



Park Creek Community Development District

Dreama Long, Chairman

Vinoo Naidu, Vice Chairman

Ryan Watkins, Assistant Secretary

Mark Savino, Assistant Secretary

Daniel Hilburn, Assistant Secretary

May 11, 2022

AGENDA

Park Creek Community Development District

Agenda

Tuesday
May 11, 2023
6:00 p.m.

Seat 5: - AS - Ryan Watkins	
Seat 4: - VC - Vinoo Naidu	
Seat 1: - C - Dreama Long	
Seat 2: - AS - Daniel Hilburn	
Seat 3: - AS - Mark Savino	

Fairfield Inn & Suites
10743 Big Bend Road
Riverview, FL 33579
Zoom Link: <https://us06web.zoom.us/j/9564962978>
Meeting ID: 956 496 2978
Passcode: 516708Gms

Board of Supervisors Meeting

- I. Roll Call
- II. Supervisors Requests & Audience Comments on Specific Items on the Agenda (Audience Comments Limited to 3 Minutes per Person)
- III. Approval of Minutes for the:
 - A. December 12, 2023 Audit Committee Meeting
 - B. March 9, 2023 Audit Committee Meeting
 - C. March 9, 2023 Board of Supervisors Meeting
- IV. Acceptance of the Audit Engagement Letter with Grau & Associates to Perform the Fiscal Year 2022 Audit
- V. Consideration of Resolution 2023-04 Approving the Proposed Budget for Fiscal Year 2024 & Setting a Public Hearing for Adoption
- VI. Consideration of Resolution 2023-05 Designating Darrin Mossing as an Assistant Treasurer of the District
- VII. Discussion of Amenity Management Contract
- VIII. Staff Reports
 - A. Attorney
 - B. District Engineer
 1. Consideration of Cornerstone's Revised Proposal to Repair & Modify the Nature Walk
 - C. Sitex Aquatics

- D. Field Manager
 - 1. Report
 - 2. Consideration of Cardinal Landscaping for Plants
- E. District Manager
 - 1. Number of Registered Voters in District – 679
- IX. Financial Reports
 - A. Approval of Check Registers
 - 1. March 2023
 - 2. April 2023
 - B. Balance Sheet & Income Statement
 - C. Special Assessment Receipt Schedule
- X. Supervisors Requests and General Audience Comments
- XI. Next Regularly Scheduled Meeting is July 13, 2023 at 6:00 p.m. at Fairfield Inn & Suites, Riverview
- XII. Adjournment

Meetings are open to the public and may be continued to a time, date and place certain. For more information regarding this CDD please visit the website: parkcreekcdd.org

SECTION III

SECTION A

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

The Audit Committee meeting of the Park Creek Community Development District was held on Tuesday, **December 13, 2022** at 6:04 p.m. at the Fairfield Inn & Suites, 10743 Big Bend Road, Riverview, Florida.

Present for the Audit Committee were:

Dreama Long
Vino Naidu (*via Zoom*)
Daniel Hilburn
Mark Savino
Ryan Watkins

Also Present were:

Jason Greenwood
Vivek Babbar (*via Zoom*)
John Monahan

GMS
Straley Robin Vericker
GMS

FIRST ORDER OF BUSINESS

Roll Call

Mr. Greenwood called the meeting to order and called the roll. Four Supervisors were present at the meeting constituting a quorum. Mr. Naidu participated by Zoom.

SECOND ORDER OF BUSINESS

**Selection of Audit Evaluation
Criteria**

Mr. Greenwood presented a score sheet for the evaluation criteria that the Audit Committee members will use to select a vendor to perform the audit for the District and gave a brief summary of how the selection will happen. He asked if the committee would like to make any changes and they had none. During the regular scheduled meeting, Mr. Greenwood will seek a motion of approval from the Board to approve the audit evaluation criteria to move forward with seeking proposals from auditing firms that will be brought back to a future Audit Committee meeting.

THIRD ORDER OF BUSINESS

Other Business

There being none, the next item followed.

FOURTH ORDER OF BUSINESS

Adjournment

Mr. Greenwood asked for a motion to close the meeting.

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

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION B

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

The Audit Committee meeting of the Park Creek Community Development District was held on Tuesday, **March 9, 2023** at 6:02 p.m. at the Fairfield Inn & Suites Tampa Riverview, 10743 Big Bend Road, Riverview, Florida.

Present for the Audit Committee were:

Dreama Long
Vino Naidu
Daniel Hilburn
Mark Savino
Ryan Watkins

Also Present were:

Jason Greenwood
Kacey Hopkins

District Manager, GMS
District Counsel, Straley Robin Vericker

FIRST ORDER OF BUSINESS

Roll Call

Mr. Greenwood called the meeting to order and called the roll.

SECOND ORDER OF BUSINESS

Review and Ranking of Audit Proposals

Mr. Greenwood stated that three proposals were submitted: Berger Toombs Elam, Gaines & Frank, Grau & Associates, and DiBartolomeo, McBee, Hartley & Barnes (DMHB). He noted at the January meeting the Board elected to have the Board members serve as the Audit Committee. He asked that each committee member complete the evaluation criteria form.

Mr. Greenwood noted the total price from Berger Toombs for the first year was \$4,115, and the next year it is increased. He added that Grau & Associates is for \$3,400 and each year after is an increase to \$3,500. He added this was not a complicated audit.

The incumbent is DMHB for a price at \$3,250 with an increase of increments of \$150 each year after.

After the Board completed the scoring and provided Mr. Greenwood the rankings. He noted in third place was Berger Toombs, DMHB came in second, and Grau & Associates was ranked first.

THIRD ORDER OF BUSINESS

Other Business

Mr. Greenwood noted there was no further business.

FOURTH ORDER OF BUSINESS

Adjournment

Mr. Greenwood asked for a motion to adjourn the meeting.

On MOTION by Mr. Naidu, seconded by Mr. Savino, with all in favor, the Audit Committee meeting was adjourned.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION C

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

The regular meeting of the Board of Supervisors of the Park Creek Community Development District was held on Tuesday, **March 9, 2023** at 6:05 p.m. at the Fairfield Inn & Suites Tampa Riverview, 10743 Big Bend Road, Riverview, Florida.

Present and constituting a quorum were:

Dreama Long
Vino Naidu
Daniel Hilburn
Mark Savino
Ryan Watkins

Chairman
Vice Chairman
Assistant Secretary
Assistant Secretary
Assistant Secretary

Also Present were:

Jason Greenwood
Kacey Hopkins

District Manager, GMS
District Counsel, Straley Robin Vericker

FIRST ORDER OF BUSINESS

Roll Call

Mr. Greenwood called the meeting to order and called the roll. Five Supervisors were present at the meeting constituting a quorum.

SECOND ORDER OF BUSINESS

**Supervisors Requests and
Audience Comments on Specific
Items on the Agenda**

- **Supervisors Requests**

Mr. Naidu commented on a proposal for the front entrance and around the island.
Mr. Watkins asked to add the amenity center to the District Manager's Report.

- **Audience Comments**

Mr. James Borts asked about the categories for ranking the audits. Mr. Greenwood explained the five criterion the Board agreed on at the January meeting. He also asked about the trail and the District Engineer's report.

Another resident commented on the area near the mailboxes that had a broken sprinkler and another area with a culvert that is collapsing. Ms. Long responded that she had written a letter of concern attaching pictures to the commissioner on this issue.

THIRD ORDER OF BUSINESS

Approval of Minutes of January 12, 2023 Meeting

Mr. Greenwood presented the meeting minutes from the January 12, 2023 meeting and asked for any comments or corrections from the Board members. The Board had no changes to the minutes.

On MOTION by Ms. Long, seconded by Mr. Savino, with all in favor, the Minutes of the January 12, 2023 Meeting, were approved.

FOURTH ORDER OF BUSINESS

Report of Audit Committee's Recommendation

A. Berger, Toombs, Elam, Gaines & Frank

B. Grau & Associates

C. DiBartolomeo, McBee, Hartley & Barnes

Mr. Greenwood presented the rankings of the Audit Committee. He noted Berger Toombs was 3rd, SMHB was 2nd, and Grau & Associates was 1st with the most points. He asked for a motion to appoint Grau & Associates as the recommendation to perform the audit services for Fiscal Year 2022. Mr. Greenwood noted they would provide the audit letter to Grau & Associates.

On MOTION by Mr. Naidu, seconded by Mr. Hilburn, with all in favor, the Audit Committee's Recommendation to Appoint Grau & Associates to Provide the Fiscal Year 2022 Audit, was approved.
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FIFTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Ms. Hopkins noted she had nothing further to add to the reports.

B. District Engineer

1. Consideration of Cornerstone Proposal to Repair & Modify the Nature Walk

Mr. Greenwood noted Ms. Stewart could not attend the meeting. He reviewed the Cornerstone proposal with an alternative solution to repair the trail. He noted the recommendation was to move forward with this proposal. Discussion ensued on the erosion, the retaining wall, and the location. It was noted there were two parts to this issue. It was clarified that the first phase is to create bypass around the erosion areas, and this is the proposal for that work. This work is for \$17,989. It was noted that Ms. Stewart was to get pricing for the gravel.

Mr. Greenwood made the recommendation to set a not to exceed amount. After discussion the Board agreed to the amount of \$21,000 per the Chair's approval. This includes the gravel to be used in the project.

On MOTION by Mr. Naidu, seconded by Mr. Savino, with all in favor, the Proposal to Repair & Modify the Nature Walk with a Not To Exceed Amount of \$21,000, was approved.

2. Consideration of Kearney Companies Proposal to Repair to Community Retaining Wall

Mr. Greenwood noted this was not anticipated to happen, but the issue was brought to their attention to have repaired. He added that Ms. Stewart has reviewed and reached out to the attorney. Discussion ensued on the location, options for repair, and damage this issue has incurred.

Ms. Stewart joined the meeting by phone. Mr. Greenwood explained she needed to contact Cornerstone to get the 2 to 3-inch gravel instead of pine bark. Mr. Greenwood asked for Ms. Stewart to provide her assessment of the retaining wall issue. Ms. Stewart noted there was concern on what was happening underground that could not be seen. She added they have struggled to find a vendor to do this type of work. She noted she

met with Kearney and added they are qualified to do this work. She added she's not clear as to what has caused the problems.

On MOTION by Ms. Long, seconded by Mr. Naidu, with all in favor, the Kearney Proposal to Repair the Community Retaining Wall, was approved.

C. Field Manager

1. Report

Mr. Greenwood noted this was prepared by Field Management. He reviewed issues with debris, and it was noted that Cardinal had not cleaned. Discussion ensued on trash pickup, landscaping, pool deck pressure washing, bench repair, playground mulch and other projects.

2. Consideration of Florida Patio Furniture Proposal to Re-sling Chairs at Amenity Center

Mr. Greenwood reviewed the proposal for patio furniture.

On MOTION by Mr. Naidu, seconded by Mr. Savino, with all in favor, the Florida Patio Furniture Proposal to Re-Sling Chairs at the Amenity Center , was approved.

3. Consideration of Proposals for Mulch

i. Cardinal Landscaping

ii. American Mulch

Mr. Greenwood reviewed the two proposals for mulch. He noted the proposal from Cardinal is for bag application installed by hand. He added the American Mulch is blown in with a large machine for the mulch. Mr. Naidu stated he was good with American and there was a \$1,400 difference.

On MOTION by Mr. Savino, seconded by Ms. Long, with all in favor, the Proposal from American Mulch, was approved.

