



Rizzetta & Company

Magnolia Creek Community Development District

Board of Supervisors Meeting August 7, 2025

**District Office:
120 Richard Jackson Blvd, Suite 220
Panama City Beach, Florida 32407
(850) 334-9055**

www.magnoliacreekcdd.org

MAGNOLIA CREEK COMMUNITY DEVELOPMENT DISTRICT

Walton Area Chamber of Commerce, 63 South Centre Trail, Santa Rosa Beach, FL 32459

District Board of Supervisors	Shelton Stone Douglas Duncan Grover Short VACANT VACANT	Chairman Vice Chairman Assistant Secretary Assistant Secretary Assistant Secretary
District Manager	Stephanie DeLuna	Rizzetta & Company, Inc.
District Counsel	Joseph Brown	Kutak Rock LLP
District Engineer	Roger Wynn, P.E.	Moore-Bass Consulting, Inc.
Bond Counsel	Cynthia E. Wilhelm	Nabors, Giblin & Nickerson, P.A.

All cellular phones must be placed on mute while in the meeting room.

The Public Comment portion of the agenda is where individuals may make comments on any matters that concern the District. Individuals are limited to a total of three (3) minutes to make comments during this time.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting/hearing/workshop is asked to advise the District Office at least forty-eight (48) hours before the meeting/hearing/workshop by contacting the District Manager at (239) 936-0913. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY)

1-800-955-8770 (Voice), who can aid you in contacting the District Office.

A person who decides to appeal any decision made at the meeting/hearing/workshop with respect to any matter considered at the meeting/hearing/workshop is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made including the testimony and evidence upon which the appeal is to be based.

MAGNOLIA CREEK COMMUNITY DEVELOPMENT DISTRICT
District Office · Panama City Beach, Florida · (850) 334-9055
Mailing Address · 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614

www.MagnoliaCreekcdd.org

**Board of Supervisors
Magnolia Creek Community
Development District**

August 5, 2025

REVISED FINAL AGENDA

Dear Board Members:

The meeting of the Board of Supervisors of the Magnolia Creek Community Development District will be held on **Thursday, August 7, 2025, at 10:00 a.m. (CT)** at the **Walton Chamber of Commerce** located at **63 South Centre Trail, Santa Rosa Beach, FL 32459**. The following is the **tentative** agenda for the meeting:

- 1. CALL TO ORDER/ROLL CALL**
- 2. AUDIENCE COMMENTS IN AGENDA ITEMS**
- 3. STAFF REPORTS**
 - A.** District Counsel
 - B.** District Engineer
 - C.** District Manager
 1. Presentation of District Manager Report
- 4. BUSINESS ADMINISTRATION**
 - A.** Ratification of Operations and Maintenance Expenditures for the Months of May 2025 and June 2025 Tab 1
- 5. BUSINESS ITEMS**
 - A.** Consideration of Resolution 2025-02, Adopting FY 2024-2025 Meeting Schedule Tab 2
 - B.** Public Hearing on Fiscal Year 2025/2026 Final Budget
 1. Consideration of Resolution 2025-03, Adopting FY 24/25 Final Budget Tab 3
 - C.** Public Hearing on Fiscal Year 2025/2026 Special Assessments
 1. Consideration of Resolution 2025-04; Levying FY 2025-2026 Assessments..... Tab 4
 - D.** Acceptance of Second Quarter Website Audit..... Tab 5
 - E.** Discussion of Insurance Renewal/Coverage
 - F.** Discussion of Filling Vacant Board Seat
 - G.** Consideration of Resolution 2025-05 Redesignation of Officers... Tab 6
- 6. SUPERVISOR REQUESTS AND COMMENTS**
- 7. ADJOURNMENT**

We look forward to seeing you at the meeting. In the meantime, if you have any questions, please do not hesitate to call us at (407) 472-2471.

Very truly yours,
Stephanie DeLuna
Stephanie DeLuna
District Manager

Tab 1

Magnolia Creek Community Development District

District Office · Panama City Beach, Florida, 32407

Mailing Address – 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614

www.magnoliacreekcdd.org

Operations and Maintenance Expenditures

May 2025

For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from May 1, 2025 through May 31, 2025. This does not include expenditures previously approved by the Board.

The total items being presented: **\$6,972.42**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Magnolia Creek Community Development District

Paid Operation & Maintenance Expenditures

May 1, 2025 Through May 31, 2025

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Kutak Rock, LLP	300011	3554669	Legal Services 01/25	\$2,185.50
Moore Bass Consulting, Inc.	300012	92321	Engineering Services March 27, 2025 - \$32.50 April 25, 2025	
Rizzetta & Company, Inc.	300010	INV0000098912	District Management Fees 05/25	\$4,504.42
Walton County Chamber of Commerce	300013	43900	BOS Meeting Room Rental 10/24	\$125.00
Walton County Chamber of Commerce	300013	44505	BOS Meeting Room Rental 05/25	<u>\$125.00</u>
Report Total				<u>\$6,972.42</u>

Magnolia Creek Community Development District

District Office · Panama City Beach, Florida, 32407

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Operations and Maintenance Expenditures

June 2025

For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from June 1, 2025 through June 30, 2025. This does not include expenditures previously approved by the Board.

The total items being presented: **\$5,211.32**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Magnolia Creek Community Development District

Paid Operation & Maintenance Expenditures

June 1, 2025 Through June 30, 2025

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Douglas A Duncan	300015	DD060625	Board of Supervisors Meeting 06/06/25	\$200.00
Gannett Florida LocaliQ	300017	0007143979	Legal Advertising 05/25	\$306.90
John G Short Jr	300016	SS060625	Board of Supervisors Meeting 06/06/25	\$200.00
Rizzetta & Company, Inc.	300014	INV0000099689	District Management Fees 06/25	<u>\$4,504.42</u>
Report Total				<u>\$5,211.32</u>

Tab 2

RESOLUTION 2025-02

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE MAGNOLIA CREEK
COMMUNITY DEVELOPMENT DISTRICT ADOPTING THE ANNUAL MEETING
SCHEDULE FOR FISCAL YEAR 2025-2026; AND PROVIDING FOR AN EFFECTIVE
DATE**

WHEREAS, the Magnolia 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 Freeport, Florida; and

WHEREAS, the District is required by Section 189.015, *Florida Statutes*, to file quarterly, semi-annually, or annually a schedule (including date, time, and location) of its regular meetings with local governing authorities; and

WHEREAS, further, in accordance with the above-referenced statute, the District shall also publish quarterly, semi-annually, or annually the District’s regular meeting schedule in a newspaper of general paid circulation in the county in which the District is located; and

WHEREAS, the Board desires to adopt annual meeting schedule for the Fiscal Year beginning October 1, 2025, and ending September 30, 2026 (“Fiscal Year 2025-2026”), attached as **Exhibit A**.

