriations within a fund by motion recorded in the minutes if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may authorize an increase or decrease in line item appropriations within a fund if the total appropriations of the fund do not increase and if the aggregate change in the original appropriation item does not exceed \$10,000 or 10% of the original appropriation.
- c. By resolution, the Board may increase any appropriation item and/or fund to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.
- d. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

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

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

PASSED AND ADOPTED THIS 22nd DAY OF AUGUST, 2018.

ATTEST:

**MARSHALL CREEK COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

By: _____

Its: _____

Exhibit A: Fiscal Year 2018/2019 Budget

3B.

RESOLUTION 2018-7

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 2018/2019; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

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

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

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

WHEREAS, the Board of Supervisors (“**Board**”) of the District hereby determines to undertake various operations and maintenance and other activities described in the District’s budgets (“**Budget**”) for Fiscal Year 2018/2019, attached hereto as **Exhibit “A;**” and

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

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

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

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

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2018/2019; and

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

WHEREAS, it is in the best interests of the District to adopt the assessment roll (“**Assessment Roll**”) attached to this Resolution as **Exhibit “B,”** and to certify the portion of the Assessment Roll related to certain developed property (“**Tax Roll Property**”) to the County Tax Collector pursuant to the Uniform Method and to directly collect the portion of the Assessment Roll relating to the remaining property (“**Direct Collect Property**”), all as set forth in **Exhibit “B;”** and

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

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

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

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

SECTION 3. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.

A. Tax Roll Assessments. The operations and maintenance special assessments and previously levied debt service special assessments imposed on the Tax Roll Property shall be collected at the same time and in the same manner as County taxes in accordance with the Uniform Method, as set forth in **Exhibits “A” and “B.”**

B. Direct Bill Assessments. The operations and maintenance special assessments and previously levied debt service special assessments imposed on the Direct Collect

Property shall be collected directly by the District in accordance with Florida law, as set forth in **Exhibits “A” and “B.”** Assessments directly collected by the District are due in full on December 1, 2018; provided, however, that, to the extent permitted by law, the assessments due may be paid in several partial, deferred payments and according to the following schedule: Debt assessments - 50% due no later than October 15, 2018 and 50% due no later than April 15, 2019; Operations and Maintenance assessments – due in quarterly installments on December 1, 2018, March 1, 2019, June 1, 2019 and September 1, 2019. In the event that an assessment payment is not made in accordance with the schedule stated above, the whole assessment – including any remaining partial, deferred payments for Fiscal Year 2018/2019, shall immediately become due and payable; shall accrue interest, penalties in the amount of one percent (1%) per month, and all costs of collection and enforcement; and shall either be enforced pursuant to a foreclosure action, or, at the District’s sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. Any prejudgment interest on delinquent assessments shall accrue at the rate of any bonds secured by the assessments, or at the statutory prejudgment interest rate, as applicable. In the event an assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings pursuant to Chapter 170 of the Florida Statutes or other applicable law to collect and enforce the whole assessment, as set forth herein.

- C. **Future Collection Methods.** The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

SECTION 4. ASSESSMENT ROLL. The District's Assessment Roll, attached to this Resolution as **Exhibit “B,”** is hereby certified for collection. That portion of the District’s Assessment Roll which includes the Tax Roll Property is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the District.

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

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

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

PASSED AND ADOPTED THIS 22nd DAY OF AUGUST, 2018.

ATTEST:

**MARSHALL CREEK COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

By: _____

Its: _____

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

Fourth Order of Business

4A.

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

The Joint Meeting of the Board of Supervisors of the Marshall Creek Community Development District and Board of Directors of the Palencia POA was held on Wednesday, July 25, 2018 at 2:00 p.m. at the Marshall Creek Amenity Center, 625 Palencia Club Drive, St. Augustine, Florida.

Present for Marshall Creek CDD were:

Howard Hoffman	Chairman
Howard Entman	Vice Chairman (via phone)
Kirk Kemmish	Assistant Secretary
Scott Raybuck	Assistant Secretary
Jeff Riley	Assistant Secretary

Present for Palencia POA were:

Howard Entman	President (via phone)
Laurelle Zamparelli	
Bob Stevens	
Mary Pat Stritof	

Also present were:

Janice Eggleton Davis	CDD District Manager
Beth Grossman	Assistant Property Manager
Residents	

The following is a summary of the discussions and actions taken at the July 25, 2018 meeting.

FIRST ORDER OF BUSINESS

Roll Call

Mr. Hoffman and Dr. Entman called the meetings to order.

SECOND ORDER OF BUSINESS

Audience Comments

There being none, the next item followed.

THIRD ORDER OF BUSINESS

Hines' Scope of Work for On-site Management Services for the CDD and the POA

No discussion.

FOURTH ORDER OF BUSINESS

Presentation by Management Companies

B. FirstService Residential

- Mr. John Caputo - Business Development and Client Relations Director
 - Mark Stoops - President - North Florida and Georgia
 - Gordon Mobley - Vice President - Jacksonville Office
 - Anh Nguyen - Regional Director - Sited Properties
 - Katie Hollis - Property Manager
- Mr. Caputo and Mr. Mobley presented for FirstService Residential
- Discussion followed on:
 - Accounting
 - Four onsite personnel - two for the POA and two for CDD and common areas.
 - Onboard and transition current Palencia team to FirstService Residential; will remain as CDD employees.
 - Operational transition.
 - Roles of the General Manager, Assistant General Manager, POA Manager and POA Assistant.
 - POA and CDD websites.
 - Office space - preference would be the CDD amenity center, anticipated need is 500 square feet.
 - Timeline for staffing.
 - Lifestyle programming.
 - Contract pricing.
 - Support / Service companies.
 - Opportunities exist in enforcement of Covenants, improved signage, communication.

Mr. Hoffman thanked FirstService Residential for their presentation.

The record will reflect the meeting was recessed.

The meeting was reconvened.

- A. Castle Group**
- Craig Vaughn, President
- Fiona DiDomenico, Vice President
- Marilyn Nieves, Regional Director - Jacksonville Office
- Discussion followed on:
 - Manage 170 communities.
 - Full-time onsite management only; no portfolio management.
 - 40 communities over 1,000 homes / 250,000 residents.
 - Training
 - Home office provides support for IT, Human Resources and association accounting.
 - Systems - annual planning calendar, weekly update, action list, technology, SLA (Service Level Agreement), Castle Quick (invoice processing), Grid Vendor - vendor management system, RFP builder, website services (\$195 per month), Gen Arc - Covenants coordinator, FAQ.
 - Vendor issue resolution.
 - Transition
 - Four people for Palencia - Property Manager, Covenants Coordinator and two administrative assistants.
 - Discussion followed on separating CDD and POA management and functions.
 - Office space - anticipated need is 1,000 square feet.
 - Staffing turnover / rotation.

Mr. Hoffman thanked Castle Group for their presentation.

The record will reflect the meeting was recessed.

The meeting was reconvened.

- Mr. Hoffman noted he would like for them to be able to make a decision next Tuesday.
- Discussion followed on references.
- Discussion continued on the presenting companies.

FIFTH ORDER OF BUSINESS

Supervisors' Requests

There being none, the next item followed.

SIXTH ORDER OF BUSINESS

Adjournment

There being no further business, the joint meeting was adjourned.

Janice Eggleton Davis
Secretary

Howard Hoffman
Chairman - Marshall Creek CDD

4B

**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 Tuesday, July 31, 2018 at 4:00 p.m. at the Marshall Creek Amenity Center, 625 Palencia Club Drive, St. Augustine, Florida.

Present and constituting a quorum were:

Howard Hoffman	Chairman
Howard Entman	Vice Chairman (via phone)
Kirk Kemmish	Assistant Secretary
Scott Raybuck	Assistant Secretary
Jeff Riley	Assistant Secretary

Present for Palencia POA were:

Howard Entman	President (via phone)
Laurelle Zamparelli	
Bob Stevens	
Mary Pat Stritof	

Also present were:

Janice Eggleton Davis	District Manager
Katie Buchanan	District Counsel
Ryan Stilwell, P.E.	District Engineer (via phone)
Beth Grossman	Assistant Property Manager
Roy Hutcherson	Director of Grounds & Engineering
Erin Gunia	Director of Amenities & Strategic Planning
Mary Heath	Hines
Residents	

The following is a summary of the discussions and actions taken at the July 31, 2018 Marshall Creek Board of Supervisors meeting.

FIRST ORDER OF BUSINESS

Roll Call

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

THIRD ORDER OF BUSINESS

**CDD / POA Joint Meeting for
Discussion of Management
Company Proposals**

- Mr. Hoffman noted the purpose of the Joint Meeting is to decide on a management company to replace Hines.

For the POA:

On MOTION by Dr. Entman seconded by Ms. Stritof, with Dr. Entman, Ms. Stritof, and Ms. Zamparelli voting aye and Mr. Stevens abstaining, the Chairman of the CDD and President of the POA to negotiate with FirstService Residential and sign a contract was approved.

For the CDD:

On MOTION by Dr. Entman seconded by Mr. Kemmish, with all in favor, the Chairman of the CDD and President of the POA to negotiate with FirstService Residential and sign a contract was approved.

The POA having no further business,

On MOTION by Mr. Stevens seconded by Ms. Stritof, with all in favor, the Palencia POA adjourned.

SECOND ORDER OF BUSINESS

Audience Comments

- Mr. John Gall addressed the speed bump on the resident side at the north gate. He requested the speed bump be moved to the non-resident lane.
 - Mr. Hoffman noted the issue is they were losing gate arms on the resident side with some frequency.
 - Mr. Raybuck noted the speed bump alleviates the piggybacking through the gate.
- Mr. Gall inquired about the upgrade of the cameras.
 - Mr. Raybuck noted they are in the process of looking at it.

FOURTH ORDER OF BUSINESS

Approval of the Minutes

- A. **May 16, 2018 Joint Workshop**
- B. **May 17, 2018 Joint Workshop Continuation**
- C. **May 18, 2018 Joint Workshop Continuation**
- D. **May 21, 2018 Joint Workshop Continuation**
- E. **June 13, 2018 Regular Meeting**
- F. **June 27, 2018 Joint CDD/POA Meeting**

- Mr. Kemmish noted there is a typo in the May 18, 2018 minutes provided by Dr. Entman - Southpoint Drive, Memphis should be Jacksonville.

On Motion by Mr. Riley seconded by Mr. Raybuck, with all in favor, the minutes of the May 16, 2018 Joint workshop, May 17, 2018 Joint workshop continuation, May 18, 2018 Joint workshop continuation, as amended, May 21, 2018 Joint workshop continuation, June 13, 2018 regular meeting and June 27, 2018 Joint CDD/POA meeting were approved.

A. Discussion of Open Items

FIFTH ORDER OF BUSINESS

Engineer's Report

A. Boardwalk Repair Update

- Mr. Stilwell reported they continue to proceed well. They have received Pay Application #3 and will be moving through the process. They had the structural engineer out to look at a couple of things and they are awaiting feedback.
- Mr. Hoffman noted he will place a link to a flyover done by Mr. Gall in his meeting notes.

**** Pickleball Courts**

- Mr. Stilwell reported the limerock is down and paving will happen shortly.
- Mr. Kemmish noted he has received comments that they hope it is a fixed price contract and they are not paying by the hour as a lot of people are just standing around on the site.
 - Mr. Stilwell confirmed it is a fixed price contract.
- The contractor to provide shop drawings for review of the lines and markings. Mr. Stilwell will work with Mr. Salmon to make sure the lines are correct before they are put down.

B. Ratification of Requisitions #54 - #56 and #57 - #62

- Ms. Davis noted Requisitions #55 and #56 were in the agenda package. #54 and #57 - #62 are in the handout.

- Mr. Stilwell noted the requisitions are primarily for the pickleball court and the closeout of the maintenance building.
 - Mr. Kemmish inquired if this is a final for the maintenance building.
 - Mr. Stilwell noted #55 is the retainage payment.

On MOTION by Mr. Kemmish seconded by Mr. Raybuck, with all in favor, Requisitions #54 - #62, totaling \$131,990.98 were ratified.

C. Ratification of Change Order #1

- Ms. Buchanan outlined Change Order #1 noting it does not relate to schedule or pricing. They are providing confirmation for FEMA for the construction contract.

On MOTION by Mr. Raybuck seconded by Mr. Riley, with all in favor, Change Order #1 to the Tolomato Boardwalk contract with Coleman Construction Group was ratified.

**** Palencia Paving Project**

- Mr. Hoffman addressed the paving project noting they asked Mr. Hutcherson to provide a list of those in the most serious need to be looked at. Included is a map with those areas marked.
 - Mr. Kemmish noted the worst is Vale Drive.
 - Mr. Hutcherson noted they can add any areas of concern.
- An unidentified speaker inquired if there are any plans to pave Regalo Road.
 - Mr. Kemmish noted he contacted the County about the possibility of making the CDD portion of the road one-way, but has not received a response to his question.
- Mr. Raybuck noted the candidates for County Commission are campaigning throughout Palencia and suggested residents tell them all the issues when they come to their door.
- Discussion followed on the cost of the project with Mr. Stilwell noting it will be in excess of \$300,000.
- Discussion followed on doing the project in segments.

On MOTION by Mr. Raybuck seconded by Mr. Kemmish, with all in favor, to put the paving project out to bid was approved.

**** Lighting Retrofit Project**

- Mr. Hoffman addressed FPL's willingness to upgrade their lampposts to LED.
 - It is suggested they put the CDD owned lighting out to bid to see what the cost would be to upgrade to LED.

Mr. Riley MOVED to put the CDD lighting retrofit project out to bid.

- Mr. Kemmish inquired if FPL will be using the same type of lighting as what Mr. Hutcherson used as the test light.
 - Mr. Hutcherson noted FPL has their own lights, but the specification for the CDD bid would be for the test fixture.
- Dr. Entman inquired if FPL is doing this for free.
 - Ms. Buchanan noted for the retrofit - for the FPL-owned it is a zero cost agreement, but the CDD would renew the contract for ten years at the current rate.
 - Mr. Hutcherson noted there are two ways to do it with one being the CDD would own the fixtures and do a ten year financing through FPL and the other being they would enter into a service agreement similar to FPL where they would not own the fixtures and they would be serviced and repaired. He inquired if they would need two RFPs if they are looking at leasing versus owning.
 - Ms. Buchanan noted they can do an alternate RFP.
 - Discussion continued on cost with Mr. Hutcherson noting there would be a reduction in cost with the new FPL fixtures.
- An unidentified speaker inquired who they report lighting outages to.
 - Mr. Kemmish noted they should report it to FPL, giving them the number on the pole.

Mr. Raybuck seconded the motion, and with all in favor, to put the lighting retrofit project out to bid was approved.

FOURTH ORDER OF BUSINESS

**Approval of the Minutes
(continued)**

A. Discussion of Open Items

- Mr. Riley addressed the Kokomo’s alcoholic beverage service and whether they would continue to have sales to private parties.
- Mr. Hoffman inquired how it is going with Kokomo’s.
 - Ms. Gunia noted it is being well received. They do need to address the policy regarding no food or beverages at the pool.
- Discussion returned alcoholic beverages at private parties
 - Ms. Buchanan noted she would like to bring it back to the August meeting.
 - It was noted the current policy is no alcohol allowed.
- Mr. Riley addressed the ADA compliance for the website.
 - Ms. Davis noted included in the agenda package is a letter from HGS explaining the requirements noting it is effective immediately.
 - Inframark has worked with ADA Site Compliance to get an initial technical audit of the website, an accessibility policy as well as a statement noting it is under construction for ADA compliance and contact information. It is recommended they do so and the fee is \$200.
 - Also included in the package is a list of items required to be on the website with it being noted the CDD has far more than required.
 - Ms. Davis requested the Board authorize Staff to get the ADA accessibility policy for Neighborhood Publications to post on the website as well as contact information and working with Neighborhood Publications to remove those items not required by statute.
 - Discussion followed on the items on the website.

On MOTION by Mr. Kemmish seconded by Mr. Riley, with all in favor, the \$200 expenditure to ADA Site Compliance for the CDD website was authorized.

SIXTH ORDER OF BUSINESS

Operations Manager’s Report

A. SJSO Off-Duty Roving Patrol Violation

- Mr. Hoffman reviewed the roving patrol report.
- Ms. Grossman reported on the radar sign:
 - Vale Drive - 30 day period
 - 6,387 cars
 - Speed limit is 25 mph and average speed is 20 to 22 mph.
 - Daily peak of 58 mph.
 - Costa Del Sol Drive - 30 day period
 - 4,400 cars
 - Speed limit is 20 mph and average speed is 19 mph.
 - Daily peak of 34 mph.

B. Update on Pickleball Court

Previously addressed.

C. Palencia Paving Project

Previously addressed.

D. Lighting Retrofit Project

Previously addressed.

FOURTH ORDER OF BUSINESS

**Approval of the Minutes
(continued)**

A. Discussion of Open Items

- Mr. Kemmish addressed the Capital Outlay for computer equipment and point-of-sale. He noted FirstService Residential has these items and does not know if, from a budget standpoint, they should have a block number rather than line items.
 - Mr. Hoffman suggested coordinating with FirstService Residential on the equipment.

SEVENTH ORDER OF BUSINESS

Manager’s Report

A. Acceptance of the Audit for Fiscal Year 2017

- Ms. Davis distributed copies of the FY 2017 audit noting it is a clean audit. To provide time for the Board to review the audit it can be accepted at the August meeting.
- Mr. Hoffman requested discussion of where the property management office might be located on the next agenda.

EIGHTH ORDER OF BUSINESS

Attorney's Report

- A. Discussion of District Website Compliance with Title II of the ADA**
Previously addressed.

NINTH ORDER OF BUSINESS

Supervisor Requests

- A. Discussion of Continuing Malfunction of the South Loop Gate (Riley)**
B. Discussion of Unlawfully Curb-Side Parked Cars (Riley)
C. Discussion of MCCDD Owned and Operated Automated Record System (Riley)
- Mr. Riley noted while his items appear to be neighborhood complaints, his intention was to highlight money they are spending on issues that they may be able to use somewhere else.
 - Mr. Riley inquired why the website does not have a .gov designation.
 - Ms. Davis noted the website was setup by Hines with Neighborhood Publications. She knows of no legal requirement for a .gov designation; she has no CDD's with .gov sites.
 - Mr. Riley addressed tying all the systems together for security, tennis, and fitness.
 - Mr. Hoffman noted they will need to work with FirstService Residential to transition all from the Hines server along with setting up emails for employees.
 - Discussion followed on the roving patrols and if this is a good use of CDD funds.
 - Dr. Entman requested Ms. Buchanan speak with Ms. April Wolfe regarding the issue of the CDD not entering into a cable contract. Comcast wants the CDD to make certain representations which are a violation of law.
 - Ms. Buchanan noted she will do so. She also addressed providing a non-exclusive access easement over CDD property if they need to run lines.
 - There is no objection, but the thought is they are already doing so.

- Discussion continued on Comcast.
- Mr. Jeff Jabot, Promenade, addressed Palm Trees not being maintained by the CDD. He would like to know why?
 - Ms. Grossman noted Hines, as a courtesy, through the District was having the area maintained. When you look at the area through the Property Appraiser’s Office the trees are on the residents’ property.
 - Mr. Jabot noted he would not call it a courtesy. They planted \$10,000 trees, watered and maintained them and now they are dumping the responsibility on the homeowners, which is not fair.
 - Mr. Hoffman noted there were various areas which for various reasons were maintained by the CDD. It does not mean the CDD was forever obligated to take care of private property. The trees on private property are like the ones along the street which are the homeowner’s responsibility and they cannot be arbitrarily cut down.
 - Discussion continued on responsibility for the Palm Trees and easements.
 - This item to be further addressed at the August meeting.
- Mr. Bob Denman inquired about parking on the southside of Palencia Drive.
 - Mr. Hoffman noted you can park on any County street.
 - Mr. Riley noted just not the wrong way.
 - Ms. Perna noted Palencia North HOA has a no overnight street parking restriction.

TENTH ORDER OF BUSINESS

**Acceptance of the June 2018
Financial Report and Approval of
Check Register and Invoices**

On MOTION by Mr. Kemmish seconded by Mr. Riley, with all in favor, the June 2018 financials were accepted and the May 1, 2018 - June 30, 2018 Check Register and Invoices were approved.

TENTH ORDER OF BUSINESS

Adjournment

There being no further business,

On MOTION by Mr. Kemmish seconded by Mr. Raybuck,
with all in favor, the meeting was adjourned.

Janice Eggleton Davis
Secretary

Howard Hoffman
Chairman

Fifth Order of Business

5A



Site Visit Report

To: Ryan Weilersbacher
Project: Tolomato River South Boardwalk
Location: St. Johns County, Florida

Date: 07.24.18
Visit Date: 07.17.18
Weather: Sunny 85°

Observations:

We were onsite to provide an additional assessment of damage to the fishing pier caused by Hurricane Irma. A work pontoon was used to observe additional damage underneath the fishing pier not previously accessible.

- As previously noted, lateral bracing is missing at the fishing pier terminus platform causing excessive deflection.
- Lateral bracing on the pier leading to the terminus was found to be loosely attached to the piles contributing to additional deflection of the pier. The bracing is likely loose due to some shrinkage in the wood overtime which was exacerbated by Hurricane Irma.

Repairs & Recommendations:

- As previously recommended, the remaining brace members at the fishing pier terminus platform should be removed and replaced per the original construction documents. Marine grade pressure treated lumber shall be used for all members being replaced.
- Loose and damaged bracing on the fishing pier leading to the terminus platform shall be removed and replaced per the original construction documents. Marine grade pressure treated lumber shall be used for all members being replaced.

Maintenance Recommendations:

- Tighten all bolts at handrail post attachment. Install blocking as required to infill any gaps at the post to joist and post to pile connections.