Consideration of GMS Proposal to Pressure Wash Fencing Along Tucker Jones Road

Mr. Greenwood reviewed the pressure washing proposal from GMS for the fencing along Tucker Jones Road. He noted the pressure washing was for 2,055 feet. He asked if the Board wanted to move forward. Mr. Naidu felt this needed to be completed to have the community looking cleaner. He thought they could wait until Cardinal cleaned.

On MOTION by Ms. Long, seconded by Mr. Savino, with Ms. Long, Mr. Savino, Mr. Naidu, Mr. Hilburn in favor and Mr. Watkins opposed, the GMS Proposal to Pressure Wash Fencing Along Tucker Jones Road, was approved 4-1.

D. District Manager

i. Discussion on Resident Reimbursement

Mr. Greenwood reviewed the storm damage to a resident fence and the cost of \$325. He noted this had been reviewed by counsel and he felt that due to the overhanging limbs the CDD was responsible. Mr. Naidu felt the CDD should be paid due to the fact it appears the branches had been cut. They know that we did not have Cardinal cut them. Mr. Naidu further explained this leads him to believe the resident had been cutting the branches.

Mr. Naidu made the motion to pay the resident. Mr. Savino made the second. Ms. Long stated that insurance says if during a storm which is a natural act, if your neighbor's tree hits, then you have to pay the damage on your property. Further discussion ensued on the fact that the CDD was not negligent. There was legal opinion the CDD did not need to pay. Mr. Naidu asked to let the homeowner know. Mr. Greenwood stated he would send written correspondence.

On MOTION by Mr. Naidu, seconded by Mr. Savino, with Mr. Naidu and Mr. Savino in favor and Mr. Watkins, Ms. Long, and Mr. Hilburn opposed, the Resident Reimbursement for \$325, the motion failed 2-3.

ii. Attempt Break in at the Amenity Center

Mr. Greenwood stated Mr. Watkins had reviewed the video security footage from the break in. Mr. Watkins reviewed the specifics of what occurred of them jumping the fence. He explained that one teenager was attempting to pick the lock on the storage room door where video equipment was stored. He added on Friday, February 10th he went to the bus stop and confronted the teens of the issue getting their names and addresses. He noted they admitted to what they had done. Mr. Watkins did speak with the parents of one teen. He discussed what the parents stated. He felt this was mischievous but felt there should be consequences. Mr. Naidu asked if parents were apologetic. Mr. Watkins stated they were. Mr. Naidu explained events he had seen. Mr. Greenwood noted there were amenity rules and polices. Mr. Watkins stated he would provide written explanation of what occurred.

The Board discussed available options for further action. After discussion the Board decided to send the two residents letters with the first phase of warning, install additional signage that state “ Do not climb over the fence,” and removal of the COVID sign. Ms. Long also noted that two switches in the clubhouse needed to be changed and the door stopper replaced at the playground area.

SIXTH ORDER OF BUSINESS**Financial Reports****A. Approval of Check Registers****1. January 2023****2. February 2023**

Mr. Greenwood presented the check registers for January and February 2023 and asked for any questions from the Board. There being none, he asked for a motion of approval.

On MOTION by Ms. Long, seconded by Mr. Hilburn, with all in favor, the Check Register, was approved.

B. Balance Sheet & Income Statement

There were no further questions.

C. Special Assessment Receipt Schedule

There were no further questions.

SEVENTH ORDER OF BUSINESS

**Supervisors Requests and
General Audience Comments**

Supervisors Requests

Board member noted someone had their son refused entrance and they needed clarification if the age was 15 or 16.

Audience Comments

Audience member commented on parents' supervision of children. She noted an incident of climbing the fence, property lines, and the police intervention issues.

Another resident commented on the lights not working, tree branch issues of a resident, and clean-up issues. He also noted issues with children playing in area and jumping the fence. The Board noted that was a parental responsibility.

Another resident asked about trees between the sidewalk and street. It was noted this was a resident responsibility. He also commented on the pond grass.

EIGHTH ORDER OF BUSINESS

**Next Regularly Scheduled
Meeting is April 8, 2023 at 6:00
p.m. at Fairfield Inn & Suites,
Riverview**

Mr. Greenwood reported that the next regularly scheduled meeting will be held on April 8, 2023 at 6:00 p.m.

NINTH ORDER OF BUSINESS

Adjournment

Mr. Greenwood asked for a motion to adjourn the meeting.

On MOTION by Mr. Watkins, seconded by Mr. Hilburn, with all in favor, the meeting was adjourned at 7:36.
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Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION IV



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 280
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
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March 16, 2023

Board of Supervisors
Park Creek Community Development District
219 East Livingston Street
Orlando, FL 32801

We are pleased to confirm our understanding of the services we are to provide Park Creek Community Development District, Hillsborough County, Florida ("the District") for the fiscal year ended September 30, 2022, with an option for four (4) additional annual renewals. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Park Creek Community Development District as of and for the fiscal year ended September 30, 2022, with an option for four (4) additional annual renewals. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes.

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

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

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

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

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

Audit Objectives

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

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

Examination Objective

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

Other Services

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

Management Responsibilities

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

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

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

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

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

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

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

Audit Procedures—General

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

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

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

Audit Procedures—Internal Control

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

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

Audit Procedures—Compliance

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

Engagement Administration, Fees, and Other

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

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

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

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

This agreement provides for a contract period of one (1) year with the option of four (4) additional, one-year renewals upon the written consent of both parties. Our fee for these services will not exceed \$3,400 for the September 30, 2022 audit. The fees for the fiscal years 2023, 2024, 2025 and 2026 will not exceed \$3,500, \$3,600, \$3,700 and \$3,800, respectively, unless there is a change in activity by the District which results in additional audit work or if Bonds are issued.

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

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

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

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

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

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

Very truly yours,

Grau & Associates



Antonio J. Grau

RESPONSE:

This letter correctly sets forth the understanding of Park Creek Community Development District.

By: _____

Title: _____

Date: _____



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



Peer Review
Program

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

February 20, 2020

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

Dear Antonio Grau:

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

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

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

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

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202

SECTION V

RESOLUTION 2023-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PARK CREEK COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED OPERATION AND MAINTENANCE BUDGET FOR FISCAL YEAR 2023/2024; SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING, AND PUBLICATION REQUIREMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager prepared and submitted to the Board of Supervisors (“**Board**”) of the Park Creek Community Development District (“**District**”) prior to June 15, 2023 a proposed operation and maintenance budget for the fiscal year beginning October 1, 2023 and ending September 30, 2024 (“**Proposed Budget**”); and

WHEREAS, the Board has considered the Proposed Budget and desires to approve the Proposed Budget and set the required public hearing thereon.

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

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget, including any modifications made by the Board, attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

2. **SETTING A PUBLIC HEARING.** The public hearing on said Proposed Budget is hereby declared and set for the following date, hour, and location:

DATE:	July 21, 2023
HOUR:	6:30 p.m.
LOCATION:	Fairfield Inn & Suites 10743 Big Bend Road Riverview, FL 33579

3. **TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL PURPOSE GOVERNMENT.** The District Manager is hereby directed to submit a copy of the Proposed Budget to Hillsborough County at least 60 days prior to the hearing set above.

4. **POSTING OF PROPOSED BUDGET.** In accordance with Section 189.016, Florida Statutes, the District’s Secretary is further directed to post the Proposed Budget on the District’s website at least 2 days before the budget hearing date and shall remain on the website for at least 45 days.

5. **PUBLICATION OF NOTICE.** Notice of this public hearing shall be published in the manner prescribed by Florida law.

6. **EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED ON MAY 11, 2023.

Attest:

**Park Creek Community
Development District**

Print Name: _____
Secretary / Assistant Secretary

Print Name: _____
Chair/Vice Chair of the Board of Supervisors

Exhibit A: Proposed Budget for Fiscal Year 2023/2024

Proposed Budget
Fiscal Year 2024

Park Creek
Community Development District

May 11, 2023



Park Creek

Community Development District

TABLE OF CONTENTS

General Fund

Budget	Page 1-2
Reserve Allocation	Page 3

Debt Service Fund

Series 2013 Budget	Page 4
Amortization Schedule	Page 5
Series 2014 Budget	Page 6
Amortization Schedule	Page 7

Park Creek

Community Development District

General Fund

Description	Adopted Budget FY 2023	Actual Thru 4/30/23	Projected Next 5 Months	Total Projected 9/30/23	Proposed Budget FY 2024
Revenues					
Maintenance Assessments	\$517,083	\$508,650	\$8,433	\$517,083	\$517,083
Carryforward Surplus	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES	\$517,083	\$508,650	\$8,433	\$517,083	\$517,083
Expenditures					
Legislative					
Supervisor Fees	\$12,000	\$4,000	\$3,000	\$7,000	\$12,000
Payroll Taxes	\$918	\$306	\$230	\$536	\$918
TOTAL LEGISLATIVE	\$12,918	\$4,306	\$3,230	\$7,536	\$12,918
Financial & Administrative					
District Manager	\$45,500	\$26,542	\$18,958	\$45,500	\$50,050
District Engineer	\$4,500	\$3,188	\$3,188	\$6,376	\$6,500
Attorney Fees	\$15,000	\$5,838	\$8,173	\$14,011	\$15,000
Trustee Fees	\$6,520	\$6,769	\$0	\$6,769	\$6,850
Dissemination	\$0	\$100	\$0	\$100	\$500
Auditing Services	\$4,500	\$0	\$3,400	\$3,400	\$3,500
Travel and Per Diem	\$50	\$0	\$0	\$0	\$50
Meeting Room Rental	\$2,400	\$443	\$0	\$443	\$2,400
Public Officials Insurance	\$31,433	\$21,637	\$0	\$21,637	\$30,360
Legal Advertising	\$3,000	\$1,662	\$1,588	\$3,249	\$3,300
Bank Fees	\$125	\$635	\$730	\$1,364	\$1,500
Payroll Services	\$835	\$287	\$294	\$581	\$700
Miscellaneous	\$500	\$0	\$0	\$0	\$250
Dues, Licenses & Fees	\$175	\$175	\$0	\$175	\$175
TOTAL ADMINISTRATIVE	\$114,538	\$67,275	\$36,331	\$103,605	\$121,134
Other Physical Environment					
Street Pole Lighting	\$58,000	\$40,118	\$29,926	\$70,045	\$73,547
Electricity (Irrigation & Pond Pumps)	\$17,000	\$8,814	\$6,496	\$15,310	\$17,000
Landscaping Maintenance	\$104,340	\$53,200	\$37,250	\$90,450	\$104,340
Landscape Replenishment	\$10,000	\$3,830	\$6,170	\$10,000	\$10,000
Irrigation Maintenance	\$10,000	\$2,090	\$1,493	\$3,582	\$7,500
Landscape Replacement and Enhancement	\$23,500	\$0	\$23,500	\$23,500	\$23,500
Pet Waste Removal	\$3,812	\$1,906	\$1,906	\$3,812	\$3,812
Pond Maintenance	\$5,700	\$3,325	\$2,375	\$5,700	\$5,700
Security Patrol (Amenity Personal)	\$24,408	\$16,989	\$7,419	\$24,408	\$26,849
Holiday Lights	\$4,000	\$5,350	\$0	\$5,350	\$5,500
Fountain Maintenance & Repairs	\$2,500	\$2,719	\$350	\$3,069	\$3,100
Field Contingency	\$20,000	\$15,340	\$5,000	\$20,340	\$12,500
TOTAL OTHER PHYSICAL ENVIRONMENT	\$283,260	\$153,681	\$121,884	\$275,566	\$293,347