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

SECTION 1. The Fiscal Year 2025-2026 annual meeting schedule attached hereto and incorporated by reference herein as **Exhibit A** is hereby approved and shall be published in accordance with the requirements of Florida law and also provided to applicable governing authorities.

SECTION 2. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 7th day of August 2025.

ATTEST:

**MAGNOLIA CREEK COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairman, Board of Supervisors

Exhibit A: Fiscal Year 2025-2026 Annual Meeting Schedule

Exhibit A

**BOARD OF SUPERVISORS MEETING DATES
MAGNOLIA CREEK COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2025-2026**

The Board of Supervisors of the Magnolia Creek Community Development District will hold their regular meetings for Fiscal Year 2024-2025 at the **Walton Chamber of Commerce** located at **63 South Centre Trail, Santa Rosa Beach, FL 32459**, unless otherwise indicated as follows:

November 6, 2025	10:00 A.M.
February 12, 2026	10:00 A.M.
May 21, 2026	10:00 A.M.
August 6, 2026	10:00 A.M.

The meetings are open to the public and will be conducted in accordance with the provisions of Florida Law for Community Development Districts. The meetings may be continued to a date, time, and place to be specified on the record at the meeting. A copy of the agenda for these meetings may be obtained by mail from Rizzetta & Company, Inc., 3434 Colwell Ave., Suite 200, Tampa, Florida 33614 or by calling (850) 334-9055 ("District Office").

There may be occasions when one or more Supervisors or staff will participate by telephone. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (850) 334-9055 at least 48 hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

A person who decides to appeal any decision made at the meeting with respect to any matter considered at the meeting is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

Holly Bailey
District Manager

Tab 3

RESOLUTION 2025-03
[FY 2026 APPROPRIATION RESOLUTION)

THE ANNUAL APPROPRIATION RESOLUTION OF THE MAGNOLIA CREEK COMMUNITY DEVELOPMENT DISTRICT ("DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET(S) FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, for the fiscal year beginning October 1, 2025, and ending September 30, 2026 ("**FY 2025**"), the District Manager prepared and submitted to the Board of Supervisors ("**Board**") of the Magnolia Creek Community Development District ("**District**") prior to June 15, 2024, proposed budget(s) ("**Proposed Budget**") along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

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

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

WHEREAS, the District Manager posted the Proposed Budget on the District's website in accordance with Section 189.016, *Florida Statutes*; and

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

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

SECTION 1. BUDGET

- a. The Proposed Budget, attached hereto as **Exhibit A**, as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* ("**Adopted Budget**"), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- b. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the Magnolia Creek Community Development District for the Fiscal Year Ending September 30, 2025."

- c. The Adopted Budget shall be posted by the District Manager on the District's official website in accordance with Section 189.016, *Florida Statutes* and shall remain on the website for at least two (2) years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for FY 2026, the sum(s) set forth in **Exhibit A** to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated as set forth in **Exhibit A**.

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within FY 2026 or within 60 days following the end of the FY 2026 may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of \$15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.
- c. Any other budget amendments shall be adopted by resolution and consistent with Florida law. The District Manager or Treasurer must ensure that any amendments to the budget under this paragraph c. are posted on the District's website in accordance with Section 189.016, *Florida Statutes*, and remain on the website for at least two (2) years.

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

PASSED AND ADOPTED THIS 7th DAY OF AUGUST, 2025.

Tab 4



Rizzetta & Company

Magnolia Creek Community Development District

www.magnoliacreekcdd.org

Approved Proposed Budget for Fiscal Year 2025-2026

Presented by: Rizzetta & Company, Inc.

**120 Richard Jackson Boulevard, Ste #220 Panama City Beach, FL
32407**

Phone: 850-334-9055

rizzetta.com

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Rizzetta & Company

Proposed Budget
Magnolia Creek Community Development District
General Fund
Fiscal Year 2025/2026

	Chart of Accounts Classification	Actual YTD through 06/30/25	Projected Annual Totals 2024/2025	Annual Budget for 2024/2025	Projected Budget variance for 2024/2025	Budget for 2025/2026	Budget Increase (Decrease) vs 2024/2025
1							
2	ASSESSMENT REVENUES						
3							
4	<i>Special Assessments</i>						
5	Tax Roll*	\$ 24,415	\$ 24,415	\$ 23,679	\$ 736	\$ 24,988	\$ 1,309
6	Off Roll*	\$ 86,438	\$ 86,438	\$ 86,438	\$ (0)	\$ 93,068	\$ 6,630
7							
8	Assessment Revenue Subtotal	\$ 110,853	\$ 110,853	\$ 110,117	\$ 736	\$ 118,056	\$ 7,939
9							
10	OTHER REVENUES						
11							
12	Balance Forward from Prior Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Interest Earnings	\$ 2,590	\$ 3,453	\$ -	\$ 3,453	\$ -	\$ -
14							
15	Other Revenue Subtotal	\$ 2,590	\$ 3,453	\$ -	\$ 3,453	\$ -	\$ -
16							
17	TOTAL REVENUES	\$ 113,443	\$ 114,306	\$ 110,117	\$ 4,189	\$ 118,056	\$ 7,939
18	*Allocation of assessments between the Tax Roll and Off Roll are estimates only and subject to change prior to certification.						
19							
20	EXPENDITURES - ADMINISTRATIVE						
21							
22	<i>Legislative</i>						
23	Supervisor Fees	\$ 400	\$ 800	\$ 2,800	\$ 2,000	\$ 2,800	\$ -

Proposed Budget
Magnolia Creek Community Development District
General Fund
Fiscal Year 2025/2026