Photo 1: Missing lateral bracing at the fishing pier terminus platform



Photo 2: Rusted fasteners and heavily weathered lateral bracing at the fishing pier terminus platform

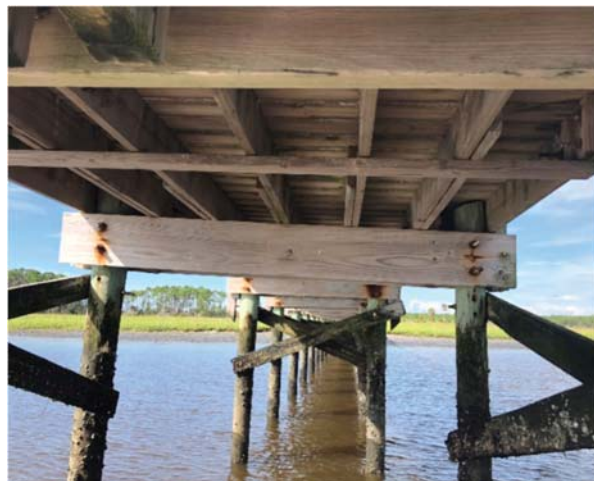


Photo 3: Missing lateral bracing at the fishing pier terminus platform

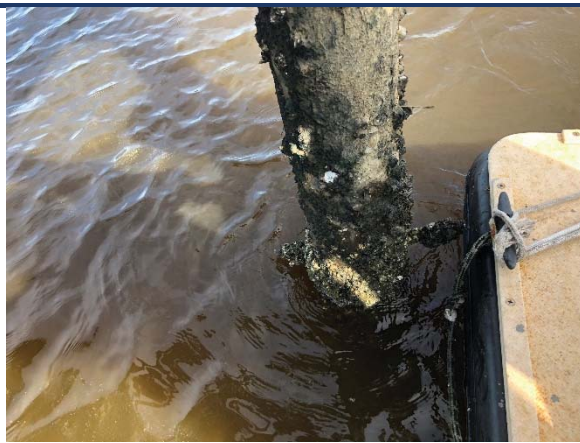


Photo 4: Existing thru bolts at missing lateral bracing at the fishing pier terminus platform



Photo 5: Missing lateral bracing at the fishing pier terminus platform



Photo 6: Missing lateral bracing at the fishing pier terminus platform

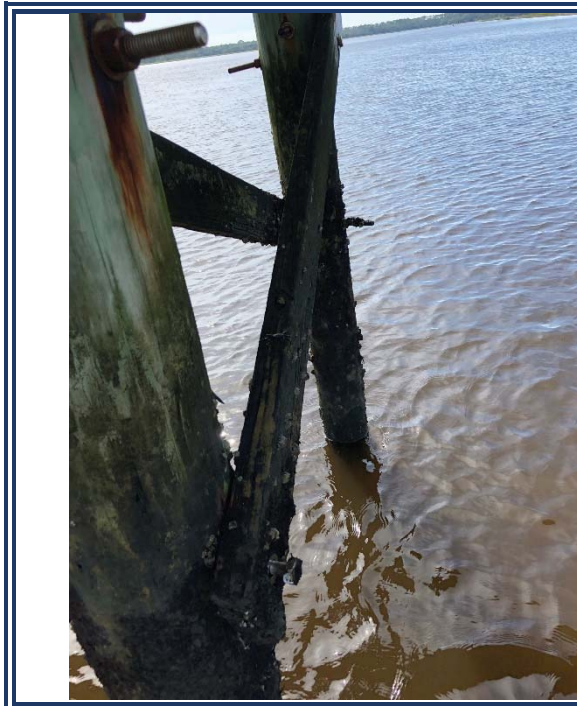
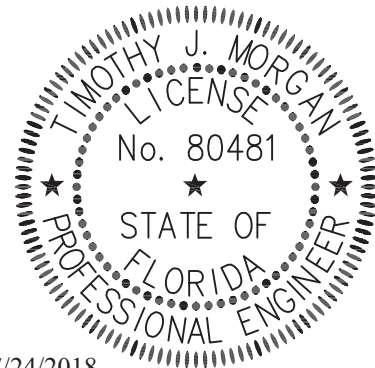


Photo 7: Loose lateral bracing at the fishing pier leading to the terminus platform.

Site Visit By:

Timothy J. Morgan, P.E.

tmorgan@lowestructures.com



7/24/2018

5B.

Sixth Order of Business

Marshall Creek CDD
July 1 – 31, 2018 Operations Report

Operations Management Team

- E-blasts Sent Included the Following:
 - i. On Behalf of the Amenities/Fitness Centers – Upcoming Events, Community Updates, Food Truck Fridays, and Street Festival Raffle Winners
 - ii. On Behalf of the Tennis Facility – July 7th Whites & Woods Tennis Social
- Held Preliminary Meeting to Determine Condition and Future Needs of Community Roadways
- Continue to Administer SJC Off-Duty Deputies Patrols Program to Include Scheduling, Logs, and Payments

Landscape Maintenance

- Preventative/Seasonal Applications Throughout Community:
 - i. Applied a Plant Protectant to All St. Augustine and Bermuda Turf
 - ii. Applied a Plant Protectant to All Boxwood and Podocarpus Shrubs
 - iii. Applied a Plant Protectant to All Sago and Medjool Palms
 - iv. Applied a Plant Protectant Drench to All Italian Cypress Trees
- Irrigation:
 - i. Moved Mainline Due to Construction of Pickle Ball Courts
 - ii. Repaired Broken Pump in McKenzie Oak Neighborhood Park
 - iii. Repaired Well Leak on North Loop Parkway
 - iv. Installed Several Zones on Corners at Entrance to Publix
- Removed Dead Pine Trees at South Loop Parkway Guardhouse and Palm Trees at Amenity Center
- Sprayed Application in Parkside Neighborhood Park Due to Worm Activity

Engineering

- Guardhouses:
 - i. Repaired Exit Gate Arm at South Loop Parkway
 - ii. Performed Overall Maintenance Check, Including Timer Settings and Loop Detector, to Resident Side at North Loop Parkway
- Repaired Cracked Sidewalk on La Mesa Drive
- Replaced Bulbs in Decorative Lighting in North River Neighborhood Park
- Maintenance Issues Addressed at Both Amenity Facilities, As Identified Below:
 - A. SWCDD -**
 - i. Repaired Broken Since Lever in Women’s Locker Room
 - ii. Repaired Dripping Outside Pool Shower
 - iii. Repaired Lighting in Pool and on Deck
 - iv. Adjusted Ceiling Fan in Aerobics Room
 - B. MCCDD -**
 - v. Repaired Back Gate
 - vi. Repaired Toilets in Women’s Poolside Restroom

Swim and Fitness Facilities

- Wrapped-up a Very Busy 2018 Summer Camp Season With 9 Full Capacity Weeks
- Oversaw Repairs Made to Some Gym Equipment
- Continue With Planning for the Upcoming Fall Festival

- Continued to Host Successful Food Truck Fridays

Tennis Center

- Held an End of Summer Junior Play Day, With Approximately 20+ Juniors Participating
- Put the Finishing Touches on the Fall/Winter Schedule For Juniors and Adults
- Continue Working Towards Completion of Summer Court Maintenance Projects; Adding Material, Windscreens and Replacing Nets

6A.

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	Warning or Citation	Day of the Week	Notes
07/05/18		1		1		1 verbal warning & 1 written warning	Thursday	1 verbal warning for driving a golf cart with a learner's permit, 1 written warning for excessive speed
07/06/18		2				1 citation & 1 verbal warning	Friday	1 citation for excessive speeding, 1 verbal warning for stop sign violation
07/07/18		1				1 written warning	Saturday	1 written warning for stop sign violation
07/09/18		4				2 verbal warnings & 2 written warnings	Monday	2 written warnings for excessive speed, 2 verbal warnings for stop sign violation
07/11/18		2				2 verbal warnings	Wednesday	2 verbal warnings for excessive speed
07/12/18		2				2 verbal warnings	Thursday	2 verbal warnings for stop sign violation
07/13/18		2				2 verbal warnings	Friday	2 verbal warnings improper lighting on vehicle
07/14/18		1			1	1 verbal warning 1 arrest	Saturday	1 verbal warning for stop sign violation, 1 arrest for felony drug possession
07/15/18		1				1 verbal warning	Sunday	1 verbal warning for stop sign violation
07/16/18	2	3	1			1 verbal warning, 3 written warnings	Monday	2 verbal warning for stop sign violation, 1 verbal warning for unsecured child in golf cart, 1 written warning for excessive speed, 2 parking violations & took report re: vehicle vandalism
07/17/18		2				2 verbal warnings	Tuesday	2 verbal warnings for stop sign violation
07/21/18		1				1 verbal warning	Friday	1 verbal warning for excessive speed
07/23/18		2	1		1	3 verbal warnings, 1 arrest	Monday	1 verbal warning for failure to yield to pedestrian, 1 verbal warning for stop sign violation, 1 verbal warning for driving golf cart on sidewalk, 1 arrest for narcotics
07/24/18		2				2 verbal warnings	Thursday	2 verbal warning for stop sign violation
07/25/18		3				2 verbal warnings & 1 citations	Wednesday	2 verbal warnings for stop sign violation, 1 citation for stop sign violation & careless driving
07/27/18		1				1 verbal warning	Friday	1 verbal warning for stop sign violation
07/29/18		6				3 verbal warnings & 3 written warnings	Sunday	3 verbal warnings for stop sign violation, 2 written warnings for stop sign violation & 1 written warning for excessive speed
07/30/18		1		1		2 verbal warnings	Monday	1 verbal warning for stop sign violation, 1 verbal warning for juvenile operating a golf cart
July 2018 Totals	2	37	2	2	2			
2018 YTD total	11	157	4	5	2			
Month to Month Comparison								
July 2017 Totals	0	21	2	0	0			
July 2018 Totals	2	37	2	2	2			

Seventh Order of Business

7A

**Marshall Creek
Community Development District**

ANNUAL FINANCIAL REPORT

September 30, 2017

Marshall Creek Community Development District

ANNUAL FINANCIAL REPORT

Fiscal Year Ended September 30, 2017

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REPORT OF INDEPENDENT AUDITORS

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

Report on the Financial Statements

We have audited the accompanying financial statements of Marshall Creek Community Development District as of and for the year ended September 30, 2017, and the related notes to financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

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To the Board of Supervisors
Marshall Creek Community Development District

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Marshall Creek Community Development District, as of September 30, 2017, and the respective changes in financial position, and the budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated June 30, 2018 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
Certified Public Accountants PL
Fort Pierce, Florida

June 30, 2018

**Marshall Creek Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2017**

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, transportation 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, 2017**

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, 2017.

- The District's total assets exceeded total liabilities by \$4,225,720 (net position). Net investment in capital assets was \$2,013,380. Restricted net position was \$1,225,546. Unrestricted net position was \$986,794.
- Governmental activities revenues and gain on refunding totaled \$6,503,141 while governmental activities expenses totaled \$6,429,509.

**Marshall Creek Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2017**

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

	Governmental Activities	
	<u>2017</u>	<u>2016</u>
Current assets	\$ 2,146,952	\$ 1,914,535
Restricted assets	2,554,475	2,498,682
Capital assets	23,256,460	24,327,112
Total Assets	<u>27,957,887</u>	<u>28,740,329</u>
 Deferred Outflows of Resources	 <u>310,260</u>	 <u>331,535</u>
Total Assets and Deferred Outflows of Resources	<u>28,268,147</u>	<u>29,071,864</u>
 Current liabilities	 1,768,191	 1,722,072
Non-current liabilities	22,274,236	23,197,704
Total Liabilities	<u>24,042,427</u>	<u>24,919,776</u>
 Net position-net investment in capital assets	 2,013,380	 3,437,816
Net position-restricted	1,225,546	-
Net position-unrestricted	986,794	714,272
Total Net Position	<u>\$ 4,225,720</u>	<u>\$ 4,152,088</u>

The increase in current assets is the result of revenues in excess of expenditures at the fund level.

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 and the extinguishment of debt.

**Marshall Creek Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2017**

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

	Governmental Activities	
	2017	2016
Program Revenues		
Charges for services	\$ 5,737,310	\$ 5,484,142
Grants and contributions	621,559	542,132
General Revenues		
Investment earnings	14,729	8,571
Miscellaneous revenues	46,828	139,314
Gain on extinguishment of debt / bond refunding	82,715	760,000
Total Revenues	<u>6,503,141</u>	<u>6,934,159</u>
Expenses		
General government	779,362	614,514
Physical environment	3,069,507	2,924,530
Culture recreation	1,246,605	1,077,765
Interest on long-term debt	1,334,035	1,555,889
Total Expenses	<u>6,429,509</u>	<u>6,172,698</u>
Change in Net Position	73,632	761,461
Net Position - Beginning of Year	<u>4,152,088</u>	<u>3,390,627</u>
Net Position - End of year	<u><u>\$ 4,225,720</u></u>	<u><u>\$ 4,152,088</u></u>

The increase in culture recreation is related to pool repairs that occurred in the current year.

**Marshall Creek Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2017**

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, 2017 and 2016.

<u>Description</u>	<u>Governmental Activities</u>	
	<u>2017</u>	<u>2016</u>
Land	\$ 1,964,522	\$ 1,964,522
Construction in progress	279,865	83,539
Buildings	7,604,571	7,604,571
Improvements other than buildings	1,059,218	1,059,218
Infrastructure	29,408,288	29,408,288
Furniture and equipment	422,915	287,422
Accumulated depreciation	<u>(17,482,919)</u>	<u>(16,080,448)</u>
Total Capital Assets (Net)	<u>\$ 23,256,460</u>	<u>\$ 24,327,112</u>

During the year, depreciation was \$1,402,471 and additions to capital assets were \$331,819.

General Fund Budgetary Highlights

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

There were no amendments to the budget for the year ending September 30, 2017.

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, 2017 was \$12,015,000.
- 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, 2017 the outstanding balance is \$10,265,000.

**Marshall Creek Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2017**

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, 2017 was \$790,000.
- In February 2017 the District entered into a capital lease for a equipment. The balance outstanding at September 30, 2017 was \$77,549.

Economic Factors and Next Year's Budget

Marshall Creek Community Development District does not expect any economic factors to effect operations in 2018.

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, 2017

	Governmental Activities
ASSETS	
Current Assets	
Cash and cash equivalents	\$ 1,995,966
Accounts receivable	893
Assessments receivable, net	86,101
Due from other governments	63,992
Total Current Assets	2,146,952
Non-Current Assets	
Restricted assets	
Investments	2,554,475
Capital assets, not being depreciated	
Land	1,964,522
Construction in progress	279,865
Capital assets, being depreciated	
Buildings	7,604,571
Improvements other than buildings	1,059,218
Infrastructure	29,408,288
Furniture and equipment	422,915
Less: accumulated depreciation	(17,482,919)
Total Non-Current Assets	25,810,935
Total Assets	27,957,887
Deferred Outflows of Resources	
Deferred amount on refunding	310,260
Total Assets and Deferred Outflows of Resources	28,268,147
LIABILITIES	
Current Liabilities	
Accounts payable and accrued expenses	195,028
Contract/retainage payable	16,612
Accrued interest	474,825
Lease payable	31,726
Bonds payable	1,050,000
Total Current Liabilities	1,768,191
Non-Current Liabilities	
Lease payable	45,823
Bonds payable	22,228,413
Total Non-Current Liabilities	22,274,236
Total Liabilities	24,042,427
NET POSITION	
Net investment in capital assets	2,013,380
Restricted for debt service	1,225,546
Unrestricted	986,794
Total Net Position	\$ 4,225,720

See accompanying notes.

Marshall Creek Community Development District
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2017

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenues and Changes in Net Position Governmental Activities</u>
Primary government		<u>Charges for Services</u>	<u>Operating Contributions</u>	
Governmental Activities				
General government	\$ (779,362)	\$ 838,294	\$ -	\$ 58,932
Physical environment	(3,069,507)	1,388,927	621,559	(1,059,021)
Culture and recreation	(1,246,605)	1,089,152	-	(157,453)
Interest on long-term debt	(1,334,035)	2,420,937	-	1,086,902
Total Governmental Activities	<u>\$ (6,429,509)</u>	<u>\$ 5,737,310</u>	<u>\$ 621,559</u>	<u>(70,640)</u>
		General Revenues		
				14,729
				46,828
			Total General Revenues	<u>61,557</u>
			Gain on extinguishment of debt	<u>82,715</u>
			Change in Net Position	73,632
			Net Position - October 1, 2016	<u>4,152,088</u>
			Net Position - September 30, 2017	<u>\$ 4,225,720</u>

See accompanying notes.

Marshall Creek Community Development District
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2017

	General	2002 Debt Service	2015A Debt Service	2016 Debt Service	2015A Capital Project	Governmental Funds
ASSETS						
Cash and cash equivalents	\$ 1,995,966	\$ -	\$ -	\$ -	\$ -	\$ 1,995,966
Accounts receivable	832	-	-	-	-	832
Assessments receivable, net	52,551	17,698	14,892	960	-	86,101
Due from other funds	-	10,348	8,707	561	-	19,616
Due from other governments	63,992	-	-	-	-	63,992
Due from developer	61	-	-	-	-	61
Restricted assets						
Investments, at fair value	-	418,280	824,880	59,661	1,251,654	2,554,475
Total Assets	<u>\$ 2,113,402</u>	<u>\$ 446,326</u>	<u>\$ 848,479</u>	<u>\$ 61,182</u>	<u>\$ 1,251,654</u>	<u>\$ 4,721,043</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable and accrued expenses	\$ 195,028	\$ -	\$ -	\$ -	\$ -	\$ 195,028
Contracts and retainage payable	-	-	-	-	16,612	16,612
Due to other funds	19,616	-	-	-	-	19,616
Total Liabilities	<u>214,644</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,612</u>	<u>231,256</u>
Deferred Inflows of Resources						
Unavailable revenues	<u>2,464</u>	<u>17,698</u>	<u>14,892</u>	<u>960</u>	<u>-</u>	<u>36,014</u>
Fund Balances:						
Restricted						
Debt service	-	428,628	833,587	60,222	-	1,322,437
Capital projects	-	-	-	-	1,235,042	1,235,042
Assigned						
Operating reserves	900,151	-	-	-	-	900,151
Capital projects	697,445	-	-	-	-	697,445
Unassigned	298,698	-	-	-	-	298,698
Total Fund Balances	<u>1,896,294</u>	<u>428,628</u>	<u>833,587</u>	<u>60,222</u>	<u>1,235,042</u>	<u>4,453,773</u>
Total Liabilities Deferred Inflows of Resources and Fund Balance	<u>\$ 2,113,402</u>	<u>\$ 446,326</u>	<u>\$ 848,479</u>	<u>\$ 61,182</u>	<u>\$ 1,251,654</u>	<u>\$ 4,721,043</u>

See accompanying notes.

Marshall Creek Community Development District
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
September 30, 2017

Total Governmental Fund Balances	\$ 4,453,773
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets, land (\$1,964,522), construction in progress (\$279,865), buildings (\$7,604,571), improvements other than buildings (\$1,059,218), infrastructure (\$29,408,288), and furniture and equipment (\$422,915), net of accumulated depreciation (\$17,482,919), used in governmental activities are not financial resources and; therefore, are not reported at the fund statement level.	23,256,460
Deferred outflows of resources, deferred amount on refunding, net, are not financial resources, and therefore, are not reported at the fund statement level.	310,260
Long-term liabilities, including bonds payable (\$23,070,000), lease payable (\$77,549), and bond premium, net (\$208,413) are not due and payable in the current period and; therefore, are not reported at the fund level.	(23,355,962)
Unavailable revenues are recognized as deferred inflows of resources at the fund level, however, revenues are recognized when earned at the government-wide level.	36,014
Accrued interest expense for long-term debt is not a financial use and; therefore, is not reported in the funds.	(474,825)
Net Position of Governmental Activities	<u>\$ 4,225,720</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, 2017

	General	2002 Debt Service	2015A Debt Service	2016 Debt Service	2015A Capital Projects	Total Governmental Funds
Revenues						
Special assessments	\$ 3,064,602	\$ 1,289,486	\$ 1,009,096	\$ 88,805	\$ -	\$ 5,451,989
Intergovernmental revenues	621,559	-	-	-	-	621,559
Charges for services	249,307	-	-	-	-	249,307
Investment earnings	8,345	2,413	1,487	330	2,154	14,729
Miscellaneous revenues	46,828	-	-	-	-	46,828
Total Revenues	<u>3,990,641</u>	<u>1,291,899</u>	<u>1,010,583</u>	<u>89,135</u>	<u>2,154</u>	<u>6,384,412</u>
Expenditures						
Current						
General government	778,653	-	-	709	-	779,362
Physical environment	1,911,670	-	-	-	-	1,911,670
Culture and recreation	1,001,971	-	-	-	-	1,001,971
Capital outlay	135,493	-	-	-	196,326	331,819
Debt service						
Principal	27,430	272,285	470,000	10,000	-	779,715
Interest	3,895	819,513	506,900	50,560	-	1,380,868
Other	-	33,512	10,998	-	-	44,510
Total Expenditures	<u>3,859,112</u>	<u>1,125,310</u>	<u>987,898</u>	<u>61,269</u>	<u>196,326</u>	<u>6,229,915</u>
Excess of revenues over expenditures	<u>131,529</u>	<u>166,589</u>	<u>22,685</u>	<u>27,866</u>	<u>(194,172)</u>	<u>154,497</u>
Other financing sources (uses)						
Capital lease proceeds	104,979	-	-	-	-	104,979
Operating transfers in	-	-	-	-	758	758
Operating transfers out	-	-	(758)	-	-	(758)
Total Other Financing Sources (Uses)	<u>104,979</u>	<u>-</u>	<u>(758)</u>	<u>-</u>	<u>758</u>	<u>104,979</u>
Net change in fund balances	236,508	166,589	21,927	27,866	(193,414)	259,476
Fund Balances - October 1, 2016	<u>1,659,786</u>	<u>262,039</u>	<u>811,660</u>	<u>32,356</u>	<u>1,428,456</u>	<u>4,194,297</u>
Fund Balances - September 30, 2017	<u><u>\$ 1,896,294</u></u>	<u><u>\$ 428,628</u></u>	<u><u>\$ 833,587</u></u>	<u><u>\$ 60,222</u></u>	<u><u>\$ 1,235,042</u></u>	<u><u>\$ 4,453,773</u></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, 2017

Net Change in Fund Balances - Total Governmental Funds	\$ 259,476
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 (\$1,402,471) exceeded capital additions (\$331,819).	(1,070,652)
Repayments of bond and capital lease principal are expenditures in the governmental funds, but the repayments reduce long-term liabilities in the Statement of Net Position.	779,715
Capital lease proceeds are reported as an other financing source at the fund statement level, but increase long-term liabilities in the Statement of Net Position.	(104,979)
Gain on extinguishment of long-term liabilities are not reported in the governmental funds, but reduced liabilities in the Statement of Net Position.	82,715
Unavailable revenues are recognized as deferred inflows of resources at the fund level, however, revenues are recognized when earned at the government-wide level.	36,014
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 amount of current year period.	(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.	<u>98,327</u>
Change in Net Position of Governmental Activities	<u><u>\$ 73,632</u></u>

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, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues				
Special assessments	\$ 3,004,352	\$ 3,004,352	\$ 3,064,602	\$ 60,250
Intergovernmental revenues	608,748	608,748	621,559	12,811
Charges for services	196,450	196,450	249,307	52,857
Investment earnings	3,000	3,000	8,345	5,345
Miscellaneous revenues	33,300	33,300	46,828	13,528
Total Revenues	<u>3,845,850</u>	<u>3,845,850</u>	<u>3,990,641</u>	<u>144,791</u>
Expenditures				
Current				
General government	737,344	737,344	778,653	(41,309)
Physical environment	1,941,622	1,941,622	1,911,670	29,952
Culture and recreation	921,636	921,636	1,001,971	(80,335)
Capital outlay	302,108	302,108	135,493	166,615
Debt service				
Principal	-	-	27,430	(27,430)
Interest	-	-	3,895	(3,895)
Total Expenditures	<u>3,902,710</u>	<u>3,902,710</u>	<u>3,859,112</u>	<u>43,598</u>
Excess of revenues over expenditures	(56,860)	(56,860)	131,529	188,389
Other financing sources (uses)				
Capital lease proceeds	-	-	104,979	104,979
Net change in fund balances	(56,860)	(56,860)	236,508	293,368
Fund Balances - October 1, 2016	<u>1,508,723</u>	<u>1,508,723</u>	<u>1,659,786</u>	<u>151,063</u>
Fund Balances - September 30, 2017	<u><u>\$ 1,451,863</u></u>	<u><u>\$ 1,451,863</u></u>	<u><u>\$ 1,896,294</u></u>	<u><u>\$ 444,431</u></u>

See accompanying notes.

