



**A.H. AT TURNPIKE SOUTH  
COMMUNITY DEVELOPMENT  
DISTRICT**

**MIAMI-DADE COUNTY  
SPECIAL BOARD MEETING  
JULY 9, 2025  
6:00 P.M.**

Special District Services, Inc.  
8785 SW 165<sup>th</sup> Avenue, Suite 200  
Miami, FL 33193

[www.ahturnpikesouthcdd.org](http://www.ahturnpikesouthcdd.org)

786.347.2711 Telephone  
877.SDS.4922 Toll Free  
561.630.4923 Facsimile

**AGENDA**  
**A.H. AT TURNPIKE SOUTH COMMUNITY DEVELOPMENT DISTRICT**  
Fairfield Inn & Suites – Homestead/Florida City  
60 SW 352<sup>nd</sup> Street  
Florida City, Florida 33034  
**SPECIAL BOARD MEETING**  
July 9, 2025  
6:00 p.m.

- A.** Call to Order
- B.** Proof of Publication.....Page 1
- C.** Establish Quorum
- D.** Declare Vacancy for Seat No. 1, Consider Appointment followed by Oaths of Office
- E.** Declare Vacancy for Seat No. 3, Consider Appointment followed by Oaths of Office
- F.** Declare Vacancy for Seat No. 5, Consider Appointment followed by Oaths of Office
- G.** Election of Officers
- Chairman
  - Vice Chairman
  - Secretary/Treasurer
  - Assistant Secretaries
- H.** Additions or Deletions to Agenda
- I.** Comments from the Public for Items Not on the Agenda
- J.** Approval of Minutes
1. July 17, 2024 Special Board Meeting & PH.....Page 2
- K.** New Business
1. Consider Resolution No. 2025-01 – Adopting a 2023/2024 Revised Final Budget.....Page 6
2. Consider Resolution No. 2025-02 – Adopting Goals and Objectives.....Page 13
3. Consider Resolution No. 2025-03 – Registered Agent Change.....Page 17
4. Consider Resolution No. 2025-04 – Approving a Proposed Budget for FY 2025/2026.....Page 19
5. Consider Resolution N0. 2025-05 – Adopting a Fiscal Year 2025/2026 Meeting Schedule.....Page 27
- L.** Old Business
- M.** Auditor Selection Committee
1. Ranking of Proposals/Consider Selection of an Auditor and Ratifying and Approving  
Actions taken by District Management .....Page 29
- N.** Administrative Matters
1. Financial Update.....Page 53
2. Accept and Receive 2024 Engineers Report.....Page 57

3. Reminder of Statement of Financial Interests Disclosure 2024 Form 1, Filing Deadline: July 1, 2025

**O.** Board Member/Staff Comments and Requests

**P.** Adjourn

NOTICE OF SPECIAL BOARD MEETING OF THE  
A.H. AT TURNPIKE SOUTH COMMUNITY DEVELOPMENT DISTRICT

The Board of Supervisors (the "Board") of the A.H. at Turnpike South Community Development District (the "District") will hold a Special Board Meeting on July 9, 2025, at 6:00 p.m. at the Fairfield Inn & Suites Homestead/Florida City located at 60 SW 352nd Street, Florida City, Florida 33034.

The purpose of the Special Board Meeting is for the Board to consider any business which may properly come before it. A copy of the Agenda may be obtained from the District's website ([www.ahturnpiksouthcdd.org](http://www.ahturnpiksouthcdd.org)) or from the offices of the District Manager, Special District Services, Inc., 2501A Burns Road, Palm Beach Gardens, Florida 33410, during normal business hours. The meetings are open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. Meetings may be continued as found necessary to a time and place specified on the record.

There may be occasions when one or two Supervisors will participate by telephone; therefore, a speaker telephone will be present at the meeting location so that Supervisors may be fully informed of the discussions taking place.

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations or an interpreter to participate at this meeting should contact the District Manager at 786-347-2711 and/or toll free at 1-877-737-4922, at least seven (7) days prior to the date of the meeting.

If any person decides to appeal any decision made with respect to any matter considered at this Special Board Meeting, such person will need a record of the proceedings and such person may need to ensure that a verbatim record of the proceedings is made at their own expense and which record includes the testimony and evidence on which the appeal is based.

Meetings may be cancelled from time to time without advertised notice.

A.H. AT TURNPIKE SOUTH  
COMMUNITY DEVELOPMENT  
DISTRICT

[www.ahturnpikesouthcdd.org](http://www.ahturnpikesouthcdd.org)

IPL0248811

Jun 30 2025

**A.H. AT TURNPIKE SOUTH  
COMMUNITY DEVELOPMENT DISTRICT  
PUBLIC HEARING & SPECIAL BOARD MEETING  
JULY 17, 2024**

**A. CALL TO ORDER**

Mrs. Perez called the July 17, 2024, Special Board Meeting of the A.H. at Turnpike South Community Development District (the “District”) to order at 6:17 p.m. at Fairfield Inn & Suites – Homestead/Florida City located at 60 SW 352<sup>nd</sup> Street, Florida City, Florida 33034.

**B. PROOF OF PUBLICATION**

Proof of publication was presented that notice of the Special Board Meeting had been published in the *Miami Herald* on June 26, 2024, and July 3, 2024, as legally required.

**C. ESTABLISH A QUORUM**

A quorum was established with the following Supervisors in attendance: Chairperson Angelica Maria Andino Pena, Vice Chairman Jonathan Pena and Supervisor Marilyn Ortiz and it was in order to proceed with the meeting.

Staff in attendance included: District Manager Gloria Perez of Special District Services, Inc.; and General Counsel Gregory George of Billing, Cochran, Lyles, Mauro & Ramsey, PA.

**D. ADDITIONS OR DELETIONS TO THE AGENDA**

There were no additions or deletions to the agenda.

**E. COMMENTS FROM THE PUBLIC FOR ITEMS NOT ON THE AGENDA**

There were no comments from the public for items not on the agenda.

**F. APPROVAL OF MINUTES**

**1. May 16, 2024, Special Board Meeting**

The minutes of the May 16, 2024, Special Board Meeting were presented for consideration.

A **MOTION** was made by Supervisor Marilyn Ortiz, seconded by Supervisor Angelica Maria Andino Pena and passed unanimously approving the minutes of the May 16, 2024, & Special Board Meeting, as presented.

*Mrs. Perez then recessed the Regular Board Meeting and simultaneously called to order the Public Hearing.*

**G. PUBLIC HEARING**

**1. Proof of Publication**

Proof of publication was presented that notice of the Public Hearing had been published in the *Miami Herald* on June 26, 2024, and July 3, 2024, as legally required.

