

TWIN CREEKS NORTH

**COMMUNITY DEVELOPMENT
DISTRICT**

August 22, 2023

**BOARD OF SUPERVISORS
PUBLIC HEARINGS AND
REGULAR MEETING
AGENDA**

**TWIN CREEKS NORTH
COMMUNITY DEVELOPMENT DISTRICT**

**AGENDA
LETTER**

Twin Creeks North Community Development District

OFFICE OF THE DISTRICT MANAGER

2300 Glades Road, Suite 410W • Boca Raton, Florida 33431

Phone: (561) 571-0010 • Toll-free: (877) 276-0889 • Fax: (561) 571-0013

August 15, 2023

Board of Supervisors
Twin Creeks North Community Development District

ATTENDEES:

Please identify yourself each time you speak to facilitate accurate transcription of meeting minutes.

Dear Board Members:

The Board of Supervisors of the Twin Creeks North Community Development District will hold Public Hearings and a Regular Meeting on August 22, 2023 at 1:15 p.m., or immediately following adjournment of the Creekside at Twin Creeks CDD Meeting, at the Beachwalk Clubhouse, 100 Beachwalk Club Drive, St. Johns, Florida 32259. The agenda is as follows:

1. Call to Order/Roll Call
2. Public Comments
3. Discussion Items
 - A. Field Operations Liaison
 - B. Recreational Use of CDD Owned Ponds
 - C. Fountain Maintenance Proposals
 - D. Miscellaneous Matters
4. Public Hearing on Adoption of Fiscal Year 2023/2024 Budget
 - A. Proof/Affidavit of Publication
 - B. Consideration of Resolution 2023-07, Relating to the Annual Appropriations and Adopting the Budget for the Fiscal Year Beginning October 1, 2023, and Ending September 30, 2024; Authorizing Budget Amendments; and Providing an Effective Date
5. Public Hearing to Hear Comments and Objections on the Imposition of Maintenance and Operation Assessments to Fund the Budget for Fiscal Year 2023/2024, Pursuant to Florida Law
 - A. Proof/Affidavit of Publication
 - B. Mailed Notice(s) to Property Owners

- C. Consideration of Resolution 2023-08, Making a Determination of Benefit and Imposing Special Assessments for Fiscal Year 2023/2024; Providing for the Collection and Enforcement of Special Assessments; Certifying an Assessment Roll; Providing for Amendments to the Assessment Roll; Providing a Severability Clause; and Providing an Effective Date
 - 6. Presentation of Audited Annual Financial Report for the Fiscal Year Ended September 30, 2022, Prepared by Berger, Toombs, Elam, Gaines & Frank
 - 7. Consideration of Resolution 2023-09, Hereby Accepting the Audited Financial Report for the Fiscal Year Ended September 30, 2022
 - 8. Consent Agenda Items
 - A. Acceptance of Unaudited Financial Statements as of July 31, 2023
 - B. Approval of May 23, 2023 Regular Meeting Minutes
 - 9. Staff Reports
 - A. District Counsel: *Billing, Cochran, Lyles, Mauro & Ramsey, P.A.*
 - B. District Engineer: *Prosser, Inc.*
 - C. Field Operations Liaison
 - D. District Manager: *Wrathell, Hunt and Associates, LLC*
 - NEXT MEETING DATE: September 26, 2023 at 1:00 PM, or immediately following the adjournment of the Creekside at Twin Creeks CDD Meeting, scheduled to commence at 12:15 PM
 - QUORUM CHECK
- | | | | | |
|--------|----------------|------------------------------------|--------------------------------|-----------------------------|
| SEAT 1 | JOHN KINSEY | <input type="checkbox"/> IN PERSON | <input type="checkbox"/> PHONE | <input type="checkbox"/> NO |
| SEAT 2 | JOHN STINSON | <input type="checkbox"/> IN PERSON | <input type="checkbox"/> PHONE | <input type="checkbox"/> NO |
| SEAT 3 | NEAL SHACT | <input type="checkbox"/> IN PERSON | <input type="checkbox"/> PHONE | <input type="checkbox"/> NO |
| SEAT 4 | BRYAN KINSEY | <input type="checkbox"/> IN PERSON | <input type="checkbox"/> PHONE | <input type="checkbox"/> NO |
| SEAT 5 | JARED BOUSKILA | <input type="checkbox"/> IN PERSON | <input type="checkbox"/> PHONE | <input type="checkbox"/> NO |
- 10. Board Members' Comments/Requests
 - 11. Public Comments

12. Adjournment

Should you have any questions, please do not hesitate to contact me directly at (561) 909-7930.

Sincerely,



Daniel Rom
District Manager

FOR BOARD AND STAFF TO ATTEND BY TELEPHONE
CALL-IN NUMBER: 1-888-354-0094
PARTICIPANT CODE: 528 064 2804

**TWIN CREEKS NORTH
COMMUNITY DEVELOPMENT DISTRICT**

3A

Daniel Rom

To: TWIN CREEKS NORTH CDD - BOARD OF SUPERVISORS
Subject: Need for On-Site Field Operations Liaison

Supervisors,

As previously shared with you, provided here below are some immediate needs to transition the District Manager out of on-site communication of needs, inquiries and repair updates:

- Receive communication (verbal and electronic) regarding Field Operations inquiries, complaints, repair requests, status updates. Communicate updates appropriately
- Coordinate repair inquiries/requests with Field Maintenance and CDD vendors
- Coordinate miscellaneous annual permitting and maintenance schedules, as required
- Identify and respond to Ownership and Maintenance inquiries
- Prior to the upcoming CDD meeting: provide progress report of any recent repairs completed, what is pending and any other pertinent information

Thanks,

Daniel Rom
District Manager
Wrathell, Hunt and Associates, LLC
Phone: 561.571.0010
Toll Free: 877.276.0889
Fax: 561.571.0013
Cell: 561.909.7930
E-Mail: romd@whassociates.com

Mailing Address (for all payments sent via US Mail):
P.O. Box 810036
Boca Raton, FL 33481

Physical Address (for all payments sent via express services):
2300 Glades Road, Suite 410W
Boca Raton, FL 33431

TWIN CREEKS NORTH
COMMUNITY DEVELOPMENT DISTRICT

3C

**TWIN CREEKS NORTH
COMMUNITY DEVELOPMENT DISTRICT**

4A

LOCALiQ

FLORIDA

PO Box 631244 Cincinnati, OH 45263-1244

PROOF OF PUBLICATION

Twin Creeks North Cdd
Twin Creeks North Cdd
2300 Glades Road Suite 410W

Boca Raton FL 33431

STATE OF WISCONSIN, COUNTY OF BROWN

Before the undersigned authority personally appeared, who on oath says that he or she is the Legal Coordinator of the St Augustine Record, published in St Johns County, Florida; that the attached copy of advertisement, being a Main Legal CLEGL, was published on the publicly accessible website of St Johns County, Florida, or in a newspaper by print in the issues of, on:

07/30/2023, 08/06/2023

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 08/06/2023



Legal Clerk



Notary, State of WI, County of Brown

10-25-26

My commission expires

Publication Cost: \$790.68

Order No: 9102199

Customer No: 765286

PO #:

of Copies:

0

THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

RYAN SPELLER
Notary Public
State of Wisconsin

TWIN CREEKS NORTH COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2023/2024 BUDGET; NOTICE OF PUBLIC HEARING TO CONSIDER THE IMPOSITION OF OPERATIONS AND MAINTENANCE SPECIAL ASSESSMENTS, ADOPTION OF AN ASSESSMENT ROLL, AND THE LEVY, COLLECTION, AND ENFORCEMENT OF THE SAME; AND NOTICE OF REGULAR BOARD OF SUPERVISORS MEETING.

Upcoming Public Hearings, and Regular Meeting

The Board of Supervisors ("Board") for the Twin Creeks North Community Development District ("District") will hold the following two public hearings and a regular meeting:

DATE: August 22, 2023
 TIME: 1:15 p.m.
 LOCATION: Beachwalk Clubhouse
 100 Beachwalk Club Drive
 St. Johns, Florida 32279

The first public hearing is being held pursuant to Chapter 190, Florida Statutes, to receive public comment and objections on the District's proposed budget ("Proposed Budget") for the fiscal year beginning October 1, 2023 and ending September 30, 2024 ("Fiscal Year 2023/2024"). The second public hearing is being held pursuant to Chapters 190 and 197, Florida Statutes, to consider the imposition of operations and maintenance special assessments ("O&M Assessments") upon the lands located within the District, to fund the Proposed Budget for Fiscal Year 2023/2024; to consider the adoption of an assessment roll; and, to provide for the levy, collection, and enforcement of assessments. At the conclusion of the hearings, the Board will, by resolution, adopt a budget and levy O&M Assessments as finally approved by the Board. A Board meeting of the District will also be held where the Board may consider any other District business.

Description of Assessments

The District imposes O&M Assessments on benefitted property within the District for the purpose of funding the District's general administrative, operations, and maintenance budget. A geographic depiction of the property potentially subject to the proposed O&M Assessments is identified in the map attached hereto. The table below shows the schedule of the proposed O&M Assessments, which are subject to change at the hearing:

Land Use	Total # of Units	Proposed O&M Assessment/Unit (including collection costs / early payment discounts)
Commercial Unit	553-38	\$613.77
Commercial Unit (Hotel/ Multi-family Unit)	746	\$968.26
Residential Unit (Parcel 1)	206	\$1,227.53
Residential Unit (Parcel 2/3)	187	\$1,218.14
Residential Unit	494	\$1,232.95

The proposed O&M Assessments as stated include collection costs and/or early payment discounts, which St. Johns County ("County") may impose on assessments that are collected on the County tax bill. Moreover, pursuant to Section 197.363(2)(4), Florida Statutes, the lien amount shall serve as the "maximum rate" authorized by law for O&M Assessments, such that no assessment hearing shall be held or notice provided in future years unless the assessments are proposed to be increased or another criterion within Section 197.363(2)(4), Florida Statutes, is met. Note that the O&M Assessments do not include any debt service assessments previously levied by the District and due to be collected for Fiscal Year 2023/2024.

For Fiscal Year 2023/2024, the District intends to have the County tax collector collect the assessments imposed on certain developed property, and will directly collect the assessments imposed on the remaining benefitted property by sending out a bill prior to, or during, November 2023. It is important to pay your assessment because failure to pay will cause a tax certificate to be issued against the property which may result in loss of title, or for direct billed assessments, may result in a foreclosure action, which also may result in a loss of title. The District's decision to collect assessments on the tax roll or by direct billing does not preclude the District from later electing to collect those or other assessments in a different manner at a future time.

Additional Provisions

The public hearings and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. A copy of the Proposed Budget, proposed assessment roll, and the agenda for the hearings and meeting may be obtained at the offices of the District Manager, located at 2300 Gladys Road, Suite 110W, Boca Raton, Florida 33431, (561) 371-0010 ("District Manager's Office"), during normal business hours, or on the District's website at <https://twincreeksnorthedd.net/>. The public hearings and meeting may be continued to a date, time, and place to be specified on the record at the hearings or meeting. There may be occasions when staff or board members may participate by speaker telephone.

Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

Please note that all affected property owners have the right to appear at the public hearings and meeting, and may also file written objections with the District Manager's Office within twenty days of publication of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.



**TWIN CREEKS NORTH
COMMUNITY DEVELOPMENT DISTRICT**

4B

RESOLUTION 2023-07

THE ANNUAL APPROPRIATION RESOLUTION OF THE TWIN CREEKS NORTH COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2023, submitted to the Board of Supervisors (“**Board**”) of the Twin Creeks North Community Development District a proposed budget for the fiscal year beginning October 1, 2023 and ending September 30, 2024 (“**Fiscal Year 2023/2024**”) along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

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

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

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

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

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE TWIN CREEKS NORTH COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. BUDGET

- a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District’s Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.

- b. The Proposed Budget, attached hereto as **Exhibit “A,”** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), Florida Statutes (“**Adopted Budget**”), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District’s Local Records Office and identified as “The Budget for the Twin Creeks North Community Development District for the Fiscal Year Ending September 30, 2024”.
- d. The Adopted Budget shall be posted by the District Manager on the District’s official website within thirty (30) days after adoption, and shall remain on the website for at least 2 years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2023/2024, the sum of \$3,755,696 to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$1,582,565
TOTAL DEBT SERVICES FUND - SERIES 2016	\$1,970,731
TOTAL DEBT SERVICES FUND - SERIES 2018	<u>\$ 202,400</u>
TOTAL ALL FUNDS	\$3,755,696

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2023/2024 or within 60 days following the end of Fiscal Year 2023/2024 may amend its Adopted Budget for that fiscal year as follows:

- a. The Board may authorize an increase or decrease in line item appropriations within a fund by motion recorded in the minutes if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may authorize an increase or decrease in line item appropriations within a fund if the total appropriations of the fund do not increase and if the aggregate change in the original appropriation item does not exceed \$15,000 or 15% of the original appropriation.

- c. By resolution, the Board may increase any appropriation item and/or fund to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.
- d. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

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

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

PASSED AND ADOPTED THIS 22ND DAY OF AUGUST, 2023.

ATTEST:

**TWIN CREEKS NORTH COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

Exhibit A: Fiscal Year 2023/2024 Budget

Exhibit A: Fiscal Year 2023/2024 Budget

**TWIN CREEKS NORTH
COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2024
PROPOSED BUDGET**

**TWIN CREEKS NORTH
COMMUNITY DEVELOPMENT DISTRICT
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**TWIN CREEKS NORTH
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2024**

	Fiscal Year 2023				Proposed Budget FY 2024
	Adopted Budget FY 2023	Actual through 3/31/2023	Projected through 9/30/2023	Total Actual & Projected	
REVENUES					
Assessment levy: gross	\$ 1,042,689				\$ 1,488,825
Allowable discounts (4%)	(41,708)				(59,553)
Assessment levy: net	1,000,981	\$ 921,797	\$ 124,284	\$ 1,046,081	1,429,272
Assessments off-roll	251,270	64,253	142,857	207,110	153,293
Lot closings	-	883	-	883	-
Total revenues	1,252,251	986,933	267,141	1,254,074	1,582,565
EXPENDITURES					
Professional & administration					
Supervisors	6,000	1,000	4,000	5,000	6,000
FICA	459	77	306	383	459
District engineer	10,000	-	3,000	3,000	10,000
General counsel	24,000	3,806	3,000	6,806	24,000
District manager	51,500	25,750	25,750	51,500	51,500
Debt service fund accounting: 2016 master bonds	5,034	2,508	2,526	5,034	5,069
Debt service fund accounting: 2016 sub bonds	2,466	1,242	1,224	2,466	2,431
Debt service fund accounting: Lennar bonds	3,500	1,750	1,750	3,500	3,500
Arbitrage rebate calculation	750	1,000	-	1,000	1,000
Dissemination agent	2,000	1,000	1,000	2,000	2,000
Trustee	10,500	10,500	-	10,500	10,500
Audit	6,220	-	6,220	6,220	6,438
Postage	750	447	303	750	750
Insurance - GL, POL	13,500	12,825	-	12,825	14,110
Legal advertising	1,200	494	706	1,200	1,200
Mailed notices	1,600	-	1,600	1,600	1,600
Miscellaneous- bank charges	750	-	750	750	750
Website					
Hosting	705	-	705	705	705
ADA compliance	210	-	210	210	210
Annual district filing fee	175	175	-	175	175
Contingencies	500	-	500	500	500
Total professional & admin	141,819	62,574	53,550	116,124	\$142,897
Field Operations					
Accounting	7,500	3,750	3,750	7,500	7,500
Landscape maintenance					
Field operations manager	9,600	-	-	-	9,600
Landscape and irrigation maintenance	419,480	199,063	220,417	419,480	486,027
Pond bank maintenance	85,000	-	85,000	85,000	85,000
Tree/plant/irrigation replacement	-	-	-	-	69,000
Tree care	107,720	7,213	100,507	107,720	109,989
Sod replacement	-	19,923	10,000	29,923	-
Annuals rotation	23,500	32,680	9,400	42,080	42,000
Mulch	104,200	-	104,200	104,200	104,200

**TWIN CREEKS NORTH
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2024**

	Fiscal Year 2023				Proposed Budget FY 2024
	Adopted Budget FY 2023	Actual through 3/31/2023	Projected through 9/30/2023	Total Actual & Projected	
Irrigation water	295,000	154,330	140,670	295,000	295,000
Albany Bay irrigation cost share	-	-	-	-	18,000
Back flow prevention	-	-	-	-	1,000
Aquatic maintenance	22,575	10,722	11,853	22,575	22,575
Monument maintenance	-	9,966	-	9,966	-
Road maintenance	15,000	-	15,000	15,000	15,000
Entry fountains	-	-	-	-	110,000
Beachwalk channel letters	-	-	-	-	12,000
Landscape lighting	-	-	-	-	20,000
General maintenance	-	2,743	-	2,743	-
Signage maintenance	-	1,250	-	1,250	3,000
Total field operations	<u>1,089,575</u>	<u>441,640</u>	<u>700,797</u>	<u>1,142,437</u>	<u>1,409,891</u>
Other fees and charges					
Tax collector	20,854	18,408	3,385	21,793	29,777
Total other fees & charges	<u>20,854</u>	<u>18,408</u>	<u>2,446</u>	<u>21,793</u>	<u>29,777</u>
Total expenditures	<u>1,252,248</u>	<u>522,622</u>	<u>756,793</u>	<u>1,280,354</u>	<u>1,582,565</u>
Net increase/(decrease) of fund balance	3	464,311	(489,652)	(26,280)	-
Fund balance - beginning (unaudited)	905,572	694,722	1,159,033	694,722	668,442
Fund balance - ending (projected):					
Assigned:					
3 months working capital	323,187	-	-	-	406,224
Lake bank erosion	-	-	-	-	10,000
Stormwater clean out	-	-	-	-	25,600
Unassigned	582,388	1,159,033	669,381	668,442	226,618
Fund balance - ending (projected)	<u>\$ 905,575</u>	<u>\$ 1,159,033</u>	<u>\$ 669,381</u>	<u>\$ 668,442</u>	<u>\$ 668,442</u>

**TWIN CREEKS NORTH
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES

Professional & administration

Supervisors	\$ 6,000
Statutorily set at \$200 per Supervisor for each meeting of the Board of Supervisors not to exceed \$4,800 for each fiscal year.	
FICA	459
As per federal law, this expenditure is currently 7.65% of gross wages.	
District engineer	10,000
The District engineer will provide engineering, consulting and construction services to the District while crafting solutions with sustainability for the long-term interests of the community while recognizing the needs of government, the environment and maintenance of the District's facilities.	
General counsel	24,000
Billing, Cochran, Lyles, Mauro & Ramsey, PA will provide legal representation for issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications,	
District manager	51,500
Wrathell, Hunt and Associates, LLC specializes in managing special districts in the State of Florida by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all governmental requirements of the District, develops financing programs, administers the issuance of tax exempt bond financings and operates and	
Debt service fund accounting: 2016 master bonds	5,069
Wrathell, Hunt and Associates, LLC , will administer the District's lien book and the assessment process pursuant to the requirements of Chapter 170, FS and the assessment methodology.	
Debt service fund accounting: 2016 sub bonds	2,431
Debt service fund accounting: Lennar bonds	3,500
Arbitrage rebate calculation	1,000
To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate the arbitrage rebate liability.	
Audit	6,438
The District is required to undertake an independent examination of its books, records and accounting procedures each year. This audit is conducted pursuant to Florida State Law and the Rules of the Auditor	
Postage	750
Mailing agenda packages, overnight deliveries, correspondence, etc.	
Insurance - GL, POL	14,110
The District carries general liability and public officials liability insurance. The limit of liability is set at \$5,000,000 for general liability and \$5,000,000 for public officials liability.	
Legal advertising	1,200
The District advertises for monthly meetings, special meetings, public hearings, public bids, etc. After bonds are issued, many of the required public hearings will be completed. For future years, legal advertising could be reduced to \$1,500 to \$2,000 range.	

**TWIN CREEKS NORTH
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES (continued)

Mailed notices	1,600
Miscellaneous- bank charges	750
Bank charges, automated AP routing and other miscellaneous expenses	
Website	
Hosting	705
ADA compliance	210
Dissemination agent	2,000
The District must annually disseminate financial information in order to comply with the requirements of Rule 15c2-12 under the Securities &	
Annual district filing fee	175
Annual fee paid to the Florida Department of Economic Opportunity.	
Trustee	10,500
Annual fees paid for services provided as trustee, paying agent and	
Contingencies	
Meeting room rental, etc.	500
Field Operations	
Accounting	7,500
Landscape maintenance	
Field operations manager	9,600
Landscape and irrigation maintenance	486,027
Pond bank maintenance	85,000
Tree/plant/irrigation replacement	69,000
Tree care	109,989
Annuals rotation	42,000
4 rotations per year	
Mulch	104,200
Irrigation water	295,000
Albany Bay irrigation cost share	18,000
Back flow prevention	1,000
Aquatic maintenance	22,575
Road maintenance	15,000
Entry fountains	110,000
Beachwalk channel letters	12,000
Landscape lighting	20,000
Signage maintenance	3,000
Other fees and charges	
Tax collector	29,777
The tax collector's fee is 2% of assessments collected.	
Total expenditures	<u><u>\$ 1,582,565</u></u>

**TWIN CREEKS NORTH
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND SERIES 2016 BANS & 2016 BONDS BUDGET
FISCAL YEAR 2024**

	Fiscal Year 2023			Total Actual & Projected	Proposed Budget FY 2024
	Adopted Budget FY 2023	Actual through 3/31/2023	Projected through 9/30/2023		
REVENUES					
Assessment levy: gross	\$ 1,820,776				\$ 1,960,714
Allowable discounts (4%)	(72,831)				(78,429)
Assessment levy: net	1,747,945	\$ 1,557,859	\$ 227,162	\$ 1,785,021	1,882,285
Assessments off-roll 2016A-1	224,070	118,690	69,076	187,766	88,446
Assessments prepayment	-	699,829	101,019	800,848	-
Lot closings	-	1,024	-	1,024	-
Interest	-	46,548	-	46,548	-
Total revenues	1,972,015	2,423,950	397,257	2,821,207	1,970,731
EXPENDITURES					
Debt service					
Principal BAN	-	5,000	-	5,000	-
Principal 2016A-1	270,000	270,000	-	270,000	275,000
Principal 2016A-2	135,000	135,000	-	135,000	120,000
Principal prepayment 2016A-1	-	270,000	360,000	630,000	-
Principal prepayment 2016A-2	-	75,000	385,000	460,000	-
Interest 2016A-1	1,007,550	506,832	500,718	1,007,550	952,075
Interest 2016A-2	493,900	248,434	245,466	493,900	456,863
Total debt service	1,906,450	1,510,266	1,491,184	3,001,450	1,803,938
Other fees and charges					
Tax collector	36,416	31,111	6,077	37,188	39,214
Total other fees & charges	36,416	31,111	6,077	37,188	39,214
Total expenditures	1,942,866	1,541,377	1,497,261	3,038,638	1,843,152
Net increase/(decrease) of fund balance	29,149	882,573	(1,100,004)	(217,431)	127,579
Fund balance - beginning (unaudited)	2,900,847	3,181,479	4,064,052	3,181,479	2,964,048
Fund balance - ending (projected)	\$ 2,929,996	\$ 4,064,052	\$ 2,964,048	\$ 2,964,048	3,091,627
Use of fund balance:					
Debt service reserve account balance (required)					(1,716,918)
Principal and Interest expense 2016 A-1 - November 1, 2024					(762,600)
Principal and Interest expense 2016 A-2 - November 1, 2024					(366,931)
Projected fund balance surplus/(deficit) as of September 30, 2024					\$ 245,178

**TWIN CREEKS NORTH
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2016A-1 AMORTIZATION SCHEDULE**

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
11/01/23	275,000.00	5.000%	479,475.00	754,475.00	18,755,000.00
05/01/24	-		472,600.00	472,600.00	18,755,000.00
11/01/24	290,000.00	5.750%	472,600.00	762,600.00	18,465,000.00
05/01/25	-		464,262.50	464,262.50	18,465,000.00
11/01/25	305,000.00	5.750%	464,262.50	769,262.50	18,160,000.00
05/01/26	-		455,493.75	455,493.75	18,160,000.00
11/01/26	320,000.00	5.750%	455,493.75	775,493.75	17,840,000.00
05/01/27	-		446,293.75	446,293.75	17,840,000.00
11/01/27	340,000.00	5.750%	446,293.75	786,293.75	17,500,000.00
05/01/28	-		436,518.75	436,518.75	17,500,000.00
11/01/28	360,000.00	5.750%	436,518.75	796,518.75	17,140,000.00
05/01/29	-		426,168.75	426,168.75	17,140,000.00
11/01/29	380,000.00	6.375%	426,168.75	806,168.75	16,760,000.00
05/01/30	-		414,056.25	414,056.25	16,760,000.00
11/01/30	405,000.00	6.375%	414,056.25	819,056.25	16,355,000.00
05/01/31	-		401,146.88	401,146.88	16,355,000.00
11/01/31	430,000.00	6.375%	401,146.88	831,146.88	15,925,000.00
05/01/32	-		387,440.63	387,440.63	15,925,000.00
11/01/32	460,000.00	6.375%	387,440.63	847,440.63	15,465,000.00
05/01/33	-		372,778.13	372,778.13	15,465,000.00
11/01/33	490,000.00	6.375%	372,778.13	862,778.13	14,975,000.00
05/01/34	-		357,159.38	357,159.38	14,975,000.00
11/01/34	520,000.00	6.375%	357,159.38	877,159.38	14,455,000.00
05/01/35	-		340,584.38	340,584.38	14,455,000.00
11/01/35	550,000.00	6.375%	340,584.38	890,584.38	13,905,000.00
05/01/36	-		323,053.13	323,053.13	13,905,000.00
11/01/36	590,000.00	6.375%	323,053.13	913,053.13	13,315,000.00
05/01/37	-		304,246.88	304,246.88	13,315,000.00
11/01/37	625,000.00	6.375%	304,246.88	929,246.88	12,690,000.00
05/01/38	-		284,325.00	284,325.00	12,690,000.00
11/01/38	665,000.00	6.375%	284,325.00	949,325.00	12,025,000.00
05/01/39	-		263,128.13	263,128.13	12,025,000.00
11/01/39	705,000.00	6.375%	263,128.13	968,128.13	11,320,000.00
05/01/40	-		240,656.25	240,656.25	11,320,000.00
11/01/40	755,000.00	6.375%	240,656.25	995,656.25	10,565,000.00
05/01/41	-		216,590.63	216,590.63	10,565,000.00

**TWIN CREEKS NORTH
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2016A-1 AMORTIZATION SCHEDULE**

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
11/01/41	800,000.00	6.375%	216,590.63	1,016,590.63	9,765,000.00
05/01/42	-		191,090.63	191,090.63	9,765,000.00
11/01/42	850,000.00	6.375%	191,090.63	1,041,090.63	8,915,000.00
05/01/43	-		163,996.88	163,996.88	8,915,000.00
11/01/43	905,000.00	6.375%	163,996.88	1,068,996.88	8,010,000.00
05/01/44	-		135,150.00	135,150.00	8,010,000.00
11/01/44	965,000.00	6.375%	135,150.00	1,100,150.00	7,045,000.00
05/01/45	-		104,390.63	104,390.63	7,045,000.00
11/01/45	1,025,000.00	6.375%	104,390.63	1,129,390.63	6,020,000.00
05/01/46	-		71,718.75	71,718.75	6,020,000.00
11/01/46	1,090,000.00	6.375%	71,718.75	1,161,718.75	4,930,000.00
05/01/47	-		36,975.00	36,975.00	4,930,000.00
11/01/47	1,160,000.00	6.375%	36,975.00	1,196,975.00	3,770,000.00
Total	15,260,000.00		15,099,125.12	30,359,125.12	

**TWIN CREEKS NORTH
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2016A-2 AMORTIZATION SCHEDULE**

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
11/01/23	120,000.00	5.000%	229,931.25	349,931.25	8,750,000.00
05/01/24	-		226,931.25	226,931.25	8,750,000.00
11/01/24	140,000.00	6.000%	226,931.25	366,931.25	8,610,000.00
05/01/25	-		222,731.25	222,731.25	8,610,000.00
11/01/25	145,000.00	6.000%	222,731.25	367,731.25	8,465,000.00
05/01/26	-		218,381.25	218,381.25	8,465,000.00
11/01/26	155,000.00	6.000%	218,381.25	373,381.25	8,310,000.00
05/01/27	-		213,731.25	213,731.25	8,310,000.00
11/01/27	165,000.00	6.000%	213,731.25	378,731.25	8,145,000.00
05/01/28	-		208,781.25	208,781.25	8,145,000.00
11/01/28	175,000.00	6.000%	208,781.25	383,781.25	7,970,000.00
05/01/29	-		203,531.25	203,531.25	7,970,000.00
11/01/29	185,000.00	6.000%	203,531.25	388,531.25	7,785,000.00
05/01/30	-		197,981.25	197,981.25	7,785,000.00
11/01/30	195,000.00	6.000%	197,981.25	392,981.25	7,590,000.00
05/01/31	-		192,131.25	192,131.25	7,590,000.00
11/01/31	210,000.00	6.000%	192,131.25	402,131.25	7,380,000.00
05/01/32	-		185,831.25	185,831.25	7,380,000.00
11/01/32	220,000.00	6.375%	185,831.25	405,831.25	7,160,000.00
05/01/33	-		178,818.75	178,818.75	7,160,000.00
11/01/33	235,000.00	6.375%	178,818.75	413,818.75	6,925,000.00
05/01/34	-		171,328.13	171,328.13	6,925,000.00
11/01/34	250,000.00	6.375%	171,328.13	421,328.13	6,675,000.00
05/01/35	-		163,359.38	163,359.38	6,675,000.00
11/01/35	265,000.00	6.375%	163,359.38	428,359.38	6,410,000.00
05/01/36	-		154,912.50	154,912.50	6,410,000.00
11/01/36	280,000.00	6.375%	154,912.50	434,912.50	6,130,000.00
05/01/37	-		145,987.50	145,987.50	6,130,000.00
11/01/37	300,000.00	6.375%	145,987.50	445,987.50	5,830,000.00
05/01/38	-		136,425.00	136,425.00	5,830,000.00
11/01/38	320,000.00	6.375%	136,425.00	456,425.00	5,510,000.00
05/01/39	-		126,225.00	126,225.00	5,510,000.00
11/01/39	340,000.00	6.375%	126,225.00	466,225.00	5,170,000.00
05/01/40	-		115,387.50	115,387.50	5,170,000.00
11/01/40	360,000.00	6.375%	115,387.50	475,387.50	4,810,000.00
05/01/41	-		103,912.50	103,912.50	4,810,000.00