Marshall Creek Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2017

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 created 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, the District has identified one discretely-presented component unit, Marshall Creek SPE Holdings, LLC. The discretely-presented component unit is a legally separate entity which did not meet the criteria for blending. It is reported in separate columns to emphasize that it is legally separate from the District.

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, 2017

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

a. Government-wide Financial Statements

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, developer contributions, 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, 2017

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, 2017

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, 2017

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Basis of Presentation (Continued)

a. Governmental Major Funds (Continued)

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

b. Non-current Governmental Assets/Liabilities

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

4. Assets, Liabilities, and Net Position or Equity

a. Cash and Investments

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

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

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

For purposes of the statement of cash flows, 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, 2017

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

b. Restricted Net Position

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

c. Capital Assets

Capital assets, which include land and improvements, 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. It is the deferred amount on refunding reported on the Statement of Net Position. A 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.

Marshall Creek Community Development District
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2017

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

e. Unamortized Bond Discounts and Premiums

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

f. Budgets

Budgets are prepared and adopted after public hearings for the governmental funds, pursuant to Chapter 190 and Section 200.065, 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 (\$4,453,773) differs from “net position” of governmental activities (\$4,225,720) 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, 2017

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

Land	\$ 1,964,522
Construction in progress	279,865
Buildings	7,604,571
Improvements other than buildings	1,059,218
Infrastructure	29,408,288
Furniture and equipment	422,915
Accumulated depreciation	<u>(17,482,919)</u>
Total	<u>\$ 23,256,460</u>

Deferred outflows of resources

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

Deferred amount on refunding, net	<u>\$ 310,260</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, 2017 were:

Bonds payable	\$ (23,070,000)
Capital lease payable	(77,549)
Bond premium, net	<u>(208,413)</u>
Total	<u>\$ (23,355,962)</u>

Marshall Creek Community Development District
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2017

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

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

Deferred inflows of resources

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

Unavailable revenues	\$ <u>36,014</u>
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Accrued interest

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

Accrued interest	\$ <u>(474,825)</u>
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2. Explanation of Differences Between the Governmental Fund Operating Statements and the Statement of Activities

The “net change in fund balances” for government funds (\$259,476) differs from the “change in net position” for governmental activities (\$73,632) 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, capital asset additions, proceeds and loss from the sale of capital assets.

Depreciation	\$ (1,402,471)
Capital asset additions	331,819
Total	<u>\$ (1,070,652)</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>36,014</u>
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Marshall Creek Community Development District
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2017

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 and capital lease principal payments	\$ <u>779,715</u>
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Issuance of new debt provides current financial resources to governmental funds, but increase long-term liabilities in the Statement of Net Position.

Proceeds from capital lease	\$ <u>(104,979)</u>
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Gain on extinguishment of long-term liabilities is not reported in the governmental fund statements, but reduces liabilities in the Statement of Net Position.

Gain on extinguishment of long-term liabilities	\$ <u>82,715</u>
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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>
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Some expenses reported in the statement of activities do not require the use of current financial resources, therefore, are not reported as expenditures in governmental funds.

Net change in accrued interest payable	\$ 98,327
Decrease in deferred amount on refunding	<u>(21,275)</u>
Total	<u>\$ 77,052</u>

Marshall Creek Community Development District
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2017

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, 2017, the District’s bank balance was \$2,060,808 and the carrying value was \$1,995,966. The District controls its exposure to custodial credit risk because it maintains all deposits in a qualified public depository in accordance with the provisions of Chapter 280, Florida Statutes, which means that all deposits are fully insured by Federal Depositors Insurance or collateralized under Chapter 280, Florida Statutes.

As of September 30, 2017, the District had the following investments and maturities.

<u>Investment</u>	<u>Maturity</u>	<u>Fair Value</u>
Fidelity Government Portfolio	33 days*	\$ 418,280
US Bank Commercial Paper	N/A	2,076,534
First American Govt Obligation	23 days*	59,661
Total		<u>\$ 2,554,475</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, 2017

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 government loans are limited by state statutory requirements and bond compliance. As of September 30, 2017, the District's investments in Fidelity Government Portfolio and First American Government Obligation Fund Class Y are rated AAAM by Standard & Poor's. As of September 30, 2017, the District's investment in Commercial Paper Manual Sweep 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, 82% are invested in US Bank Commercial Paper, 16% are invested in Fidelity Government Portfolio and 2% are invested in First American Government Obligation.

The types of deposits and investments and their level of risk exposure as of September 30, 2017 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 2016-2017 fiscal year were levied in October 2016. 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, 2017

NOTE E – CAPITAL ASSETS

Capital Asset activity for the year ended September 30, 2017 was as follows:

	Balance October 1, 2016	Additions	Deletions	Balance September 30, 2017
<u>Governmental Activities:</u>				
Capital assets, not being depreciated:				
Land	\$ 1,964,522	\$ -	\$ -	\$ 1,964,522
Construction in progress	83,539	196,326	-	279,865
Total Capital Assets, Not Being Depreciated	<u>2,048,061</u>	<u>196,326</u>	<u>-</u>	<u>2,244,387</u>
Capital assets, being depreciated:				
Buildings	7,604,571	-	-	7,604,571
Improvements other than buildings	1,059,218	-	-	1,059,218
Infrastructure	29,408,288	-	-	29,408,288
Furniture and equipment	287,422	135,493	-	422,915
Total Capital Assets Being Depreciated	<u>38,359,499</u>	<u>135,493</u>	<u>-</u>	<u>38,494,992</u>
Less accumulated depreciation for:				
Buildings	(3,354,259)	(254,989)	-	(3,609,248)
Improvements other than buildings	(202,001)	(42,772)	-	(244,773)
Infrastructure	(12,483,828)	(1,073,163)	-	(13,556,991)
Furniture and equipment	(40,360)	(31,547)	-	(71,907)
Total Accumulated Depreciation	<u>(16,080,448)</u>	<u>(1,402,471)</u>	<u>-</u>	<u>(17,482,919)</u>
Governmental Activities Capital Assets	<u>\$ 24,327,112</u>	<u>\$ (1,070,652)</u>	<u>\$ -</u>	<u>\$ 23,256,460</u>

Depreciation in the amount of \$1,157,837 was charged to physical environment and \$244,634 was charged to culture and 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, 2017:

Long-term debt at October 1, 2016	\$ 23,905,000
Principal payments	(752,285)
Gain on refunding	<u>(82,715)</u>
Long-term debt at September 30, 2017	23,070,000
Plus bond premium, net	<u>208,413</u>
Total long-term debt, September 30, 2017	<u>\$ 23,278,413</u>

Marshall Creek Community Development District
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2017

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 6.625% is due May and November beginning November 2003. \$ 12,015,000

\$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. 10,265,000

\$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. 790,000

\$ 23,070,000

The issuance of the Series 2015A bonds resulted in a deferred amount of refunding which is reported as a deferred outflow in the statement of financial position.

The annual requirements to amortize the principal and interest of long-term debt outstanding as of September 30, 2017 are as follows:

Year Ending September 30,	Principal	Interest	Total
2018	\$ 1,050,000	\$ 1,141,128	\$ 2,191,128
2019	1,095,000	1,095,846	2,190,846
2020	1,145,000	1,048,539	2,193,539
2021	1,200,000	999,032	2,199,032
2022	1,265,000	938,834	2,203,834
2023-2027	7,360,000	3,675,634	11,035,634
2028-2032	9,425,000	1,631,482	11,056,482
2033-2037	155,000	149,468	304,468
2038-2042	210,000	94,168	304,168
2043-2045	165,000	21,488	186,488
Totals	<u>\$ 23,070,000</u>	<u>\$ 10,795,619</u>	<u>\$ 33,865,619</u>

Marshall Creek Community Development District
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2017

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 is funded from the proceeds of the Bonds in an amount equal to 7.77% of the aggregate principal amount outstanding. Monies held in the reserve accounts will be used only for the purposes established in the Trust Indenture.

	Bonds	
	Reserve Balance	Reserve Requirement
Series 2002 Special Assessment Bonds	\$ 51,234	\$ 50,000

In May 2016, the District issued \$800,000 of Series 2016 Special Assessment Revenue Bonds, which was exchanged for \$800,000 of the Series 2002 Special Assessment Revenue Bonds. As a result of this transaction, the District increases its aggregate debt payment for Series 2016 Bonds by \$447,299 over the next 29 years and realized an economic gain of approximately \$90,760.

Special Assessment Revenue Bonds, Series 2015A

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

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

	Bonds	
	Reserve Balance	Reserve Requirement
Series 2015A Special Assessment Bonds	\$ 486,625	\$ 486,250

**Marshall Creek Community Development District
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2017**

NOTE F – LONG-TERM DEBT (CONTINUED)

Special Assessment Revenue Bonds, Series 2016

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

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

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

NOTE G – CAPITAL LEASE PAYABLE

The District entered into two capital lease agreements with Municipal Capital Finance for the purchase of a bulldozer and a chipper. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of their future minimum lease payments at the time of acquisition.

The District entered into a three year lease agreement for the chipper on September 30, 2016 with payments beginning November 13, 2016. The District is scheduled to make 36 monthly payments of \$1,534.83 which includes 0.45% interest.

The District entered into a three year lease agreement for the bulldozer on February 16, 2017 with payments beginning March, 26, 2017. The District is scheduled to make 36 monthly payments of \$1,613.39 which includes 0.39% interest.

The future minimum lease obligation and the net present value of these minimum lease payments as of September 30, 2017 were as follows:

Year Ending September 30,	Lease Payment
2018	\$ 37,779
2019	37,779
2020	6,454
Total minimum lease payments	82,012
Less: amount representing interest	(4,463)
Present value of minimum lease payments	\$ 77,549

Marshall Creek Community Development District
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2017

NOTE H – 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 I – 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 and SCCDD will reimburse the District \$25,913 per month.



Berger, Toombs, Elam,
Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

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

**INDEPENDENT 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**

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Marshall Creek Community Development District, as of and for the year ended September 30, 2017, and the related notes to the financial statements, and have issued our report thereon dated June 30, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Marshall Creek Community Development District's internal control over financial reporting to determine the 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 over financial reporting.

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



To the Board of Supervisors
Marshall Creek Community Development District

Compliance and Other Matters

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

Purpose of this Report

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

*Berger Toombs Elam
Gaines & Frank*

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

June 30, 2018



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

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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, 2017, and have issued our report thereon dated June 30, 2018.

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 30, 2018, 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.c. 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, 2017.

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.

Annual Financial Report

Section 10.554(1)(i)5.b. 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 the annual financial report for the Marshall Creek Community Development District for the fiscal year ended September 30, 2017, filed with the Florida Department of Financial Services pursuant to Section 218.32(1)(a), Florida Statutes, is in agreement with the annual financial audit report for the fiscal year ended September 30, 2017. In connection with our audit, we determined that these two reports were in agreement.

Additional Matters

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

Purpose of this Letter

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

*Berger Toombs Elam
Gaines & Frank*

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

June 30, 2018



Berger, Toombs, Elam,
Gaines & Frank

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**INDEPENDENT ACCOUNTANT'S 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, 2017. 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, 2017.

*Berger Toombs Elam
Gaines & Frank*

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

June 30, 2018

7B

**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 2019 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 17, 2018
November 14, 2018 (second Wednesday)
December 19, 2018
January 16, 2019
February 20, 2019
March 20, 2019
April 17, 2019
May 15, 2019
June 12, 2019 (second Wednesday)
July 17, 2019
August 21, 2019
September 18, 2019**

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 to a date, time, and place to be specified on the record at the meeting.

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

Eighth Order of Business

8A.

Prepared by:
C. Davis Ely, Esquire
Rogers Towers, P.A.
1301 Riverplace Blvd., Suite 1500
Jacksonville, Florida 32207
(904)35-71960; RT)

Record and Return to:
Jason E. Merritt, Esquire
Hopping Green & Sams, P.A.
119 S. Monroe Street, Suite 300
Tallahassee, FL 32301

Purchase Price: \$0.00
Documentary Stamp Tax: \$.70

SPECIAL WARRANTY DEED

THIS SPECIAL WARRANTY DEED is made effective as of this 25th day of July, 2018, from **7440 U.S. HIGHWAY 1 N., LLC**, a Georgia limited liability company, whose mailing address is 200 S. Orange Avenue, Orlando, Florida 32801 (the "Grantor"), in favor of **MARSHALL CREEK COMMUNITY DEVELOPMENT DISTRICT**, a special purpose entity created pursuant to Chapter 190, Florida Statutes, whose address is 210 N. University Drive, Suite 702, Coral Springs, Florida 33071 (the "Grantee").

WITNESSETH:

That the Grantor, for and in consideration of the sum of Ten Dollars (\$10.00) and other good and valuable consideration, to it in hand paid, the receipt whereof is hereby acknowledged, by these presents does grant, bargain, sell, alien, remise, release, convey and confirm unto the Grantee, its successors and assigns forever, that certain parcel of land lying and being in the County of St. Johns, State of Florida, as more particularly described on Exhibit "A" attached hereto (the "Land").

Property Appraiser's Parcel Identification Number: 072420 0026
(portion of).

TOGETHER WITH all the tenements, hereditaments, and appurtenances thereto belonging or in anywise appertaining.

TO HAVE AND TO HOLD the above described Land, with the appurtenances, unto the said Grantee, its successors and assigns, in fee simple forever.

This conveyance is made subject to (i) the lien of real estate taxes, taxes imposed by special assessment and water, sewer, vault, public space and other public charges which are not yet due and payable, (ii) all applicable laws (including zoning, building ordinances and land use regulations), and (iii) all easements, restrictions, covenants, agreements, conditions, and other matters of record (however reference thereto shall not serve to re-impose the same) (collectively, "Permitted Exceptions").

As against all persons claiming by, through, or under the Grantor, the Grantor covenants that the property is free of all encumbrances, except for the Permitted Exceptions, that lawful and good right to convey the foregoing property are vested in the Grantor, and that the Grantor fully warrants the title to the property and will defend the same against the lawful claims of all persons claiming by, through, or under the Grantor, but against none other.

[Grantor's signature is set forth on the following page]

IN WITNESS WHEREOF, the Grantor has caused these presents to be duly authorized in its name and by those thereunto duly authorized, the day and year first above written.

Signed, sealed and delivered in the presence of:

GRANTOR:

7740 U.S. HIGHWAY 1 N., LLC, a Georgia limited liability company

By: CRM Florida Properties, LLC, a Georgia limited liability company, its Manager

By: CRM Properties Manager, LLC, its sole member

[Signature]
Name: **Gustavo A. Mejias**

[Signature]
Name: Christyne Albury
Title: Vice President

[Signature]
Name: **CHRISTINA D. REDMAN**

Address: 200 S. Orange Avenue, Orlando, Florida 32801

STATE OF FLORIDA
COUNTY OF ORANGE

The foregoing instrument was acknowledged before me this 24th day of July, 2018, by Christyne Albury, as Vice President of CRM Properties Manager, LLC, a Georgia limited liability company, as the sole member of CRM Florida Properties, LLC, a Georgia limited liability company, as the Manager of 7740 U.S. HIGHWAY 1 N., LLC, a Georgia limited liability company, on behalf of each such entity, which person is (check one) personally known to me, or has produced a valid driver's license as identification.

[Signature]
Notary Public, State & County Aforesaid
Name: _____
My Commission Expires _____
My Commission Number is: _____



EXHIBIT APOND PARCEL LEGAL DESCRIPTION

A PORTION OF SECTION 4, TOWNSHIP 6 SOUTH, RANGE 29 EAST, ST. JOHNS COUNTY, FLORIDA, BEING A PORTION OF LAND DESCRIBED IN DEED RECORDED IN THE OFFICIAL RECORDS OF SAID COUNTY IN BOOK 2578, PAGES 423 THROUGH 431 AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS: FOR A POINT OF BEGINNING COMMENCE AT THE MOST SOUTHERLY CORNER OF LANDS DESCRIBED AS "EASEMENT FOR UTILITIES" IN DEED RECORDED IN THE OFFICIAL RECORDS OF SAID COUNTY IN BOOK 2364, PAGE 1285, SAME BEING A POINT ON THE NORTHEASTERLY RIGHT-OF-WAY LINE OF U.S. HIGHWAY No. 1 (A VARIABLE WIDTH RIGHT-OF-WAY AS NOW ESTABLISHED); THENCE THE NORTH 52°23'42" EAST, DEPARTING LAST MENTIONED RIGHT-OF-WAY LINE, ALONG THE SOUTHEASTERLY LINE OF SAID LAND DESCRIBED IN OFFICIAL RECORDS BOOK 2364, PAGE 1285, 128.31 FEET TO THE SOUTHEASTERLY CORNER THEREOF, SAME BEING A POINT ON A CURVE ON THE EASTERLY LINE OF SAID LAND DESCRIBED IN THE OFFICIAL RECORDS OF SAID COUNTY IN BOOK 2578, PAGE 423; THENCE THE FOLLOWING 7 COURSES ALONG LAST MENTIONED EASTERLY LINE: COURSE NO.1 - THENCE IN A SOUTHWESTERLY DIRECTION, ALONG THE ARC OF A CURVE, SAID CURVE BEING CONCAVE NORTHWESTERLY AND HAVING A RADIUS OF 100.00 FEET, A CHORD BEARING A DISTANCE OF SOUTH 33°13'35" WEST, 12.16 FEET TO A POINT; COURSE NO.2- THENCE SOUTH 38°08'26" EAST, 171.54 FEET; COURSE NO.3 - THENCE SOUTH 64°43'30" EAST, 132.19 FEET; COURSE NO.4 - THENCE NORTH 80°27'27" EAST, 31.07 FEET; COURSE NO.5 - THENCE NORTH 58°19'53" EAST, 134.79 FEET; COURSE NO.6 - THENCE SOUTH 24°35'18" EAST, 137.83 FEET; COURSE NO.7 - THENCE SOUTH 19°03'38" WEST, 219.45 FEET TO THE SOUTHEASTERLY CORNER OF SAID LAND DESCRIBED IN THE OFFICIAL RECORDS OF SAID COUNTY IN BOOK 2578, PAGE 423, SAME BEING A POINT ON THE NORTHERLY LINE OF LAND DESCRIBED IN DEED RECORDED IN THE OFFICIAL RECORDS OF SAID COUNTY IN BOOK 883, PAGE 200; THENCE SOUTH 81°31'55" WEST, ALONG THE NORTHERLY LINE OF LAST MENTIONED LAND, SAME BEING THE SOUTHERLY LINE OF SAID LAND DESCRIBED IN THE OFFICIAL RECORDS OF SAID COUNTY IN BOOK 2578, PAGE 423, 223.06 FEET TO SAID NORTHEASTERLY RIGHT-OF-WAY LINE OF U.S. HIGHWAY No. 1; THENCE THE FOLLOWING (3) COURSES ALONG SAID NORTHEASTERLY RIGHT-OF-WAY LINE, SAME BEING THE SOUTHWESTERLY LINE OF LAST MENTIONED LAND; COURSE (1) - NORTH 37°50'32" WEST, 54.90 FEET; COURSE (2) - NORTH 52°09'28" EAST, 52.80 FEET; COURSE (3) - NORTH 35°19'10" WEST, 413.22 FEET TO THE POINT OF BEGINNING.

Tenth Order of Business

MEMORANDUM

TO: Board of Supervisors, Marshall Creek CDD
FROM: Fernand Thomas, Accountant II
CC: Janice Eggleton Davis, District Manager; Alan Baldwin, Accounting Manager
DATE: August 7, 2018
SUBJECT: July Financial Report

Please find attached the July 2018 financial report. During your review, please keep in mind that the goal is for revenue to meet or exceed the year-to-date budget and for expenditures to be at or below the year-to-date budget. To assist with your review, an overview was provided below. Should you have any questions or require additional information, please contact me at fernand.thomas@Inframark.com.

General Fund

The Total Revenues for the General Fund are at approximately 100.67% of the adopted budget. Non-Ad Valorem Special Assessment Collections is 98.82% collected.

Total Expenditures through July are at approximately 95.52% of the adopted budget. Below are explanations of variances.

