



Rizzetta & Company

# Turnbull Creek Community Development District

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**Board of Supervisors' Meeting  
January 14, 2025**

**District Office:  
2806 N. Fifth Street, Unit 403  
St. Augustine, Florida 32084  
(904) 436-6270**

# TURNBULL CREEK COMMUNITY DEVELOPMENT DISTRICT

Murabella Amenity Center  
101 Positano Avenue, St. Augustine FL 32092  
[www.turnbullcreekcdd.com](http://www.turnbullcreekcdd.com)

<b>District Board of Supervisors</b>	Raymond Ames Chris Delbene Michael Gernhard Jennifer Martin	Vice Chairman Assistant Secretary Board Member Board Member
<b>District Manager</b>	Melissa Dobbins Ben Pfuhl	Rizzetta & Company Rizzetta & Company
<b>District Counsel</b>	Jennifer Kilinski Mary Grace Henley	Kilinski/Van Wyk Kilinski/Van Wyk
<b>District Engineer</b>	Mike Yuro	Yuro & Associates

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

The Audience Comments portion, on Agenda Items Only, will be held at the beginning of the meeting. The Audience Comments portion of the agenda, on General Items, will be held at the end of the meeting. During these portions of the agenda, audience members may make comments on matters that concern the District (CDD) and will be limited to a total of three (3) minutes to make their comments.

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.

# TURNBULL CREEK COMMUNITY DEVELOPMENT DISTRICT

District Office · St. Augustine, Florida · (904) 436-6270  
Mailing Address – 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614  
www.turnbullcreekcdd.com

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

**January 7, 2025**

## FINAL AGENDA

Dear Board Members:

The Board of Supervisors for the Turnbull Creek Community Development District will hold a **meeting on January 14, 2025, at 6:30 p.m.** at the Murabella Amenity Center, 101 Positano Avenue, St. Augustine, Florida 32092.

- 1. CALL TO ORDER / ROLL CALL**
- 2. ADMINISTER OATH OF OFFICE**.....Tab 1
- 3. AUDIENCE COMMENTS ON AGENDA ITEMS**
- 4. CONSIDERATION OF SEAT VACANCY**.....Tab 2
  - A. Consideration of Resolution to Redesignate Officers
- 5. STAFF REPORTS - Part A**
  - A. District Engineer
    - 1.) Update on Walking Trail Improvement
  - B. Landscape.....Tab 3
    - 1.) Yardnique Landscape Reports
- 6. BUSINESS ITEMS**
  - A. Consideration of Proposals for Sand Replenishment at Volleyball Court.....Tab 4
- 7. BUSINESS ADMINISTRATION**
  - A. Approval of Consent Agenda.....Tab 5
    - 1.) Consideration of Minutes of the Board of Supervisors' Regular Meeting held November 12, 2024
    - 2.) Ratification of the Operation and Maintenance Expenditures for October & November 2024
  - B. Acceptance of Fiscal Year 2022-2023 Financial Audit, Ending September 30, 2023.....Tab 6
- 8. STAFF REPORTS - Part B**
  - A. District Counsel.....Tab 7
    - 1.) Discussion Regarding Outstanding Invoice for Pond Damage
    - 2.) Ratification of Settlement Agreement and Release with JMT Boudreaux
  - B. Amenity and Field Operation Managers.....Tab 8
    - 1.) Field Operations & Amenity Management Report
    - 2.) Future Horizon Report
  - C. District Manager.....Tab 9
    - 1.) Discussion Regarding Safety Concerns and Remedies Regarding Vandalism
- 9. AUDIENCE COMMENTS AND SUPERVISOR REQUESTS**
- 10. ADJOURNMENT**

I look forward to seeing you at the meeting. In the meantime, if you have any questions, please do not hesitate to contact us at 904-436-6270.

Yours kindly, *Ben Pfuhl*, District Manager

# **Tab 1**

**TURNBULL CREEK COMMUNITY DEVELOPMENT DISTRICT  
BOARD OF SUPERVISORS  
OATH OF OFFICE**

I, \_\_\_\_\_, A CITIZEN OF THE STATE OF FLORIDA AND OF THE UNITED STATES OF AMERICA, AND BEING EMPLOYED BY OR AN OFFICER OF TURNBULL CREEK COMMUNITY DEVELOPMENT DISTRICT AND A RECIPIENT OF PUBLIC FUNDS AS SUCH EMPLOYEE OR OFFICER, DO HEREBY SOLEMNLY SWEAR OR AFFIRM THAT I WILL SUPPORT THE CONSTITUTION OF THE UNITED STATES AND OF THE STATE OF FLORIDA.

\_\_\_\_\_  
Board Supervisor

ACKNOWLEDGMENT OF OATH BEING TAKEN

STATE OF FLORIDA  
COUNTY OF ST. JOHNS

The foregoing oath was administered before me by means of  physical presence or  online notarization this \_\_\_\_\_ day of \_\_\_\_\_, 2025, by \_\_\_\_\_, who personally appeared before me, and is personally known to me or has produced \_\_\_\_\_ as identification, and is the person described in and who took the aforementioned oath as a Member of the Board of Supervisors of Turnbull Creek Community Development District and acknowledged to and before me that he/she took said oath for the purposes therein expressed.

(NOTARY SEAL)

\_\_\_\_\_  
Notary Public, State of Florida

Print Name: \_\_\_\_\_

Commission No.: \_\_\_\_\_ Expires: \_\_\_\_\_

## **Tab 2**

**RESOLUTION 2025-03**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE TURNBULL CREEK COMMUNITY DEVELOPMENT DISTRICT DESIGNATING A CHAIR, A VICE CHAIR, A SECRETARY, ASSISTANT SECRETARIES, A TREASURER AND AN ASSISTANT TREASURER OF THE TURNBULL CREEK COMMUNITY DEVELOPMENT DISTRICT, AND PROVIDING FOR AN EFFECTIVE DATE**

WHEREAS, the Turnbull Creek Community Development District (the "District") is a local unit of special-purpose government organized and existing in accordance with Chapter 190, Florida Statutes, and situated entirely within St. Johns County, Florida; and

WHEREAS, the Board of Supervisors of the Turnbull Creek Community Development District desires to elect the below recited persons to the offices specified.

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

Section 1. \_\_\_\_\_ is appointed as Chairman.

Section 2. \_\_\_\_\_ is appointed as Vice Chairman.

Section 3. \_\_\_\_\_ is appointed as Assistant Secretary.

Section 4. \_\_\_\_\_ is appointed as Assistant Secretary.

Section 5. \_\_\_\_\_ is appointed as Assistant Secretary.

Section 6. Ben Pfuhl is appointed as Assistant Secretary.

Section 7. Melissa Dobbins is appointed as Assistant Secretary.

Section 8. Scott Brizendine is appointed as Secretary.

Section 9. Scott Brizendine is appointed as Treasurer.

Section 10. Shawn Wildermuth is appointed as Assistant Treasurer.

This Resolution shall become effective immediately upon its adoption.

**PASSED AND ADOPTED THIS 14<sup>th</sup> DAY OF JANUARY, 2025.**

**ATTEST:**

**TURNBULL CREEK COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
**ASSISTANT SECRETARY**

\_\_\_\_\_  
**CHAIRMAN/VICE CHAIRMAN**

## **Tab 3**



## Murabella / Turnbull Creek CDD / Landscape Irrigation Audit



Landscape Maintenance Checklist (Trimac)							11/4/2024
<b>1.0 Maintenance</b>							Page 1 of 2
<b>Non-Growing Season Only (November 1 - March 31st)</b>							
<b>1.1 Mowing (by Friday of each week) 3 days / week</b>							
<b>All Turf &amp; Pond Areas</b>	<b>Note below all areas or ponds not mowed per schedule with reason</b>						
Monday - Soccer Field & Berm Along Pacetti Rd / Clubhouse areas Amenity Ponds # 1- 5	Detail Week- Trimmed, Sprayed and detailed the Pacetti Entrance and Pescara Entrance						
Tuesday- Verona Way, Park & SR16 Entrance / Ponds # 6 ,7, 8, 9, 15 & 16	Detail Week- Trimmed, Sprayed and detailed the Verona Way and SR 16 entrances.						
Wednesday - Pescara Fields & playground areas Ponds # 1 - 5	Detail Week- Lifted Trees along the sidewalk on Positano and sprayed tree rings.						
Thursday - Rugusa Field / Pond Banks #10, 11, 12, 13, 14,	Detail Week- Continued lifting trees along thre Positano sidewalks and spraying tree rings.						
Friday - Outer berms off od SR16 & Pacetti Rd	Detail Week- Sprayed weeds in the Volleyball Court and baseball diamond. Trimmed weeds on the outside of the clubhouse fence.						
<b>1.2 String Trimming</b>							
<b>Comments</b>							
Trimming around all obstacles at every mowing cycle to include fences on pond side, light poles, tress & shrubs.	Triming around obstacles is done as part of each mowing cycle						
<b>1.3 Edging</b>							
<b>Comments</b>							
All hardscape and paved trails at each mowing cycle	Edging is completed as part of each mowing cycle						
<b>1.4 Blowing</b>							
<b>Comments</b>							
All hardscape areas blown clean, including tennis & basketball courts, streets and parking lots	Each area is blown clean of debris once mowing is completed						
<b>1.5 Weed Control</b>							
<b>Comments</b>							
Weeding of plant beds, all natural areas and berms	Post emergent herbicide is applied as part of our detail rotation. Herbicides were applied Monday- Friday this week.						
Pre & Post emergents applied at appropriate times							
<b>1.6 Pruning</b>							
<b>Comments</b>							
Shrubs,vines and orimalntal trees in common areas and berms to be pruned to maintain their natural shape and							
maintain appropriate distances between pedestrian and vehicle areas.							
Trees (crape Myrtles) shall be pruned when dormant (winter)							
Palms trimming shalll be done one time per year (June-July)							
<b>1.7 Berms</b>							
<b>Comments</b>							
Berms to be cleaned, weeded and manicured, grasses trimmed once a year at the same time pine straw is put down (Yearly)							
Weeds to be removed / treated year round as needed							
<b>2.0 Pesticide Application</b>							
<b>2.1 Turf Pest Control</b>							
<b>Comments</b>							
Turf inspected weekly and spot treated <span style="color: blue;">(As Needed)</span>	All turf is inspected weekly for pest						
Ant, mole & cricket control can be requested once a year Documentation shall be given to owner for proof & chemical							
Top Choice grannular insecticide blanket appplication for (fire ant control) annually at 3 entrances, amenity center, roadways, bermuda grasses							
Fire ant spot treatments as needed to control mound outbreaks with "other" products (Not Top Choice) as needed	Fire ant control is applied as needed on ant mounds present at the time of service						
<b>2.2 Shrub &amp; Tree Pest Control</b>							
						<b>Comments</b>	
						Page 2 of 2	



## Murabella / Turnbull Creek CDD / Landscape Irrigation Audit

Landscape Maintenance Checklist (Trimac)						11/11/2024
<b>1.0 Maintenance</b>						Page 1 of 2
<b>Non-Growing Season Only (November 1 - March 31st)</b>						
<b>1.1 Mowing (by Friday of each week) 3 days / week</b>						
<b>All Turf &amp; Pond Areas</b>	<b>Note below all areas or ponds not mowed per schedule with reason</b>					
Monday - Soccer Field & Berm Along Pacetti Rd / Clubhouse areas Amenity Ponds # 1- 5	The clubhouse Pacetti Berm and ponds 1-5 were completely mowed. The athletic field is mowed on Friday					
Tuesday- Verona Way, Park & SR16 Entrance / Ponds # 6 ,7, 8, 9, 15 & 16	Verona Way, Memorial Park and the SR 16 entrance were completely mowed. Ponds 6-9, 15 and 16 were completely mowed.					
Wednesday - Pescara Fields & playground areas Ponds # 1 - 5	Pescara Field and the playground have been completely mowed. Ponds 1b-5b were completely mowed.					
Thursday - Rugusa Field / Pond Banks #10, 11, 12, 13, 14,	Rugusa Field and ponds 10-14 were completely mowed.					
Friday - Outer berms off od SR16 & Pacetti Rd	The outer berms along SR 16 and Pacetti were completed. The areas of the ditch along SR16 that did not have standing water were weedeated. The athletic field was mowed.					
<b>1.2 String Trimming</b>						<b>Comments</b>
Trimming around all obstacles at every mowing cycle to include fences on pond side, light poles, tress & shrubs.	Triming around obstacles is done as part of each mowing cycle					
<b>1.3 Edging</b>						<b>Comments</b>
All hardscape and paved trails at each mowing cycle	Edging is completed as part of each mowing cycle					
<b>1.4 Blowing</b>						<b>Comments</b>
All hardscape areas blown clean, including tennis & basketball courts, streets and parking lots	Each area is blown clean of debris once mowing is completed					
<b>1.5 Weed Control</b>						<b>Comments</b>
Weeding of plant beds, all natural areas and berms	Post emergent herbicide is applied as part of our detail rotation. Herbicides were applied on Monday and Tuesday. Wednesday- Friday was to windy.					
Pre & Post emergents applied at appropriate times						
<b>1.6 Pruning</b>						<b>Comments</b>
Shrubs,vines and orimalntal trees in common areas and berms to be pruned to maintain their natural shape and						
maintain appropriate distances between pedestrian and vehicle areas.						
Trees (crape Myrtles) shall be pruned when dormant (winter)						
Palms trimming shalll be done one time per year (June-July)						
<b>1.7 Berms</b>						<b>Comments</b>
Berms to be cleaned, weeded and manicured, grasses trimmed once a year at the same time pine straw is put down (Yearly)						
Weeds to be removed / treated year round as needed						
<b>2.0 Pesticide Application</b>						
<b>2.1 Turf Pest Control</b>						<b>Comments</b>
Turf inspected weekly and spot treated <span style="color: blue;">(As Needed)</span>	All turf is inspected weekly for pest					
Ant, mole & cricket control can be requested once a year Documentation shall be given to owner for proof & chemical						
Top Choice grannular insecticide blanket appplication for (fire ant control) annually at 3 entrances, amenity center, roadways, bermuda grasses						
Fire ant spot treatments as needed to control mound outbreaks with "other" products (Not Top Choice) as needed	Fire ant control is applied as needed on ant mounds present at the time of service					
<b>2.2 Shrub &amp; Tree Pest Control</b>						<b>Comments</b>