**TWIN CREEKS NORTH
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2016A-2 AMORTIZATION SCHEDULE**

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
11/01/41	385,000.00	6.375%	103,912.50	488,912.50	4,425,000.00
05/01/42	-		91,640.63	91,640.63	4,425,000.00
11/01/42	410,000.00	6.375%	91,640.63	501,640.63	4,015,000.00
05/01/43	-		78,571.88	78,571.88	4,015,000.00
11/01/43	435,000.00	6.375%	78,571.88	513,571.88	3,580,000.00
05/01/44	-		64,706.25	64,706.25	3,580,000.00
11/01/44	460,000.00	6.375%	64,706.25	524,706.25	3,120,000.00
05/01/45	-		50,043.75	50,043.75	3,120,000.00
11/01/45	490,000.00	6.375%	50,043.75	540,043.75	2,630,000.00
05/01/46	-		34,425.00	34,425.00	2,630,000.00
11/01/46	525,000.00	6.375%	34,425.00	559,425.00	2,105,000.00
05/01/47	-		17,690.63	17,690.63	2,105,000.00
11/01/47	555,000.00	6.375%	17,690.63	572,690.63	1,550,000.00
Total	7,320,000.00		7,236,862.55	14,556,862.55	

**TWIN CREEKS NORTH
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND SERIES 2018**

	Fiscal Year 2023			Total Actual & Projected	Proposed Budget FY 2024
	Adopted Budget FY 2023	Actual through 3/31/2023	Projected through 9/30/2023		
REVENUES					
Assessment levy: gross	\$ 210,833				\$ 210,833
Allowable discounts (4%)	(8,433)				(8,433)
Assessment levy: net	202,400	\$ 178,352	\$ 24,048	\$ 202,400	202,400
Interest	-	3,975	-	3,975	-
Total revenues	202,400	182,327	24,048	206,375	202,400
EXPENDITURES					
Debt service					
Principal	60,000	-	60,000	60,000	60,000
Interest	140,094	70,047	70,047	140,094	137,769
Total debt service	200,094	70,047	130,047	200,094	197,769
Other fees and charges					
Tax collector	4,217	3,563	654	4,217	4,217
Total other fees & charges	4,217	3,563	654	4,217	4,217
Total expenditures	204,311	73,610	130,701	204,311	201,986
Net increase/(decrease) of fund balance	(1,911)	108,717	(106,653)	2,064	414
Fund balance - beginning (unaudited)	202,653	223,017	331,734	223,017	225,081
Fund balance - ending (projected)	<u>\$ 200,742</u>	<u>\$ 331,734</u>	<u>\$ 225,081</u>	<u>\$ 225,081</u>	<u>225,495</u>
Use of fund balance:					
Debt service reserve account balance (required)					(101,507)
Interest expense - December 15, 2024					(67,722)
Projected fund balance surplus/(deficit) as of September 30, 2024					<u>\$ 56,266</u>

**TWIN CREEKS NORTH
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2018 AMORTIZATION SCHEDULE**

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
12/15/23			68,884.38	68,884.38	2,855,000.00
06/15/24	60,000.00	3.875%	68,884.38	128,884.38	2,795,000.00
12/15/24			67,721.88	67,721.88	2,795,000.00
06/15/25	65,000.00	4.500%	67,721.88	132,721.88	2,730,000.00
12/15/25			66,259.38	66,259.38	2,730,000.00
06/15/26	65,000.00	4.500%	66,259.38	131,259.38	2,665,000.00
12/15/26			64,796.88	64,796.88	2,665,000.00
06/15/27	70,000.00	4.500%	64,796.88	134,796.88	2,595,000.00
12/15/27			63,221.88	63,221.88	2,595,000.00
06/15/28	70,000.00	4.500%	63,221.88	133,221.88	2,525,000.00
12/15/28			61,646.88	61,646.88	2,525,000.00
06/15/29	75,000.00	4.500%	61,646.88	136,646.88	2,450,000.00
12/15/29			59,959.38	59,959.38	2,450,000.00
06/15/30	80,000.00	4.875%	59,959.38	139,959.38	2,370,000.00
12/15/30			58,009.38	58,009.38	2,370,000.00
06/15/31	85,000.00	4.875%	58,009.38	143,009.38	2,285,000.00
12/15/31			55,937.50	55,937.50	2,285,000.00
06/15/32	85,000.00	4.875%	55,937.50	140,937.50	2,200,000.00
12/15/32			53,865.63	53,865.63	2,200,000.00
06/15/33	90,000.00	4.875%	53,865.63	143,865.63	2,110,000.00
12/15/33			51,671.88	51,671.88	2,110,000.00
06/15/34	95,000.00	4.875%	51,671.88	146,671.88	2,015,000.00
12/15/34			49,356.25	49,356.25	2,015,000.00
06/15/35	100,000.00	4.875%	49,356.25	149,356.25	1,915,000.00
12/15/35			46,918.75	46,918.75	1,915,000.00
06/15/36	105,000.00	4.875%	46,918.75	151,918.75	1,810,000.00
12/15/36			44,359.38	44,359.38	1,810,000.00
06/15/37	110,000.00	4.875%	44,359.38	154,359.38	1,700,000.00
12/15/37			41,678.13	41,678.13	1,700,000.00
06/15/38	115,000.00	4.875%	41,678.13	156,678.13	1,585,000.00
12/15/38			38,875.00	38,875.00	1,585,000.00
06/15/39	120,000.00	5.000%	38,875.00	158,875.00	1,465,000.00
12/15/39			35,875.00	35,875.00	1,465,000.00
06/15/40	130,000.00	5.000%	35,875.00	165,875.00	1,335,000.00
12/15/40			32,625.00	32,625.00	1,335,000.00
06/15/41	135,000.00	5.000%	32,625.00	167,625.00	1,200,000.00
12/15/41			29,250.00	29,250.00	1,200,000.00
06/15/42	140,000.00	5.000%	29,250.00	169,250.00	1,060,000.00

**TWIN CREEKS NORTH
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2018 AMORTIZATION SCHEDULE**

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
12/15/42			25,750.00	25,750.00	1,060,000.00
06/15/43	150,000.00	5.000%	25,750.00	175,750.00	910,000.00
12/15/43			22,000.00	22,000.00	910,000.00
06/15/44	160,000.00	5.000%	22,000.00	182,000.00	750,000.00
12/15/44			18,000.00	18,000.00	750,000.00
06/15/45	165,000.00	5.000%	18,000.00	183,000.00	585,000.00
12/15/45			13,875.00	13,875.00	585,000.00
06/15/46	175,000.00	5.000%	13,875.00	188,875.00	410,000.00
12/15/46			9,500.00	9,500.00	410,000.00
06/15/47	185,000.00	5.000%	9,500.00	194,500.00	225,000.00
12/15/47			4,875.00	4,875.00	225,000.00
06/15/48	195,000.00	5.000%	4,875.00	199,875.00	30,000.00
Total	2,825,000.00		2,169,825.12	4,994,825.12	

**TWIN CREEKS NORTH
COMMUNITY DEVELOPMENT DISTRICT
ASSESSMENT COMPARISON
PROJECTED FISCAL YEAR 2024 ASSESSMENTS**

On-Roll Assessments						
Parcel	Product	Sq. Ft. /Units	FY 2024 O&M Assessment per 1,000 Sq. Ft./Unit	FY 2024 DS Assessment per 1,000 Sq. Ft./Unit	FY 2024 Total Assessment per 1,000 Sq. Ft./Unit	FY 2023 Total Assessment per 1,000 Sq. Ft./Unit
<u>Non-Residential</u>						
Commercial Parcel 5	Retail	105,070	593.01	-	593.01	469.79
Commercial Parcel 5	Hotel	100	355.81	-	355.81	281.87
Commercial Parcel 6	Retail	73,310	593.01	-	593.01	469.79
Commercial Parcel 7	Retail	100,000	593.01	386.21	979.22	-
Commercial Parcel 8	Retail	-	-	-	-	-
Office Parcel 9	Office	-	-	-	-	-
Total		278,480				
<u>Residential</u>						
Residential Parcel 1	TH 22.5'	206	1,186.02	1,088.02	2,274.04	2,027.59
Residential Parcel 2/3	SF 40'	184	1,205.93	2,690.15	3,896.08	3,649.64
Residential Parcel 2/3- Prepaid	SF 40'	3	1,205.93	-	1,205.93	959.49
Residential Parcel 4	MF	348	355.81	-	355.81	281.87
Residential Parcel 5	MF	298	355.81	-	355.81	281.87
Residential Parcel 10/11	SF 63'	47	1,191.26	3,104.13	4,295.39	4,049.02
Residential Parcel 10/11 - Reduced	SF 63'	13	1,191.26	2,604.21	3,795.47	3,549.10
Residential Parcel 10/11 - Prepaid	SF 63'	2	1,191.26	-	1,191.26	944.89
Residential Parcel 10/11	Villa 37.5'	30	1,191.26	3,114.80	4,306.06	4,059.69
Residential Parcel 10/11- Reduced	Villa 37.5'	2	1,191.26	2,719.05	3,910.31	3,663.94
Residential Parcel 12	Villa 37.5'	90	1,191.26	3,114.80	4,306.06	4,059.69
Residential Parcel 12 - Reduced	Villa 37.5'	21	1,191.26	2,719.05	3,910.31	3,663.94
Residential Parcel 12 - Prepaid	Villa 37.5'	23	1,191.26	-	1,191.26	944.89
Residential Parcel 13	SF 53'	84	1,191.26	3,227.14	4,418.40	4,172.03
Residential Parcel 13 - Reduced	SF 53'	48	1,191.26	2,816.73	4,007.99	3,761.62
Residential Parcel 13 - Prepaid	SF 53'	15	1,191.26	-	1,191.26	944.89
Residential Parcel 14	SF 73'	112	1,191.26	3,575.24	4,766.50	4,520.13
Residential Parcel 14 - Prepaid	SF 73'	7	1,191.26	-	1,191.26	944.89
Total		1,533				

**TWIN CREEKS NORTH
COMMUNITY DEVELOPMENT DISTRICT
ASSESSMENT COMPARISON
PROJECTED FISCAL YEAR 2024 ASSESSMENTS**

Off-Roll Assessments

Product/Parcel	Product	Sq. Ft. /Units	FY 2024 O&M Assessment per 1,000 Sq. Ft./Unit	FY 2024 DS Assessment per 1,000 Sq. Ft./Unit	FY 2024 Total Assessment per 1,000 Sq. Ft./Unit	FY 2023 Total Assessment per 1,000 Sq. Ft./Unit
<u>Non-Residential</u>						
Commercial Parcel 5	Retail	-	557.43	363.34	920.77	804.94
Commercial Parcel 6	Retail	-	557.43	363.34	920.77	804.94
Commercial Parcel 7	Retail	-	557.43	363.34	920.77	804.94
Commercial Parcel 8	Retail	175,000	557.43	363.34	920.77	804.94
Office Parcel 9	Office	100,000	557.43	248.61	806.04	690.21
Total		275,000				
<u>Residential</u>						
Residential Parcel 1	TH 22.5'	-	-	-	-	1,906.81
Residential Parcel 2/3	SF 40'	-	-	-	-	-
Residential Parcel 2/3- Prepaid	SF 40'	-	-	-	-	-
Residential Parcel 4	MF	-	-	-	-	-
Residential Parcel 10/11	SF 63'	-	-	-	-	-
Residential Parcel 10/11 - Reduced	SF 63'	-	-	-	-	-
Residential Parcel 10/11	Villa 37.5'	-	-	-	-	-
Residential Parcel 12	Villa 37.5'	-	-	-	-	-
Residential Parcel 12 - Reduced	Villa 37.5'	-	-	-	-	-
Residential Parcel 12 - Prepaid	Villa 37.5'	-	-	-	-	-
Residential Parcel 13	SF 53'	-	-	-	-	-
Residential Parcel 13 - Reduced	SF 53'	-	-	-	-	-
Residential Parcel 13 - Prepaid	SF 53'	-	-	-	-	-
Residential Parcel 14	SF 73'	-	-	-	-	-
Total		-				

Note: The exact number of units that will be assessed on-roll and off-roll will be updated after June 2023 based on information received from the St. Johns County Property Appraiser's Office

**TWIN CREEKS NORTH
COMMUNITY DEVELOPMENT DISTRICT**

5A

LOCALiQ

FLORIDA

PO Box 631244 Cincinnati, OH 45263-1244

PROOF OF PUBLICATION

Twin Creeks North Cdd
Twin Creeks North Cdd
2300 Glades Road Suite 410W

Boca Raton FL 33431

STATE OF WISCONSIN, COUNTY OF BROWN

Before the undersigned authority personally appeared, who on oath says that he or she is the Legal Coordinator of the St Augustine Record, published in St Johns County, Florida; that the attached copy of advertisement, being a Main Legal CLEGL, was published on the publicly accessible website of St Johns County, Florida, or in a newspaper by print in the issues of, on:

07/30/2023, 08/06/2023

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 08/06/2023



Legal Clerk



Notary, State of WI, County of Brown

10-25-26

My commission expires

Publication Cost: \$790.68

Order No: 9102199

Customer No: 765286

PO #:

of Copies:

0

THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

RYAN SPELLER
Notary Public
State of Wisconsin

TWIN CREEKS NORTH COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2023/2024 BUDGET; NOTICE OF PUBLIC HEARING TO CONSIDER THE IMPOSITION OF OPERATIONS AND MAINTENANCE SPECIAL ASSESSMENTS, ADOPTION OF AN ASSESSMENT ROLL, AND THE LEVY, COLLECTION, AND ENFORCEMENT OF THE SAME; AND NOTICE OF REGULAR BOARD OF SUPERVISORS MEETING.

Upcoming Public Hearings, and Regular Meeting

The Board of Supervisors ("Board") for the Twin Creeks North Community Development District ("District") will hold the following two public hearings and a regular meeting:

DATE: August 22, 2023
 TIME: 1:15 p.m.
 LOCATION: Beachwalk Clubhouse
 100 Beachwalk Club Drive
 St. Johns, Florida 32279

The first public hearing is being held pursuant to Chapter 190, Florida Statutes, to receive public comment and objections on the District's proposed budget ("Proposed Budget") for the fiscal year beginning October 1, 2023 and ending September 30, 2024 ("Fiscal Year 2023/2024"). The second public hearing is being held pursuant to Chapters 190 and 197, Florida Statutes, to consider the imposition of operations and maintenance special assessments ("O&M Assessments") upon the lands located within the District, to fund the Proposed Budget for Fiscal Year 2023/2024; to consider the adoption of an assessment roll; and, to provide for the levy, collection, and enforcement of assessments. At the conclusion of the hearings, the Board will, by resolution, adopt a budget and levy O&M Assessments as finally approved by the Board. A Board meeting of the District will also be held where the Board may consider any other District business.

Description of Assessments

The District imposes O&M Assessments on benefitted property within the District for the purpose of funding the District's general administrative, operations, and maintenance budget. A geographic depiction of the property potentially subject to the proposed O&M Assessments is identified in the map attached hereto. The table below shows the schedule of the proposed O&M Assessments, which are subject to change at the hearing:

Land Use	Total # of Units	Proposed O&M Assessment/Unit (including collection costs / early payment discounts)
Commercial Unit	553-38	\$613.77
Commercial Unit (Hotel/ Multi-family Unit)	746	\$968.26
Residential Unit (Parcel 1)	206	\$1,227.53
Residential Unit (Parcel 2/3)	187	\$1,218.14
Residential Unit	494	\$1,232.95

The proposed O&M Assessments as stated include collection costs and/or early payment discounts, which St. Johns County ("County") may impose on assessments that are collected on the County tax bill. Moreover, pursuant to Section 197.363(2)(4), Florida Statutes, the lien amount shall serve as the "maximum rate" authorized by law for O&M Assessments, such that no assessment hearing shall be held or notice provided in future years unless the assessments are proposed to be increased or another criterion within Section 197.363(2)(4), Florida Statutes, is met. Note that the O&M Assessments do not include any debt service assessments previously levied by the District and due to be collected for Fiscal Year 2023/2024.

For Fiscal Year 2023/2024, the District intends to have the County tax collector collect the assessments imposed on certain developed property, and will directly collect the assessments imposed on the remaining benefitted property by sending out a bill prior to, or during, November 2023. It is important to pay your assessment because failure to pay will cause a tax certificate to be issued against the property which may result in loss of title, or for direct billed assessments, may result in a foreclosure action, which also may result in a loss of title. The District's decision to collect assessments on the tax roll or by direct billing does not preclude the District from later electing to collect those or other assessments in a different manner at a future time.

Additional Provisions

The public hearings and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. A copy of the Proposed Budget, proposed assessment roll, and the agenda for the hearings and meeting may be obtained at the offices of the District Manager, located at 2300 Gladys Road, Suite 110W, Boca Raton, Florida 33431, (561) 371-0010 ("District Manager's Office"), during normal business hours, or on the District's website at <https://twincreeksnorthedd.net/>. The public hearings and meeting may be continued to a date, time, and place to be specified on the record at the hearings or meeting. There may be occasions when staff or board members may participate by speaker telephone.

Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

Please note that all affected property owners have the right to appear at the public hearings and meeting, and may also file written objections with the District Manager's Office within twenty days of publication of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.



TWIN CREEKS NORTH
COMMUNITY DEVELOPMENT DISTRICT

5B

STATE OF FLORIDA)
COUNTY OF PALM BEACH)

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, this day personally appeared Daniel Perez, who by me first being duly sworn and deposed says:

1. I am over eighteen (18) years of age and am competent to testify as to the matters contained herein. I have personal knowledge of the matters stated herein.
2. I, Daniel Perez, am employed by Wrathell, Hunt and Associates, LLC, and, in the course of that employment, serve as Financial Analyst for the Twin Creeks North Community Development District ("District").
3. Among other things, my duties include preparing and transmitting correspondence relating to the District.
4. I do hereby certify that on August 2, 2023, and in the regular course of business, I caused letters, in the forms attached hereto as **Exhibit A**, to be sent notifying affected landowner(s) in the District of their rights under Chapters 170, 190 and 197, *Florida Statutes*, with respect to the District's anticipated imposition of operations and maintenance assessments. I further certify that the letters were sent to the addressees identified in **Exhibit B** and in the manner identified in **Exhibit A**.
5. I have personal knowledge of having sent the letters to the addressees, and those records are kept in the course of the regular business activity for my office.

FURTHER AFFIANT SAYETH NOT.

Daniel Perez

By: Daniel Perez, Financial Analyst

SWORN AND SUBSCRIBED before me by means of physical presence or online notarization this 2nd day of August 2023, by Daniel Perez, for Wrathell, Hunt & Associates LLC, who is personally known to me or has provided _____ as identification, and who did or did not take an oath.



DAPHNE GILLYARD
NOTARY PUBLIC
STATE OF FLORIDA
Comm# GG327647
Expires 8/20/2023

NOTARY PUBLIC

Daphne Gillyard
Print Name: Daphne Gillyard
Notary Public, State of Florida
Commission No.: GG 327647
My Commission Expires: 8/20/2023

EXHIBIT A: Mailed Notice
EXHIBIT B: List of Addresses

EXHIBIT A

Twin Creeks North Community Development District
OFFICE OF THE DISTRICT MANAGER
2300 Glades Road, Suite 410W • Boca Raton, Florida 33431
Phone (561) 571-0010 • Fax (561) 571-0013 • Toll-free: (877) 276-0889

August 2, 2023

THIS IS NOT A BILL - DO NOT PAY

BEACHWALK RETAIL CENTER LLC
7900 GLADES RD SUITE 600
BOCA RATON, FL 33434-0000
Parcel ID: See Exhibit B

By US Mail, First Class Delivery

RE: Twin Creeks North Community Development District
Fiscal Year 2023/2024 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapters 190, and 197, *Florida Statutes*, the Twin Creeks North Community Development District (“**District**”) will be holding two public hearings and a Board of Supervisors’ (“**Board**”) meeting for the purpose of adopting the District’s proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2023 and ending September 30, 2024 (“**Fiscal Year 2023/2024**”) and levying operations and maintenance assessments (“**O&M Assessments**”) to fund the Proposed Budget for Fiscal Year 2023/2024, on August 22, 2023, at 1:15 p.m., or immediately following adjournment of the Creekside at Twin Creeks CDD Meeting, and at the Beachwalk Clubhouse, 100 Beachwalk Club Drive, St. Johns, Florida 32259. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in **Exhibit A**.

The public hearings and meeting are open to the public and will be conducted in accordance with Florida law. A copy of the Proposed Budget and assessment roll, and the agenda, for the hearings and meeting may be obtained by contacting Wrathell, Hunt and Associates, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, (561) 571-0010 (“**District Manager’s Office**”). The public hearings and meeting may be continued to a date, time, and place to be specified on the record. There may be occasions when staff or board members may participate by speaker telephone. Any person requiring special accommodations because of a disability or physical impairment should contact the District Manager’s Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager’s Office.

Please note that all affected property owners have the right to appear and comment at the public hearings and meeting, and may also file written objections with the District Manager’s Office within twenty (20) days of issuance of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

If you have any questions, please do not hesitate to contact the District Manager’s Office.

Sincerely,



Daniel Rom
District Manager

EXHIBIT A
Summary of O&M Assessments

1. **Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2023/2024, the District expects to collect no more than **\$1,790,783** in gross revenue.
2. **Unit of Measurement.** The O&M Assessments are allocated on a Unit basis for platted lots. Your property is classified as **100** Hotel Commercial units and **164.481** Commercial units.
3. **Schedule of O&M Assessments:**

Land Use	Total # of Units	Proposed O&M Assessment/Unit (including collection costs / early payment discounts)
Commercial Unit	553.38	\$613.77
Commercial Unit (Hotel/ Multi-family Unit)	746	\$368.26
Residential Unit (Parcel 1)	206	\$1,227.53
Residential Unit (Parcel 2/3)	187	\$1,248.14
Residential Unit	494	\$1,232.95

Note that the O&M Assessments do not include any debt service assessments previously levied by the District and due to be collected for Fiscal Year 2023/2024. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the “maximum rate” authorized by law for operation and maintenance assessments, such that no assessment hearing shall be held or notice provided in future years unless the assessments are proposed to be increased or another criterion within Section 197.3632(4) is met.

4. **Proposed O&M Assessments for Your Property.**

Current Annual O&M Assessment (October 1, 2022 – September 30, 2023)	Proposed Annual O&M Assessment (October 1, 2023 – September 30, 2024)	Change in Annual Dollar Amount
\$105,458.53	\$137,779.50	\$32,320.97

5. **Collection.** By operation of law, the District’s assessments each year constitute a lien against benefitted property located within the District just as do each year’s property taxes. For Fiscal Year 2022/2023, the District intends to have the County Tax Collector collect the assessments imposed on certain developed property, and will directly collect the assessments imposed on the remaining benefitted property by sending out a bill prior to, or during, November 2023. For delinquent assessments that were initially directly billed by the District, the District may initiate a foreclosure action or may place the delinquent assessments on the next year’s county tax bill. **IT IS IMPORTANT TO PAY YOUR ASSESSMENT BECAUSE FAILURE TO PAY WILL CAUSE A TAX CERTIFICATE TO BE ISSUED AGAINST THE PROPERTY WHICH MAY RESULT IN LOSS OF TITLE, OR FOR DIRECT BILLED ASSESSMENTS, MAY RESULT IN A FORECLOSURE ACTION, WHICH ALSO MAY RESULT IN A LOSS OF TITLE.** The District’s decision to collect assessments on the tax roll or by direct billing does not preclude the District from later electing to collect those or other assessments in a different manner at a future time.

Exhibit B

237000166

237000183

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Twin Creeks North Community Development District
OFFICE OF THE DISTRICT MANAGER
2300 Glades Road, Suite 410W • Boca Raton, Florida 33431
Phone (561) 571-0010 • Fax (561) 571-0013 • Toll-free: (877) 276-0889

August 2, 2023

THIS IS NOT A BILL - DO NOT PAY

HCSH LAND HOLDINGS LLC
231 RIVERSIDE DR UNIT 501
HOLLY HILL, FL 32117-0000
Parcel ID: 237000182

By US Mail, First Class Delivery

RE: Twin Creeks North Community Development District
Fiscal Year 2023/2024 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapters 190, and 197, *Florida Statutes*, the Twin Creeks North Community Development District (“**District**”) will be holding two public hearings and a Board of Supervisors’ (“**Board**”) meeting for the purpose of adopting the District’s proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2023 and ending September 30, 2024 (“**Fiscal Year 2023/2024**”) and levying operations and maintenance assessments (“**O&M Assessments**”) to fund the Proposed Budget for Fiscal Year 2023/2024, on August 22, 2023, at 1:15 p.m., or immediately following adjournment of the Creekside at Twin Creeks CDD Meeting, and at the Beachwalk Clubhouse, 100 Beachwalk Club Drive, St. Johns, Florida 32259. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in **Exhibit A**.

The public hearings and meeting are open to the public and will be conducted in accordance with Florida law. A copy of the Proposed Budget and assessment roll, and the agenda, for the hearings and meeting may be obtained by contacting Wrathell, Hunt and Associates, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, (561) 571-0010 (“**District Manager’s Office**”). The public hearings and meeting may be continued to a date, time, and place to be specified on the record. There may be occasions when staff or board members may participate by speaker telephone. Any person requiring special accommodations because of a disability or physical impairment should contact the District Manager’s Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager’s Office.

Please note that all affected property owners have the right to appear and comment at the public hearings and meeting, and may also file written objections with the District Manager’s Office within twenty (20) days of issuance of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

If you have any questions, please do not hesitate to contact the District Manager’s Office.

Sincerely,



Daniel Rom
District Manager

EXHIBIT A
Summary of O&M Assessments

1. **Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2023/2024, the District expects to collect no more than **\$1,790,783** in gross revenue.
2. **Unit of Measurement.** The O&M Assessments are allocated on a Unit basis for platted lots. Your property is classified as **2.75** Commercial units.
3. **Schedule of O&M Assessments:**

Land Use	Total # of Units	Proposed O&M Assessment/Unit (including collection costs / early payment discounts)
Commercial Unit	553.38	\$613.77
Commercial Unit (Hotel/ Multi-family Unit)	746	\$368.26
Residential Unit (Parcel 1)	206	\$1,227.53
Residential Unit (Parcel 2/3)	187	\$1,248.14
Residential Unit	494	\$1,232.95

Note that the O&M Assessments do not include any debt service assessments previously levied by the District and due to be collected for Fiscal Year 2023/2024. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the “maximum rate” authorized by law for operation and maintenance assessments, such that no assessment hearing shall be held or notice provided in future years unless the assessments are proposed to be increased or another criterion within Section 197.3632(4) is met.

4. **Proposed O&M Assessments for Your Property.**

Current Annual O&M Assessment (October 1, 2022 – September 30, 2023)	Proposed Annual O&M Assessment (October 1, 2023 – September 30, 2024)	Change in Annual Dollar Amount
\$1,291.92	\$1,687.87	\$395.95

5. **Collection.** By operation of law, the District’s assessments each year constitute a lien against benefitted property located within the District just as do each year’s property taxes. For Fiscal Year 2022/2023, the District intends to have the County Tax Collector collect the assessments imposed on certain developed property, and will directly collect the assessments imposed on the remaining benefitted property by sending out a bill prior to, or during, November 2023. For delinquent assessments that were initially directly billed by the District, the District may initiate a foreclosure action or may place the delinquent assessments on the next year’s county tax bill. **IT IS IMPORTANT TO PAY YOUR ASSESSMENT BECAUSE FAILURE TO PAY WILL CAUSE A TAX CERTIFICATE TO BE ISSUED AGAINST THE PROPERTY WHICH MAY RESULT IN LOSS OF TITLE, OR FOR DIRECT BILLED ASSESSMENTS, MAY RESULT IN A FORECLOSURE ACTION, WHICH ALSO MAY RESULT IN A LOSS OF TITLE.** The District’s decision to collect assessments on the tax roll or by direct billing does not preclude the District from later electing to collect those or other assessments in a different manner at a future time.

Twin Creeks North Community Development District
OFFICE OF THE DISTRICT MANAGER
2300 Glades Road, Suite 410W • Boca Raton, Florida 33431
Phone (561) 571-0010 • Fax (561) 571-0013 • Toll-free: (877) 276-0889

August 2, 2023

THIS IS NOT A BILL - DO NOT PAY

JAX KITCHEN BEACHWALK LLC
10281 MIDTOWN PKWY STE 125
JACKSONVILLE, FL 32246-0000
Parcel ID: 237000174

By US Mail, First Class Delivery

RE: Twin Creeks North Community Development District
Fiscal Year 2023/2024 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapters 190, and 197, *Florida Statutes*, the Twin Creeks North Community Development District (“**District**”) will be holding two public hearings and a Board of Supervisors’ (“**Board**”) meeting for the purpose of adopting the District’s proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2023 and ending September 30, 2024 (“**Fiscal Year 2023/2024**”) and levying operations and maintenance assessments (“**O&M Assessments**”) to fund the Proposed Budget for Fiscal Year 2023/2024, on August 22, 2023, at 1:15 p.m., or immediately following adjournment of the Creekside at Twin Creeks CDD Meeting, and at the Beachwalk Clubhouse, 100 Beachwalk Club Drive, St. Johns, Florida 32259. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in **Exhibit A**.

The public hearings and meeting are open to the public and will be conducted in accordance with Florida law. A copy of the Proposed Budget and assessment roll, and the agenda, for the hearings and meeting may be obtained by contacting Wrathell, Hunt and Associates, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, (561) 571-0010 (“**District Manager’s Office**”). The public hearings and meeting may be continued to a date, time, and place to be specified on the record. There may be occasions when staff or board members may participate by speaker telephone. Any person requiring special accommodations because of a disability or physical impairment should contact the District Manager’s Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager’s Office.