## **2. Receive Public Comment on Fiscal Year 2024/2025 Final Budget**

There was no public comment on the Fiscal Year 2024/2025 Final Budget.

## **3. Consider Resolution No. 2024-04 – Adopting a Fiscal Year 2024/2025 Final Budget**

Mrs. Perez presented Resolution No. 2024-04, entitled:

### **RESOLUTION NO. 2024-04**

#### **A RESOLUTION OF THE AH AT TURNPIKE SOUTH COMMUNITY DEVELOPMENT DISTRICT ADOPTING A FISCAL YEAR 2024/2025 BUDGET.**

Mrs. Perez read the title of the resolution into the record and stated that the resolution provides for approving and adopting the fiscal year 2023/2024 Final Budget and the non-ad valorem special assessment tax roll (Assessment Levy).

A **MOTION** was made by Supervisor Jonathan Pena, seconded by Supervisor Marilyn Ortiz and unanimously passed to adopt Resolution No. 2024-04, approving the Fiscal Year 2024/2025 Final Budget, as presented and setting the fiscal year 2024/2025 Final Budget and non-ad valorem special assessment tax roll (Assessment Levy).

*There being no further Final Budget and assessment business to conduct, Mrs. Perez adjourned the Public Hearing and simultaneously reconvened the Regular Board Meeting.*

## **H. NEW BUSINESS**

### **1. Consider Resolution No. 2024-05 – Adopting a Fiscal Year 2024/2025 Meeting Schedule**

Mrs. Perez presented Resolution No. 2024-05, entitled:

### **RESOLUTION NO. 2024-05**

#### **A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE A.H. AT TURNPIKE SOUTH COMMUNITY DEVELOPMENT DISTRICT, ESTABLISHING A REGULAR MEETING SCHEDULE FOR FISCAL YEAR 2024/2025 AND SETTING THE TIME AND LOCATION OF SAID DISTRICT MEETINGS; AND PROVIDING AN EFFECTIVE DATE.**

**October 9, 2024 Amended Budget**  
**November 13, 2024**  
**February 12, 2025 Proposed Budget**  
**March 12, 2025**  
**April 16, 2025 Final Budget\***  
**June 13, 2025\***  
**August 13, 2025**

*\* Change from typical week date to accommodate the required 60 days for the Final Budget Public Hearing*

A **MOTION** was made by Supervisor Marilyn Ortiz, seconded by Supervisor Jonathan Pena and unanimously passed to adopt Resolution No. 2024-05, approving the Regular Meeting Schedule for Fiscal Year 2024/2025, holding meetings in the conference room at the Fairfield Inn & Suites located at

60 SW 352nd Street, Florida City, Florida 33034, with the start time of 6:00 p.m., and authorizes the advertisement of same, as required by law.

## **2. Consider Engineering Agreement**

Mr. George advised that he had reviewed the Engineering Agreement and had no changes.

A **MOTION** was made by Supervisor Jonathan Pena, seconded by Supervisor Marilyn Ortiz and unanimously passed approving the Engineering Agreement, as presented

## **3. Consider Appointment of Audit Committee and Approval of Evaluation Criteria**

Ms. Perez stated that the Board needed to begin the auditor selection process once again. This was done years ago. She presented a draft of the RFP Notice to be published and the Evaluation Criteria.

As procedurally done and per Florida Statute, the auditor selection is done by a Committee appointed by the Board. With that being stated:

A **MOTION** was made by Supervisor Angelica Maria Andino Pena, seconded by Supervisor Jonathan Pena and unanimously passed appointing the entire District Board as the Auditor Selection Committee.

*The Regular Board Meeting was recessed and the Audit Selection Committee Meeting was convened.*

Now sitting as the Auditor Selection Committee, the standard criteria was reviewed, the RFP for proposals was shown and it was noted that it was standard language. If approved to move forward, SDS, Inc. will advertise, and the results will be brought back to the Committee for selection. It was noted that approval was needed by the Committee in order to proceed with the RFP process and use the criteria as presented. Ranking points on the criteria are awarded for each of the 5 criteria; when proposals are brought back, the Committee “ranks” them and an auditor is selected. All five criteria have a maximum award of 10 points each.

A **MOTION** was made by Supervisor Jonathan Pena, seconded by Supervisor Angelica Maria Andino Pena and unanimously passed approving the audit selection criteria and for SDS, Inc. to move forward with the RFP process.

*The Audit Selection Committee Meeting was adjourned and the Regular Board Meeting was reconvened.*

A **MOTION** was made by Supervisor Marilyn Ortiz, seconded by Supervisor Angelica Maria Andino Pena and unanimously passed approving the Auditor Selection Committee’s recommendation approving the audit selection criteria and for SDS, Inc. to move forward with the RFP process.

## **I. OLD BUSINESS**

There were no Old Business items to come before the Board.

## **J. ADMINISTRATIVE MATTERS**

### **1. SDS Ethics Training**

Mrs. Perez provided an overview of the Memorandum Regarding Required Ethics Training and Financial Disclosure that was presented in the meeting book, noting the recent changes to the Form 1 submittal currently being submitted directly to the Commission on Ethics via an online process and mentioning that all the Board Members had submitted the Form 1 pursuant to the Commission on Ethics’ website.

**2. 2024 Qualifying Candidate Results**

Mrs. Perez advised the Board that pursuant to the Miami-Dade County Supervisor of Elections’ website [https://www.voterfocus.com/CampaignFinance/candidate\\_pr.php?c=miamidade](https://www.voterfocus.com/CampaignFinance/candidate_pr.php?c=miamidade) no one had qualified for Seats 1, 3 and 5. The seats are currently held by:

AS	Seat 1 <b>VACANT</b>	Expires <b>2024</b>
AS	Seat 3 Marilyn Ortiz	Expires <b>2024</b> <i>appointed 06-14-2023</i>
AS	Seat 5 <b>VACANT</b>	Expires <b>2024</b>

**K. BOARD MEMBER/STAFF COMMENTS**

There were no further comments.

**L. ADJOURNMENT**

There being no further business to come before the Board, the Special Board Meeting was adjourned at 6:37 p.m. on a **MOTION** made by Supervisor Angelica Andino Pena, seconded by Supervisor Marilyn Ortiz and the **MOTION** carried unanimously.