- **Administration:**
 - ▶ ProfServ-Engineering- Boardwalk Repairs/ Prosser \$4,196 and Gen Svces Pickleball Ct \$2,420, FEMA Boardwalk \$2,644.
 - ▶ Insurance-General Liability- Builder's Risk policy of \$3,271 added in May for Tolomato Boardwalk.
- **Other Public Safety:**
 - ▶ R&M-Gate- Installation of Panels \$ 6,455/Gate Arm Replacement \$3,258/Heat Control Replacement \$6,571/Sunbelt Gate \$20,836/change out mini split guard house \$3,282 /Misc Items.
 - ▶ FEMA-Boardwalk- Tolomato Boardwalk-Fema Project expense through June.
 - ▶ Capital Outlay-Machine & Equipment-Solar Power Radar Sign for traffic control \$ 7,693.
- **Field:**
 - ▶ R&M-Fountain, Replaced motor \$1,595, installed new motor \$ 1,490 and Misc. supplies.
 - ▶ R&M-Roads & Alleyways-Hardwick Fence LLC, replace wood fence \$ 14,794.
 - ▶ FEMA-Boardwalk Expense, Boardwalk repair \$3,363, \$71,398, \$ 205,760.
- **Landscape Services:**
 - ▶ Rentals-General, services through July 2018, and Misc. supplies
 - ▶ Office Equipment - New laptops for Engineer / Landscape Director \$4,159 / New computer \$1,200 / Wiring for New Building \$2,670 / Blue Tarp \$7,138/ and Supplies.
 - ▶ Op Supplies General - Dispensers \$ 1,478 and \$ 1,476, Wiring Cords \$2,545, Siteone \$ 2,847, Pallet Rack \$ 1,366 /Router &Switch \$ 2,553/Ironman 230 \$ 1,849 and Special Supplies.
 - ▶ Improvement - Landscape- Earthbalance \$14,250 / Alpine Artisan \$10,092 / Jason Sims \$8,284/Misc. items with William's Plant Nursery. Beautiful & Spotless Lawn \$700, Williams' Plant Nursery \$2,120.
 - ▶ Capital Outlay-Machine & Equipment- Erle Kinlaw & Associates Club Car 14,564/Savannah Equipment Specialist Installed chip safe kit \$ 4,569,/ Electric pressure washer \$ 2,645/ Municipal Capital Corp. \$1,534.

MEMORANDUM

General Fund Continued.

- **Utilities:**
 - ▶ Electricity - Streetlighting - services through July.
 - ▶ Utility-Water&Sewer services through July 2018.
 - ▶ R&M-Lake services through July 2018.
- **Clubhouse:**
 - ▶ Contracts-Outside Fitness is higher due to additional Yoga classes offered.
 - ▶ Misc.-Special Events, events from Oct-Dec 2018.
- **Swimming Pool:**
 - ▶ Communication-Telephone, services through July 2018.
 - ▶ R&M-Building- Electric work for snack bar \$1,002/ plumbing for Snack Bar \$1,124 / Misc. Supplies.
 - ▶ Misc.-Special Events, events from Nov to July 2018.
 - ▶ Capital Outlay-Machine & Equipment- Appliances \$ 4,476.
 - ▶ Capital Outlay-Pool Furniture/ 5 Manhattan Wicker Armless chaise \$ 5,066.
- **Tennis Court:**
 - ▶ Payroll-Commission - Additional tennis lessons offered.
 - ▶ Communication-Telephone, services through July 2018.
 - ▶ Utility-Refuse Removal, services through July 2018.
 - ▶ R&M-Court Maintenance- Mold case circuit \$2,115 / Court rake panels \$ 1,137/ Circuit breaker \$1,610 / Wind Screen \$1,033/ Misc. Items.
 - ▶ Capital Outlay-Machine & Equip - Resurfacing project for \$6,700.

MARSHALL CREEK
Community Development District

Financial Report

July 31, 2018

Prepared by



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MARSHALL CREEK
Community Development District

Financial Statements

(Unaudited)

July 31, 2018

Balance Sheet
July 31, 2018

ACCOUNT DESCRIPTION	GENERAL FUND	2002 AREA CAPITAL RESERVES FUND	SERIES 2002 DEBT SERVICE FUND	SERIES 2015 DEBT SERVICE FUND	SERIES 2016 DEBT SERVICE FUND	SERIES 2015 A CONSTRUCTION FUND	TOTAL
ASSETS							
Cash - Checking Account	\$ 109,252	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 109,252
Assessments Receivable	69,436	-	63,501	14,892	960	-	148,789
Allow-Doubtful Collections	(24,418)	-	(45,803)	-	-	-	(70,221)
Due From Other Districts	224,373	-	-	-	-	-	224,373
Due From Other Funds	-	48,754	124,253	93,850	6,051	-	272,908
Investments:							
Money Market Account	2,435,022	-	-	-	-	-	2,435,022
Construction Fund A	-	-	-	103	-	336,860	336,963
Prepayment Account	-	-	30,842	-	11,872	-	42,714
Prepayment Account A	-	-	-	69	-	-	69
Reserve Fund	-	-	-	-	31,330	-	31,330
Reserve Fund A	-	-	49,887	493,000	-	-	542,887
Revenue Fund	-	-	161,116	-	25,821	-	186,937
Revenue Fund A	-	-	-	209,277	-	-	209,277
Prepaid Items	9,897	-	-	-	-	-	9,897
TOTAL ASSETS	\$ 2,823,562	\$ 48,754	\$ 383,796	\$ 811,191	\$ 76,034	\$ 336,860	\$ 4,480,197
LIABILITIES							
Accounts Payable	\$ 276,279	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 276,279
Accrued Expenses	117,654	-	-	-	-	-	117,654
Retainage Payable	-	-	-	-	-	1,590	1,590
Due To Other Districts	54,576	-	-	-	-	-	54,576
Deferred Revenue	2,464	-	17,698	14,892	960	-	36,014
Due To Other Funds	272,908	-	-	-	-	-	272,908
TOTAL LIABILITIES	723,881	-	17,698	14,892	960	1,590	759,021

Balance Sheet
July 31, 2018

ACCOUNT DESCRIPTION	GENERAL FUND	2002 AREA CAPITAL RESERVES FUND	SERIES 2002 DEBT SERVICE FUND	SERIES 2015 DEBT SERVICE FUND	SERIES 2016 DEBT SERVICE FUND	SERIES 2015 A CONSTRUCT ION FUND	TOTAL
<u>FUND BALANCES</u>							
Nonspendable:							
Prepaid Items	9,897	-	-	-	-	-	9,897
Restricted for:							
Debt Service	-	-	366,098	796,299	75,074	-	1,237,471
Capital Projects	-	-	-	-	-	335,270	335,270
Assigned to:							
Operating Reserves	900,151	-	-	-	-	-	900,151
Reserves - Field	440,675	-	-	-	-	-	440,675
Reserves - Gate	7,838	-	-	-	-	-	7,838
Reserves - Landscape	39,986	-	-	-	-	-	39,986
Reserves - Park	32,900	-	-	-	-	-	32,900
Reserves - Swim&Fitness Clubh	18,558	-	-	-	-	-	18,558
Reserves - Swimming Pools	132,635	-	-	-	-	-	132,635
Reserves - Tennis Courts	24,853	-	-	-	-	-	24,853
Unassigned:	492,188	48,754	-	-	-	-	540,942
TOTAL FUND BALANCES	\$ 2,099,681	\$ 48,754	\$ 366,098	\$ 796,299	\$ 75,074	\$ 335,270	\$ 3,721,176
TOTAL LIABILITIES & FUND BALANCES	\$ 2,823,562	\$ 48,754	\$ 383,796	\$ 811,191	\$ 76,034	\$ 336,860	\$ 4,480,197

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 31, 2018

<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>	<u>JUL-17 BUDGET</u>	<u>JUL-18 ACTUAL</u>
REVENUES						
Interest - Investments	\$ 12,000	\$ 10,000	\$ 14,738	\$ 4,738	\$ -	\$ 2,056
Shared Rev - Other Local Units	418,857	418,857	380,183	(38,674)	-	-
Interlocal Agreement - Other	356,097	296,748	296,748	-	-	29,675
Other Physical Environment Rev	15,000	12,500	23,786	11,286	-	1,000
S/F Program Fees	37,000	34,999	30,041	(4,958)	-	1,701
S/F Swimming Program Fees	2,000	1,500	-	(1,500)	-	-
S/F Activity Fees	200	200	4,455	4,255	-	680
S/F Other Revenues	1,750	1,500	555	(945)	-	514
S/F Rental Fees	2,000	1,670	3,380	1,710	-	650
Tennis Merchandise Sales	14,000	11,500	10,053	(1,447)	-	1,639
Tennis Special Events&Socials	1,500	1,200	90	(1,110)	-	-
Tennis Lessons & Clinics	118,000	100,000	146,279	46,279	-	16,055
Tennis Ball Machine Rental Fee	4,000	3,800	2,120	(1,680)	-	-
Tennis Membership	26,000	26,000	38,455	12,455	-	225
Tennis Drinks & Snacks	500	415	-	(415)	-	-
Special Events	-	-	12,939	12,939	-	-
Interest - Tax Collector	-	-	3,710	3,710	-	158
Special Assmnts- Tax Collector	3,212,063	3,212,063	3,169,850	(42,213)	-	-
Special Assmnts- CDD Collected	12,399	10,332	11,366	1,034	-	-
Special Assmnts- Delinquent	-	-	12,659	12,659	-	-
Special Assmnts- Discounts	(96,362)	(96,362)	(104,666)	(8,304)	-	-
Allowance Uncollected Assem.	(25,000)	-	-	-	-	-
Other Miscellaneous Revenues	1,100	920	72,951	72,031	-	27,797
Gate Bar Code/Remotes	2,200	1,830	2,973	1,143	-	480
Impact Fee	30,000	25,000	40,447	15,447	-	8,033
TOTAL REVENUES	4,145,304	4,074,672	4,173,112	98,440	-	90,663

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 31, 2018

<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>	<u>JUL-17 BUDGET</u>	<u>JUL-18 ACTUAL</u>
<u>EXPENDITURES</u>						
<u>Administration</u>						
P/R-Board of Supervisors	6,500	5,417	5,396	21	-	538
ProfServ-Arbitrage Rebate	1,200	1,200	-	1,200	-	-
ProfServ-Dissemination Agent	3,000	3,000	-	3,000	-	-
ProfServ-Engineering	20,000	16,667	22,680	(6,013)	-	1,105
ProfServ-Legal Services	75,000	62,500	57,957	4,543	-	8,944
ProfServ-Mgmt Consulting Serv	58,000	48,333	48,333	-	-	4,833
ProfServ-Special Assessment	12,000	12,000	12,000	-	-	-
ProfServ-Trustee Fees	11,400	7,600	10,424	(2,824)	-	-
Auditing Services	3,725	3,725	3,725	-	-	3,725
Postage and Freight	3,500	2,917	2,782	135	-	244
Insurance - General Liability	25,465	25,465	28,123	(2,658)	-	-
Printing and Binding	4,000	3,333	3,097	236	-	521
Legal Advertising	3,000	2,500	1,684	816	-	103
Miscellaneous Services	6,000	5,000	6,163	(1,163)	-	695
Misc-Assessmnt Collection Cost	64,269	64,269	61,557	2,712	-	-
Shared Exp - Other Local Units	473,434	473,434	473,433	1	-	-
Office Supplies	500	417	347	70	-	39
Annual District Filing Fee	175	175	175	-	-	-
Total Administration	771,168	737,952	737,876	76	-	20,747

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 31, 2018

<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>	<u>JUL-17 BUDGET</u>	<u>JUL-18 ACTUAL</u>
<u>Other Public Safety</u>						
Payroll-Benefits	6,883	5,735	4,832	903	-	209
Payroll-Engineering	34,875	28,161	29,770	(1,609)	-	2,951
Payroll-Gate Maintenance	3,058	2,468	1,281	1,187	-	139
Contracts-Security Services	290,249	241,875	241,485	390	-	35,464
Contracts-Roving Patrol	42,900	35,750	28,315	7,435	-	1,225
R&M-Gate	20,000	16,700	58,463	(41,763)	-	1,986
Misc-Bar Codes	3,100	3,100	3,100	-	-	-
Cap Outlay-Machinery and Equip	-	-	7,693	(7,693)	-	-
Total Other Public Safety	401,065	333,789	374,939	(41,150)	-	41,974
<u>Field</u>						
Payroll-Benefits	5,056	4,210	3,938	272	-	167
Payroll-Engineering	26,354	21,284	23,806	(2,522)	-	2,360
Utility - Water & Sewer	2,000	1,670	-	1,670	-	-
Lease - Land	2,000	2,000	1,946	54	-	-
R&M-Bike Paths & Asphalt	2,500	1,750	80	1,670	-	-
R&M-Boardwalks	57,720	55,920	2,074	53,846	-	269
R&M-Buildings	10,000	8,330	7,839	491	-	2,274
R&M-Electrical	12,500	11,500	6,564	4,936	-	241
R&M-Fountain	4,000	4,000	4,493	(493)	-	-
R&M-Mulch	3,489	3,489	-	3,489	-	-
R&M-Roads & Alleyways	36,886	30,886	40,699	(9,813)	-	1,299
R&M-Sidewalks	20,000	18,000	9,494	8,506	-	1,995
R&M-Signage	8,000	6,500	5,062	1,438	-	63
FEMA Boardwalk Expense	-	-	524,321	(524,321)	-	229,787
Total Field	190,505	169,539	630,316	(460,777)	-	238,455

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 31, 2018

<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>	<u>JUL-17 BUDGET</u>	<u>JUL-18 ACTUAL</u>
<u>Landscape Services</u>						
Payroll-Salaries	185,079	149,488	152,668	(3,180)	-	14,716
Payroll-Other	12,000	10,000	6,047	3,953	-	-
Payroll-Administrative	9,048	7,308	4,650	2,658	-	628
Payroll-Benefits	83,790	69,825	64,794	5,031	-	5,267
Payroll-General Staff	75,726	61,163	64,601	(3,438)	-	6,012
Payroll-Irrigation Staff	60,840	49,140	49,022	118	-	3,751
Payroll-IPM Staff	112,320	90,720	57,679	33,041	-	6,729
Payroll-Equipment Mechanic	26,000	21,000	15,029	5,971	-	1,725
Payroll Taxes	40,955	33,076	25,021	8,055	-	2,426
Communication - Telephone	5,000	4,168	263	3,905	-	(833)
Utility - Cable TV Billing	960	640	160	480	-	80
Electricity - General	6,000	5,000	3,050	1,950	-	314
Utility - Refuse Removal	13,500	11,250	5,491	5,759	-	531
Utility - Water & Sewer	3,360	2,800	749	2,051	-	224
Rentals - General	1,500	1,250	1,966	(716)	-	26
R&M-Buildings	3,900	3,250	3,305	(55)	-	856
R&M-Equipment	30,000	25,000	16,504	8,496	-	4,820
R&M-Grounds	53,729	37,879	41,721	(3,842)	-	5,774
R&M-Irrigation	21,000	17,500	15,788	1,712	-	498
R&M-Mulch	79,360	76,236	41,490	34,746	-	-
R&M-Pump Station	20,000	20,000	1,585	18,415	-	335
R&M-Trees and Trimming	11,200	11,200	9,807	1,393	-	2,200
Misc-Employee Meals	10,090	8,891	1,305	7,586	-	161
Office Equipment	2,400	2,400	22,664	(20,264)	-	-
Op Supplies - General	16,000	13,334	36,825	(23,491)	-	2,007
Op Supplies - Uniforms	7,408	6,439	2,640	3,799	-	-

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 31, 2018

<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>	<u>JUL-17 BUDGET</u>	<u>JUL-18 ACTUAL</u>
Op Supplies - Fuel, Oil	12,500	10,410	15,007	(4,597)	-	2,025
Impr - Landscape	70,000	68,000	70,476	(2,476)	-	1,291
Cap Outlay-Machinery and Equip	63,300	56,100	61,585	(5,485)	-	3,148
Total Landscape Services	1,036,965	873,467	791,892	81,575	-	64,711
<u>Utilities</u>						
Electricity - Streetlighting	67,000	55,830	68,324	(12,494)	-	6,818
Utility - Water & Sewer	3,600	3,000	2,334	666	-	156
R&M-Lake	53,080	44,233	49,675	(5,442)	-	4,290
Total Utilities	123,680	103,063	120,333	(17,270)	-	11,264
<u>Operation & Maintenance</u>						
Payroll-Shared Personnel	356,097	296,748	285,806	10,942	-	25,511
ProfServ-Field Management	232,060	190,856	189,923	933	-	19,673
Travel and Per Diem	400	330	409	(79)	-	75
Communication - Telephone	2,100	1,750	680	1,070	-	53
Postage and Freight	900	750	125	625	-	9
R&M-Vehicles	6,000	4,000	3,111	889	-	277
Printing and Binding	4,500	3,750	2,901	849	-	404
Misc-Connection Computer	3,700	3,250	1,775	1,475	-	512
Billback Expenses Developer	-	-	112	(112)	-	112
Office Supplies	1,500	1,250	1,067	183	-	-
Op Supplies - General	7,200	6,000	6,622	(622)	-	109
OP-Supplies – Buildings	300	250	-	250	-	-
Total Operation & Maintenance	614,757	508,934	492,531	16,403	-	46,735
<u>Parks and Recreation - General</u>						
ProfServ-Mgmt Consulting Serv	21,000	17,500	17,500	-	-	1,750
Insurance -Property & Casualty	83,143	83,143	63,871	19,272	-	-
Total Parks and Recreation - General	104,143	100,643	81,371	19,272	-	1,750

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 31, 2018

<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>	<u>JUL-17 BUDGET</u>	<u>JUL-18 ACTUAL</u>
<u>Clubhouse</u>						
Contracts-Misc Labor	4,000	3,334	2,500	834	-	555
Contracts-Outside Fitness	5,000	4,168	7,655	(3,487)	-	1,233
R&M-Buildings	9,000	7,500	522	6,978	-	130
R&M-Equipment	5,000	4,168	-	4,168	-	-
Misc-Special Events	4,000	4,000	7,502	(3,502)	-	877
Cap Outlay-Machinery and Equip	3,500	2,918	-	2,918	-	-
Total Clubhouse	30,500	26,088	18,179	7,909	-	2,795
<u>Swimming Pool</u>						
Payroll-Salaries	52,149	42,120	43,560	(1,440)	-	7,000
Payroll-Hourly	41,000	33,117	40,017	(6,900)	-	10,352
Payroll-Lifeguards	35,200	26,400	14,600	11,800	-	6,931
Payroll-Benefits	26,854	22,380	20,605	1,775	-	(240)
Payroll-Engineering	31,410	25,368	21,926	3,442	-	2,128
Payroll-Janitor	8,200	6,625	6,074	551	-	623
Payroll Taxes	10,718	8,656	8,104	552	-	1,910
ProfServ-Info Technology	1,800	1,500	302	1,198	-	65
ProfServ-Swim Pool Commiss	2,500	2,500	2,952	(452)	-	423
Contracts-Landscape	3,500	2,909	-	2,909	-	-
Travel and Per Diem	700	580	70	510	-	-
Communication - Telephone	8,000	6,660	9,604	(2,944)	-	889
Utility - General	55,000	45,830	44,548	1,282	-	5,478
Utility - Refuse Removal	1,500	1,250	1,128	122	-	119
R&M-Buildings	15,000	12,500	20,189	(7,689)	-	4,842
R&M-Pools	89,800	74,834	53,861	20,973	-	3,991
R&M-Vehicles	500	410	-	410	-	-

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 31, 2018

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	JUL-17 BUDGET	JUL-18 ACTUAL
Advertising	2,640	2,200	1,100	1,100	-	110
Miscellaneous Services	1,500	1,250	374	876	-	-
Misc-Employee Meals	4,000	3,750	580	3,170	-	-
Misc-Training	2,000	1,670	823	847	-	450
Misc-Licenses & Permits	1,600	1,330	992	338	-	30
Office Supplies	1,600	1,330	1,532	(202)	-	573
Cleaning Supplies	2,500	2,080	983	1,097	-	160
Office Equipment	2,000	1,670	508	1,162	-	15
Op Supplies - Spa & Paper	2,000	1,660	1,224	436	-	153
Op Supplies - Uniforms	2,500	2,080	2,300	(220)	-	-
Op Supplies - Summer Camp	16,000	14,000	7,214	6,786	-	2,239
Subscriptions and Memberships	800	800	445	355	-	385
Cap Outlay-Machinery and Equip	5,000	4,160	8,587	(4,427)	-	385
Cap Outlay - Pool Furniture	8,000	6,660	8,953	(2,293)	-	-
Total Swimming Pool	435,971	358,279	323,155	35,124	-	49,011
<u>Tennis Court</u>						
Payroll-Salaries	122,570	98,995	101,191	(2,196)	-	9,029
Payroll-Hourly	36,000	29,075	29,891	(816)	-	3,326
Payroll-Benefits	23,557	19,630	26,488	(6,858)	-	3,394
Payroll-Engineering	34,853	28,150	16,445	11,705	-	1,596
Payroll-Commission	103,000	86,500	120,800	(34,300)	-	14,126
Payroll Taxes	19,920	16,087	17,260	(1,173)	-	1,736
ProfServ-Administrative	1,000	845	-	845	-	-
ProfServ-Info Technology	6,000	5,000	6,966	(1,966)	-	1,487
Contracts-Janitorial Services	6,000	5,000	5,040	(40)	-	500
Communication - Telephone	5,500	4,580	6,090	(1,510)	-	561
Utility - Cable TV Billing	1,400	1,174	1,531	(357)	-	178
Electricity - General	13,000	10,836	11,967	(1,131)	-	1,207

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 31, 2018

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	JUL-17 BUDGET	JUL-18 ACTUAL
Utility - Refuse Removal	1,100	920	1,492	(572)	-	119
Utility - Water & Sewer	1,500	1,250	1,061	189	-	147
Rental/Lease - Vehicle/Equip	1,700	1,420	1,321	99	-	132
R&M-General	6,000	5,000	4,742	258	-	404
R&M-Court Maintenance	12,000	10,000	12,324	(2,324)	-	392
R&M-Vandalism	500	400	-	400	-	-
Printing and Binding	1,500	1,250	185	1,065	-	185
Advertising	1,500	1,250	1,100	150	-	110
Misc-Employee Meals	1,900	1,900	144	1,756	-	(74)
Misc-Special Events	1,000	1,000	683	317	-	226
Misc-Training	500	400	405	(5)	-	213
Misc-Licenses & Permits	250	250	-	250	-	-
Office Supplies	3,000	2,500	2,572	(72)	-	215
Office Equipment	3,000	2,500	514	1,986	-	426
Teaching Supplies	3,000	2,600	2,768	(168)	-	355
Op Supplies - Uniforms	500	500	494	6	-	-
COS - Start Up Inventory	14,000	13,000	7,812	5,188	-	1,637
Subscriptions and Memberships	800	800	590	210	-	-
Cap Outlay-Machinery and Equip	10,000	10,000	17,257	(7,257)	-	3,857
Total Tennis Court	436,550	362,812	399,133	(36,321)	-	45,484
TOTAL EXPENDITURES	4,145,304	3,574,566	3,969,725	(395,159)	-	522,926
Excess (deficiency) of revenues						
Over (under) expenditures	-	500,106	203,387	(296,719)	-	(432,263)
Net change in fund balance	\$ -	\$ 500,106	\$ 203,387	\$ (296,719)	\$ -	\$ (432,263)
FUND BALANCE, BEGINNING (OCT 1, 2017)	1,896,294	1,896,294	1,896,294			
FUND BALANCE, ENDING	\$ 1,896,294	\$ 2,396,400	\$ 2,099,681			