Please note that all affected property owners have the right to appear and comment at the public hearings and meeting, and may also file written objections with the District Manager’s Office within twenty (20) days of issuance of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

If you have any questions, please do not hesitate to contact the District Manager’s Office.

Sincerely,



Daniel Rom
District Manager

EXHIBIT A
Summary of O&M Assessments

1. **Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2023/2024, the District expects to collect no more than **\$1,790,783** in gross revenue.
2. **Unit of Measurement.** The O&M Assessments are allocated on a Unit basis for platted lots. Your property is classified as **6.349** Commercial units.
3. **Schedule of O&M Assessments:**

Land Use	Total # of Units	Proposed O&M Assessment/Unit (including collection costs / early payment discounts)
Commercial Unit	553.38	\$613.77
Commercial Unit (Hotel/ Multi-family Unit)	746	\$368.26
Residential Unit (Parcel 1)	206	\$1,227.53
Residential Unit (Parcel 2/3)	187	\$1,248.14
Residential Unit	494	\$1,232.95

Note that the O&M Assessments do not include any debt service assessments previously levied by the District and due to be collected for Fiscal Year 2023/2024. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the “maximum rate” authorized by law for operation and maintenance assessments, such that no assessment hearing shall be held or notice provided in future years unless the assessments are proposed to be increased or another criterion within Section 197.3632(4) is met.

4. **Proposed O&M Assessments for Your Property.**

Current Annual O&M Assessment (October 1, 2022 – September 30, 2023)	Proposed Annual O&M Assessment (October 1, 2023 – September 30, 2024)	Change in Annual Dollar Amount
\$2,982.70	\$3,896.83	\$914.13

5. **Collection.** By operation of law, the District’s assessments each year constitute a lien against benefitted property located within the District just as do each year’s property taxes. For Fiscal Year 2022/2023, the District intends to have the County Tax Collector collect the assessments imposed on certain developed property, and will directly collect the assessments imposed on the remaining benefitted property by sending out a bill prior to, or during, November 2023. For delinquent assessments that were initially directly billed by the District, the District may initiate a foreclosure action or may place the delinquent assessments on the next year’s county tax bill. **IT IS IMPORTANT TO PAY YOUR ASSESSMENT BECAUSE FAILURE TO PAY WILL CAUSE A TAX CERTIFICATE TO BE ISSUED AGAINST THE PROPERTY WHICH MAY RESULT IN LOSS OF TITLE, OR FOR DIRECT BILLED ASSESSMENTS, MAY RESULT IN A FORECLOSURE ACTION, WHICH ALSO MAY RESULT IN A LOSS OF TITLE.** The District’s decision to collect assessments on the tax roll or by direct billing does not preclude the District from later electing to collect those or other assessments in a different manner at a future time.

Twin Creeks North Community Development District
OFFICE OF THE DISTRICT MANAGER
2300 Glades Road, Suite 410W • Boca Raton, Florida 33431
Phone (561) 571-0010 • Fax (561) 571-0013 • Toll-free: (877) 276-0889

August 2, 2023

THIS IS NOT A BILL - DO NOT PAY

PSP BEACHWALK LLC
2400 W 75TH ST STE 220
PRAIRIE VILLAGE, KS 66208-0000
Parcel ID: 237000172

By US Mail, First Class Delivery

RE: Twin Creeks North Community Development District
Fiscal Year 2023/2024 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapters 190, and 197, *Florida Statutes*, the Twin Creeks North Community Development District (“**District**”) will be holding two public hearings and a Board of Supervisors’ (“**Board**”) meeting for the purpose of adopting the District’s proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2023 and ending September 30, 2024 (“**Fiscal Year 2023/2024**”) and levying operations and maintenance assessments (“**O&M Assessments**”) to fund the Proposed Budget for Fiscal Year 2023/2024, on August 22, 2023, at 1:15 p.m., or immediately following adjournment of the Creekside at Twin Creeks CDD Meeting, and at the Beachwalk Clubhouse, 100 Beachwalk Club Drive, St. Johns, Florida 32259. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in **Exhibit A**.

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Please note that all affected property owners have the right to appear and comment at the public hearings and meeting, and may also file written objections with the District Manager’s Office within twenty (20) days of issuance of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

If you have any questions, please do not hesitate to contact the District Manager’s Office.

Sincerely,



Daniel Rom
District Manager

EXHIBIT A
Summary of O&M Assessments

1. **Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2023/2024, the District expects to collect no more than **\$1,790,783** in gross revenue.
2. **Unit of Measurement.** The O&M Assessments are allocated on a Unit basis for platted lots. Your property is classified as **4.8** Commercial units.
3. **Schedule of O&M Assessments:**

Land Use	Total # of Units	Proposed O&M Assessment/Unit (including collection costs / early payment discounts)
Commercial Unit	553.38	\$613.77
Commercial Unit (Hotel/ Multi-family Unit)	746	\$368.26
Residential Unit (Parcel 1)	206	\$1,227.53
Residential Unit (Parcel 2/3)	187	\$1,248.14
Residential Unit	494	\$1,232.95

Note that the O&M Assessments do not include any debt service assessments previously levied by the District and due to be collected for Fiscal Year 2023/2024. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the “maximum rate” authorized by law for operation and maintenance assessments, such that no assessment hearing shall be held or notice provided in future years unless the assessments are proposed to be increased or another criterion within Section 197.3632(4) is met.

4. **Proposed O&M Assessments for Your Property.**

Current Annual O&M Assessment (October 1, 2022 – September 30, 2023)	Proposed Annual O&M Assessment (October 1, 2023 – September 30, 2024)	Change in Annual Dollar Amount
\$2,254.99	\$2,946.10	\$691.11

5. **Collection.** By operation of law, the District’s assessments each year constitute a lien against benefitted property located within the District just as do each year’s property taxes. For Fiscal Year 2022/2023, the District intends to have the County Tax Collector collect the assessments imposed on certain developed property, and will directly collect the assessments imposed on the remaining benefitted property by sending out a bill prior to, or during, November 2023. For delinquent assessments that were initially directly billed by the District, the District may initiate a foreclosure action or may place the delinquent assessments on the next year’s county tax bill. **IT IS IMPORTANT TO PAY YOUR ASSESSMENT BECAUSE FAILURE TO PAY WILL CAUSE A TAX CERTIFICATE TO BE ISSUED AGAINST THE PROPERTY WHICH MAY RESULT IN LOSS OF TITLE, OR FOR DIRECT BILLED ASSESSMENTS, MAY RESULT IN A FORECLOSURE ACTION, WHICH ALSO MAY RESULT IN A LOSS OF TITLE.** The District’s decision to collect assessments on the tax roll or by direct billing does not preclude the District from later electing to collect those or other assessments in a different manner at a future time.

Twin Creeks North Community Development District
OFFICE OF THE DISTRICT MANAGER
2300 Glades Road, Suite 410W • Boca Raton, Florida 33431
Phone (561) 571-0010 • Fax (561) 571-0013 • Toll-free: (877) 276-0889

August 2, 2023

THIS IS NOT A BILL - DO NOT PAY

SENTOSA BEACHWALK II LLC
ONE TOWN CENTER RD STE 600
BOCA RATON, FL 33486-0000
Parcel ID: 237000168

By US Mail, First Class Delivery

RE: Twin Creeks North Community Development District
Fiscal Year 2023/2024 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapters 190, and 197, *Florida Statutes*, the Twin Creeks North Community Development District (“**District**”) will be holding two public hearings and a Board of Supervisors’ (“**Board**”) meeting for the purpose of adopting the District’s proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2023 and ending September 30, 2024 (“**Fiscal Year 2023/2024**”) and levying operations and maintenance assessments (“**O&M Assessments**”) to fund the Proposed Budget for Fiscal Year 2023/2024, on August 22, 2023, at 1:15 p.m., or immediately following adjournment of the Creekside at Twin Creeks CDD Meeting, and at the Beachwalk Clubhouse, 100 Beachwalk Club Drive, St. Johns, Florida 32259. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in **Exhibit A**.

The public hearings and meeting are open to the public and will be conducted in accordance with Florida law. A copy of the Proposed Budget and assessment roll, and the agenda, for the hearings and meeting may be obtained by contacting Wrathell, Hunt and Associates, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, (561) 571-0010 (“**District Manager’s Office**”). The public hearings and meeting may be continued to a date, time, and place to be specified on the record. There may be occasions when staff or board members may participate by speaker telephone. Any person requiring special accommodations because of a disability or physical impairment should contact the District Manager’s Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager’s Office.

Please note that all affected property owners have the right to appear and comment at the public hearings and meeting, and may also file written objections with the District Manager’s Office within twenty (20) days of issuance of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

If you have any questions, please do not hesitate to contact the District Manager’s Office.

Sincerely,



Daniel Rom
District Manager

EXHIBIT A
Summary of O&M Assessments

1. **Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2023/2024, the District expects to collect no more than **\$1,790,783** in gross revenue.
2. **Unit of Measurement.** The O&M Assessments are allocated on a Unit basis for platted lots. Your property is classified as **298** Multi-Family Commercial units.
3. **Schedule of O&M Assessments:**

Land Use	Total # of Units	Proposed O&M Assessment/Unit (including collection costs / early payment discounts)
Commercial Unit	553.38	\$613.77
Commercial Unit (Hotel/ Multi-family Unit)	746	\$368.26
Residential Unit (Parcel 1)	206	\$1,227.53
Residential Unit (Parcel 2/3)	187	\$1,248.14
Residential Unit	494	\$1,232.95

Note that the O&M Assessments do not include any debt service assessments previously levied by the District and due to be collected for Fiscal Year 2023/2024. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the “maximum rate” authorized by law for operation and maintenance assessments, such that no assessment hearing shall be held or notice provided in future years unless the assessments are proposed to be increased or another criterion within Section 197.3632(4) is met.

4. **Proposed O&M Assessments for Your Property.**

Current Annual O&M Assessment (October 1, 2022 – September 30, 2023)	Proposed Annual O&M Assessment (October 1, 2023 – September 30, 2024)	Change in Annual Dollar Amount
\$83,997.26	\$109,741.48	\$25,744.22

5. **Collection.** By operation of law, the District’s assessments each year constitute a lien against benefitted property located within the District just as do each year’s property taxes. For Fiscal Year 2022/2023, the District intends to have the County Tax Collector collect the assessments imposed on certain developed property, and will directly collect the assessments imposed on the remaining benefitted property by sending out a bill prior to, or during, November 2023. For delinquent assessments that were initially directly billed by the District, the District may initiate a foreclosure action or may place the delinquent assessments on the next year’s county tax bill. **IT IS IMPORTANT TO PAY YOUR ASSESSMENT BECAUSE FAILURE TO PAY WILL CAUSE A TAX CERTIFICATE TO BE ISSUED AGAINST THE PROPERTY WHICH MAY RESULT IN LOSS OF TITLE, OR FOR DIRECT BILLED ASSESSMENTS, MAY RESULT IN A FORECLOSURE ACTION, WHICH ALSO MAY RESULT IN A LOSS OF TITLE.** The District’s decision to collect assessments on the tax roll or by direct billing does not preclude the District from later electing to collect those or other assessments in a different manner at a future time.

Twin Creeks North Community Development District
OFFICE OF THE DISTRICT MANAGER
2300 Glades Road, Suite 410W • Boca Raton, Florida 33431
Phone (561) 571-0010 • Fax (561) 571-0013 • Toll-free: (877) 276-0889

August 2, 2023

THIS IS NOT A BILL - DO NOT PAY

ST JOHNS LLP ETAL
8655 BLUE FLAG WAY
NAPLES, FL 34109-0000
Parcel ID: 237000175

By US Mail, First Class Delivery

RE: Twin Creeks North Community Development District
Fiscal Year 2023/2024 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapters 190, and 197, *Florida Statutes*, the Twin Creeks North Community Development District (“**District**”) will be holding two public hearings and a Board of Supervisors’ (“**Board**”) meeting for the purpose of adopting the District’s proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2023 and ending September 30, 2024 (“**Fiscal Year 2023/2024**”) and levying operations and maintenance assessments (“**O&M Assessments**”) to fund the Proposed Budget for Fiscal Year 2023/2024, on August 22, 2023, at 1:15 p.m., or immediately following adjournment of the Creekside at Twin Creeks CDD Meeting, and at the Beachwalk Clubhouse, 100 Beachwalk Club Drive, St. Johns, Florida 32259. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in **Exhibit A**.

The public hearings and meeting are open to the public and will be conducted in accordance with Florida law. A copy of the Proposed Budget and assessment roll, and the agenda, for the hearings and meeting may be obtained by contacting Wrathell, Hunt and Associates, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, (561) 571-0010 (“**District Manager’s Office**”). The public hearings and meeting may be continued to a date, time, and place to be specified on the record. There may be occasions when staff or board members may participate by speaker telephone. Any person requiring special accommodations because of a disability or physical impairment should contact the District Manager’s Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager’s Office.

Please note that all affected property owners have the right to appear and comment at the public hearings and meeting, and may also file written objections with the District Manager’s Office within twenty (20) days of issuance of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

If you have any questions, please do not hesitate to contact the District Manager’s Office.

Sincerely,



Daniel Rom
District Manager

EXHIBIT A
Summary of O&M Assessments

1. **Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2023/2024, the District expects to collect no more than **\$1,790,783** in gross revenue.
2. **Unit of Measurement.** The O&M Assessments are allocated on a Unit basis for platted lots. Your property is classified as **100** Commercial units.
3. **Schedule of O&M Assessments:**

Land Use	Total # of Units	Proposed O&M Assessment/Unit (including collection costs / early payment discounts)
Commercial Unit	553.38	\$613.77
Commercial Unit (Hotel/ Multi-family Unit)	746	\$368.26
Residential Unit (Parcel 1)	206	\$1,227.53
Residential Unit (Parcel 2/3)	187	\$1,248.14
Residential Unit	494	\$1,232.95

Note that the O&M Assessments do not include any debt service assessments previously levied by the District and due to be collected for Fiscal Year 2023/2024. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the “maximum rate” authorized by law for operation and maintenance assessments, such that no assessment hearing shall be held or notice provided in future years unless the assessments are proposed to be increased or another criterion within Section 197.3632(4) is met.

4. **Proposed O&M Assessments for Your Property.**

Current Annual O&M Assessment (October 1, 2022 – September 30, 2023)	Proposed Annual O&M Assessment (October 1, 2023 – September 30, 2024)	Change in Annual Dollar Amount
\$46,979.00	\$61,377.00	\$14,398.00

5. **Collection.** By operation of law, the District’s assessments each year constitute a lien against benefitted property located within the District just as do each year’s property taxes. For Fiscal Year 2022/2023, the District intends to have the County Tax Collector collect the assessments imposed on certain developed property, and will directly collect the assessments imposed on the remaining benefitted property by sending out a bill prior to, or during, November 2023. For delinquent assessments that were initially directly billed by the District, the District may initiate a foreclosure action or may place the delinquent assessments on the next year’s county tax bill. **IT IS IMPORTANT TO PAY YOUR ASSESSMENT BECAUSE FAILURE TO PAY WILL CAUSE A TAX CERTIFICATE TO BE ISSUED AGAINST THE PROPERTY WHICH MAY RESULT IN LOSS OF TITLE, OR FOR DIRECT BILLED ASSESSMENTS, MAY RESULT IN A FORECLOSURE ACTION, WHICH ALSO MAY RESULT IN A LOSS OF TITLE.** The District’s decision to collect assessments on the tax roll or by direct billing does not preclude the District from later electing to collect those or other assessments in a different manner at a future time.

Twin Creeks North Community Development District
OFFICE OF THE DISTRICT MANAGER
2300 Glades Road, Suite 410W • Boca Raton, Florida 33431
Phone (561) 571-0010 • Fax (561) 571-0013 • Toll-free: (877) 276-0889

August 2, 2023

THIS IS NOT A BILL - DO NOT PAY

THE ELYSIAN AL LP C/O AMERICAN LANDMARK
4890 W KENNEDY BLVD STE 240
TAMPA, FL 33609-0000
Parcel ID: 237000134

By US Mail, First Class Delivery

RE: Twin Creeks North Community Development District
Fiscal Year 2023/2024 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapters 190, and 197, *Florida Statutes*, the Twin Creeks North Community Development District (“**District**”) will be holding two public hearings and a Board of Supervisors’ (“**Board**”) meeting for the purpose of adopting the District’s proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2023 and ending September 30, 2024 (“**Fiscal Year 2023/2024**”) and levying operations and maintenance assessments (“**O&M Assessments**”) to fund the Proposed Budget for Fiscal Year 2023/2024, on August 22, 2023, at 1:15 p.m., or immediately following adjournment of the Creekside at Twin Creeks CDD Meeting, and at the Beachwalk Clubhouse, 100 Beachwalk Club Drive, St. Johns, Florida 32259. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in **Exhibit A**.

The public hearings and meeting are open to the public and will be conducted in accordance with Florida law. A copy of the Proposed Budget and assessment roll, and the agenda, for the hearings and meeting may be obtained by contacting Wrathell, Hunt and Associates, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, (561) 571-0010 (“**District Manager’s Office**”). The public hearings and meeting may be continued to a date, time, and place to be specified on the record. There may be occasions when staff or board members may participate by speaker telephone. Any person requiring special accommodations because of a disability or physical impairment should contact the District Manager’s Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager’s Office.

Please note that all affected property owners have the right to appear and comment at the public hearings and meeting, and may also file written objections with the District Manager’s Office within twenty (20) days of issuance of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

If you have any questions, please do not hesitate to contact the District Manager’s Office.

Sincerely,



Daniel Rom
District Manager

EXHIBIT A
Summary of O&M Assessments

1. **Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2023/2024, the District expects to collect no more than **\$1,790,783** in gross revenue.
2. **Unit of Measurement.** The O&M Assessments are allocated on a Unit basis for platted lots. Your property is classified as **348** Multi-Family Commercial units.
3. **Schedule of O&M Assessments:**

Land Use	Total # of Units	Proposed O&M Assessment/Unit (including collection costs / early payment discounts)
Commercial Unit	553.38	\$613.77
Commercial Unit (Hotel/ Multi-family Unit)	746	\$368.26
Residential Unit (Parcel 1)	206	\$1,227.53
Residential Unit (Parcel 2/3)	187	\$1,248.14
Residential Unit	494	\$1,232.95

Note that the O&M Assessments do not include any debt service assessments previously levied by the District and due to be collected for Fiscal Year 2023/2024. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the “maximum rate” authorized by law for operation and maintenance assessments, such that no assessment hearing shall be held or notice provided in future years unless the assessments are proposed to be increased or another criterion within Section 197.3632(4) is met.

4. **Proposed O&M Assessments for Your Property.**

Current Annual O&M Assessment (October 1, 2022 – September 30, 2023)	Proposed Annual O&M Assessment (October 1, 2023 – September 30, 2024)	Change in Annual Dollar Amount
\$98,090.76	\$128,154.48	\$30,063.72

5. **Collection.** By operation of law, the District’s assessments each year constitute a lien against benefitted property located within the District just as do each year’s property taxes. For Fiscal Year 2022/2023, the District intends to have the County Tax Collector collect the assessments imposed on certain developed property, and will directly collect the assessments imposed on the remaining benefitted property by sending out a bill prior to, or during, November 2023. For delinquent assessments that were initially directly billed by the District, the District may initiate a foreclosure action or may place the delinquent assessments on the next year’s county tax bill. **IT IS IMPORTANT TO PAY YOUR ASSESSMENT BECAUSE FAILURE TO PAY WILL CAUSE A TAX CERTIFICATE TO BE ISSUED AGAINST THE PROPERTY WHICH MAY RESULT IN LOSS OF TITLE, OR FOR DIRECT BILLED ASSESSMENTS, MAY RESULT IN A FORECLOSURE ACTION, WHICH ALSO MAY RESULT IN A LOSS OF TITLE.** The District’s decision to collect assessments on the tax roll or by direct billing does not preclude the District from later electing to collect those or other assessments in a different manner at a future time.

Twin Creeks North Community Development District
OFFICE OF THE DISTRICT MANAGER
2300 Glades Road, Suite 410W • Boca Raton, Florida 33431
Phone (561) 571-0010 • Fax (561) 571-0013 • Toll-free: (877) 276-0889

August 2, 2023

THIS IS NOT A BILL - DO NOT PAY

TWIN CREEKS SPE LLC
PO BOX 812241
BOCA RATON, FL 33481-0000
Parcel ID: 237000167

By US Mail, First Class Delivery

RE: Twin Creeks North Community Development District
Fiscal Year 2023/2024 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapters 190, and 197, *Florida Statutes*, the Twin Creeks North Community Development District (“**District**”) will be holding two public hearings and a Board of Supervisors’ (“**Board**”) meeting for the purpose of adopting the District’s proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2023 and ending September 30, 2024 (“**Fiscal Year 2023/2024**”) and levying operations and maintenance assessments (“**O&M Assessments**”) to fund the Proposed Budget for Fiscal Year 2023/2024, on August 22, 2023, at 1:15 p.m., or immediately following adjournment of the Creekside at Twin Creeks CDD Meeting, and at the Beachwalk Clubhouse, 100 Beachwalk Club Drive, St. Johns, Florida 32259. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in **Exhibit A**.

The public hearings and meeting are open to the public and will be conducted in accordance with Florida law. A copy of the Proposed Budget and assessment roll, and the agenda, for the hearings and meeting may be obtained by contacting Wrathell, Hunt and Associates, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, (561) 571-0010 (“**District Manager’s Office**”). The public hearings and meeting may be continued to a date, time, and place to be specified on the record. There may be occasions when staff or board members may participate by speaker telephone. Any person requiring special accommodations because of a disability or physical impairment should contact the District Manager’s Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager’s Office.

Please note that all affected property owners have the right to appear and comment at the public hearings and meeting, and may also file written objections with the District Manager’s Office within twenty (20) days of issuance of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

If you have any questions, please do not hesitate to contact the District Manager’s Office.

Sincerely,



Daniel Rom
District Manager

EXHIBIT A
Summary of O&M Assessments

1. **Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2023/2024, the District expects to collect no more than **\$1,790,783** in gross revenue.
2. **Unit of Measurement.** The O&M Assessments are allocated on a Unit basis for platted lots. Your property is classified as **275** Commercial units.
3. **Schedule of O&M Assessments:**

Land Use	Total # of Units	Proposed O&M Assessment/Unit (including collection costs / early payment discounts)
Commercial Unit	553.38	\$613.77
Commercial Unit (Hotel/ Multi-family Unit)	746	\$368.26
Residential Unit (Parcel 1)	206	\$1,227.53
Residential Unit (Parcel 2/3)	187	\$1,248.14
Residential Unit	494	\$1,232.95

Note that the O&M Assessments do not include any debt service assessments previously levied by the District and due to be collected for Fiscal Year 2023/2024. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the “maximum rate” authorized by law for operation and maintenance assessments, such that no assessment hearing shall be held or notice provided in future years unless the assessments are proposed to be increased or another criterion within Section 197.3632(4) is met.

4. **Proposed O&M Assessments for Your Property.**

Current Annual O&M Assessment (October 1, 2022 – September 30, 2023)	Proposed Annual O&M Assessment (October 1, 2023 – September 30, 2024)	Change in Annual Dollar Amount
\$129,192.25	\$168,786.75	\$39,594.50

5. **Collection.** By operation of law, the District’s assessments each year constitute a lien against benefitted property located within the District just as do each year’s property taxes. For Fiscal Year 2022/2023, the District intends to have the County Tax Collector collect the assessments imposed on certain developed property, and will directly collect the assessments imposed on the remaining benefitted property by sending out a bill prior to, or during, November 2023. For delinquent assessments that were initially directly billed by the District, the District may initiate a foreclosure action or may place the delinquent assessments on the next year’s county tax bill. **IT IS IMPORTANT TO PAY YOUR ASSESSMENT BECAUSE FAILURE TO PAY WILL CAUSE A TAX CERTIFICATE TO BE ISSUED AGAINST THE PROPERTY WHICH MAY RESULT IN LOSS OF TITLE, OR FOR DIRECT BILLED ASSESSMENTS, MAY RESULT IN A FORECLOSURE ACTION, WHICH ALSO MAY RESULT IN A LOSS OF TITLE.** The District’s decision to collect assessments on the tax roll or by direct billing does not preclude the District from later electing to collect those or other assessments in a different manner at a future time.

Twin Creeks North Community Development District
OFFICE OF THE DISTRICT MANAGER
2300 Glades Road, Suite 410W • Boca Raton, Florida 33431
Phone (561) 571-0010 • Fax (561) 571-0013 • Toll-free: (877) 276-0889

August 2, 2023

THIS IS NOT A BILL - DO NOT PAY

468 & 482 ALBANY BAY REVOCABLE TRUST D:12/01/2020
8010 WESTSIDE INDUSTRIAL DR
JACKSONVILLE, FL 32219-0000
Parcel ID: 237200020, 237200050

By US Mail, First Class Delivery

RE: Twin Creeks North Community Development District
Fiscal Year 2023/2024 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapters 190, and 197, *Florida Statutes*, the Twin Creeks North Community Development District (“**District**”) will be holding two public hearings and a Board of Supervisors’ (“**Board**”) meeting for the purpose of adopting the District’s proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2023 and ending September 30, 2024 (“**Fiscal Year 2023/2024**”) and levying operations and maintenance assessments (“**O&M Assessments**”) to fund the Proposed Budget for Fiscal Year 2023/2024, on August 22, 2023, at 1:15 p.m., or immediately following adjournment of the Creekside at Twin Creeks CDD Meeting, and at the Beachwalk Clubhouse, 100 Beachwalk Club Drive, St. Johns, Florida 32259. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in **Exhibit A**.

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If you have any questions, please do not hesitate to contact the District Manager’s Office.

Sincerely,



Daniel Rom
District Manager

EXHIBIT A
Summary of O&M Assessments

1. **Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2023/2024, the District expects to collect no more than **\$1,709,783** in gross revenue.
2. **Unit of Measurement.** The O&M Assessments are allocated on a Unit basis for platted lots. Your property is classified as **2** residential units.
3. **Schedule of O&M Assessments:**

Land Use	Total # of Units	Proposed O&M Assessment/Unit (including collection costs / early payment discounts)
Commercial Unit	553.38	\$613.77
Commercial Unit (Hotel/ Multi-family Unit)	746	\$368.26
Residential Unit (Parcel 1)	206	\$1,227.53
Residential Unit (Parcel 2/3)	187	\$1,248.14
Residential Unit	494	\$1,232.95

Note that the O&M Assessments do not include any debt service assessments previously levied by the District and due to be collected for Fiscal Year 2023/2024. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the “maximum rate” authorized by law for operation and maintenance assessments, such that no assessment hearing shall be held or notice provided in future years unless the assessments are proposed to be increased or another criterion within Section 197.3632(4) is met.

4. **Proposed O&M Assessments for Your Property.**

Current Annual O&M Assessment (October 1, 2022 – September 30, 2023)	Proposed Annual O&M Assessment (October 1, 2023 – September 30, 2024)	Change in Annual Dollar Amount
\$1,879.14	\$2,455.06	\$575.92

5. **Collection.** By operation of law, the District’s assessments each year constitute a lien against benefitted property located within the District just as do each year’s property taxes. For Fiscal Year 2022/2023, the District intends to have the County Tax Collector collect the assessments imposed on certain developed property, and will directly collect the assessments imposed on the remaining benefitted property by sending out a bill prior to, or during, November 2023. For delinquent assessments that were initially directly billed by the District, the District may initiate a foreclosure action or may place the delinquent assessments on the next year’s county tax bill. **IT IS IMPORTANT TO PAY YOUR ASSESSMENT BECAUSE FAILURE TO PAY WILL CAUSE A TAX CERTIFICATE TO BE ISSUED AGAINST THE PROPERTY WHICH MAY RESULT IN LOSS OF TITLE, OR FOR DIRECT BILLED ASSESSMENTS, MAY RESULT IN A FORECLOSURE ACTION, WHICH ALSO MAY RESULT IN A LOSS OF TITLE.** The District’s decision to collect assessments on the tax roll or by direct billing does not preclude the District from later electing to collect those or other assessments in a different manner at a future time.

Twin Creeks North Community Development District
OFFICE OF THE DISTRICT MANAGER
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Phone (561) 571-0010 • Fax (561) 571-0013 • Toll-free: (877) 276-0889

August 2, 2023

THIS IS NOT A BILL - DO NOT PAY

ASCENSIO GRAND ISLES LLC
7901 4TH ST N STE 300
ST PETERSBURG, FL 33702-0000
Parcel ID: 237201270, 237201320, 237201330

By US Mail, First Class Delivery

RE: Twin Creeks North Community Development District
Fiscal Year 2023/2024 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapters 190, and 197, *Florida Statutes*, the Twin Creeks North Community Development District (“**District**”) will be holding two public hearings and a Board of Supervisors’ (“**Board**”) meeting for the purpose of adopting the District’s proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2023 and ending September 30, 2024 (“**Fiscal Year 2023/2024**”) and levying operations and maintenance assessments (“**O&M Assessments**”) to fund the Proposed Budget for Fiscal Year 2023/2024, on August 22, 2023, at 1:15 p.m., or immediately following adjournment of the Creekside at Twin Creeks CDD Meeting, and at the Beachwalk Clubhouse, 100 Beachwalk Club Drive, St. Johns, Florida 32259. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in **Exhibit A**.

The public hearings and meeting are open to the public and will be conducted in accordance with Florida law. A copy of the Proposed Budget and assessment roll, and the agenda, for the hearings and meeting may be obtained by contacting Wrathell, Hunt and Associates, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, (561) 571-0010 (“**District Manager’s Office**”). The public hearings and meeting may be continued to a date, time, and place to be specified on the record. There may be occasions when staff or board members may participate by speaker telephone. Any person requiring special accommodations because of a disability or physical impairment should contact the District Manager’s Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager’s Office.

Please note that all affected property owners have the right to appear and comment at the public hearings and meeting, and may also file written objections with the District Manager’s Office within twenty (20) days of issuance of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

If you have any questions, please do not hesitate to contact the District Manager’s Office.