**ATTESTED BY:**

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

\_\_\_\_\_  
Chairperson/Vice-Chair



**RESOLUTION NO. 2025-01**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE A.H. AT TURNPIKE SOUTH COMMUNITY DEVELOPMENT DISTRICT AUTHORIZING AND ADOPTING AN AMENDED FINAL FISCAL YEAR 2023/2024 BUDGET (“AMENDED BUDGET”), PURSUANT TO CHAPTER 189, FLORIDA STATUTES; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Board of Supervisors of the A.H. at Turnpike South Community Development District (“District”) is empowered to provide a funding source and to impose special assessments upon the properties within the District; and,

**WHEREAS**, the District has prepared for consideration and approval an Amended Budget.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE A.H. AT TURNPIKE SOUTH COMMUNITY DEVELOPMENT DISTRICT, THAT:**

**Section 1.** The Amended Budget for Fiscal Year 2023/2024 attached hereto as Exhibit “A” is hereby approved and adopted.

**Section 2.** The Secretary/Assistant Secretary of the District is authorized to execute any and all necessary transmittals, certifications or other acknowledgements or writings, as necessary, to comply with the intent of this Resolution.

**PASSED, ADOPTED and EFFECTIVE** this 9<sup>th</sup> day of July, 2025.

**ATTEST:**

**A.H. AT TURNPIKE SOUTH  
COMMUNITY DEVELOPMENT DISTRICT**

By: \_\_\_\_\_  
Secretary/Assistant Secretary

By: \_\_\_\_\_  
Chairperson/Vice Chairperson

# A.H. At Turnpike South Community Development District

**Amended Final Budget For  
Year 2023/2024  
October 1, 2023 - September 30, 2024**

# **CONTENTS**

- I        AMENDED FINAL OPERATING FUND BUDGET**
- II       AMENDED FINAL DEBT SERVICE FUND BUDGET (2015)**
- III      AMENDED FINAL DEBT SERVICE FUND BUDGET (2016)**
- IV      AMENDED FINAL DEBT SERVICE FUND BUDGET (2021)**

**AMENDED FINAL BUDGET**  
**A.H. AT TURNPIKE SOUTH COMMUNITY DEVELOPMENT DISTRICT**  
**OPERATING FUND**  
**FISCAL YEAR 2023/2024**  
**OCTOBER 1, 2023 - SEPTEMBER 30, 2024**

	<b>FISCAL YEAR 2023/2024 BUDGET 10/1/23 - 9/30/24</b>	<b>AMENDED FINAL BUDGET 10/1/23 - 9/30/24</b>	<b>YEAR TO DATE ACTUAL 10/1/23 - 9/29/24</b>
<b>REVENUES</b>			
O&M Assessments	99,765	101,231	101,231
Debt Assessments (2015)	350,799	350,799	350,799
Debt Assessments (2016)	287,017	287,017	287,017
Debt Assessments (2021)	113,617	113,617	113,617
Other Revenue	0	0	0
Interest Income	240	10,275	10,174
<b>TOTAL REVENUES</b>	<b>\$ 851,438</b>	<b>\$ 862,939</b>	<b>\$ 862,838</b>
<b>EXPENDITURES</b>			
Supervisor Fees	5,000	2,400	2,400
Payroll Taxes (Employer)	400	183	183
Engineering/Inspections	3,250	13,000	9,856
Management	34,944	34,944	34,944
Legal	12,500	11,000	9,945
Assessment Roll	7,500	7,500	7,500
Audit Fees	5,500	5,500	5,500
Insurance	6,700	6,594	6,594
Legal Advertisements	1,200	6,500	4,977
Miscellaneous	925	750	297
Meeting Venue	1,500	1,500	1,500
Postage	425	275	253
Office Supplies	800	475	411
Dues & Subscriptions	175	175	175
Trustee Fees	13,000	12,722	12,722
Continuing Disclosure Fee	1,200	1,050	1,050
Website Management	2,000	2,000	2,000
Contingency	4,000	4,000	0
<b>TOTAL EXPENDITURES</b>	<b>\$ 101,019</b>	<b>\$ 110,568</b>	<b>\$ 100,307</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>\$ 750,419</b>	<b>\$ 752,371</b>	<b>\$ 762,531</b>
Bond Payments (Series 2015)	(329,751)	(333,961)	(333,961)
Bond Payments (Series 2016)	(272,500)	(273,240)	(273,240)
Bond Payments (Series 2021)	(107,936)	(108,163)	(108,163)
<b>BALANCE</b>	<b>\$ 40,232</b>	<b>\$ 37,007</b>	<b>\$ 47,167</b>
County Appraiser & Tax Collector Fee	(15,744)	(8,190)	(8,190)
Discounts For Early Payments	(31,488)	(32,674)	(32,674)
<b>EXCESS/ (SHORTFALL)</b>	<b>\$ (7,000)</b>	<b>\$ (3,857)</b>	<b>\$ 6,303</b>
Carryover From Prior Year	7,000	7,000	0
<b>NET EXCESS/ (SHORTFALL)</b>	<b>\$ -</b>	<b>\$ 3,143</b>	<b>\$ 6,303</b>

FUND BALANCE AS OF 9/30/23	\$122,607
FY 2023/2024 ACTIVITY	(\$3,857)
FUND BALANCE AS OF 9/30/24	\$118,750

**Notes**

Carryover From Prior Year Of \$7,000 used to reduce Fiscal Year 2023/2024 Assessments.  
Carryover From Prior Year Of \$7,000 to be used to reduce Fiscal Year 2024/2025 Assessments.

**AMENDED FINAL BUDGET**  
**A.H. AT TURNPIKE SOUTH (2015) COMMUNITY DEVELOPMENT DISTRICT**  
**DEBT SERVICE FUND**  
**FISCAL YEAR 2023/2024**  
**OCTOBER 1, 2023 - SEPTEMBER 30, 2024**

	<b>FISCAL YEAR 2023/2024 BUDGET 10/1/23 - 9/30/24</b>	<b>AMENDED FINAL BUDGET 10/1/23 - 9/30/24</b>	<b>YEAR TO DATE ACTUAL 10/1/23 - 9/29/24</b>
<b>REVENUES</b>			
Interest Income (2015)	100	<b>18,500</b>	18,462
NAV Tax Collection (2015)	329,751	<b>334,205</b>	334,205
Prepaid Bond Collection (2015)	0	<b>0</b>	0
<b>Total Revenues</b>	<b>\$ 329,851</b>	<b>\$ 352,705</b>	<b>\$ 352,667</b>
<b>EXPENDITURES</b>			
Principal Payments (2015)	85,000	<b>80,000</b>	80,000
Interest Payments (2015)	244,688	<b>247,488</b>	247,488
Bond Redemption (2015)	163	<b>0</b>	0
<b>Total Expenditures</b>	<b>\$ 329,851</b>	<b>\$ 327,488</b>	<b>\$ 327,488</b>
<b>Excess/ (Shortfall)</b>	<b>\$ -</b>	<b>\$ 25,217</b>	<b>\$ 25,179</b>

FUND BALANCE AS OF 9/30/23	\$561,976
FY 2023/2024 ACTIVITY	\$25,217
FUND BALANCE AS OF 9/30/24	\$587,193

Notes

Reserve Fund Balance = \$167,406\*. Revenue Fund Balance = \$294,577\*.  
Prepayment Account Balance = \$4,196\*. Redemption Account = \$121,014\*.  
Revenue Fund Balance To Be Used To Make 11/1/2024 Principal & Interest  
Payment Of \$207,644 (Principal = \$85,000, Interest = \$122,644).