Chart of Accounts Classification		Actual YTD through 06/30/25	Projected Annual Totals 2024/2025	Annual Budget for 2024/2025	Projected Budget variance for 2024/2025	Budget for 2025/2026	Budget Increase (Decrease) vs 2024/2025
24	Financial & Administrative						
25	ADA Website Hosting, Maintenance, Remediation, and Compliance	\$ 2,438	\$ 3,251	\$ 2,738	\$ (513)	\$ 3,835	\$ 1,097
26	Accounting Services	\$ 11,384	\$ 15,179	\$ 15,179	\$ 0	\$ 15,179	\$ -
27	Administrative Services	\$ 3,685	\$ 4,913	\$ 3,070	\$ (1,843)	\$ 3,070	\$ -
28	Arbitrage Rebate Calculation	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ -
29	Assessment Roll	\$ 5,460	\$ 5,460	\$ 5,460	\$ -	\$ 5,460	\$ -
30	Auditing Services	\$ 4,575	\$ 4,575	\$ 5,865	\$ 1,290	\$ 5,865	\$ -
31	Disclosure Report	\$ 3,000	\$ 3,000	\$ 3,000	\$ -	\$ 3,000	\$ -
32	District Engineer	\$ 1,974	\$ 2,632	\$ 6,299	\$ 3,667	\$ 6,299	\$ -
33	District Management	\$ 20,475	\$ 27,300	\$ 19,653	\$ (7,647)	\$ 19,653	\$ -
34	Dues, Licenses & Fees	\$ 175	\$ 233	\$ 175	\$ (58)	\$ 175	\$ -
35	Financial & Revenue Collections	\$ 4,095	\$ 5,460	\$ 5,460	\$ -	\$ 5,460	\$ -
36	Legal Advertising	\$ 868	\$ 1,157	\$ 1,000	\$ (157)	\$ 1,000	\$ -
37	Public Officials Liability Insurance	\$ 3,252	\$ 3,252	\$ 3,463	\$ 211	\$ 4,100	\$ 637
38	Trustee Fees	\$ 17,730	\$ 17,730	\$ -	\$ (17,730)	\$ 5,910	\$ 5,910
39	Legal Counsel						
40	District Counsel	\$ 11,018	\$ 14,691	\$ 25,000	\$ 10,309	\$ 25,000	\$ -
41							
42	Administrative Subtotal	\$ 90,529	\$ 110,133	\$ 99,662	\$ (10,471)	\$ 107,306	\$ 7,644
43							
44	EXPENDITURES - FIELD OPERATIONS						
45							
46	Other Physical Environment						

Proposed Budget
Magnolia Creek Community Development District
General Fund
Fiscal Year 2025/2026

Chart of Accounts Classification		Actual YTD through 06/30/25	Projected Annual Totals 2024/2025	Annual Budget for 2024/2025	Projected Budget variance for 2024/2025	Budget for 2025/2026	Budget Increase (Decrease) vs 2024/2025
47	General Liability Insurance	\$ 3,579	\$ 3,579	\$ 3,805	\$ 226	\$ 4,100	\$ 295
48	Road & Street Facilities						
49	Roadway Repair & Maintenance	\$ -	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	\$ -
50	Contingency						
51	Miscellaneous Contingency	\$ 250	\$ 333	\$ 4,150	\$ 3,817	\$ 4,150	\$ -
52							
53	Field Operations Subtotal	\$ 3,829	\$ 3,912	\$ 10,455	\$ 6,543	\$ 10,750	\$ 295
54							
55	TOTAL EXPENDITURES	\$ 94,358	\$ 114,045	\$ 110,117	\$ (3,928)	\$ 118,056	\$ 7,939
56							
57	EXCESS OF REVENUES OVER EXPENDITURES	\$ 19,085	\$ 261	\$ -	\$ 261	\$ -	\$ -
58							

Magnolia Creek Community Development District

Debt Service

Fiscal Year 2025/2026

Chart of Accounts Classification	Series 2007A	Budget for 2025/2026
REVENUES		
Special Assessments		
Net Special Assessments ⁽¹⁾	\$77,028.30	\$77,028.30
TOTAL REVENUES	\$77,028.30	\$77,028.30
EXPENDITURES		
Administrative		
Debt Service Obligation	\$77,028.30	\$77,028.30
Administrative Subtotal	\$77,028.30	\$77,028.30
TOTAL EXPENDITURES	\$77,028.30	\$77,028.30
EXCESS OF REVENUES OVER EXPENDITURES	\$0.00	\$0.00

Collection and Discount % applicable to the county: 6.0%

GROSS ASSESSMENTS	\$81,945.00
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Notes:
Tax Roll Collection Costs and Early Payment Discount for Walton County are 6.0% of Tax Roll. Budgeted net of tax roll assessments. See Assessment Table.

⁽¹⁾ The above amounts do not include any debt service assessments which are the subject of Case No. 2010 CA 001562 currently pending in the First Judicial Circuit Court in and for Walton County, Florida.

MAGNOLIA CREEK COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2025/2026 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

2025/2026 O&M Budget:		\$118,056.00	2024/2025 O&M Budget:	\$110,117.00
Collection Costs:	2%	\$2,511.83	2025/2026 O&M Budget:	\$118,056.00
Early Payment Discounts:	4%	\$5,023.66		
2025/2026 Total:		\$125,591.49	Total Difference:	\$7,939.00

Lot Size	Assessment Breakdown	Per Unit Annual Assessment Comparison		Proposed Increase / Decrease	
		2024/2025	2025/2026	\$	%
Cottage/Small House	Series 2007A Debt Service	\$1,215.00	\$1,215.00	\$0.00	0.00%
	Operations/Maintenance	\$90.03	\$95.02	\$4.99	5.54%
	Total	\$1,305.03	\$1,310.02	\$4.99	0.38%
Rowhouse/Townhouse	Series 2007A Debt Service	\$1,215.00	\$1,215.00	\$0.00	0.00%
	Operations/Maintenance	\$90.03	\$95.02	\$4.99	5.54%
	Total	\$1,305.03	\$1,310.02	\$4.99	0.38%
House	Series 2007A Debt Service	\$1,350.00	\$1,350.00	\$0.00	0.00%
	Operations/Maintenance	\$100.04	\$105.57	\$5.53	5.53%
	Total	\$1,450.04	\$1,455.57	\$5.53	0.38%
Side Yard	Series 2007A Debt Service	\$1,350.00	\$1,350.00	\$0.00	0.00%
	Operations/Maintenance	\$100.04	\$105.57	\$5.53	5.53%
	Total	\$1,450.04	\$1,455.57	\$5.53	0.38%
Live/Work Unit	Series 2007A Debt Service	\$0.00	\$0.00	\$0.00	0.00%
	Operations/Maintenance	\$150.06	\$158.36	\$8.30	5.53%
	Total	\$150.06	\$158.36	\$8.30	5.53%
Unplatted (Per Acre)	Operations/Maintenance	\$121.82	\$131.17	\$9.34	7.67%
	GROSS Total	\$121.82	\$131.17	\$9.34	7.67%
	NET Total	\$114.51	\$123.30		