Sincerely,



Daniel Rom
District Manager

EXHIBIT A
Summary of O&M Assessments

1. **Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2023/2024, the District expects to collect no more than **\$1,709,783** in gross revenue.
2. **Unit of Measurement.** The O&M Assessments are allocated on a Unit basis for platted lots. Your property is classified as **3** residential units.
3. **Schedule of O&M Assessments:**

Land Use	Total # of Units	Proposed O&M Assessment/Unit (including collection costs / early payment discounts)
Commercial Unit	553.38	\$613.77
Commercial Unit (Hotel/ Multi-family Unit)	746	\$368.26
Residential Unit (Parcel 1)	206	\$1,227.53
Residential Unit (Parcel 2/3)	187	\$1,248.14
Residential Unit	494	\$1,232.95

Note that the O&M Assessments do not include any debt service assessments previously levied by the District and due to be collected for Fiscal Year 2023/2024. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the “maximum rate” authorized by law for operation and maintenance assessments, such that no assessment hearing shall be held or notice provided in future years unless the assessments are proposed to be increased or another criterion within Section 197.3632(4) is met.

4. **Proposed O&M Assessments for Your Property.**

Current Annual O&M Assessment (October 1, 2022 – September 30, 2023)	Proposed Annual O&M Assessment (October 1, 2023 – September 30, 2024)	Change in Annual Dollar Amount
\$2,818.71	\$3,682.59	\$863.88

5. **Collection.** By operation of law, the District’s assessments each year constitute a lien against benefitted property located within the District just as do each year’s property taxes. For Fiscal Year 2022/2023, the District intends to have the County Tax Collector collect the assessments imposed on certain developed property, and will directly collect the assessments imposed on the remaining benefitted property by sending out a bill prior to, or during, November 2023. For delinquent assessments that were initially directly billed by the District, the District may initiate a foreclosure action or may place the delinquent assessments on the next year’s county tax bill. **IT IS IMPORTANT TO PAY YOUR ASSESSMENT BECAUSE FAILURE TO PAY WILL CAUSE A TAX CERTIFICATE TO BE ISSUED AGAINST THE PROPERTY WHICH MAY RESULT IN LOSS OF TITLE, OR FOR DIRECT BILLED ASSESSMENTS, MAY RESULT IN A FORECLOSURE ACTION, WHICH ALSO MAY RESULT IN A LOSS OF TITLE.** The District’s decision to collect assessments on the tax roll or by direct billing does not preclude the District from later electing to collect those or other assessments in a different manner at a future time.

Twin Creeks North Community Development District
OFFICE OF THE DISTRICT MANAGER
2300 Glades Road, Suite 410W • Boca Raton, Florida 33431
Phone (561) 571-0010 • Fax (561) 571-0013 • Toll-free: (877) 276-0889

August 2, 2023

THIS IS NOT A BILL - DO NOT PAY

EKK LLC
155 BARTRAM MARKET DR UNIT 135-267
SAINT JOHNS, FL 32259-0000
Parcel ID: 237200520, 237201650

By US Mail, First Class Delivery

RE: Twin Creeks North Community Development District
Fiscal Year 2023/2024 Budget and O&M Assessments

Dear Property Owner:

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Daniel Rom
District Manager

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4. **Proposed O&M Assessments for Your Property.**

Current Annual O&M Assessment (October 1, 2022 – September 30, 2023)	Proposed Annual O&M Assessment (October 1, 2023 – September 30, 2024)	Change in Annual Dollar Amount
\$1,879.14	\$2,455.06	\$575.92

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Twin Creeks North Community Development District
OFFICE OF THE DISTRICT MANAGER
2300 Glades Road, Suite 410W • Boca Raton, Florida 33431
Phone (561) 571-0010 • Fax (561) 571-0013 • Toll-free: (877) 276-0889

August 2, 2023

THIS IS NOT A BILL - DO NOT PAY

GUDIPATI LAXMAN RAO
1752 NW 166TH AVE
PEMBROKE PINES, FL 33028-0000
Parcel ID: 237200550, 237200690

By US Mail, First Class Delivery

RE: Twin Creeks North Community Development District
Fiscal Year 2023/2024 Budget and O&M Assessments

Dear Property Owner:

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Daniel Rom
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Phone (561) 571-0010 • Fax (561) 571-0013 • Toll-free: (877) 276-0889

August 2, 2023

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ASCENSIO REEF LLC
7901 4TH ST N STE 300
ST PETERSBURG, FL 33702-0000
Parcel ID: 237190680, 237191570, 237191650

By US Mail, First Class Delivery

RE: Twin Creeks North Community Development District
Fiscal Year 2023/2024 Budget and O&M Assessments

Dear Property Owner:

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Phone (561) 571-0010 • Fax (561) 571-0013 • Toll-free: (877) 276-0889

August 2, 2023

THIS IS NOT A BILL - DO NOT PAY

CPI AMHERST SFR PROGRAM OWNER LLC
5001 PLAZA ON THE LAKE STE 200
AUSTIN, TX 78746-0000
Parcel ID: 237190790, 237190860

By US Mail, First Class Delivery

RE: Twin Creeks North Community Development District
Fiscal Year 2023/2024 Budget and O&M Assessments

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Daniel Rom
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1. **Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2023/2024, the District expects to collect no more than **\$1,709,783** in gross revenue.
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August 2, 2023

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FKH SFR PROPCO K LP
1850 PARKWAY PL STE 900
MARIETTA, GA 30067-0000
Parcel ID: 237190940, 237190950

By US Mail, First Class Delivery

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Fiscal Year 2023/2024 Budget and O&M Assessments

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Twin Creeks North Community Development District
OFFICE OF THE DISTRICT MANAGER
2300 Glades Road, Suite 410W • Boca Raton, Florida 33431
Phone (561) 571-0010 • Fax (561) 571-0013 • Toll-free: (877) 276-0889

August 2, 2023

THIS IS NOT A BILL - DO NOT PAY

UPWARD AMERICA SOUTHEAST PROPERTY OWNER LP
700 NW 107TH AVE STE 400
MIAMI, FL 33172-0000
Parcel ID: 237191680, 237191700, 237191850

By US Mail, First Class Delivery

RE: Twin Creeks North Community Development District
Fiscal Year 2023/2024 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapters 190, and 197, *Florida Statutes*, the Twin Creeks North Community Development District (“**District**”) will be holding two public hearings and a Board of Supervisors’ (“**Board**”) meeting for the purpose of adopting the District’s proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2023 and ending September 30, 2024 (“**Fiscal Year 2023/2024**”) and levying operations and maintenance assessments (“**O&M Assessments**”) to fund the Proposed Budget for Fiscal Year 2023/2024, on August 22, 2023, at 1:15 p.m., or immediately following adjournment of the Creekside at Twin Creeks CDD Meeting, and at the Beachwalk Clubhouse, 100 Beachwalk Club Drive, St. Johns, Florida 32259. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in **Exhibit A**.

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If you have any questions, please do not hesitate to contact the District Manager’s Office.

Sincerely,



Daniel Rom
District Manager

EXHIBIT A
Summary of O&M Assessments

1. **Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2023/2024, the District expects to collect no more than **\$1,709,783** in gross revenue.
2. **Unit of Measurement.** The O&M Assessments are allocated on a Unit basis for platted lots. Your property is classified as **3** residential units.
3. **Schedule of O&M Assessments:**

Land Use	Total # of Units	Proposed O&M Assessment/Unit (including collection costs / early payment discounts)
Commercial Unit	553.38	\$613.77
Commercial Unit (Hotel/ Multi-family Unit)	746	\$368.26
Residential Unit (Parcel 1)	206	\$1,227.53
Residential Unit (Parcel 2/3)	187	\$1,248.14
Residential Unit	494	\$1,232.95

Note that the O&M Assessments do not include any debt service assessments previously levied by the District and due to be collected for Fiscal Year 2023/2024. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the “maximum rate” authorized by law for operation and maintenance assessments, such that no assessment hearing shall be held or notice provided in future years unless the assessments are proposed to be increased or another criterion within Section 197.3632(4) is met.

4. **Proposed O&M Assessments for Your Property.**

Current Annual O&M Assessment (October 1, 2022 – September 30, 2023)	Proposed Annual O&M Assessment (October 1, 2023 – September 30, 2024)	Change in Annual Dollar Amount
\$2,878.47	\$3,744.42	\$865.95

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Phone (561) 571-0010 • Fax (561) 571-0013 • Toll-free: (877) 276-0889

August 2, 2023

THIS IS NOT A BILL - DO NOT PAY

MAJETY REVOCABLE TRUST D: 11/21/2022
450 AMALURRA TRL
SAINT JOHNS, FL 32259-0000
Parcel ID: 237201120, 237201440

By US Mail, First Class Delivery

RE: Twin Creeks North Community Development District
Fiscal Year 2023/2024 Budget and O&M Assessments

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Daniel Rom
District Manager

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August 2, 2023

THIS IS NOT A BILL - DO NOT PAY

MANDADI PRANEETH K ET AL
4380 ISABELLINE BLF
CUMMING, GA 30040-0000
Parcel ID: 237200460, 237201010

By US Mail, First Class Delivery

RE: Twin Creeks North Community Development District
Fiscal Year 2023/2024 Budget and O&M Assessments

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Daniel Rom
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August 2, 2023

THIS IS NOT A BILL - DO NOT PAY

NADENDLA CHENNA KESAVA SESHADRI ET AL
110 LITTLEWOOD RD
PONTE VEDRA, FL 32081-0839
Parcel ID: 237200030, 237200040

By US Mail, First Class Delivery

RE: Twin Creeks North Community Development District
Fiscal Year 2023/2024 Budget and O&M Assessments

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August 2, 2023

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TADAVAI SANTHOSH REDDY ET AL
6060 CHATUGE CIR
CUMMING, GA 30040-0000
Parcel ID: 237201090, 237201540

By US Mail, First Class Delivery

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Current Annual O&M Assessment (October 1, 2022 – September 30, 2023)	Proposed Annual O&M Assessment (October 1, 2023 – September 30, 2024)	Change in Annual Dollar Amount
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Twin Creeks North Community Development District
OFFICE OF THE DISTRICT MANAGER
2300 Glades Road, Suite 410W • Boca Raton, Florida 33431
Phone (561) 571-0010 • Fax (561) 571-0013 • Toll-free: (877) 276-0889

August 2, 2023

THIS IS NOT A BILL - DO NOT PAY

BURKE THOMAS ET AL
77 PARK AVE APT 16A
NEW YORK, NY 10016-0000
Parcel ID: 237160230, 237160240

By US Mail, First Class Delivery

RE: Twin Creeks North Community Development District
Fiscal Year 2023/2024 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapters 190, and 197, *Florida Statutes*, the Twin Creeks North Community Development District (“**District**”) will be holding two public hearings and a Board of Supervisors’ (“**Board**”) meeting for the purpose of adopting the District’s proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2023 and ending September 30, 2024 (“**Fiscal Year 2023/2024**”) and levying operations and maintenance assessments (“**O&M Assessments**”) to fund the Proposed Budget for Fiscal Year 2023/2024, on August 22, 2023, at 1:15 p.m., or immediately following adjournment of the Creekside at Twin Creeks CDD Meeting, and at the Beachwalk Clubhouse, 100 Beachwalk Club Drive, St. Johns, Florida 32259. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in **Exhibit A**.

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If you have any questions, please do not hesitate to contact the District Manager’s Office.

Sincerely,



Daniel Rom
District Manager

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Summary of O&M Assessments

1. **Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2023/2024, the District expects to collect no more than **\$1,709,783** in gross revenue.
2. **Unit of Measurement.** The O&M Assessments are allocated on a Unit basis for platted lots. Your property is classified as **2** residential units.
3. **Schedule of O&M Assessments:**

Land Use	Total # of Units	Proposed O&M Assessment/Unit (including collection costs / early payment discounts)
Commercial Unit	553.38	\$613.77
Commercial Unit (Hotel/ Multi-family Unit)	746	\$368.26
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Residential Unit (Parcel 2/3)	187	\$1,248.14
Residential Unit	494	\$1,232.95

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Twin Creeks North Community Development District
OFFICE OF THE DISTRICT MANAGER
2300 Glades Road, Suite 410W • Boca Raton, Florida 33431
Phone (561) 571-0010 • Fax (561) 571-0013 • Toll-free: (877) 276-0889

August 2, 2023

THIS IS NOT A BILL - DO NOT PAY

DREAM FINDERS HOMES LLC
14701 PHILIPS HWY STE 300
JACKSONVILLE, FL 32256-0000
Parcel ID: Exhibit B

By US Mail, First Class Delivery

RE: Twin Creeks North Community Development District
Fiscal Year 2023/2024 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapters 190, and 197, *Florida Statutes*, the Twin Creeks North Community Development District (“**District**”) will be holding two public hearings and a Board of Supervisors’ (“**Board**”) meeting for the purpose of adopting the District’s proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2023 and ending September 30, 2024 (“**Fiscal Year 2023/2024**”) and levying operations and maintenance assessments (“**O&M Assessments**”) to fund the Proposed Budget for Fiscal Year 2023/2024, on August 22, 2023, at 1:15 p.m., or immediately following adjournment of the Creekside at Twin Creeks CDD Meeting, and at the Beachwalk Clubhouse, 100 Beachwalk Club Drive, St. Johns, Florida 32259. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in **Exhibit A**.

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Sincerely,



Daniel Rom
District Manager

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1. **Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2023/2024, the District expects to collect no more than **\$1,709,783** in gross revenue.
2. **Unit of Measurement.** The O&M Assessments are allocated on a Unit basis for platted lots. Your property is classified as **67** residential units.
3. **Schedule of O&M Assessments:**

Land Use	Total # of Units	Proposed O&M Assessment/Unit (including collection costs / early payment discounts)
Commercial Unit	553.38	\$613.77
Commercial Unit (Hotel/ Multi-family Unit)	746	\$368.26
Residential Unit (Parcel 1)	206	\$1,227.53
Residential Unit (Parcel 2/3)	187	\$1,248.14
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4. **Proposed O&M Assessments for Your Property.**

Current Annual O&M Assessment (October 1, 2022 – September 30, 2023)	Proposed Annual O&M Assessment (October 1, 2023 – September 30, 2024)	Change in Annual Dollar Amount
\$63,307.63	\$82,607.65	\$19,300.02

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Exhibit B

237160010	237170560
237160020	237170570
237160030	237170580
237160040	237170590
237160050	237170600
237160060	237170670
237160070	237170680
237160080	237170710
237160090	237170720
237160100	237170730
237160110	237170740
237160120	237170750
237160140	237170760
237160150	237170770
237160160	237170780
237160170	237170790
237170010	237170800
237170020	237170810
237170110	237170820
237170120	237170830
237170370	237170840
237170390	237170850
237170400	237170860
237170410	237170870
237170420	237170880
237170430	237170890
237170470	237170900
237170480	237170910
237170490	237170920
237170500	237170950
237170520	237170960
237170530	237171330
237170540	237171340
237170550	

Twin Creeks North Community Development District
OFFICE OF THE DISTRICT MANAGER
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Phone (561) 571-0010 • Fax (561) 571-0013 • Toll-free: (877) 276-0889

August 2, 2023

THIS IS NOT A BILL - DO NOT PAY

GROVE JEREMY ALLEN, ZOILA ESTHER
478 MARQUESA CIR
SAINT JOHNS, FL 32259-0000
Parcel ID: 237160840, 237180220

By US Mail, First Class Delivery

RE: Twin Creeks North Community Development District
Fiscal Year 2023/2024 Budget and O&M Assessments

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Phone (561) 571-0010 • Fax (561) 571-0013 • Toll-free: (877) 276-0889

August 2, 2023

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HART CRISTI MARIE
646 RUM RUNNER WAY
SAINT JOHNS, FL 32259-0000
Parcel ID: 237171000, 237171120

By US Mail, First Class Delivery

RE: Twin Creeks North Community Development District
Fiscal Year 2023/2024 Budget and O&M Assessments

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August 2, 2023

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KARP GREGORY,CLAIRE
395 MARQUESA CIR
SAINT JOHNS, FL 32259-0000
Parcel ID: 237160290, 237151140

By US Mail, First Class Delivery

RE: Twin Creeks North Community Development District
Fiscal Year 2023/2024 Budget and O&M Assessments

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5. **Collection.** By operation of law, the District’s assessments each year constitute a lien against benefitted property located within the District just as do each year’s property taxes. For Fiscal Year 2022/2023, the District intends to have the County Tax Collector collect the assessments imposed on certain developed property, and will directly collect the assessments imposed on the remaining benefitted property by sending out a bill prior to, or during, November 2023. For delinquent assessments that were initially directly billed by the District, the District may initiate a foreclosure action or may place the delinquent assessments on the next year’s county tax bill. **IT IS IMPORTANT TO PAY YOUR ASSESSMENT BECAUSE FAILURE TO PAY WILL CAUSE A TAX CERTIFICATE TO BE ISSUED AGAINST THE PROPERTY WHICH MAY RESULT IN LOSS OF TITLE, OR FOR DIRECT BILLED ASSESSMENTS, MAY RESULT IN A FORECLOSURE ACTION, WHICH ALSO MAY RESULT IN A LOSS OF TITLE.** The District’s decision to collect assessments on the tax roll or by direct billing does not preclude the District from later electing to collect those or other assessments in a different manner at a future time.

Twin Creeks North Community Development District
OFFICE OF THE DISTRICT MANAGER
2300 Glades Road, Suite 410W • Boca Raton, Florida 33431
Phone (561) 571-0010 • Fax (561) 571-0013 • Toll-free: (877) 276-0889

August 2, 2023

THIS IS NOT A BILL - DO NOT PAY

KHANNA VIVEK ET AL
732 W END AVE APT 10
NEW YORK, NY 10025-0000
Parcel ID: 237170620, 237170030

By US Mail, First Class Delivery

RE: Twin Creeks North Community Development District
Fiscal Year 2023/2024 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapters 190, and 197, *Florida Statutes*, the Twin Creeks North Community Development District (“**District**”) will be holding two public hearings and a Board of Supervisors’ (“**Board**”) meeting for the purpose of adopting the District’s proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2023 and ending September 30, 2024 (“**Fiscal Year 2023/2024**”) and levying operations and maintenance assessments (“**O&M Assessments**”) to fund the Proposed Budget for Fiscal Year 2023/2024, on August 22, 2023, at 1:15 p.m., or immediately following adjournment of the Creekside at Twin Creeks CDD Meeting, and at the Beachwalk Clubhouse, 100 Beachwalk Club Drive, St. Johns, Florida 32259. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in **Exhibit A**.

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If you have any questions, please do not hesitate to contact the District Manager’s Office.

Sincerely,



Daniel Rom
District Manager

EXHIBIT A
Summary of O&M Assessments

1. **Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2023/2024, the District expects to collect no more than **\$1,709,783** in gross revenue.
2. **Unit of Measurement.** The O&M Assessments are allocated on a Unit basis for platted lots. Your property is classified as **2** residential units.
3. **Schedule of O&M Assessments:**

Land Use	Total # of Units	Proposed O&M Assessment/Unit (including collection costs / early payment discounts)
Commercial Unit	553.38	\$613.77
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Current Annual O&M Assessment (October 1, 2022 – September 30, 2023)	Proposed Annual O&M Assessment (October 1, 2023 – September 30, 2024)	Change in Annual Dollar Amount
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Twin Creeks North Community Development District
OFFICE OF THE DISTRICT MANAGER
2300 Glades Road, Suite 410W • Boca Raton, Florida 33431
Phone (561) 571-0010 • Fax (561) 571-0013 • Toll-free: (877) 276-0889

August 2, 2023

THIS IS NOT A BILL - DO NOT PAY

LUDWICK HARRY JAMES ET AL
506 MARQUESA CIR
SAINT JOHNS, FL 32259-0000
Parcel ID: 237160860, 237150920

By US Mail, First Class Delivery

RE: Twin Creeks North Community Development District
Fiscal Year 2023/2024 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapters 190, and 197, *Florida Statutes*, the Twin Creeks North Community Development District (“**District**”) will be holding two public hearings and a Board of Supervisors’ (“**Board**”) meeting for the purpose of adopting the District’s proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2023 and ending September 30, 2024 (“**Fiscal Year 2023/2024**”) and levying operations and maintenance assessments (“**O&M Assessments**”) to fund the Proposed Budget for Fiscal Year 2023/2024, on August 22, 2023, at 1:15 p.m., or immediately following adjournment of the Creekside at Twin Creeks CDD Meeting, and at the Beachwalk Clubhouse, 100 Beachwalk Club Drive, St. Johns, Florida 32259. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in **Exhibit A**.

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Sincerely,



Daniel Rom
District Manager

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1. **Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2023/2024, the District expects to collect no more than **\$1,709,783** in gross revenue.
2. **Unit of Measurement.** The O&M Assessments are allocated on a Unit basis for platted lots. Your property is classified as **2** residential units.
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Phone (561) 571-0010 • Fax (561) 571-0013 • Toll-free: (877) 276-0889

August 2, 2023

THIS IS NOT A BILL - DO NOT PAY

PALMIERI LUIGI,ALESSANDRA
300 TOPSIDE DR
SAINT JOHNS, FL 32259-0000
Parcel ID: 237171150, 237150790

By US Mail, First Class Delivery

RE: Twin Creeks North Community Development District
Fiscal Year 2023/2024 Budget and O&M Assessments

Dear Property Owner:

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Sincerely,



Daniel Rom
District Manager

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Twin Creeks North Community Development District
OFFICE OF THE DISTRICT MANAGER
2300 Glades Road, Suite 410W • Boca Raton, Florida 33431
Phone (561) 571-0010 • Fax (561) 571-0013 • Toll-free: (877) 276-0889

August 2, 2023

THIS IS NOT A BILL - DO NOT PAY

SHARMA MANISH,VANDANA
83 RUM RUNNER WAY
SAINT JOHNS, FL 32259-0000
Parcel ID: 237170450, 237170070

By US Mail, First Class Delivery

RE: Twin Creeks North Community Development District
Fiscal Year 2023/2024 Budget and O&M Assessments

Dear Property Owner:

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Twin Creeks North Community Development District
OFFICE OF THE DISTRICT MANAGER
2300 Glades Road, Suite 410W • Boca Raton, Florida 33431
Phone (561) 571-0010 • Fax (561) 571-0013 • Toll-free: (877) 276-0889

August 2, 2023

THIS IS NOT A BILL - DO NOT PAY

UPWARD AMERICA SOUTHEAST PROPERTY OWNER LP
700 NW 107TH AVE STE 400
MIAMI, FL 33172-0000
Parcel ID: 237180440, 237181390, 237180940

By US Mail, First Class Delivery

RE: Twin Creeks North Community Development District
Fiscal Year 2023/2024 Budget and O&M Assessments

Dear Property Owner:

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Phone (561) 571-0010 • Fax (561) 571-0013 • Toll-free: (877) 276-0889

August 2, 2023

THIS IS NOT A BILL - DO NOT PAY

ABRIL OSCAR EDUARDO SERRATO ET AL
214 BORACAY CIR
SAINT JOHNS FL 32259-0000

By US Mail, First Class Delivery

Parcel ID: 237200430

RE: Twin Creeks North Community Development District
Fiscal Year 2023/2024 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapters 190, and 197, *Florida Statutes*, the Twin Creeks North Community Development District (“**District**”) will be holding two public hearings and a Board of Supervisors’ (“**Board**”) meeting for the purpose of adopting the District’s proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2023 and ending September 30, 2024 (“**Fiscal Year 2023/2024**”) and levying operations and maintenance assessments (“**O&M Assessments**”) to fund the Proposed Budget for Fiscal Year 2023/2024, on August 22, 2023, at 1:15 p.m., or immediately following adjournment of the Creekside at Twin Creeks CDD Meeting, and at the Beachwalk Clubhouse, 100 Beachwalk Club Drive, St. Johns, Florida 32259. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in **Exhibit A**.

The public hearings and meeting are open to the public and will be conducted in accordance with Florida law. A copy of the Proposed Budget and assessment roll, and the agenda, for the hearings and meeting may be obtained by contacting Wrathell, Hunt and Associates, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, (561) 571-0010 (“**District Manager’s Office**”). The public hearings and meeting may be continued to a date, time, and place to be specified on the record. There may be occasions when staff or board members may participate by speaker telephone. Any person requiring special accommodations because of a disability or physical impairment should contact the District Manager’s Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager’s Office.

Please note that all affected property owners have the right to appear and comment at the public hearings and meeting, and may also file written objections with the District Manager’s Office within twenty (20) days of issuance of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

If you have any questions, please do not hesitate to contact the District Manager’s Office.

Sincerely,



Daniel Rom
District Manager

EXHIBIT A
Summary of O&M Assessments

1. **Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2023/2024, the District expects to collect no more than **\$1,709,783** in gross revenue.
2. **Unit of Measurement.** The O&M Assessments are allocated on a Unit basis for platted lots. Your property is classified as **1** residential unit.
3. **Schedule of O&M Assessments:**

Land Use	Total # of Units	Proposed O&M Assessment/Unit (including collection costs / early payment discounts)
Commercial Unit	553.38	\$613.77
Commercial Unit (Hotel/ Multi-family Unit)	746	\$368.26
Residential Unit (Parcel 1)	206	\$1,227.53
Residential Unit (Parcel 2/3)	187	\$1,248.14
Residential Unit	494	\$1,232.95

Note that the O&M Assessments do not include any debt service assessments previously levied by the District and due to be collected for Fiscal Year 2023/2024. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the “maximum rate” authorized by law for operation and maintenance assessments, such that no assessment hearing shall be held or notice provided in future years unless the assessments are proposed to be increased or another criterion within Section 197.3632(4) is met.

4. **Proposed O&M Assessments for Your Property.**

Current Annual O&M Assessment (October 1, 2022 – September 30, 2023)	Proposed Annual O&M Assessment (October 1, 2023 – September 30, 2024)	Change in Annual Dollar Amount
\$939.57	\$1,227.53	\$287.96

5. **Collection.** By operation of law, the District’s assessments each year constitute a lien against benefitted property located within the District just as do each year’s property taxes. For Fiscal Year 2022/2023, the District intends to have the County Tax Collector collect the assessments imposed on certain developed property, and will directly collect the assessments imposed on the remaining benefitted property by sending out a bill prior to, or during, November 2023. For delinquent assessments that were initially directly billed by the District, the District may initiate a foreclosure action or may place the delinquent assessments on the next year’s county tax bill. **IT IS IMPORTANT TO PAY YOUR ASSESSMENT BECAUSE FAILURE TO PAY WILL CAUSE A TAX CERTIFICATE TO BE ISSUED AGAINST THE PROPERTY WHICH MAY RESULT IN LOSS OF TITLE, OR FOR DIRECT BILLED ASSESSMENTS, MAY RESULT IN A FORECLOSURE ACTION, WHICH ALSO MAY RESULT IN A LOSS OF TITLE.** The District’s decision to collect assessments on the tax roll or by direct billing does not preclude the District from later electing to collect those or other assessments in a different manner at a future time.