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 31, 2018

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	JUL-17 BUDGET	JUL-18 ACTUAL
<u>REVENUES</u>						
Interest - Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Assmnts- Tax Collector	50,952	50,952	49,757	(1,195)	-	-
Special Assmnts- CDD Collected	1,667	1,667	1,668	1	-	-
Special Assmnts- Discounts	(2,039)	(2,039)	(1,710)	329	-	-
TOTAL REVENUES	50,580	50,580	49,715	(865)	-	-
<u>EXPENDITURES</u>						
<u>Administration</u>						
Misc-Assessmnt Collection Cost	1,019	1,019	961	58	-	-
Total Administration	1,019	1,019	961	58	-	-
TOTAL EXPENDITURES	1,019	1,019	961	58	-	-
Excess (deficiency) of revenues Over (under) expenditures	49,561	49,561	48,754	(807)	-	-
<u>OTHER FINANCING SOURCES (USES)</u>						
Contribution to (Use of) Fund Balance	49,561	-	-	-	-	-
TOTAL FINANCING SOURCES (USES)	49,561	-	-	-	-	-
Net change in fund balance	\$ 49,561	\$ 49,561	\$ 48,754	\$ (807)	\$ -	\$ -
FUND BALANCE, BEGINNING (OCT 1, 2017)	-	-	-			
FUND BALANCE, ENDING	\$ 49,561	\$ 49,561	\$ 48,754			

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 31, 2018

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	JUL-17 BUDGET	JUL-18 ACTUAL
<u>REVENUES</u>						
Interest - Investments	\$ 250	\$ 210	\$ 2,999	\$ 2,789	\$ -	\$ 281
Special Assmnts- Tax Collector	1,172,946	1,172,946	1,145,560	(27,386)	-	-
Special Assmnts- Prepayment	-	-	28,102	28,102	-	-
Special Assmnts- CDD Collected	38,056	38,056	38,056	-	-	-
Special Assmnts- Discounts	(46,918)	(46,918)	(39,373)	7,545	-	-
TOTAL REVENUES	1,164,334	1,164,294	1,175,344	11,050	-	281
<u>EXPENDITURES</u>						
<u>Administration</u>						
ProfServ-Trustee Fees	-	-	7,500	(7,500)	-	-
Bond Counsel	-	-	18,500	(18,500)	-	-
Misc-Assessmnt Collection Cost	23,459	23,459	22,124	1,335	-	-
Total Administration	23,459	23,459	48,124	(24,665)	-	-
<u>Debt Service</u>						
Principal Debt Retirement	550,000	550,000	550,000	-	-	-
Principal Prepayments	-	-	40,000	(40,000)	-	-
Interest Expense	600,750	600,750	599,750	1,000	-	-
Total Debt Service	1,150,750	1,150,750	1,189,750	(39,000)	-	-
TOTAL EXPENDITURES	1,174,209	1,174,209	1,237,874	(63,665)	-	-

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 31, 2018

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	JUL-17 BUDGET	JUL-18 ACTUAL
Excess (deficiency) of revenues Over (under) expenditures	(9,875)	(9,915)	(62,530)	(52,615)	-	281
<u>OTHER FINANCING SOURCES (USES)</u>						
Contribution to (Use of) Fund Balance	(9,875)	-	-	-	-	-
TOTAL FINANCING SOURCES (USES)	(9,875)	-	-	-	-	-
Net change in fund balance	\$ (9,875)	\$ (9,915)	\$ (62,530)	\$ (52,615)	\$ -	\$ 281
FUND BALANCE, BEGINNING (OCT 1, 2017)	428,628	428,628	428,628			
FUND BALANCE, ENDING	\$ 418,753	\$ 418,713	\$ 366,098			

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 31, 2018

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	JUL-17 BUDGET	JUL-18 ACTUAL
<u>REVENUES</u>						
Interest - Investments	\$ 200	\$ 170	\$ 1,779	\$ 1,609	\$ -	\$ 146
Special Assmnts- Tax Collector	1,033,891	1,033,891	1,021,728	(12,163)	-	-
Special Assmnts- Discounts	(41,356)	(41,356)	(35,117)	6,239	-	-
TOTAL REVENUES	992,735	992,705	988,390	(4,315)	-	146
<u>EXPENDITURES</u>						
<u>Administration</u>						
Misc-Assessmnt Collection Cost	20,678	20,678	19,732	946	-	-
Total Administration	20,678	20,678	19,732	946	-	-
<u>Debt Service</u>						
Debt Retirement Series A	490,000	490,000	490,000	-	-	-
Prepayments Series A	-	-	25,000	(25,000)	-	-
Interest Expense Series A	490,450	490,450	489,825	625	-	-
Total Debt Service	980,450	980,450	1,004,825	(24,375)	-	-
TOTAL EXPENDITURES	1,001,128	1,001,128	1,024,557	(23,429)	-	-

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 31, 2018

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	JUL-17 BUDGET	JUL-18 ACTUAL
Excess (deficiency) of revenues Over (under) expenditures	(8,393)	(8,423)	(36,167)	(27,744)	-	146
<u>OTHER FINANCING SOURCES (USES)</u>						
Operating Transfers-Out	-	-	(1,121)	(1,121)	-	-
Contribution to (Use of) Fund Balance	(8,393)	-	-	-	-	-
TOTAL FINANCING SOURCES (USES)	(8,393)	-	(1,121)	(1,121)	-	-
Net change in fund balance	\$ (8,393)	\$ (8,423)	\$ (37,288)	\$ (28,865)	\$ -	\$ 146
FUND BALANCE, BEGINNING (OCT 1, 2017)	833,587	833,587	833,587			
FUND BALANCE, ENDING	\$ 825,194	\$ 825,164	\$ 796,299			

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 31, 2018

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	JUL-17 BUDGET	JUL-18 ACTUAL
<u>REVENUES</u>						
Interest - Investments	\$ 100	\$ 84	\$ 622	\$ 538	\$ -	\$ 95
Special Assmnts- Tax Collector	66,660	66,660	65,875	(785)	-	-
Special Assmnts- Prepayment	-	-	11,818	11,818	-	-
Special Assmnts- Discounts	(2,666)	(2,666)	(2,264)	402	-	-
TOTAL REVENUES	64,094	64,078	76,051	11,973	-	95
<u>EXPENDITURES</u>						
<u>Administration</u>						
Misc-Assessmnt Collection Cost	1,333	1,333	1,272	61	-	-
Total Administration	1,333	1,333	1,272	61	-	-
<u>Debt Service</u>						
Principal Debt Retirement	10,000	10,000	10,000	-	-	-
Interest Expense	49,928	49,928	49,928	-	-	-
Total Debt Service	59,928	59,928	59,928	-	-	-
TOTAL EXPENDITURES	61,261	61,261	61,200	61	-	-

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 31, 2018

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	JUL-17 BUDGET	JUL-18 ACTUAL
Excess (deficiency) of revenues Over (under) expenditures	2,833	2,817	14,851	12,034	-	95
<u>OTHER FINANCING SOURCES (USES)</u>						
Contribution to (Use of) Fund Balance	2,833	-	-	-	-	-
TOTAL FINANCING SOURCES (USES)	2,833	-	-	-	-	-
Net change in fund balance	\$ 2,833	\$ 2,817	\$ 14,851	\$ 12,034	\$ -	\$ 95
FUND BALANCE, BEGINNING (OCT 1, 2017)	60,223	60,223	60,223			
FUND BALANCE, ENDING	\$ 63,056	\$ 63,040	\$ 75,074			

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 31, 2018

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	JUL-17 BUDGET	JUL-18 ACTUAL
<u>REVENUES</u>						
Interest - Investments	\$ -	\$ -	\$ 958	\$ 958	\$ -	\$ 82
TOTAL REVENUES	-	-	958	958	-	82
<u>EXPENDITURES</u>						
<u>Construction In Progress</u>						
Construction in Progress	-	-	901,851	(901,851)	-	1,327
Total Construction In Progress	-	-	901,851	(901,851)	-	1,327
TOTAL EXPENDITURES	-	-	901,851	(901,851)	-	1,327
Excess (deficiency) of revenues Over (under) expenditures	-	-	(900,893)	(900,893)	-	(1,245)
<u>OTHER FINANCING SOURCES (USES)</u>						
Interfund Transfer - In	-	-	1,121	1,121	-	-
TOTAL FINANCING SOURCES (USES)	-	-	1,121	1,121	-	-
Net change in fund balance	\$ -	\$ -	\$ (899,772)	\$ (899,772)	\$ -	\$ (1,245)
FUND BALANCE, BEGINNING (OCT 1, 2017)	-	-	1,235,042			
FUND BALANCE, ENDING	\$ -	\$ -	\$ 335,270			

MARSHALL CREEK
Community Development District

Supporting Schedules

July 31, 2018

**Non-Ad Valorem Special Assessments - St Johns County Tax Collector
(Monthly Assessment Collection Distributions)
For the Fiscal Year Ending September 30, 2018**

Date Received	Net Amount Received	Discount / (Penalties) Amount	Collection Cost	Gross Amount	Allocation by Funds		
					General Fund	2002 Area Capital Reserves Fund	Debt Service (1) Funds
Assessments Levied FY 2018				\$ 5,517,680	\$ 3,207,583	\$ 50,349	\$ 2,259,747
Allocation%				100%	58%	1%	41%
11/06/17	\$ 42,554	\$ 2,414	\$ 868	\$ 45,836	\$ 26,646	\$ 418	\$ 18,772
11/15/17	\$ 541,939	\$ 23,033	\$ 11,060	\$ 576,032	\$ 334,863	\$ 5,256	\$ 235,912
11/28/17	\$ 672,246	\$ 28,582	\$ 13,719	\$ 714,547	\$ 415,386	\$ 6,520	\$ 292,640
12/12/17	\$ 574,357	\$ 24,384	\$ 11,722	\$ 610,463	\$ 354,879	\$ 5,571	\$ 250,013
12/28/17	\$ 876,210	\$ 37,029	\$ 17,882	\$ 931,122	\$ 541,287	\$ 8,497	\$ 381,338
01/24/18	\$ 1,410,267	\$ 59,961	\$ 28,781	\$ 1,499,008	\$ 871,416	\$ 13,679	\$ 613,914
02/27/18	\$ 541,615	\$ 15,548	\$ 11,053	\$ 568,216	\$ 330,320	\$ 5,185	\$ 232,711
03/13/18	\$ 109,617	\$ 1,117	\$ 2,237	\$ 112,971	\$ 65,673	\$ 1,031	\$ 46,267
04/18/18	\$ 169,405	\$ 463	\$ 3,457	\$ 173,326	\$ 100,759	\$ 1,582	\$ 70,985
06/11/18	\$ 78,911	\$ (2,345)	\$ 1,610	\$ 78,176	\$ 45,446	\$ 713	\$ 32,017
06/18/18	\$ 142,928	\$ (2,771)	\$ 2,917	\$ 143,074	\$ 83,173	\$ 1,306	\$ 58,595
TOTAL	\$ 5,160,049	\$ 187,414	\$ 105,307	\$ 5,452,770	\$ 3,169,849	\$ 49,757	\$ 2,233,164
TOTAL OUTSTANDING				\$ 64,910	\$ 37,734	\$ 592	\$ 26,584
% COLLECTED TO DATE				98.82%	98.82%	98.82%	98.82%

(1) Debt Services Funds - Series 2002 and 2015A and 2016

**Non-Ad Valorem Special Assessments - District Collected
(Monthly Assessment Collection Distributions)
For the Fiscal Year Ending September 30, 2018**

Date Received	Net Amount Received	Discount / (Penalties) Amount	Collection Cost	Gross Amount	Allocation by Funds		
					General Fund	2002 Area Capital Reserves Fund	Series 2002 Debt Service Fund
District Collected Assessments FY 2018 (1)				\$ 52,123	\$ 12,399	\$ 1,668	\$ 38,056
Allocation%				100%	24%	3%	73%
10/19/17	\$ 20,895			\$ 1,033	\$ 834	\$ 19,028	
11/30/17	\$ 1,033			\$ 1,033	\$ -	\$ -	
12/12/17	\$ 1,033			\$ 1,033	\$ -	\$ -	
01/21/18	\$ 1,033			\$ 1,033	\$ -	\$ -	
04/06/18	\$ 3,934			\$ 3,100	\$ 834	\$ -	
04/26/18	\$ 19,028			\$ -	\$ -	\$ 19,028	
05/31/18	\$ 2,067			\$ 2,067	\$ -	\$ -	
TOTAL	\$ 49,022	\$ -	\$ -	\$ -	\$ 9,299	\$ 1,668	\$ 38,056
% COLLECTED TO DATE				0%	75%	100%	100%

(1) Assessment Notes:	Total	General Fund	Reserve Capital Project Fund	Series 2002
				Debt Service Fund
St. Augustine Land & Timber LLC	Total 52,123	12,399	1,668	38,056

**Non-Ad Valorem Special Assessments - St Johns County Tax Collector Delinquent
(Monthly Assessment Collection Distributions)
Prior Year Delinquent Assessments**

Date Received	Net Amount Received	Discount / (Penalties) Amount	Collection Cost	Gross Amount	Allocation by Funds	
					General Fund	Series 2002 Debt Service Fund
Assessments Levied FY 2014 (1)				\$ 20,531	\$ 5,263	\$ 15,268
Assessments Levied FY 2015 (2)				\$ 21,473	\$ 6,205	\$ 15,268
Assessments Levied FY 2016 (3)				\$ 40,787	\$ 25,519	\$ 15,268
Assessments Levied FY 2017 (4)				\$ 78,568	\$ 45,018	\$ 17,698
PMT ALLOCATION- (3)					63%	37%
01/22/18	\$ 16,604	\$ (4,283)	\$ 339	\$ 12,659	\$ 12,659	\$ -
TOTAL	\$ 16,604	\$ (4,283)	\$ 339	\$ 12,659	\$ 12,659	\$ -
TOTAL OUTSTANDING				\$ 148,700	\$ 69,347	\$ 63,501

- (1) Outstanding Parcel 072420-0026 for which the tax certificate was struck with the County.
- (2) Outstanding Parcel 072420-0026 for which the tax certificate was struck with the County.
- (3) Outstanding Parcel 072420-0026 for which the tax certificate was struck with the County and various residents - (NOTE: payment allocation to GF only -pending back up from tax collector)
- (4) Outstanding Parcel 072420-0026 for which the tax certificate was struck with the County and various residents

Marshall Creek CDD

Bank Reconciliation

Bank Account No. 2195 BB&T - GF NEW
 Statement No. 07-18
 Statement Date 7/31/2018

G/L Balance (LCY)	109,251.70	Statement Balance	135,385.16
G/L Balance	109,251.70	Outstanding Deposits	0.00
Positive Adjustments	0.00		
	<hr/>		
Subtotal	109,251.70	Subtotal	135,385.16
Negative Adjustments	0.00	Outstanding Checks	26,133.46
	<hr/>	Differences	0.00
Ending G/L Balance	109,251.70	Ending Balance	109,251.70
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Outstanding Checks						
12/28/2017	Payment	DD202	Payment of Credit Memo 000724	-1,214.44	0.00	-1,214.44
2/7/2018	Payment	DD205	Payment of Invoice 033978	1,291.94	0.00	1,291.94
2/28/2018		JE005623	TAX	208.12	0.00	208.12
4/20/2018	Payment	9771	CRONIN ACE HARDWARE	24.12	0.00	24.12
5/8/2018	Payment	9826	CARSON, CRAIG	140.00	0.00	140.00
5/8/2018	Payment	9829	CRONIN ACE HARDWARE	16.71	0.00	16.71
5/8/2018	Payment	9856	NOELANI TAYLOR	140.00	0.00	140.00
5/20/2018	Payment	DD217	Payment of Invoice 036761	11.09	0.00	11.09
5/23/2018	Payment	9949	AMANDA SHAW	87.50	0.00	87.50
6/1/2018	Payment	9976	JOANNE L CATOGGIO	105.00	0.00	105.00
6/1/2018	Payment	9992	RONALD C. CULLUM	35.00	0.00	35.00
6/14/2018	Payment	10079	KOKOKMO'S AT PALENCIA LLC	464.34	0.00	464.34
6/26/2018	Payment	10190	MONICA FOURMAN	210.00	0.00	210.00
7/10/2018	Payment	10200	ADAM N. EMINISOR	35.00	0.00	35.00
7/10/2018	Payment	10206	CRONIN ACE HARDWARE	47.00	0.00	47.00
7/11/2018	Payment	10248	CATHERINE NOELANI TAYLOR	140.00	0.00	140.00
7/11/2018	Payment	10254	GLENDA AVILE'S MALEWICKI	140.00	0.00	140.00
7/11/2018	Payment	10257	JOSIE LYNN CARLETON	70.00	0.00	70.00
7/11/2018	Payment	10262	MIRANDA G BULGER	245.00	0.00	245.00
7/11/2018	Payment	10263	MONICA FOURMAN	210.00	0.00	210.00
7/17/2018	Payment	10317	EVANS, THOMAS	315.00	0.00	315.00
7/24/2018	Payment	10339	AT&T	728.49	0.00	728.49
7/24/2018	Payment	10342	CATHERINE NOELANI TAYLOR	70.00	0.00	70.00
7/24/2018	Payment	10343	CLEAR WATERS INC.	4,290.00	0.00	4,290.00
7/24/2018	Payment	10344	CRONIN ACE HARDWARE	15.94	0.00	15.94
7/24/2018	Payment	10345	DALLAS DEMORE	518.88	0.00	518.88
7/24/2018	Payment	10349	ERIN M LANDRY	70.00	0.00	70.00
7/24/2018	Payment	10353	GLENDA AVILE'S MALEWICKI	140.00	0.00	140.00
7/24/2018	Payment	10354	HANK EPPERSON	650.00	0.00	650.00
7/24/2018	Payment	10355	HARDWICK LOCK LLC	943.50	0.00	943.50
7/24/2018	Payment	10360	JOSIE LYNN CARLETON	70.00	0.00	70.00
7/24/2018	Payment	10364	MADELIN LEPRI	35.00	0.00	35.00
7/24/2018	Payment	10366	MIRANDA G BULGER	280.00	0.00	280.00
7/24/2018	Payment	10367	MONICA FOURMAN	157.50	0.00	157.50
7/24/2018	Payment	10368	N.Y. PIZZA CO	98.97	0.00	98.97

Marshall Creek CDD

Bank Reconciliation

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
7/24/2018	Payment	10375	RENEE R YOOS	70.00	0.00	70.00
7/24/2018	Payment	10380	UPS	9.43	0.00	9.43
7/24/2018	Payment	10381	ZUZANA PADUANO	370.80	0.00	370.80
7/30/2018	Payment	10382	ADP, INC.	12.00	0.00	12.00
7/30/2018	Payment	10383	AT&T	160.94	0.00	160.94
7/30/2018	Payment	10384	B & B TRAILERS AND ACCESSORIES	1,700.09	0.00	1,700.09
7/30/2018	Payment	10385	CINTAS CORP	80.36	0.00	80.36
7/30/2018	Payment	10386	FEDEX	25.82	0.00	25.82
7/30/2018	Payment	10387	HEAD PENN/ RACQUET SPORTS	688.53	0.00	688.53
7/30/2018	Payment	10388	HOME DEPOT CREDIT SERVICES	16.98	0.00	16.98
7/30/2018	Payment	10389	INFRAMARK, LLC	7,220.62	0.00	7,220.62
7/30/2018	Payment	10390	LAMP SALES UNLIMITED, INC.	63.60	0.00	63.60
7/30/2018	Payment	10391	OFFICE DEPOT	139.95	0.00	139.95
7/30/2018	Payment	10392	RANDSTAD	125.68	0.00	125.68
7/30/2018	Payment	10393	SUNBELT GATED ACCESS	460.00	0.00	460.00
7/30/2018	Payment	10394	SYNCHRONY BANK	28.94	0.00	28.94
7/30/2018	Payment	10395	TURNER PEST CONTROL LLC	240.00	0.00	240.00
7/30/2018	Payment	10396	VILLAGE KEY & ALARM, INC.	445.00	0.00	445.00
7/30/2018	Payment	10397	WELCH TENNIS COURTS, INC.	259.78	0.00	259.78
7/31/2018	Payment	10398	APPLIED MEDIA TECHNOLOGIES	384.56	0.00	384.56
7/31/2018	Payment	10399	ERIN GUNIA	46.84	0.00	46.84
7/31/2018	Payment	10400	HOME DEPOT CREDIT SERVICES	18.16	0.00	18.16
7/31/2018	Payment	10401	HOME DEPOT CREDIT SERVICES	106.33	0.00	106.33
7/31/2018	Payment	10402	MICHAEL KYPRISS	574.50	0.00	574.50
7/31/2018	Payment	10403	ST. AUGUSTINE RECORD	103.22	0.00	103.22
7/31/2018	Payment	10404	UNUM LIFE INSURANCE	347.93	0.00	347.93
7/31/2018	Payment	10405	AT&T	621.27	0.00	621.27
7/31/2018	Payment	DD221	Payment of Invoice 037405	1,022.47	0.00	1,022.47
Total Outstanding Checks.....				26,133.46		26,133.46