## Murabella / Turnbull Creek CDD / Landscape Irrigation Audit

Shrubs & Trees Pest Control inspected bi-weekly	All plant material is inspected weekly for pest	
<b>3.0 Fertilization</b>		
<b>3.1 Turf Areas</b>	<b>Comments</b>	
All lawn areas ( entries, amenity center & mail kiosks are fertilized with grannular slow release fertilizers		
To be completed in 4 rounds (March, May, September & November)	All turf has been fertilized	
<b>3.2 Shrubs &amp; Trees</b>	<b>Comments</b>	
Shrubs / trees to be fertilized twice a year with grannular slow release nitrogen source in 2 rounds (March & September)		
One application of systemic insecticide and liquid fertilizer made to shrubs and trees (April or May)		
Seasonal annuals fertilized on 30 day cycles	New annual flowers were installed.	
<b>4.0 Irrigation (All Inclusive Package) Guidelines</b>		
<b>Bi-Weekly Inspections (26 per year)</b>	<b>Comments</b>	
All controllers, sprinkler heads, valve boxes, adjustments as needed, watering schedules, submit a written report Note: This contract shall include the following at N/C	The irrigation controller run times and frequencies have been adjusted for the cooler temps and shorted days	
Lateral line repairs, valve repair and replacement as needed, Solenoid replacement, Head replacement, Relocation or adjustments to heads, Wire splices or cut wires, Valve box replacements, Decoder repairs, Battery replacements, Any damage to the landscape due to irrigation related issues like under & over watering These are to be completed within 24 hours of notification. Note: Things that fall outside the contract	We repaired one (1) lateral line and replaced one (1) head at the Positano entrance.	
The water source and pump system or respective controls, Mainline repairs 4" pipe, Timer repairs, vandalism.		
<b>5.0 Mulching</b>	<b>Comments</b>	
All amenity areas, roadways and roundabout mulched twice yearly (March & late summer) 2" depth		
Pine straw to be applied to all berms areas twice a year (March & September) 3" depth		
<b>6.0 Seasonal Color</b>	<b>Comments</b>	
Annuals shall be changed out 4 cycles per year (March, June, August-September, December) Areas of seasonal color are:		
SR16 / San Giacomo entrance (420 plants per installation)		
Pacetti Rd / Terracina Dr ( 85 plants per installation)		
Main entrance at Pacetti Rd ( 215 plants per installation)		
Amenity center beds and roundabout ( 612 plants per installation)		
Christmas color display of poinsetta's at amenity center entrance at the holidays		
<b>Signature (Trimac):</b>	<b>Signature (Operations Manager) :</b>	Brian Stephens

**Murabella / Turnbull Creek CDD / Landscape Irrigation Audit**

Landscape Maintenance Checklist (Trimac)							11/18/2024
<b>1.0 Maintenance</b>							Page 1 of 2
<b>Non-Growing Season Only (November 1 - March 31st)</b>							
<b>1.1 Mowing (by Friday of each week) 3 days / week</b>							Comments
<b>All Turf &amp; Pond Areas</b>							<b>Note below all areas or ponds not mowed per schedule with reason</b>
Monday - Soccer Field & Berm Along Pacetti Rd / Clubhouse areas Amenity Ponds # 1- 5							Detail Week- We have detailed the Positano entrance and the clubhouse entry and everything outside the gates.
Tuesday- Verona Way, Park & SR16 Entrance / Ponds # 6 ,7, 8, 9, 15 & 16							Detail Week- We pruned the clubhouse parking lot palm trees around the lights. We detailed the Pascara entrance
Wednesday - Pescara Fields & playground areas Ponds # 1 - 5							Detail Week- Memorial Park and the Verona Way entrance were detailed today. We removed about .5 trailer load of downed trees and limbs from the berm behind Memorial Park.
Thursday - Rugusa Field / Pond Banks #10, 11, 12, 13, 14,							Detail Week- The SR 16 entrance and the berms along SR 16 were detailed today.
Friday - Outer berms off od SR16 & Pacetti Rd							This week we have started our winter schedule which includes working a 4 day work week Monday- Thursday. We have added an additional crew member to the crew to offset the day off and working slightly longer days.
<b>1.2 String Trimming</b>							<b>Comments</b>
Trimming around all obstacles at every mowing cycle to include fences on pond side, light poles, tress & shrubs.							Triming around obstacles is done as part of each mowing cycle
<b>1.3 Edging</b>							<b>Comments</b>
All hardscape and paved trails at each mowing cycle							Edging is completed as part of each mowing cycle
<b>1.4 Blowing</b>							<b>Comments</b>
All hardscape areas blown clean, including tennis & basketball courts, streets and parking lots							Each area is blown clean of debris once mowing is completed
<b>1.5 Weed Control</b>							<b>Comments</b>
Weeding of plant beds, all natural areas and berms							Post emergent herbicide is applied as part of our detail rotation. Herbicides were applied Monday - Thursday this week.
Pre & Post emergents applied at appropriate times							
<b>1.6 Pruning</b>							<b>Comments</b>
Shrubs,vines and oridental trees in common areas and berms to be pruned to maintain their natural shape and maintain appropriate distances between pedestrian and vehicle areas.							
Trees (crape Myrtles) shall be pruned when dormant (winter)							
Palms trimming shalll be done one time per year (June-July)							
<b>1.7 Berms</b>							<b>Comments</b>
Berms to be cleaned, weeded and manicured, grasses trimmed once a year at the same time pine straw is put down (Yearly)							
Weeds to be removed / treated year round as needed							
<b>2.0 Pesticide Application</b>							
<b>2.1 Turf Pest Control</b>							<b>Comments</b>
Turf inspected weekly and spot treated (As Needed)							All turf is inspected weekly for pest
Ant, mole & cricket control can be requested once a year Documentation shall be given to owner for proof & chemical							
Top Choice grannular insecticide blanket application for (fire ant control) annually at 3 entrances, amenity center, roadways, bermuda grasses							
Fire ant spot treatments as needed to control mound outbreaks with "other" products (Not Top Choice) as needed							Fire ant control is applied as needed on ant mounds present at the time of service



## Murabella / Turnbull Creek CDD / Landscape Irrigation Audit

Landscape Maintenance Checklist (Trimac)							11/252024
<b>1.0 Maintenance</b>							Page 1 of 2
<b>Non-Growing Season Only (November 1 - March 31st)</b>							
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<b>All Turf &amp; Pond Areas</b>					<b>Note below all areas or ponds not mowed per schedule with reason</b>		
Monday - Soccer Field & Berm Along Pacetti Rd / Clubhouse areas Amenity Ponds # 1- 5					Detail Week-		
Tuesday- Verona Way, Park & SR16 Entrance / Ponds # 6 ,7, 8, 9, 15 & 16					Today we mowed Memorial Park, Pescara Field, playground as needed. Ponds 1b-5b were spot mowed.		
Wednesday - Pescara Fields & playground areas Ponds # 1 - 5					Rugusa Field, SR 16 Berm and ponds 10-14 were spot mowed as needed.		
Thursday - Rugusa Field / Pond Banks #10, 11, 12, 13, 14,					Thanksgiving Holiday		
Friday - Outer berms off od SR16 & Pacetti Rd					Thanksgiving Holiday		
<b>1.2 String Trimming</b>							<b>Comments</b>
Trimming around all obstacles at every mowing cycle to include fences on pond side, light poles, tress & shrubs.					Triming around obstacles is done as part of each mowing cycle		
<b>1.3 Edging</b>							<b>Comments</b>
All hardscape and paved trails at each mowing cycle					Edging is completed as part of each mowing cycle		
<b>1.4 Blowing</b>							<b>Comments</b>
All hardscape areas blown clean, including tennis & basketball courts, streets and parking lots					Each area is blown clean of debris once mowing is completed		
<b>1.5 Weed Control</b>							<b>Comments</b>
Weeding of plant beds, all natural areas and berms					Post emergent herbicide is applied as part of our detail rotation. Herbicides were not applied this week due to strong winds.		
Pre & Post emergents applied at appropriate times							
<b>1.6 Pruning</b>							<b>Comments</b>
Shrubs,vines and oridental trees in common areas and berms to be pruned to maintain their natural shape and maintain appropriate distances between pedestrian and vehicle areas.							
Trees (crape Myrtles) shall be pruned when dormant (winter)							
Palms trimming shalll be done one time per year (June-July)							
<b>1.7 Berms</b>							<b>Comments</b>
Berms to be cleaned, weeded and manicured, grasses trimmed once a year at the same time pine straw is put down (Yearly)							
Weeds to be removed / treated year round as needed							
<b>2.0 Pesticide Application</b>							<b>Comments</b>
<b>2.1 Turf Pest Control</b>							<b>Comments</b>
Turf inspected weekly and spot treated (As Needed)					All turf is inspected weekly for pest		
Ant, mole & cricket control can be requested once a year Documentation shall be given to owner for proof & chemical							
Top Choice grannular insecticide blanket application for (fire ant control) annually at 3 entrances, amenity center, roadways, bermuda grasses							
Fire ant spot treatments as needed to control mound outbreaks with "other" products (Not Top Choice) as needed					Fire ant control is applied as needed on ant mounds present at the time of service		
<b>2.2 Shrub &amp; Tree Pest Control</b>							<b>Comments</b>
Shrubs & Trees Pest Control inspected bi-weekly					All plant material is inspected weekly for pest		







## Murabella / Turnbull Creek CDD / Landscape Irrigation Audit

Landscape Maintenance Checklist (Trimac)	12/2/2024
<b>1.0 Maintenance</b>	<div style="display: flex; justify-content: space-between;"> <span>Page 1 of 2</span> </div>
<b>Non-Growing Season Only (November 1 - March 31st)</b>	<div style="display: flex; justify-content: space-between;"> <span>Page 1 of 2</span> </div>
<b>1.1 Mowing (by Friday of each week) 3 days / week</b>	<b>Comments</b>
<b>All Turf &amp; Pond Areas</b>	<b>Note below all areas or ponds not mowed per schedule with reason</b>
Monday - Soccer Field & Berm Along Pacetti Rd / Clubhouse areas Amenity Ponds # 1- 5	Detail Week- We started cutting back the ornamental grasses on the berms along Positano. We also removed tree limbs that had fallen.
Tuesday- Verona Way, Park & SR16 Entrance / Ponds # 6 ,7, 8, 9, 15 & 16	Detail Week - We continued cutting back the ornamental grasses on the berm along Positano and removingfallen tree limbs.
Wednesday - Pescara Fields & playground areas Ponds # 1 - 5	Detail Week- We completed the cut backs of the Ornamental grasses along Positano.
Thursday - Rugusa Field / Pond Banks #10, 11, 12, 13, 14,	Detail Week- we started cutting back the ornamental grasses on the berm between Verona Way and Positano and the round about.
Friday - Outer berms off od SR16 & Pacetti Rd	OFF
<b>1.2 String Trimming</b>	<b>Comments</b>
Trimming around all obstacles at every mowing cycle to include fences on pond side, light poles, tress & shrubs.	Triming around obstacles is done as part of each mowing cycle
<b>1.3 Edging</b>	<b>Comments</b>
All hardscape and paved trails at each mowing cycle	Edging is completed as part of each mowing cycle
<b>1.4 Blowing</b>	<b>Comments</b>
All hardscape areas blown clean, including tennis & basketball courts, streets and parking lots	Each area is blown clean of debris once mowing is completed
<b>1.5 Weed Control</b>	<b>Comments</b>
Weeding of plant beds, all natural areas and berms	Post emergent herbicide is applied as part of our detail rotation. Herbicides were applied on the berms once the grass clipping were removed. We were able to spray Monday- Thursday.
Pre & Post emergents applied at appropriate times	
<b>1.6 Pruning</b>	<b>Comments</b>
Shrubs,vines and orimalntal trees in common areas and berms to be pruned to maintain their natural shape and maintain appropriate distances between pedestrian and vehicle areas.	
Trees (crape Myrtles) shall be pruned when dormant (winter)	
Palms trimming shalll be done one time per year (June-July)	
<b>1.7 Berms</b>	<b>Comments</b>
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Top Choice grannular insecticide blanket appplication for (fire ant control) annually at 3 entrances, amenity center, roadways, bermuda grasses	
Fire ant spot treatments as needed to control mound outbreaks with "other" products (Not Top Choice) as needed	Fire ant control is applied as needed on ant mounds present at the time of service
<b>2.2 Shrub &amp; Tree Pest Control</b>	<b>Comments</b>



## Murabella / Turnbull Creek CDD / Landscape Irrigation Audit

Shrubs & Trees Pest Control inspected bi-weekly	All plant material is inspected weekly for pest	
<b>3.0 Fertilization</b>		
<b>3.1 Turf Areas</b>	<b>Comments</b>	
All lawn areas ( entries, amenity center & mail kiosks are fertilized with grannular slow release fertilizers		
To be completed in 4 rounds (March, May, September & November)	All turf has been fertilized	
<b>3.2 Shrubs &amp; Trees</b>	<b>Comments</b>	
Shrubs / trees to be fertilized twice a year with grannular slow release nitrogen source in 2 rounds (March & September)		
One application of systemic insecticide and liquid fertilizer made to shrubs and trees (April or May)		
Seasonal annuals fertilized on 30 day cycles	New annual flowers were installed.	
<b>4.0 Irrigation (All Inclusive Package) Guidelines</b>		
<b>Bi-Weekly Inspections (26 per year)</b>	<b>Comments</b>	
All controllers, sprinkler heads, valve boxes, adjustments as needed, watering schedules, submit a written report Note: This contract shall include the following at N/C	The irrigation controller run times and frequencies have been adjusted for the cooler temps and shorted days	
Lateral line repairs, valve repair and replacement as needed, Solenoid replacement, Head replacement, Relocation or adjustments to heads, Wire splices or cut wires, Valve box replacements, Decoder repairs, Battery replacements, Any damage to the landscape due to irrigation related issues like under & over watering		
These are to completed within 24 hours of notification. Note: Things that fall outside the contract		
The water source and pump system or respective controls, Mainline repairs 4" pipe, Timer repairs, vandalism.		
<b>5.0 Mulching</b>	<b>Comments</b>	
All amenity areas, roadways and roundabout mulched twice yearly (March & late summer) 2" depth		
Pine straw to be applied to all berms areas twice a year (March & September) 3" depth		
<b>6.0 Seasonal Color</b>	<b>Comments</b>	
Annuals shall be changed out 4 cycles per year (March, June, August-September, December) Areas of seasonal color are:		
SR16 / San Giacomo entrance (420 plants per installion)		
Pacetti Rd / Terrancina Dr ( 85 plants per installation)		
Main entrance at Pacetti Rd ( 215 plants per installation)		
Amenity center beds and roundabout ( 612 plants per installation)		
Christmas color display of poinsetta's at amenity center entrance at the holidays		
<b>Signature (Trimac):</b>	<b>Signature (Operations Manager) :</b>	Brian Stephens