Park Creek

General Fund

Community Development District

Description	Adopted Budget FY 2023	Actual Thru 4/30/23	Projected Next 5 Months	Total Projected 9/30/23	Proposed Budget FY 2024
<u>Parks & Recreation</u>					
Security Cameras	\$1,692	\$987	\$705	\$1,692	\$1,692
Pool Maintenance - Contract	\$10,800	\$7,646	\$4,500	\$12,146	\$12,500
Pool Permit	\$275	\$0	\$275	\$275	\$275
Cleaning & Maintenance	\$7,800	\$6,709	\$3,250	\$9,959	\$10,000
Telephone/Internet	\$2,000	\$1,156	\$840	\$1,996	\$2,116
Electricity	\$8,000	\$5,217	\$3,727	\$8,944	\$9,300
Water	\$3,000	\$1,200	\$857	\$2,057	\$2,500
Pest Control	\$1,800	\$0	\$1,800	\$1,800	\$1,800
Refuse Service	\$1,000	\$0	\$1,000	\$1,000	\$1,000
Amenity Center Repairs and Maintenance	\$10,000	\$0	\$0	\$0	\$8,500
TOTAL PARKS & RECREATION	\$46,367	\$22,915	\$16,954	\$39,869	\$49,683
<u>Capital Reserve</u>					
Capital Outlay/Reserves	\$60,000	\$8,660	\$30,000	\$38,660	\$40,000
Reserve Study	\$0	\$0	\$0	\$0	\$0
TOTAL CAPITAL RESERVE	\$60,000	\$8,660	\$30,000	\$38,660	\$40,000
TOTAL EXPENDITURES	\$517,083	\$256,837	\$208,398	\$465,235	\$517,083
EXCESS REVENUES (EXPENDITURES)	\$0	\$251,813	(\$199,965)	\$51,848	(\$0)

Unit Type	Units	FY 23 Gross/Unit	FY 2023	FY 24 Gross/Unit	FY 2024
50'	176	\$1,457.57	\$256,532.94	\$1,457.57	\$256,532.94
60'	155	\$1,749.09	\$271,108.68	\$1,749.09	\$271,108.68
70'	11	\$2,040.60	\$22,446.63	\$2,040.60	\$22,446.63
	342		550,088.26		550,088.26
		Less: Discounts 4%/Collections 2%	(\$33,005.30)		(\$33,005.30)
		Net Assessment	\$517,082.96		\$517,082.96

% Change Per Unit
0.00%

PARK CREEK
COMMUNITY DEVELOPMENT DISTRICT
Exhibit "A"
Allocation of Operating Reserve

Description	Amount
Beginning Balance - Carry Forward Surplus (As of 10/1/2022)	\$278,648
Estimated Excess Revenues over Expenditures	\$51,848
Less:	
Funding for First Quarter Operating Expenses	(\$129,271)
Funding for Capital Reserves	<u>(\$201,226)</u>
Total Undesignated Cash as of 09/30/2023	\$0

Park Creek

Community Development District

Debt Service Fund

Series 2013 Capital Improvement Bonds

Description	Adopted Budget FY 2023	Actual Thru 4/30/23	Projected Next 5 Months	Total Projected 9/30/23	Proposed Budget FY 2024
Revenues					
Special Assessments - Levy	\$173,188	\$169,184	\$2,805	\$171,989	\$171,989
Interest Income	\$0	\$6,199	\$4,428	\$10,628	\$0
Carry Forward Surplus ⁽¹⁾	\$166,909	\$168,975	\$0	\$168,975	\$178,535
TOTAL REVENUES	\$340,097	\$344,359	\$7,233	\$351,592	\$350,525
Expenditures					
<u>Series 2013</u>					
Interest Expense - 11/1	\$67,731	\$67,178	\$0	\$67,178	\$65,878
Principal Expense - 11/1	\$35,000	\$35,000	\$0	\$35,000	\$35,000
Interest Expense - 5/1	\$66,616	\$0	\$65,878	\$65,878	\$64,763
Special Call - 11/1	\$0	\$5,000	\$0	\$5,000	\$0
TOTAL EXPENDITURES	\$169,347	\$107,178	\$65,878	\$173,056	\$165,641
EXCESS REVENUES	\$170,750	\$237,181	(\$58,645)	\$178,535	\$184,884

11/24 Principal Expense	\$	40,000.00
11/24 Interest Expense	\$	64,762.50
		\$104,762.50

(1) Carry forward surplus is net of the reserve requirement.

Lot Size	Unit Count	Per Unit	Total
50'	87	\$1,062.53	\$92,440.11
60'	71	\$1,275.03	\$90,527.13
Total	158		\$182,967.24
		Less: Discounts 4%/Collections 2%	\$10,978.03
		Net Assessment	\$171,989.21

Park Creek
Community Development District
Series 2013 Special Assessment Revenue Refunding Bonds

AMORTIZATION SCHEDULE

DATE	BALANCE	PRINCIPAL	INTEREST	TOTAL
05/01/23	\$ 1,815,000.00	\$ -	\$ 65,878.13	\$ -
11/01/23	\$ 1,815,000.00	\$ 35,000.00	\$ 65,878.13	\$ 166,756.25
05/01/24	\$ 1,780,000.00	\$ -	\$ 64,762.50	\$ -
11/01/24	\$ 1,780,000.00	\$ 40,000.00	\$ 64,762.50	\$ 169,525.00
05/01/25	\$ 1,740,000.00	\$ -	\$ 63,487.50	\$ -
11/01/25	\$ 1,740,000.00	\$ 40,000.00	\$ 63,487.50	\$ 166,975.00
05/01/26	\$ 1,700,000.00	\$ -	\$ 62,212.50	\$ -
11/01/26	\$ 1,700,000.00	\$ 45,000.00	\$ 62,212.50	\$ 169,425.00
05/01/27	\$ 1,655,000.00	\$ -	\$ 60,778.13	\$ -
11/01/27	\$ 1,655,000.00	\$ 50,000.00	\$ 60,778.13	\$ 171,556.25
05/01/28	\$ 1,605,000.00	\$ -	\$ 59,184.38	\$ -
11/01/28	\$ 1,605,000.00	\$ 50,000.00	\$ 59,184.38	\$ 168,368.75
05/01/29	\$ 1,555,000.00	\$ -	\$ 57,340.63	\$ -
11/01/29	\$ 1,555,000.00	\$ 55,000.00	\$ 57,340.63	\$ 169,681.25
05/01/30	\$ 1,500,000.00	\$ -	\$ 55,312.50	\$ -
11/01/30	\$ 1,500,000.00	\$ 60,000.00	\$ 55,312.50	\$ 170,625.00
05/01/31	\$ 1,440,000.00	\$ -	\$ 53,100.00	\$ -
11/01/31	\$ 1,440,000.00	\$ 65,000.00	\$ 53,100.00	\$ 171,200.00
05/01/32	\$ 1,375,000.00	\$ -	\$ 50,703.13	\$ -
11/01/32	\$ 1,375,000.00	\$ 65,000.00	\$ 50,703.13	\$ 166,406.25
05/01/33	\$ 1,310,000.00	\$ -	\$ 48,306.25	\$ -
11/01/33	\$ 1,310,000.00	\$ 70,000.00	\$ 48,306.25	\$ 166,612.50
05/01/34	\$ 1,240,000.00	\$ -	\$ 45,725.00	\$ -
11/01/34	\$ 1,240,000.00	\$ 75,000.00	\$ 45,725.00	\$ 166,450.00
05/01/35	\$ 1,165,000.00	\$ -	\$ 42,959.38	\$ -
11/01/35	\$ 1,165,000.00	\$ 85,000.00	\$ 42,959.38	\$ 170,918.75
05/01/36	\$ 1,080,000.00	\$ -	\$ 39,825.00	\$ -
11/01/36	\$ 1,080,000.00	\$ 90,000.00	\$ 39,825.00	\$ 169,650.00
05/01/37	\$ 990,000.00	\$ -	\$ 36,506.25	\$ -
11/01/37	\$ 990,000.00	\$ 95,000.00	\$ 36,506.25	\$ 168,012.50
05/01/38	\$ 895,000.00	\$ -	\$ 33,003.13	\$ -
11/01/38	\$ 895,000.00	\$ 105,000.00	\$ 33,003.13	\$ 171,006.25
05/01/39	\$ 790,000.00	\$ -	\$ 29,131.25	\$ -
11/01/39	\$ 790,000.00	\$ 110,000.00	\$ 29,131.25	\$ 168,262.50
05/01/40	\$ 680,000.00	\$ -	\$ 25,075.00	\$ -
11/01/40	\$ 680,000.00	\$ 120,000.00	\$ 25,075.00	\$ 170,150.00
05/01/41	\$ 560,000.00	\$ -	\$ 20,650.00	\$ -
11/01/41	\$ 560,000.00	\$ 125,000.00	\$ 20,650.00	\$ 166,300.00
05/01/42	\$ 435,000.00	\$ -	\$ 16,040.63	\$ -
11/01/42	\$ 435,000.00	\$ 135,000.00	\$ 16,040.63	\$ 167,081.25
05/01/43	\$ 300,000.00	\$ -	\$ 11,062.50	\$ -
11/01/43	\$ 300,000.00	\$ 145,000.00	\$ 11,062.50	\$ 167,125.00
05/01/44	\$ 155,000.00	\$ -	\$ 5,715.63	\$ -
11/01/44	\$ 155,000.00	\$ 155,000.00	\$ 5,715.63	\$ 166,431.25
	\$ 1,815,000.00	\$ 1,893,518.75	\$ 3,708,518.75	

Park Creek

Community Development District

Debt Service Fund

Series 2014 Capital Improvement Revenue Bonds

Description	Adopted Budget FY 2023	Actual Thru 4/30/23	Projected Next 5 Months	Total Projected 9/30/23	Proposed Budget FY 2024
<i>Revenues</i>					
Special Assessments - Levy	\$206,388	\$203,022	\$3,366	\$206,388	\$206,388
Interest Income	\$0	\$6,824	\$4,874	\$11,697	\$0
Carry Forward Surplus ⁽¹⁾	\$169,005	\$172,422	\$0	\$172,422	\$186,370
TOTAL REVENUES	\$375,393	\$382,268	\$8,240	\$390,508	\$392,758
<i>Expenditures</i>					
<u>Series 2014</u>					
Interest Expense - 11/1	\$72,819	\$72,819	\$0	\$72,819	\$71,319
Principal Expense - 11/1	\$60,000	\$60,000	\$0	\$60,000	\$60,000
Interest Expense - 5/1	\$71,319	\$0	\$71,319	\$71,319	\$69,819
TOTAL EXPENDITURES	\$204,138	\$132,819	\$71,319	\$204,138	\$201,138
EXCESS REVENUES	\$171,255	\$249,449	(\$63,079)	\$186,370	\$191,620

11/24 Principal Expense	\$	65,000.00
11/24 Interest Expense	\$	69,818.75
		<u>\$134,818.75</u>

⁽¹⁾ Carry forward surplus is net of the reserve requirement.