\* Approximate Amounts

**Series 2015 Bond Information**

Original Par Amount =	\$4,430,000	Annual Principal Payments Due:
Interest Rate =	5.25% - 6.25%	November 1st
Issue Date =	February 2015	Annual Interest Payments Due:
Maturity Date =	November 2046	May 1st & November 1st
Par Amount As Of 9/30/24 =	\$3,945,000	

**AMENDED FINAL BUDGET**  
**A.H. AT TURNPIKE SOUTH (2016) COMMUNITY DEVELOPMENT DISTRICT**  
**DEBT SERVICE FUND**  
**FISCAL YEAR 2023/2024**  
**OCTOBER 1, 2023 - SEPTEMBER 30, 2024**

	<b>FISCAL YEAR 2023/2024 BUDGET 10/1/23 - 9/30/24</b>	<b>AMENDED FINAL BUDGET 10/1/23 - 9/30/24</b>	<b>YEAR TO DATE ACTUAL 10/1/23 - 9/29/24</b>
<b>REVENUES</b>			
Interest Income (2016)	100	<b>15,250</b>	15,216
NAV Tax Collection (2016)	272,500	<b>273,240</b>	273,240
<b>Total Revenues</b>	<b>\$ 272,600</b>	<b>\$ 288,490</b>	<b>\$ 288,456</b>
<b>EXPENDITURES</b>			
Principal Payments (2016)	80,000	<b>75,000</b>	75,000
Interest Payments (2016)	191,631	<b>193,459</b>	193,459
Bond Redemption (2016)	969	<b>0</b>	0
Transfer To Construction Fund (2016)	0	<b>0</b>	0
<b>Total Expenditures</b>	<b>\$ 272,600</b>	<b>\$ 268,459</b>	<b>\$ 268,459</b>
<b>Excess/ (Shortfall)</b>	<b>\$ -</b>	<b>\$ 20,031</b>	<b>\$ 19,997</b>

FUND BALANCE AS OF 9/30/23	\$341,326
FY 2023/2024 ACTIVITY	\$20,031
FUND BALANCE AS OF 9/30/24	\$361,357

Notes

Reserve Fund Balance = \$136,250\*. Revenue Fund Balance = \$220,673\*.

Prepayment Account Balance = \$4,434\*.

Revenue Fund Balance To Be Used To Make 11/1/2024 Principal & Interest

Payment Of \$175,816 (Principal = \$80,000, Interest = \$95,816).

\* Approximate Amounts

**Series 2016 Bond Information**

Original Par Amount =	\$3,975,000	Annual Principal Payments Due:
Interest Rate =	4% - 5.5%	November 1st
Issue Date =	December 2016	Annual Interest Payments Due:
Maturity Date =	November 2047	May 1st & November 1st

Par Amount As Of 9/30/24 = \$3,570,000

# AMENDED FINAL BUDGET

A.H. AT TURNPIKE SOUTH (2021) COMMUNITY DEVELOPMENT DISTRICT

DEBT SERVICE FUND

FISCAL YEAR 2023/2024

OCTOBER 1, 2023 - SEPTEMBER 30, 2024

	FISCAL YEAR 2023/2024 BUDGET 10/1/23 - 9/30/24	AMENDED FINAL BUDGET 10/1/23 - 9/30/24	YEAR TO DATE ACTUAL 10/1/23 - 9/29/24
<b>REVENUES</b>			
Interest Income (2021)	100	5,430	5,413
NAV Tax Collection (2021)	107,936	108,163	108,163
<b>Total Revenues</b>	<b>\$ 108,036</b>	<b>\$ 113,593</b>	<b>\$ 113,576</b>
<b>EXPENDITURES</b>			
Principal Payments (2021)	40,000	40,000	40,000
Interest Payments (2021)	63,935	64,405	64,405
Bond Redemption (2021)	0	0	0
Transfer To Construction Fund (2021)	4,101	0	0
<b>Total Expenditures</b>	<b>\$ 108,036</b>	<b>\$ 104,405</b>	<b>\$ 104,405</b>
<b>Excess/ (Shortfall)</b>	<b>\$ -</b>	<b>\$ 9,188</b>	<b>\$ 9,171</b>

FUND BALANCE AS OF 9/30/23
FY 2023/2024 ACTIVITY
FUND BALANCE AS OF 9/30/24

\$103,027
\$9,188
\$112,215

## Notes

Reserve Fund Balance = \$53,968\*. Revenue Fund Balance = \$58,247\*.

Revenue Fund Balance To Be Used To Make 11/1/2024 Interest

Payment Of \$31,733.

\* Approximate Amounts

## Series 2021 Bond Information

Original Par Amount =	\$1,915,000	Annual Principal Payments Due:
Interest Rate =	2.35% - 4%	May 1st
Issue Date =	March 2021	Annual Interest Payments Due:
Maturity Date =	May 2051	May 1st & November 1st
Par Amount As Of 9/30/24 =	\$1,795,000	

## **RESOLUTION 2025-02**

### **A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE A.H. AT TURNPIKE SOUTH COMMUNITY DEVELOPMENT DISTRICT ADOPTING GOALS, OBJECTIVES, AND PERFORMANCE MEASURES AND STANDARDS; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the A.H. at Turnpike South Community Development District (the “District”) is a local unit of special-purpose government created and existing under and pursuant to Chapters 189 and 190, *Florida Statutes*, as amended; and

**WHEREAS**, effective July 1, 2024, the Florida Legislature adopted House Bill 7013, codified as Chapter 2024-136, Laws of Florida (“HB 7013”) and creating Section 189.0694, *Florida Statutes*; and

**WHEREAS**, pursuant to HB 7013 and Section 189.0694, *Florida Statutes*, beginning October 1, 2024, the District shall establish goals and objectives for the District and create performance measures and standards to evaluate the District’s achievement of those goals and objectives; and

**WHEREAS**, the District Manager has prepared the attached goals, objectives, and performance measures and standards and presented them to the Board of the District; and

**WHEREAS**, the District’s Board of Supervisors (“Board”) finds that it is in the best interests of the District to adopt by resolution the attached goals, objectives and performance measures and standards.