## Murabella / Turnbull Creek CDD / Landscape Irrigation Audit

Landscape Maintenance Checklist (Trimac)							12/9/2024
<b>1.0 Maintenance</b>							Page 1 of 2
<b>Non-Growing Season Only (November 1 - March 31st)</b>							
<b>1.1 Mowing (by Friday of each week) 3 days / week</b>	<b>Comments</b>						
<b>All Turf &amp; Pond Areas</b>	<b>Note below all areas or ponds not mowed per schedule with reason</b>						
Monday - Soccer Field & Berm Along Pacetti Rd / Clubhouse areas Amenity Ponds # 1- 5	We spot mowed the berm along Pacetti Rd and removed large tree limb that fell on the berm. Pescara Field was completely mowed as well as the playground area. Ponds 1-5 did not need to be mowed.						
Tuesday- Verona Way, Park & SR16 Entrance / Ponds # 6 ,7, 8, 9, 15 & 16	Verona Way, Memorial Park and the SR 16 entrance was mowed as needed. We also weedeated the ditch along SR 16.						
Wednesday - Pescara Fields & playground areas Ponds # 1 - 5	Rugusa Field, the berms along SR 16 and Pacetti Rd were spot mowed. We also spot mowed the athletic field.						
Thursday - Rugusa Field / Pond Banks #10, 11, 12, 13, 14,	Ponds 6-16 and 1B-5B were spot mowed and we completed the clean up of the grass debris at Verona Way.						
Friday - Outer berms off od SR16 & Pacetti Rd	OFF						
<b>1.2 String Trimming</b>	<b>Comments</b>						
Trimming around all obstacles at every mowing cycle to include fences on pond side, light poles, tress & shrubs.	Triming around obstacles is done as part of each mowing cycle						
<b>1.3 Edging</b>	<b>Comments</b>						
All hardscape and paved trails at each mowing cycle	Edging is completed as part of each mowing cycle						
<b>1.4 Blowing</b>	<b>Comments</b>						
All hardscape areas blown clean, including tennis & basketball courts, streets and parking lots	Each area is blown clean of debris once mowing is completed						
<b>1.5 Weed Control</b>	<b>Comments</b>						
Weeding of plant beds, all natural areas and berms	Post emergent herbicide is applied as part of our detail rotation. No Herbicides were applied this week. Mow week.						
Pre & Post emergents applied at appropriate times							
<b>1.6 Pruning</b>	<b>Comments</b>						
Shrubs,vines and orimalntal trees in common areas and berms to be pruned to maintain their natural shape and maintain appropriate distances between pedestrian and vehicle areas.							
Trees (crape Myrtles) shall be pruned when dormant (winter)							
Palms trimming shalll be done one time per year (June-July)							
<b>1.7 Berms</b>	<b>Comments</b>						
Berms to be cleaned, weeded and manicured, grasses trimmed once a year at the same time pine straw is put down (Yearly)							
Weeds to be removed / treated year round as needed							
<b>2.0 Pesticide Application</b>							
<b>2.1 Turf Pest Control</b>	<b>Comments</b>						
Turf inspected weekly and spot treated (As Needed)	All turf is inspected weekly for pest						
Ant, mole & cricket control can be requested once a year Documentation shall be given to owner for proof & chemical							
Top Choice grannular insecticide blanket application for (fire ant control) annually at 3 entrances, amenity center, roadways, bermuda grasses							
Fire ant spot treatments as needed to control mound outbreaks with "other" products (Not Top Choice) as needed	Fire ant control is applied as needed on ant mounds present at the time of service						
<b>2.2 Shrub &amp; Tree Pest Control</b>	<b>Comments</b>						Page 2 of 2



## Murabella / Turnbull Creek CDD / Landscape Irrigation Audit

Shrubs & Trees Pest Control inspected bi-weekly	All plant material is inspected weekly for pest	
<b>3.0 Fertilization</b>		
<b>3.1 Turf Areas</b>	<b>Comments</b>	
All lawn areas ( entries, amenity center & mail kiosks are fertilized with grannular slow release fertilizers		
To be completed in 4 rounds (March, May, September & November)	All turf has been fertilized	
<b>3.2 Shrubs &amp; Trees</b>	<b>Comments</b>	
Shrubs / trees to be fertilized twice a year with grannular slow release nitrogen source in 2 rounds (March & September)		
One application of systemic insecticide and liquid fertilizer made to shrubs and trees (April or May)		
Seasonal annuals fertilized on 30 day cycles	New annual flowers were installed.	
<b>4.0 Irrigation (All Inclusive Package) Guidelines</b>		
<b>Bi-Weekly Inspections (26 per year)</b>	<b>Comments</b>	
All controllers, sprinkler heads, valve boxes, adjustments as needed, watering schedules, submit a written report Note: This contract shall include the following at N/C	The irrigation controller run times and frequencies have been adjusted for the cooler temps and shorted days	
Lateral line repairs, valve repair and replacement as needed, Solenoid replacement, Head replacement, Relocation or adjustments to heads, Wire splices or cut wires, Valve box replacements, Decoder repairs, Battery replacements, Any damage to the landscape due to irrigation related issues like under & over watering These are to be completed within 24 hours of notification. Note: Things that fall outside the contract	One shrub riser was repaired at the Positano entrance.	
The water source and pump system or respective controls, Mainline repairs 4" pipe, Timer repairs, vandalism.		
<b>5.0 Mulching</b>	<b>Comments</b>	
All amenity areas, roadways and roundabout mulched twice yearly (March & late summer) 2" depth		
Pine straw to be applied to all berms areas twice a year (March & September) 3" depth		
<b>6.0 Seasonal Color</b>	<b>Comments</b>	
Annuals shall be changed out 4 cycles per year (March, June, August-September, December) Areas of seasonal color are:		
SR16 / San Giacomo entrance (420 plants per installation)		
Pacetti Rd / Terracina Dr ( 85 plants per installation)		
Main entrance at Pacetti Rd ( 215 plants per installation)		
Amenity center beds and roundabout ( 612 plants per installation)		
Christmas color display of poinsetta's at amenity center entrance at the holidays		
<b>Signature (Trimac):</b>	<b>Signature (Operations Manager) :</b>	Brian Stephens

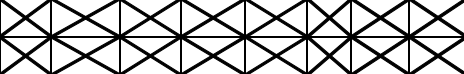

## Murabella / Turnbull Creek CDD / Landscape Irrigation Audit

Landscape Maintenance Checklist (Trimac)						12/16/2024
<b>1.0 Maintenance</b>						Page 1 of 2
<b>Non-Growing Season Only (November 1 - March 31st)</b>						
<b>1.1 Mowing (by Friday of each week) 3 days / week</b>						
<b>All Turf &amp; Pond Areas</b>	<b>Note below all areas or ponds not mowed per schedule with reason</b>					
Monday - Soccer Field & Berm Along Pacetti Rd / Clubhouse areas Amenity Ponds # 1- 5	Detail week- we hand pulled weeds in all of the annual mower beds and started cutting back the ornamental grasses around Pescara Field. Also removed tree limbs on the berm.					
Tuesday- Verona Way, Park & SR16 Entrance / Ponds # 6 ,7, 8, 9, 15 & 16	Detail Week- We continued cutting back the ornamental grasses and removing tree limbs on the berm at Pescara Field.					
Wednesday - Pescara Fields & playground areas Ponds # 1 - 5	Detail Week- We continued cutting back the ornamental grasses and removing tree limbs on the berm at Pescara Field.					
Thursday - Rugusa Field / Pond Banks #10, 11, 12, 13, 14,	Detail Week- We completed cutting back the ornamental grasses on the Pescara berm.					
Friday - Outer berms off od SR16 & Pacetti Rd	OFF					
<b>1.2 String Trimming</b>						
Trimming around all obstacles at every mowing cycle to include fences on pond side, light poles, tress & shrubs.	<b>Comments</b>					
	Triming around obstacles is done as part of each mowing cycle					
<b>1.3 Edging</b>						
All hardscape and paved trails at each mowing cycle	<b>Comments</b>					
	Edging is completed as part of each mowing cycle					
<b>1.4 Blowing</b>						
All hardscape areas blown clean, including tennis & basketball courts, streets and parking lots	<b>Comments</b>					
	Each area is blown clean of debris once mowing is completed					
<b>1.5 Weed Control</b>						
Weeding of plant beds, all natural areas and berms	<b>Comments</b>					
Pre & Post emergents applied at appropriate times	Post emergent herbicide is applied as part of our detail rotation. Herbicides were applied on the berms once the grass clipping were removed. We were able to spray Monday- Thursday.					
<b>1.6 Pruning</b>						
Shrubs,vines and orimalntal trees in common areas and berms to be pruned to maintain their natural shape and maintain appropriate distances between pedestrian and vehicle areas.	<b>Comments</b>					
Trees (crape Myrtles) shall be pruned when dormant (winter)						
Palms trimming shall be done one time per year (June-July)						
<b>1.7 Berms</b>						
Berms to be cleaned, weeded and manicured, grasses trimmed once a year at the same time pine straw is put down (Yearly)	<b>Comments</b>					
Weeds to be removed / treated year round as needed						
<b>2.0 Pesticide Application</b>						
<b>2.1 Turf Pest Control</b>						
Turf inspected weekly and spot treated <span style="color: blue;">(As Needed)</span>	<b>Comments</b>					
Ant, mole & cricket control can be requested once a year Documentation shall be given to owner for proof & chemical	All turf is inspected weekly for pest					
Top Choice grannular insecticide blanket appplication for (fire ant control) annually at 3 entrances, amenity center, roadways, bermuda grasses						
Fire ant spot treatments as needed to control mound outbreaks with "other" products (Not Top Choice) as needed	Fire ant control is applied as needed on ant mounds present at the time of service					
<b>2.2 Shrub &amp; Tree Pest Control</b>						
<b>Comments</b>					Page 2 of 2	

## Murabella / Turnbull Creek CDD / Landscape Irrigation Audit

Shrubs & Trees Pest Control inspected bi-weekly	All plant material is inspected weekly for pest	
<b>3.0 Fertilization</b>		
<b>3.1 Turf Areas</b>	<b>Comments</b>	
All lawn areas ( entries, amenity center & mail kiosks are fertilized with grannular slow release fertilizers		
To be completed in 4 rounds (March, May, September & November)	All turf has been fertilized	
<b>3.2 Shrubs &amp; Trees</b>	<b>Comments</b>	
Shrubs / trees to be fertilized twice a year with grannular slow release nitrogen source in 2 rounds (March & September)		
One application of systemic insecticide and liquid fertilizer made to shrubs and trees (April or May)		
Seasonal annuals fertilized on 30 day cycles	New annual flowers were installed.	
<b>4.0 Irrigation (All Inclusive Package) Guidelines</b>		
<b>Bi-Weekly Inspections (26 per year)</b>	<b>Comments</b>	
All controllers, sprinkler heads, valve boxes, adjustments as needed, watering schedules, submit a written report Note: This contract shall include the following at N/C	The irrigation controller run times and frequencies have been adjusted for the cooler temps and shorted days	
Lateral line repairs, valve repair and replacement as needed, Solenoid replacement, Head replacement, Relocation or adjustments to heads, Wire splices or cut wires, Valve box replacements, Decoder repairs, Battery replacements, Any damage to the landscape due to irrigation related issues like under & over watering		
These are to completed within 24 hours of notification. Note: Things that fall outside the contract		
The water source and pump system or respective controls, Mainline repairs 4" pipe, Timer repairs, vandalism.		
<b>5.0 Mulching</b>	<b>Comments</b>	
All amenity areas, roadways and roundabout mulched twice yearly (March & late summer) 2" depth		
Pine straw to be applied to all berms areas twice a year (March & September) 3" depth		
<b>6.0 Seasonal Color</b>	<b>Comments</b>	
Annuals shall be changed out 4 cycles per year (March, June, August-September, December) Areas of seasonal color are:		
SR16 / San Giacomo entrance (420 plants per installion)		
Pacetti Rd / Terrancina Dr ( 85 plants per installation)		
Main entrance at Pacetti Rd ( 215 plants per installation)		
Amenity center beds and roundabout ( 612 plants per installation)		
Christmas color display of poinsetta's at amenity center entrance at the holidays		
<b>Signature (Trimac):</b>	<b>Signature (Operations Manager) :</b>	Brian Stephens