MAGNOLIA CREEK COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2025/2026 O&M & DEBT SERVICE ASSESSMENT SCHEDULE

TOTAL ADMIN O&M BUDGET		\$107,306.00	TOTAL FIELD O&M BUDGET		\$10,750.00
COLLECTION COSTS @	2%	\$2,283.11	COLLECTION COSTS @	2%	\$228.72
EARLY PAYMENT DISCOUNT @	4%	\$4,566.21	EARLY PAYMENT DISCOUNT @	4%	\$457.45
TOTAL O&M ASSESSMENT		<u>\$114,155.32</u>	TOTAL O&M ASSESSMENT		<u>\$11,436.17</u>

UNITS ASSESSED			ALLOCATION OF ADMINISTRATIVE O&M BUDGET					ALLOCATION OF FIELD O&M BUDGET					PER LOT ANNUAL ASSESSMENT		
LOT SIZE	O&M	SERIES 2007A DEBT SERVICE ⁽¹⁾	EAU FACTOR	TOTAL EAU's	% TOTAL EAU's	ADMIN BUDGET PER PRODUCT	ADMIN O/M PER LOT	EAU FACTOR	TOTAL EAU's	% TOTAL EAU's	FIELD PER PRODUCT	FIELD O/M PER LOT	TOTAL O&M	SERIES 2007A DEBT SERVICE ⁽²⁾	TOTAL ⁽³⁾
COTTAGE/SMALL HOUSE	76	28	0.90	68.40	3.60%	\$4,114.57	\$54.14	0.90	68.40	27.16%	\$3,106.57	\$40.88	\$95.02	\$1,215.00	\$1,310.02
ROWHOUSE/TOWNHOUSE	26	5	0.90	23.40	1.23%	\$1,407.62	\$54.14	0.90	23.40	9.29%	\$1,062.77	\$40.88	\$95.02	\$1,215.00	\$1,310.02
HOUSE	105	9	1.00	105.00	5.53%	\$6,316.23	\$60.15	1.00	105.00	41.70%	\$4,768.86	\$45.42	\$105.57	\$1,350.00	\$1,455.57
SIDE YARD	52	22	1.00	52.00	2.74%	\$3,128.04	\$60.15	1.00	52.00	20.65%	\$2,361.72	\$45.42	\$105.57	\$1,350.00	\$1,455.57
LIVE/WORK UNIT	2	0	1.50	3.00	0.16%	\$180.46	\$90.23	1.50	3.00	1.19%	\$136.25	\$68.13	\$158.36	\$0.00	\$158.36
Total Platted	261	64		251.80	13.27%	\$15,146.92			251.80	100.00%	\$11,436.17				
Unplatted															
CONDO	266	0	0.50	133.00	7.01%	\$8,000.56	\$30.08	0.00	0.00	0.00	0.00	0.00	\$30.08	\$0.00	\$30.08
COTTAGE/SMALL HOUSE	368	0	0.90	331.20	17.45%	\$19,923.19	\$54.14	0.00	0.00	0.00	0.00	0.00	\$54.14	\$0.00	\$54.14
ROWHOUSE/TOWNHOUSE	193	0	0.90	173.70	9.15%	\$10,448.85	\$54.14	0.00	0.00	0.00	0.00	0.00	\$54.14	\$0.00	\$54.14
HOUSE	348	0	1.00	348.00	18.34%	\$20,933.79	\$60.15	0.00	0.00	0.00	0.00	0.00	\$60.15	\$0.00	\$60.15
SIDE YARD	255	0	1.00	255.00	13.44%	\$15,339.41	\$60.15	0.00	0.00	0.00	0.00	0.00	\$60.15	\$0.00	\$60.15
MANSSION	111	0	1.50	166.50	8.77%	\$10,015.74	\$90.23	0.00	0.00	0.00	0.00	0.00	\$90.23	\$0.00	\$90.23
LIVE/WORK UNIT	45	0	1.50	67.50	3.56%	\$4,060.43	\$90.23	0.00	0.00	0.00	0.00	0.00	\$90.23	\$0.00	\$90.23
Rural Estate	27	0	3.00	81.00	4.27%	\$4,872.52	\$180.46	0.00	0.00	0.00	0.00	0.00	\$180.46	\$0.00	\$180.46
Retail	100	0	0.60	60.00	3.16%	\$3,609.27	\$36.09	0.00	0.00	0.00	0.00	0.00	\$36.09	\$0.00	\$36.09
Office	50	0	0.50	25.00	1.32%	\$1,503.86	\$30.08	0.00	0.00	0.00	0.00	0.00	\$30.08	\$0.00	\$30.08
Golf Clubhouse	1	0	5.00	5.00	0.26%	\$300.77	\$300.77	0.00	0.00	0.00	0.00	0.00	\$300.77	\$0.00	\$300.77
Total Unplatted	1764	0		1645.90	86.73%	\$99,008.40			0.00	0.00%	\$0.00				
Total Community	2025	64		1897.70	100%	\$114,155.32			251.80	100%	\$11,436.17				

LESS: Walton County Collection Costs (2%) and Early Payment Discount Costs (4%) :

(\$6,849.32)

(\$686.17)

Net Revenue to be Collected

\$107,306.00

\$10,750.00

(1) Reflects the number of total lots/acres with Series 2007A debt outstanding.