Lot Size	Unit Count	Per Unit	Total
50'	89	\$1,076.28	\$95,788.92
60'	83	\$1,291.54	\$107,197.82
70'	11	\$1,506.79	\$16,574.69
Total	183		\$219,561.43
Less: Discounts 4%/Collections 2%			\$13,173.69
Net Assessment			\$206,387.74

Park Creek
Community Development District
Series 2014 Special Assessment Revenue Refunding Bonds

AMORTIZATION SCHEDULE

DATE	BALANCE	PRINCIPAL	INTEREST	TOTAL
05/01/23	\$ 2,525,000.00	\$ -	\$ 71,318.75	\$ -
11/01/23	\$ 2,525,000.00	\$ 60,000.00	\$ 71,318.75	\$ 202,637.50
05/01/24	\$ 2,465,000.00	\$ -	\$ 69,818.75	\$ -
11/01/24	\$ 2,465,000.00	\$ 65,000.00	\$ 69,818.75	\$ 204,637.50
05/01/25	\$ 2,400,000.00	\$ -	\$ 68,193.75	\$ -
11/01/25	\$ 2,400,000.00	\$ 70,000.00	\$ 68,193.75	\$ 206,387.50
05/01/26	\$ 2,330,000.00	\$ -	\$ 66,443.75	\$ -
11/01/26	\$ 2,330,000.00	\$ 70,000.00	\$ 66,443.75	\$ 202,887.50
05/01/27	\$ 2,260,000.00	\$ -	\$ 64,693.75	\$ -
11/01/27	\$ 2,260,000.00	\$ 75,000.00	\$ 64,693.75	\$ 204,387.50
05/01/28	\$ 2,185,000.00	\$ -	\$ 62,818.75	\$ -
11/01/28	\$ 2,185,000.00	\$ 80,000.00	\$ 62,818.75	\$ 205,637.50
05/01/29	\$ 2,105,000.00	\$ -	\$ 60,518.75	\$ -
11/01/29	\$ 2,105,000.00	\$ 85,000.00	\$ 60,518.75	\$ 206,037.50
05/01/30	\$ 2,020,000.00	\$ -	\$ 58,075.00	\$ -
11/01/30	\$ 2,020,000.00	\$ 90,000.00	\$ 58,075.00	\$ 206,150.00
05/01/31	\$ 1,930,000.00	\$ -	\$ 55,487.50	\$ -
11/01/31	\$ 1,930,000.00	\$ 95,000.00	\$ 55,487.50	\$ 205,975.00
05/01/32	\$ 1,835,000.00	\$ -	\$ 52,756.25	\$ -
11/01/32	\$ 1,835,000.00	\$ 100,000.00	\$ 52,756.25	\$ 205,512.50
05/01/33	\$ 1,735,000.00	\$ -	\$ 49,881.25	\$ -
11/01/33	\$ 1,735,000.00	\$ 105,000.00	\$ 49,881.25	\$ 204,762.50
05/01/34	\$ 1,630,000.00	\$ -	\$ 46,862.50	\$ -
11/01/34	\$ 1,630,000.00	\$ 110,000.00	\$ 46,862.50	\$ 203,725.00
05/01/35	\$ 1,520,000.00	\$ -	\$ 43,700.00	\$ -
11/01/35	\$ 1,520,000.00	\$ 115,000.00	\$ 43,700.00	\$ 202,400.00
05/01/36	\$ 1,405,000.00	\$ -	\$ 40,393.75	\$ -
11/01/36	\$ 1,405,000.00	\$ 125,000.00	\$ 40,393.75	\$ 205,787.50
05/01/37	\$ 1,280,000.00	\$ -	\$ 36,800.00	\$ -
11/01/37	\$ 1,280,000.00	\$ 130,000.00	\$ 36,800.00	\$ 203,600.00
05/01/38	\$ 1,150,000.00	\$ -	\$ 33,062.50	\$ -
11/01/38	\$ 1,150,000.00	\$ 140,000.00	\$ 33,062.50	\$ 206,125.00
05/01/39	\$ 1,010,000.00	\$ -	\$ 29,037.50	\$ -
11/01/39	\$ 1,010,000.00	\$ 145,000.00	\$ 29,037.50	\$ 203,075.00
05/01/40	\$ 865,000.00	\$ -	\$ 24,868.75	\$ -
11/01/40	\$ 865,000.00	\$ 155,000.00	\$ 24,868.75	\$ 204,737.50
05/01/41	\$ 710,000.00	\$ -	\$ 20,412.50	\$ -
11/01/41	\$ 710,000.00	\$ 165,000.00	\$ 20,412.50	\$ 205,825.00
05/01/42	\$ 545,000.00	\$ -	\$ 15,668.75	\$ -
11/01/42	\$ 545,000.00	\$ 170,000.00	\$ 15,668.75	\$ 201,337.50
05/01/43	\$ 375,000.00	\$ -	\$ 10,781.25	\$ -
11/01/43	\$ 375,000.00	\$ 180,000.00	\$ 10,781.25	\$ 201,562.50
05/01/44	\$ 195,000.00	\$ -	\$ 5,606.25	\$ -
11/01/44	\$ 195,000.00	\$ 195,000.00	\$ 5,606.25	\$ 206,212.50
	\$ 2,525,000.00	\$ 1,974,400.00	\$ 4,499,400.00	

SECTION VI

RESOLUTION 2023-05

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF
THE PARK CREEK COMMUNITY DEVELOPMENT
DISTRICT DESIGNATING THE ASSISTANT TREASURER
OF THE DISTRICT, AND PROVIDING FOR AN
EFFECTIVE DATE.**

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

WHEREAS, the Board of Supervisors of the District desires to designate the Assistant Treasurer.

NOW, THEREFORE, be it resolved by the Board of Supervisors of Park Creek Community Development District:

1. The following person was elected to the office shown, to wit:

Darrin Mossing

is appointed Assistant Treasurer

PASSED AND ADOPTED THIS 11th DAY OF MAY, 2023

ATTEST

**PARK CREEK COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairman / Vice Chairman

SECTION VIII

SECTION B

SECTION 1

CONSTRUCTION SERVICES PROPOSAL

TO: **Park Creek Community Development District**
c/o Jason Greenwood, District Manager
Governmental Management Services
4530 Eagle Falls Place
Tampa, Florida 33619

FROM: Michelle Rairigh-Meza
Cornerstone Solutions Group

DATE: April 30, 2023

SUBJECT: Park Creek Nature Walk Repairs and Modifications - REV 4 30 2023

Cornerstone proposes to furnish all labor, materials, equipment and supervision necessary to provide, as an independent contractor, the following described work:

This proposal is based on the construction documents referenced above.

Item	Description	Unit	Cost
	<i>Furnish all material, labor, equipment, hauling, disposal fees, clean up and supervision to complete necessary repairs to noted areas (per attached site report) of decline due to erosion and washout located along community nature concrete walking path on North property line.</i>		
	<i>Demo approx 100 Sq ft of existing concrete sidewalk (three areas). Replace washed out soil with fill and install approx 300 sqft of Geoweb to stabilize the repaired areas. Install two 12" square drains on the house side of the sidewalk and install piping to the creek to channel future waterflows. Imported fill material not to exceed 140 Cu yds. Demolished concrete will be hauled offsite and disposed of. Cornerstone is not responsible for damage to sidewalk by equipment.</i>	1	\$ 8,943.60
	<i>Concrete Sidewalk Replacement - Form, pour and finish with expansion joints demoed sidewalk in place. Includes concrete, concrete pump, georgia buggy and operators.</i>	1	\$ 12,200.00
	<i>Due to limited staging areas available all backfill material will be staged in community clubhouse roundabout island. Machine access only located between 10325 & 10401 Riverdale Rise Drive. Due to existing heavy vegetation with a large tree canopy and no irrigation Bahia sod can not be warranted. Sod and irrigation repairs in staging area not included.</i>		
			\$ 21,143.60

Clarifications:

Price is based on regular working hours (no nights or weekends)

Price is for work listed above. Any other work will be subject to change order.

Price does not include any Hazardous materials testing/removal if any is discovered.

Pricing for Builder's Risk Insurance is excluded.

Pricing for Payment and Performance bond is excluded.

Price excludes directional bores, cutting or patching.

Cornerstone assumes all crossings will be provided and marked prior to all work commence.

Price excludes landscape and irrigation allowance can be included if needed upon request.

Price is based on all transformers and handholes to be within 50 feet of electrical services.

ACCEPTANCE AND AUTHORIZATION TO PROCEED

1 *Pre-Payment*

The Client will make an initial payment of \$0.00 30 days prior to service commencement in order to release materials. This pre-payment shall be held by Cornerstone Solutions Group, Inc. and applied to the final invoice for the project services.

2 *Payment Schedule*

- 2.1 When professional services relating to the design and permitting process are performed for a fixed fee, fees shall be billed monthly for the project portion completed to the billing date. Full payment of the fixed fee associated with that permit application or deliverable shall be due to Cornerstone Solutions Group, Inc. prior to the submission of each permit application and/or deliverable to the respective governmental agency(s) or Client/Owner.
- 2.2 Client/Owner shall be billed for any additional reproduction expenses beyond what is described in the scope of work.
- 2.3 Client/Owner agrees to carefully read all billing invoices/statements and promptly notify Cornerstone Solutions Group, Inc. in writing of any claimed errors or discrepancies within fifteen (15) days from the date of the invoice/statement. If Cornerstone Solutions Group, Inc. does not hear from Client in writing, it is presumed that Client/Owner agrees with correctness, accuracy, and fairness of the billing invoice/statement. Payment is then due within 30 days of receipt of invoices unless draw schedule above indicates other.
- 2.4 Should the scope of work be increased, Client agrees to an increase in the fee based on the increased responsibility assumed, time to be expended and liability to be incurred.
- 3 The Proposal/Agreement is open for acceptance by Client within 30 days of dated agreement on page one, after which it will be withdrawn by Cornerstone Solutions Group, Inc. and may be subject to re-negotiation.
- 4 If Engineering Services are to be provided, Cornerstone Solutions Group will provide, through an agreement with a licensed engineer, structural engineering for the project.
- 5 The Proposal/Agreement satisfactory sets forth Client's entire understanding of the agreement. Please sign the enclosed copy of this agreement in the scope provided and return it to Cornerstone Solutions Group, Inc. as authorization to proceed with the work.

6 CHAPTER 588 NOTICE OF CLAIM

CHAPTER 558, FLORIDA STATUTES, CONTAINS IMPORTANT REQUIREMENTS YOU MUST FOLLOW BEFORE YOU MAY BRING ANY LEGAL ACTION FOR AN ALLEGED CONSTRUCTION DEFECT. SIXTY DAYS BEFORE YOU BRING ANY LEGAL ACTION, YOU MUST DELIVER TO THE OTHER PARTY TO THIS CONTRACT A WRITTEN NOTICE REFERRING TO CHAPTER 558, OF ANY CONSTRUCTION CONDITIONS YOU ALLEGE ARE DEFECTIVE AND PROVIDE SUCH PERSON THE OPPURTUNITY TO INSPECT THE ALLEGED CONSTRUCTION DEFECTS. YOU ARE NOT OBLIGATED TO ACCEPT ANY OFFER WHICH MAY BE MADE. THERE ARE STRICT DEADLINES AND PROCEDURES UNDER THIS FLORIDA LAW WHICH MUST BE MET AND FOLLOWED TO PROTECT YOUR INTERESTS.

I HEREBY CERTIFY that I am the Client/Owner of record of the property which is the subject of this proposal and hereby authorize the performance of the services as described herein and agree to pay the charges resulting thereby as identified above in accordance with the attached Cornerstone Solutions Group, Inc. Business Terms and Conditions. I also acknowledge that I have read, understand and agree to the Cornerstone Solutions Group, Inc. Business Terms and Conditions attached hereto and made a part of this Agreement. I warrant and represent that I am authorized to enter into this Agreement as Client/Owner.