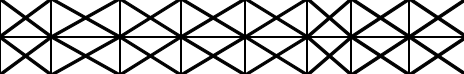

## Murabella / Turnbull Creek CDD / Landscape Irrigation Audit

Landscape Maintenance Checklist (Trimac)							12/23/2024
<b>1.0 Maintenance</b>							Page 1 of 2
<b>Non-Growing Season Only (November 1 - March 31st)</b>							
<b>1.1 Mowing (by Friday of each week) 3 days / week</b>							
<b>All Turf &amp; Pond Areas</b>	<b>Note below all areas or ponds not mowed per schedule with reason</b>						
Monday - Soccer Field & Berm Along Pacetti Rd / Clubhouse areas Amenity Ponds # 1- 5	Today we spot mowed the amenity center including the athletic field so it would be fresh for the holiday. We trimmed the Positano entrance and and mowed the ponds around the amenity center.						
Tuesday- Verona Way, Park & SR16 Entrance / Ponds # 6 ,7, 8, 9, 15 & 16	Christmas Holliday						
Wednesday - Pescara Fields & playground areas Ponds # 1 - 5	Christmas Holliday						
Thursday - Rugusa Field / Pond Banks #10, 11, 12, 13, 14,	We spot mowed Regusa Field, Pescara Park and the playground. We also blew off the leaves in the amenit parking lot and playground parking lot.						
Friday - Outer berms off od SR16 & Pacetti Rd	Today we spot mowed Memorial Park and blew the parking lot. We also picked up multiple large limbs on the berms at Memorial Park						
<b>1.2 String Trimming</b>							
Trimming around all obstacles at every mowing cycle to include fences on pond side, light poles, tress & shrubs.	<b>Comments</b>						
	Triming around obstacles is done as part of each mowing cycle						
<b>1.3 Edging</b>							
All hardscape and paved trails at each mowing cycle	<b>Comments</b>						
	Edging is completed as part of each mowing cycle						
<b>1.4 Blowing</b>							
All hardscape areas blown clean, including tennis & basketball courts, streets and parking lots	<b>Comments</b>						
	Each area is blown clean of debris once mowing is completed						
<b>1.5 Weed Control</b>							
Weeding of plant beds, all natural areas and berms	<b>Comments</b>						
Pre & Post emergents applied at appropriate times	Post emergent herbicide is applied as part of our detail rotation. No Herbicides were applied this week.						
<b>1.6 Pruning</b>							
Shrubs,vines and orimental trees in common areas and berms to be pruned to maintain their natural shape and maintain appropriate distances between pedestrian and vehicle areas.	<b>Comments</b>						
Trees (crape Myrtles) shall be pruned when dormant (winter)							
Palms trimming shalll be done one time per year (June-July)							
<b>1.7 Berms</b>							
Berms to be cleaned, weeded and manicured, grasses trimmed once a year at the same time pine straw is put down (Yearly)	<b>Comments</b>						
Weeds to be removed / treated year round as needed							
<b>2.0 Pesticide Application</b>							
							
<b>2.1 Turf Pest Control</b>							
Turf inspected weekly and spot treated <span style="color: blue;">(As Needed)</span>	<b>Comments</b>						
Ant, mole & cricket control can be requested once a year Documentation shall be given to owner for proof & chemical	All turf is inspected weekly for pest						
Top Choice grannular insecticide blanket application for (fire ant control) annually at 3 entrances, amenity center, roadways, bermuda grasses							
Fire ant spot treatments as needed to control mound outbreaks with "other" products (Not Top Choice) as needed	Fire ant control is applied as needed on ant mounds present at the time of service						





## Murabella / Turnbull Creek CDD / Landscape Irrigation Audit

Landscape Maintenance Checklist (Trimac)							12/30/2024
<b>1.0 Maintenance</b>							Page 1 of 2
<b>Non-Growing Season Only (November 1 - March 31st)</b>							
<b>1.1 Mowing (by Friday of each week) 3 days / week</b>							
<b>All Turf &amp; Pond Areas</b>	<b>Note below all areas or ponds not mowed per schedule with reason</b>						
Monday - Soccer Field & Berm Along Pacetti Rd / Clubhouse areas Amenity Ponds # 1- 5	We blew off all of the parking lots at the Amenity Complex, Pescara Field, Memorial Park. We also blew the sidewalks along Pacetti Rd and Positano to the round about.						
Tuesday- Verona Way, Park & SR16 Entrance / Ponds # 6 ,7, 8, 9, 15 & 16	New Years Holiday						
Wednesday - Pescara Fields & playground areas Ponds # 1 - 5	New Years Holiday						
Thursday - Rugusa Field / Pond Banks #10, 11, 12, 13, 14,	We spot mowed Regusa Field, Pescara Park and the playground. We also blew off the leaves in the amenit parking lot and playground parking lot.						
Friday - Outer berms off od SR16 & Pacetti Rd	Today we hand pulled weeds at the clubhouse and all entrances. We also pulled weeds in the round about. WE blew off all of the entrances.						
<b>1.2 String Trimming</b>	<b>Comments</b>						
Trimming around all obstacles at every mowing cycle to include fences on pond side, light poles, tress & shrubs.	Triming around obstacles is done as part of each mowing cycle						
<b>1.3 Edging</b>	<b>Comments</b>						
All hardscape and paved trails at each mowing cycle	Edging is completed as part of each mowing cycle						
<b>1.4 Blowing</b>	<b>Comments</b>						
All hardscape areas blown clean, including tennis & basketball courts, streets and parking lots	Each area is blown clean of debris once mowing is completed						
<b>1.5 Weed Control</b>	<b>Comments</b>						
Weeding of plant beds, all natural areas and berms	Post emergent herbicide is applied as part of our detail rotation. No Herbicides were applied this week.						
Pre & Post emergents applied at appropriate times							
<b>1.6 Pruning</b>	<b>Comments</b>						
Shrubs,vines and orimental trees in common areas and berms to be pruned to maintain their natural shape and maintain appropriate distances between pedestrian and vehicle areas.							
Trees (crape Myrtles) shall be pruned when dormant (winter)							
Palms trimming shalll be done one time per year (June-July)							
<b>1.7 Berms</b>	<b>Comments</b>						
Berms to be cleaned, weeded and manicured, grasses trimmed once a year at the same time pine straw is put down (Yearly)							
Weeds to be removed / treated year round as needed							
<b>2.0 Pesticide Application</b>							
							
<b>2.1 Turf Pest Control</b>	<b>Comments</b>						
Turf inspected weekly and spot treated (As Needed)	All turf is inspected weekly for pest						
Ant, mole & cricket control can be requested once a year Documentation shall be given to owner for proof & chemical							
Top Choice grannular insecticide blanket application for (fire ant control) annually at 3 entrances, amenity center, roadways, bermuda grasses							
Fire ant spot treatments as needed to control mound outbreaks with "other" products (Not Top Choice) as needed	Fire ant control is applied as needed on ant mounds present at the time of service						



# Tab 4



## **Tab 5**

MINUTES OF MEETING

*Each person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that 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.*

TURNBULL CREEK  
COMMUNITY DEVELOPMENT DISTRICT

The Board of Supervisors for the Turnbull Creek Community Development District held an **attorney-client Shade Session on November 12, 2024, at 6:00 p.m., to discuss matters related to pending litigation, which was then followed by the meeting of the Board of Supervisors starting at 6:30 p.m.** The meeting location was at **Murabella Amenity Center at 101 Positano Avenue, St. Augustine, FL 32092.** The shade session was for the following to be in attendance: **Caryl Kilinski, Esq., Jennifer Kilinski, Esq., Mary Grace Henley, Esq., Melissa Dobbins, District Manager, Ben Pfuhl, District Manager, Jeremy Vencil, Chris DelBene, Esq., Raymond Ames and a court reporter.**

**Present and constituting a quorum:**

Jeremy Vencil	Board Supervisor, Vice Chairman
Chris DelBene	Board Supervisor, Assistant Secretary
Raymond Ames	Board Supervisor, Assistant Secretary

**Also present were:**

Melissa Dobbins	District Manager, Rizzetta & Co., Inc.
Ben Pfuhl	District Manager, Rizzetta & Co., Inc.
Mary Grace Henley	Esquire, Kilinski/Van Wyk
Mike Yuro	District Engineer, Yuro & Associates
Erick Hutchinson	Amenity Manager, RMS
Jim Schieszer	Operations Manager, RMS
Brian Stevens	Account Manager, Yardnique

Audience members present.

**FIRST ORDER OF BUSINESS**

**Call to Order / Roll Call**

Mr. Pfuhl called the meeting to order at 6:00 p.m.

**SECOND ORDER OF BUSINESS**

**Audience Comments on  
Pending Litigation/Shade  
Session**

47  
48 **THIRD ORDER OF BUSINESS** **ATTORNEY-CLIENT SHADE**  
49 **SESSION**

50  
51 **FOURTH ORDER OF BUSINESS** **Resume Public Meeting**

52  
53 **FIFTH ORDER OF BUSINESS** **Motions Related to Litigation**  
54 **Expenditures or Settlement**  
55 **Negotiations**

56  

On a motion by Mr. DelBene, seconded by Mr. Vencil, with all in favor, the Board of Supervisors authorized District Counsel to negotiate as discussed during the shade session of the meeting, for Turnbull Creek Community Development District.

57  

On a motion by Mr. DelBene, seconded by Mr. Ames, with all in favor, the Board of Supervisors authorized a shade session prior to the next Board of Supervisors' meeting if needed, for Turnbull Creek Community Development District.

58  
59 **SIXTH ORDER OF BUSINESS** **Audience Comments on**  
60 **Agenda Items**

61  
62 No comments.

63  
64 **SEVENTH ORDER OF BUSINESS** **Staff Reports – Part A**

65  
66 **A. District Engineer**

67  
68 **1.) Update on Walking Trail Improvement**

69  
70 Mr. Yuro updated the Board on their request to have a structural engineer review the pond  
71 wall next to the pool. Mr. Yuro informed the Board that he has not found one that was  
72 able to assess the area at this time.

73  
74 Mr. Yuro will continue to look for options to address the area.

75  
76 *The Board moved to agenda item 8-E.*

77  
78 **EIGHTH ORDER OF BUSINESS** **Consideration of Variance**  
79 **Application Policy**

80  
81 Ms. Henley reviewed the proposed updates to the District's Variance Application Policy.

82  

On a motion by Mr. DelBene, seconded by Mr. Vencil, with all in favor, the Board of Supervisors adopted the new variance application policy, for Turnbull Creek Community Development District.

83

**NINTH ORDER OF BUISINESS**

**Staff Reports – Part A**

**B. Landscaper**

**1.) Yardnique Landscape Reports**

Mr. Stevens reviewed the report with the Board highlighting that there was one section of mowing that was still needing to be completed, and that they have moved to the winter bi-weekly mowing schedule.

Mr. Stevens also highlighted that the ant hills were becoming an issue.

Mr. Vencil questioned why the Top-Choice ant treatment is only applied annually and how much it would be to increase the treatment to twice per year.

Mr. Stevens confirmed that Yardnique would be able to provide an additional ant treatment at the contracted rate of \$4,400.00.

On a motion by Mr. Vencil, seconded by Mr. Ames, 2-1, with Mr. DelBene opposed, the Board of Supervisors approved an additional fire ant treatment for \$4,400.00, for Turnbull Creek Community Development District.

**2.) Consideration of Rock and Sand Replacement Proposals**

**3.) Consideration of Landscape Enhancement Proposals**

Mr. Stevens reviewed proposals to replace rose bushes throughout the community with Arboricola.

Discussion ensued.

On a motion by Mr. DelBene, seconded by Mr. Vencil, with all in favor, the Board of Supervisors approved the Yardnique proposal to replace the rose bushes in the median island at the Pescara entrance with Arboricola, in the amount of \$818.00, requesting the installation take place in March, for Turnbull Creek Community Development District.

The Board tabled the remaining proposals for rose bush replacements.

Mr. Stevens reviewed the canopy lifting proposal with the Board.

Discussion ensued.

The Board requested the staff determine which trees are on county property and which ones are on District property before they make a decision on the proposal.



122 Mr. Stevens reviewed the proposal to re-stock the sand in the volleyball court.

123

124 Mr. Vencil requested the staff receive additional proposals and provide them to the Board  
125 at the next meeting.

126

127 **TENTH ORDER OF BUSINESS**

**Consideration of Resolution  
2025-01 Amending Fiscal Year  
23-24 Final Budget**

128

129

130

131 Mr. Pfuhl reviewed the amended budget with the Board.

132

On a motion by Mr. DelBene, seconded by Mr. Vencil, with all in favor, the Board of Supervisors adopted the amended budget for Fiscal Year 23/24 final budget, for Turnbull Creek Community Development District.

133

134 **ELEVENTH ORDER OF BUSINESS**

**Consideration of Installing  
Double-Sided Lock on  
Pickleball Court Proposal**

135

136

137

138 Mr. Schieszer reviewed the proposal with the Board and highlighted that it could not be  
139 added to the access card system.

140

141 Discussion ensued.

142

143 The Board did not approve the proposal.

144

145 **TWELFTH ORDER OF BUSINESS**

**Consideration of WGV Fighting  
Turtles 2025 Schedule**

146

147

148 Ms. Little from the Fighting Turtles reviewed the proposal and stated that these dates were  
149 only for the practices as the meet schedule has not yet been finalized.

150

On a motion by Mr. Vencil, seconded by Mr. DelBene, with all in favor, the Board of Supervisors approved the schedule of the practices and approved the use of the facilities for the Meets with the staff coordinating the specific dates once they are determined, for Turnbull Creek Community Development District.

151

152 **THIRTEENTH ORDER OF BUSINESS**

**Consideration of UPS Holiday  
POD Request**

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155 Mr. Pfuhl reviewed the request with the Board.

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157 Discussion ensued.

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On a motion by Mr. DelBene, seconded by Mr. Vencil, with all in favor, the Board agreed to allow UPS to install the PODs if payment was received via check and the

amount owed from last year was also paid, the Board stipulated that they would remove the PODs if full payment, in the amount of \$2,500.00, was not received by November 25<sup>th</sup>, for Turnbull Creek Community Development District.

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**FOURTEENTH ORDER OF BUSINESS**

**Approval of Consent Agenda**

- 1.) Consideration of Minutes of the Board of Supervisors' Regular Meeting held September 10, 2024**
- 2.) Consideration of Minutes of the Workshop held October 16, 2024**
- 3.) Ratification of the Operation and Maintenance Expenditures for August 2024 and September 2024**

On a motion by Mr. DelBene, seconded by Mr. Vencil, with all in favor, the Board approved the Consent Agenda, for Turnbull Creek Community Development District.

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Mr. DelBene questioned the amount of the Comcast Bill and asked the staff to look into it.

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**FIFTEENTH ORDER OF BUSINESS**

**Staff Reports – Part B**

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**A. District Counsel**

Ms. Henley reviewed her report and reminded the Board of their requirement to complete the 4 hours of ethics training before the end of the year.

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**B. Amenity and Field Operations**

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**1.) Field Operations & Amenity Management Report**

Mr. Schieszer reviewed his report with the Board.

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**2.) Future Horizon Report**

Mr. DelBene requested that irrigation repairs that occur, that the District pays for, be sent to the Board to inform them of the repair.

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**3.) Consideration of Beestera Camps**

Mr. Hutchinson introduced Ms. Tillman to the Board to discuss the request for the Beestera Soccer Camps.

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Ms. Tillman reviewed the request with the Board, highlighting that she estimated 40-50 kids to attend.

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Discussion ensued.

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On a motion by Mr. Vencil, seconded by Mr. DeIBene, with all in favor, the Board approved the requested and directed District Counsel to create the agreement, for Turnbull Creek Community Development District.