(2) Annual debt service assessment per lot adopted in connection with the Series 2007A bond issue. Annual assessment includes principal, interest, Walton County collection costs and early payment discount costs.

⁽³⁾ Annual assessment that will appear on November 2025 Walton County property tax bill platted lots. Amount shown includes all applicable collection costs. Property owner is eligible for a discount of up to 4% if paid early.

(4) O&M assessments are allocated to unplatted parcels on a per acreage basis.

<u>UNPLATTED PARCELS</u>	<u>ACRES</u>	<u>Q&M/ACRE</u>	<u>TOTAL</u>
25-1N-19-17000-001-0000	84.33	\$131.17	\$11,067.42
25-1N-19-17000-001-0020	341.54	\$131.17	\$44,799.20
25-1N-19-17000-001-0021	105.99	\$131.17	\$13,902.52
25-1N-19-17000-001-0060	39.42	\$131.17	\$5,170.65
25-1N-19-17000-001-0051	3.50	\$131.17	\$459.09
25-1N-19-17000-001-0050	180.04	\$131.17	\$23,615.53

GENERAL FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

The General Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all General Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Tax Roll: The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County.

Event Rental: The District may receive monies for event rentals for such things as weddings, birthday parties, etc.

Facilities Rentals: The District may receive monies for the rental of certain facilities by outside sources, for such items as office space, snack bar/restaurants etc.

EXPENDITURES – ADMINISTRATIVE:

Supervisor Fees: The District may compensate its supervisors within the appropriate statutory limits of \$200.00 maximum per meeting within an annual cap of \$4,800.00 per supervisor.

Administrative Services: The District will incur expenditures for the day to today operation of District matters. These services include support for the District Management function, recording and preparation of meeting minutes, records retention and maintenance in accordance with Chapter 119, Florida Statutes, and the District's adopted Rules of Procedure, preparation and delivery of agenda, overnight deliveries, facsimiles, and phone calls.

District Management: The District as required by statute, will contract with a firm to provide for the management and administration of the District's day-to-day needs. These services include the conducting of board meetings, workshops, the overall administration of District functions, all required state, and local filings, preparation of the annual budget, purchasing, risk management, preparing various resolutions, and all other secretarial duties requested by the District throughout the year is also reflected in this amount.



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District Engineer: The District's engineer provides general engineering services to the District. Among these services are attendance at and preparation for monthly board meetings, review of construction invoices and all other engineering services requested by the district throughout the year.

Disclosure Report: The District is required to file quarterly and annual disclosure reports, as required in the District's Trust Indenture, with the specified repositories. This is contracted out to a third party in compliance with the Trust Indenture.

Trustee's Fees: The District incur annual trustee's fees upon the issuance of bonds for the oversight of the various accounts relating to the bond issues.

Assessment Roll: The District will contract with a firm to prepare, maintain and certify the assessment roll(s) and annually levy a non-ad Valorem assessment for operating and debt service expenses.

Financial & Revenue Collections: Services of the Collection Agent include all functions necessary for the timely billing and collection and reporting of District assessments in order to ensure adequate funds to meet the District's debt service and operations and maintenance obligations. The Collection Agent also maintains and updates the District's lien book(s) annually and provides for the release of liens on the property after the full collection of bond debt levied on particular properties.

Accounting Services: Services include the preparation and delivery of the District's financial statements in accordance with Governmental Accounting Standards, accounts payable and accounts receivable functions, asset tracking, investment tracking, capital program administration and requisition processing, filing of annual reports required by the State of Florida and monitoring of trust account activity.

Auditing Services: The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting firm, once it reaches certain revenue and expenditure levels, or has issued bonds and incurred debt.

Arbitrage Rebate Calculation: The District is required to calculate the interest earned from bond proceeds each year pursuant to the Internal Revenue Code of 1986. The Rebate Analyst is required to verify that the District has not received earnings higher than the yield of the bonds.

Public Officials Liability Insurance: The District will incur expenditures for public officials' liability insurance for the Board and Staff.

Legal Advertising: The District will incur expenditures related to legal advertising. The items for which the District will advertise include, but are not limited to meeting schedules, special meeting notices, and public hearings, bidding etc. for the District based on statutory guidelines

Bank Fees: The District will incur bank service charges during the year.

Dues, Licenses & Fees: The District is required to pay an annual fee to the Department of Economic Opportunity, along with other items which may require licenses or permits, etc.

Miscellaneous Fees: The District could incur miscellaneous throughout the year, which may not fit into any standard categories.



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Website Hosting, Maintenance and Email: The District may incur fees as they relate to the development and ongoing maintenance of its own website along with possible email services if requested.

District Counsel: The District's legal counsel provides general legal services to the District. Among these services are attendance at and preparation for monthly board meetings, review of operating and maintenance contracts and all other legal services requested by the district throughout the year.

EXPENDITURES - FIELD OPERATIONS:

Security Services and Patrols: The District may wish to contract with a private company to provide security for the District.

Electric Utility Services: The District will incur electric utility expenditures for general purposes such as irrigation timers, lift station pumps, fountains, etc.

Street Lights: The District may have expenditures relating to street lights throughout the community. These may be restricted to main arterial roads or in some cases to all street lights within the District's boundaries.

Water-Sewer Utility Services: The District will incur water/sewer utility expenditures related to district operations.

Utility - Reclaimed: The District may incur expenses related to the use of reclaimed water for irrigation.

Aquatic Maintenance: Expenses related to the care and maintenance of the lakes and ponds for the control of nuisance plant and algae species.

Lake/Pond Bank Maintenance: The District may incur expenditures to maintain lake banks, etc. for the ponds and lakes within the District's boundaries, along with planting of beneficial aquatic plants, stocking of fish, mowing and landscaping of the banks as the District determines necessary.

Wetland Monitoring & Maintenance: The District may be required to provide for certain types of monitoring and maintenance activities for various wetlands and waterways by other governmental entities.

Aquatic Plant Replacement: The expenses related to replacing beneficial aquatic plants, which may or may not have been required by other governmental entities.

General Liability Insurance: The District will incur fees to insure items owned by the District for its general liability needs

Property Insurance: The District will incur fees to insure items owned by the District for its property needs



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Landscape Maintenance: The District will incur expenditures to maintain the rights-of-way, median strips, recreational facilities including pond banks, entryways, and similar planting areas within the District. These services include but are not limited to monthly landscape maintenance, fertilizer, pesticides, annuals, mulch, and irrigation repairs.