Accepted this _____ day of _____ 2023

Signature

Print Name and Title

Representing (Name of Firm)



Site Report

18305920460

Reference Number:

20230427-18305920460

Submitter Name:

Clayton Smith (csmith@gmscfl.com) | csmith@gmscfl.com

Location:

Chelonia Pkwy, Kissimmee, FL 34746, USA

Apr 27, 2023 10:05:47 AM EDT [[View Map](#)]

Form Name:

Site Report

Submission Date:

Apr 27, 2023 10:06:14 AM EDT

NEW PAGE

District Status Review

District

Park Creek CDD

Site Inspected By

Clayton Smith - Field Manager

Issue Details

ISSUE DETAILS

1 OF 5

Issue Details

Date / Time

Apr 10, 2023 2:30:00 PM EDT

GeoLocation

10405 Riverdale Rise Dr, Riverview, FL 33578, USA

latitude: 27.82375985456935 altitude: 0.0

longitude: -82.3377737402916 [[viewMap](#)]

Action Item Picture



Action Item Description
Request Vendor Proposal

Repair erosion under sidewalk. stabilize.
No

ISSUE DETAILS2 OF 5

Issue Details

Date / Time
GeoLocation

Apr 10, 2023 2:30:00 PM EDT
10413 Riverdale Rise Dr, Riverview, FL 33578, USA
latitude: 27.823566527260247 altitude: 0.0
longitude: -82.3378599062562 [[viewMap](#)]

Action Item Picture



Action Item Description

Movie sidewalk up the hill. install pavers instead of concrete.

Request Vendor Proposal

No

ISSUE DETAILS

3 OF 5

Issue Details

Date / Time

Apr 10, 2023 2:30:00 PM EDT

GeoLocation

10419 Riverdale Rise Dr, Riverview, FL 33578, USA

latitude: 27.822873867080972 altitude: 0.0

longitude: -82.33847714960575 [[viewMap](#)]**Action Item Picture****Action Item Description**

Remove and backfill. replace sidewalk.

Request Vendor Proposal

No

ISSUE DETAILS

4 OF 5

Issue Details

Date / Time

Apr 10, 2023 2:30:00 PM EDT

GeoLocation

10405 Riverdale Rise Dr, Riverview, FL 33578, USA

latitude: 27.823910483583838 altitude: 0.0

longitude: -82.33752228319645 [[viewMap](#)]

Action Item Picture

Action Item Description
Request Vendor Proposal

Repair washout and
No

ISSUE DETAILS

5 OF 5

Issue Details**Date / Time**

Apr 10, 2023 2:30:00 PM EDT

GeoLocation

10403 Riverdale Rise Dr, Riverview, FL 33578,
USA
latitude: 27.82400092019489 altitude: 0.0
longitude: -82.33736671507359 [[viewMap](#)]

Action Item Picture**Action Item Description**

Remove sidewalk grade and re-pour sidewalk.

Request Vendor Proposal	No

SECTION C



MONTHLY REPORT

MAY 1, 2023



FOREST BROOKE

Inspection Date:

April 29, 2023

Prepared For:

Mick Sheppard

Prepared By:

Devon Craig

Field Operations Manager

P:941.201.7287

E: dcraig@sitexaquatics.com

SUMMARY:

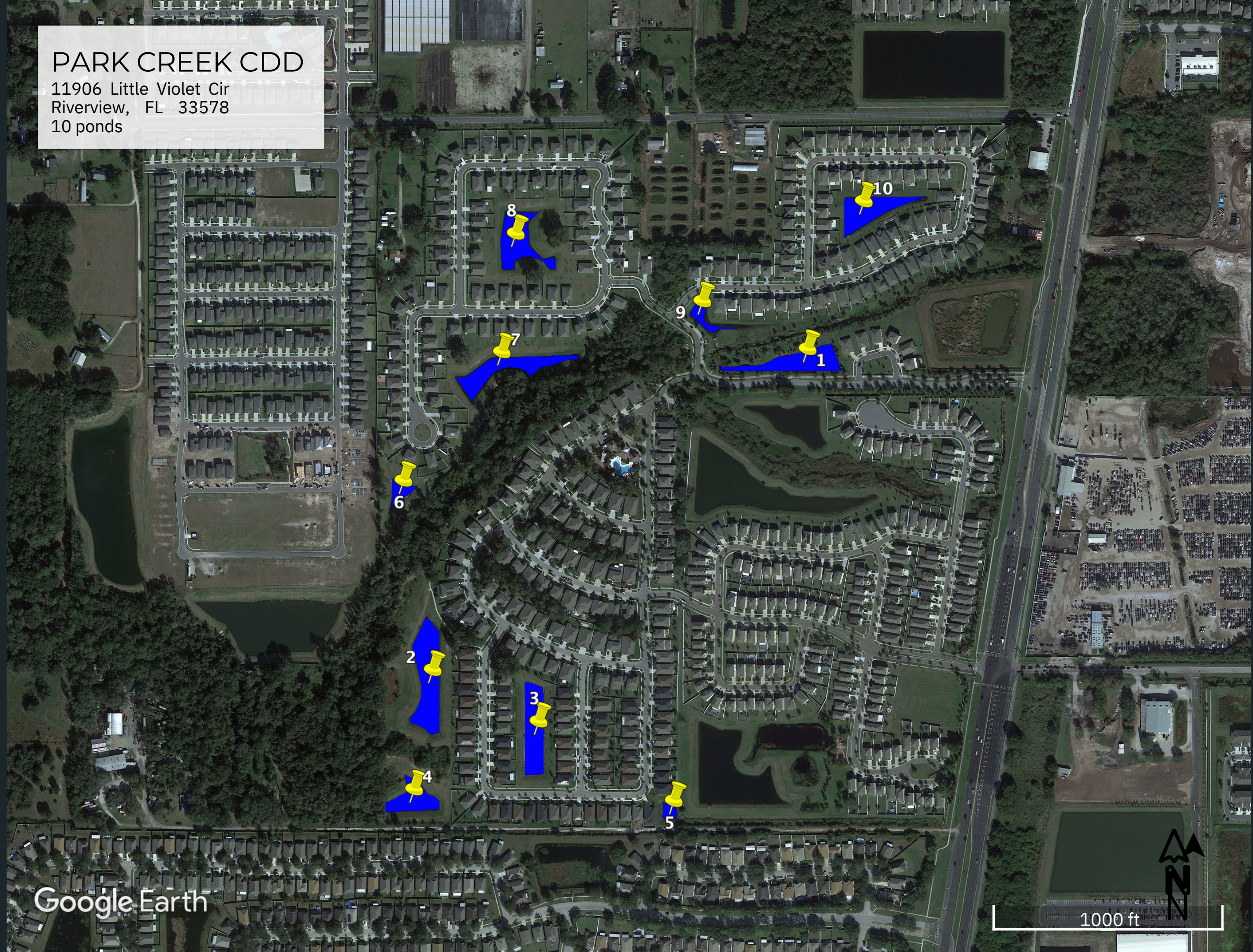
All ponds have been serviced this month. Water levels are continueing to drop. As water levels recede our shoreline applications are continuing to chase the water. The water we do have is getting shallower and algae and submerged weed growth is increaseing. Our strategies will continue to adapt to the conditions as they change. Fingers are crossed for rain next month.

PARK CREEK CDD

11906 Little Violet Cir
Riverview, FL 33578
10 ponds

Google Earth

1000 ft



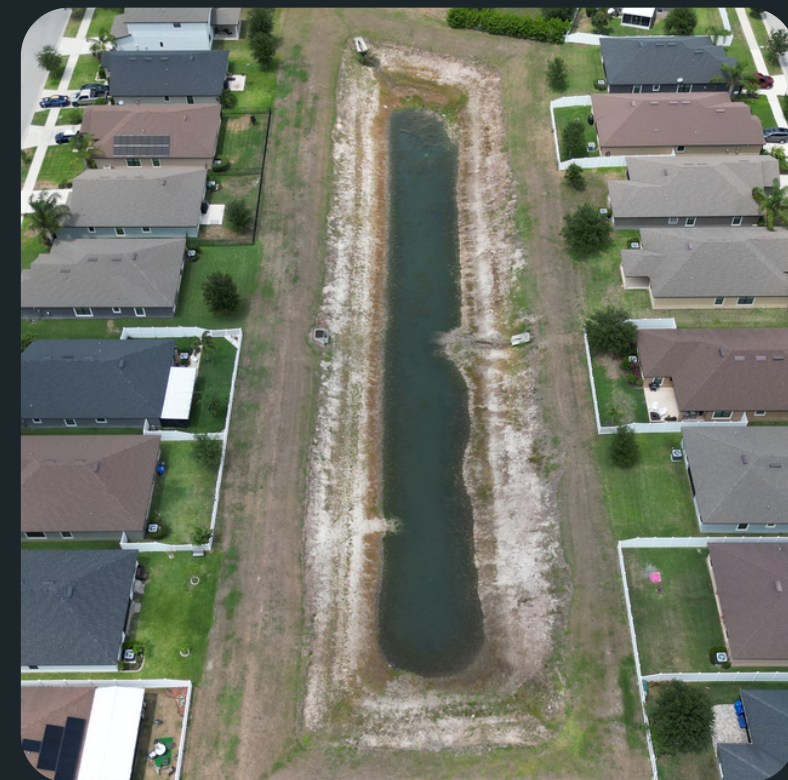
1.



2.



3.



4.



5.



6.



7.



8.



9.



10.



POND TREATMENTS

- 1: Shoreline vegetation, Algae and Spike rush has been treated.
- 2: Shoreline vegetation has been treated.
- 3: Shoreline vegetation and Algae has been treated.
- 4: Shoreline vegetation and Spike rush has been treated.
- 5: Shoreline vegetation and Algae has been treated.
- 6: Shoreline vegetation and Algae has been treated.
- 7: Shoreline vegetation has been treated.
- 8: Shoreline vegetation has been treated.
- 9: Shoreline vegetation and Algae has been treated.
- 10: Shoreline vegetation and Algae has been treated.

SECTION D

SECTION 1



Park Creek CDD

Field Management Report



May 11th, 2022
Mick Sheppard
Field Manager
GMS

Completed

Bike Rack



- + Bike rack was moved away from the gate to prevent people from climbing over.
- + We will monitor this going forward.

Pool Patio Chairs

- + Patio chairs were delivered to the amenity center.
- + Maintenance staff put them all out on the pool deck.



Completed

Tree Trimming



- + Tree trimming was completed at the amenity center.
- + Tree limb was hanging to low over the sidewalk.
- + Palms were pruned around amenity as well.

Landscape Enhancements

- + Cardinal providing landscape enhancements for the perimeter of the amenity center.



Completed

Tucker Jones Clean Up



+ Tucker Jones cleanup was completed by cardinal.



+ We will monitor this going forward.

+ Weeds, trash, and tree limbs were all picked up along the blvd.



Completed

Tucker Jones Pressure Washing

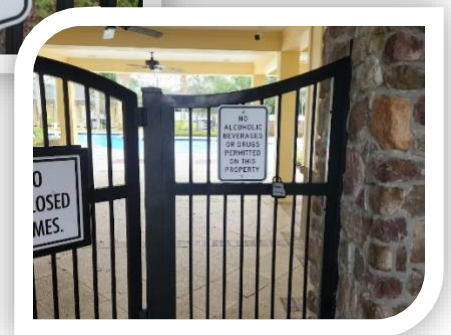


+ Tucker Jones pressure washing has been completed.

+ We will monitor this going forward.

“No Alcoholic Beverages” Signage

+ No alcoholic beverage signage has been posted at all the main gates inside of the amenity.