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**C. District Manager**

**1.) Consideration of Resolution 2025-02; Redesignating Public Depository Banking Options**

Mr. Pfuhl reviewed his report with the Board and discussed the new banking opportunities available to the District.

Discussion ensued.

On a motion by Mr. DeIBene, seconded by Mr. Vencil, with all in favor, the Board approved the transition of banks to the options which provide the best available interest rates for Turnbull Creek Community Development District.

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**2.) Acceptance of Updated Contract for District Management Services**

Mr. Pfuhl reviewed the updated agreement with the Board.

On a motion by Mr. DeIBene, seconded by Mr. Vencil, with all in favor, the Board accepted the updated District Management Agreement, for Turnbull Creek Community Development District.

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**SIXTEENTH ORDER OF BUSINESS**

**Supervisor Requests & Audience Comments**

No Supervisor Requests.

No Audience Comments.

**SEVENTEENTH ORDER OF BUSINESS**

**Adjournment**

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

\_\_\_\_\_  
Chairman / Vice Chairman

DRAFT

# TURNBULL CREEK COMMUNITY DEVELOPMENT DISTRICT

---

DISTRICT OFFICE · 3434 COLWELL AVENUE, SUITE 200 · TAMPA, FL 33614

## Operations and Maintenance Expenditures October 2024 For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from October 1, 2024 through October 31, 2024. This does not include expenditures previously approved by the Board.

The total items being presented:

Approval of Expenditures:           **\$85,195.91**

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\_\_\_\_\_ Chairperson

\_\_\_\_\_ Vice Chairperson

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

# TURNBULL CREEK COMMUNITY DEVELOPMENT DISTRICT

Paid Operation and Maintenance Expenditures

October 1, 2024 Through October 31, 2024

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Transaction Description</u>	<u>Check Amount</u>
Alfred W Grover	100675	93024	Installed Circuit Breaker for Pond Fountain Pump Motor 09/24	\$ 370.00
Alfred W Grover	100681	100524	Replaced Landscape Light and Outlet 10/24	\$ 340.00
Alfred W Grover	100689	102224	Installed Outdoor Light Fixture 10/24	\$ 498.00
COMCAST	20241021-2	8495 74 140 0863399	Cable Services 10/24	\$ 297.48
COMCAST	20241021-2	8495 74 140 1701846	Internet Services 10/24	\$ 124.44
First Coast Franchising	100684	JAK10240390	Janitorial Services 10/24	\$ 709.90
Fitness Pro	100676	32663	Service Request - Preventative Maintenance 07/24	\$ 218.15
Florida Power & Light Company	20241022-1	Monthly Summary 09/24 Autopay 616	Electric Services 09/24	\$ 6,669.59
Future Horizons, Inc.	100677	86240	Aquatic Weed Control 09/24	\$ 1,375.00
Governmental Management Services, LLC	100682	315	Website Maintenance 10/24	\$ 100.00
Hancock Bank	20241023-1	092724 Autopay	Credit Card Expenses 09/24	\$ 3,568.87
Hi-Tech System Associates	20241002-1	412539 Autopay	Alarm Access Control 10/24	\$ 30.00
Kilinski / Van Wyk, PLLC	100685	10550	Legal Services 09/24	\$ 4,410.00
Kilinski / Van Wyk, PLLC	100685	10552	Legal Services - Pond Bank Construction Defect 09/24	\$ 383.50

# TURNBULL CREEK COMMUNITY DEVELOPMENT DISTRICT

Paid Operation and Maintenance Expenditures

October 1, 2024 Through October 31, 2024

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Transaction Description</u>	<u>Check Amount</u>
Kilinski / Van Wyk, PLLC	100678	10651	Legal Services - Meeting 09/24	\$ 2,043.06
Neighborhood Publications, Inc	100686	MURA5909	Premium Website 10/24	\$ 45.00
Paychex	20241022-2	024-10-16 ACH	BOS Payroll 10/16/24	\$ 443.80
Paychex	20241010-1	2024092600 Autopay	Express Payroll Direct Deposit Processing 09/16/24	\$ 129.04
Poolsure	100683	131295624999	Pool Chemicals 10/24	\$ 1,716.85
Republic Services	20241016-1	0687-001466475 ACH	Waste Disposal Services 10/24	\$ 223.91
Riverside Management Services, Inc	100679	178	Rental Use of 26' Ladder 09/24	\$ 100.00
Rizzetta & Company, Inc.	100670	INV0000093728	District Management Fees 10/24	\$ 3,862.50
Rizzetta & Company, Inc.	100671	INV0000093830	Dissemination Services 10/24	\$ 83.33
Rizzetta & Company, Inc.	100672	INV0000093915	Annual Assessment Roll 10/24	\$ 5,040.00
St Johns Utility Department	20241021-1	Monthly Summary 09/24	Water-Sewer Services 09/24	\$ 587.06
Trimac Outdoor	100680	Autopay 616 TMNE 116641	Removal and Disposal of Fallen Trees on San Marino Berm 07/24	\$ 540.00
Trimac Outdoor	100673	TMNE 120640	Landscape Maintenance 09/24	\$ 24,882.00
Trimac Outdoor	100687	TMNE 124099	Landscape Maintenance 10/24	\$ 25,629.00

# TURNBULL CREEK COMMUNITY DEVELOPMENT DISTRICT

Paid Operation and Maintenance Expenditures

October 1, 2024 Through October 31, 2024

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Transaction Description</u>	<u>Check Amount</u>
Turner Pest Control, LLC	100688	619663884	Pest Control Services 10/24	\$ 185.40
Vector Security, Inc	100674	74706843	Security Monitoring Services 10/24	<u>\$ 590.03</u>
<b>Report Total</b>				<b><u>\$ 85,195.91</u></b>



# TURNBULL CREEK COMMUNITY DEVELOPMENT DISTRICT

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DISTRICT OFFICE · 3434 COLWELL AVENUE, SUITE 200 · TAMPA, FL 33614

## **Operations and Maintenance Expenditures November 2024 For Board Approval**

Attached please find the check register listing the Operation and Maintenance expenditures paid from November 1, 2024 through November 30, 2024. This does not include expenditures previously approved by the Board.

The total items being presented:

Approval of Expenditures:           **\$282,556.23**

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\_\_\_\_\_ Chairperson

\_\_\_\_\_ Vice Chairperson

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

# TURNBULL CREEK COMMUNITY DEVELOPMENT DISTRICT

Paid Operation and Maintenance Expenditures  
November 1, 2024 Through November 30, 2024

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Transaction Description</u>	<u>Check Amount</u>
COMCAST	20241119-2	8495 74 140 0863399	Cable Services 11/24	\$ 297.70
COMCAST	20241121-1	8495 74 140 1701846	11/24 Autopay Internet Services 11/24	\$ 124.44
Duval Asphalt Products, Inc.	100693	26086	11/24 Autopay Walking Path 08/24	\$ 185,954.36
Elizabeth Valerio	100697	0217E 10/24	Halloween Event - Face Painting 10/24	\$ 250.00
First Coast Franchising	100706	JAK11240389	Janitorial Services 11/24	\$ 709.90
Florida Department of Commerce	20241119-1	90771 ACH	Special District Fee for FY 24-25	\$ 175.00
Florida Power & Light Company	20241122-1	Monthly Summary 10/24	Electric Services 10/24	\$ 6,880.18
Future Horizons, Inc.	100699	Autopay 616 86754	Aquatic Weed Control 10/24	\$ 1,375.00
Gannett Florida LocaliQ	100700	0006745316	Account# 765148 Legal Advertising 10/24	\$ 281.44
Governmental Management Services, LLC	100707	316	Website Maintenance 11/24	\$ 100.00
Hancock Bank	20241125-1	102824 ACH	Credit Card Expenses 10/24	\$ 7,595.81
Hi-Tech System Associates	20241104-1	414168 Autopay	Alarm Access Control 11/24	\$ 30.00
James M Teter	100691	409	Pressure Washing 10/24	\$ 750.00
Kilinski / Van Wyk, PLLC	100701	10811	Legal Services 10/24	\$ 4,220.37

# TURNBULL CREEK COMMUNITY DEVELOPMENT DISTRICT

Paid Operation and Maintenance Expenditures  
November 1, 2024 Through November 30, 2024

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Transaction Description</u>	<u>Check Amount</u>
Kilinski / Van Wyk, PLLC	100701	10813	Legal Services - Pond Bank Construction Defect 10/24	\$ 9,982.50
Kilinski / Van Wyk, PLLC	100701	10861	Legal Services - Meeting 10/24	\$ 1,834.51
Mor-Sports Group, Inc.	100705	006BT-3112	Pickleball Court 11/24	\$ 1,637.71
Paychex	20241115-1	2024-11-12 ACH	BOS Payroll 11/12/24	\$ 443.80
Paychex	20241112-1	2024103100 Autopay	Express Payroll Direct Deposit Processing 10/21/24	\$ 125.76
Poolsure	100696	131295625509	Pool Chemicals 11/24	\$ 1,716.85
Republic Services	20241121-2	0687-001474641 Autopay	Waste Disposal Services 11/24	\$ 285.51
Riverside Management Services, Inc	100694	176	Pool Maintenance 10/24	\$ 1,382.58
Riverside Management Services, Inc	100694	177	Management Services 10/24	\$ 21,965.52
Rizzetta & Company, Inc.	100690	INV0000094546	District Management Fees 11/24	\$ 3,945.83
Solitude Lake Management, LLC	100703	PSI118409	Pond Water Testing 10/24	\$ 385.00
Solitude Lake Management, LLC	100702	PSI118453	Pond Water Testing 10/24	\$ 385.00
St Johns County Tax Collector	100692	110124 St Johns Cty	Property Tax Postage 11/24	\$ 254.25
St Johns Utility Department	20241118-1	Monthly Summary 10/24 Autopay 616	Water-Sewer Services 10/24	\$ 739.68

# TURNBULL CREEK COMMUNITY DEVELOPMENT DISTRICT

Paid Operation and Maintenance Expenditures  
November 1, 2024 Through November 30, 2024

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Transaction Description</u>	<u>Check Amount</u>
Trimac Outdoor	100704	TMNE 126056	Irrigation Repair 10/24	\$ 956.00
Trimac Outdoor	100704	TMNE 126057	Hurricane Milton Clean-Up 10/24	\$ 900.00
Trimac Outdoor	100708	TMNE 127689	Landscape Maintenance 11/24	\$ 25,629.00
Vector Security, Inc	100695	74870993	Security Monitoring Services 11/24	\$ 590.03
Yuro & Associates, LLC	100698	3649	Engineering Services 10/24	<u>\$ 652.50</u>
<b>Report Total</b>				<b><u>\$ 282,556.23</u></b>

# Tab 6

**Turnbull Creek  
Community Development District**

**ANNUAL FINANCIAL REPORT**

**September 30, 2023**

**Turnbull Creek Community Development District**

**ANNUAL FINANCIAL REPORT**

**September 30, 2023**

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# Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue  
Suite 200  
Fort Pierce, Florida 34950

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

## REPORT OF INDEPENDENT AUDITORS

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

### Report on Audit of the Financial Statements

#### *Opinion*

We have audited the financial statements of the governmental activities and each major fund of Turnbull Creek Community Development District (the "District"), as of and for the year ended September 30, 2023, and the related notes to financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Turnbull Creek Community Development District as of September 30, 2023, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinion*

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

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

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



To the Board of Supervisors  
Turnbull Creek Community Development District

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

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

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

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

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

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

To the Board of Supervisors  
Turnbull Creek Community Development District

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

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

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

In accordance with *Government Auditing Standards*, we have also issued a report dated October 22, 2024 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations and contracts.

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

*Berger Toombs Elam  
Gaines + Frank*

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

October 22, 2024

**Turnbull Creek Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2023**

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

**OVERVIEW OF THE FINANCIAL STATEMENTS**

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

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

The **statement of net position** presents information on all assets and liabilities of the District, with the difference between assets and liabilities reported as net position. Assets, liabilities, and net position are reported for all Governmental activities.

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

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

**Turnbull Creek Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2023**

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

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

The *government-wide financial statements* and the *fund financial statements* provide different pictures of the District. The *government-wide financial statements* provide an overall picture of the District's financial standing. These statements are comparable to private-sector companies and give a good understanding of the District's overall financial health and how the District paid for the various activities, or functions, provided by the District. All assets of the District, including capital assets, are reported in the **statement of net position**. All liabilities, including principal outstanding on bonds are included. In the **statement of activities**, transactions between the different functions of the District have been eliminated in order to avoid "doubling up" the revenues and expenses. The *fund financial statements* provide a picture of the major funds of the District. In the case of governmental activities, outlays for long lived assets are reported as expenditures and long-term liabilities, such as general obligation bonds, are not included in the fund financial statements. To provide a link from the *fund financial statements* to the *government-wide financial statements*, reconciliation is provided from the *fund financial statements* to the *government-wide financial statements*.

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

**Financial Highlights**

The following are the highlights of financial activity for the year ended September 30, 2023.

- ◆ The District's total liabilities exceeded total assets by \$(1,111,722) (net position). Net investment in capital assets was \$(2,133,985), restricted net position was \$147,284 and unrestricted net position was \$874,979.
- ◆ Governmental activities revenues totaled \$2,671,631 while governmental activities expenses totaled \$2,199,201.

**Turnbull Creek Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2023**

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

**Financial Analysis of the District**

The following schedule provides a summary of the assets, liabilities and net position of the District and is presented by category for comparison purposes.

**Net Position**

	<b>Governmental Activities</b>	
	<b>2023</b>	<b>2022</b>
Current assets	\$ 898,310	\$ 848,135
Restricted assets	1,014,959	988,023
Capital assets	10,301,783	10,730,563
Total Assets	12,215,052	12,566,721
Current liabilities	1,048,949	1,033,585
Non-current liabilities	12,277,825	13,117,288
Total Liabilities	13,326,774	14,150,873
Net investment in capital assets	(2,133,985)	(2,518,668)
Restricted net position	147,284	107,652
Unrestricted net position	874,979	826,864
Total Net Position	\$ (1,111,722)	\$ (1,584,152)

The increase in current assets and restricted assets is related to revenues exceeding expenditures at the fund level in the current year.

The decrease in capital assets is mainly related to current year depreciation.

The increase in net position is the result of revenues in excess of expenses in the current year.

The decrease in non-current liabilities is related to the principal payments made in the current year.