Cash and Investment Report

July 31, 2018

<u>Account Name</u>	<u>Bank Name</u>	<u>Investment Type</u>	<u>Maturity</u>	<u>Yield</u>	<u>Balance</u>
GENERAL FUND					
Checking Account - Operating	BB&T	Checking Account	n/a	0.00%	\$109,252
Money Market	BankUnited	Money Market Account	n/a	1.00%	\$2,435,022
Subtotal					\$2,544,274
DEBT SERVICE FUNDS					
Series 2002 Prepayment Fund	US Bank	Government Obligation Fund	n/a	0.05%	\$30,842
Series 2002 Reserve Fund	US Bank	US Bank Open-Ended Commercial Paper	n/a	0.05%	\$49,827
Series 2002 Revenue Fund	US Bank	US Bank Open-Ended Commercial Paper	n/a	0.05%	\$161,116
Series 2015A Prepayment Fund	US Bank	US Bank Open-Ended Commercial Paper	n/a	0.05%	\$69
Series 2015A Reserve Fund	US Bank	US Bank Open-Ended Commercial Paper	n/a	0.05%	\$493,000
Series 2015A Revenue Fund	US Bank	US Bank Open-Ended Commercial Paper	n/a	0.05%	\$209,277
Series 2016 Prepayment Fund	US Bank	US Bank Open-Ended Commercial Paper	n/a	0.05%	\$11,872
Series 2016 Reserve Fund	US Bank	US Bank Open-Ended Commercial Paper	n/a	0.05%	\$31,300
Series 2016 Revenue Fund	US Bank	US Bank Open-Ended Commercial Paper	n/a	0.05%	\$25,821
CONSTRUCTION FUND					
Series 2015A Construction Fund	US Bank	US Bank Open-Ended Commercial Paper	n/a	0.05%	\$336,963
Total					\$3,894,361

Payroll Invoice Approval Listing

July 31, 2018

Week	Date	Amount
Week # 27	07/06/18	\$55,912.70
Week # 28	07/13/18	\$176.86
Week # 29	07/20/18	\$54,808.81
Total		\$110,898.37

Statistical Summary

Company:49Z - Marshal Creek Con Service Center:0030 SEMA Status:Under Review
 Week#:27 Pay Date:07/06/2018 P/E Date:07/01/2018
 Qtr/Year:3/2018 Run Time/Date:16:59:56 PM EDT 07/02/2018

Taxes Debited	Federal Income Tax	3,573.46	
	Earned Income Credit Advance:	0.00	
	Social Security - EE	3,226.79	
	Social Security - ER	3,258.53	
	Social Security Adj - EE	0.00	
	Medicare - EE	754.65	
	Medicare - ER	762.08	
	Medicare Adj - EE	0.00	
	Medicare Surtax - EE	0.00	
	Medicare Surtax Adj - EE	0.00	
	COBRA Premium Assistance Payments	0.00	
	Federal Unemployment Tax	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	
	Workers' Benefit Fund Assessment - EE	0.00	
	Workers' Benefit Fund Assessment - ER	0.00	
	Local Income Tax	0.00	
	School District Tax	0.00	
Total Taxes Debited	11,575.51		
Other Transfers	ADP Check Acct. No.0000241662195Tran/ABA263191387	12,281.24	
	Full Service Direct Deposit Acct. No.0000241662195Tran/ABA263191387	32,055.95	
	Total Amount Debited From Your Account		55,912.70
Bank Debits & Other Liability	Adjustments/Prepay/Voids	0.00	
Taxes- Your Responsibility	None this payroll		
			Total Liability
			55,912.70
			55,912.70
			55,912.70

Helen Ciesla 7/20/18

Statistical Summary

Company:49Z - Marshal Creek Con Service Center:0030 SEMA Status:Under Review
 Week#:28 Pay Date:07/13/2018 P/E Date:07/01/2018
 Qtr/Year:3/2018 Run Time/Date:09:06:38 AM EDT 07/09/2018

Taxes Debited	Federal Income Tax	2.20
	Earned Income Credit Advance:	0.00
	Social Security - EE	10.18
	Social Security - ER	10.19
	Social Security Adj - EE	0.00
	Medicare - EE	2.38
	Medicare - ER	2.38
	Medicare Adj - EE	0.00
	Medicare Surtax - EE	0.00
	Medicare Surtax Adj - EE	0.00
	COBRA Premium Assistance Payments	0.00
	Federal Unemployment Tax	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
	Workers' Benefit Fund Assessment - EE	0.00
Workers' Benefit Fund Assessment - ER	0.00	
Local Income Tax	0.00	
School District Tax	0.00	
Total Taxes Debited	27.33	
Other Transfers	Full Service Direct Deposit Acct. No.0000241662195Tran/ABA263191387	149.53
	Total Amount Debited From Your Account	176.86
Bank Debits & Other Liability	Checks	0.00
	Adjustments/Prepay/Voids	0.00
Taxes- Your Responsibility	None this payroll	
		176.86

Helen Ciesla 7/20/18

Statistical Summary

Company:49Z - Marshal Creek Con Service Center:0030 SEMA Status:Under Review
 Week#:29 Pay Date:07/20/2018 P/E Date:07/15/2018
 Qtr/Year:3/2018 Run Time/Date:16:21:39 PM EDT 07/16/2018

Taxes Debited	Federal Income Tax	3,624.79		
	Earned Income Credit Advance:	0.00		
	Social Security - EE	3,165.58		
	Social Security - ER	3,165.53		
	Social Security Adj - EE	0.00		
	Medicare - EE	740.34		
	Medicare - ER	740.33		
	Medicare Adj - EE	0.00		
	Medicare Surtax - EE	0.00		
	Medicare Surtax Adj - EE	0.00		
	COBRA Premium Assistance Payments	0.00		
	Federal Unemployment Tax	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		
	Workers' Benefit Fund Assessment - EE	0.00		
	Workers' Benefit Fund Assessment - ER	0.00		
	Local Income Tax	0.00		
	School District Tax	0.00		
	Total Taxes Debited	11,436.57		
Other Transfers	ADP Check Acct. No.0000241662195Tran/ABA263191387	11,236.00		
	Full Service Direct Deposit Acct. No.0000241662195Tran/ABA263191387	32,136.24		
	Total Amount Debited From Your Account		54,808.81	Total Liability
Bank Debits & Other Liability	Adjustments/Prepay/Voids	0.00		54,808.81
Taxes- Your Responsibility	None this payroll			54,808.81

Alex Ciesla 7/20/18

Construction Report
Series 2015A Bonds

Recap of Capital Project Fund Activity Through July , 2018

Source of Funds:	<u>Amount</u>
Opening Balance in Construction Account	\$ 1,508,037
Opening Balance in Cost of Issuance account	159,750
Interest Earned	
Construction Account	\$ 5,018
Cost of Issuance Account	4
Private Source: Contribution from	209
Reserve Account (transferred)	1,368
	<u>\$ 6,599</u>
 Total Source of Funds:	 <u>\$ 1,674,386</u>
 Use of Funds:	
Disbursements:	
SOLD PAR VALUE OF US BANK	\$ 13,295
Cost of Issuance	\$ 157,875
Stormwater System	-
General Infrastructure-Roadway Renewal and Reconstruction	10,484
Swim/Fitness Facility	-
Tennis Center	-
Landscape Maintenance Storage Building	1,157,359
Tolomato Boardwalk Golf Cart Parking	-
Retainage	(1,590)
Total Use of Funds:	<u>\$ 1,337,423</u>
 Net Available Amount to spend in Construction Account at July 31, 2018	 <u>\$ 336,963</u>

MARSHALL CREEK
Community Development District

Check Register

July 1 - July 31, 2018

MARSHALL CREEK
Community Development District

**Payment Register by Fund
For the Period from 07/1/2018 to 07/31/2018
(Sorted by Check / ACH No.)**

Fund No.	Check / ACH No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
GENERAL FUND - 001								
001	10198	07/02/18	INFRAMARK, LLC	31630	MANAGEMENT FEES JUN 2018	ProfServ-Mgmt Consulting Serv	531027-51201	\$4,833.33
001	10198	07/02/18	INFRAMARK, LLC	31630	MANAGEMENT FEES JUN 2018	ProfServ-Mgmt Consulting Serv	531027-57201	\$1,750.00
001	10198	07/02/18	INFRAMARK, LLC	31630	MANAGEMENT FEES JUN 2018	Postage and Freight	541006-51301	\$54.07
001	10198	07/02/18	INFRAMARK, LLC	31630	MANAGEMENT FEES JUN 2018	Printing and Binding	547001-51301	\$180.00
001	10198	07/02/18	INFRAMARK, LLC	31630	MANAGEMENT FEES JUN 2018	Office Supplies	551002-51301	\$38.50
001	10199	07/06/18	HOPPING, GREEN & SAMS	101281	MONTHLY MEETING 5/18	ProfServ-Legal Services	531023-51401	\$1,655.19
001	10199	07/06/18	HOPPING, GREEN & SAMS	101280	GENERAL COUNSEL 5/18	ProfServ-Legal Services	531023-51401	\$4,361.75
001	10200	07/10/18	ADAM N. EMINISOR	JC062918	SECURITY FOR 6/23/18	Contracts-Roving Patrol	534099-52901	\$35.00
001	10201	07/10/18	ADP, INC.	516544110	PERIOD ENDING 6/17/18	Payroll-Benefits	512010-53902	\$71.49
001	10201	07/10/18	ADP, INC.	516544110	PERIOD ENDING 6/17/18	Payroll-Benefits	512010-57205	\$198.24
001	10201	07/10/18	ADP, INC.	516544110	PERIOD ENDING 6/17/18	Payroll-Benefits	512010-57206	\$53.37
001	10201	07/10/18	ADP, INC.	516544110	PERIOD ENDING 6/17/18	Payroll-Benefits	512010-52901	\$6.78
001	10201	07/10/18	ADP, INC.	516544110	PERIOD ENDING 6/17/18	Payroll-Benefits	512010-53901	\$5.42
001	10201	07/10/18	ADP, INC.	516544110	PERIOD ENDING 6/17/18	P/R-Board of Supervisors	511001-51101	\$24.65
001	10202	07/10/18	ALDRICH HEAT TRANSFER	4142	GUARD SHACK REPAIRS 6/18/18	R&M-Gate	546034-52901	\$170.00
001	10204	07/10/18	CINTAS CORP	8403696653	MISC FIRST AID SUPPLIES	Office Supplies	551002-57205	\$67.75
001	10205	07/10/18	CONSOLIDATED ELECTRICAL	8355-617800	PANELBOARD KEY	R&M-Buildings	546012-53902	\$42.50
001	10206	07/10/18	CRONIN ACE HARDWARE	208/2	MISC OPERATING SUPPLIES	Op Supplies - General	552001-53910	\$21.75
001	10206	07/10/18	CRONIN ACE HARDWARE	207/2	MISC OPERATING SUPPLIES	Op Supplies - General	552001-53910	\$19.68
001	10206	07/10/18	CRONIN ACE HARDWARE	209/2	MISC OPERATING SUPPLIES	Op Supplies - General	552001-53910	\$5.57
001	10207	07/10/18	DALLAS DEMORE	062118	REIMB FOR 6/4 THRU 6/8/18	Op Supplies - Summer Camp	552033-57205	\$148.11
001	10208	07/10/18	DEBOW'S APPLIANCE SERVICE	062018	ICE MACHINE REPAIR	Cap Outlay-Machinery and Equip	564001-57205	\$120.00
001	10208	07/10/18	DEBOW'S APPLIANCE SERVICE	070118	ICE MACHINE RENTAL FOR 7/18	Rental/Lease - Vehicle/Equip	544003-57206	\$132.08
001	10209	07/10/18	DIRECT TV	34470641408	SERVICE FOR 6/19 THRU 7/18/18	Utility - Cable TV Billing	543003-57206	\$178.22
001	10210	07/10/18	DOWNEY'S JANITORIAL SUPPLIES	41-15412	MISC CLEANING SUPPLIES	R&M-Gate	546034-52901	\$258.56
001	10210	07/10/18	DOWNEY'S JANITORIAL SUPPLIES	41-15451	CLEANING SUPPLIES	Cleaning Supplies	551003-57205	\$41.10
001	10210	07/10/18	DOWNEY'S JANITORIAL SUPPLIES	41-15421	ENVISION WHITE	Op Supplies - General	552001-53902	\$39.95
001	10211	07/10/18	DUVAL PAINT & DECORATING, INC	B0339490	PAINT	R&M-General	546001-57206	\$18.49
001	10212	07/10/18	ERIN GUNIA	062818	REIMB FOR 6/26 THRU 6/27/18	Op Supplies - Summer Camp	552033-57205	\$137.00
001	10212	07/10/18	ERIN GUNIA	062818	REIMB FOR 6/26 THRU 6/27/18	Op Supplies - Uniforms	552028-57205	\$317.00
001	10212	07/10/18	ERIN GUNIA	062818-1	REIMB FOR 6/27/18	Op Supplies - Summer Camp	552033-57205	\$62.54
001	10212	07/10/18	ERIN GUNIA	063018	REIMB FOR 6/27 THRU 6/30/18	Misc-Special Events	549052-57205	\$118.81
001	10212	07/10/18	ERIN GUNIA	063018	REIMB FOR 6/27 THRU 6/30/18	Op Supplies - Summer Camp	552033-57205	\$156.00
001	10212	07/10/18	ERIN GUNIA	063018	REIMB FOR 6/27 THRU 6/30/18	Misc-Special Events	549052-57205	\$800.00
001	10212	07/10/18	ERIN GUNIA	063018	REIMB FOR 6/27 THRU 6/30/18	Misc-Special Events	549052-57205	\$495.00
001	10213	07/10/18	FEDEX	6-217-28916	SERVICE FOR 6/7 THRU 6/13/18	Postage and Freight	541006-51301	\$69.73
001	10214	07/10/18	FLORIDA TRANSCOR, INC	060418-0065234	MISC SUPPLIES	R&M-Signage	546085-53901	\$1,444.26

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001	10215	07/10/18	GARY PERNA	GP062918	SECURITY FOR 6/230 THRU 6/27/1	Contracts-Roving Patrol	534099-52901	\$525.00
001	10215	07/10/18	GARY PERNA	GP062018	SECURITY FOR 6/7-6/18/18	Contracts-Roving Patrol	534099-52901	\$910.00
001	10216	07/10/18	GRAINGER	9811229732	MISC SUPPLIES FOR BUILDING	R&M-Buildings	546012-57205	\$55.40
001	10217	07/10/18	HOME DEPOT CREDIT SERVICES	8071958	MISC SUPPLIES	Op Supplies - General	552001-53910	\$16.65
001	10217	07/10/18	HOME DEPOT CREDIT SERVICES	8071958	MISC SUPPLIES	R&M-Gate	546034-52901	\$27.47
001	10218	07/10/18	HOWARD FERTILIZER &	CIN-000172345	SUPPLIES FOR GROUNDS	R&M-Grounds	546037-53902	\$142.05
001	10218	07/10/18	HOWARD FERTILIZER &	CIN-000178673	CHEMICALS FOR GROUNDS	R&M-Grounds	546037-53902	\$1,164.10
001	10219	07/10/18	JON ERIC JOHNSON	JJ062918	SECURITY FOR 6/19/18	Contracts-Roving Patrol	534099-52901	\$140.00
001	10220	07/10/18	KOWIESKI, DOUGLAS	DK062918	SECURITY FOR 5/31/18	Contracts-Roving Patrol	534099-52901	\$210.00
001	10221	07/10/18	MCMASTER-CARR SUPPLY CO.	65294239	MISC SUPPLIES	R&M-Gate	546034-52901	\$19.62
001	10221	07/10/18	MCMASTER-CARR SUPPLY CO.	65346771	MISC OPERATING SUPPLIES	Op Supplies - General	552001-53910	\$126.62
001	10222	07/10/18	METRO-ROOTER	FMW32851	PUMP OUT & WASHED LIFT STATION	R&M-Roads & Alleyways	546081-53901	\$2,025.00
001	10223	07/10/18	MICHAEL KYPRISS	062118	TENNIS LESSONS	Payroll-Commission	512040-57206	\$1,016.25
001	10224	07/10/18	MUNICIPAL CAPITAL CORP	900010618	CONTRACT PMT 17 OF 36	Cap Outlay-Machinery and Equip	564001-53902	\$1,613.39
001	10225	07/10/18	MY RECEPTIONIST	OS17260627	VOICEMAIL 5/30-6/26/18	Communication - Telephone	541003-53910	\$28.00
001	10226	07/10/18	N.Y. PIZZA CO	7078	PIZZA FOR SUMMER CAMP 6/8/18	Op Supplies - Summer Camp	552033-57205	\$125.50
001	10226	07/10/18	N.Y. PIZZA CO	9522	PIZZA FOR SUMMER CAMP	Op Supplies - Summer Camp	552033-57205	\$77.50
001	10226	07/10/18	N.Y. PIZZA CO	9634	PIZZA FOR SUMMER CAMP	Op Supplies - Summer Camp	552033-57205	\$26.99
001	10227	07/10/18	PINCH A PENNY 038	302526	MISC POOL SUPPLIES	R&M-Pools	546074-57205	\$56.32
001	10228	07/10/18	PUBLIX SUPER MARKETS, INC.	0010390576	SUPPLIES FOR SUMMER CAMP	Op Supplies - Summer Camp	552033-57205	\$45.16
001	10229	07/10/18	RAMCO PROTECTIVE SECURITY SOLUTIONS	21029	SECURITY ENDING 6/29/18	Contracts-Security Services	534037-52901	\$4,880.00
001	10230	07/10/18	RANDSTAD	R23125695	TEMP HELP 6/17/18	Payroll-Administrative	512009-53902	\$125.68
001	10231	07/10/18	RESIDEX, LLC	INV983106	GROUNDS SUPPLY	R&M-Grounds	546037-53902	\$200.00
001	10232	07/10/18	ROY HUTCHERSON	062018	REIMB FOR CAMERA EVAL RAMCO	Travel and Per Diem	540001-53910	\$27.80
001	10232	07/10/18	ROY HUTCHERSON	062018	REIMB FOR CAMERA EVAL RAMCO	Op Supplies - General	552001-53902	\$13.09
001	10232	07/10/18	ROY HUTCHERSON	062018	REIMB FOR CAMERA EVAL RAMCO	R&M-Sidewalks	546084-53901	\$252.87
001	10233	07/10/18	SANFORD & SON AUTO PARTS INC	565129	MISC SUPPLIES	Op Supplies - General	552001-53902	\$21.48
001	10233	07/10/18	SANFORD & SON AUTO PARTS INC	564848	BOXED MINIATURES	R&M-Equipment	546022-53902	\$1.78
001	10233	07/10/18	SANFORD & SON AUTO PARTS INC	564665	ADAPTER, COUPLER	Op Supplies - General	552001-53910	\$21.48
001	10234	07/10/18	SITEONE LANDSCAPE	86332115	PINE STRAW	R&M-Mulch	546059-53902	\$645.54
001	10234	07/10/18	SITEONE LANDSCAPE	86629196	SIGNS	R&M-Signage	546085-53901	\$37.88
001	10235	07/10/18	SPORTS CORNER	82323	UNIFORMS	Op Supplies - Uniforms	552028-57206	\$160.00
001	10236	07/10/18	ST. AUGUSTINE RECORD	15675-060118	NOTICE OF QUALIFYING PERIOD 6/	Legal Advertising	548002-51301	\$71.80
001	10237	07/10/18	ST. JOHNS COUNTY UTILITY DEPT.	061918-114653	514211-114653 5/19-6/18/18	Utility - Water & Sewer	543021-53903	\$142.53
001	10237	07/10/18	ST. JOHNS COUNTY UTILITY DEPT.	061918-126261	532033-126261 5/19-6/18/18	R&M-Gate	546034-52901	\$81.02
001	10237	07/10/18	ST. JOHNS COUNTY UTILITY DEPT.	061918-104785	514213-104785 5/19-6/19/18	Utility - General	543001-57205	\$560.58
001	10237	07/10/18	ST. JOHNS COUNTY UTILITY DEPT.	061918-114659	514215-114659 5/19-6/19/18	Utility - General	543001-57205	\$447.70
001	10237	07/10/18	ST. JOHNS COUNTY UTILITY DEPT.	061918-133660	514213-133660 5/19-6/16/18	Utility - Water & Sewer	543021-53902	\$270.17
001	10237	07/10/18	ST. JOHNS COUNTY UTILITY DEPT.	061918-101723	514213-101723 5/19-6/19/18	R&M-Gate	546034-52901	\$37.47