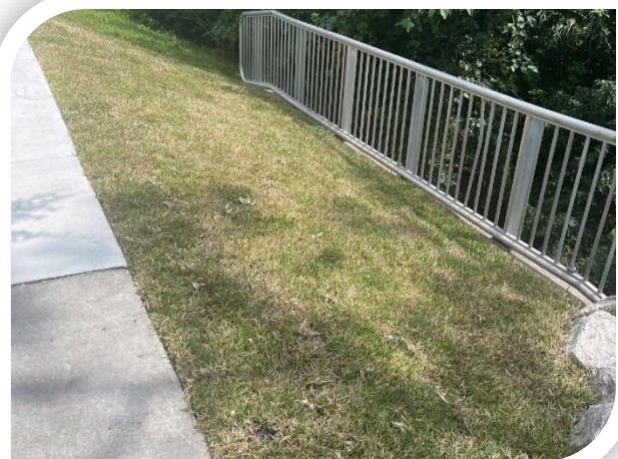


Completed

Culvert Repair



- + Culvert repair has been completed.
- + Sidewalk and sod have been replaced.
- + Irrigation was also replaced as well.



In Progress

Fencing Project

- + Vinyl fencing area that has been approved by the board is still in progress.
- + Supplies were difficult to obtain.
- + Should be completed within the next few weeks.



Front Gate Cross Bracing



- + Requested from the board to install bars across the top of the gate for security purposes.
- + Still obtaining proposal for this to be completed.

In Progress

Front Entrance Pressure Washing

- + Front entrance to the amenity center needs pressure washed.
- + Scheduling the maintenance crew to complete this.



Mulch Project



- + Mulching project is being scheduled with the landscapers to complete.
- + Should be completed within the next couple weeks.

Conclusion

For any questions or comments regarding the above information, please contact me by phone at 813-408-0511, or by email at msheppard@gmscfl.com. Thank you.

Respectfully,
Mick Sheppard

SECTION 2

Cardinal Landscaping services of Tampa, Inc.
817 E. Okaloosa Ave.
Tampa, FL 33604
813-915-9696

Estimate

ADDRESS
Park Creek CDD Mr. Mick Sheppard 4530 Eagle Falls PL Tampa, FL 33619

SHIP TO
Mr. Mick Sheppard Park Creek CDD Park Creek CDD Mr. Mick Sheppard 4530 Eagle Falls PL Tampa, FL 33619

ESTIMATE #	DATE	
9000	04/28/2023	

ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
Bougainvillea	7 Gallon Delivered and Installed	100	109.55	10,955.00
Viburnum Odoratissimum	7 Gallon Delivered and Installed	100	60.00	6,000.00
Podocarpus	7 Gallon Delivered and Installed	100	65.00	6,500.00
Site prep-work	Site Prep Work	1	1,200.00	1,200.00
Irrigation Adjustments	Move irrigation heads so that all new plant material is properly watered.	1	1,000.00	1,000.00
Pine Bark Installed	Per Yard	6	60.00	360.00

Prices are for three different varieties of plants and unless requested, one type of plant will be installed. The total quantity will be 100 plants. Bougainvillea plants have thorns which are a good deterrent to climbing the fence, but also can pose a problem for the pool guests.

TOTAL **\$26,015.00**

Accepted By

Accepted Date

SECTION E

SECTION 1



Craig Latimer
Supervisor of Elections

Our Vision: To be the best place in America to vote

GOVERNOR'S
STERLING
AWARD
RECIPIENT

April 21, 2023

To whom it may concern,

As per F.S. 190.006, you'll find the number of qualified registered electors for your Community Development District as of April 15, 2023, listed below.

Community Development District	Number of Registered Electors
Park Creek	679

We ask that you respond to our office with a current list of CDD office holders by **June 1st** and that you update us throughout the year if there are changes. This will enable us to provide accurate information to potential candidates during filing and qualifying periods.

Please note it is the responsibility of each district to keep our office updated with current district information. If you have any questions, please do not hesitate to contact me at (813) 384-3944 or ewhite@votehillsborough.gov.

Respectfully,

Enjoli White

Senior Candidate Services Manager

VoteHillsborough.gov

Fred B. Karl County Center
601 E. Kennedy Blvd., 16th Floor, Tampa, FL 33602



(813) 744 - 5900

Robert L. Gilder Elections Service Center
2514 N. Falkenburg Rd., Tampa, FL 33619

See website for regional office locations.

SECTION IX

SECTION A

SECTION 1

PARK CREEK
COMMUNITY DEVELOPMENT DISTRICT

Summary of Invoices

April 11, 2023

Fund	Date	Check No.'s	Amount
REGIONS BANK			
<i>General</i>	3/2/23	292-294	\$8,300.40
<i>General</i>	3/17/23	295-303	\$17,629.42
<i>General</i>	3/22/23	304	\$2,555.00
Total Invoices for Approval			\$28,484.82

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
3/02/23	00037	2/21/23 15573	202302 320-53900-46200	LANDSCAPE MAINT FEB23	*	7,450.00	
		2/23/23 15589	202302 320-53900-35000	IRRIGATION MAINT	*	324.90	
				CARDINAL LANDSCAPING SERVICES TAMPA			7,774.90 000292
3/02/23	00012	3/01/23 10427	202303 320-57200-34500	EAGLE EYE VMS	*	102.00	
		3/01/23 10436	202303 320-57200-34500	BRIVO ONAIR	*	39.00	
				COMPLETE IT. SERVICE & SOLUTIONS			141.00 000293
3/02/23	00017	2/22/23 00002727	202302 310-51300-48000	MEETINGS	*	384.50	
				TIMES PUBLISHING COMPANY			384.50 000294
3/17/23	00016	3/15/23 CL-419	202303 320-53900-46804	CLEANING & FOUNTAIN MAINT	*	175.00	
				FLORIDA FOUNTAINS & EQUIPMENT, LLC			175.00 000295
3/17/23	00046	1/20/23 70570	202301 320-57200-60000	RE-SLING CHAISE LOUNGES	*	3,550.00	
				FLORIDA PATIO FURNITURE INC.			3,550.00 000296
3/17/23	00021	1/30/23 20	202301 320-57200-46000	GENERAL MAINT JAN23	*	998.25	
		1/30/23 21	202301 320-57200-46000	GENERAL MAINT JAN23	*	941.37	
				GMS-CENTRAL FLORIDA, LLC			1,939.62 000297
3/17/23	00002	3/01/23 29	202303 310-51300-34000	MANAGEMENT FEES MAR23	*	3,166.67	
		3/01/23 29	202303 320-53900-34000	FIELD MANAGMENT MAR23	*	625.00	
		3/01/23 29	202303 310-51300-44000	FAIRFIELD IN MEETING SPAC	*	221.66	
		3/01/23 29	202303 320-57200-34000	FACILITY MANAGEMENT MAR23	*	2,427.00	
				GOVERNMENTAL MANAGEMENT SERVICES-			6,440.33 000298
3/17/23	00014	3/01/23 2310	202303 320-57200-45300	POOL MAINT MAR23	*	900.00	
		3/01/23 2310	202303 320-57200-46000	JANITORIAL MAR23	*	650.00	
				H2 POOL SERVICE			1,550.00 000299
				PKCK PARK CREEK SHENNING			

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
3/17/23	00018	2/28/23 6636162	202303 320-53900-46001	PET WASTE REMOVAL	*	317.63	
			POOP 911				317.63 000300
3/17/23	00003	3/01/23 7337B	202303 320-53900-46800	LAKE MAINT MAR23	*	475.00	
			SITEXAQUATICS				475.00 000301
3/17/23	00004	3/09/23 2052529	202302 310-51300-31100	ENGINEERING FEES	*	993.00	
			STANTEC CONSULTING SERVICES, INC.				993.00 000302
3/17/23	00006	3/08/23 0300 MAR	202303 320-53900-43001	10601 TUCKER JONES DR	*	23.29	
		3/08/23 2415 MAR	202303 320-53900-43000	10650 PAUL CREEK	*	1,426.49	
		3/08/23 2829 MAR	202303 320-57200-43000	10316 RIVERDALE RISE DR	*	739.06	
			TECO				2,188.84 000303
3/22/23	00046	12/19/22 70340	202303 320-57200-60000	BALANCE-DINING CHAIRS/TBL	*	2,555.00	
			FLORIDA PATIO FURNITURE INC.				2,555.00 000304
TOTAL FOR BANK B						28,484.82	
TOTAL FOR REGISTER						28,484.82	

SECTION 2

PARK CREEK
COMMUNITY DEVELOPMENT DISTRICT

Summary of Invoices

May 11, 2023

Fund	Date	Check No.'s	Amount
REGIONS BANK			
<i>General</i>	3/2/23	292-294	\$8,300.40
<i>General</i>	3/17/23	295-303	\$17,629.42
<i>General</i>	3/22/23	304	\$2,555.00
<i>General</i>	4/3/23	305-309	\$6,990.97
<i>General</i>	4/27/23	310-315	\$26,443.34
Total Invoices for Approval			\$61,919.13

CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
3/02/23	00037	2/21/23 15573	202302 320-53900-46200	LANDSCAPE MAINT FEB23	*	7,450.00	
		2/23/23 15589	202302 320-53900-35000	IRRIGATION MAINT	*	324.90	
				CARDINAL LANDSCAPING SERVICES TAMPA			7,774.90 000292
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		3/01/23 10436	202303 320-57200-34500	BRIVO ONAIR	*	39.00	
				COMPLETE IT. SERVICE & SOLUTIONS			141.00 000293
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3/17/23	00016	3/15/23 CL-419	202303 320-53900-46804	CLEANING & FOUNTAIN MAINT	*	175.00	
				FLORIDA FOUNTAINS & EQUIPMENT, LLC			175.00 000295
3/17/23	00046	1/20/23 70570	202301 320-57200-60000	RE-SLING CHAISE LOUNGES	*	3,550.00	
				FLORIDA PATIO FURNITURE INC.			3,550.00 000296
3/17/23	00021	1/30/23 20	202301 320-57200-46000	GENERAL MAINT JAN23	*	998.25	
		1/30/23 21	202301 320-57200-46000	GENERAL MAINT JAN23	*	941.37	
				GMS-CENTRAL FLORIDA, LLC			1,939.62 000297
3/17/23	00002	3/01/23 29	202303 310-51300-34000	MANAGEMENT FEES MAR23	*	3,166.67	
		3/01/23 29	202303 320-53900-34000	FIELD MANAGMENT MAR23	*	625.00	
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		3/01/23 2310	202303 320-57200-46000	JANITORIAL MAR23	*	650.00	
				H2 POOL SERVICE			1,550.00 000299
				PKCK PARK CREEK SHENNING			