Exhibit B

Parcel ID	Property Owner
237200430	ABRIL OSCAR EDUARDO SERRATO ET AL
237202000	AHMED RIAZ
237201480	AJED RIAZ ET AL
237201790	ALBRECHTA THOMAS PATRICK
237200240	ALI DJADMIKA ET AL
237200370	ALLEN CHRISTI LEE,MICHAEL SCOTT
237200400	AMAN ILIAS
237201700	ARSEN INC
237200760	ARYASOMAYAJULA SHARMAJI,SHALINI
237200470	ASHCHI HASSOUNAH ET AL
237201130	ASLAM OSMAN PARVEZ ET AL
237200100	AULD KRISTEN STROBEL,ANDREW WILLIAM
237201960	BAKER NICOLE ELIZABETH ET AL
237200210	BAKLIWAL SHUBHI
237201640	BANGLORE VAMSI KRISHNA MIRIYALA ET AL
237200310	BATHIJA MOHIT ET AL
237200840	BATHINI PRIYANKA REDDY ET AL
237202040	BEAR HAZEL WILLOW FAMILY TRUST D: 05/01/2023
237201620	BISHARAT ENTERPRISE LLC
237201080	BLAYLOCK DANIEL RICHARD
237202050	BRACKEN PROPERTIES LLC
237201070	BREUKLANDER ALEXIS ANN
237200190	BROCHU LAURIE ANN
237202060	BROSNICK GLENN,LUCIANA
237201110	BROWNING COURTNEY ALAYNE
237200610	BRUHL MARKA LEA TRUST D:07/01/94
237200740	BUIA AUREL FELICIAN,DACIANA
237200130	BUTTAFOGO RONALD J
237201240	CAMACHO ANGEL LUIS
237200450	CASTELLANOS LINDA A
237200570	CHANON MANUEL II ET AL
237200670	CHAPPLE LAWRENCE F,THERESA
237200650	CIPRIANO ADLAI JEROME FORES,JOANNA ZULAYBAR
237201890	DALY BRETT
237200490	DALY CALEB
237201550	DANDE PRATAP ET AL
237201340	DAVADA RE HOLDING INC
237201370	DAVADA RE HOLDING INC
237201410	DAVADA RE HOLDING INC
237201520	DAVADA RE HOLDING INC
237201170	DESALVO CHRISTOPHER JOHN
237201690	DESIRAJU SRINIVASA S ET AL
237200180	DIMAS LLC
237200930	EASTON PETER
237201210	EASTON PETER
237201770	EASTON PETER

Exhibit B

Parcel ID	Property Owner
237200680	ELASKARI KHALED MOHAMED
237200230	ELLIOTT KRISTEN ROCHELLE
237201660	FRYTSIN KARISSA NICOLE
237201920	GAJULA RAGHUNATH ET AL
237200700	GALLAGHER THEODORE PATRICK,DANIELLE R
237201060	GANDLA ARUN KUMAR ET AL
237201190	GANDLA SRINIVAS ET AL
237200330	GANTA VIJENDAR ET AL
237200350	GANTA VIJENDAR ET AL
237201030	GANTETI ANILKUMAR
237201670	GARCIA JESSE
237200380	GATLA NANDITA ET AL
237200170	GERDES JOSHUA DANIEL
237201510	GILES LEILA DANNE FAJARDO ET AL
237200280	GLASER PAUL D
237201350	GLATT KENNETH MICHAEL ET AL
237200870	GOLI NISHANT ET AL
237200640	GUDUGUNTLA LAXMAN ET AL
237201880	GUDURU ASHOK K
237200750	GUDURU SOWJANYA LAKSHMI,ASHOK K
237200780	GUNTURU HARI KRISHNA ET AL
237200770	HABING CRAIG HOLDEN ET AL
237200990	HANCHINAMANI ANAND,SANDHYA
237201860	HARIS HOLDINGS LLC
237201200	HEIGHES JOAN,JOHN WILLIAM
237201560	HOWARD MELISSA LEIGH
237201310	JAGANNATH ARJUN
237201980	JALI NIKHIL
237200900	JIMENEZ JUAN MANUEL,LUCIA MARIA
237200720	JONES KRYSTAL DAWN
237200120	JULIANO THOMAS,SUSAN F
237200910	KAPPAGANTULA SUBRAHMANYAM,MADHAVI
237201870	KETTERER JEREMY DEE,STEPHANIE
237200790	KONKA CHETAN K ET AL
237201590	KURRI PRASADA REDDY ET AL
237200060	LAUER BROCK SIMMERS
237200480	LEKAJ MIMOZA,FATMIR
237201400	LI LILY
237201360	MADDIPATLA VIJAY ET AL
237200970	MADERA NICOLE TAULER
237201950	MADOORI SIRISHA
237200200	MAHADIK PARIKSHIT ATMARAM
237200710	MAJDI ASHCHI PROPERTIES LLC
237201380	MAJJIGAPU JANAKI ET AL
237200530	MALCOLM JONATHAN FORREST ET AL
237201610	MALLIKARJUNA KAMAVARAM ET AL

Exhibit B

Parcel ID	Property Owner
237201830	MANDARINO SABATO ET AL
237201940	MANJAKUPPAM SAILESHH,SNEHA SAILESH
237200800	MARRI SHAI KRUPA REDDY,SPANDANA
237201990	MASCOLINA TAMMY ANN,JEFFREY KEITH
237200420	MAUER NOAH ANDERSON ET AL
237201100	MCLELLAN KAREN L,ALLAN B ET AL
237200140	MEEKO BEACHWALK1 PROPERTIES LLC
237201810	MICHAEL J BRACKEN PROPERTIES LLC
237201250	MIRACLE RICHARD T,MARY LINDA
237201020	MITTAPALLI KULDEEP ET AL
237201580	MOHAPATRA TWINKLE,NITYA
237201760	MONDUY MIGUEL DAVID,SYDNEY MICHELLE
237202030	MONTGOMERY ERIN
237200440	MORALES CARLOS
237200600	MORALES FRANCISCO JAVIER ET AL
237201300	MOSTACCIO NINA MARIE ET AL
237200630	MUNDELL GEORGE THEODORE
237200730	MUNDRATHI DHANUNJAYA
237201780	MUNNUR SUSHMITHA
237200980	MUPPARAJU VENKATESWARA RAO ET AL
237201750	MUSE MARK,TRACY G
237201530	NANDA SUNEETHA BANGLORE ET AL
237200860	NARAYANASAMY DHEENADHAYALAN ET AL
237201630	NISHANDAR VIKARANT DEEPAK ET AL
237201900	NORTON RICHARD DANIEL
237200960	NUKIRANTI KIRAN KUMAR
237200090	OBJARTEL JENNIFER MARIE
237200940	OCEAN SPRINGS PROJECT LLC
237200320	OKERNICK JOSEPH ALBERT,NURIANA KOSTRECI
237200010	OLIVER ALICIA DIANE
237201680	OZK PROPERTIES LLC
237201260	PALANDE ATHARVA RAJANISH
237201280	PALANDE RAJANISH VIJAY
237201150	PALANDE RAJANISH VIJAY,RESHMA RAJANISH
237200220	PALAZZOLO JAMES DOUGLASS,SANDRA SUE
237200270	PASALA KRISHNA KAMAL ET AL
237200580	PASALA KRISHNA KAMAL ET AL
237200250	PASSEN DANIEL JOSHUA
237200390	PATEL RONAK VINODCHANDRA ET AL
237200660	PAULINO INDIANA MERCEDES
237200410	PETZ MELANIE INGRID
237200920	PILARCZYK CARLY JOANNE
237200500	PITTA VIJAY KUMAR
237201450	PJEPI AUREL,DORINA
237200070	PJEPI DORINA,AUREL
237200360	POLASA SWATHI

Exhibit B

Parcel ID	Property Owner
237200290	POPE ALEESA DENISE, MICHAEL RAY
237200810	PROTIVA EDWARD STEVEN II
237201820	PYSZCZYMUKA AVA AUSRA, MARTIN VALERIAN
237200890	QUINN JAMES GERARD, DEBORAH LYNN MAGGS
237200590	QUINTERO EDUARDO ANTONIO NAVAS ET AL
237201220	RAGALA HEMANTH
237201850	RAMALINGAM SRIDHAR ET AL
237201160	RAMAN HARIHARAN
237201180	RIBEIRO ADRIANO F
237201800	RIBEIRO ADRIANO F
237200160	ROBERTSON COLETTE MARION
237201230	ROBINSON GLENN DAVID, CINDY DENISE
237201570	SAWRUK LISA ANN
237201000	SCHUBERT TIMOTHY WILLIAM, KRISTI LYNN
237201930	SCOTT STEVEN MARSHALL, KRISTEN KAYE
237200820	SHESTOPLE PAUL MARTIN, MARY ELIZABETH
237201140	SHMALO SARA
237201470	SINGAVARAPU SUSHEEL PRASAD
237201420	SINGH GURPREET, YOUGEETA PRABHORITIE
237201490	SINGH GURPREET, YOUGEETA PRABHORITIE
237200830	SINGH NEHA
237201720	SLAVIC ELMIR
237200620	SLAVIN WILLIAM H, LORALYN A
237201710	SNELSON KAREN ANN REVOCABLE TRUST AGRMT D: 02/22/2018
237201600	SPENCER STEFANIE LYN
237202020	STALEY MADISON MARIE
237201910	STEINHOUSE KRYSTAL ELAINE, BRADLEY OWEN
237200110	STEPHENS BRIAN MICHAEL, CATHERINE MARY
237200340	STONE NATALIE KLINE
237200560	STUART WHITMAN INC
237201970	SUBHASHINI KUNTALA
237201050	TATE DONNELL JR ET AL
237201390	THALATAM CHANDANA ET AL
237200880	TORRES-HOWARD MISTY MARGO ET AL
237200150	TRIVEDI SANJAY ET AL
237200540	TRZNADEL MATEUSZ
237200300	URQUHART YVETTE CECILE
237200080	VALENTI JAMES FRANCIS JR
237201040	VENKATRAMAN NIRANJAN ET AL
237200850	VENUM SREEKANTH
237201500	VHVV INC
237202010	VILLA SUZANE FARHAT
237201840	VISHWANADHAM BHANU PRIYA
237200260	VIVEK HIRAN
237200950	VYAS SANJAY
237201730	WAY MARIA LUISA ET AL

Exhibit B

Parcel ID	Property Owner
237201460	WEST KAITLIN ET AL
237201740	WILLIAMS ALISSA FAYE
237201290	WINNER SHARON RENEE
237200510	YABAHA 9 LLC
237201430	ZAPATA JOSE ALEJANDRO APONTE

Twin Creeks North Community Development District
OFFICE OF THE DISTRICT MANAGER
2300 Glades Road, Suite 410W • Boca Raton, Florida 33431
Phone (561) 571-0010 • Fax (561) 571-0013 • Toll-free: (877) 276-0889

August 2, 2023

THIS IS NOT A BILL - DO NOT PAY

402 WALNUT DRIVE LLC
7901 4TH ST STE 300
ST PETERSBURG FL 33702-0000

By US Mail, First Class Delivery

Parcel ID: 237190620

RE: Twin Creeks North Community Development District
Fiscal Year 2023/2024 Budget and O&M Assessments

Dear Property Owner:

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If you have any questions, please do not hesitate to contact the District Manager’s Office.

Sincerely,



Daniel Rom
District Manager

EXHIBIT A
Summary of O&M Assessments

1. **Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2023/2024, the District expects to collect no more than **\$1,709,783** in gross revenue.
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4. **Proposed O&M Assessments for Your Property.**

Current Annual O&M Assessment (October 1, 2022 – September 30, 2023)	Proposed Annual O&M Assessment (October 1, 2023 – September 30, 2024)	Change in Annual Dollar Amount
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5. **Collection.** By operation of law, the District’s assessments each year constitute a lien against benefitted property located within the District just as do each year’s property taxes. For Fiscal Year 2022/2023, the District intends to have the County Tax Collector collect the assessments imposed on certain developed property, and will directly collect the assessments imposed on the remaining benefitted property by sending out a bill prior to, or during, November 2023. For delinquent assessments that were initially directly billed by the District, the District may initiate a foreclosure action or may place the delinquent assessments on the next year’s county tax bill. **IT IS IMPORTANT TO PAY YOUR ASSESSMENT BECAUSE FAILURE TO PAY WILL CAUSE A TAX CERTIFICATE TO BE ISSUED AGAINST THE PROPERTY WHICH MAY RESULT IN LOSS OF TITLE, OR FOR DIRECT BILLED ASSESSMENTS, MAY RESULT IN A FORECLOSURE ACTION, WHICH ALSO MAY RESULT IN A LOSS OF TITLE.** The District’s decision to collect assessments on the tax roll or by direct billing does not preclude the District from later electing to collect those or other assessments in a different manner at a future time.

Exhibit B

Parcel ID	Property Owner
237190620	402 WALNUT DRIVE LLC
237191320	ABRAMS JEFFREY J JR,YVONNE R
237190570	ACOSTA JOSEPH ANTHONY ET AL
237191020	AGEE SHAWN
237190590	ALBACHTEN BRADLEY KEITH,GINELLE MICHAELA
237190470	ALDAS MATEO ALEJANDRO SINCHE
237190350	ALLEYNE DERRON CLIVE
237190780	ALLMAN RYAN J,JILL
237191660	ALVERINA HANA SABATINI ET AL
237191510	AMANDA JULIE REVOCABLE TRUST D:11/16/22
237190490	AVANESOV VALERIY,BIANCA LOUISE
237190880	BAMBA SANJAY,POOJA
237191300	BAMBA SANJAY,POOJA
237191770	BAUGHMAN JEFFREY ALAN,ASHLI JONES
237191590	BERMAN VICTORIA ROYCE ET AL
237190750	BISHOP SEAN ANTHONY,YURY
237191250	BOHANON BRETT ALAN,JULIE SHARON
237191370	BOLZAU JASON CHARLES
237191390	BORROMEO JEFFREY BARREDO,CHARISSE JOAN SANTAYANA
237190970	BOUTIN CHRISTOPHER JOHN,JULIE CATHERINE
237190030	BOXER KEVIN,JENNIFER RENEE
237191550	BRENNAN SARA,MIKE
237191160	BROUSSARD KAVITA YVETTE
237191840	CARAFANO PETER CARL,DENISE ARLEEN
237191540	CASTANO FANNY J,RICHARD
237191380	CATERSON JOSHUA BAXTER
237191050	CEVALLOS FRANCISCO IVAN ET AL
237191430	CHAMBERS MARIE NICOLE ET AL
237191280	CHESLER RYAN DAVID,DANIELLE
237191500	CHMURA-TRUNK ALISON CASANDRA,NICHOLAS ELEUTERIO
237191070	CLAUSEN ROBERT S,SUSAN L
237191450	CORR BRANDON PATRICK ET AL
237191220	CORRAL MH LLC
237190190	DALY ELAINE TRUST D:06/08/22
237191760	DARABOS JONATHAN MICHAEL,CASSANDRA DESIREE
237191260	DARCOA STEPHANIE ELAINE,ALBERT ANTHONY JR
237191200	DAVILA PEDRO ISMAEL,ADRIENNE ELIZABETH
237190550	DAVIS MARISA MARIE,ALDEN JOSEPH
237190300	DEKAM KATHLEEN ANNE
237190900	DELGADO JOEL ANDRES REYNOSO
237190330	DELGREGO WILLIAM JOHN,CHRISTINA MARIE
237190080	DENDULURI CHANDRA MOULI ET AL
237190670	DESMOND MARK HUNTER,PAMELA JEAN
237191460	DICE FERNANDA MCLENDON,ALICIA ANDREA
237190980	EARLEY KEVIN,KELLY
237191860	ELLZEY CODY PRESTON,JAMI LYN

Parcel ID	Property Owner
237190070	ESCODA CARINA VAZQUEZ
237190660	EVENIKOS ANTHONY
237191720	FARRELL JENNIFER MANSO,WILLIAM MOSHER III
237190870	FEI DIANE E
237191630	FREEDMAN LOIS REVOCABLE TRUST D:10/23/13
237190530	GANKIEWICZ ADAM P
237190730	GANTA FAMILY REVOCABLE TRUST D: 10/06/2015
237191790	GARRETT ERIC J
237190050	GERRETY KATHERINE SUZANNE RAWSON,PAUL ANDREW
237191190	GETROST ROBERT SCOTT,LAURIE ANN
237190110	GHIPSMANN CLAUDIO MARCIO
237191690	GHIPSMANN CLAUDIO MARCIO ET AL
237190210	GIVERTS REVOCABLE TRUST D:09/28/21
237191750	GLOVA JANELLE MARIE,MICHAEL ANDREW
237190840	GOINS DAVID SCOTT ET AL
237191780	GOLUNOVA RUSLANA ET AL
237191830	GOSS FRANKKETA DENISE
237191400	GOSS NEELY JO
237190960	GRIMSLEY WILLIAM E III,JESSICA S
237190630	GUTHRIE PAMELA WHITEMAN
237191670	HAGAMAN ANDREW CATES,ADRIANNA BARRANCO
237191080	HALLMAN CHAD ET AL
237190140	HARRINGTON STEPHEN BOYD ET AL
237190850	HART KEVIN JOHN,PEGGY C
237190440	HAYDEN ROBERT C
237190130	HENRY JACLYN SUZANNE,JOSEPH RALPH
237191420	HULKE BRIANA L LIVING TRUST D: 9-9-2020
237191640	HUNTER ANTHONY WAYNE,ELLEN LOUISE
237190340	IYER VIVEK VISWANATHAN
237191010	JAMES RICHARDSON LLC
237190180	JANICK JOHN LEON
237190770	JENSEN PETER JAMES,AM ELISE
237191530	JONES CAMERON ALISA
237191470	JONES DANIEL,ANDREA LEIGH
237190710	JONES JENNIFER HARRIS
237190830	KENT KRISTEN MARIE,SIERRA RAQUEL
237190690	KLOSE RENEE
237191060	KNIGHT BRIAN MICHAEL,COURTNEY LANE
237191210	KUNSCH STEPHEN G,LINDA ADA
237191580	LABORE CAROL ANN
237190650	LAMBU SANDEEP ET AL
237190430	LECOMPTE NATALIE EICHELBAUM,MICHAEL STEVEN
237190930	LOPEZ EMILIO JOSEPH,LIZBETH
237190720	LUTTKUS MICHAEL ANDREW
237190310	LYSOU SIARHEI,INA
237191090	MACDOUGALL JOHN GORDON

Parcel ID	Property Owner
237190020	MADDUKURI VENKATESWARA RAO ET AL
237191730	MAHONEY DANIEL T,GINA M
237190090	MARIANO DAVID ANTHONY JR,KARINA DEL PILAR
237190040	MARTIN JAMES ANTHONY,GILLIAN IRENE LEBRUN
237191350	MAYOR EMILIO,ROSUANY
237190800	MC MAHAN DANNY L,RENEE KATHLEEN
237191560	MEDINA DIANA MARCELA ET AL
237190810	MEDRANO FABIOLA
237191140	MELANSON NICOLE MARIE ET AL
237190010	MELLON DANIEL SCHUYLER
237190390	MILLER RYAN WILLIAM,ERICA KAITLYN
237190100	MIRRIONE ROBERT JOHN ET AL
237190270	MOORE MICHAEL EVAN REVOCABLE TRUST D:11/17/19
237190320	MORRIS TERRI ANN
237190250	MUPPALA RAJEEV
237191000	MYRTE VALBONA ET AL
237190240	NAV LLC
237190280	NIXON AUSTIN JAMES,JENNIFER LEIGH
237190060	OGY DESIGN INC
237191600	PASCUCCI RICHARD RINALDO,MARYANN
237191180	PASHA ZAIN,NAZIA
237191030	PEBENITO ARTHUR JEFFREY
237190120	PETERS CHRISTOPHER ANDREW
237190910	PETERS GREGORY BRANDT,CLELIA ROCIO
237191120	PHOMMATHEP NOUHIENG,SOUTSAKHONE
237191740	PJEPI AUREL,DORINA
237191620	POSADA MAURICIO ETAL
237190760	PRASATEK ADAM ANDREW,SUZETTE LEA
237190170	PRETTY ZENOBIA N,VINCENT LAMAR
237190420	PROCOPIO LLC
237190560	PROCOPIO LLC
237190200	QUAN JEREMY MICHAEL,ASHLEIGH
237191490	QUINTANA CHRISTINA
237191340	RALLS FRANCIS JAMES,TARA LYNN
237190600	REDDY NIKHIL SUDHIR,AMY LYNN
237190290	REEF 109 LLC
237190740	RICHARD RAY PAUL JR,COURTNEY PIERSON
237191610	RIPKEY CHRISTOPHER ROBERT,JENNIFER LEE
237190610	ROBERTS SHANNON BRITTANY
237191170	ROCHE FRANCOIS RONY,MYRTHO MARIE CARCELIN
237191100	RODRIGUEZ KIMBERLY RAE, RODRIGUEZ JERRY
237191290	ROGERS GEORGE H IV,ELIZABETH ELLEN
237191310	ROGULJ BONNIE LEIGH,VANJA
237190640	RUIZ CARLOS G,ELENA MATTEI
237190580	RYAPOLOV ANDREY M,LYUDMILA ET AL
237190230	SABOL MICHAEL J,OLIMPIA M

Parcel ID	Property Owner
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237190410	SADLOWSKI CHAD MICHAEL,REBECCA SETTEMBRINI
237191820	SAI KRISHNA RAGHAVENDRA ARAVALLI ET AL
237191520	SCHUMAN CHERYL DIANE,THOMAS
237191270	SEGURA MANUEL MIRANDA, DARLA SHAMAINE
237191440	SHAMI MOHAMED EL
237190160	SIEGEL GREGG ROBERT ET AL
237191710	SLEPIKAS MARK WAYNE,DOROTHY
237191410	SMITH ROBERT J,RHONDA G
237190220	SMITH ZACHARY WALTER
237191150	SQUIRES CASSANDRA ET AL
237190500	STIGLETTS KENNETH JASON
237190380	STITELER JEFFERY CHARLES,CARLA ANNE
237191110	STONE NATALIE KLINE
237190150	SULI GEZIM,DORINA
237190820	SUMMERS JULIAN W
237191810	SUMNER EDWARD CHARLES
237190360	TAPAOAN QUENTIN-TYSON KIM,MEGAN ELIZABETH
237190260	THIRUMAL SUSIDA ET AL
237190370	THOMPSON BRADFORD PHILIP ET AL
237191330	THOMPSON BRIAN SCOTT
237191480	TORELLI KAREN MARIE
237191130	TRAO THANH THITHAI ET AL
237190520	TREVOR NICOLE ELLEN,JONATHAN DAVID PAUL
237190460	TYSON DAVID WENDELL
237191230	ULMANN EDUARDO JUNIOR,ALESSANDRA SERMANN
237191870	UNDAVALLY KALYAN CHAKRAVARTHY ET AL
237191240	VANGALA RAJENDRA REDDY ET AL
237190400	VATALITY RENEWED LLC
237190510	VAUGHAN STACY LYNN
237190540	WEBBER ALEX REED,NICOLE MARIE
237190890	WELLS ZACHARY MICHAEL
237190480	WILKOSZ MARK G,MICHELLE MARIE
237190700	WILSON MATTHEW EDGAR,SARAH HINMAN
237190920	WOLTERS STEPHEN MICHAEL,JULIE MARIE
237191360	ZAFFINO GINA LOUISE
237191800	ZANDER STEPHANIE MARIE
237190990	HAWK MATTHEW CHARLES
237190450	KURUVA MANOHAR ET AL
237191040	MANSKER JOEL ANDREW

Twin Creeks North Community Development District
OFFICE OF THE DISTRICT MANAGER
2300 Glades Road, Suite 410W • Boca Raton, Florida 33431
Phone (561) 571-0010 • Fax (561) 571-0013 • Toll-free: (877) 276-0889

August 2, 2023

THIS IS NOT A BILL - DO NOT PAY

218 WATERLINE REVOCABLE TRUST D:12/01/2020
8010 WESTSIDE INDUSTRIAL DR
JACKSONVILLE FL 32219-0000
Parcel ID: 237180850

By US Mail, First Class Delivery

RE: Twin Creeks North Community Development District
Fiscal Year 2023/2024 Budget and O&M Assessments

Dear Property Owner:

Pursuant to Chapters 190, and 197, *Florida Statutes*, the Twin Creeks North Community Development District (“**District**”) will be holding two public hearings and a Board of Supervisors’ (“**Board**”) meeting for the purpose of adopting the District’s proposed budget (“**Proposed Budget**”) for the fiscal year beginning October 1, 2023 and ending September 30, 2024 (“**Fiscal Year 2023/2024**”) and levying operations and maintenance assessments (“**O&M Assessments**”) to fund the Proposed Budget for Fiscal Year 2023/2024, on August 22, 2023, at 1:15 p.m., or immediately following adjournment of the Creekside at Twin Creeks CDD Meeting, and at the Beachwalk Clubhouse, 100 Beachwalk Club Drive, St. Johns, Florida 32259. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in **Exhibit A**.

The public hearings and meeting are open to the public and will be conducted in accordance with Florida law. A copy of the Proposed Budget and assessment roll, and the agenda, for the hearings and meeting may be obtained by contacting Wrathell, Hunt and Associates, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, (561) 571-0010 (“**District Manager’s Office**”). The public hearings and meeting may be continued to a date, time, and place to be specified on the record. There may be occasions when staff or board members may participate by speaker telephone. Any person requiring special accommodations because of a disability or physical impairment should contact the District Manager’s Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager’s Office.

Please note that all affected property owners have the right to appear and comment at the public hearings and meeting, and may also file written objections with the District Manager’s Office within twenty (20) days of issuance of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

If you have any questions, please do not hesitate to contact the District Manager’s Office.

Sincerely,



Daniel Rom
District Manager

EXHIBIT A
Summary of O&M Assessments

1. **Proposed Budget / Total Revenue.** For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2023/2024, the District expects to collect no more than **\$1,709,783** in gross revenue.
2. **Unit of Measurement.** The O&M Assessments are allocated on a Unit basis for platted lots. Your property is classified as **1** residential unit.
3. **Schedule of O&M Assessments:**

Land Use	Total # of Units	Proposed O&M Assessment/Unit (including collection costs / early payment discounts)
Commercial Unit	553.38	\$613.77
Commercial Unit (Hotel/ Multi-family Unit)	746	\$368.26
Residential Unit (Parcel 1)	206	\$1,227.53
Residential Unit (Parcel 2/3)	187	\$1,248.14
Residential Unit	494	\$1,232.95

Note that the O&M Assessments do not include any debt service assessments previously levied by the District and due to be collected for Fiscal Year 2023/2024. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the “maximum rate” authorized by law for operation and maintenance assessments, such that no assessment hearing shall be held or notice provided in future years unless the assessments are proposed to be increased or another criterion within Section 197.3632(4) is met.

4. **Proposed O&M Assessments for Your Property.**

Current Annual O&M Assessment (October 1, 2022 – September 30, 2023)	Proposed Annual O&M Assessment (October 1, 2023 – September 30, 2024)	Change in Annual Dollar Amount
\$944.89	\$1,232.95	\$288.06

5. **Collection.** By operation of law, the District’s assessments each year constitute a lien against benefitted property located within the District just as do each year’s property taxes. For Fiscal Year 2022/2023, the District intends to have the County Tax Collector collect the assessments imposed on certain developed property, and will directly collect the assessments imposed on the remaining benefitted property by sending out a bill prior to, or during, November 2023. For delinquent assessments that were initially directly billed by the District, the District may initiate a foreclosure action or may place the delinquent assessments on the next year’s county tax bill. **IT IS IMPORTANT TO PAY YOUR ASSESSMENT BECAUSE FAILURE TO PAY WILL CAUSE A TAX CERTIFICATE TO BE ISSUED AGAINST THE PROPERTY WHICH MAY RESULT IN LOSS OF TITLE, OR FOR DIRECT BILLED ASSESSMENTS, MAY RESULT IN A FORECLOSURE ACTION, WHICH ALSO MAY RESULT IN A LOSS OF TITLE.** The District’s decision to collect assessments on the tax roll or by direct billing does not preclude the District from later electing to collect those or other assessments in a different manner at a future time.

Exhibit B

Parcel ID	Property Owner
237180850	218 WATERLINE REVOCABLE TRUST D:12/01/2020
237181180	282 CARIBBEAN REVOCABLE TRUST D:12/1/2020
237170340	287 RUM RUNNER LLC
237170350	293 RUM RUNNER LLC
237160280	401 MARQUESA CIRCLE LLC
237160410	ABOUDAOU DAVID ETAL
237160610	ADKISSON KENDALL B ET AL
237150520	ALBEE SCOTT ALEXANDER,JENNIFER LYN
237180680	ALDAS NANCY PATRICIA
237180030	ALEXIS RYAN EMERY
237150340	ALI DJADMIKA ET AL
237170360	ALLEN D'NETTE
237170380	ALLEN MICHAEL SCOTT,CHRISTI LEE
237150050	ALONSO FRANCISCO ALEXANDER, ELIZABETH WRONA
237171250	AMATO DIANNE,FREDERICK
237180120	AMEGIN PETER GUY
237160660	ANDERSON CHRISTOPHER J,JENNIFER MONS
237151030	ANDERSON STEPHEN AND MICHELLE 2008 TRUST D:05/21/08
237180670	ANDREWS LUCAS JAMES,KRISTEN SCOTTY
237180520	APPELBAUM KIMBERLY ANN,RICHARD STEVEN
237170080	ARNOLD CHARLES D,DORIS K
237160320	ARORA JATIN,DHEERJA
237150320	ATLURI NAGA SIVASIKINDER ET AL
237151130	ATTASSERY NISHAJ ET AL
237150910	BADEN CHRISTOPHER JOHN ET AL
237180390	BARGHOUTHI JULIE ANN,NADER MOHAMMED
237171270	BARIAR LLC
237160620	BARRETT SCOTT C,BETH C
237160220	BARRIENTOS EDWIN,CYNTHIA
237180660	BASTOS RICARDO G
237150370	BAUNE MARK ROBERT,JENNIFER
237160480	BEARD JOHN D,MOLLY C
237170180	BEASLEY VAUGHN,LESLIE
237150820	BEAVERS ERWIN DALE ET AL
237180990	BEHERA VIKRAM
237180070	BENNETT IAN,BRITTANY
237180400	BENWICK NICOLE LYNNE,WESLEY ALAN
237160670	BERGER STEVEN ROBERT,JILL CESPEDES
237160710	BERMUDEZ JAVIER DEJESUS,EMILIE AMANDA
237180160	BERNARD LORI ELLEN
237180290	BERRY RICHARD WILLIAM KENNETH
237160770	BIG DREAMS TRUST D: 08/11/21
237170630	BODDEN MITCHELL,BARBARA
237180240	BODI-KHOOR JUDIT
237160580	BONHAM BLAKE,SARAH
237180750	BONNER DAMIEN J,KRISTIE ANN

Parcel ID	Property Owner
237171010	BORELAND ETHLYN REVOCABLE TRUST D: 10/13/2022
237181090	BOWMAN SHANDEE MONDEJAR,STEVEN RAYMOND
237160270	BOYER MARY MICHELLE
237180330	BOYETTE E GAYE
237150900	BRADLEY SHANE MATTHEW,CLAIRE ELIZABETH
237150940	BRAHMBHATT SACHIN,NISHI PATEL
237170320	BRANSTON JOHN S,JULIETA J
237150850	BRAY KELVIN ROYCE
237171050	BRECHEISEN LISA MICHELLE
237150560	BRIGHT ROBERT WILSON,SARAH LANGAN
237180470	BROWNING CHRISTOPHER JOEL,ALEXANDRIA RENEE
237181070	BRUCE DERRICK ROBERT
237150260	BULL DAMIEN,MARINELA O
237150120	BURDEINYI OLEKSANDR ET AL
237151150	BURKE THOMAS ET AL
237150760	BURT TOURE MONTELL,GERRY NICKITA
237180410	BUTLER NICHOLAS ERNEST,ANGELA MAE
237150810	CABRERA ADRIAN ROY ONG,CZARAH JANE
237150310	CABRERA LEILA HEIDTMANN,BRUNO AIROSA
237160700	CAMPBELL KATHLENE HOLMES,CHRISTOPHER ALLEN
237150600	CAPPELLO JOHN,CORINNE
237181310	CARDOSO OSCAR MILIAN ET AL
237181280	CARGILL JONATHAN ISAAC,JAMIE KAYE
237150950	CARLOS RODRIGO MONTEIRO ET AL
237180130	CARRENDER TIMOTHY JAMES
237170190	CASSEL-GUSTIN FAMIY TRUST
237171230	CHAITIN MELISSA A ET AL
237150610	CHAN AMANDA ET AL
237150200	CHASE MICHAEL ANDREW JR,SUSAN URBANEK
237150160	CHESHES MARTIN LAWRENCE,MARLYN
237181110	CHO SANG JUN
237160810	COBB JOHN KENNETH,MELISSA LYNN
237150280	COLE LAVERANUES
237170050	COLEN FREDERICUS ET AL
237160260	COLFER WILLIAM IV,ROBIN
237150930	COLLINS JIMMIE LEE JR ET AL
237180010	CONNER ROBERT,ANGELA LIVING TRUST D: 03/31/2020
237171240	CONNOR PATRICK AND SARAH REVOCABLE TRUST D:05/19/2020
237151190	COPELAND ALLISON DEXTER,DEMETRIA CAROL
237180020	CORKRAN ALFRED JOSEPH III,BETH ANN
237180450	COSIO ALEXIS DAWN
237150660	COWAN ROBERT,ROSEMARIE C
237170930	CRINGOLO ANTHONY,RENAY
237150180	CROOK RANDALL STEPHEN,ASHLEY LAUREN
237181250	CUELLAR SEAN MICHAEL,RICHELE LYNN
237160420	DAILEY WESLEY,DANIELLE