Irrigation Maintenance: The District will incur expenditures related to the maintenance of the irrigation systems.

Irrigation Repairs: The District will incur expenditures related to repairs of the irrigation systems.

Landscape Replacement: Expenditures related to replacement of turf, trees, shrubs etc.

Miscellaneous Fees: The District may incur miscellaneous expenses that do not readily fit into defined categories in field operations.

Miscellaneous Fees: Monies collected and allocated for fees that the District could incur throughout the year, which may not fit into any standard categories.

Miscellaneous Contingency: Monies collected and allocated for expenses that the District could incur throughout the year, which may not fit into any standard categories.

Capital Outlay: Monies collected and allocated for various projects as they relate to public improvements.

RESERVE FUND BUDGET **ACCOUNT CATEGORY DESCRIPTION**

The Reserve Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all Reserve Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.



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REVENUES:

Tax Roll: The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County.

Off Roll: For lands not on the tax roll and that is by way of a direct bill from the District to the appropriate property owner.

Developer Contributions: The District may enter into a funding agreement and receive certain prescribed dollars from the Developer to off-set expenditures of the District.

Miscellaneous Revenues: The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

EXPENDITURES:

Capital Reserve: Monies collected and allocated for the future repair and replacement of various capital improvements such as club facilities, swimming pools, athletic courts, roads, etc.

Capital Outlay: Monies collected and allocated for various projects as they relate to public improvements.

DEBT SERVICE FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

The Debt Service Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all Debt Service Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Special Assessments: The District may levy special assessments to repay the debt incurred by the sale of bonds to raise working capital for certain public improvements. The assessments may be collected in the same fashion as described in the Operations and Maintenance Assessments.



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EXPENDITURES – ADMINISTRATIVE:

Bank Fees: The District may incur bank service charges during the year.

Debt Service Obligation: This would be a combination of the principal and interest payment to satisfy the annual repayment of the bond issue debt.



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EXHIBIT A

RESOLUTION 2025-04
[FY 2026 ASSESSMENT RESOLUTION]

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE MAGNOLIA CREEK COMMUNITY DEVELOPMENT DISTRICT PROVIDING FOR FUNDING FOR THE FY 2025 ADOPTED BUDGET(S); PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

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

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

WHEREAS, for the fiscal year beginning October 1, 2025, and ending September 30, 2026 ("**FY 2026**"), the Board of Supervisors ("**Board**") of the District has determined to undertake various operations and maintenance and other activities described in the District's budget ("**Adopted Budget**"), attached hereto as **Exhibit A**; and

WHEREAS, pursuant to Chapter 190, *Florida Statutes*, the District may fund the Adopted Budget through the levy and imposition of special assessments on benefitted lands within the District and, regardless of the imposition method utilized by the District, under Florida law the District may collect such assessments by direct bill, tax roll, or in accordance with other collection measures provided by law; and

WHEREAS, in order to fund the District's Adopted Budget, the District's Board now desires to adopt this Resolution setting forth the means by which the District intends to fund its Adopted Budget.

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

1. **FUNDING.** The District's Board hereby authorizes the funding mechanisms for the Adopted Budget as provided further herein and as indicated in the Adopted Budget attached hereto as **Exhibit A** and the assessment roll attached hereto as **Exhibit B ("Assessment Roll")**.

2. **OPERATIONS AND MAINTENANCE ASSESSMENTS.**

- a. **Benefit Findings.** The provision of the services, facilities, and operations as described in **Exhibit A** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands is shown in **Exhibit A** and **Exhibit B** and is hereby found to be fair and reasonable.

- b. **O&M Assessment Imposition.** Pursuant to Chapter 190, *Florida Statutes*, a special assessment for operations and maintenance (“**O&M Assessment(s)**”) is hereby levied and imposed on benefitted lands within the District and in accordance with **Exhibit A** and **Exhibit B**. The lien of the O&M Assessments imposed and levied by this Resolution shall be effective upon passage of this Resolution.
- 3. **DEBT SERVICE SPECIAL ASSESSMENTS.** The District’s Board hereby certifies for collection the FY 2026 installment of the District’s previously levied debt service special assessments (“**Debt Assessments**,” and together with the O&M Assessments, the “**Assessments**”) in accordance with this Resolution and as further set forth in **Exhibit A** and **Exhibit B**, and hereby directs District staff to affect the collection of the same.
- 4. **COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.** Pursuant to Chapter 190, *Florida Statutes*, the District is authorized to collect and enforce the Assessments as set forth below.
 - a. **Tax Roll Assessments.** To the extent indicated in **Exhibit A** and **Exhibit B**, those certain O&M Assessments and Debt Assessments imposed on the “**Tax Roll Property**” identified in **Exhibit B** shall be collected by the County Tax Collector at the same time and in the same manner as County property taxes in accordance with Chapter 197, *Florida Statutes* (“**Uniform Method**”). That portion of the Assessment Roll which includes the Tax Roll Property is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County property taxes. The District’s Board finds and determines that such collection method is an efficient method of collection for the Tax Roll Property.
 - b. **Direct Bill Assessments.** To the extent indicated in **Exhibit A** and **Exhibit B**, those certain O&M Assessments imposed on “**Direct Collect Property**” identified in **Exhibit B** shall be collected directly by the District in accordance with Florida law, as set forth in **Exhibit A** and **Exhibit B**. The District’s Board finds and determines that such collection method is an efficient method of collection for the Direct Collect Property.
 - i. *Due Date (O&M Assessments).* O&M Assessments directly collected by the District shall be due and payable in full on December 1, 2025; provided, however, that, to the extent permitted by law, the O&M Assessments due may be paid in several partial, deferred payments and according to the following schedule: 50% due no later than December 1, 2025, 25% due no later than February 1, 2026 and 25% due no later than May 1, 2026.
 - ii. In the event that an Assessment payment is not made in accordance with the schedule(s) stated above, the whole of such Assessment, including any remaining partial, deferred payments for the Fiscal Year: shall immediately become due and payable; shall accrue interest, penalties in the amount of one percent (1%) per month, and all costs of collection and

enforcement; and shall either be enforced pursuant to a foreclosure action, or, at the District's sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. Any prejudgment interest on delinquent Assessments shall accrue at the rate of any bonds secured by the Assessments, or at the statutory prejudgment interest rate, as applicable. In the event an Assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings pursuant to Chapter 170, *Florida Statutes*, or other applicable law to collect and enforce the whole Assessment, as set forth herein.