*** CHECK DATES 03/01/2023 - 04/30/2023 ***
 PARK CREEK CDD - GENERAL FUND
 BANK B CASH - REGIONS BANK

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
3/17/23	00018	2/28/23 6636162	202303 320-53900-46001	PET WASTE REMOVAL	*	317.63	
			POOP 911				317.63 000300
3/17/23	00003	3/01/23 7337B	202303 320-53900-46800	LAKE MAINT MAR23	*	475.00	
			SITEXAQUATICS				475.00 000301
3/17/23	00004	3/09/23 2052529	202302 310-51300-31100	ENGINEERING FEES	*	993.00	
			STANTEC CONSULTING SERVICES, INC.				993.00 000302
3/17/23	00006	3/08/23 0300 MAR	202303 320-53900-43001	10601 TUCKER JONES DR	*	23.29	
		3/08/23 2415 MAR	202303 320-53900-43000	10650 PAUL CREEK	*	1,426.49	
		3/08/23 2829 MAR	202303 320-57200-43000	10316 RIVERDALE RISE DR	*	739.06	
			TECO				2,188.84 000303
3/22/23	00046	12/19/22 70340	202303 320-57200-60000	BALANCE-DINING CHAIRS/TBL	*	2,555.00	
			FLORIDA PATIO FURNITURE INC.				2,555.00 000304
4/03/23	00037	3/23/23 15633	202303 320-53900-46205	4" ANNUALS	*	1,050.00	
			CARDINAL LANDSCAPING SERVICES TAMPA				1,050.00 000305
4/03/23	00012	4/01/23 10630	202304 320-57200-34500	EAGLE EYE VMS	*	102.00	
		4/01/23 10639	202304 320-57200-34500	BRIVO ONAIR	*	39.00	
			COMPLETE IT. SERVICE & SOLUTIONS				141.00 000306
4/03/23	00021	2/28/23 22	202302 320-53900-46000	GENERAL MAINT FEB23	*	4,539.84	
			GMS-CENTRAL FLORIDA, LLC				4,539.84 000307
4/03/23	00018	3/28/23 6703884	202303 320-53900-46001	PET WASTE REMOVAL	*	317.63	
			POOP 911				317.63 000308
4/03/23	00005	3/27/23 22880	202302 310-51300-31500	ATTORNEY FEES	*	942.50	
			STRALEY ROBIN VERICKER				942.50 000309

PKCK PARK CREEK SHENNING

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
4/27/23	00037	3/16/23 15617	202303 320-53900-46200	LANDSCAPE MAINT MAR23	*	7,450.00	
		4/24/23 15688	202304 320-53900-46200	LANDSCAPE MAINT APR23	*	7,450.00	
CARDINAL LANDSCAPING SERVICES TAMPA							14,900.00 000310
4/27/23	00002	4/10/23 30	202304 310-51300-34000	MANAGEMENT FEES APR23	*	3,166.67	
		4/10/23 30	202304 320-53900-34000	FIELD MANAGEMENT APR23	*	625.00	
		4/10/23 30	202304 320-57200-34000	FACILITY MANAGEMENT APR23	*	2,427.00	
GOVERNMENTAL MANAGEMENT SERVICES-							6,218.67 000311
4/27/23	00014	4/01/23 2322	202304 320-57200-45300	POOL MAINT APR23	*	900.00	
		4/01/23 2322	202304 320-57200-46000	JANITORIAL SVC APR23	*	650.00	
H2 POOL SERVICE							1,550.00 000312
4/27/23	00003	4/01/23 7635	202304 320-53900-46800	LAKE MAINT APR23	*	475.00	
SITEXAQUATICS							475.00 000313
4/27/23	00004	4/10/23 2064917	202303 310-51300-31100	ENGINEERING FEES	*	1,023.50	
STANTEC CONSULTING SERVICES, INC.							1,023.50 000314
4/27/23	00006	4/06/23 0300 APR	202304 320-53900-43001	10601 TUCKER JONES RD	*	24.94	
		4/06/23 2415 APR	202304 320-53900-43000	10650 PAUL CREEK WAY	*	1,430.89	
		4/06/23 2829 APR	202304 320-57200-43000	10316 RIVERDALE RISE	*	820.34	
TECO							2,276.17 000315
TOTAL FOR BANK B						61,919.13	
TOTAL FOR REGISTER						61,919.13	

SECTION B

PARK CREEK
COMMUNITY DEVELOPMENT DISTRICT

Unaudited Financial Statements
as of
April 30, 2023

Board of Supervisors Meeting
May 11, 2023

TABLE OF CONTENTS

I.	Financial Statements - April 30, 2023
----	--

II.	Check Register
-----	-----------------------

III.	Special Assessment Receipts Schedule - April 30, 2023
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PARK CREEK
COMMUNITY DEVELOPMENT DISTRICT
COMBINED BALANCE SHEET
April 30, 2023

	<u>Major Funds</u>		<u>Total</u>
	<u>General</u>	<u>Debt Service</u>	<u>Governmental</u>
	<u>Fund</u>	<u>Fund</u>	<u>Funds</u>
<u>ASSETS:</u>			
Cash - Regions Bank	\$518,348	---	\$518,348
Due from Other Funds	\$7,172	---	\$7,172
Series 2013 Investments:			
Reserve	---	\$171,556	\$171,556
Revenue	---	\$240,069	\$240,069
Prepayment	---	\$371	\$371
Series 2016 Investments:			
Reserve	---	\$206,388	\$206,388
Revenue	---	\$253,361	\$253,361
Deposits	\$6,010	---	\$6,010
Total Assets	<u><u>\$531,530</u></u>	<u><u>\$871,746</u></u>	<u><u>\$1,403,275</u></u>
<u>LIABILITIES:</u>			
Accounts Payable	\$1,068	---	\$1,068
Due to Other Funds	---	\$7,172	\$7,172
Total Liabilities	<u><u>\$1,068</u></u>	<u><u>\$7,172</u></u>	<u><u>\$8,240</u></u>
<u>FUND BALANCES:</u>			
Nonspendable:			
Deposits and prepaid items	\$6,010	---	\$6,010
Assigned to:			
Debt Service	---	\$864,574	\$864,574
Unassigned	\$524,452	---	\$524,452
Total Fund Balances	<u><u>\$530,462</u></u>	<u><u>\$864,574</u></u>	<u><u>\$1,395,035</u></u>
TOTAL LIABILITIES & FUND BALANCES	<u><u>\$531,530</u></u>	<u><u>\$871,746</u></u>	<u><u>\$1,403,275</u></u>

PARK CREEK
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Period Ended April 30, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 04/30/23	ACTUAL THRU 04/30/23	ACTUAL VARIANCE
<u>REVENUES:</u>				
Maintenance Assessments - Levy	\$517,083	\$508,650	\$508,650	\$0
Interest Income	\$0	\$0	\$0	\$0
Miscellaneous Income	\$0	\$0	\$0	\$0
TOTAL REVENUES	<u>\$517,083</u>	<u>\$508,650</u>	<u>\$508,650</u>	<u>\$0</u>
<u>LEGISLATIVE</u>				
Supervisors Fees	\$12,000	\$7,000	\$4,000	\$3,000
Payroll Taxes	\$918	\$536	\$306	\$230
TOTAL LEGISLATIVE	<u>\$12,918</u>	<u>\$7,536</u>	<u>\$4,306</u>	<u>\$3,230</u>
<u>FINANCIAL & ADMINISTRATIVE</u>				
District Manager	\$45,500	\$26,542	\$26,542	(\$0)
District Engineer	\$4,500	\$2,625	\$3,188	(\$563)
Attorney Fees	\$15,000	\$8,750	\$5,838	\$2,912
Trustee Fees	\$6,520	\$6,520	\$6,769	(\$249)
Dissemination	\$0	\$0	\$100	(\$100)
Auditing Services	\$4,500	\$2,625	\$0	\$2,625
Travel and Per Diem	\$50	\$29	\$0	\$29
Meeting Room Rental	\$2,400	\$1,400	\$443	\$957
Public Officials Insurance	\$31,433	\$31,433	\$21,637	\$9,796
Legal Advertising	\$3,000	\$1,750	\$1,662	\$89
Bank Fees	\$125	\$73	\$635	(\$562)
Payroll Services	\$835	\$487	\$287	\$201
Miscellaneous	\$500	\$292	\$0	\$292
Dues, Licenses & Fees	\$175	\$175	\$175	\$0
TOTAL FINANCIAL & ADMINISTRATIVE	<u>\$114,538</u>	<u>\$82,701</u>	<u>\$67,275</u>	<u>\$15,426</u>
<u>OTHER PHYSICAL ENVIRONMENT</u>				
Streetpole Lighting	\$58,000	\$33,833	\$40,118	(\$6,285)
Electricity (Irrigation & Pond Pumps)	\$17,000	\$9,917	\$8,814	\$1,102
Landscaping Maintenance	\$104,340	\$60,865	\$53,200	\$7,665
Landscape Replenishment	\$10,000	\$5,833	\$3,830	\$2,003
Irrigation Maintenance	\$10,000	\$5,833	\$2,090	\$3,744
Landscape Replacement and Enhancement	\$23,500	\$13,708	\$0	\$13,708
Pet Waste Removal	\$3,812	\$2,223	\$1,906	\$318
Pond Maintenance	\$5,700	\$3,325	\$3,325	\$0
Security Patrol	\$24,408	\$14,238	\$16,989	(\$2,751)
Holiday Lights	\$4,000	\$4,000	\$5,350	(\$1,350)
Fountain Maintenance & Repairs	\$2,500	\$1,458	\$2,719	(\$1,261)
Field Contingency	\$20,000	\$11,667	\$15,340	(\$3,673)
TOTAL OTHER PHYSICAL ENVIRONMENT	<u>\$283,260</u>	<u>\$166,901</u>	<u>\$153,681</u>	<u>\$13,220</u>

PARK CREEK
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND
Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Period Ended April 30, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED BUDGET THRU 04/30/23	ACTUAL THRU 04/30/23	ACTUAL VARIANCE
<u>PARKS & RECREATION</u>				
Security Cameras	\$1,692	\$987	\$987	\$0
Pool Maintenance - Contract	\$10,800	\$6,300	\$7,646	(\$1,346)
Pool Permit	\$275	\$160	\$0	\$160
Cleaning & Maintenance	\$7,800	\$4,550	\$6,709	(\$2,159)
Telephone/Internet	\$2,000	\$1,167	\$1,156	\$11
Electricity	\$8,000	\$4,667	\$5,217	(\$551)
Water	\$3,000	\$1,750	\$1,200	\$550
Pest Control	\$1,800	\$1,050	\$0	\$1,050
Refuse Service	\$1,000	\$583	\$0	\$583
Amenity Center Repairs and Maintenance	\$10,000	\$5,833	\$0	\$5,833
TOTAL PARKS & RECREATION	\$46,367	\$27,047	\$22,915	\$4,132
<u>CAPITAL RESERVE</u>				
Capital Outlay	\$60,000	\$35,000	\$8,660	\$26,340
TOTAL CAPITAL RESERVE	\$60,000	\$35,000	\$8,660	\$26,340
TOTAL EXPENDITURES	\$517,083	\$319,185	\$256,837	\$62,348
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$0	\$189,465	\$251,813	\$62,348
FUND BALANCE - Beginning	\$0		\$278,648	
FUND BALANCE - Ending	\$0		\$530,462	

PARK CREEK
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND
SERIES 2013

Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Period Ended April 30, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED THRU 04/30/23	ACTUAL THRU 04/30/23	VARIANCE
<u>REVENUES:</u>				
Maintenance Assessments - Levy	\$173,188	\$169,184	\$169,184	\$0
Prepayments	\$0	\$0	\$0	\$0
Interest Income	\$0	\$0	\$6,199	\$6,199
TOTAL REVENUES	<u>\$173,188</u>	<u>\$169,184</u>	<u>\$175,384</u>	<u>\$6,199</u>
<u>EXPENDITURES:</u>				
Interest Expense - 11/1	\$67,731	\$67,178	\$67,178	\$0
Principal Expense - 11/1	\$35,000	\$35,000	\$35,000	\$0
Interest Expense - 5/1	\$66,616	\$0	\$0	\$0
Special Call - 11/1	\$0	\$0	\$5,000	(\$5,000)
TOTAL EXPENDITURES	<u>\$169,347</u>	<u>\$102,178</u>	<u>\$107,178</u>	<u>(\$5,000)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$3,841</u>	<u>\$67,006</u>	<u>\$68,206</u>	<u>\$1,199</u>
FUND BALANCE - Beginning	\$166,909		\$340,531	
FUND BALANCE - Ending	<u><u>\$170,750</u></u>		<u><u>\$408,737</u></u>	