**Turnbull Creek Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2023**

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

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

The following schedule provides a summary of the changes in net position of the District and is presented by category for comparison purposes.

**Change In Net Position**

	<b>Governmental Activities</b>	
	<b>2023</b>	<b>2022</b>
Program Revenues		
Charges for services	\$ 2,595,020	\$ 2,593,871
Investment earnings	62,032	4,703
Miscellaneous revenues	14,579	14,042
	<u>2,671,631</u>	<u>2,612,616</u>
 Total Revenues	 <u>2,671,631</u>	 <u>2,612,616</u>
 Expenses		
General government	161,245	171,016
Physical environment	815,437	866,531
Culture/recreation	654,925	612,380
Interest and other charges	567,594	596,737
	<u>2,199,201</u>	<u>2,246,664</u>
 Total Expenses	 <u>2,199,201</u>	 <u>2,246,664</u>
 Change in Net Position	 472,430	 365,952
 Net Position - Beginning of Year	 <u>(1,584,152)</u>	 <u>(1,950,104)</u>
 Net Position - End of Year	 <u>\$ (1,111,722)</u>	 <u>\$ (1,584,152)</u>

The decrease in physical environment is mainly the result of the decrease in repairs in the current year.

The increase in culture/recreation is related to the increase in amenity facility repairs in the current year.

**Turnbull Creek Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2023**

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

**Capital Assets Activity**

The following schedule provides a summary of the District's capital assets as of September 30, 2023 and 2022.

<u>Description</u>	<u>Governmental Activities</u>	
	<u>2023</u>	<u>2022</u>
Land and improvements	\$ 3,846,133	\$ 3,846,133
Infrastructure	5,052,657	5,052,657
Buildings	8,344,455	8,344,455
Equipment	52,327	19,046
Less: accumulated depreciation	<u>(6,993,789)</u>	<u>(6,531,728)</u>
Capital Assets, net	<u>\$ 10,301,783</u>	<u>\$ 10,730,563</u>

Current year activity consisted of depreciation of \$462,061 and additions to equipment of \$33,281.

**General Fund Budgetary Highlights**

Actual expenditures were less than budgeted expenditures primarily due to less reserve expenditures incurred in the current year than were anticipated.

The September 30, 2023 budget was not amended.

**Debt Management**

Governmental Activities debt includes the following:

- ◆ In March 2015, the District issued \$13,375,000 Special Assessment Refunding Bonds, Series 2015A and \$1,280,000 Special Assessment Bonds, Series 2015B. The Bonds were issued to provide funds to refund and redeem the Special Assessment Bonds, Series 2005 and to finance the Phase 1 - Pond Bank Reconstruction Project. The balance outstanding at September 30, 2023 for the Series 2015A Bonds was \$8,975,000 and the Series 2015B Bonds was \$1,035,000.

**Turnbull Creek Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2023**

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

**Debt Management (Continued)**

In April 2016, the District issued \$4,196,000 Special Assessment Refunding Bonds, Series 2016. The Bonds were issued to refund and redeem the outstanding Special Assessment Bonds, Series 2006 and retire the deferred costs. The balance outstanding at September 30, 2023 was \$3,111,000.

**Economic Factors and Next Year's**

The District does not expect any economic factors to have a significant effect on the financial position or results of operations of the District in fiscal year 2024.

**Request for Information**

The financial report is designed to provide a general overview of Turnbull Creek Community Development District's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Turnbull Creek Community Development District's Accounting Department at 3434 Colwell Avenue, Suite 200, Tampa, Florida, 33614.



**Turnbull Creek Community Development District**  
**STATEMENT OF NET POSITION**  
**September 30, 2023**

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Current Assets	
Cash	\$ 760,039
Investments	98,882
Prepaid expenses	39,289
Deposits	100
Total Current Assets	898,310
Non-Current Assets	
Restricted Assets	
Investments	1,014,959
Capital Assets, Not Being Depreciated	
Land and improvements	3,846,133
Capital Assets, Being Depreciated	
Infrastructure	5,052,657
Buildings	8,344,455
Equipment	52,327
Less: accumulated depreciation	(6,993,789)
Total Non-Current Assets	11,316,742
Total Assets	12,215,052
 <b>LIABILITIES</b>	
Current Liabilities	
Accounts payable	23,331
Bonds payable, current	798,000
Accrued interest	227,618
Total Current Liabilities	1,048,949
Non-Current Liabilities	
Bonds payable, net	12,277,825
Total Liabilities	13,326,774
 <b>NET POSITION</b>	
Net investment in capital assets	(2,133,985)
Restricted for debt service	144,411
Restricted for capital projects	2,873
Unrestricted	874,979
Total Net Position	\$ (1,111,722)

*See accompanying notes to financial statements.*

**Turnbull Creek Community Development District**  
**STATEMENT OF ACTIVITIES**  
**For the Year Ended September 30, 2023**

<b>Functions/Programs</b>	<b>Expenses</b>	<b>Program Revenues</b>	<b>Net (Expense) Revenues and Changes in Net Position</b>
		<b>Charges for Services</b>	<b>Governmental Activities</b>
Governmental Activities			
General government	\$ (161,245)	\$ 168,337	\$ 7,092
Physical environment	(815,437)	668,152	(147,285)
Culture/recreation	(654,925)	384,497	(270,428)
Interest and other charges	(567,594)	1,374,034	806,440
Total Governmental Activities	\$ (2,199,201)	\$ 2,595,020	395,819
			General Revenues
			Investment earnings
			62,032
			Miscellaneous revenues
			14,579
			Total General Revenues
			76,611
			Change in Net Position
			472,430
			Net Position - Beginning of year
			(1,584,152)
			Net Position - End of year
			\$ (1,111,722)

*See accompanying notes to financial statements.*

**Turnbull Creek Community Development District**  
**BALANCE SHEET -**  
**GOVERNMENTAL FUNDS**  
**September 30, 2023**

	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>				
Cash	\$ 760,039	\$ -	\$ -	\$ 760,039
Investments	98,882	-	-	98,882
Prepaid expenses	39,289	-	-	39,289
Deposits	100	-	-	100
Restricted assets				
Investments	-	1,012,086	2,873	1,014,959
<b>Total Assets</b>	<b><u>\$ 898,310</u></b>	<b><u>\$ 1,012,086</u></b>	<b><u>\$ 2,873</u></b>	<b><u>\$ 1,913,269</u></b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable	<u>\$ 23,331</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,331</u>
<b>FUND BALANCES</b>				
Nonspendable:				
Prepaid expenses/deposits	39,389	-	-	39,389
Restricted:				
Debt service	-	1,012,086	-	1,012,086
Capital projects	-	-	2,873	2,873
Assigned - capital projects	583,839	-	-	583,839
Unassigned	251,751	-	-	251,751
<b>Total Fund Balances</b>	<b><u>874,979</u></b>	<b><u>1,012,086</u></b>	<b><u>2,873</u></b>	<b><u>1,889,938</u></b>
<b>Total Liabilities and Fund Balances</b>	<b><u>\$ 898,310</u></b>	<b><u>\$ 1,012,086</u></b>	<b><u>\$ 2,873</u></b>	<b><u>\$ 1,913,269</u></b>

*See accompanying notes to financial statements.*

**Turnbull Creek Community Development District**  
**RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES**  
**TO NET POSITION OF GOVERNMENTAL ACTIVITIES**  
**September 30, 2023**

Total Governmental Fund Balances	\$ 1,889,938
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets, land and improvements, \$3,846,133, infrastructure, \$5,052,657, buildings, \$8,344,455, and equipment, \$52,327, net of accumulated depreciation, \$(6,993,789), used in governmental activities are not current financial resources and therefore, are not reported at the fund level.	10,301,783
Long-term liabilities, including bonds payable, \$(13,121,000), net of bond discount, net, \$45,175, are not due and payable in the current period and therefore, are not reported at the governmental fund level.	(13,075,825)
Accrued interest expense for long-term debt is not a current financial use and therefore, is not reported at the governmental fund level.	<u>(227,618)</u>
Net Position of Governmental Activities	<u><u>\$ (1,111,722)</u></u>

*See accompanying notes to financial statements.*

**Turnbull Creek Community Development District**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES – GOVERNMENTAL FUNDS**  
**For the Year Ended September 30, 2023**

	General	Debt Service	Capital Projects	Total Governmental Funds
Revenues				
Special assessments	\$1,220,986	\$ 1,374,034	\$ -	\$ 2,595,020
Investment earnings	15,377	46,538	117	62,032
Miscellaneous revenues	14,579	-	-	14,579
Total Revenues	<u>1,250,942</u>	<u>1,420,572</u>	<u>117</u>	<u>2,671,631</u>
Expenditures				
Current				
General government	161,245	-	-	161,245
Physical environment	640,003	-	-	640,003
Culture/recreation	368,298	-	-	368,298
Capital outlay	33,281	-	-	33,281
Debt service				
Principal	-	817,000	-	817,000
Interest	-	576,753	-	576,753
Total Expenditures	<u>1,202,827</u>	<u>1,393,753</u>	<u>-</u>	<u>2,596,580</u>
Net Change in Fund Balances	48,115	26,819	117	75,051
Fund Balances - Beginning of year	<u>826,864</u>	<u>985,267</u>	<u>2,756</u>	<u>1,814,887</u>
Fund Balances - End of year	<u>\$ 874,979</u>	<u>\$ 1,012,086</u>	<u>\$ 2,873</u>	<u>\$ 1,889,938</u>

*See accompanying notes to financial statements.*

**Turnbull Creek Community Development District  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
For the Year Ended September 30, 2023**

Net Change in Fund Balances - Total Governmental Funds	\$	75,051
<p>Amounts reported for governmental activities in the Statement of Activities are different because:</p>		
<p>Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation. This is the amount that depreciation, \$(462,061), exceeded capital outlay, \$33,281, in the current period.</p>		(428,780)
<p>Bond principal payments are recorded as expenditures at the fund level, but reduce liabilities at the government-wide level.</p>		817,000
<p>Amortization of bond discount does not require the use of financial current resources and therefore, is not reported at the fund level. This is the amount of amortization in the current period.</p>		(3,537)
<p>In the Statement of Activities, interest is accrued on outstanding bonds; whereas in the governmental funds, interest expenditures are reported when due. This is the change in accrued interest in the current period.</p>		<u>12,696</u>
Change in Net Position of Governmental Activities	\$	<u><u>472,430</u></u>

*See accompanying notes to financial statements.*

**Turnbull Creek Community Development District**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES – BUDGET AND ACTUAL – GENERAL FUND**  
**For the Year Ended September 30, 2023**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget Positive (Negative)</b>
Revenues				
Special assessments	\$1,207,047	\$1,207,047	\$1,220,986	\$ 13,939
Investment earnings	2,000	2,000	15,377	13,377
Miscellaneous revenues	3,000	3,000	14,579	11,579
Total Revenues	<u>1,212,047</u>	<u>1,212,047</u>	<u>1,250,942</u>	<u>38,895</u>
Expenditures				
Current				
General government	160,959	160,959	161,245	(286)
Physical environment	640,926	640,926	640,003	923
Culture/recreation	410,162	410,162	368,298	41,864
Capital outlay	-	-	33,281	(33,281)
Total Expenditures	<u>1,212,047</u>	<u>1,212,047</u>	<u>1,202,827</u>	<u>9,220</u>
Net Change in Fund Balances	-	-	48,115	48,115
Fund Balances - Beginning of year	<u>-</u>	<u>-</u>	<u>826,864</u>	<u>826,864</u>
Fund Balances - End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 874,979</u>	<u>\$ 874,979</u>

*See accompanying notes to financial statements.*

**Turnbull Creek Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2023**

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

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

**1. Reporting Entity**

The District was established on June 28, 2004, pursuant to the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, as amended (the "Act"), by Ordinance #2004-47 of the Board of County Commissioners of St. Johns County, as a Community Development District. The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of the infrastructure necessary for community development within its jurisdiction. The District is authorized to issue bonds for the purpose, among others, of financing, funding, planning, establishing, acquiring, constructing district roads, landscaping, and other basic infrastructure projects within or outside the boundaries of the Turnbull Creek Community Development District. The District is governed by a five member Board of Supervisors elected by qualified resident electors residing within the District. The District operates within the criteria established by Chapter 190, Florida Statutes.

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

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

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

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

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



**Turnbull Creek Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2023**

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

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

**a. Government-wide Financial Statements**

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

Governmental activities are supported by special assessments. Program revenues are netted with program expenses in the statement of activities to present the net cost of each program.

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

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

**b. Fund Financial Statements**

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

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

**Turnbull Creek Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2023**

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

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

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

**Governmental Funds**

The District reports fund balance according to Governmental Accounting Standards Board Statement 54 – Fund Balance Reporting and Governmental Fund Type Definitions. The Statement requires the fund balance for governmental funds to be reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

The District has various policies governing the fund balance classifications.

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

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

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

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

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

**Turnbull Creek Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2023**

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

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

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

**Governmental Funds (Continued)**

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are considered to be available when they are collected within the current period or soon thereafter, to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

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

Under the current financial resources measurement focus, only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered to be a measure of “available spendable resources”.

Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of “available spendable resources” during a period.

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

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

Debt service expenditures are recorded only when payment is due.

**3. Basis of Presentation**

**a. Governmental Major Funds**

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

**Turnbull Creek Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2023**

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

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

**a. Governmental Major Funds (Continued)**

Debt Service Fund – The Debt Service Fund accounts for debt service requirements to retire the Special Assessment Bonds.

Capital Projects Fund – The Capital Projects Fund accounts for the acquisition and construction of infrastructure improvements located within the boundaries of the District.

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

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

**4. Assets, Liabilities, and Net Position or Equity**

**a. Cash and Investments**

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

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

1. Direct obligations of the United States Treasury;
2. The Local Government Surplus Funds Trust or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperative Act of 1969;
3. Interest-bearing time deposits or savings accounts in authorized qualified public depositories;

**Turnbull Creek Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2023**

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

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

**a. Cash and Investments (Continued)**

4. Securities and Exchange Commission, registered money market funds with the highest credit quality rating from a nationally recognized rating agency.

Cash and investments include time deposits, certificates of deposit, money market funds, and all highly liquid debt instruments with original maturities of three months or less.

**b. Restricted Assets**

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

**c. Capital Assets**

Capital assets, which include land, infrastructure, equipment and buildings, are reported in the governmental activities column.