### **NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE A.H. AT TURNPIKE SOUTH COMMUNITY DEVELOPMENT DISTRICT:**

**SECTION 1.** The recitals so stated are true and correct and by this reference are incorporated into and form a material part of this Resolution.

**SECTION 2.** The District Board of Supervisors hereby adopts the goals, objectives and performance measures and standards as provided in **Exhibit “A”**. The District Manager shall take all actions to comply with Section 189.0694, *Florida Statutes*, and shall prepare an annual report regarding the District’s success or failure in achieving the adopted goals and objectives for consideration by the Board of the District.

**SECTION 3.** If any provision of this resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

**SECTION 4.** This resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.



**PASSED AND ADOPTED** this 9 day of July, 2025.

**ATTEST:**

**A.H. AT TURNPIKE SOUTH COMMUNITY  
DEVELOPMENT DISTRICT**

---

Secretary/Assistant Secretary

---

Chair/Vice Chair

**Exhibit “A”:** Performance Measures/Standards and Annual Reporting

## **EXHIBIT “A”**

**Program/Activity:**    **District Administration**

**Goal:**                      Remain compliant with Florida Law for all District meetings

**Objectives:**

- Notice all District regular meetings, special meetings, and public hearings
- Conduct all post-meeting activities
- District records retained in compliance with Florida Sunshine Laws

**Performance Measures:**

- All Meetings publicly noticed as required.  
                                 **Achieved: Yes** ☐ **No** ☐
- Meeting minutes and post-meeting action completed.  
                                 **Achieved: Yes** ☐ **No** ☐
- District records retained as required by law.  
                                 **Achieved: Yes** ☐ **No** ☐

**Program/Activity:**    **District Finance**

**Goal:**                      Remain Compliant with Florida Law for all district financing activities

**Objectives:**

- District adopted fiscal year proposed budget and the final fiscal year budget.
- District amended fiscal year budget within 60 days following the end of the fiscal year.
- Process all District finance accounts receivable and payable
- Support District annual financial audit activities

**Performance Measures:**

- District adopted fiscal year proposed budget and the final fiscal year budget.  
                                 **Achieved: Yes** ☐ **No** ☐
- District amended budget within 60 days following the end of the fiscal year.  
                                 **Achieved: Yes** ☐ **No** ☐
- District accounts receivable/payable processed for the year.  
                                 **Achieved: Yes** ☐ **No** ☐
- “No findings” for annual financial audit (yes/no)  
                                 **Achieved: Yes** ☐ **No** ☐
  - If “yes” explain: \_\_\_\_\_

**Program/Activity:** District Operations

**Goal:** Insure, Operate and Maintain District owned Infrastructure & assets

**Objectives:**

- Annual renewal of District insurance policy(s).
- Obtain all necessary contracted services for District operations and infrastructure.
- Determine all vendors are in compliance with District contracts.

**Performance Measures:**

- District insurance policies reviewed and in place.  
Achieved: Yes ☐ No ☐
- Contracted Services obtained for all District operations.  
Achieved: Yes ☐ No ☐
- All District contracts in compliance.  
Achieved: Yes ☐ No ☐

## **RESOLUTION 2025-03**

### **A RESOLUTION OF THE A.H. AT TURNPIKE SOUTH COMMUNITY DEVELOPMENT DISTRICT DESIGNATING MICHAEL J. PAWELCZYK AS THE DISTRICT'S REGISTERED AGENT AND DESIGNATING THE OFFICE OF BILLING, COCHRAN, LYLES, MAURO & RAMSEY, P.A. AS THE REGISTERED OFFICE**

**WHEREAS**, Section 189.014, Florida Statutes requires that the A.H. at Turnpike South Community Development District (the "District") designate a registered office and a registered agent, and further authorizes the District to change its registered office and registered agent, at the discretion of the District Board of Supervisors (the "Board"); and

**WHEREAS**, the designation of both a registered office and a registered agent is for the purpose of accepting service of process, notice, or demand that is required or permitted by law to be served upon the District; and

**WHEREAS**, the Board has been informed by the office of District Counsel that there is a need to designate a new registered agent for the District; and

**WHEREAS**, the Board seeks designate Michael J. Pawelczyk as the registered agent for the District, and update the business address of the registered office of the District, as necessary.

### **NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE A.H. AT TURNPIKE SOUTH COMMUNITY DEVELOPMENT DISTRICT, THAT:**

**Section 1.** The foregoing recitals are hereby incorporated as findings of fact of the Board.

**Section 2.** Michael J. Pawelczyk is hereby designated as the registered agent for the District, thereby replacing any previously designated registered agent.

**Section 3.** The registered office of the District is hereby designated as the office at Billing, Cochran, Lyles, Mauro & Ramsey, P.A., 515 East Las Olas Boulevard, Suite 600, Fort Lauderdale, Florida 33301. The registered office is identical to the business address of the registered agent designated in Section 2 of this Resolution.

**Section 4.** Pursuant to the requirements of Section 189.014(2), Florida Statutes, the District's Secretary shall transmit copies of this Resolution to the local governing authority or authorities and to the Florida Department of Economic Opportunity.

**Section 5.** All resolutions or parts of resolutions in conflict herewith are repealed to the extent of such conflict.

**Section 6.** If any clause, section or other part or application of this Resolution is held by a court of competent jurisdiction to be unconstitutional, illegal or invalid, in part or as applied, it shall not affect the validity of the remaining portions or applications of this Resolution.

**Section 7.** This Resolution shall be effective immediately upon adoption.

**PASSED AND ADOPTED THIS 9<sup>th</sup> DAY OF JULY, 2025.**

**A.H. AT TURNPIKE SOUTH  
COMMUNITY DEVELOPMENT DISTRICT**

**ATTEST:**

\_\_\_\_\_  
Print name: \_\_\_\_\_  
Secretary/Assistant Secretary

\_\_\_\_\_  
Print name: \_\_\_\_\_  
Chair/Vice-Chair, Board of Supervisors

**RESOLUTION NO. 2025-04**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE AH AT  
TURNPIKE SOUTH COMMUNITY DEVELOPMENT DISTRICT  
APPROVING A PROPOSED BUDGET FOR FISCAL YEAR 2025/2026;  
AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Board of Supervisors (“Board”) of the AH at Turnpike South Community Development District (“District”) is required by Chapter 190.008, *Florida Statutes*, to approve a Proposed Budget for each fiscal year; and,

**WHEREAS**, the Proposed Budget including the Assessments for Fiscal Year 2025/2026 has been prepared and considered by the Board.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS  
OF THE AH AT TURNPIKE SOUTH COMMUNITY DEVELOPMENT DISTRICT  
THAT:**

**Section 1.** The Proposed Budget including the Assessments for Fiscal Year 2025/2026 attached hereto as Exhibit “A” is approved and adopted.