PARK CREEK
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND
SERIES 2014

Statement of Revenues, Expenditures, and Changes in Fund Balance
For the Period Ended April 30, 2023

DESCRIPTION	ADOPTED BUDGET	PRORATED THRU 04/30/23	ACTUAL THRU 04/30/23	VARIANCE
<u>REVENUES:</u>				
Maintenance Assessments - Levy	\$206,388	\$203,022	\$203,022	\$0
Interest Income	\$0	\$0	\$6,824	\$6,824
TOTAL REVENUES	<u>\$206,388</u>	<u>\$203,022</u>	<u>\$209,846</u>	<u>\$6,824</u>
<u>EXPENDITURES:</u>				
Interest Expense - 11/1	\$72,819	\$72,819	\$72,819	\$0
Principal Expense - 11/1	\$60,000	\$60,000	\$60,000	\$0
Interest Expense - 5/1	\$71,319	\$0	\$0	\$0
TOTAL EXPENDITURES	<u>\$204,138</u>	<u>\$132,819</u>	<u>\$132,819</u>	<u>\$0</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$2,250</u>	<u>\$70,203</u>	<u>\$77,027</u>	<u>\$6,824</u>
FUND BALANCE - Beginning	\$169,005		\$378,810	
FUND BALANCE - Ending	<u><u>\$171,255</u></u>		<u><u>\$455,837</u></u>	

PARK CREEK
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND

Statement of Revenues, Expenditures, and Changes in Fund Balance-Month by Month

		Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Total
REVENUES:														
Maintenance Assessments - Levy	\$517,083	\$ -	\$ 62,681	\$ 419,955	\$ 11,090	\$ 3,363	\$ 3,114	\$ 8,447	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 508,650
Interest Income	\$0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Income	\$0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$517,083	\$ -	\$ 62,681	\$ 419,955	\$ 11,090	\$ 3,363	\$ 3,114	\$ 8,447	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 508,650
LEGISLATIVE														
Supervisors Fees	\$12,000	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000
Payroll Taxes	\$918	\$ 77	\$ -	\$ 77	\$ 77	\$ -	\$ 77	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 306
	\$12,918	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,306
FINANCIAL & ADMINISTRATIVE														
District Manager	\$45,500	\$ 3,792	\$ 3,792	\$ 3,792	\$ 3,792	\$ 3,792	\$ 3,792	\$ 3,792	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,542
District Engineer	\$4,500	\$ -	\$ 208	\$ 416	\$ 548	\$ 993	\$ 1,024	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,188
Attorney Fees	\$15,000	\$ 1,730	\$ 1,693	\$ 978	\$ 495	\$ 943	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,838
Trustee Fees	\$6,520	\$ 3,806	\$ 2,963	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,769
Dissemination	\$0	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100
Auditing Services	\$4,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Travel and Per Diem	\$50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Meeting Room Rental	\$2,400	\$ -	\$ -	\$ 222	\$ -	\$ -	\$ 222	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 443
Public Officials Insurance	\$31,433	\$ 21,637	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,637
Legal Advertising	\$3,000	\$ -	\$ 769	\$ 508	\$ -	\$ 385	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,662
Bank Fees	\$125	\$ 27	\$ 29	\$ 31	\$ 134	\$ 122	\$ 147	\$ 146	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 635
Payroll Services	\$835	\$ 63	\$ -	\$ 63	\$ 63	\$ -	\$ 98	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 287
Miscellaneous	\$500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dues, Licenses & Fees	\$175	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
	\$114,538	\$ 31,228	\$ 9,554	\$ 6,009	\$ 5,030	\$ 6,234	\$ 5,282	\$ 3,938	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67,275
OTHER PHYSICAL ENVIRONMENT														
Streetpole Lighting	\$58,000	\$ 5,481	\$ 5,472	\$ 5,497	\$ 5,755	\$ 5,964	\$ 5,964	\$ 5,985	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,118
Electricity (Irrigation & Pond Pumps)	\$17,000	\$ 618	\$ 1,206	\$ 1,453	\$ 1,666	\$ 1,351	\$ 1,222	\$ 1,299	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,814
Landscaping Maintenance	\$104,340	\$ 8,500	\$ 7,450	\$ 7,450	\$ 7,450	\$ 7,450	\$ 7,450	\$ 7,450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 53,200
Landscape Replenishment	\$10,000	\$ 850	\$ -	\$ -	\$ 1,050	\$ 880	\$ 1,050	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,830
Irrigation Maintenance	\$10,000	\$ 818	\$ -	\$ -	\$ -	\$ 1,272	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,090
Landscape Replacement and Enhancement	\$23,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pet Waste Removal	\$3,812	\$ 318	\$ 318	\$ 318	\$ 318	\$ 318	\$ 318	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,906
Pond Maintenance	\$5,700	\$ 475	\$ 475	\$ 475	\$ 475	\$ 475	\$ 475	\$ 475	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,325
Security Patrol	\$24,408	\$ 2,427	\$ 2,427	\$ 2,427	\$ 2,427	\$ 2,427	\$ 2,427	\$ 2,427	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,989
Holiday Lights	\$4,000	\$ 2,300	\$ -	\$ 3,050	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,350
Fountain Maintenance & Repairs	\$2,500	\$ -	\$ 2,195	\$ 350	\$ -	\$ -	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,719
Field Contingency	\$20,000	\$ -	\$ 2,300	\$ 8,500	\$ -	\$ 4,540	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,340
	\$283,260	\$ 21,787	\$ 21,842	\$ 29,519	\$ 19,140	\$ 24,676	\$ 19,081	\$ 17,636	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 153,681
PARKS & RECREATION														
Security Cameras	\$1,692	\$ 141	\$ 141	\$ 141	\$ 141	\$ 141	\$ 141	\$ 141	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 987
Pool Maintenance - Contract	\$10,800	\$ 900	\$ 900	\$ 900	\$ 900	\$ 2,246	\$ 900	\$ 900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,646
Pool Permit	\$275	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cleaning & Maintenance	\$7,800	\$ 650	\$ 650	\$ 1,519	\$ 1,648	\$ 1,591	\$ 650	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,709
Telephone/Internet	\$2,000	\$ 158	\$ 158	\$ 168	\$ 168	\$ 168	\$ 168	\$ 168	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,156
Electricity	\$8,000	\$ 635	\$ 667	\$ 700	\$ 876	\$ 779	\$ 739	\$ 820	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,217
Water	\$3,000	\$ -	\$ 338	\$ 132	\$ -	\$ 190	\$ 285	\$ 255	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,200
Pest Control	\$1,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Refuse Service	\$1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amenity Center Repairs and Maintenance	\$10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$46,367	\$ 2,484	\$ 2,854	\$ 3,560	\$ 3,734	\$ 5,116	\$ 2,883	\$ 2,284	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,915
CAPITAL OUTLAY														
Capital Outlay	\$60,000	\$ -	\$ -	\$ 2,555	\$ 3,550	\$ -	\$ 2,555	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,660
Reserve Study	\$0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$60,000	\$ -	\$ -	\$ 2,555	\$ 3,550	\$ -	\$ 2,555	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,660
TOTAL EXPENDITURES	\$517,083	\$ 55,500	\$ 34,250	\$ 41,643	\$ 31,454	\$ 36,026	\$ 29,801	\$ 23,858	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 256,837
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$0	\$ (55,500)	\$ 28,431	\$ 378,312	\$ (20,364)	\$ (32,662)	\$ (26,687)	\$ (15,411)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 251,813

SECTION C

**PARK CREEK
COMMUNITY DEVELOPMENT DISTRICT**

Special Assessment Receipts
Fiscal Year 2023

ASSESSMENTS - TAX COLLECTOR

\$550,087.87	\$182,967.24	\$219,561.43	\$952,616.54
FY 2023	FY 2023	FY 2023	TOTAL
.36300.10000	.36300.10000	.36300.10000	
57.745%	19.207%	23.048%	100.00%

DATE	DESCRIPTION	GROSS AMOUNT	DISCOUNTS/PENALTY	COMMISSIONS	INTEREST	NET RECEIPTS	O&M Portion	2013 DSF	2014 DSF	Total
11/02/22	10/01/22-10/31/22	\$6,836.02	\$314.91	\$130.42	\$0.00	\$6,390.69	\$3,690.30	\$1,227.45	\$1,472.94	\$6,390.69
11/16/22	11/01/22-11/10/22	\$30,345.73	\$1,213.83	\$582.64	\$0.00	\$28,549.26	\$16,485.75	\$5,483.40	\$6,580.10	\$28,549.26
11/22/22	11/11/22-11/17/22	\$17,153.19	\$686.12	\$329.35	\$0.00	\$16,137.72	\$9,318.72	\$3,099.54	\$3,719.46	\$16,137.72
11/29/22	11/18/22-11/22/22	\$67,711.99	\$2,708.45	\$1,300.06	\$0.00	\$63,703.48	\$36,785.54	\$12,235.41	\$14,682.54	\$63,703.48
12/07/22	11/23/22-11/30/22	\$757,778.01	\$30,279.61	\$14,549.97	\$0.00	\$712,948.43	\$411,691.66	\$136,934.64	\$164,322.13	\$712,948.43
12/14/22	12/01/22-12/07/22	\$8,584.85	\$343.39	\$164.83	\$0.00	\$8,076.63	\$4,663.85	\$1,551.26	\$1,861.52	\$8,076.63
01/04/23	12/08/22-12/31/22	\$19,933.16	\$714.39	\$384.38	\$0.00	\$18,834.39	\$10,875.91	\$3,617.49	\$4,341.00	\$18,834.39
01/23/23	INTEREST	\$0.00	\$0.00	\$0.00	\$370.54	\$370.54	\$213.97	\$71.17	\$85.40	\$370.54
02/06/23	01/01/23-01/31/23	\$6,064.75	\$121.29	\$118.86	\$0.00	\$5,824.60	\$3,363.41	\$1,118.72	\$1,342.47	\$5,824.60
03/03/23	02/01/23-02/28/23	\$5,557.97	\$55.58	\$110.05	\$0.00	\$5,392.34	\$3,113.80	\$1,035.70	\$1,242.84	\$5,392.34
04/06/23	03/01/23-03/31/23	\$14,904.13	\$0.00	\$298.08	\$0.00	\$14,606.05	\$8,434.26	\$2,805.36	\$3,366.44	\$14,606.05
04/11/23	INTEREST	\$0.00	\$0.00	\$0.00	\$22.43	\$22.43	\$12.95	\$4.31	\$5.17	\$22.43
TOTAL		\$934,869.80	\$36,437.57	\$17,968.64	\$392.97	\$880,856.56	\$508,650.11	\$169,184.44	\$203,022.01	\$880,856.56

Assessed on Roll:

	GROSS AMOUNT ASSESSED	PERCENTAGE	ASSESSMENTS COLLECTED	ASSESSMENTS TRANSFERRED	AMOUNT TO BE TFR.
O & M	\$550,087.87	57.7449%	\$508,650.11	(\$508,650.11)	\$0.00
SERIES 2013 DSF	\$182,967.24	19.2068%	\$169,184.44	(\$172,444.42)	(\$3,259.98)
SERIES 2016 DSF	\$219,561.43	23.0482%	\$203,022.01	(\$206,934.01)	(\$3,912.00)
TOTAL	\$952,616.54	100.00%	\$880,856.56	(\$888,028.54)	(\$7,171.98)

98% Gross Collected