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

5. **ASSESSMENT ROLL; AMENDMENTS.** The Assessment Roll, attached hereto as **Exhibit B**, is hereby certified for collection. The Assessment Roll shall be collected pursuant to the collection methods provided above. The proceeds therefrom shall be paid to the District. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll.

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

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

[CONTINUED ON NEXT PAGE]

PASSED AND ADOPTED this 7th day of August, 2025.

ATTEST:

**MAGNOLIA CREEK COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

By: _____

Its: _____

Exhibit A: Budget
Exhibit B: Assessment Roll

EXHIBIT B
Assessment Roll

Assessment roll is maintained in the District's official records and is available upon request. Certain exempt information may be redacted prior to release in compliance with Chapter 119, Florida Statutes.

Tab 5



Quarterly Compliance Audit Report

Magnolia Creek

Date: July 2025 - 2nd Quarter

Prepared for: Matthew Huber

Developer: Rizzetta

Insurance agency:



Preparer:

Susan Morgan - *SchoolStatus Compliance*

ADA Website Accessibility and Florida F.S. 189.069 Requirements

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Compliance Audit Overview

The Community Website Compliance Audit (CWCA) consists of a thorough assessment of Florida Community Development District (CDD) websites to assure that specified district information is available and fully accessible. Florida Statute Chapter 189.069 states that effective October, 2015, every CDD in the state is required to maintain a fully compliant website for reporting certain information and documents for public access.

The CWCA is a reporting system comprised of quarterly audits and an annual summary audit to meet full disclosure as required by Florida law. These audits are designed to assure that CDDs satisfy all compliance requirements stipulated in Chapter 189.069.

Compliance Criteria

The CWCA focuses on the two primary areas – website accessibility as defined by U.S. federal laws, and the 16-point criteria enumerated in [Florida Statute Chapter 189.069](#).



ADA Website Accessibility

Several federal statutes (American Disabilities Act, Sec. 504 and 508 of the Rehabilitation Act of 1973) require public institutions to ensure they are not discriminating against individuals on the basis of a person's disability. Community websites are required to conform to web content accessibility guidelines – [WCAG 2.1](#), which is the international standard established to keep websites barrier-free and the recognized standard for ADA-compliance.



Florida Statute Compliance

Pursuant to F.S. [189.069](#), every CDD is required to maintain a dedicated website to serve as an official reporting mechanism covering, at minimum, 16 criteria. The information required to report and have fully accessible spans: establishment charter or ordinance, fiscal year audit, budget, meeting agendas and minutes and more. For a complete list of statute requirements, see page 3.

Audit Process

The Community Website Compliance Audit covers all CDD web pages and linked PDFs.* Following the [WCAG 2.1](#) levels A, AA, and AAA for web content accessibility, a comprehensive scan encompassing 312 tests is conducted for every page. In addition, a human inspection is conducted to assure factors such as navigation and color contrasts meet web accessibility standards. See page 4 for complete accessibility grading criteria.

In addition to full ADA-compliance, the audit includes a 16-point checklist directly corresponding with the criteria set forth in Florida Statute Chapter 189.069. See page 5 for the complete compliance criteria checklist.

* **NOTE:** Because many CDD websites have links to PDFs that contain information required by law (meeting agendas, minutes, budgets, miscellaneous and ad hoc documents, etc.), audits include an examination of all associated PDFs. **PDF remediation** and ongoing auditing is critical to maintaining compliance.



ADA Website Accessibility

Result: **PASSED**

Accessibility Grading Criteria

Passed	Description
Passed	Website errors* 0 WCAG 2.1 errors appear on website pages causing issues**
Passed	Keyboard navigation The ability to navigate website without using a mouse
Passed	Website accessibility policy A published policy and a vehicle to submit issues and resolve issues
Passed	Color contrast Colors provide enough contrast between elements
Passed	Video captioning Closed-captioning and detailed descriptions
Passed	PDF accessibility Formatting PDFs including embedded images and non-text elements
Passed	Site map Alternate methods of navigating the website

*Errors represent less than 5% of the page count are considered passing

**Error reporting details are available in your Campus Suite Website Accessibility dashboard



Florida F.S. 189.069 Requirements

Result: **PASSED**

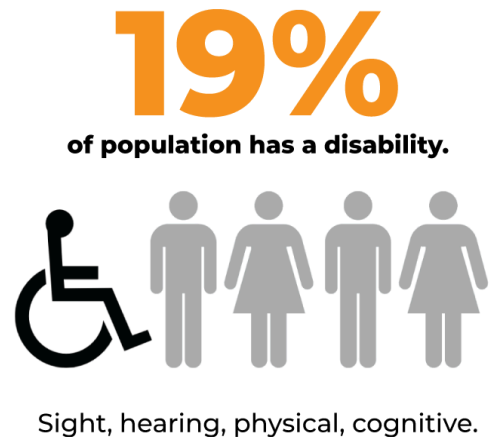
Compliance Criteria

Passed	Description
Passed	Full Name and primary contact specified
Passed	Public Purpose
Passed	Governing body Information
Passed	Fiscal Year
Passed	Full Charter (Ordinance and Establishment) Information
Passed	CDD Complete Contact Information
Passed	District Boundary map
Passed	Listing of taxes, fees, assessments imposed by CDD
Passed	Link to Florida Commission on Ethics
Passed	District Budgets (Last two years)
Passed	Complete Financial Audit Report
Passed	Listing of Board Meetings
Passed	Public Facilities Report, if applicable
Passed	Link to Financial Services
Passed	Meeting Agendas for the past year, and 1 week prior to next

Accessibility overview

Everyone deserves equal access.

With nearly 1-in-5 Americans having some sort of disability – visual, hearing, motor, cognitive – there are literally millions of reasons why websites should be fully accessible and compliant with all state and federal laws. Web accessibility not only keeps board members on the right side of the law, but enables the entire community to access all your web content. The very principles that drive accessible website design are also good for those without disabilities.