Parcel ID	Property Owner
237150570	DALLA ROSA ALAN,JACQUELINE
237160690	DARMODY MATTHEW GERALD ET AL
237180050	DASARI SRINIVAS ET AL
237180910	DAVENPORT RYAN WILLIAM,DANNIELLE RENEE
237160380	DELGATTI SCOTT MICHAEL ET AL
237150730	DELITTA ROBERT A,ANNAKRISTINA M
237170660	DELOACH DENNIS
237170140	DEMETRIOS MEENA,ROMANDA BASALY
237150620	DESANTIS PHILP P,LISA JO
237150830	DEVULLAPALLY ASHOK KUMAR ET AL
237171280	DEWAN RAHUL,SHRUTI
237181050	DI TRAPANI LYALL JONATHAN,SOFIA ESTHER
237180480	DIBENEDETTO CARL,DEANIE LYNN
237181130	DICKSON DANIEL
237171210	DIGANGI JOSEPH ET AL
237151110	DINGARI NARAHARA C,DEEPTHI NAGA
237181350	DRAKE RYAN BRADLEY,NICOLE BADGER
237170460	DRAPEAUX DARRYL,MARY
237151170	DUENAS CARLOS ANDRES ET AL
237180930	DUMAS JENNIFER ANN,GARY CHRISTOPHER
237180110	DUNAWAY ROBERT DANIEL,PATTY J
237160460	DUSEVIC DANIJELA,IVAN
237150070	ECHEVERRY BIRAN ET AL
237150420	EGDORF CARL,SUSAN BETH
237180900	EL-HOSS MOHAMAD KAMEL ET AL
237170210	ELLIS JOHN AND MAK TINA LIVING TRUST D: 05/24/2019
237180620	ENCAOUA EYAL ET AL
237150010	FAGAN ROBERT GEORGE,MARY LOU ET AL
237181140	FARACI RONALD,CECILIA
237160640	FELDT MATTHEW R,ALISSA K
237180980	FERNANDEZ EDWARD
237160820	FERRANTE STACEY ANN MANDELLO
237170230	FERREIRA MICHAEL D,CHRISTINE
237150880	FERRIS KRISTOPHER SCOTT,GIORGINA MAGBITANG
237151020	FIGUEROA RAMON JAIME,IVIANNETTE
237160550	FILHO LUIZ FERNANDO KORMANN ET AL
237160890	FORBES SCOTT H,SYLVANA LEONE FLORES
237180230	FOWLER GUY DAVID
237150290	FRANCE TERRI ANNE,CORY PAUL
237150580	FRAZIER CHARMANE M
237180630	GARCIA GARCIA ROBERTO ARTURO,MARIA DEL CARMEN
237160510	GATLA NANDITA
237150110	GAY JASON PAUL ET AL
237170510	GAZLAY JEANNE,RICHARD ERIC
237180730	GEAMAN WILLIAM NICHOLAS GEORGE ET AL
237180420	GINLEY DANA A

Parcel ID	Property Owner
237170440	GIROLAMI DOREEN
237181220	GLORIEUX BARBARA ET AL
237180610	GODOY ALBERTO ENRIQUE ET AL
237150250	GOLDSBERRY JAMES STANLEY
237181380	GONZALEZ CARLOS JAIME ET AL
237180500	GOPOJI POORNIMA ET AL
237160720	GORDINIER DAVID JON JR
237171060	GOYAL SANEHA REENA
237181370	GREEN JOE WILLIAM,LISA VICTORIA
237180830	GREEN LESLYE HAMPTON
237160880	GRIFFIN ERIC JOSEPH ET AL
237181360	GRIFFIN JOSEPH GARLAND,TAMARA TRACEY
237171290	GROCE HENRY V E JR
237180080	GUMZ KENNETH ALVIN,STEFANIE NIKOLE
237160850	GUNDLACH JOHN GEOFFREY,KATHRYN RENA
237171080	GURUSAMY KATHIRESH ET AL
237150190	GUTIE ERIC CASTRO
237151050	GUTIE ERIC CASTRO
237180460	HALILAJ XHULJANO,ADONISA
237160540	HALL BRADLEY SCOTT,LAURA
237151040	HALL DEREK,ERICA
237180700	HANCOCK JAMES HARTLETT,MARIETTE HANNA
237180560	HANNA MICHAEL ETAL
237160450	HARP WILLIAM,CHRISTINA MCGEE
237170650	HARPER JEFFREY,MARIANNE
237170700	HARRIS CATHERINE MARIE
237180350	HATHAWAY LISA ANN
237181040	HEAD KOKO,DONNA YEAERGIN
237150870	HEMBRICK WILLIAM RUSSELL JR ET AL
237170610	HEMMINGS KEDISH O
237171160	HERRERA LUIS ENRIQUE,NANCY
237160330	HERRIMAN JOSEPH PAUL,DENEILA MALEA
237150490	HILL JONATHAN VOOGD,AMANDA LAUREN
237180270	HOELZ JOSEPH GEHLEN,NICOLE LEE
237181010	HOLLAND KEITH D,NICOLE SUZANNE
237150330	HOLSHOUSER RUSSELL GALEN ET AL
237150970	HOLTKAMP MARK ADAM,SUSAN MARIE
237150410	HOPE JAMES CALVIN JR,TINA ET AL
237160180	HOPSON JUSTIN STEPHEN
237150140	HOSIER REED AARON,KRISTAL CONNER
237150230	HOWERTON MARK,AMY R
237181190	HUANG YANSHEN
237160870	HUMENIK JOHN G JR,JENNIFER L
237160630	INGRAM TRAVIS,LISA
237150170	JACKSON PHILLIP S,CYNTHIA D
237160300	JAIN PIYANKA

Parcel ID	Property Owner
237160650	JAMISON JASON A,CINDY L
237181170	JANKE CHRISTOPHER D,PATRICIA LYNN
237180190	JENKINS IMARI DAWAN ET AL
237160310	JENNINGS BEVERLY
237150210	JENSEN PETER JAMES,AMY ELISE
237160600	JONES DENNIS J,BARBARA M
237150080	JONES MARCUS,SARA
237150030	JUDAH ROBERT MARK,LEA CANDLIN
237150540	JULIANO ALBERT JR,ANGEL
237151080	KADLUBOWSKI MICHAEL THOMAS,AMY LYNETTE
237150300	KAMIN BERTRAM,SHELLY D
237151090	KAMIREDDY SUDHAKAR REDDY ET AL
237180690	KANAPARTI SUDHA MANIKYAMBA,PRAVEEN KUMAR
237181400	KELLEY NEELY NORFLEET
237181290	KIM JI-WOON HONG,HWAJUNG
237180200	KIM TAE HO ET AL
237150270	KLEIN JEFFREY ALAN,PAULA CARMELA
237150780	KLENIN SERGII ET AL
237160360	KNIGHT TIMOTHY JOSEPH,SHANNON MAE
237160910	KOCHIS KYMBERLY
237160520	KOLJONEN JUSSI-PEKKA
237180810	KOLOCURIS PETER NICHOLAS,DANIELA
237150400	KOSSOVE MELISSA BROWN
237181240	KRAUSE MICHAEL JOHN,ELIZABETH ERIN
237160210	KREMPP MISSY GIFT TRUST D:12/12/12
237170100	KUHNLEY EDWARD J,ANITA
237170240	KUMAR AMIT ET AL
237150680	KUPER MARK G,LYNNE D
237151180	KURUVA MANOHAR ET AL
237181230	KURUVILLA THOMAS,MERCY
237160680	LANIER BRIAN C,ANNA KOSENKO
237180820	LEREAS KRISTEN MARIE ET AL
237170040	LETE LAURA LEE REVOCABLE TRUST UAD: 11/26/2008
237180920	LIKA ERI,MARSIDA
237160560	LITTMANN CINDY,CHARLES H
237171190	LODATO LAWRENCE L,MARZENA
237170310	LODATO LAWRENCE,MARZENA
237160760	LOSCALZO MARC ALEXANDER,JESSICA MARIE
237181470	LUCAS STERLING JACOBY,BRITTANY ABRAE
237181320	LUFFMAN SARAH ALICE ET AL
237181460	MADDIRALA MURALI KRISHNA ET AL
237180860	MAKLED KIMBERLY ANN
237160920	MALLE FRANK
237181330	MARRA MARCO AURELIO NOCE,DANIELA DELMONTE PEREIR
237180640	MARTIN DAPHNEY CHRISTINE,CHRISTOPHER W
237180380	MARTINEZ DAVID ET AL

Parcel ID	Property Owner
237170940	MATERNI JEFFERY STEVEN,DAWN MARIE
237180720	MATTHEWS KAREN SAVO,DAVID PAUL
237150890	MAYOR MIREYA
237150460	MAZZA BETH ANNE ET AL
237170280	MCDANIEL TRUST
237160730	MCEWEN GARY L,MICHELE
237180570	MCFARLAND DOUGLAS E,CARLA JO
237160780	MCGURTY FAMILY TRUST D:11/12/97
237160500	MCKINNEY GOBEL CHRISTOPHER,NATALIE SUE
237150390	MCVEAY OLLY WAYNE,ANGELA DYER
237180550	MEDINA DIANA MARCELA ET AL
237171170	METZROTH JAMES ANTHONY,JOANNA CHRISTINE
237181120	MI FORTUNA FLORIDA LLC
237180250	MILBY MARGARET HAHN,BRIAN ANTHONY
237181340	MILLER ERICA DENISE,WILLIAM HUFFMAN IV
237171220	MILLER FREDERICK M,KATHERINE F
237150840	MILLER MARK EDWARD,PATRICIA ANN
237180780	MISUK AARON PAUL,MARINA
237181450	MOHOLLAND BARBARA JANE ET AL
237150090	MONTY ANN ELIZABETH,DOYNE MICHAEL
237160940	MOORE MICHAEL EVAN REVOCABLE TRUST D:11/17/19
237180040	MORALES CARLOS O ET AL
237171200	MOSTACCIO NUNZIO,JEAN M
237160800	MUELLER KORY MICHAEL,DIANA ASHLEY
237150530	MULKEY GREGORY HAROLD,BETTY JEAN
237160190	MULLINS DAVID LEE,KIMBERLY ANN
237180310	MUSKO ALLEN MARTIN,DOLORES ANN
237180150	NGUYEN CO ET AL
237171110	NGUYEN RANDY T ET AL
237180790	NOLTE STEVEN ET AL
237160570	NORMAN ERIN,JEFFREY
237170220	NUNEZ WILLIAM CARRIL
237150470	OLIVEIRA ROGERIO AUGUSTO DE,JOYCE CARLA DIOGO
237171040	OPALSKI MICHAEL M ET AL
237180580	ORING JUSTIN MICHAEL ET AL
237150060	PALANDE RAJANISH VIJAY,RESHMA RAJNISH
237160790	PALMER DOUGLAS DAVID,MORGAN ASHLEY
237170970	PANJABI ROHIT ET AL
237170980	PANJABI SUMIT
237170300	PAPAGEORGE JOHN
237160340	PASALA TILAK K
237181430	PASHA ASIM,SABAH
237151070	PASUNOORI ANVESH ET AL
237150980	PATEL AMEET,AVANEE SUMANBHAI
237150750	PATEL ANIL B,REENA A
237180340	PATEL DAXA SUMANBHAI

Parcel ID	Property Owner
237160750	PATEL DEVENDRA,DHARA
237150740	PATEL DHANSUKHLAL,DIPAKBALA
237171320	PATEL NEELA
237181410	PATEL SEETAL B ET AL
237150480	PATEL SEETAL BIPINCHANDRA ET AL
237180370	PAUL RYAN KEENAN
237171300	PAYNE MARC S,SUSAN P
237180170	PENROD ROBERT GREGORY
237180060	PERALTA CARLOS ARTURO,IVONNE LILIANA
237150130	PEREZ ANDRE II ET AL
237171020	PERRONE WILLIAM P REVOCABLE TRUST D:12/23/11
237150990	PETER LAWRENCE HARLEY,DANA THERESE
237181200	PGH DEVELOPMENT LLC
237180280	PRUETT SHARON ELY
237150590	PUSTOVOY ANDREY ET AL
237180890	PUZEY JASON C,MAGGIE M
237180760	PYSZCZYMUKA AVA AUSRA,MARTIN VALERIAN
237180140	QUAINTANCE MAURICE
237160350	RAINS CHARLES ALLEN,SUSAN LEE
237180090	RAMAN HARIHARAN ET AL
237150700	RAUSCHER PHILIP T,LACEY E K REVOCABLE TRUST D: 07/29/2021
237150630	RAVINDRAN SANTOSH ET AL
237150100	READE MARK FRANCIS,KAREN
237181260	REDFORD JOHN A,GINA L
237150800	REESE ROMAIRO ST JACQUES,NIKKI NICOLE
237181210	REIMAN EILEEN MARIE,WILLIAM JOSEPH JR
237180970	RHODES DANNY EARL
237180300	RICHARDSON MICHAEL ARON,JULIA TERESA
237180260	RICKUS STEPHEN HENRY,JENNIFER SAUSSER
237150640	RIGANO NICHOLAS ALLEN,LEAH MARIE
237170060	RIGGIE JOSEPH PETER,FLORENCE EVELYN
237150430	RISTIG CHRISTOPHER JAMES,ALYSSA CLEM
237150450	RISTIG LINDA
237160900	RIVERS JAKELA
237151120	ROBINSON TIM DON,LIDIA
237151010	ROCCIA JUSTIN PAUL,AMANDA LYNN
237180430	ROCHA GLADYS ANGELICA ALDAS ET AL
237171180	ROCHE FRANCOIS RONY,MYRTHO MARIE MARCELIN
237150020	ROCQUE GEOFFREY DANIEL,DANIELLE AMANDA GILL
237160470	RODRIGUEZ HECTOR M ET AL
237160130	ROSE DONALD ROBERT
237150440	ROSELLI MATTHEW DAVID
237180320	ROSEN ELANA KUPERSTEIN,OSCAR
237170260	ROSS GLEN C,BETTY D REVOCABLE TRUST D: 08/11/2004
237150150	ROSSI NICHOLAS A,TRACY L
237160200	RUMP ANDREW J,DANIELLE L

Parcel ID	Property Owner
237150710	RUSSELL CHRISTOPHER F,FINA
237180590	RUSSO VANESSA CRISTINA STECKO
237150720	RUTLEDGE RANDALL
237160490	SAFREED GARY JAMES,MELANIE CLAREY
237150240	SAHDALA MICHELE WINIFRED ET AL
237151160	SAMAL AVINASH NANDKISHORE,RICHA
237150510	SAMITT MICHAEL DAVID
237150220	SANDERS NAPOLEON,CAROLYN
237151100	SANEM KARTHIK CHANDRA GOUD ET AL
237180540	SARAIVA RENATO ALEXANDRE,PATRICIA THOMAZ PALMEIRA
237171140	SARNER CYNTHA LYNN
237170200	SCHAUER IRWIN J,CATHARINE G
237170090	SCHNEIDER ANDREW PHILLIP,HEATHER ALEXIS
237181100	SCHNEIDER LINCOLN JAMES ETAL
237150040	SCOTT DUSTON GLYNN ET AL
237181420	SCOTT SHANNON E ET AL
237171030	SELLERS LALANIA,RAYMOND LEE
237171260	SEYMOUR JAMES J,SANDRA J
237170170	SHACT TRUST
237181300	SHAIKH ABDUL H,BADRE MUNEER
237181000	SICILIAN KEVIN DONALD,MICHELLE MARIE
237171090	SIM JOINT REVOCABLE TRUST U/A/D:09/02/21
237150670	SMIERCIAK WILLIAM RUDOLF II,ANDREA G
237150380	SMITH CHRISTOPHER,JIHEE
237170130	SNAILHAM MARK R,VICTORIA M
237150350	SORENSEN DAVID,SHARON
237181030	ST JOHN MARTIN ARTHUR,MICHELE ELIZABETH
237160250	STALLINGS VANCE COLE,DANA MARIE
237180870	STANSEL JAMES WILLIAM ET AL
237171100	STARLING VICKIE S LIVING TRUST D:05/12/2020
237151000	STAVISH R MARTIN,BRENDALEE
237180880	STEELE EDGAR WINFIELD JR,JULIE ANN
237180360	STERLING JOEL FLOYD,TASHANA ANN MARIE
237171310	STERLING NICOLE L
237181150	STONER PAUL WILLIAM,VIRGINIA IRENE
237180600	SUMNER EDWARD CHARLES
237180840	SYNERGY REDEVELOPERS LLC
237170150	TANTON CYNTHIA
237151060	TAVAREZ ROBERT DE JESUS ET AL
237150770	THOMAN GREGG,CYNTHIA
237171130	THOMAS JOSHUA LEHMAN,SHANNON RENE
237180180	TIMMONS JOSHUA MARK,CONSOLACION IRENE
237180710	TIS IGOR,RAISA A
237180490	TRZNADEL MATEUSZ
237180650	TURNER KEVIN PATRICK JR,JORDAN OBRIEN
237181020	TYSON DAVID WENDELL

Parcel ID	Property Owner
237180960	TYSON GERALD MURRAY,REGINA ANN
237160440	VAN DER LINDEN KYMBERLY,JURGEN
237150500	VAN NORMAN JASON PATRICK ET AL
237181440	VANWICKLER COURTNEY M,ERIK P
237160530	VASTOLA MARY E LIVING TRUST
237160400	VELEZ RAUL SOTO ET AL
237160930	VERDILE LOUIS CHARLES,CORNELIA GARY
237170990	VILLAFANE MALCOM
237160590	VOVOU KIRT J,KAREN E
237150550	VYMETAL DANIEL CHRISTOPHER,PAIGE-AMBER JEAN
237180770	WALKER HAL MARK ET AL
237150860	WALLACE WILLIAM JR,MURIEL
237180510	WALSH SHANE PATRICK ET AL
237160370	WARD NATASHA BRITTINY ET AL
237181080	WARNER BRIAN KEITH,STACY LYNN
237180210	WARREN BRIAB,STEPHANIE TK REVOCABLE TRUST D: 12/26/2007
237170250	WATER ROBERT L III
237170160	WATERS ROBERT,NATALIE JORDIN
237181270	WELDEN GEETA KARANWAL,TODD BRIAN
237150650	WELSH KENDALL THOMAS,KATHRYN LEIGH
237181160	WERTZBERGER LAURA LYNN
237160830	WICKER RICHARD SCOTT JR,CARRIE ELIZABETH
237171070	WILCHER LYNWOOD LEE JR ET AL
237170640	WILLIAMS JOSEPH H III
237160390	WILLIAMS MILO HAROLD III
237170290	WILLIAMS TIFFANY,CHRIS
237180100	WILLOUGHBY JASON,LAURA
237180800	WISE MARK,TAMI TRUST D: 01/17/2018
237180950	WITKOWSKI JOSEPH ALLEN,SPRING DAWN
237150360	WITTE GREGORY L,KATHLEEN M
237170330	WLOSEK JOHN R,WANDA
237170270	WOLF KAREN S
237160430	WOLF NICOLE MARIE ET AL
237160740	WORSWICK DAVID SCOTT JR
237181060	WYNKOOP DAVID EDWARD,CHRISTINA MARIE
237180530	WYNSTON MICHAEL ADAM,JOCELYN STELSON
237170690	YANG CUIJIN
237150690	ZAFFINO GINA
237180740	ZAFRA OMAR,BETSEY
237150960	ZIMMERMAN STAURT AND HEATHER LIVING TRUST U/A/D: 05/01/23

**TWIN CREEKS NORTH
COMMUNITY DEVELOPMENT DISTRICT**

5C

RESOLUTION 2023-08

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE TWIN CREEKS NORTH COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2023/2024; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE

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

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

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

WHEREAS, the Board of Supervisors ("**Board**") of the District hereby determines to undertake various operations and maintenance and other activities described in the District's budget ("**Adopted Budget**") for the fiscal year beginning October 1, 2023 and ending September 30, 2024 ("**Fiscal Year 2023/2024**"), attached hereto as **Exhibit A**; and

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

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

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

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

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2023/2024; and

WHEREAS, Chapter 197, *Florida Statutes*, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector

("Uniform Method"), and the District has previously authorized the use of the Uniform Method by, among other things, entering into agreements with the Property Appraiser and Tax Collector of the County for that purpose; and

WHEREAS, it is in the best interests of the District to adopt the assessment roll ("**Assessment Roll**") attached to this Resolution as **Exhibit B**, and to certify the Assessment Roll to the County Tax Collector pursuant to the Uniform Method; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE TWIN CREEKS NORTH COMMUNITY DEVELOPMENT DISTRICT:

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

SECTION 2. ASSESSMENT IMPOSITION. Pursuant to Chapters 170, 190 and 197, *Florida Statutes*, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District, and in accordance with **Exhibits A and B**. The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution.

SECTION 3. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.

- A. Tax Roll Assessments.** The operation and maintenance special assessments and previously levied debt service special assessments shall be collected at the same time and in the same manner as County taxes in accordance with the Uniform Method, as set forth in **Exhibits A and B**.
- B. Future Collection Methods.** The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

SECTION 4. ASSESSMENT ROLL. The District's Assessment Roll, attached to this Resolution as **Exhibit B**, is hereby certified to the County Tax Collector and shall be collected by the County

Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the Twin Creeks North Community Development District.

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

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

SECTION 7. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Twin Creeks North Community Development District.

PASSED AND ADOPTED this 22nd day of August, 2023.

ATTEST:

**TWIN CREEKS NORTH COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

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

**TWIN CREEKS NORTH
COMMUNITY DEVELOPMENT DISTRICT**

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Twin Creeks North Community Development District

ANNUAL FINANCIAL REPORT

September 30, 2022

Twin Creeks North Community Development District

ANNUAL FINANCIAL REPORT

September 30, 2022

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Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

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Suite 200
Fort Pierce, Florida 34950

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REPORT OF INDEPENDENT AUDITORS

To the Board of Supervisors
Twin Creeks North 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 Twin Creeks North Community Development District (the "District"), as of and for the year ended September 30, 2022, and the related notes to financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

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

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

To the Board of Supervisors
Twin Creeks North Community Development District

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

Auditor's Responsibility for the Audit of the Financial Statements

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

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

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

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

To the Board of Supervisors
Twin Creeks North Community Development District


Required Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated June 13, 2023 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations and contracts.

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



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

June 13, 2023

**Twin Creeks North Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Period Ended September 30, 2022**

Management's discussion and analysis of Twin Creeks North Community Development District (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. Net position is reported in three categories; 1) net investment in capital assets and 2) unrestricted. Assets, liabilities, and net position are reported for all Governmental activities.

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

**Twin Creeks North Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Period Ended September 30, 2022**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

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

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 construction in progress, are reported in the **statement of net position**. All liabilities, including principal outstanding on bonds are included. The **statement of activities** includes depreciation on all long-lived assets of the District, but 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 period ended September 30, 2022.

- ◆ The District's total assets exceeded total liabilities by \$9,024,046 (net position). The District's net investment in capital assets was \$7,129,060. Unrestricted net position for Governmental Activities was \$694,723. Restricted net position was \$1,200,263.
- ◆ Governmental activities revenues totaled \$3,602,595 while governmental activities expenses totaled \$2,863,862.

**Twin Creeks North Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Period Ended September 30, 2022**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District

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

Net Position

	Governmental Activities	
	<u>2022</u>	<u>2021</u>
Current assets	\$ 1,267,494	\$ 1,227,422
Restricted assets	3,304,017	3,349,097
Capital assets	31,104,426	31,104,426
Total Assets	<u>35,675,937</u>	<u>35,680,945</u>
Current liabilities	1,265,333	1,193,464
Non-current liabilities	25,386,558	26,202,168
Total Liabilities	<u>26,651,891</u>	<u>27,395,632</u>
Net investment in capital assets	7,129,060	6,250,575
Net position - restricted	1,200,263	859,719
Net position - unrestricted	<u>694,723</u>	<u>1,175,019</u>
Total Net Position	<u>\$ 9,024,046</u>	<u>\$ 8,285,313</u>

The increase in current assets is related to the increase in assessments receivable in the current year.

The increase in current liabilities is related to the increase in accounts payable at the current year end.

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

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

**Twin Creeks North Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Period Ended September 30, 2022**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Financial Analysis of the District (Continued)

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

Change In Net Position

	Governmental Activities	
	<u>2022</u>	<u>2021</u>
Program Revenues		
Charges for services	\$ 3,582,472	\$ 5,651,948
General Revenues		
Miscellaneous revenues	305	585,908
Investment earnings	19,818	361
Total Revenues	<u>3,602,595</u>	<u>6,238,217</u>
Expenses		
General government	151,690	150,220
Physical environment	1,006,555	505,879
Interest and other charges	1,705,617	1,844,810
Total Expenses	<u>2,863,862</u>	<u>2,500,909</u>
Change in Net Position	738,733	3,737,308
Net Position - Beginning of Year	<u>8,285,313</u>	<u>4,548,005</u>
Net Position - End of Year	<u>\$ 9,024,046</u>	<u>\$ 8,285,313</u>

The decrease in miscellaneous revenues is related to the decrease in lot closings in the current year.

The increase in physical environment is related to the increase in irrigation and Beachwalk Boulevard repair expenses in the current year.

The decrease in interest and other charges is related to the reduction in outstanding debt in the current year.

**Twin Creeks North Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Period Ended September 30, 2022**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Capital Assets Activity

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

	Governmental Activities	
	2022	2021
Construction in progress	\$ 31,104,426	\$ 31,104,426

General Fund Budgetary Highlights

Budgeted expenditures exceeded actual expenditures primarily due to lower contingency expenditures than were originally anticipated.

The September 30, 2022 budget was amended for irrigation and Beachwalk Boulevard project expenditures that were more than originally anticipated.

Debt Management

Governmental Activities debt includes the following:

- ◆ In December 2016, the District issued Series 2016A-1 Special Assessment Bonds of \$21,000,000 and Series 2016A-2 Special Assessment Bonds of \$10,000,000 at interest rates from 5% to 6.375%. The bonds were issued to pay-off the bond anticipation notes and finance the costs of the acquisition and construction of certain infrastructure improvements and finance a portion of the parcel infrastructure improvements. The balance outstanding at September 30, 2022 is \$24,080,000.
- ◆ In March 2018, the District issued Series 2018 Special Assessment Bonds of \$3,125,000. The bonds were issued to finance the construction of certain improvements in parcels 2 and 3. The balance outstanding at September 30, 2022 was \$2,885,000.

**Twin Creeks North Community Development District
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Period Ended September 30, 2022**

OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

Economic Factors and Next Year's Budget

Twin Creeks North Community Development District does not expect any economic factors to have any significant effect on the financial position or results of operations of the District in fiscal year 2023.

Request for Information

The financial report is designed to provide a general overview of Twin Creeks North 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 Twin Creeks North Community Development District, Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431.

Twin Creeks North Community Development District
STATEMENT OF NET POSITION
September 30, 2022

	Governmental Activities
ASSETS	
Current Assets	
Cash	\$ 804,257
Accrued interest receivable	6,290
Assessments receivable	416,088
Due from other governments	28,034
Prepaid expenses	12,825
Total Current Assets	1,267,494
Non-Current Assets	
Restricted Assets	
Investments	3,304,017
Capital Assets, Not Being Depreciated	
Construction in progress	31,104,426
Total Non-Current Assets	34,408,443
Total Assets	35,675,937
LIABILITIES	
Current Liabilities	
Accounts payable and accrued expenses	125,723
Due to developer	5,499
Bonds payable	465,000
Accrued interest	669,111
Total Current Liabilities	1,265,333
Non-Current Liabilities	
Bonds payable, net	25,386,558
Total Liabilities	26,651,891
NET POSITION	
Net investment in capital assets	7,129,060
Restricted for debt service	1,182,279
Restricted for capital projects	17,984
Unrestricted	694,723
Total Net Position	\$ 9,024,046

See accompanying notes to financial statements.

Twin Creeks North Community Development District
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2022

Functions/Programs	Expenses	Program Revenues Charges for Services	Net (Expense) Revenues and Changes in Net Position Governmental Activities
Governmental Activities			
General government	\$ (151,690)	\$ 112,413	\$ (39,277)
Physical environment	(1,006,555)	861,656	(144,899)
Interest and other charges	(1,705,617)	2,608,403	902,786
Total Governmental Activities	\$ (2,863,862)	\$ 3,582,472	718,610
General Revenues			
			305
			19,818
			20,123
		Change in Net Position	738,733
		Net Position - October 1, 2021	8,285,313
		Net Position - September 30, 2022	\$ 9,024,046

See accompanying notes to financial statements.

**Twin Creeks North Community Development District
BALANCE SHEET –
GOVERNMENTAL FUNDS
September 30, 2022**

	General	Series 2016 Debt Service	Series 2016A-1 Debt Service	Series 2016A-2 Debt Service	Series 2018 Debt Service	Series 2016 Capital Projects	Series 2016A-1 Capital Projects	Series 2016A-2 Capital Projects	Series 2018 Capital Projects	Total Governmental Funds
ASSETS										
Cash	\$ 804,257	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 804,257
Accrued interest receivable	-	8	3,672	2,191	419	-	-	-	-	6,290
Assessments receivable	280,464	-	135,624	-	-	-	-	-	-	416,088
Due from other governments	8,863	-	10,715	6,471	1,985	-	-	-	-	28,034
Prepaid expenses	12,825	-	-	-	-	-	-	-	-	12,825
Restricted assets										
Investments, at fair value	-	4,220	1,905,231	1,155,550	221,032	4,733	16	12,929	306	3,304,017
Total Assets	\$ 1,106,409	\$ 4,228	\$ 2,055,242	\$ 1,164,212	\$ 223,436	\$ 4,733	\$ 16	\$ 12,929	\$ 306	\$ 4,571,511
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES										
LIABILITIES										
Accounts payable and accrued expenses	\$ 125,723	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,723
Due to developer	5,499	-	-	-	-	-	-	-	-	5,499
Total Liabilities	131,222	-	-	-	-	-	-	-	-	131,222
DEFERRED INFLOWS OF RESOURCES										
Unavailable revenues	280,464	-	36,334	-	-	-	-	-	-	316,798
FUND BALANCES										
Nonspendable - prepaids	12,825	-	-	-	-	-	-	-	-	12,825
Restricted:										
Debt service	-	4,228	2,018,908	1,164,212	223,436	-	-	-	-	3,410,784
Capital projects	-	-	-	-	-	4,733	16	12,929	306	17,984
Unassigned	681,898	-	-	-	-	-	-	-	-	681,898
Total Fund Balances	694,723	4,228	2,018,908	1,164,212	223,436	4,733	16	12,929	306	4,123,491
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 1,106,409	\$ 4,228	\$ 2,055,242	\$ 1,164,212	\$ 223,436	\$ 4,733	\$ 16	\$ 12,929	\$ 306	\$ 4,571,511

See accompanying notes to financial statements.