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001	10238	07/10/18	TURNER ACE ST. AUGUSTINE, INC	2907/3	CABLE TIES	R&M-Roads & Alleyways	546081-57206	\$26.97
001	10239	07/10/18	TURNER PEST CONTROL LLC	5296957	6/18 MONTHLY PEST CONTROL	Contracts-Misc Labor	534025-57202	\$46.00
001	10239	07/10/18	TURNER PEST CONTROL LLC	5296957	6/18 MONTHLY PEST CONTROL	R&M-Gate	546034-52901	\$46.00
001	10239	07/10/18	TURNER PEST CONTROL LLC	5296957	6/18 MONTHLY PEST CONTROL	R&M-General	546001-57206	\$23.00
001	10239	07/10/18	TURNER PEST CONTROL LLC	5332010	6/18 MONTHLY PEST CONTROL SERV	R&M-Buildings	546012-53902	\$65.00
001	10240	07/10/18	UNUM LIFE INSURANCE	0621118	SERVICE FOR 6/1 THRU 6/30/18	Payroll-Benefits	512010-53902	\$188.88
001	10240	07/10/18	UNUM LIFE INSURANCE	0621118	SERVICE FOR 6/1 THRU 6/30/18	Payroll-Benefits	512010-57205	\$84.89
001	10240	07/10/18	UNUM LIFE INSURANCE	0621118	SERVICE FOR 6/1 THRU 6/30/18	Payroll-Benefits	512010-57206	\$70.14
001	10240	07/10/18	UNUM LIFE INSURANCE	0621118	SERVICE FOR 6/1 THRU 6/30/18	Payroll-Benefits	512010-52901	\$16.71
001	10240	07/10/18	UNUM LIFE INSURANCE	0621118	SERVICE FOR 6/1 THRU 6/30/18	Payroll-Benefits	512010-53901	\$13.37
001	10241	07/10/18	AT&T	6936522400	SERVICE FOR 6/18	Communication - Telephone	541003-57206	\$441.58
001	10242	07/10/18	FEDEX	6-226-38964	SERVICE FOR 6/14 THRU 6/20/18	Postage and Freight	541006-51301	\$51.72
001	10243	07/10/18	HOME DEPOT CREDIT SERVICES	2022994	MISC OPERATING SUPPLIES	Op Supplies - General	552001-53910	\$300.97
001	10244	07/10/18	ST. JOHNS COUNTY UTILITY DEPT.	061918-121119	514214-121119 5/19-6/18/18	Utility - Water & Sewer	543021-57206	\$104.19
001	10245	07/10/18	AT&T	45051-061018	254545051 SERVICE FOR 6/18	Communication - Telephone	541003-57205	\$80.47
001	10246	07/10/18	AT&T	061618-6955	904 824-6955 6/15-7/15/18	R&M-Gate	546034-52901	\$383.09
001	10247	07/11/18	BERGER, TOOMBS, ELAM	02116875	AUDITING SERVICE 9/30/17	Auditing Services	532002-51301	\$3,725.00
001	10248	07/11/18	CATHERINE NOELANI TAYLOR	070218	SPIN	Payroll-Shared Personnel	512011-53910	\$140.00
001	10249	07/11/18	CLUBSYSTEMS GROUP	SUP7086207	IT	Misc-Connection Computer	549016-53910	\$263.00
001	10249	07/11/18	CLUBSYSTEMS GROUP	SUP7086207	IT	ProfServ-Info Technology	531020-57206	\$1,251.00
001	10250	07/11/18	DANIEL P CALDARERA	070218	SPIN	Payroll-Shared Personnel	512011-53910	\$70.00
001	10251	07/11/18	DEFOREST E. BOWMAN	070218	KIDS FITNESS	Payroll-Shared Personnel	512011-53910	\$70.00
001	10252	07/11/18	ERIN M LANDRY	070218	YOGA	Payroll-Shared Personnel	512011-53910	\$70.00
001	10253	07/11/18	FEDEX	6-233-48518	SERVICE FOR 6/26/18	Postage and Freight	541006-51301	\$12.91
001	10254	07/11/18	GLENDA AVILE'S MALEWICKI	070218-MCCDD	YOGA	Contracts-Outside Fitness	534111-57202	\$140.00
001	10255	07/11/18	HINES PALENCIA PROPERTY	070318	MANAGEMENT SALARY THRU 6/30/18	ProfServ-Field Management	531016-53910	\$9,458.33
001	10256	07/11/18	JERMAINE ANTONIO SOLOMON	070218	PERSONAL TRAINING	Payroll-Shared Personnel	512011-53910	\$222.76
001	10257	07/11/18	JOSIE LYNN CARLETON	070218	PILATES AND YOGA	Payroll-Shared Personnel	512011-53910	\$70.00
001	10258	07/11/18	LAURA CORREA	070218	ZUMBA/ POUND	Payroll-Shared Personnel	512011-53910	\$210.00
001	10259	07/11/18	LIL BITS, INC	070218	ISR SWIM LESSONS	Payroll-Shared Personnel	512011-53910	\$774.00
001	10260	07/11/18	MADELIN LEPRI	070218	YOGA	Payroll-Shared Personnel	512011-53910	\$70.00
001	10261	07/11/18	MICHAEL KYPRISS	070218	TENNIS LESSONS	Payroll-Commission	512040-57206	\$1,117.13
001	10262	07/11/18	MIRANDA G BULGER	070218	HIIT, SPIN, SUB	Payroll-Shared Personnel	512011-53910	\$245.00
001	10263	07/11/18	MONICA FOURMAN	070218	EXTREME BURN	Payroll-Shared Personnel	512011-53910	\$210.00
001	10264	07/11/18	NEWVENTURE OF JACKSONVILLE, INC	163006	7/18 JANITORIAL FEE	Contracts-Janitorial Services	534026-57206	\$500.00
001	10265	07/11/18	POOLSURE	131295579153	7/18 WATER MANAGEMENT	R&M-Pools	546074-57205	\$973.35
001	10266	07/11/18	RAMCO PROTECTIVE SECURITY SOLUTIONS	21143	SECURITY THRU 7/6/18	Contracts-Security Services	534037-52901	\$5,232.00
001	10267	07/11/18	RENEE R YOOS	070218	WARRIOR SCULPT/BALLS AND BARRE	Payroll-Shared Personnel	512011-53910	\$70.00
001	10268	07/11/18	ZUZANA PADUANO	070218	PERSONAL TRAINING	Payroll-Shared Personnel	512011-53910	\$328.50

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001	10269	07/12/18	LIL BITS, INC	031717	ISR SWIM LESSONS 3/9/17	Payroll-Shared Personnel	512011-53910	\$648.00
001	10270	07/12/18	KELLY LYT SECURITY SERVICES	KL053017	SECURITY FOR 5/21/17	Contracts-Roving Patrol	534099-52901	\$140.00
001	10271	07/12/18	SEAN ADAMS	SA102717	SECURITY 10/20/17	Contracts-Roving Patrol	534099-52901	\$192.50
001	10272	07/12/18	OFFICE DEPOT	998306189001	MISC OFFICE SUPPLIES	Op Supplies - General	552001-53902	\$460.96
001	10273	07/12/18	OFFICE DEPOT	107054399001	BINS	Op Supplies - General	552001-53902	\$194.86
001	10273	07/12/18	OFFICE DEPOT	107493658001	BINDERS, TAPE	Op Supplies - Summer Camp	552033-57205	\$34.65
001	10273	07/12/18	OFFICE DEPOT	998306190001	PAPER	Op Supplies - Spa & Paper	552012-57205	\$25.80
001	10273	07/12/18	OFFICE DEPOT	107054400001	EXPO MARKERS	Op Supplies - General	552001-53902	\$18.04
001	10273	07/12/18	OFFICE DEPOT	107493857001	BINDER	Op Supplies - Summer Camp	552033-57205	\$17.98
001	10274	07/16/18	A-1 SOD OF JACKSONVILLE, INC.	106150	FLORATAM SOD	R&M-Grounds	546037-53902	\$527.00
001	10274	07/16/18	A-1 SOD OF JACKSONVILLE, INC.	106152	CELEBRATION BERMUDA	R&M-Grounds	546037-53902	\$241.00
001	10275	07/16/18	ALDRICH HEAT TRANSFER	4176	SERVICE CALL FOR SNACK BAR AC	R&M-Buildings	546012-57202	\$127.50
001	10276	07/16/18	BILL FENWICK PLUMBING	H178842	APPLIED FIBERGLASS	Cap Outlay-Machinery and Equip	564001-57205	\$385.00
001	10277	07/16/18	COASTAL CONSTRUCTION	INV-001136117	LIMESTONE	Billback Expenses Developer	549921-53910	\$78.47
001	10277	07/16/18	COASTAL CONSTRUCTION	INV-001147952	LIMESTONE	Billback Expenses Developer	549921-53910	\$33.63
001	10278	07/16/18	DARSCO, INC	896511	TANK LEVER	R&M-Gate	546034-52901	\$84.76
001	10279	07/16/18	DOWNEY'S JANITORIAL SUPPLIES	41-15424	PAPER TOWELS AND BROOM	Cleaning Supplies	551003-57205	\$16.85
001	10279	07/16/18	DOWNEY'S JANITORIAL SUPPLIES	41-15424	PAPER TOWELS AND BROOM	Op Supplies - Spa & Paper	552012-57205	\$71.90
001	10280	07/16/18	ERIN GUNIA	062018	REIMB FOR 6/20 THRU 6/21/18	Op Supplies - Summer Camp	552033-57205	\$540.00
001	10281	07/16/18	HOME DEPOT CREDIT SERVICES	6305-062518	MISC SUPPLIES	Op Supplies - General	552001-53910	\$300.97
001	10282	07/16/18	HUNTER INDUSTRIES INCORPORATED	2597381 RI	GPRS ANNUAL SERVICE RENEWAL	R&M-Irrigation	546041-53902	\$120.00
001	10283	07/16/18	MCMASTER-CARR SUPPLY CO.	62965835	MISC SUPPLIES	R&M-Equipment	546022-53902	\$167.60
001	10283	07/16/18	MCMASTER-CARR SUPPLY CO.	65521060	ROCKER SWITCH	Office Equipment	551005-57205	\$15.26
001	10284	07/16/18	MOBILE MINI, INC	9004405045	PAINT, REMOVE DENT,CUT LOCK	R&M-Vehicles	546104-53910	\$95.00
001	10285	07/16/18	NATURE'S CHOICE ENTERPRISES	1125	BRASS NUMBERS INSTALLED	Op Supplies - General	552001-53902	\$79.00
001	10286	07/16/18	OFFICE DEPOT	154622796001	MISC CAMP SUPPLIES	Op Supplies - Summer Camp	552033-57205	\$160.89
001	10287	07/16/18	PROPET DISTRIBUTORS INC	122597	LITTER AND TRASH BAGS	Op Supplies - General	552001-53902	\$317.00
001	10288	07/16/18	PUBLIX SUPER MARKETS, INC.	0009682360	MISC SUPPLIES FOR EMPLOYEE MEAL	Misc-Employee Meals	549015-53902	\$72.54
001	10289	07/16/18	RAMCO PROTECTIVE SECURITY SOLUTIONS	20810	SECURITY THRU 6/15/18	Contracts-Security Services	534037-52901	\$4,880.00
001	10290	07/16/18	RANDSTAD	R23157954	TEMP HELP PERIOD 6/24/18	Payroll-Administrative	512009-53902	\$125.68
001	10291	07/16/18	ROY HUTCHERSON	CREEK-060518	REIMB FOR 6/21 THRU 6/29/18	Travel and Per Diem	540001-53910	\$6.54
001	10291	07/16/18	ROY HUTCHERSON	CREEK-060518	REIMB FOR 6/21 THRU 6/29/18	Travel and Per Diem	540001-53910	\$23.98
001	10291	07/16/18	ROY HUTCHERSON	CREEK-060518	REIMB FOR 6/21 THRU 6/29/18	Travel and Per Diem	540001-53910	\$26.71
001	10291	07/16/18	ROY HUTCHERSON	CREEK-060518	REIMB FOR 6/21 THRU 6/29/18	Travel and Per Diem	540001-53910	\$17.44
001	10291	07/16/18	ROY HUTCHERSON	CREEK-060518	REIMB FOR 6/21 THRU 6/29/18	Misc-Employee Meals	549015-53902	\$33.66
001	10291	07/16/18	ROY HUTCHERSON	CREEK-060518	REIMB FOR 6/21 THRU 6/29/18	Op Supplies - General	552001-53910	\$50.00
001	10291	07/16/18	ROY HUTCHERSON	CREEK-060518	REIMB FOR 6/21 THRU 6/29/18	R&M-Buildings	546012-53902	\$224.70
001	10291	07/16/18	ROY HUTCHERSON	CREEK-060518	REIMB FOR 6/21 THRU 6/29/18	R&M-Pools	546074-57205	\$152.02
001	10291	07/16/18	ROY HUTCHERSON	CREEK-060518	REIMB FOR 6/21 THRU 6/29/18	Misc-Employee Meals	549015-53902	\$9.58

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001	10291	07/16/18	ROY HUTCHERSON	CREEK-060518	REIMB FOR 6/21 THRU 6/29/18	Misc-Employee Meals	549015-53902	\$34.93
001	10291	07/16/18	ROY HUTCHERSON	CREEK-060518	REIMB FOR 6/21 THRU 6/29/18	R&M-Sidewalks	546084-53901	\$22.28
001	10291	07/16/18	ROY HUTCHERSON	CREEK-060518	REIMB FOR 6/21 THRU 6/29/18	Op Supplies - General	552001-53910	\$30.48
001	10291	07/16/18	ROY HUTCHERSON	CREEK-060518	REIMB FOR 6/21 THRU 6/29/18	Op Supplies - General	552001-53910	\$21.39
001	10292	07/16/18	SITEONE LANDSCAPE	86584326	MISC IRRIGATION SUPPLIES	R&M-Irrigation	546041-53902	\$447.03
001	10293	07/16/18	ST. AUGUSTINE POWER HOUSE	177240	WHEEL BEARING KIT	R&M-Equipment	546022-53902	\$31.98
001	10293	07/16/18	ST. AUGUSTINE POWER HOUSE	177241	CUTTER BLADE	R&M-Equipment	546022-53902	\$180.72
001	10294	07/16/18	THIBAUT'S ELECTRICAL SERVICE	27374	INSTALL OUTDOOR FAN TENNIS	Cap Outlay-Machinery and Equip	564001-57206	\$602.23
001	10295	07/16/18	UNITED HEALTHCARE SERVICES, INC	064919073660	COVERAGE PERIOD 7/1-7/31/18	Payroll-Benefits	512010-53902	\$5,430.97
001	10295	07/16/18	UNITED HEALTHCARE SERVICES, INC	064919073660	COVERAGE PERIOD 7/1-7/31/18	Payroll-Benefits	512010-57205	\$2,293.39
001	10295	07/16/18	UNITED HEALTHCARE SERVICES, INC	064919073660	COVERAGE PERIOD 7/1-7/31/18	Payroll-Benefits	512010-57206	\$1,736.16
001	10295	07/16/18	UNITED HEALTHCARE SERVICES, INC	064919073660	COVERAGE PERIOD 7/1-7/31/18	Payroll-Benefits	512010-52901	\$403.31
001	10295	07/16/18	UNITED HEALTHCARE SERVICES, INC	064919073660	COVERAGE PERIOD 7/1-7/31/18	Payroll-Benefits	512010-53901	\$322.65
001	10296	07/16/18	WESCO TURF SUPPLY INC.	40842190	VOLTAGE REGULATOR	R&M-Equipment	546022-53902	\$47.59
001	10297	07/17/18	AFLAC	258908	PERIOD 6/18	Payroll-Benefits	512010-53902	\$357.40
001	10297	07/17/18	AFLAC	258908	PERIOD 6/18	Payroll-Benefits	512010-57205	\$71.26
001	10297	07/17/18	AFLAC	258908	PERIOD 6/18	Payroll-Benefits	512010-57206	\$73.32
001	10298	07/17/18	AT&T	10562-062818	904 819-0006 6/28-7/27/18	R&M-Gate	546034-52901	\$231.33
001	10299	07/17/18	B & B TRAILERS AND ACCESSORIES	50124	MISC REPAIR TO EQUIPMENT	R&M-Equipment	546022-53902	\$791.54
001	10300	07/17/18	BRAD'S BEDDING PLANTS INC	236455	COLEUS RUBY ROAD	Impr - Landscape	563023-53902	\$1,080.00
001	10301	07/17/18	HOME DEPOT CREDIT SERVICES	4592138	MISC SUPPLIES LANDSCAPE	Impr - Landscape	563023-53902	\$113.66
001	10302	07/17/18	HOME DEPOT CREDIT SERVICES	8012757	SUPPLIES FOR SPRING FESTIVAL	Misc-Special Events	549052-57202	\$152.82
001	10302	07/17/18	HOME DEPOT CREDIT SERVICES	4021861	MISC SUPPLIES	R&M-General	546001-57206	\$140.32
001	10303	07/17/18	JIVE COMMUNICATIONS, INC	IN2000087710	HANDSET, TELEPHONES	Communication - Telephone	541003-57206	\$112.69
001	10304	07/17/18	LITESTREAM HOLDINGS, LLC.	44990-062618	SERVICE FOR 7/1-7/31/18	Utility - Cable TV Billing	543003-53902	\$79.99
001	10305	07/17/18	MEDICAL EXPRESS CORPORATION	201803362	DRUG SCREENING 6/5 THRU 6/19	Payroll-Benefits	512010-57205	\$135.00
001	10306	07/17/18	PALENCIA ARB	06/18-SWIM/FITNESS	6/18 PRORATA RENT	Contracts-Misc Labor	534025-57202	\$69.23
001	10307	07/17/18	RESIDEX, LLC	INV990079	COMAND SPECIATLY COMPOST	R&M-Grounds	546037-53902	\$100.00
001	10307	07/17/18	RESIDEX, LLC	ORD510905	MISC GROUNDS SUPPLIES	R&M-Grounds	546037-53902	\$610.00
001	10308	07/17/18	SANFORD & SON AUTO PARTS INC	566458	MISC SUPPLIES	R&M-Buildings	546012-53901	\$18.24
001	10308	07/17/18	SANFORD & SON AUTO PARTS INC	565646	SPARK PLUG, BRAKE CLEANER	R&M-Equipment	546022-53902	\$49.64
001	10308	07/17/18	SANFORD & SON AUTO PARTS INC	565742	TIRE VAL, SHOP TOWELS	R&M-Equipment	546022-53902	\$18.28
001	10309	07/17/18	ST. AUGUSTINE POWER HOUSE	177623	EDGER BLADE	R&M-Equipment	546022-53902	\$44.50
001	10310	07/17/18	TASC	IN1304002	COBRA 6/1-6/30/18	Payroll-Benefits	512010-53902	\$16.67
001	10310	07/17/18	TASC	IN1304002	COBRA 6/1-6/30/18	Payroll-Benefits	512010-57205	\$16.67
001	10310	07/17/18	TASC	IN1304002	COBRA 6/1-6/30/18	Payroll-Benefits	512010-57206	\$16.66
001	10311	07/17/18	TAYLOR RENTAL CENTER	224953	MISC SUPPLIES FOR SIDEWALK REP	R&M-Sidewalks	546084-53901	\$728.69
001	10312	07/17/18	TURNER ACE ST. AUGUSTINE, INC	235929/2	RUST REMOVER	R&M-Signage	546085-53901	\$11.99
001	10312	07/17/18	TURNER ACE ST. AUGUSTINE, INC	2941 /3	MISC HARDWARE ITEMS	Op Supplies - General	552001-53902	\$81.96

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001	10313	07/17/18	WELCH TENNIS COURTS, INC.	47968	FILTER	R&M-Court Maintenance	546017-57205	\$132.60
001	10314	07/17/18	ADP, INC.	517320676	PERIOD ENDING 7/1/18	Payroll-Benefits	512010-53902	\$70.07
001	10314	07/17/18	ADP, INC.	517320676	PERIOD ENDING 7/1/18	Payroll-Benefits	512010-57205	\$218.69
001	10314	07/17/18	ADP, INC.	517320676	PERIOD ENDING 7/1/18	Payroll-Benefits	512010-57206	\$56.18
001	10314	07/17/18	ADP, INC.	517320676	PERIOD ENDING 7/1/18	Payroll-Benefits	512010-52901	\$7.14
001	10314	07/17/18	ADP, INC.	517320676	PERIOD ENDING 7/1/18	Payroll-Benefits	512010-53901	\$5.71
001	10315	07/17/18	DENNIS W. HOLLINGSWORTH,	22686-071118	BUSINESS TAX RENEWAL	Misc-Licenses & Permits	549066-57205	\$30.00
001	10316	07/17/18	ERIN GUNIA	071018	REIMB FOR 6/30-7/6/18	Op Supplies - Summer Camp	552033-57205	\$10.62
001	10316	07/17/18	ERIN GUNIA	071018	REIMB FOR 6/30-7/6/18	Misc-Special Events	549052-57205	\$299.80
001	10316	07/17/18	ERIN GUNIA	071018	REIMB FOR 6/30-7/6/18	Misc-Special Events	549052-57205	\$175.00
001	10317	07/17/18	EVANS, THOMAS	TE071018	SECURITY FOR 7/6/18	Contracts-Roving Patrol	534099-52901	\$140.00
001	10317	07/17/18	EVANS, THOMAS	TE070618	SECURITY FOR 6/30/18	Contracts-Roving Patrol	534099-52901	\$175.00
001	10318	07/17/18	FEDEX	6-240-11997	SERVICE FOR 7/3 THRU 7/5/18	Postage and Freight	541006-51301	\$101.58
001	10319	07/17/18	GARY PERNA	GP071018	SECURITY FOR 6/29 THRU 7/7/18	Contracts-Roving Patrol	534099-52901	\$455.00
001	10320	07/17/18	HINES PALENCIA PROPERTY	CREEK-071218	PROPERTY MANAGEMENT 7/13/18	ProfServ-Field Management	531016-53910	\$9,836.66
001	10321	07/17/18	HOME DEPOT CREDIT SERVICES	7044598	MISC SUPPLIES	Misc-Special Events	549052-57205	\$42.74
001	10321	07/17/18	HOME DEPOT CREDIT SERVICES	2122834	LANDMASTER LANDSCAPE FABRIC	R&M-Pools	546074-57205	\$27.67
001	10322	07/17/18	JORDAN TRIPLETT	071018	FY17 SAFETY PROGRAM REPLACEMEN	Misc-Employee Meals	549015-57205	\$55.41
001	10323	07/17/18	JOSHUA GIBSON	071018	REIMB FOR DAMAGE TO WIND SHIEL	R&M-Gate	546034-52901	\$227.00
001	10324	07/17/18	MARSHALL CREEK LTD.	CDD71018	MISC COPIES	Printing and Binding	547001-53910	\$183.92
001	10324	07/17/18	MARSHALL CREEK LTD.	CDD71018	MISC COPIES	Op Supplies - General	552001-53902	\$183.93
001	10324	07/17/18	MARSHALL CREEK LTD.	CDD71018	MISC COPIES	Office Supplies	551002-57205	\$219.75
001	10324	07/17/18	MARSHALL CREEK LTD.	CDD71018	MISC COPIES	Printing and Binding	547001-57206	\$184.64
001	10325	07/17/18	MICHAEL KYPRISS	CREEK-071018	TENNIS LESSONS	Payroll-Commission	512040-57206	\$108.75
001	10326	07/17/18	NANCY COHEN	CREEK-071118	BIKINI BOOT CAMP	Contracts-Outside Fitness	534111-57202	\$112.50
001	10327	07/17/18	PINCH A PENNY 038	303896	MISC POOL SUPPLIES	R&M-Pools	546074-57205	\$76.65
001	10328	07/17/18	PUBLIX SUPER MARKETS, INC.	10598408	SUMMER CAMP SUPPLIES	Op Supplies - Summer Camp	552033-57205	\$92.11
001	10329	07/17/18	RAMCO PROTECTIVE SECURITY SOLUTIONS	21261	SECURITY THRU 7/13/18	Contracts-Security Services	534037-52901	\$4,880.00
001	10330	07/17/18	ROY HUTCHERSON	071018	FY17 SAFETY PROGRAM REPLACEMEN	Payroll-Benefits	512010-52901	\$32.33
001	10330	07/17/18	ROY HUTCHERSON	071018	FY17 SAFETY PROGRAM REPLACEMEN	Payroll-Benefits	512010-53901	\$32.33
001	10330	07/17/18	ROY HUTCHERSON	071018	FY17 SAFETY PROGRAM REPLACEMEN	Misc-Employee Meals	549015-53902	\$64.33
001	10331	07/17/18	SANFORD & SON AUTO PARTS INC	566790	BATTERY, CORE DEPOSIT	R&M-Vehicles	546104-53910	\$126.88
001	10332	07/17/18	SPACE WALK OF FLORIDA	070618	BOUNCE HOUSE FOR TRUCK FRIDAY	Misc-Special Events	549052-57205	\$180.00
001	10333	07/17/18	STACY ETTTEL	SE070618	SECURITY FOR 5/4 THRU 6/6/18	Contracts-Roving Patrol	534099-52901	\$455.00
001	10334	07/17/18	TONY GIORDANO	071018	FY17 SAFETY PROGRAM REPLACEMEN	Misc-Employee Meals	549015-57205	\$55.41
001	10335	07/17/18	TOOLS FOR A TIME	153506	PULLEYS	R&M-Equipment	546022-53902	\$238.07
001	10336	07/18/18	BLISS PRODUCTS AND SERVICES, INC	17858	PICNIC TABLE	R&M-Buildings	546012-53901	\$2,117.00
001	10337	07/18/18	PROSSER	40172	FEMA Boardwalk/Matt/Irma Jun18	Hurricane Irma	546911-53901	\$722.27
001	10337	07/18/18	PROSSER	40172	FEMA Boardwalk/Matt/Irma Jun18	Hurricane Matthew	546911-53901	\$722.27