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

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

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

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

Building	10-30 years
Infrastructure	30 years
Equipment	5-7 years

**Turnbull Creek Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2023**

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

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

**d. Unamortized Bond Discounts**

Bond discounts associated with the issuance of revenue bonds are amortized according to the straight line method of accounting. For financial reporting, unamortized bond discounts are netted against the applicable long-term debt.

**e. Budgets**

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

**NOTE B – CASH AND INVESTMENTS**

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

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a formal deposit policy for custodial credit risk, however, they follow the provisions of Chapter 280, Florida Statutes regarding deposits and investments. As of September 30, 2023, the District's bank balance was \$801,138 and the carrying value was \$760,039. Exposure to custodial credit risk was as follows. The District maintains all deposits in a qualified public depository in accordance with the provisions of Chapter 280, Florida Statutes, which means that all deposits are fully insured by Federal Depositors Insurance or collateralized under Chapter 280, Florida Statutes.

**Turnbull Creek Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2023**

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

Investments

As of September 30, 2023, the District had the following investments and maturities:

<u>Investment</u>	<u>Maturity</u>	<u>Fair Value</u>
First American Government Obligation	24 days*	\$ 818,644
Goldman Sachs Government Fund	36 days*	196,315
U S Bank Global Corporate Trust	N/A	98,837
Florida PRIME	35 days*	45
Total		<u>\$ 1,113,841</u>

\* Weighted average maturity

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

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

Based on the criteria in the preceding paragraph, the investments in First American Government Obligation and Goldman Sachs Government Fund are Level 1 assets.

The District's investment policy allows management to invest funds in investments permitted under Section 218.415, Florida Statutes. The investment in Florida PRIME is measured at amortized cost. Florida PRIME has established policies and guidelines regarding participant transactions and the authority to limit or restrict withdrawals or impose a penalty for an early withdrawal. As of September 30, 2023, there were no redemption fees, maximum transaction amounts, or any other requirement that would limit daily access to 100 percent of the account value.

Interest Rate Risk

The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

**Turnbull Creek Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2023**

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

Credit Risk

The District's investments are limited by state statutory requirements and bond compliance. The District has no investment policy that would further limit its investment choices. As of September 30, 2023, the District's investment in the Goldman Sachs Government Fund, Florida PRIME, and First American Government Obligation were rated AAAM by Standard & Poor's.

Concentration of Credit Risk

The District places no limit on the amount it may invest in any one fund. The investments in First American Government Obligation represent 73% of the District's total investments. The investments in Goldman Sachs Government Fund represent 18% of the District's total investments. The U S Bank Global Corporate Trust represents 9% of the District's total investments. The District's investment in Florida PRIME represents less than 1% of the District's total investments.

The types of deposits and investments and their level of risk exposure as of September 30, 2023 were typical of these items during the fiscal year then ended.

**NOTE C – CAPITAL ASSETS**

Capital Asset activity for the year ended September 30, 2023 was as follows:

	Balance October 1, 2022	Additions	Deletions	Balance September 30, 2023
<b><u>Governmental Activities:</u></b>				
Capital assets, not being depreciated:				
Land and improvements	\$ 3,846,133	\$ -	\$ -	\$ 3,846,133
Capital assets being depreciated				
Infrastructure	5,052,657	-	-	5,052,657
Buildings	8,344,455	-	-	8,344,455
Equipment	19,046	33,281	-	52,327
Total Capital Assets Being Depreciated	13,416,158	33,281	-	13,449,439
Less: accumulated depreciation	(6,531,728)	(462,061)	-	(6,993,789)
Total Capital Assets Being Depreciated, Net	6,884,430	(428,780)	-	6,455,650
 Governmental Activities Capital Assets, Net	 \$ 10,730,563	 \$ (428,780)	 \$ -	 \$ 10,301,783

Depreciation was charged to physical environment, \$175,434, and culture and recreation, \$286,627.



**Turnbull Creek Community Development District  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2023**

**NOTE D – SPECIAL ASSESSMENT REVENUES**

Assessments are non-ad valorem assessments on benefitted property within the District. Operating and Maintenance Assessments are based upon adopted budget and levied annually. Debt Service Assessments are levied when bonds are issued and collected annually for the term of the bond. The District may collect assessments directly or utilize the uniform method of collection (Chapter 197.3632, Florida Statutes). Directly collected assessments are due as determined by annual assessment resolution adopted by the Board of Supervisors. Assessments collected under the uniform method are mailed by County Tax Collector on November 1 and due on or before March 31 of each year. Property owners may prepay a portion or all of the Debt Service Assessments on their property subject to various provisions in the bond documents.

Assessments and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

**NOTE E – LONG-TERM DEBT**

The following is a summary of activity in the long-term debt account group of the District for the year ended September 30, 2023:

Long-term debt at October 1, 2022	\$ 13,938,000
Principal payments	<u>(817,000)</u>
Long-term Debt at September 30, 2023	13,121,000
Less: bond discount, net	<u>(45,175)</u>
Bonds Payable, Net	<u><u>\$ 13,075,825</u></u>

Long-term debt is comprised of the following:

Special Assessment Refunding Bonds

\$13,375,000 Series 2015A Bonds are due in annual principal installments beginning May 2016, maturing May 2035. Interest is due semi-annually on May 1 and November 1, beginning May 1, 2016, at variable rates of 1.25% to 4.75%. Current portion is \$595,000.

\$ 8,975,000

\$1,280,000 Series 2015B Bonds are due in annual principal installments beginning May 2016, maturing May 2045. Interest is due semi-annually on May 1 and November 1, beginning May 1, 2016, at variable rates of 1.25% to 5.00%. Current portion is \$30,000.

\$ 1,035,000

\$4,196,000 Series 2016 Bonds are due in annual principal installments beginning May 2017, maturing May 2037. Interest is due semi-annually on May 1 and November 1, beginning May 1, 2016, at fixed rate of 3.70%. Current portion is \$173,000.

\$ 3,111,000

**Turnbull Creek Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2023**

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

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2023 are as follows:

<u>Year Ending September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 798,000	\$ 546,285	\$ 1,344,285
2025	834,000	515,696	1,349,696
2026	866,000	483,161	1,349,161
2027	883,000	448,839	1,331,839
2028	945,000	413,010	1,358,010
2029-2033	5,356,000	1,433,011	6,789,011
2034-2038	2,994,000	344,227	3,338,227
2039-2043	300,000	76,775	376,775
2044-2045	145,000	10,125	155,125
Totals	<u>\$ 13,121,000</u>	<u>\$ 4,271,129</u>	<u>\$ 17,392,129</u>

Significant Bond Provisions

The Series 2015A, 2015B and 2016 Bonds are subject to redemption at the option of the District prior to their maturity, in whole or in part, in the manner provided by the Bond Indenture. The Bonds are also subject to extraordinary mandatory redemption in the manner determined by the Bond Registrar if certain events occur as outline in the Bond Indenture.

The Trust Indenture established certain amounts be maintained in a reserve account. In addition, the Trust Indenture has certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements.

**Turnbull Creek Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2023**

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

Depository Funds

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

1. Reserve Fund – The 2016 Reserve Account was funded from the proceeds of the Series 2016 Bonds in an amount equal to the maximum annual debt service requirement. Monies held in the reserve account will be used only for the purposes established in the Trust Indenture.

	<b>Reserve Balance</b>	<b>Reserve Requirement</b>
Series 2015A Special Assessment Bonds	\$ 570,102	\$ 489,786
Series 2015B Special Assessment Bonds	\$ 80,316	\$ 35,170
Series 2016 Special Assessment Bonds	\$ 119,992	\$ 114,079

**NOTE F – RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. There were no claims or settled claims from these risks that exceeded commercial insurance coverage in the past three years.

**NOTE G – SUBSEQUENT EVENT**

In November 2023, the District made prepayments on the Series 2015A Bonds in the amount of \$15,000.



# Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue  
Suite 200  
Fort Pierce, Florida 34950

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

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements, as listed in the table of contents, of Turnbull Creek Community Development District, as of and for the year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the basic financial statements and have issued our report thereon dated October 22, 2024.

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

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

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

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

To the Board of Supervisors  
Turnbull Creek Community Development District

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

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

### **Purpose of this Report**

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



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

October 22, 2024



# Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue  
Suite 200  
Fort Pierce, Florida 34950

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

## MANAGEMENT LETTER

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

### Report on the Financial Statements

We have audited the financial statements of the Turnbull Creek Community Development District as of and for the year ended September 30, 2023, and have issued our report thereon dated October 22, 2024.

### Auditor's Responsibility

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

### Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and our Independent Auditor's Report on an examination conducted in accordance with *AICPA Professionals Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated October 22, 2024, should be considered in conjunction with this management letter.

### Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding financial audit report. There were no findings or recommendations in the preceding financial audit report.

### Financial Condition and Management

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

To the Board of Supervisors  
Turnbull Creek Community Development District

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for Turnbull Creek Community Development District. It is management's responsibility to monitor the Turnbull Creek Community Development District's financial condition; our financial condition assessment was based in part on the representations made by management and the review of the financial information provided by the same as of September 30, 2023.

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

### **Specific Information**

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

As required by Section 218.39(3)(c) and Section 218.32(1)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the Turnbull Creek Community Development District reported:

- 1) The total number of District employees compensated in the last pay period of the District's fiscal year: 4
- 2) The total number of independent contractors to whom nonemployee compensation, defined as individuals or entities that receive 1099s, was paid in the last month of the District's fiscal year: 1
- 3) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency: \$5,000
- 4) All compensation earned by or awarded to nonemployee independent contractors, defined as entities or individuals that receive 1099s, whether paid or accrued, regardless of contingency: \$66,015
- 5) Each construction project with a total cost of at least \$65,000 approved by the District that is scheduled to begin on or after October 1, 2022, together with the total expenditures for such project: N/A
- 6) A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the District amends a final adopted budget under Section 189.016(6), Florida Statutes: The FY 2023 budget was not amended.

As required by Section 218.39(3)(c) and Section 218.32(1)(c), Florida Statutes, and Section 10.554(1)(i)8, Rules of the Auditor General, the Turnbull Creek Community Development District reported:

- 1) The rate or rates of non-ad valorem special assessments imposed by the District: General Fund \$1,338.96, and Debt Service Fund \$88.08 - \$1,451.69.
- 2) The amount of special assessments collected by or on behalf of the District: \$2,595,020.
- 3) The total amount of outstanding bonds issued by the District and the terms of such bonds. Series 2015A1-A2, \$8,975,000 matures May 2035, Series 2015B1-B2, \$1,035,000 matures May 2045, and the Series 2016, \$3,111,000, matures in May 2037.

To the Board of Supervisors  
Turnbull Creek Community Development District

**Additional Matters**

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

**Purpose of this Letter**

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

*Berger Toombs Elam  
Gaines & Frank*

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

October 22, 2024





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

Certified Public Accountants PL

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

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

We have examined Turnbull Creek Community Development District's compliance with Section 218.415, Florida Statutes during the year ended September 30, 2023. Management is responsible for Turnbull Creek Community Development District's compliance with those requirements. Our responsibility is to express an opinion on Turnbull Creek Community Development District's compliance based on our examination.

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

In our opinion, Turnbull Creek Community Development District complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2023.

*Berger Toombs Elam  
Gaines + Frank*

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

October 22, 2024

# **Tab 7**

## SETTLEMENT AGREEMENT AND RELEASE

This Settlement Agreement and Release (“Release”) is made and entered as of the 11th day of December 2024 (“Effective Date”), by and between **TURNBULL CREEK COMMUNITY DEVELOPMENT DISTRICT**, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, located in St. Johns County, Florida, with an address c/o District Manager at 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614 (“District”), and **BOUDREAU’S PRO GRADE LLC**, a Florida limited liability company with an address of 705 Hope Street, Ormond Beach, Florida 32174 (“Boudreaux’s”), and **JOHNSON, MIRMIRAN & THOMPSON, INC.**, a Maryland corporation authorized to and doing business in Florida, with an address of 2000 East 11th Avenue, Suite 300, Tampa, Florida 33605 (“JMT”) (the District, Boudreaux’s, and JMT are each referred to herein as a “Party” and collectively as the “Parties”).

**WHEREAS**, the District and Boudreaux’s are parties to that certain *Agreement for Pond Bank Maintenance Between Turnbull Creek Community Development District and Boudreaux’s Pro Grade LLC*, dated October 19, 2021, as amended by a *First Addendum*, dated January 20, 2022, and a *Second Addendum* dated May 2022<sup>1</sup> (together, “Pond Bank Services Agreement”), for improvements and stabilization maintenance services related to the District’s stormwater management facilities (“Project”); and

**WHEREAS**, the District and JMT are parties to a separate *Agreement for Engineering Services*, dated November 10, 2020, as supplemented in pertinent part by that certain *Work Authorization*, dated June 15, 2021 (together, “Engineering Agreement”), wherein JMT agreed to provide certain professional engineering and related design services to the District, including design services in connection with the Project; and

**WHEREAS**, in the course of completing the Project, several disputes arose regarding the materials and methods used by Boudreaux’s and JMT, which the District contends resulted in pond bank slope deficiencies, visible erosion, visible sand deposits, debris, improperly laid sod, and other deficiencies, and which Boudreaux’s and JMT dispute; and

**WHEREAS**, in May of 2022, the District, Boudreaux’s, and JMT entered into a separate *Settlement Agreement and Release*, which related solely to the provision of geogrid material as part of the Project, but preserved the District’s right to pursue unrelated claims for latent defects in the design or construction or unrelated matters regarding the design and construction of the Project which did not reasonably relate to or otherwise involve the geogrid materials; and

**WHEREAS**, on April 17, 2024, the District filed a Complaint against Boudreaux’s and JMT in the lawsuit styled *Turnbull Creek Community Development District v. Johnson, Mirmiran & Thompson, Inc. & Boudreaux’s Pro Grade LLC*, Case No. 552024CA000475A000MX, in the Circuit Court of the Seventh Judicial Circuit in and for St. Johns County, Florida (“Lawsuit”), in which the District sought damages against Boudreaux’s and JMT for alleged deficiencies; and

**WHEREAS**, on October 1, 2024, Boudreaux’s filed its *Answer and Affirmative Defenses to Plaintiff’s Complaint and Counterclaim* in the Lawsuit, which asserted a counterclaim against the District for damages related to unpaid amounts under the Pond Bank Services Agreement, and which the District disputes (“Counterclaim”); and

**WHEREAS**, to avoid the uncertainty and risks inherent to litigation, the Parties wish to resolve all

---

<sup>1</sup> Boudreaux’s disputes the enforceability of provisions in this Second Addendum.

claims between them relating to the Pond Bank Services Agreement, Engineering Agreement, and Lawsuit.