The legal and right thing to do

Several federal statutes (American Disabilities Act, Sec. 504 and 508 of the Rehabilitation Act of 1973) require public institutions to ensure they are not discriminating against individuals on the basis of a person's disability. Community websites are required to conform to web content accessibility guidelines, WCAG 2.1, the international standard established to keep websites barrier-free. Plain and simple, any content on your website must be accessible to everyone.



ADA Compliance Categories

Most of the problems that occur on a website fall in one or several of the following categories.



Contrast and colors

Some people have vision disabilities that hinder picking up contrasts, and some are color blind, so there needs to be a distinguishable contrast between text and background colors. This goes for buttons, links, text on images – everything. Consideration to contrast and color choice is also important for extreme lighting conditions.

Contract checker: <http://webaim.org/resources/contrastchecker>



Using semantics to format your HTML pages

When web page codes are clearly described in easy-to-understand terms, it enables broader sharing across all browsers and apps. This ‘friendlier’ language not only helps all the users, but developers who are striving to make content more universal on more devices.



Text alternatives for non-text content

Written replacements for images, audio and video should provide all the same descriptors that the non-text content conveys. Besides helping with searching, clear, concise word choice can make vivid non-text content for the disabled.

Helpful article: <http://webaim.org/techniques/alttext>



Ability to navigate with the keyboard

Not everyone can use a mouse. Blind people with many with motor disabilities have to use a keyboard to make their way around a website. Users need to be able to interact fully with your website by navigating using the tab, arrows and return keys only. A “skip navigation” option is also required. Consider using [WAI-ARIA](#) for improved accessibility, and properly highlight the links as you use the tab key to make sections.

Helpful article: www.nngroup.com/articles/keyboard-accessibility

Helpful article: <http://webaim.org/techniques/skipnav>



Easy to navigate and find information

Finding relevant content via search and easy navigation is a universal need. Alt text, heading structure, page titles, descriptive link text (no ‘click here’ please) are just some ways to help everyone find what they’re searching for. You must also provide multiple ways to navigate such as a search and a site map.

Helpful article: <http://webaim.org/techniques/sitetools/>



Properly formatting tables

Tables are hard for screen readers to decipher. Users need to be able to navigate through a table one cell at a time. In addition to the table itself needing a caption, row and column headers need to be labeled and data correctly associated with the right header.

Helpful article: <http://webaim.org/techniques/tables/data>



Making PDFs accessible

PDF files must be tagged properly to be accessible, and unfortunately many are not. Images and other non-text elements within that PDF also need to be ADA-compliant. Creating anew is one thing; converting old PDFs – called PDF remediation – takes time.

Helpful articles: <http://webaim.org/techniques/acrobat/acrobat>



Making videos accessible

Simply adding a transcript isn't enough. Videos require closed captioning and detailed descriptions (e.g., who's on-screen, where they are, what they're doing, even facial expressions) to be fully accessible and ADA compliant.

Helpful article: <http://webaim.org/techniques/captions>



Making forms accessible

Forms are common tools for gathering info and interacting. From logging in to registration, they can be challenging if not designed to be web-accessible. How it's laid out, use of labels, size of clickable areas and other aspects need to be considered.

Helpful article: <http://webaim.org/techniques/forms>



Alternate versions

Attempts to be fully accessible sometimes fall short, and in those cases, alternate versions of key pages must be created. That is, it is sometimes not feasible (legally, technically) to modify some content. These are the 'exceptions', but still must be accommodated.



Feedback for users

To be fully interactive, your site needs to be able to provide an easy way for users to submit feedback on any website issues. Clarity is key for both any confirmation or error feedback that occurs while engaging the page.



Other related requirements

No flashing

Blinking and flashing are not only bothersome, but can be disorienting and even dangerous for many users. Seizures can even be triggered by flashing, so avoid using any flashing or flickering content.

Timers

Timed connections can create difficulties for the disabled. They may not even know a timer is in effect, it may create stress. In some cases (e.g., purchasing items), a timer is required, but for most school content, avoid using them.

Fly-out menus

Menus that fly out or down when an item is clicked are helpful to dig deeper into the site's content, but they need to be available via keyboard navigation, and not immediately snap back when those using a mouse move from the clickable area.

No pop-ups

Pop-up windows present a range of obstacles for many disabled users, so it's best to avoid using them altogether. If you must, be sure to alert the user that a pop-up is about to be launched.

Web Accessibility Glossary

Assistive technology	Hardware and software for disabled people that enable them to perform tasks they otherwise would not be able to perform (e.g., a screen reader)
WCAG 2.0	Evolving web design guidelines established by the W3C that specify how to accommodate web access for the disabled
504	Section of the Rehabilitation Act of 1973 that protects civil liberties and guarantees certain rights of disabled people
508	An amendment to the Rehabilitation Act that eliminates barriers in information technology for the disabled
ADA	American with Disabilities Act (1990)
Screen reader	Software technology that transforms the on-screen text into an audible voice. Includes tools for navigating/accessing web pages.
Website accessibility	Making your website fully accessible for people of all abilities
W3C	World Wide Web Consortium – the international body that develops standards for using the web

Tab 6

RESOLUTION 2025-05

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE MAGNOLIA CREEK
COMMUNITY DEVELOPMENT DISTRICT REDESIGNATING OFFICERS OF THE
DISTRICT AND PROVIDING FOR AN EFFECTIVE DATE.**

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

WHEREAS, the District’s Board of Supervisors desires to appoint and remove Officers of the District.

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

SECTION 1. The following are designated as Officers of the District:

_____ is appointed Chair.

_____ is appointed Vice Chair.

_____ is appointed Assistant Secretary

_____ is appointed Assistant Secretary

_____ is appointed Assistant Secretary

_____ is appointed Assistant Secretary

_____ is appointed Assistant Secretary

SECTION 2. This Resolution shall take effect upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED THIS 7TH DAY OF AUGUST, 2025

ATTEST:

MAGNOLIA CREEK COMMUNITY
DEVELOPMENT DISTRICT

SECRETARY/ASSISTANT SECRETARY

CHAIRPERSON/VICE CHAIRPERSON
BOARD OF SUPERVISORS