**Section 2.** A Public Hearing is hereby scheduled for August 13, 2025 at 6:00 p.m. at the Fairfield Inn & Suites – Homestead/Florida City located at 60 SW 352<sup>nd</sup> Street, Florida City, Florida 33034, for the purpose of receiving public comments on the Proposed Fiscal Year 2025/2026 Budget.

**PASSED, ADOPTED and EFFECTIVE** this 9<sup>th</sup> day of July, 2025.

**ATTEST:**

**AH AT TURNPIKE SOUTH  
COMMUNITY DEVELOPMENT DISTRICT**

By: \_\_\_\_\_  
Secretary/Assistant Secretary

By: \_\_\_\_\_  
Chairman/Vice Chairman

# A.H. At Turnpike South Community Development District

**Proposed Budget For  
Fiscal Year 2025/2026  
October 1, 2025 - September 30, 2026**

# **CONTENTS**

- I      PROPOSED BUDGET**
- II     DETAILED PROPOSED BUDGET**
- III    DETAILED PROPOSED DEBT SERVICE FUND BUDGET (SERIES 2015)**
- IV    DETAILED PROPOSED DEBT SERVICE FUND BUDGET (SERIES 2016)**
- V     DETAILED PROPOSED DEBT SERVICE FUND BUDGET (SERIES 2021)**
- VI    ASSESSMENT COMPARISON**



**DETAILED PROPOSED BUDGET**  
**A.H. AT TURNPIKE SOUTH COMMUNITY DEVELOPMENT DISTRICT**  
**FISCAL YEAR 2025/2026**  
**OCTOBER 1, 2025 - SEPTEMBER 30, 2026**

	FISCAL YEAR 2023/2024 ACTUAL	FISCAL YEAR 2024/2025 BUDGET	FISCAL YEAR 2025/2026 BUDGET	COMMENTS
<b>REVENUES</b>				
O&M Assessments	101,231	99,726	99,702	Expenditures Less Interest/Discounts & Fees
Debt Assessments (2015)	350,799	350,799	350,799	Bond Payments/.96 Discounts & Fees
Debt Assessments (2016)	287,017	287,017	287,017	Bond Payments/.96 Discounts & Fees
Debt Assessments (2021)	113,617	113,617	113,617	Bond Payments/.96 Discounts & Fees
Interest Income	11,185	720	1,200	Estimated At \$100 Per Month
<b>TOTAL REVENUES</b>	<b>\$ 863,849</b>	<b>\$ 851,879</b>	<b>\$ 852,335</b>	
<b>EXPENDITURES</b>				
Supervisor Fees	2,400	5,000	5,000	Supervisor Fees
Payroll Taxes (Employer)	183	400	400	Projected At 8% Of Supervisor Fees
Engineering/Inspections	9,856	3,250	3,250	No Change From 2024/2025 Budget
Management	34,944	35,988	37,020	CPI Adjustment
Legal	10,445	12,000	12,000	No Change From 2024/2025 Budget
Assessment Roll	7,500	7,500	7,500	As Per Contract
Audit Fees	5,500	5,600	5,700	\$100 Increase From 2024/2025 Budget
Insurance	6,594	7,100	7,300	Fiscal Year 2024/2025 Expenditure Was \$6,858
Legal Advertisements	5,682	2,400	3,400	Costs Have Increased Due To Closing Of The Miami Business Review
Miscellaneous	297	925	850	\$75 Decrease From 2024/2025 Budget
Meeting Venue	1,500	1,500	1,500	Meeting Venue
Postage	253	400	375	\$25 Decrease From 2024/2025 Budget
Office Supplies	411	775	750	\$25 Decrease From 2024/2025 Budget
Dues & Subscriptions	175	175	175	No Change From 2024/2025 Budget
Trustee Fees	12,722	13,000	13,000	No Change From 2024/2025 Budget
Continuing Disclosure Fee	1,050	1,200	1,200	No Change From 2024/2025 Budget
Website Management	2,000	2,000	2,000	No Change From 2024/2025 Budget
Contingency	0	2,250	2,250	Contingency
<b>TOTAL EXPENDITURES</b>	<b>\$ 101,512</b>	<b>\$ 101,463</b>	<b>\$ 103,670</b>	
<b>REVENUES LESS EXPENDITURES</b>	<b>\$ 762,337</b>	<b>\$ 750,416</b>	<b>\$ 748,665</b>	
Bond Payments (2015)	(333,961)	(329,751)	(329,751)	2026 Principal & Interest Payments
Bond Payments (2016)	(273,240)	(272,500)	(272,500)	2026 Principal & Interest Payments
Bond Payments (2021)	(108,163)	(107,936)	(107,936)	2026 Principal & Interest Payments
<b>BALANCE</b>	<b>\$ 46,973</b>	<b>\$ 40,229</b>	<b>\$ 38,478</b>	
County Appraiser & Tax Collector Fee	(8,190)	(15,743)	(15,743)	Two Percent Of Total Assessment Roll
Discounts For Early Payments	(32,674)	(31,486)	(31,485)	Four Percent Of Total Assessment Roll
<b>EXCESS/ (SHORTFALL)</b>	<b>\$ 6,109</b>	<b>\$ (7,000)</b>	<b>\$ (8,750)</b>	
Carryover From Prior Year	0	7,000	8,750	Carryover From Prior Year
<b>NET EXCESS/ (SHORTFALL)</b>	<b>\$ 6,109</b>	<b>\$ -</b>	<b>\$ -</b>	

# DETAILED PROPOSED DEBT SERVICE FUND (SERIES 2015) BUDGET

A.H. AT TURNPIKE SOUTH COMMUNITY DEVELOPMENT DISTRICT

FISCAL YEAR 2025/2026

OCTOBER 1, 2025 - SEPTEMBER 30, 2026

	FISCAL YEAR 2023/2024	FISCAL YEAR 2024/2025	FISCAL YEAR 2025/2026	
REVENUES	ACTUAL	BUDGET	BUDGET	COMMENTS
Interest Income	20,357	500	1,000	Projected Interest For 2025/2026
NAV Tax Collection	334,205	329,751	329,751	Maximum Debt Service Collection
Prepaid Bond Collection	0	0	0	
<b>Total Revenues</b>	<b>\$ 354,562</b>	<b>\$ 330,251</b>	<b>\$ 330,751</b>	
<b>EXPENDITURES</b>				
Principal Payments	80,000	85,000	90,000	Principal Payments Due In 2026
Interest Payments	247,488	240,613	235,938	Interest Payments Due In 2026
Bond Redemption	0	4,638	4,813	Estimated Excess Debt Collections
<b>Total Expenditures</b>	<b>\$ 327,488</b>	<b>\$ 330,251</b>	<b>\$ 330,751</b>	
<b>Excess/ (Shortfall)</b>	<b>\$ 27,074</b>	<b>\$ -</b>	<b>\$ -</b>	