**NOW, THEREFORE**, in consideration of the foregoing recitals and the mutual covenants, conditions, promises and agreements contained herein, the receipt and sufficiency of which is hereby acknowledged, the Parties hereby agree as follows:

1. **Settlement Payment by JMT.** As full and final settlement of the District's claims asserted in the Lawsuit and any and all claims among the Parties related to the Engineering Agreement or the Project, JMT agrees to pay to the District via check the sum of **Fifty-Seven Thousand Five Hundred Dollars and 00/100 (\$57,500.00)** ("Settlement Payment").

2. **Counterclaim Dismissal by Boudreaux's.** As full and final settlement of the District's claims asserted in the Lawsuit and any and all claims among the Parties related to the Pond Bank Services Agreement or the Project, Boudreaux's agrees to dismiss its Counterclaim against the District.

3. **Timing.** As a condition of the settlement reached among the Parties, within thirty (30) days after full execution of this Release, JMT shall pay to the District the Settlement Payment amount set forth in Paragraph 1, which shall be paid by check made payable to Turnbull Creek CDD and sent to c/o District Manager Rizzetta & Company, Inc., 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614. Within ten (10) days after the District receives the Settlement Payment, the District shall file a Notice of Dismissal with Prejudice in the Lawsuit. Within ten (10) days after the District files its Notice of Dismissal with Prejudice, Boudreaux's shall file a Notice of Dismissal with Prejudice of its Counterclaim in the Lawsuit.

4. **Release.** In consideration for JMT's payment of the Settlement Payment, Boudreaux's dismissal of its Counterclaim, and the District's dismissal of its Complaint, each Party agrees to and does hereby unconditionally release and forever discharge each of the other Parties, and each of their respective officers, directors, suppliers, shareholders, trustees, employees, staff, agents, insurers, successors, and assigns, from any and all claims, actions, demands, causes of action, or suits of any kind whatsoever for damages, losses, costs, expenses, or other harm, whether now known or unknown, arising out of the Engineering Agreement, the Pond Bank Services Agreement, or the Project, including any claims that have been or could have been asserted by or through any Party in the Lawsuit. The Parties agree that this Release constitutes a general release of the Lawsuit and any and all claims of any kind or nature arising out of the Engineering Agreement, the Pond Bank Services Agreement, or the Project, or which may otherwise reasonably relate thereto.

5. **No Admission of Liability.** The Parties acknowledge and agree that this Release is a compromise of disputed claims and that this Release, including without limitation payment of the Settlement Payment and any other consideration hereunder, is not intended, nor shall it be deemed or construed as an admission of liability by or on the part of any Party. The Parties affirm their respective intent by this Release is merely to avoid the uncertainties attendant to litigation. Nothing in this Release shall be deemed as a waiver of the District's sovereign immunity or the District's limits of liability as set forth in Section 768.28, *Florida Statutes*, or other law, and nothing in this Release shall inure to the benefit of any third party for the purpose of allowing any claim which would otherwise be barred under such limitations of liability or by operation of law.

6. **Entire Agreement.** This Release contains the entire agreement and supersedes all other understandings or agreements, whether oral or written, between the Parties with respect to the subject matter or disputes contemplated by this Release. There has been no promise, inducement or agreement not herein expressed which has been made or entered into by the Parties. Notwithstanding the foregoing, the Parties expressly acknowledge that any provisions of the Settlement Agreement and Release dated May 2022 which do not conflict with this Release remain in full force and effect; however, for the avoidance of doubt, it is further acknowledged

that any provisions therein which preserve claims or rights to assert claims unrelated to geogrid materials shall be deemed to conflict with and are thereby superseded by this Release.

7. **Miscellaneous.** The recitals are incorporated and made part of this Release. This Release may not be altered, changed, or modified except by a writing signed by an authorized representative of each Party. This Release shall be governed by the laws of the State of Florida without regard to any provisions or principles regarding conflicts of laws. If any provision of this Release is deemed unenforceable, the remainder shall remain in full force and effect. This Release shall bind and benefit the Parties' respective successors and assigns. The headings of the various paragraphs of this Release have been included only in order to make it easier to locate the subject matter covered by each provision and are not to be used in construing this Release or in ascertaining its meaning. This Release is the result of mutual drafting and each Party acknowledges that it and/or its attorneys have had opportunity to review and revise this Release, and that any ambiguities shall not be construed against the drafting Party.


8. **Execution.** This Release may be executed simultaneously or in counterparts, each of which when executed and delivered shall be deemed an original, but all such counterparts shall constitute one and the same Release. Facsimile, photocopy, PDF, or other digital or electronic signatures shall be considered as original signatures for all purposes.

9. **Representatives.** The undersigned representatives of each Party each represent and warrant that they have full authority to execute this Release on behalf of their respective Party. BY SIGNING BELOW, EACH UNDERSIGNED REPRESENTATIVE ATTESTS THAT HE OR SHE HAS READ AND FULLY UNDERSTANDS THE TERMS, CONDITIONS, AND RELEASES CONTAINED IN THIS AGREEMENT.

10. **Public Records.** The undersigned representatives of each Party acknowledge and agree that that all documents of any kind provided to the District in connection with this Release may be public record and accordingly, each Party agrees to comply with all applicable provisions of Florida law in handling such records, including, but not limited to, section 119.0701, *Florida Statutes*.

IN WITNESS WHEREOF, this Release has been executed by each Party on the date listed below.

**TURNBULL CREEK COMMUNITY DEVELOPMENT DISTRICT**

  
Print Name: Raymond Ames  
Title: Vice Chairman  
Date: 12-02-24

**BOUDREAUX'S PRO GRADE LLC**

\_\_\_\_\_  
Print Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

**JOHNSON, MIRMIRAN & THOMPSON, INC.**

\_\_\_\_\_  
Print Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

that any provisions therein which preserve claims or rights to assert claims unrelated to geogrid materials shall be deemed to conflict with and are thereby superseded by this Release.

7. **Miscellaneous.** The recitals are incorporated and made part of this Release. This Release may not be altered, changed, or modified except by a writing signed by an authorized representative of each Party. This Release shall be governed by the laws of the State of Florida without regard to any provisions or principles regarding conflicts of laws. If any provision of this Release is deemed unenforceable, the remainder shall remain in full force and effect. This Release shall bind and benefit the Parties' respective successors and assigns. The headings of the various paragraphs of this Release have been included only in order to make it easier to locate the subject matter covered by each provision and are not to be used in construing this Release or in ascertaining its meaning. This Release is the result of mutual drafting and each Party acknowledges that it and/or its attorneys have had opportunity to review and revise this Release, and that any ambiguities shall not be construed against the drafting Party.

8. **Execution.** This Release may be executed simultaneously or in counterparts, each of which when executed and delivered shall be deemed an original, but all such counterparts shall constitute one and the same Release. Facsimile, photocopy, PDF, or other digital or electronic signatures shall be considered as original signatures for all purposes.

9. **Representatives.** The undersigned representatives of each Party each represent and warrant that they have full authority to execute this Release on behalf of their respective Party. BY SIGNING BELOW, EACH UNDERSIGNED REPRESENTATIVE ATTESTS THAT HE OR SHE HAS READ AND FULLY UNDERSTANDS THE TERMS, CONDITIONS, AND RELEASES CONTAINED IN THIS AGREEMENT.

10. **Public Records.** The undersigned representatives of each Party acknowledge and agree that that all documents of any kind provided to the District in connection with this Release may be public record and accordingly, each Party agrees to comply with all applicable provisions of Florida law in handling such records, including, but not limited to, section 119.0701, *Florida Statutes*.

IN WITNESS WHEREOF, this Release has been executed by each Party on the date listed below.


**TURNBULL CREEK COMMUNITY  
DEVELOPMENT DISTRICT**

**BOUDREAUX'S PRO GRADE LLC**

Print Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

Print Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

**JOHNSON, MIRMIRAN & THOMPSON, INC.**

  
Print Name: James Osborne  
Title: Senior Vice President & General Counsel  
Date: 11-27-2024

that any provisions therein which preserve claims or rights to assert claims unrelated to geogrid materials shall be deemed to conflict with and are thereby superseded by this Release.

7. **Miscellaneous.** The recitals are incorporated and made part of this Release. This Release may not be altered, changed, or modified except by a writing signed by an authorized representative of each Party. This Release shall be governed by the laws of the State of Florida without regard to any provisions or principles regarding conflicts of laws. If any provision of this Release is deemed unenforceable, the remainder shall remain in full force and effect. This Release shall bind and benefit the Parties' respective successors and assigns. The headings of the various paragraphs of this Release have been included only in order to make it easier to locate the subject matter covered by each provision and are not to be used in construing this Release or in ascertaining its meaning. This Release is the result of mutual drafting and each Party acknowledges that it and/or its attorneys have had opportunity to review and revise this Release, and that any ambiguities shall not be construed against the drafting Party.

8. **Execution.** This Release may be executed simultaneously or in counterparts, each of which when executed and delivered shall be deemed an original, but all such counterparts shall constitute one and the same Release. Facsimile, photocopy, PDF, or other digital or electronic signatures shall be considered as original signatures for all purposes.

9. **Representatives.** The undersigned representatives of each Party each represent and warrant that they have full authority to execute this Release on behalf of their respective Party. BY SIGNING BELOW, EACH UNDERSIGNED REPRESENTATIVE ATTESTS THAT HE OR SHE HAS READ AND FULLY UNDERSTANDS THE TERMS, CONDITIONS, AND RELEASES CONTAINED IN THIS AGREEMENT.


10. **Public Records.** The undersigned representatives of each Party acknowledge and agree that that all documents of any kind provided to the District in connection with this Release may be public record and accordingly, each Party agrees to comply with all applicable provisions of Florida law in handling such records, including, but not limited to, section 119.0701, *Florida Statutes*.

IN WITNESS WHEREOF, this Release has been executed by each Party on the date listed below.

**TURNBULL CREEK COMMUNITY  
DEVELOPMENT DISTRICT**

Print Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

**BOUDREAUX'S PRO GRADE LLC**

  
Print Name: Dale Boudreaux  
Title: Owner  
Date: 12/1/24

**JOHNSON, MIRMIRAN & THOMPSON, INC.**

Print Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

# Tab 8



# ***Turnbull Creek Community Development District***

**9655 Florida Mining Blvd., Bldg. 300, Suite 305, Jacksonville, Florida 32257**

## **Memorandum**

**Date: Jan 14 2025**

**To: Turnbull Board of Supervisors**

**Melissa Dobbins, Darrin Mossing**

**From: Jim Schieszer, Operations Manager**

**Erick Hutchison, Amenity Manager**

**Re: Turnbull Creek CDD**

### **Monthly Murabella Operations Report**

**The following is a summary of activities related to the RMS operations of the Turnbull Creek Community Development District.**

#### **Site Field Manager: Jim Schieszer**

1. Property maintenance, janitorial, trash cans bags, trash pickup on all roads and common areas and athletic fields, dog pots & mail kiosks & playground areas.
2. Daily pool maintenance: chemicals & vacuuming, timer changed & ADA lift chairs maintenance.
3. Follow through with resident concerns in regard to property issues, (Ant hills, irrigation breaks, pond bank erosion issues, pond algae and tree issues, etc.)
4. Meeting with Yardnique Landscape (Brien Stephens) in regard to landscaping issues and updates.
5. Communications with Brian Stephens with Yardnique on irrigation leaks occurred for repairs.
6. Communication with Chris Railing (Future Horizons) for lake work and monthly reports.
7. Auditing / Documentation of Yardnique Outdoors.
8. Had streetlight on Verona Way replaced by FPL.
9. St Johns county has trimmed the trees along W Positano and San Giacomo.
10. Bid for volleyball court sand.
11. Repaired cable on the Sunshade at San Marino Park.
12. Two main line irrigation pipes were repaired, one was under the driveway to mail Kiosk and the other was cut by a homeowner installing his fence.

13. The sidewalk in the playground has been ground down.
14. Cracked Basketball backboard has been replaced.
15. Pescara sunshade has been ripped by vandals/ lots of issues at hat location graffiti all over and fires being set.
16. Fish kill has been cleaned up.
17. Received bids for putting green and volleyball sand.

**Amenity Manager: Erick Hutchison**

- All rentals and amenities are fully operational and running smoothly
- All high touched surfaces are being sanitized daily
- Update on Comcast

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Should you have any questions or comments regarding the above information, please feel free to contact Jerry Lambert at (248) 807-2763

**Turnbull Creek Treat Sheet**

**Date:** 12-4-24

**Weather:** Clear

**Winds:** 3-8 MPH

**MuraBella**

<u>Lake</u>	<u>Plants Treated</u>	<u>Trash Pickup</u>	<u>Chemical Used</u>
1	Shoreline	Yes	Aquamaster, Ecomazapyr
2	None	Yes	None
3	None	Yes	None
4	None	Yes	None
5	None	Yes	None
6	None	Yes	None
7	None	Yes	None
8	None	Yes	None
9	None	Yes	None
10	None	Yes	None
11	None	Yes	None
12	Shoreline	Yes	Aquamaster, Ecomazapyr
13	Shoreline	Yes	Aquamaster, Ecomazapyr
14	Shoreline	Yes	Aquamaster, Ecomazapyr

**San Marino**

<u>Lake</u>	<u>Plants Treated</u>	<u>Trash Pickup</u>	<u>Chemical Used</u>
1	None	Yes	Aquashade
2	None	Yes	Aquashade

**Pescara**

<u>Lake</u>	<u>Plants Treated</u>	<u>Trash Pickup</u>	<u>Chemical Used</u>
1	Shoreline	Yes	Aquamaster, Ecomazapyr
2	Shoreline	Yes	Aquamaster, Ecomazapyr
3	Shoreline	Yes	Aquamaster, Ecomazapyr
4	Shoreline	Yes	Aquamaster, Ecomazapyr
5	Shoreline	Yes	Aquamaster, Ecomazapyr

**Comments:** None

## **Tab 9**