**Twin Creeks North Community Development District
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
September 30, 2022**

Total Governmental Fund Balances	\$ 4,123,491
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets, not being depreciated, construction in progress, used in governmental activities are not current financial resources, and therefore are not reported at the governmental fund level.	31,104,426
Long-term liabilities, including bonds payable, \$(26,965,000), net of bond discounts, net, \$1,113,442, are not due and payable in the current period, and therefore are not reported at the governmental fund level.	(25,851,558)
Certain receivables were not collected within 60 days of year end and thus, are not current financial resources, and therefore are reported as deferred inflows of resources at the governmental fund level.	316,798
Accrued interest expense for long-term debt is not a current financial use, and therefore is not reported at the governmental fund level.	<u>(669,111)</u>
Net Position of Governmental Activities	<u><u>\$ 9,024,046</u></u>

See accompanying notes to financial statements.

Twin Creeks North Community Development District
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – GOVERNMENTAL FUNDS
For the Year Ended September 30, 2022

	General	Series 2016 Debt Service	Series 2016A-1 Debt Service	Series 2016A-2 Debt Service	Series 2018 Debt Service	Series 2016 Capital Projects	Series 2016A-1 Capital Projects	Series 2016A-2 Capital Projects	Series 2018 Capital Projects	Total Governmental Funds
Revenues										
Special assessments	\$ 944,081	\$ -	\$ 1,608,265	\$ 795,433	\$ 204,705	\$ -	\$ -	\$ -	\$ -	\$ 3,552,484
Miscellaneous revenues	305	-	-	-	-	-	-	-	-	305
Investment earnings	-	25	11,495	6,841	1,381	20	-	55	1	19,818
Total Revenues	944,386	25	1,619,760	802,274	206,086	20	-	55	1	3,572,607
Expenditures										
Current										
General government	131,317	-	11,387	6,877	2,109	-	-	-	-	151,690
Physical environment	1,006,555	-	-	-	-	-	-	-	-	1,006,555
Debt service										
Principal	-	-	490,000	320,000	55,000	-	-	-	-	865,000
Interest	-	-	1,029,883	508,644	142,225	-	-	-	-	1,680,752
Total Expenditures	1,137,872	-	1,531,270	835,521	199,334	-	-	-	-	3,703,997
Excess (deficiency) of revenues over (under) expenditures	(193,486)	25	88,490	(33,247)	6,752	20	-	55	1	(131,390)
Other Financing Sources (Uses)										
Transfers in	-	62	-	60,000	-	-	-	-	-	60,062
Transfers out	-	(60,000)	-	(62)	-	-	-	-	-	(60,062)
Total Other Financing Sources/Uses	-	(59,938)	-	59,938	-	-	-	-	-	-
Net Change in Fund Balances	(193,486)	(59,913)	88,490	26,691	6,752	20	-	55	1	(131,390)
Fund Balances - October 1, 2021	888,209	64,141	1,930,418	1,137,521	216,684	4,713	16	12,874	305	4,254,881
Fund Balances - September 30, 2022	\$ 694,723	\$ 4,228	\$ 2,018,908	\$ 1,164,212	\$ 223,436	\$ 4,733	\$ 16	\$ 12,929	\$ 306	\$ 4,123,491

See accompanying notes to financial statements.

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

Net Change in Fund Balances - Total Governmental Funds	\$ (131,390)
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Amounts reported for governmental activities in the Statement of Activities are different because:

Payments on long term debt are reported as expenditures in the funds level statements but reduce liabilities in the Statement of Net Position.	865,000
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Amortization of bond discount does not require the use of current resources; and therefore, is not reported at the fund level. This is the current year amortization.	(44,390)
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Revenues in the Statement of Activities that do not provide current financial resources are reported as deferred inflows of resources in the governmental funds. This is the change in deferred inflows of resources in the current year.	29,988
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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 year.	19,525
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Change in Net Position of Governmental Activities	<u>\$ 738,733</u>
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See accompanying notes to financial statements.

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

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues				
Special assessments	\$ 1,041,847	\$ 944,081	\$ 944,081	\$ -
Miscellaneous revenues	-	305	305	-
Total Revenues	<u>1,041,847</u>	<u>944,386</u>	<u>944,386</u>	<u>-</u>
Expenditures				
Current				
General government	149,113	181,316	131,317	49,999
Physical environment	979,600	1,006,556	1,006,555	1
Total Expenditures	<u>1,128,713</u>	<u>1,187,872</u>	<u>1,137,872</u>	<u>50,000</u>
Net Change in Fund Balances	(86,866)	(243,486)	(193,486)	50,000
Fund Balances - October 1, 2021	<u>591,365</u>	<u>888,209</u>	<u>888,209</u>	<u>-</u>
Fund Balances - September 30, 2022	<u>\$ 504,499</u>	<u>\$ 644,723</u>	<u>\$ 694,723</u>	<u>\$ 50,000</u>

See accompanying notes to financial statements.

Twin Creeks North Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

1. Reporting Entity

The District was established on March 17, 2016, pursuant to the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, as amended (the "Act"), by Ordinance #2016-15 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 Twin Creeks North Community Development District. The District is governed by a Board of Supervisors who are elected by qualified electors in the District. The District operates within the criteria established by Chapter 190, Florida Statutes.

As required by GAAP, these financial statements present the Twin Creeks North 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 Board Statement Number 61, The Financial Reporting Entity, 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

Twin Creeks North Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

a. Government-wide Financial Statements

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

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

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

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

b. Fund Financial Statements

The underlying accounting system of the District is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures 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.

Twin Creeks North Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds

The District 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.

Twin Creeks North Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Measurement Focus and Basis of Accounting (Continued)

b. Fund Financial Statements (Continued)

Governmental Funds (Continued)

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.

Twin Creeks North Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

Series 2016 Debt Service Fund – The Series 2016 Debt Service Fund accounts for debt service requirements to retire the Series 2016 Special Assessment Bond Anticipation Notes, which were used to finance the construction of certain improvements within the District.

Series 2016A-1 Debt Service Fund – The Series 2016A-1 Debt Service Fund accounts for debt service requirements to retire the Series 2016A-1 Special Assessment Bonds, which were used to finance the construction of certain improvements within the District.

Series 2016A-2 Debt Service Fund – The Series 2016A-2 Debt Service Fund accounts for debt service requirements to retire the Series 2016A-2 Special Assessment Bonds, which were used to finance the construction of certain improvements within the District.

Series 2018 Debt Service Fund – The Series 2018 Debt Service Fund accounts for debt service requirements to retire the Series 2018 Special Assessment Bonds, which were used to finance the construction of certain improvements within the District.

Series 2016 Capital Projects Fund – The Series 2016 Capital Projects Fund accounts for acquisition and construction of infrastructure improvements located within the boundaries of the District.

Series 2016A-1 Capital Projects Fund – The Series 2016A-1 Capital Projects Fund accounts for acquisition and construction of infrastructure improvements located within the boundaries of the District.

Series 2016A-2 Capital Projects Fund – The Series 2016A-2 Capital Projects Fund accounts for acquisition and construction of infrastructure improvements located within the boundaries of the District.

Series 2018 Capital Projects Fund – The Series 2018 Capital Projects Fund accounts for acquisition and construction of infrastructure improvements located within the boundaries of the District.

Twin Creeks North Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. Basis of Presentation (Continued)

b. Non-current Governmental Assets/Liabilities

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

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

a. Cash and Investments

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

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

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

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.

Twin Creeks North Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

c. Capital Assets

Capital assets, which include construction in progress, 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 one year. The valuation basis for all assets is historical cost.

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

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

d. Deferred Inflows of Resources

Deferred inflows of resources represent an acquisition of net position that applies to a future reporting period(s) and so will not be recognized as an inflow of resources (revenue) until then. The District only has one time that qualifies for reporting in the category. Unavailable revenues are reported only in the governmental funds balance sheet. This amount is deferred and recognized as an inflow of resources in the period that amounts become available.

e. Unamortized Bond Discount

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

f. Budgets

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

Twin Creeks North Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

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

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

“Total fund balances” of the District’s governmental funds, \$4,123,491, differs from “net position” of governmental activities, \$9,024,046, reported in the Statement of Net Position. This difference primarily results from the long-term economic focus of the Statement of Net Position versus the current financial resources focus of the governmental fund balance sheet. The effect of the differences is illustrated below:

Capital related items

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

Construction in progress	\$ <u>31,104,426</u>
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Long-term debt transactions

Long-term liabilities applicable to the District’s governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. Bonds payable net of bond discounts are reported in the Statement of Net Position. Balances at September 30, 2022 were:

Bonds payable	\$ (26,965,000)
Bond discounts, net	<u>1,113,442</u>
Bonds payable, net	<u>\$ (25,851,558)</u>

Deferred inflows of resources

Deferred inflows of resources in the Statement of Net Position differ from the amount reported in the governmental funds due to unavailable revenues. Governmental fund financial statements report revenues which are not available as deferred inflows of resources. However, unavailable revenues in governmental funds are susceptible to full accrual in the government-wide financial statements.

Deferred inflows of resources	\$ <u>316,798</u>
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**Twin Creeks North Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022**

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

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

Accrued interest

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

Accrued interest	\$ <u>(669,111)</u>
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2. Explanation of Differences Between the Governmental Fund Operating Statements and the Statement of Activities

The “net change in fund balances” for government funds, \$(131,390), differs from the “change in net position” for governmental activities, \$738,733, reported in the Statement of Activities. The differences arise primarily from the long-term economic focus of the Statement of Activities versus the current financial resources focus of the governmental funds. The effect of the differences is illustrated below:

Long-term debt transactions

Repayment of long-term liabilities are reported as expenditures at the fund level, but such repayments reduce liabilities at the government-wide level.

Debt principal payments	\$ <u>865,000</u>
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**Twin Creeks North Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022**

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

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

Long-term debt transactions (Continued)

Some expenses reported in the Statement of Activities do not require the use of current financial resources, therefore, are not reported as expenditures in governmental funds.

Amortization of bond discount	\$	(44,390)
Change in accrued interest payable		<u>19,525</u>
Total	\$	<u><u>(24,865)</u></u>

Deferred inflows of resources

Deferred inflows of resources reported in the governmental funds are recognized as revenues in the Statement of Activities.

Net change in deferred inflows of resources	\$	<u><u>29,988</u></u>
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NOTE C – 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, 2022, the District's bank balance was \$986,307 and the carrying value was \$804,257. 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.

Investments

As of September 30, 2022, the District has the following investment and maturity:

Investment	Maturity	Fair Value
FIMM Government Portfolio	53 days *	<u><u>\$ 3,304,017</u></u>

* Maturity is a weighted average maturity.

Twin Creeks North Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE C – CASH AND INVESTMENTS (CONTINUED)

Investments (Continued)

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 investment listed above is a Level 1 asset.

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.

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, 2022, the District's investments in FIMM Government Portfolio 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 FIMM Government Portfolio represent 100% of the District's total investments.

The types of deposits and investments and their level of risk exposure as of September 30, 2022 were typical of these items during the period then ended. The District considers any decline in fair value for certain investments to be temporary.

**Twin Creeks North Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022**

NOTE D – CAPITAL ASSETS

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

	Balance October 1, 2021	Additions	Deletions	Balance September 30, 2022
<u>Governmental Activities:</u>				
Capital assets, not being depreciated:				
Construction in progress	\$ 31,104,426	\$ -	\$ -	\$ 31,104,426
	\$ 31,104,426	\$ -	\$ -	\$ 31,104,426

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, 2022:

Long-term debt at October 1, 2021	\$ 27,830,000
Payments on long term debt	(865,000)
Long-term debt at September 30, 2022	26,965,000
Less: bond discount, net	(1,113,442)
Bonds Payable, Net	\$ 25,851,558

Long-term debt is comprised of the following:

Special Assessment Bonds

\$21,000,000 Series 2016A-1 Bonds issued in December 2016 at interest rates of 5% to 6.375%, maturing November 2047. Interest is due semi-annually on May 1 and November 1, beginning May 1, 2017.	\$ 16,160,000
\$10,000,000 Series 2016A-2 Bonds issued in December 2016 at interest rates of 5% to 6.375%, maturing November 2047. Interest is due semi-annually on May 1 and November 1, beginning May 1, 2017.	7,920,000
\$3,125,000 Series 2018 Bonds issued in March 2018 at interest rates of 3.875% to 5.000% maturing June 2048. Interest is due semi-annually on June 15 and December 15 beginning June 15, 2018.	2,885,000
Total Long-term Debt	\$ 26,965,000

Twin Creeks North Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022

NOTE E – LONG-TERM DEBT (CONTINUED)

The annual requirements to amortize the principal and interest of the bonds outstanding as of September 30, 2022 are as follows:

Year Ending September 30,	Principal	Interest	Total
2023	\$ 465,000	\$ 1,637,769	\$ 2,102,769
2024	485,000	1,614,694	2,099,694
2025	510,000	1,588,769	2,098,769
2026	535,000	1,559,163	2,094,163
2027	570,000	1,527,950	2,097,950
2028-2032	3,365,000	7,092,249	10,457,249
2033-2037	4,545,000	5,891,811	10,436,811
2038-2042	6,155,000	4,245,199	10,400,199
2043-2047	8,340,000	2,007,398	10,347,398
2048	1,995,000	67,125	2,062,125
Totals	<u>\$ 26,965,000</u>	<u>\$ 27,232,127</u>	<u>\$ 54,197,127</u>

Significant Bond Provisions

The Series 2016A-1 Bonds are subject to redemption at the option of the District prior to their maturity, in whole or in part, at any time after November 1, 2031 at a redemption price equal to the principal amount of the Series 2016A-1 Bonds to be redeemed, together with accrued interest to the date of redemption. The Series 2016A-2 Bonds are subject to optional redemption at the option of the District prior to their maturity, in whole, at any time after November 1, 2031 at a redemption price equal to the principal amount of the Series 2016A-2 Bonds to be redeemed, together with accrued interest at the time of redemption date. The Series 2016 Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Trust Indenture.

The Series 2018 Bonds are subject to optional, mandatory, and extraordinary mandatory redemptions at the times, amounts and at the redemption prices as provided in the Trust Indenture.

The Trust Indentures establish certain amounts be maintained in a reserve account. In addition, the Trust Indentures have 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.

**Twin Creeks North Community Development District
 NOTES TO FINANCIAL STATEMENTS
 September 30, 2022**

NOTE E – LONG-TERM DEBT (CONTINUED)

Depository Funds

The bond resolutions establish 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 Reserve Accounts are funded from the proceeds of the bonds in amounts equal to the seventy-five percent of the maximum annual debt service requirement for all outstanding Series 2016A-1 Bonds and Series 2018 Bonds and the maximum annual interest for all outstanding Series 2016A-2 Bonds. Monies held in the reserve accounts will be used only for the purposes established in the Trust Indenture.

	Special Assessment Bonds	
	Reserve Balance	Reserve Requirement
Series 2016A-1 Special Assessment Bonds	\$ 1,165,560	\$ 966,745
Series 2016A-2 Special Assessment Bonds	\$ 558,532	\$ 496,488
Series 2018 Special Assessment Bonds	\$ 101,935	\$ 97,000

NOTE F – ECONOMIC DEPENDENCY

The Developer owns a significant portion of land within the District. The District’s activity is dependent upon the continued involvement of the Developer, the loss of which could have a material adverse effect on the District’s operations. At September 30, 2022, all board members are affiliated with the Developer. In addition, two members of the Board are members of the same immediate family.

NOTE G – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. Settled claims from these risks have not exceeded commercial insurance coverage over the past three years.

**Twin Creeks North Community Development District
NOTES TO FINANCIAL STATEMENTS
September 30, 2022**

NOTE H – INTERFUND TRANSFERS

Interfund transfers for the year ended September 30, 2022, consisted for the following:

<u>Transfers In</u>	<u>Transfers Out</u>		Total
	Series 2016A-2 Debt Service	Series 2016 Debt Service	
Series 2016 Debt Service	\$ 62	\$ -	\$ 62
Series 2016A-2 Debt Service	-	60,000	60,000
Total	<u>\$ 62</u>	<u>\$ 60,000</u>	<u>\$ 60,062</u>

Transfers between the Debt Service Funds were made in accordance with the Trust indenture.

NOTE I – SUBSEQUENT EVENT

Subsequent to year end, the District made multiple prepayments totaling \$560,000 and \$370,000 on the Series 2016A-1 and Series 2016A-2 Special Assessment Bonds, respectively.



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

To the Board of Supervisors
Twin Creeks North 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 Twin Creeks North Community Development District, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the basic financial statements and have issued our report thereon dated June 13, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit, we considered Twin Creeks North 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 Twin Creeks North Community Development District's internal control. Accordingly, we do not express an opinion on the effectiveness of Twin Creeks North 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
Twin Creeks North Community Development District

Report on Compliance and Other Matters

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

Purpose of this Report

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



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

June 13, 2023



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

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MANAGEMENT LETTER

To the Board of Supervisors
Twin Creeks North Community Development District
St. Johns County, Florida

Report on the Financial Statements

We have audited the financial statements of the Twin Creeks North Community Development District as of and for the year ended September 30, 2022, and have issued our report thereon dated June 13, 2023.

Auditor's Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and our Independent Auditor's Report on an examination conducted in accordance with AICPA Professionals Standards, AT-C Section 315 regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in that report, which is dated June 13, 2023, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been made to address findings and recommendations made in the preceding financial audit report. There were no findings or recommendations made 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, requires us to apply appropriate procedures and communicate the results of our determination as to whether or not Twin Creeks North 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 the Twin Creeks North Community Development District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

To the Board of Supervisors
Twin Creeks North Community Development District

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial conditions assessment procedures as of September 30, 2022 for the Twin Creeks North Community Development District. It is management's responsibility to monitor the Twin Creeks North 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.

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

Specific Information

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

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

- 1) The total number of district employees compensated in the last pay period of the District's fiscal year: 0
- 2) The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year: 5
- 3) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency: \$0
- 4) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: \$128,500
- 5) Each construction project with a total cost of at least \$65,000 approved by the District that is scheduled to begin on or after October 1, 2021, together with the total expenditures for such project: The District had no capital projects.
- 6) A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the District amends a final adopted budget under Section 189.016(6), Florida Statutes: The budget was amended, see below.

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

- 1) The rate or rates of non-ad valorem special assessments imposed by the District. The General Fund \$281.79 - \$944.89, and Debt Service Fund, \$248.61 - \$3,575.24.
- 2) The amount of special assessments collected by or on behalf of the District: Total special assessments collected was \$3,582,472.
- 3) The total amount of outstanding bonds issued by the District and the terms of such bonds. Series 2016-A-1, \$16,160,000 maturing November 2047, Series 2016A-2, \$7,920,000 maturing November 2047, and Series 2018, \$2,885,000 maturing June 2048.

To the Board of Supervisors
Twin Creeks North Community Development District

	<u>Original Budget</u>	<u>Actual</u>	<u>Variance with Original Budget Positive (Negative)</u>
Revenues			
Special assessments	\$ 1,041,847	\$ 944,081	\$ (97,766)
Miscellaneous revenues	-	305	305
Total Revenues	<u>1,041,847</u>	<u>944,386</u>	<u>(97,461)</u>
Expenditures			
Current			
General government	149,113	131,317	17,796
Physical environment	979,600	1,006,555	(26,955)
Total Expenditures	<u>1,128,713</u>	<u>1,137,872</u>	<u>(9,159)</u>
Excess of revenues over/(under) expenditures	(86,866)	(193,486)	(106,620)
Fund Balances - October 1, 2021	<u>591,365</u>	<u>888,209</u>	<u>296,844</u>
Fund Balances - September 30, 2022	<u>\$ 504,499</u>	<u>\$ 694,723</u>	<u>\$ 190,224</u>

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 which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

To the Board of Supervisors
Twin Creeks North Community Development District

Purpose of this Letter

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

*Berger Toombs Elam
Gaines + Frank*

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

June 13, 2023



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

To the Board of Supervisors
Twin Creeks North Community Development District
St. Johns County, Florida

We have examined Twin Creeks North Community Development District's compliance with Section 218.415, Florida Statutes during the period ended September 30, 2022. Management is responsible for Twin Creeks North Community Development District's compliance with those requirements. Our responsibility is to express an opinion on Twin Creeks North 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 Twin Creeks North 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 Twin Creeks North Community Development District's compliance with the specified requirements.

In our opinion, Twin Creeks North Community Development District complied, in all material respects, with the aforementioned requirements during the period ended September 30, 2022.

*Berger Toombs Elam
Gaines + Frank*

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

June 13, 2023

TWIN CREEKS NORTH
COMMUNITY DEVELOPMENT DISTRICT

7

RESOLUTION 2023-09

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE TWIN CREEKS NORTH COMMUNITY DEVELOPMENT DISTRICT HEREBY ACCEPTING THE AUDITED ANNUAL FINANCIAL REPORT FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

WHEREAS, the District’s Auditor, Berger, Toombs, Elam, Gaines & Frank, has heretofore prepared and submitted to the Board, for accepting, the District’s Audited Annual Financial Report for Fiscal Year 2022;

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE TWIN CREEKS NORTH COMMUNITY DEVELOPMENT DISTRICT;

1. The Audited Annual Financial Report for Fiscal Year 2022, heretofore submitted to the Board, is hereby accepted for Fiscal Year 2022, for the period ending September 30, 2022; and
2. A verified copy of said Audited Annual Financial Report for Fiscal Year 2022 shall be attached hereto as an exhibit to this Resolution, in the District’s “Official Record of Proceedings”.

PASSED AND ADOPTED this 22nd day of August, 2023.

ATTEST:

TWIN CREEKS NORTH COMMUNITY DEVELOPMENT DISTRICT

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

**TWIN CREEKS NORTH
COMMUNITY DEVELOPMENT DISTRICT**

**CONSENT
AGENDA**

**TWIN CREEKS NORTH
COMMUNITY DEVELOPMENT DISTRICT**

**UNAUDITED
FINANCIAL
STATEMENTS**

**TWIN CREEKS NORTH
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
UNAUDITED
JULY 31, 2023**

**TWIN CREEKS NORTH
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JULY 31, 2023**

	General Fund	Debt Service Fund Series 2016	Debt Service Fund Series 2018	Capital Projects Fund Series 2016	Capital Projects Fund Series 2018	Total Governmental Funds
ASSETS						
Cash	\$ 1,158,162	\$ -	\$ -	\$ -	\$ -	\$ 1,158,162
Investments						
Revenue 2016A-1	-	860,809	-	-	-	860,809
Revenue 2016A-2	-	579,690	-	-	-	579,690
Revenue 2018	-	-	122,447	-	-	122,447
Reserve 2016 A-1	-	951,260	-	-	-	951,260
Reserve 2016 A-2	-	575,047	-	-	-	575,047
Reserve 2018	-	-	105,389	-	-	105,389
Prepayment 2016A-1	-	335,489	-	-	-	335,489
Prepayment 2016A-2	-	371,508	-	-	-	371,508
Prepayment 2018	-	-	2,549	-	-	2,549
Construction 2016 BAN	-	-	-	4,893	-	4,893
Construction 2016 A-1	-	-	-	17	-	17
Construction 2016 A-2	-	-	-	13,367	-	13,367
Construction 2018	-	-	-	-	317	317
Cost of issuance 2016 BAN	-	959	-	-	-	959
Cost of issuance 2016 A-1	-	5,338	-	-	-	5,338
Cost of issuance 2016 A-2	-	5,338	-	-	-	5,338
Interest 2016A-1	-	3,385	-	-	-	3,385
Interest 2016A-2	-	3,375	-	-	-	3,375
Interest 2018	-	-	77	-	-	77
Sinking 2018	-	-	65	-	-	65
Redemption 2016 BAN	-	671	-	-	-	671
Redemption 2016 A-1	-	33,099	-	-	-	33,099
Interest receivable	-	15,392	1,095	78	1	16,566
Due from Lennar	76,420	23,799	-	-	-	100,219
Due from Twin Creeks Spe LL	39,847	36,334	-	-	-	76,181
Due from Sentosa Beachwalk II	11,122	-	-	-	-	11,122
Due from Beachwalk Retail	33,421	-	-	-	-	33,421
Due from 789 Development	9,192	-	-	-	-	9,192
Total assets	<u>\$ 1,328,164</u>	<u>\$ 3,801,493</u>	<u>\$ 231,622</u>	<u>\$ 18,355</u>	<u>\$ 318</u>	<u>\$ 5,379,952</u>

**TWIN CREEKS NORTH
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JULY 31, 2023**

	General Fund	Debt Service Fund Series 2016	Debt Service Fund Series 2018	Capital Projects Fund Series 2016	Capital Projects Fund Series 2018	Total Governmental Funds
LIABILITIES AND FUND BALANCES						
Liabilities:						
Due to Developer	\$ 2,999	\$ -	\$ -	\$ -	\$ -	\$ 2,999
Accrued taxes payable	275	-	-	-	-	275
Developer advance	2,500	-	-	-	-	2,500
Total liabilities	<u>5,774</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,774</u>
DEFERRED INFLOWS OF RESOURCES						
Deferred receipts	170,002	75,525	1,095	78	1	246,701
Total deferred inflows of resources	<u>170,002</u>	<u>75,525</u>	<u>1,095</u>	<u>78</u>	<u>1</u>	<u>246,701</u>
Fund balances:						
Restricted for:						
Debt service	-	3,725,968	230,527	-	-	3,956,495
Capital projects	-	-	-	18,277	317	18,594
Unassigned	1,152,388	-	-	-	-	1,152,388
Total fund balances	<u>1,152,388</u>	<u>3,725,968</u>	<u>230,527</u>	<u>18,277</u>	<u>317</u>	<u>5,127,477</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,328,164</u>	<u>\$ 3,801,493</u>	<u>\$ 231,622</u>	<u>\$ 18,355</u>	<u>\$ 318</u>	<u>\$ 5,379,952</u>

**TWIN CREEKS NORTH
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE PERIOD ENDED JULY 31, 2023**

	Current Month	Year to Date	Budget	% of Budget
REVENUES				
Assessment levy: on-roll	\$ -	\$ 1,047,439	\$ 1,000,981	105%
Assessment levy: off-roll	-	316,690	251,270	126%
Lot closings- Lennar	-	883	-	N/A
Total revenues	<u>-</u>	<u>1,365,012</u>	<u>1,252,251</u>	109%
EXPENDITURES				
Professional & administrative				
Supervisors	1,800	2,800	6,000	47%
FICA	138	214	459	47%
District engineer	-	-	10,000	0%
General counsel	6,860	16,910	24,000	70%
District manager	4,292	42,917	51,500	83%
Debt service fund accounting: 2016 master bonds	418	4,181	5,034	83%
Debt service fund accounting: 2016 sub bonds	207	2,069	2,466	84%
Debt service fund accounting: Lennar bonds	292	2,917	3,500	83%
Arbitrage rebate calculation	-	1,000	750	133%
Audit	4,010	4,010	6,220	64%
Postage	25	560	750	75%
Insurance - GL, PL	-	12,825	13,500	95%
Legal advertising	89	583	1,200	49%
Mailed notices	-	-	1,600	0%
Miscellaneous - bank charges	-	-	750	0%
Website	-	705	705	100%
ADA website compliance	-	-	210	0%
Dissemination agent	167	1,667	2,000	83%
Annual distict filing fee	-	175	175	100%
Trustee	-	10,500	10,500	100%
Contingencies	-	232	500	46%
Total professional & administrative	<u>18,298</u>	<u>104,265</u>	<u>141,819</u>	74%
Field Operations				
Landscape maintenance				
Field operations manager	-	-	9,600	0%
Landscape and irrigation maintenance	66,970	390,188	419,480	93%
Pond bank maintenance	-	-	85,000	0%
Tree care	-	7,212	107,720	7%
Sod Replacement	-	19,923	-	N/A
Annuals rotation	13,671	46,351	23,500	197%
Mulch	-	-	104,200	0%
Irrigation repairs	-	23,522	-	N/A
Irrigation water	-	241,446	295,000	82%
Aquatic maintenance	1,787	17,870	22,575	79%
Monument maintenance	-	9,966	-	N/A
Road maintenance	-	-	15,000	0%
Accounting	625	6,250	7,500	83%

**TWIN CREEKS NORTH
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE PERIOD ENDED JULY 31, 2023**

	Current Month	Year to Date	Budget	% of Budget
Unbudgeted Expense - general maintenance	-	5,897	-	N/A
Unbudgeted Expense - reef irrigation cost share	-	6,000	-	N/A
Unbudgeted Expense - signage maintenance	-	1,250	-	N/A
Unbudgeted Expense - irrigation repair	2,075	6,301	-	N/A
Total field operations	<u>85,128</u>	<u>782,176</u>	<u>1,089,575</u>	72%
Other fees & charges				
Tax collector	-	20,905	20,854	100%
Total other fees & charges	<u>-</u>	<u>20,905</u>	<u>20,854</u>	100%
Total expenditures	<u>103,426</u>	<u>907,346</u>	<u>1,252,248</u>	72%
 Excess/(deficiency) of revenues over/(under) expenditures	 (103,426)	 457,666	 3	
Fund balances - beginning	<u>1,255,814</u>	<u>694,722</u>	<u>905,572</u>	
Fund balances - ending	<u><u>\$ 1,152,388</u></u>	<u><u>\$ 1,152,388</u></u>	<u><u>\$ 905,575</u></u>	