## Series 2015 Bond Information

Original Par Amount =	\$4,430,000	Annual Principal Payments Due =	November 1st
Interest Rate =	5.5% - 6.25%	Annual Interest Payments Due =	May 1st & November 1st
Issue Date =	February 2015		
Maturity Date =	November 2046		
Par Amount As Of 1/1/2025 =	\$3,860,000		

# **DETAILED PROPOSED DEBT SERVICE FUND (SERIES 2016) BUDGET**

**A.H. AT TURNPIKE SOUTH COMMUNITY DEVELOPMENT DISTRICT**

**FISCAL YEAR 2025/2026**

**OCTOBER 1, 2025 - SEPTEMBER 30, 2026**

	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	
	2023/2024	2024/2025	2025/2026	
REVENUES	ACTUAL	BUDGET	BUDGET	COMMENTS
Interest Income	16,800	500	1,000	Projected Interest For 2025/2026
NAV Tax Collection	273,240	272,500	272,500	Maximum Debt Service Collection
<b>Total Revenues</b>	<b>\$ 290,040</b>	<b>\$ 273,000</b>	<b>\$ 273,500</b>	
<b>EXPENDITURES</b>				
Principal Payments	75,000	80,000	85,000	Principal Payments Due In 2026
Interest Payments	193,459	187,731	183,831	Interest Payments Due In 2026
Bond Redemption	0	5,269	4,669	Estimated Excess Debt Collections
<b>Total Expenditures</b>	<b>\$ 268,459</b>	<b>\$ 273,000</b>	<b>\$ 273,500</b>	
<b>Excess/ (Shortfall)</b>	<b>\$ 21,581</b>	<b>\$ -</b>	<b>\$ -</b>	

## **Series 2016 Bond Information**

Original Par Amount =	\$3,975,000	Annual Principal Payments Due =	November 1st
Interest Rate =	4% - 5.5%	Annual Interest Payments Due =	May 1st & November 1st
Issue Date =	December 2016		
Maturity Date =	November 2047		
Par Amount As Of 1/1/2025 =	\$3,490,000		

# **DETAILED PROPOSED DEBT SERVICE FUND (SERIES 2021) BUDGET**

**A.H. AT TURNPIKE SOUTH COMMUNITY DEVELOPMENT DISTRICT**

**FISCAL YEAR 2025/2026**

**OCTOBER 1, 2025 - SEPTEMBER 30, 2026**

	FISCAL YEAR	FISCAL YEAR	FISCAL YEAR	
	2023/2024	2024/2025	2025/2026	
REVENUES	ACTUAL	BUDGET	BUDGET	COMMENTS
Interest Income	5,902	400	800	Projected Interest For 2025/2026
NAV Tax Collection	108,162	107,936	107,936	Maximum Debt Service Collection
<b>Total Revenues</b>	<b>\$ 114,064</b>	<b>\$ 108,336</b>	<b>\$ 108,736</b>	
<b>EXPENDITURES</b>				
Principal Payments	40,000	45,000	45,000	Principal Payments Due In 2026
Interest Payments	64,405	62,936	61,879	Interest Payments Due In 2026
Bond Redemption	0	400	1,857	Estimated Excess Debt Collections
<b>Total Expenditures</b>	<b>\$ 104,405</b>	<b>\$ 108,336</b>	<b>\$ 108,736</b>	
<b>Excess/ (Shortfall)</b>	<b>\$ 9,659</b>	<b>\$ -</b>	<b>\$ -</b>	

## **Series 2021 Bond Information**

Original Par Amount =	\$1,915,000	Annual Principal Payments Due =	May 1st
Interest Rate =	2.35% - 4%	Annual Interest Payments Due =	May 1st & November 1st
Issue Date =	March 2021		
Maturity Date =	May 2051		
Par Amount As Of 1/1/2025 =	\$1,795,000		

## A.H. At Turnpike South Community Development District Assessment Comparison

	Fiscal Year 2021/2022 Assessment*	Fiscal Year 2022/2023 Assessment*	Fiscal Year 2023/2024 Assessment*	Fiscal Year 2024/2025 Assessment*	Fiscal Year 2025/2026 Projected Assessment*
O & M	\$ 211.32	\$ 211.01	\$ 210.92	\$ 210.84	\$ 210.80
Debt (221 Phase One Units)	\$ 1,594.54	\$ 1,594.54	\$ 1,594.54	\$ 1,594.54	\$ 1,594.54
Total For Phase One Units	\$ 1,805.86	\$ 1,805.55	\$ 1,805.46	\$ 1,805.38	\$ 1,805.34
O & M	\$ 211.32	\$ 211.01	\$ 210.92	\$ 210.84	\$ 210.80
Debt (180 Phase Two Units)	\$ 1,594.54	\$ 1,594.54	\$ 1,594.54	\$ 1,594.54	\$ 1,594.54
Total For Phase Two Units	\$ 1,805.86	\$ 1,805.55	\$ 1,805.46	\$ 1,805.38	\$ 1,805.34
O & M	\$ 211.32	\$ 211.01	\$ 210.92	\$ 210.84	\$ 210.80
Debt (72 Phase Three Units)	\$ 1,578.02	\$ 1,578.02	\$ 1,578.02	\$ 1,578.02	\$ 1,578.02
Total For Phase Three Units	\$ 1,789.34	\$ 1,789.03	\$ 1,788.94	\$ 1,788.86	\$ 1,788.82

\* Assessments Include the Following :

4% Discount for Early Payments  
1% County Tax Collector Fee  
1% County Property Appraiser Fee

### Community Information:

Phase One Lots	221
Phase Two Lots	180
Phase Three Lots	72
Total	473

### Phase 1 Lots Information

Total Units	221
Prepayments	1
Billed For Debt	220

**RESOLUTION NO. 2025-05**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE A.H. AT TURNPIKE SOUTH COMMUNITY DEVELOPMENT DISTRICT, ESTABLISHING A REGULAR MEETING SCHEDULE FOR FISCAL YEAR 2025/2026 AND SETTING THE TIME AND LOCATION OF SAID DISTRICT MEETINGS; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, it is necessary for the A.H. at Turnpike South Community Development District ("District") to establish a regular meeting schedule for fiscal year 2025/2026; and

**WHEREAS**, the Board of Supervisors of the District has set a regular meeting schedule, location and time for District meetings for fiscal year 2025/2026 which is attached hereto and made a part hereof as Exhibit "A".