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001	10337	07/18/18	PROSSER	40175	Gen Engineering Svcs Jun 2018	ProfServ-Engineering	531013-51501	\$1,105.43
001	10338	07/24/18	ADP, INC.	517650596	PERIOD ENDING 7/1/18	Payroll-Benefits	512010-57205	\$63.88
001	10339	07/24/18	AT&T	070218-9020	Acct# 904 599-9020 July 2018	Communication - Telephone	541003-57205	\$728.49
001	10340	07/24/18	BABOLAT VS NORTH AMERICA INC	2596590	STRING	COS - Start Up Inventory	552143-57206	\$95.51
001	10340	07/24/18	BABOLAT VS NORTH AMERICA INC	2596589	RACHET	COS - Start Up Inventory	552143-57206	\$94.46
001	10340	07/24/18	BABOLAT VS NORTH AMERICA INC	2596589	RACHET	Teaching Supplies	551009-57206	\$94.45
001	10340	07/24/18	BABOLAT VS NORTH AMERICA INC	2595354	BLUE PAINT	COS - Start Up Inventory	552143-57206	\$250.22
001	10341	07/24/18	BLYTHE, CHERYL	063018	REIMB GAS FOR GENERATOR 6/30	Misc-Special Events	549052-57205	\$26.85
001	10342	07/24/18	CATHERINE NOELANI TAYLOR	071618	SPIN	Payroll-Shared Personnel	512011-53910	\$70.00
001	10343	07/24/18	CLEAR WATERS INC.	90884	TREATMENT OF LAKES June 2018	R&M-Lake	546042-53903	\$4,290.00
001	10344	07/24/18	CRONIN ACE HARDWARE	234/2	MISC SUPPLIES	R&M-Signage	546085-53901	\$7.38
001	10344	07/24/18	CRONIN ACE HARDWARE	234/2	MISC SUPPLIES	R&M-Buildings	546012-57202	\$2.59
001	10344	07/24/18	CRONIN ACE HARDWARE	234/2	MISC SUPPLIES	Op Supplies - General	552001-53910	\$3.58
001	10344	07/24/18	CRONIN ACE HARDWARE	234/2	MISC SUPPLIES	R&M-Signage	546085-53901	\$2.39
001	10345	07/24/18	DALLAS DEMORE	071218	REIMB FOR CAMP 6/28-7/12/18	Op Supplies - Summer Camp	552033-57205	\$518.88
001	10346	07/24/18	DANIEL P CALDARERA	071618	SPIN	Payroll-Shared Personnel	512011-53910	\$35.00
001	10347	07/24/18	DEFOREST E. BOWMAN	071618	KIDS FITNESS	Payroll-Shared Personnel	512011-53910	\$70.00
001	10348	07/24/18	ERIN GUNIA	071118	REIMB FOR SUMMER CAMP SUPPLIES	Op Supplies - Summer Camp	552033-57205	\$55.65
001	10348	07/24/18	ERIN GUNIA	071218	REIMB SKATE STATION SUMMER CAM	Op Supplies - Summer Camp	552033-57205	\$250.00
001	10349	07/24/18	ERIN M LANDRY	071618	YOGA	Payroll-Shared Personnel	512011-53910	\$70.00
001	10350	07/24/18	FLORIDA CERTIFIED CONTRACTORS	3647	ROOF REPAIR	R&M-Buildings	546012-57205	\$3,380.00
001	10351	07/24/18	FLORIDA JANITOR & PAPER SUPPLY	307178	MULTIFOLD, LINERS	R&M-Buildings	546012-53902	\$38.02
001	10352	07/24/18	FPL	07.06.18-CASH	SERVICE FOR 6/6-7/6/18	Electricity - Streetlighting	543013-53903	\$21.60
001	10353	07/24/18	GLENDA AVILE'S MALEWICKI	071618-MCCDD	SENIOR YOGA	Contracts-Outside Fitness	534111-57202	\$140.00
001	10354	07/24/18	HANK EPPERSON	071118	TRAINING 4 TENNIS 9 FITNESS	Misc-Training	549059-57206	\$200.00
001	10354	07/24/18	HANK EPPERSON	071118	TRAINING 4 TENNIS 9 FITNESS	Misc-Training	549059-57205	\$450.00
001	10355	07/24/18	HARDWICK LOCK LLC	143811	PVC, HINGES ON POOL GATE	R&M-Pools	546074-57205	\$298.60
001	10355	07/24/18	HARDWICK LOCK LLC	143811	PVC, HINGES ON POOL GATE	R&M-Buildings	546012-53901	\$155.00
001	10355	07/24/18	HARDWICK LOCK LLC	143811	PVC, HINGES ON POOL GATE	R&M-Buildings	546012-53902	\$489.90
001	10356	07/24/18	HEAD PENN/ RACQUET SPORTS	5192805889	TEACHING SUPPLIES	Teaching Supplies	551009-57206	\$260.78
001	10357	07/24/18	HOWARD FERTILIZER &	CIN-000182608	MISC GROUNDS SUPPLIES	R&M-Grounds	546037-53902	\$1,962.25
001	10358	07/24/18	JACK LEAKE	1114	TREE TRIMMING SERVICE COMMON A	R&M-Trees and Trimming	546099-53902	\$2,200.00
001	10359	07/24/18	JERMAINE ANTONIO SOLOMON	071618	PERSONAL TRAINING	Payroll-Shared Personnel	512011-53910	\$202.50
001	10360	07/24/18	JOSIE LYNN CARLETON	071618	YOGA AND SUB	Payroll-Shared Personnel	512011-53910	\$70.00
001	10361	07/24/18	L. WERNINCK & SONS, INC.	519298	MATERIAL FOR SIDEWALK REPAIRS	R&M-Sidewalks	546084-53901	\$274.72
001	10361	07/24/18	L. WERNINCK & SONS, INC.	519567	MATERIALS FOR SIDEWALK REPAIR	R&M-Sidewalks	546084-53901	\$234.58
001	10361	07/24/18	L. WERNINCK & SONS, INC.	518955	SIDEWALK REPAIRS	R&M-Sidewalks	546084-53901	\$224.58
001	10361	07/24/18	L. WERNINCK & SONS, INC.	518824	SIDEWALK REPAIRS	R&M-Sidewalks	546084-53901	\$17.90
001	10361	07/24/18	L. WERNINCK & SONS, INC.	518999	SIDEWALK REPAIRS	R&M-Sidewalks	546084-53901	\$51.84

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001	10362	07/24/18	LAURA CORREA	071618	ZUMBA AND POUND	Payroll-Shared Personnel	512011-53910	\$175.00
001	10363	07/24/18	LINDA BOLGER	071718	SWIM LESSONS 7/13/18	ProfServ-Swim Pool Commiss	531041-57205	\$423.00
001	10364	07/24/18	MADELIN LEPRI	071618	YOGA	Payroll-Shared Personnel	512011-53910	\$35.00
001	10365	07/24/18	METRO-ROOTER	FMW34358	SEPTIC TANK	R&M-Roads & Alleyways	546081-53901	\$1,200.00
001	10366	07/24/18	MIRANDA G BULGER	071618	HITT, SPIN AND SUB	Payroll-Shared Personnel	512011-53910	\$280.00
001	10367	07/24/18	MONICA FOURMAN	071618	EXTREME BURN	Payroll-Shared Personnel	512011-53910	\$157.50
001	10368	07/24/18	N.Y. PIZZA CO	2875	SUMMER CAMP SUPPLIES	Op Supplies - Summer Camp	552033-57205	\$98.97
001	10369	07/24/18	NEIGHBORHOOD PUBLICATIONS	MCCDD0593	7/18 WEBSITE MAINT	Printing and Binding	547001-53910	\$220.00
001	10369	07/24/18	NEIGHBORHOOD PUBLICATIONS	MCCDD0593	7/18 WEBSITE MAINT	Advertising	548001-57205	\$110.00
001	10369	07/24/18	NEIGHBORHOOD PUBLICATIONS	MCCDD0593	7/18 WEBSITE MAINT	Advertising	548001-57206	\$110.00
001	10370	07/24/18	OFFICE DEPOT	157378275001	SIGN HOLDER	Office Supplies	551002-57205	\$121.05
001	10371	07/24/18	PINCH A PENNY 038	304060	MISC POOL SUPPLIES	R&M-Pools	546074-57205	\$1,083.95
001	10371	07/24/18	PINCH A PENNY 038	304191	MISC POOL SUPPLIES	R&M-Pools	546074-57205	\$598.00
001	10372	07/24/18	PUBLIX SUPER MARKETS, INC.	0010520433	EMPLOYEE MEALS	Misc-Employee Meals	549015-53902	\$10.67
001	10372	07/24/18	PUBLIX SUPER MARKETS, INC.	0010642068	SUPPLIES FOR SUMMER CAMP	Op Supplies - Summer Camp	552033-57205	\$20.76
001	10373	07/24/18	RAMCO PROTECTIVE SECURITY SOLUTIONS	19650	SECURITY ENDING 3/23/18	Contracts-Security Services	534037-52901	\$5,832.00
001	10373	07/24/18	RAMCO PROTECTIVE SECURITY SOLUTIONS	21365	SECURITY THRU 7/20/18	Contracts-Security Services	534037-52901	\$4,880.00
001	10374	07/24/18	RANDSTAD	R23225013	TEMP HELP PERIOD 7/8/18	Payroll-Administrative	512009-53902	\$125.68
001	10374	07/24/18	RANDSTAD	R23192041	TEMP HELP PERIOD 7/1/18	Payroll-Administrative	512009-53902	\$125.68
001	10375	07/24/18	RENEE R YOOS	071618	FIT AND BALLS AND BARRE	Payroll-Shared Personnel	512011-53910	\$70.00
001	10376	07/24/18	SANFORD & SON AUTO PARTS INC	567188	OIL FILTER	Op Supplies - Fuel, Oil	552030-53902	\$21.45
001	10377	07/24/18	SITEONE LANDSCAPE	CM86653059	RETURN RUST E RASER	R&M-Signage	546085-53901	(\$37.88)
001	10377	07/24/18	SITEONE LANDSCAPE	86992524	UNIVERSAL WAND 28INCH	R&M-Sidewalks	546084-53901	\$30.41
001	10377	07/24/18	SITEONE LANDSCAPE	87018205	MISC SUPPLIES	R&M-Grounds	546037-53902	\$139.46
001	10377	07/24/18	SITEONE LANDSCAPE	87018205	MISC SUPPLIES	R&M-Equipment	546022-53902	\$159.70
001	10378	07/24/18	TURNER PEST CONTROL LLC	5372146	7/5/18 PEST CONTROL	Contracts-Misc Labor	534025-57205	\$320.00
001	10379	07/24/18	UNITED HEALTHCARE SERVICES, INC	064925989062	COVERAGE 8/1-8/31/18	Payroll-Benefits	512010-53902	\$5,781.50
001	10379	07/24/18	UNITED HEALTHCARE SERVICES, INC	064925989062	COVERAGE 8/1-8/31/18	Payroll-Benefits	512010-57205	\$2,175.40
001	10379	07/24/18	UNITED HEALTHCARE SERVICES, INC	064925989062	COVERAGE 8/1-8/31/18	Payroll-Benefits	512010-57206	\$1,736.16
001	10379	07/24/18	UNITED HEALTHCARE SERVICES, INC	064925989062	COVERAGE 8/1-8/31/18	Payroll-Benefits	512010-52901	\$403.31
001	10379	07/24/18	UNITED HEALTHCARE SERVICES, INC	064925989062	COVERAGE 8/1-8/31/18	Payroll-Benefits	512010-53901	\$322.65
001	10380	07/24/18	UPS	0000R8R713288-1	SERVICE FOR 7/10/18	Postage and Freight	541006-53910	\$9.43
001	10381	07/24/18	ZUZANA PADUANO	071618	PERSONAL TRAINING	Payroll-Shared Personnel	512011-53910	\$370.80
001	10382	07/30/18	ADP, INC.	516195897	PERIOD ENDING 5/31/18	Payroll-Benefits	512010-57205	\$12.00
001	10383	07/30/18	AT&T	071018-5051	254545051 Svce 7/11-8/10/18	Communication - Telephone	541003-57205	\$160.94
001	10384	07/30/18	B & B TRAILERS AND ACCESSORIES	50015	REPAIRS TO TRAILER	R&M-Equipment	546022-53902	\$1,700.09
001	10385	07/30/18	CINTAS CORP	8403733568	MISC FIRST AID SUPPLIES	Office Supplies	551002-57205	\$80.36
001	10386	07/30/18	FEDEX	6-246-49225	SERVICE FOR 7/10 THRU 7/11/18	Postage and Freight	541006-51301	\$25.82
001	10387	07/30/18	HEAD PENN/ RACQUET SPORTS	5192810493	TEACHING SUPPLIES	COS - Start Up Inventory	552143-57206	\$262.08

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001	10387	07/30/18	HEAD PENN/ RACQUET SPORTS	5192810493	TEACHING SUPPLIES	Office Equipment	551005-57206	\$426.45
001	10388	07/30/18	HOME DEPOT CREDIT SERVICES	1025740	MISC IRRIGATION SUPPLIES	R&M-Irrigation	546041-53902	\$16.98
001	10389	07/30/18	INFRAMARK, LLC	32394	7/18 MANAGEMENT FEES	ProfServ-Mgmt Consulting Serv	531027-51201	\$4,833.33
001	10389	07/30/18	INFRAMARK, LLC	32394	7/18 MANAGEMENT FEES	ProfServ-Mgmt Consulting Serv	531027-57201	\$1,750.00
001	10389	07/30/18	INFRAMARK, LLC	32394	7/18 MANAGEMENT FEES	Postage and Freight	541006-51301	\$78.19
001	10389	07/30/18	INFRAMARK, LLC	32394	7/18 MANAGEMENT FEES	Printing and Binding	547001-51301	\$520.60
001	10389	07/30/18	INFRAMARK, LLC	32394	7/18 MANAGEMENT FEES	Office Supplies	551002-51301	\$38.50
001	10390	07/30/18	LAMP SALES UNLIMITED, INC.	175628	14W SPRIAL LIGHT	R&M-Buildings	546012-53901	\$63.60
001	10391	07/30/18	OFFICE DEPOT	161636564001	STEPSTOOL	R&M-Gate	546034-52901	\$62.98
001	10391	07/30/18	OFFICE DEPOT	162029426001	MISC OFFICE SUPPLIES	Office Supplies	551002-57206	\$27.89
001	10391	07/30/18	OFFICE DEPOT	162015545001	PENCIL	Office Supplies	551002-57206	\$13.28
001	10391	07/30/18	OFFICE DEPOT	162015546001	MISC OFFICE SUPPLIES	Office Supplies	551002-57206	\$35.80
001	10392	07/30/18	RANDSTAD	R23256748	TEMP HELP PERIOD 7/15/18	Payroll-Administrative	512009-53902	\$125.68
001	10393	07/30/18	SUNBELT GATED ACCESS	65071	6/28/18 GATE REPAIR	R&M-Gate	546034-52901	\$460.00
001	10394	07/30/18	SYNCHRONY BANK	9829120	MISC IRRIGATION SUPPLIES	R&M-Irrigation	546041-53902	\$28.94
001	10395	07/30/18	TURNER PEST CONTROL LLC	5375895	7/17/18 PEST CONTROL	Contracts-Misc Labor	534025-57202	\$106.00
001	10395	07/30/18	TURNER PEST CONTROL LLC	5375895	7/17/18 PEST CONTROL	R&M-Gate	546034-52901	\$46.00
001	10395	07/30/18	TURNER PEST CONTROL LLC	5375895	7/17/18 PEST CONTROL	R&M-General	546001-57206	\$23.00
001	10395	07/30/18	TURNER PEST CONTROL LLC	5353282	7/18 MONTHLY PEST CONTROL	R&M-Buildings	546012-53902	\$65.00
001	10396	07/30/18	VILLAGE KEY & ALARM, INC.	319597	REPLACE SMOKE SIGNALS	R&M-Buildings	546012-57205	\$215.00
001	10396	07/30/18	VILLAGE KEY & ALARM, INC.	319530	FIRE SYSTEM	R&M-Buildings	546012-57205	\$230.00
001	10397	07/30/18	WELCH TENNIS COURTS, INC.	48069	COURT RAKE PANELS	R&M-Court Maintenance	546017-57206	\$259.78
001	10398	07/31/18	APPLIED MEDIA TECHNOLOGIES	072318	RENEW SIRIUS RADIO	Subscriptions and Memberships	554001-57205	\$384.56
001	10399	07/31/18	ERIN GUNIA	071818	REIMB FOR AMAZON 7/18/18	R&M-Buildings	546012-57205	\$28.21
001	10399	07/31/18	ERIN GUNIA	071818	REIMB FOR AMAZON 7/18/18	Cleaning Supplies	551003-57205	\$18.63
001	10400	07/31/18	HOME DEPOT CREDIT SERVICES	9026138	MISC SUPPLIES	Op Supplies - General	552001-53902	\$18.16
001	10401	07/31/18	HOME DEPOT CREDIT SERVICES	CM2022994	DOUBLE PAYMENT	Op Supplies - General	552001-53910	(\$300.97)
001	10401	07/31/18	HOME DEPOT CREDIT SERVICES	1032936	MISC SUPPLIES	R&M-Electrical	546020-53901	\$25.94
001	10401	07/31/18	HOME DEPOT CREDIT SERVICES	1032936	MISC SUPPLIES	R&M-Buildings	546012-53901	\$19.98
001	10401	07/31/18	HOME DEPOT CREDIT SERVICES	1032936	MISC SUPPLIES	Op Supplies - General	552001-53910	\$3.97
001	10401	07/31/18	HOME DEPOT CREDIT SERVICES	1032936	MISC SUPPLIES	R&M-Pools	546074-57205	\$129.96
001	10401	07/31/18	HOME DEPOT CREDIT SERVICES	7032199	MISC POOLS SUPPLIES	R&M-Pools	546074-57205	\$5.77
001	10401	07/31/18	HOME DEPOT CREDIT SERVICES	6013447	GATE LATCH	R&M-Pools	546074-57205	\$64.98
001	10401	07/31/18	HOME DEPOT CREDIT SERVICES	9060301	MISC SUPPLIES FOR SIDEWALKS	R&M-Sidewalks	546084-53901	\$156.70
001	10402	07/31/18	MICHAEL KYPRISS	071818	TENNIS LESSONS	Payroll-Commission	512040-57206	\$574.50
001	10403	07/31/18	ST. AUGUSTINE RECORD	0003067515-01	NOTICE OF MEETINGS 7/18/18	Legal Advertising	548002-51301	\$103.22
001	10404	07/31/18	UNUM LIFE INSURANCE	073118-3430	COVERAGE 7/1-7/31/18	Payroll-Benefits	512010-53902	\$175.75
001	10404	07/31/18	UNUM LIFE INSURANCE	073118-3430	COVERAGE 7/1-7/31/18	Payroll-Benefits	512010-57205	\$79.72
001	10404	07/31/18	UNUM LIFE INSURANCE	073118-3430	COVERAGE 7/1-7/31/18	Payroll-Benefits	512010-57206	\$68.20

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001	10404	07/31/18	UNUM LIFE INSURANCE	073118-3430	COVERAGE 7/1-7/31/18	Payroll-Benefits	512010-52901	\$13.48
001	10404	07/31/18	UNUM LIFE INSURANCE	073118-3430	COVERAGE 7/1-7/31/18	Payroll-Benefits	512010-53901	\$10.78
001	10405	07/31/18	AT&T	071618-6955	ACCT# 904 824-6955	R&M-Gate	546034-52901	\$621.27
001	DD218	07/10/18	GATE FUEL SERVICE-ACH	4472153-ACH	GAS	Op Supplies - Fuel, Oil	552030-53902	\$1,003.62
001	DD219	07/24/18	GATE FUEL SERVICE-ACH	4479593-ACH	Dyed Diesel Fuel	Op Supplies - Fuel, Oil	552030-53902	\$853.28
001	DD220	07/17/18	FPL	07.06.18-ACH	SERVICE FOR 6/6 THRU 7/6/18	Electricity - Streetlighting	543013-53903	\$6,186.25
001	DD220	07/17/18	FPL	07.06.18-ACH	SERVICE FOR 6/6 THRU 7/6/18	R&M-Gate	546034-52901	\$61.90
001	DD221	07/31/18	GATE FUEL SERVICE-ACH	4488571-ACH	FUEL	Op Supplies - Fuel, Oil	552030-53902	\$1,022.47
001	DD222	07/21/18	FPL	07.10.18-ACH	SERVICE FOR 6/8 THRU 7/10/18	Electricity - Streetlighting	543013-53903	\$610.03
001	DD222	07/21/18	FPL	07.10.18-ACH	SERVICE FOR 6/8 THRU 7/10/18	Utility - General	543001-57205	\$3,613.17
001	DD222	07/21/18	FPL	07.10.18-ACH	SERVICE FOR 6/8 THRU 7/10/18	Electricity - General	543006-57206	\$1,207.30
001	DD222	07/21/18	FPL	07.10.18-ACH	SERVICE FOR 6/8 THRU 7/10/18	R&M-Gate	546034-52901	\$88.37
							Fund Total	\$185,981.36

Total Checks Paid	\$185,981.36
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