**TWIN CREEKS NORTH
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND SERIES 2016 BANS & 2016 BONDS
FOR THE PERIOD ENDED JULY 31, 2023**

	Current Month	Year To Date	Budget	% of Budget
REVENUES				
Special assessment: on roll	\$ -	\$ 1,770,195	\$ 1,747,945	101%
Assessment levy: off-roll 2016A-1	-	162,913	224,070	73%
Assessment prepayments	135,903	1,365,650	-	N/A
Lot closing-Lennar	-	1,024	-	N/A
Interest 2016 BAN	7	65	-	N/A
Interest 2016 A-1	7,982	58,143	-	N/A
Interest 2016 A-2	5,460	39,052	-	N/A
Total revenues	<u>149,352</u>	<u>3,397,042</u>	<u>1,972,015</u>	172%
EXPENDITURES				
Principal BAN	-	5,000	-	N/A
Principal 2016A-1	-	270,000	270,000	100%
Principal 2016A-2	-	135,000	135,000	100%
Principal prepayment 2016A-1	-	560,000	-	N/A
Principal prepayment 2016A-2	-	365,000	-	N/A
Interest 2016A-1	-	997,688	1,007,550	99%
Interest 2016A-2	-	490,397	493,900	99%
Total debt service	<u>-</u>	<u>2,823,085</u>	<u>1,906,450</u>	148%
Other fees & charges				
Tax collector	-	35,331	36,416	97%
Total other fees and charges	<u>-</u>	<u>35,331</u>	<u>36,416</u>	97%
Total expenditures	<u>-</u>	<u>2,858,416</u>	<u>1,942,866</u>	147%
Excess/(deficiency) of revenues over/(under) expenditures	149,352	538,626	29,149	
Net change in fund balances	149,352	538,626	29,149	
Fund balances - beginning	3,576,616	3,187,342	2,900,847	
Fund balances - ending	<u>\$ 3,725,968</u>	<u>\$ 3,725,968</u>	<u>\$ 2,929,996</u>	

**TWIN CREEKS NORTH
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND SERIES 2018 BONDS
FOR THE PERIOD ENDED JULY 31, 2023**

	Current Month	Year To Date	Budget	% of Budget
REVENUES				
Assessment levy: on-roll	\$ -	\$ 202,662	\$ 202,400	100%
Interest	1,146	8,987	-	N/A
Total revenues	<u>1,146</u>	<u>211,649</u>	<u>202,400</u>	105%
EXPENDITURES				
Principal	-	60,000	60,000	100%
Interest	-	140,094	140,094	100%
Total debt service	<u>-</u>	<u>200,094</u>	<u>200,094</u>	100%
Other fees & charges				
Tax collector	-	4,045	4,217	96%
Total other fees and charges	<u>-</u>	<u>4,045</u>	<u>4,217</u>	96%
Total expenditures	<u>-</u>	<u>204,139</u>	<u>204,311</u>	100%
Excess/(deficiency) of revenues over/(under) expenditures	1,146	7,510	(1,911)	
Fund balances - beginning	229,381	223,017	202,653	
Fund balances - ending	<u>\$ 230,527</u>	<u>\$ 230,527</u>	<u>\$ 200,742</u>	

**TWIN CREEKS NORTH
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUND SERIES 2016 BANS & 2016 BONDS
FOR THE PERIOD ENDED JULY 31, 2023**

	Current Month	Year To Date
REVENUES		
Interest 2016 BAN	\$ 20	\$ 160
Interest 2016 A-2	54	439
Total revenues	74	599
EXPENDITURES		
Total expenditures	-	-
Excess/(deficiency) of revenues over/(under) expenditures	74	599
Fund balances - beginning	18,203	17,678
Fund balances - ending	\$ 18,277	\$ 18,277

**TWIN CREEKS NORTH
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUND SERIES 2018 BONDS
FOR THE PERIOD ENDED JULY 31, 2023**

	Current Month	Year To Date
REVENUES		
Interest	\$ 1	\$ 10
Total revenues	1	10
EXPENDITURES		
Total expenditures	-	-
Excess/(deficiency) of revenues over/(under) expenditures	1	10
Fund balances - beginning	316	307
Fund balances - ending	\$ 317	\$ 317

**TWIN CREEKS NORTH
COMMUNITY DEVELOPMENT DISTRICT**

MINUTES

DRAFT
MINUTES OF MEETING
TWIN CREEKS NORTH
COMMUNITY DEVELOPMENT DISTRICT

The Board of Supervisors of the Twin Creeks North Community Development District held a Regular Meeting on May 23, 2023 at the later of 1:15 p.m., or immediately following adjournment of the Creekside at Twin Creeks CDD Meeting, at the Beachwalk Clubhouse, 100 Beachwalk Club Drive, St. Johns, Florida 32259.

Present at the meeting, were:

John Kinsey	Chair
Bryan Kinsey	Vice Chair
Neal Shact	Assistant Secretary
Jared Bouskila (via telephone)	Assistant Secretary

Also present:

Daniel Rom	District Manager
Mike Pawelczyk (via telephone)	District Counsel

Residents present:

Joe Harriman	Claire Karp	David Mullins	Beverly "Bev" Jennings
Wanda Nlosek	Cory France	Jules Bohanon	Hector Rodriguez
Adrienne Davila	Bill Delgrego	Victor Lisewski	Chris & Natalie McKinney
Geoff Gundlach	Carlos Ruiz	David Wynkoor	Jennifer Denans
Jean Mostaccio	Pam Guthrie	Gregg Thoman	Rondina Marcelo
Chris Campbell	Fred Amato	Geoff Rocque	Stefanie Spencer

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. Rom called the meeting to order at 1:18 p.m. Supervisors John Kinsey, Bryan Kinsey and Shact were present. Supervisor Bouskila attended via telephone. Supervisor Stinson was not present.

SECOND ORDER OF BUSINESS

Public Comments

Resident Bill Delgrego made general comments about communications, County Road 210 (CR210), traffic concerns and the fountains. He noted that \$10,000 is budgeted for the fountains yet one is not functional and questioned how the funds are being spent. Mr. Rom

43 stated he received Mr. Delgrego's email about the fountains at the entrance and a response
44 from the contractor is pending. He hopes there will be a response within the next week or so.

45 A resident asked for an update on CR210 and when gates will be installed after
46 completion of the development. Mr. John Kinsey stated, regarding CR210, interested residents
47 can watch the last 30 minutes of a recent County Commission meeting on the County website,
48 wherein he gave a presentation regarding the cause of the delay in widening CR210, west of
49 Twin Creeks. He discussed the County's failure to acquire right-of-way (ROW) needed to install
50 stormwater infrastructure, Prosser Inc. being engaged by the County to prepare plans for six
51 lanes and lengthy negotiations between the CDD and County Staff about roadway construction.
52 At the recent meeting, he advised the Commission that the Developer intends to proceed with
53 widening the four-lane road that it is required to do under the Development Order (DO) and
54 provided County Staff with one final proposal to allow the six-lane to proceed; a response is
55 pending but the Developer is no longer holding up road construction. He is happy to confer with
56 residents after the meeting but would appreciate no further questions about CR210 for the
57 remainder of this meeting.

58 Resident Beth Perkins asked about landscaping at Beachwalk Boulevard and mulching.
59 Mr. John Kinsey stated the first phase of the Beachwalk Boulevard landscape refurbishment
60 was completed last summer and fall. A proposal from Tree Amigos for the next phase, from the
61 entrance of Atlantic Isles to the west entrance, is being considered. Everything from Atlantic
62 Isles heading east will be done during the summer.

63 Resident Claire Karp voiced her opinion that the CDD is spending a lot of money on
64 landscaping and suggested a more sustainable, less costly approach; instead of spending
65 \$100,000 per year on mulch, she suggested alternatives such as rocks, sand, grass, etc. Mr. John
66 Kinsey stated there are no plans to redesign the landscaping.

67 Resident Geoff Gundlach asked about the proposal for widening the road. Mr. John
68 Kinsey stated preliminary plans were prepared and the State allocated \$5 million to the County
69 in connection with the creation of an interchange that would include the flyover and on and off
70 ramps on the east side of US1. There is a request for a very large amount of matching federal
71 matching to fund the project.

72 Mr. John Kinsey responded to questions regarding when the east beach will open, golf
73 cart access, CDD maintenance of two walking paths and a cart path and the HOA.

74

75 **THIRD ORDER OF BUSINESS**

Discussion Items

76

77 **A. The Reef at Beachwalk HOA and CDD Reclaimed Water**

78 Referencing an email from the Reef at Beachwalk, Mr. Rom stated the email suggests
79 there has been some irrigation zoning original install issues where the HOA has been watering
80 and financing landscaping areas on behalf of the CDD since February of 2019. The Reef recently
81 investigated, shut off its irrigation and allowed the water to run which the HOA then thinks
82 supposedly resulted in that being the CDD's water usage flow during the 14-day average. He
83 tried to contact Lennar and has not received a response and The Reef was also unsuccessful. He
84 called attention to three proposals presented by The Reef HOA to rectify the issue.

85 Mr. John Kinsey stated he conferred with the President of Lennar about this and it is
86 apparent that he either forgot or could not be bothered. Mr. John Kinsey suggested the Board
87 ask District Counsel to prepare a letter to Lennar demanding that Lennar repair the mistake
88 they made when they installed everything along this section of the subdivision and decide
89 which of the three proposals from The Reef they would like to accept because this is 100%
90 Lennar's fault. The Board authorized District Counsel to prepare and send a letter to Lennar.

91 Ms. Jules Bohannan, of the HOA, stated, regardless of what the CDD decides to do with
92 Lennar, The Reef needs immediate relief from the CDD. In her opinion, it is unfair to residents
93 for The Reef to continue paying \$1,800 per month water bills. She needs to know how the CDD
94 will reimburse The Reef for daily water usage. Mr. John Kinsey stated the CDD will allow Lennar
95 60 days to respond and, in the meantime, pay The Reef \$2,000 per month for the next two or
96 three months to cover the excess water usage.

97

98 **On MOTION by Mr. Shact and seconded by Mr. Bryan Kinsey, with all in favor,**
99 **authorizing three payments of \$2,000, or a one-time \$6,000 payment for 90**
100 **days to The Reef for water usage, was approved.**

101

102

103 **B. Traffic Control on Albany Bay Blvd.**

104 Mr. Rom stated he was contacted by a resident about traffic concerns around Albany
105 Bay Boulevard, specifically pertaining to speeding. As for as the CDD's options for traffic
106 calming, the District Engineer indicated that this must be brought up to the County and they
107 have to prepare a traffic study identifying what may or may not be necessary. Typically, the first
108 step could be a Traffic Enforcement Agreement with the police department.

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On MOTION by Mr. Bryan Kinsey and seconded by Mr. Shact, with all in favor, authorizing Mr. Rom to contact and enter into a Traffic Enforcement Agreement with local police related to speeding on Albany Bay Blvd., and authorizing the Chair to execute, was approved.

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C. Miscellaneous Matters

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There were no miscellaneous matters to discuss.

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FOURTH ORDER OF BUSINESS

Consideration of The Tree Amigos Outdoor Services, Inc., Second Amendment to Agreement for Landscape Maintenance Services

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Mr. Rom presented the Tree Amigos Outdoor Services, Inc., Second Amendment to Agreement for Landscape Maintenance Services, including a map of the work service area. The proposal is for approximately \$1,000 per month or \$96,623.17 per year.

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Discussion ensued regarding the scope of services, whether other estimates were obtained and replacing the enclosed map with a color map.

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On MOTION by Mr. John Kinsey and seconded by Mr. Bryan Kinsey, with all in favor, The Tree Amigos Outdoor Services, Inc., Second Amendment to Agreement for Landscape Maintenance Services, as amended to replace the existing map with a color map, was approved.

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FIFTH ORDER OF BUSINESS

Consideration of Resolution 2023-03, Approving a Proposed Budget for Fiscal Year 2023/2024 and Setting a Public Hearing Thereon Pursuant to Florida Law; Addressing Transmittal, Posting and Publication Requirements; Addressing Severability; and Providing an Effective Date

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Mr. Rom presented Resolution 2023-03. He reviewed the proposed Fiscal Year 2024 budget, highlighting any line item increases, decreases and adjustments, compared to the Fiscal Year 2023 budget, and explained the reasons for any changes.

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148 Discussion ensued regarding the entry fountains, warranties and the operations and
149 maintenance (O&M) assessment.

150 Mr. Rom will obtain a proposal confirming that the \$110,000 budgeted for the entry
151 fountains is sufficient.

152

153 **On MOTION by Mr. John Kinsey and seconded by Mr. Bryan Kinsey, with all in**
154 **favor, Resolution 2023-03, Approving a Proposed Budget for Fiscal Year**
155 **2023/2024 and Setting a Public Hearing Thereon Pursuant to Florida Law for**
156 **August 22, 2023 at 1:15 p.m., at the Beachwalk Clubhouse, 100 Beachwalk Club**
157 **Drive, St. Johns, Florida 32259; Addressing Transmittal, Posting and Publication**
158 **Requirements; Addressing Severability; and Providing an Effective Date, was**
159 **adopted.**

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162 **SIXTH ORDER OF BUSINESS**

Consideration of Resolution 2023-04,
Designating Dates, Times and Locations for
Regular Meetings of the Board of
Supervisors of the District for Fiscal Year
2023/2024 and Providing for an Effective
Date

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169 Mr. Rom presented Resolution 2023-04. The following change was made to the Fiscal
170 Year 2024 Meeting Schedule:

171 TIME: Change "1:00" to "1:15"

172 Mr. Rom will contact each Supervisor in advance to confirm cancellations and to
173 coordinate with the Beachwalk Club and various HOAs to alert residents of any cancellations.

174

175 **On MOTION by Mr. John Kinsey and seconded by Mr. Shact, with all in favor,**
176 **Resolution 2023-04, Designating Dates, Times and Locations for Regular**
177 **Meetings of the Board of Supervisors of the District for Fiscal Year 2023/2024,**
178 **as amended, and Providing for an Effective Date, was adopted.**

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181 **SEVENTH ORDER OF BUSINESS**

Consideration of Billing, Cochran, Lyles,
Mauro & Ramsey, P.A., Adjustment to
District Counsel Fee Structure

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185 Mr. Rom presented the Billing, Cochran, Lyles, Mauro & Ramsey, P.A., Adjustment to
186 District Counsel Fee Structure, effective May 1, 2023.

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On MOTION by Mr. John Kinsey and seconded by Mr. Shact, with all in favor, The Billing, Cochran, Lyles, Mauro & Ramsey, P.A., Adjustment to District Counsel Fee Structure, was approved.

EIGHTH ORDER OF BUSINESS

Consideration of Resolution 2023-05, Relating to the Amendment of the Budget for the Fiscal Year Beginning October 1, 2021 and Ending September 30, 2022; and Providing for an Effective Date

Mr. Rom presented Resolution 2023-05. This is necessary because expenditures exceeded budgeted amounts in the field operations portion of the budget.

On MOTION by Mr. John Kinsey and seconded by Mr. Bryan Kinsey, with all in favor, Resolution 2023-05, Relating to the Amendment of the Budget for the Fiscal Year Beginning October 1, 2021 and Ending September 30, 2022; and Providing for an Effective Date, was adopted.

NINTH ORDER OF BUSINESS

Ratification of Tree Amigos Outdoor Services, Inc., Invoice #200306 [CR210 Median Enhancements]

Mr. Rom presented Tree Amigos Outdoor Services, Inc., Invoice #200306 pertaining to CR210 Median Enhancements.

On MOTION by Mr. John Kinsey and seconded by Mr. Bryan Kinsey, with all in favor, Tree Amigos Outdoor Services, Inc., Invoice #200306 for the CR210 Median Enhancements, was ratified.

TENTH ORDER OF BUSINESS

Acceptance of Resignation of John Stinson [Seat 2]

Mr. Rom stated he recently received an email from Mr. John Stinson resigning from the Board, effective immediately, due to personal reasons. A formal resignation letter is pending; however, there is currently an email of record.

On MOTION by Mr. Shact and seconded by Mr. Bryan Kinsey, with all in favor, the resignation of Mr. John Stinson, effectively immediately, was accepted.

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ELEVENTH ORDER OF BUSINESS

Consider Appointment of Qualified Elector to Fill Unexpired Term of Seat 2; Term Expires November 2026

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Mr. Shact nominated Mr. Chris McKinney to fill Seat 2.

236 Resident Claire Karp expressed her interest in filling the vacant seat and gave a brief
237 synopsis of her professional background.

238 No other nominations were made.

239

On MOTION by Mr. Shact and seconded by Mr. John Kinsey, with all in favor, the appointment of Mr. Chris McKinney to fill Seat 2, was approved.

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• **Administration of Oath of Office to Appointed Qualified Elector**

244
245 Mr. Rom, a Notary of the State of Florida and duly authorized, administered the Oath of
246 Office to Mr. McKinney. A new Supervisor’s packet will be provided to Mr. McKinney after the
247 meeting.

248

TWELFTH ORDER OF BUSINESS

Consideration of Resolution 2023-06, Designating Certain Officers of the District, and Providing for an Effective Date

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Mr. Rom presented Resolution 2023-06. Mr. John Kinsey nominated the following slate:

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254	Chair	John Kinsey
255	Vice Chair	Bryan Kinsey
256	Assistant Secretary	Neal Shact
257	Assistant Secretary	Chris McKinney
258	Assistant Secretary	Jared Bouskila
259	Assistant Secretary	Daniel Rom

260 No other nominations were made. Prior appointments by the Board for Secretary,
261 Treasurer and Assistant Treasurer remain unaffected by this Resolution.

262

On MOTION by Mr. John Kinsey and seconded by Mr. Bryan Kinsey, with all in favor, Resolution 2023-06, Designating Certain Officers of the District, as nominated, and Providing for an Effective Date, was adopted.

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THIRTEENTH ORDER OF BUSINESS

Consent Agenda Items

- A. Acceptance of Unaudited Financial Statements as of April 30, 2023**
- B. Approval of February 7, 2023 Regular Meeting Minutes**

On MOTION by Mr. John Kinsey and seconded by Mr. Shact, with all in favor, the Consent Agenda Items, as presented, were accepted and approved.

FOURTEENTH ORDER OF BUSINESS

Staff Reports

- A. District Counsel: Billing, Cochran, Lyles, Mauro & Ramsey, P.A.**

Mr. Pawelczyk welcomed Mr. McKinney to the Board and stated he is aware of the Sunshine, public records and ethics laws applicable to the position and the requirement to file Form 1 within 30 days of today. He reminded the Board that Form 1 will be sent by the Supervisor of Elections (SOE) at the end of the month and it is due July 1, 2023.

- B. District Engineer: Prosser, Inc.**

- C. Field Operations Liaison**

There were no District Engineer or Field Operations Liaison reports.

- D. District Manager: Wrathell, Hunt and Associates, LLC**

- **1,404 Registered Voters in District as of April 15, 2023**
- **NEXT MEETING DATE: July 25, 2023 at 1:00 PM, or *immediately following the adjournment of the Creekside at Twin Creeks CDD Meeting, scheduled to commence at 12:15 PM***
 - **QUORUM CHECK**

The next meeting is July 25, 2023, unless cancelled.

FIFTEENTH ORDER OF BUSINESS

Board Members' Comments/Requests

There were no Board Member comments or requests.

SIXTEENTH ORDER OF BUSINESS

Public Comments

301 Regarding the traffic issues, resident Jules Bohanon voiced her belief that the CDD and
 302 Lennar agreed to install 25 miles per hour speed limit signs but the first steps have yet to be
 303 taken. She feels that the next time the Board appoints a new Board Member it should reflect
 304 the diversity of the community. Mr. John Kinsey stated Lennar is responsible for the signage.
 305 Mr. Rom stated the next opportunity to qualify as a candidate for a Board seat is through the
 306 qualifying elector process in 2024. Interested individuals can contact the St. Johns County SOE
 307 to qualify to run in the General Election for open seats.

308 A Seaside Estates official stated Seaside Estates maintains CDD areas around the ponds
 309 and alerted the Board that erosion has been poorly-managed due to construction and the
 310 ponds need to be restored.

311 Resident Jennifer Denans asked why surveyors were inspecting Beachwalk Boulevard.
 312 Mr. John Kinsey will find out why there were surveyors in the area.

313 In response to a question regarding the design of the play area, Mr. John Kinsey stated
 314 the open space outside the playground area was intentionally left open so that, if The Club
 315 wants to add extra amenities later, it can do so.

316 A resident commented that she pays the same HOA fees as Cove residents but, in her
 317 opinion, she is not receiving the same services, regarding landscaping and insurance, which she
 318 thinks is very unfair. Mr. John Kinsey will contact Vesta regarding this matter.

319 Mr. John Kinsey responded to questions about the status of the playground, Soccer Field
 320 Park, sidewalks cracks, the fire station and County Commission meetings.

321

SEVENTEENTH ORDER OF BUSINESS

Adjournment

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<p>325 On MOTION by Mr. John Kinsey and seconded by Mr. Shact, with all in favor, 326 the meeting adjourned at 2:38 p.m.</p>

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[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

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Secretary/Assistant Secretary

Chair/Vice Chair

**TWIN CREEKS NORTH
COMMUNITY DEVELOPMENT DISTRICT**

**STAFF
REPORTS A**

MEMORANDUM

TO: District Manager

FROM: Billing, Cochran, Lyles, Mauro & Ramsey, P.A.
District Counsel

DATE: June 6, 2023

RE: Required Ethics Training

On May 24, 2023, the Governor signed CS/HB 199 into law as Chapter 2023-121, Laws of Florida. Section 112.3142, Florida Statutes, requires that specified constitutional officers, elected municipal officers, and commissioners complete four (4) hours of ethics training annually. This requirement is noted on page 1 of the Form 1, Statement of Financial Interests. This legislation provides that beginning January 1, 2024, elected and appointed commissioners of community redevelopment agencies and local officers of independent special districts are now required to complete four (4) hours of ethics training annually. The training must address, at a minimum, s. 8, Art. II of the Florida Constitution (ethics for public officers and financial disclosure), the Code of Ethics for Public Officers and Employees, and the Florida Public Records Law and Open Meetings laws. The legislation specifically provides that this training requirement may be satisfied by completing a continuing legal education class or other continuing professional education class or seminar if the required subject matter is covered therein.

For current supervisors and officers, it is recommended that this training requirement be completed by July 1, 2024, so that the supervisor or officer can verify compliance with the required training on his or her Form 1, Statement of Financial Interests (2023). Elected local officers of independent special districts that assume office on or before March 31st must complete annual ethics training by December 31st of the year the term begins; however, if the term starts after March 31st, the officer is not required to complete the required ethics training until December 31st of the following year. The Legislature intends for those elected officers to receive the required training as close as possible to the date that he or she assumes office. The chart below can be used as a reference:

Date elected or appointed	Annual Training Completed By
Current Officer/Supervisor	December 31, 2024 (recommend completion by July 1, 2024)
January 1 – March 31, 2024	December 31, 2024
April 1 – December 31, 2024	December 31, 2025

The legislation also amends Section 112.313(a), Florida Statutes, clarifying the conflicts exception for public officers or employees of water control districts (Chapter 298, Florida Statutes)

or a special tax districts created by general (i.e. community development districts) or special law and which is limited specifically to constructing, maintaining, managing, and financing improvements in the land area over which the district has jurisdiction. Employment with or entering into a contractual relationship with a business entity is not prohibited and is not deemed a conflict per se; however, conduct by such officer or employee that is prohibited by or otherwise frustrates the intent of Section 112.313(7), Florida Statutes, including conduct that violates subsections (6) (misuse of public position) and (8) (disclosure of information not otherwise available to the public for personal benefit) thereof is deemed an impermissible conflict of interest.

For convenience, we have included a copy of the legislation referenced in this memorandum. We request that you include this memorandum as part of the agenda packages for upcoming meetings of the governing boards of those special districts in which you serve as the District Manager and this firm serves as District Counsel. You can expect our traditional legislative memorandum in the coming weeks, where we will summarize other legislation from the 2023 Legislative Session relevant to special districts.

CHAPTER 2023-121

Committee Substitute for House Bill No. 199

An act relating to ethics requirements for officers and employees of special tax districts; amending s. 112.313, F.S.; specifying that certain conduct by certain public officers and employees is deemed a conflict of interest; making technical changes; amending s. 112.3142, F.S.; requiring certain ethics training for elected local officers of independent special districts beginning on a specified date; specifying requirements for such training; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Subsection (7) of section 112.313, Florida Statutes, is amended to read:

112.313 Standards of conduct for public officers, employees of agencies, and local government attorneys.—

(7) CONFLICTING EMPLOYMENT OR CONTRACTUAL RELATIONSHIP.—

(a) No public officer or employee of an agency shall have or hold any employment or contractual relationship with any business entity or any agency which is subject to the regulation of, or is doing business with, an agency of which he or she is an officer or employee, excluding those organizations and their officers who, when acting in their official capacity, enter into or negotiate a collective bargaining contract with the state or any municipality, county, or other political subdivision of the state; nor shall an officer or employee of an agency have or hold any employment or contractual relationship that will create a continuing or frequently recurring conflict between his or her private interests and the performance of his or her public duties or that would impede the full and faithful discharge of his or her public duties.

1. When the agency referred to is that certain kind of special tax district created by general or special law and is limited specifically to constructing, maintaining, managing, and financing improvements in the land area over which the agency has jurisdiction, or when the agency has been organized pursuant to chapter 298, then employment with, or entering into a contractual relationship with, such business entity by a public officer or employee of such agency is shall not be prohibited by this subsection or be deemed a conflict per se. However, conduct by such officer or employee that is prohibited by, or otherwise frustrates the intent of, this section, including conduct that violates subsections (6) and (8), is shall be deemed a conflict of interest in violation of the standards of conduct set forth by this section.

2. When the agency referred to is a legislative body and the regulatory power over the business entity resides in another agency, or when the regulatory power which the legislative body exercises over the business entity or agency is strictly through the enactment of laws or ordinances, then employment or a contractual relationship with such business entity by a public officer or employee of a legislative body shall not be prohibited by this subsection or be deemed a conflict.

(b) This subsection shall not prohibit a public officer or employee from practicing in a particular profession or occupation when such practice by persons holding such public office or employment is required or permitted by law or ordinance.

Section 2. Paragraphs (d) and (e) of subsection (2) of section 112.3142, Florida Statutes, are redesignated as paragraphs (e) and (f), respectively, present paragraph (e) of that subsection is amended, and a new paragraph (d) is added to that subsection, to read:

112.3142 Ethics training for specified constitutional officers, elected municipal officers, and commissioners of community redevelopment agencies, and elected local officers of independent special districts.—

(2)

(d) Beginning January 1, 2024, each elected local officer of an independent special district, as defined in s. 189.012, and each person who is appointed to fill a vacancy for an unexpired term of such elective office must complete 4 hours of ethics training each calendar year which addresses, at a minimum, s. 8, Art. II of the State Constitution, the Code of Ethics for Public Officers and Employees, and the public records and public meetings laws of this state. This requirement may be satisfied by completion of a continuing legal education class or other continuing professional education class, seminar, or presentation, if the required subject matter is covered by such class, seminar, or presentation.

(f)(e) The Legislature intends that a constitutional officer, or elected municipal officer, or elected local officer of an independent special district who is required to complete ethics training pursuant to this section receive the required training as close as possible to the date that he or she assumes office. A constitutional officer, or elected municipal officer, or elected local officer of an independent special district assuming a new office or new term of office on or before March 31 must complete the annual training on or before December 31 of the year in which the term of office began. A constitutional officer, or elected municipal officer, or elected local officer of an independent special district assuming a new office or new term of office after March 31 is not required to complete ethics training for the calendar year in which the term of office began.

Section 3. This act shall take effect July 1, 2023.

Approved by the Governor May 24, 2023.

Filed in Office Secretary of State May 24, 2023.

**TWIN CREEKS NORTH
COMMUNITY DEVELOPMENT DISTRICT**

**STAFF
REPORTS D**

TWIN CREEKS NORTH COMMUNITY DEVELOPMENT DISTRICT

BOARD OF SUPERVISORS FISCAL YEAR 2022/2023 MEETING SCHEDULE

LOCATION

Beachwalk Clubhouse, 100 Beachwalk Club Drive, St. Johns, Florida 32259

DATE	POTENTIAL DISCUSSION/FOCUS	TIME
November 15, 2022	Landowners' Meeting	2:00 PM
November 15, 2022 CANCELED	Regular Meeting	2:00 PM
January 17, 2023 <i>rescheduled to January 24, 2023</i>	Regular Meeting	1:00 PM*
January 24, 2023 <i>rescheduled to February 7, 2023</i>	Regular Meeting	1:00 PM*
February 7, 2023	Regular Meeting	1:00 PM*
March 21, 2023 <i>rescheduled to March 28, 2023</i>	Regular Meeting	1:00 PM*
March 28, 2023 CANCELED	Regular Meeting	1:00 PM*
April 18, 2023 <i>rescheduled to April 25, 2023</i>	Regular Meeting	1:00 PM*
April 25, 2023 CANCELED	Regular Meeting	1:00 PM*
May 16, 2023 <i>rescheduled to May 23, 2023</i>	Regular Meeting	1:00 PM*
May 23, 2023	Regular Meeting	1:00 PM*
June 28, 2023	Special Meeting	12:30 PM
July 18, 2023 <i>rescheduled to July 25, 2023</i>	Regular Meeting	1:00 PM*
July 25, 2023 CANCELED	Regular Meeting	1:00 PM*

DATE	POTENTIAL DISCUSSION/FOCUS	TIME
August 15, 2023 <i>rescheduled to August 22, 2023</i>	Regular Meeting	1:00 PM*
August 22, 2023	Regular Meeting	1:15 PM*
September 19, 2023 <i>rescheduled to September 26, 2023</i>	Regular Meeting	1:00 PM*
September 26, 2023	Regular Meeting	1:00 PM*
<i>*Meetings to commence at later of 1:00 p.m., or immediately following adjournment of Creekside at Twin Creeks CDD Meetings</i>		