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE A.H. AT TURNPIKE SOUTH COMMUNITY DEVELOPMENT DISTRICT, MIAMI-DADE COUNTY, FLORIDA, AS FOLLOWS:**

**Section 1.** The above recitals are hereby adopted.

**Section 2.** The regular meeting schedule, time and location for meetings for fiscal year 2025/2026 which is attached hereto as Exhibit "A" is hereby adopted and authorized to be published.

**PASSED, ADOPTED and EFFECTIVE** this 9<sup>th</sup> day of July, 2024.

**ATTEST:**

**A.H. AT TURNPIKE SOUTH  
COMMUNITY DEVELOPMENT DISTRICT**

By: \_\_\_\_\_  
Secretary/Assistant Secretary

By: \_\_\_\_\_  
Chairperson/Vice Chairperson

**A.H. AT TURNPIKE SOUTH COMMUNITY DEVELOPMENT DISTRICT  
FISCAL YEAR 2025/2026 REGULAR MEETING SCHEDULE**

**NOTICE IS HEREBY GIVEN** that the Board of Supervisors of the A.H. at Turnpike South Community Development District will hold Regular Meetings at the Fairfield Inn & Suites Homestead Florida City located at 60 SW 352<sup>nd</sup> Street, Florida City, Florida 33034, at **6:00 p.m.** on the following dates:

**October 8, 2025  
February 11, 2026  
March 11, 2026  
April 14, 2026 \*  
August 12, 2026**

*\* Change from typical week date to accommodate the required 60 days for the Final Budget Public Hearing*

The purpose of these meetings is to conduct any business coming before the Board. Meetings are open to the public and will be conducted in accordance with the provisions of Florida law. Copies of the Agenda for any of the meetings may be obtained from the District's website or by contacting the District Manager at (786) 347-2711 Ext. 2011 and/or toll free at 1-877-737-4922 five (5) days prior to the date of the particular meeting.

From time to time one or two Supervisors may participate by telephone; therefore, a speaker telephone will be present at the meeting location so that Supervisors may be fully informed of the discussions taking place. Said meeting(s) may be continued as found necessary to a time and place specified on the record.

If any person decides to appeal any decision made with respect to any matter considered at these meetings, such person will need a record of the proceedings and such person may need to insure that a verbatim record of the proceedings is made at his or her own expense and which record includes the testimony and evidence on which the appeal is based.

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations or an interpreter to participate at any of these meetings should contact the District Manager at (786) 347-2711 Ext. 2011 and/or toll free at 1-877-737-4922 at least seven (7) days prior to the date of the particular meeting.

Meetings may be cancelled from time to time without advertised notice.

**A.H. AT TURNPIKE SOUTH COMMUNITY DEVELOPMENT DISTRICT**

**[www.ahturnpikesouthcdd.org](http://www.ahturnpikesouthcdd.org)**

**PUBLISH: MIAMI HERALD 00/00/25**

July 9, 2025

RE: A.H. at Turnpike South Community Development District

The A.H. at Turnpike South Community Development District is required to select an auditor to perform the audit for the district for the years ending September 30, 2024, September 30, 2025 and September 30, 2026; with an option for an additional two-year renewal.

In accordance with the Auditor Selection procedures as outlined by Florida Statute 218.391, the District has established the auditor selection criteria and has placed a legal advertisement requesting proposals from qualified audit firms.

The current auditor for the A.H. at Turnpike South Community Development District is the firm of Grau & Associates.

Grau & Associates was the only firm to respond to the legal advertisement requesting proposals to perform the fiscal year ending September 30, 2024, September 30, 2025 and September 30, 2026 audits. The proposed fee for the audit for fiscal year ending September 30, 2024 is \$5,200.00. The proposed fee for the audit for fiscal year ending September 30, 2025 is \$5,300.00. The proposed fee for the audit for fiscal year ending September 30, 2026 audit is \$5,400.00. The proposed fee for the audit for fiscal year ending September 30, 2027 (option year) is \$5,500.00. And the proposed fee for the audit for fiscal year ending September 30, 2028 (option year) is \$5,600.00. The approved fee for the fiscal year ending September 30, 2023 audit, which Grau & Associates has completed, was \$5,500.00. The proposed Audit Fee budget for Fiscal Year 2024/2025 is \$5,600.00.

Management would like to report that it is pleased with the professionalism and the competence of the Grau and Associates, partners and supporting staff.

**It is recommended at this time that Grau & Associates be hired to perform the September 30, 2024, September 30, 2025 and September 30, 2026 annual government audits and also be selected, subject to fee adjustments for inflation, to perform the fiscal year end audits for the following two years (FYE 9/30/27 and 9/30/28).**

Special District Services, Inc.





**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## **Proposal to Provide Financial Auditing Services:**

**A.H. AT TURNPIKE SOUTH**  
**Community Development District**

Proposal Due: August 21, 2024  
4:00PM

**Submitted to:**

A.H. At Turnpike South  
Community Development District  
c/o SDS  
2501A Burns Road  
Palm Beach Gardens, Florida 33410

**Submitted by:**

Antonio J. Grau, Partner  
Grau & Associates  
951 Yamato Road, Suite 280  
Boca Raton, Florida 33431

**Tel** (561) 994-9299  
(800) 229-4728

**Fax** (561) 994-5823

[tgrau@graucpa.com](mailto:tgrau@graucpa.com)

[www.graucpa.com](http://www.graucpa.com)



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## **Table of Contents**

	<b>PAGE</b>
EXECUTIVE SUMMARY / TRANSMITTAL LETTER .....	1
FIRM QUALIFICATIONS.....	3
FIRM & STAFF EXPERIENCE.....	6
REFERENCES.....	11
SPECIFIC AUDIT APPROACH.....	13
COST OF SERVICES .....	17
SUPPLEMENTAL INFORMATION .....	19



# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

August 21, 2024

A.H. At Turnpike South Community Development District  
C/o SDS  
2501A Burns Road  
Palm Beach Gardens, Florida 33410

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2024-2026, with an option for two (2) additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the A.H. At Turnpike South Community Development District's (the "District") Request for Proposal (RFP), and we look forward to working with you on your audit. We are an energetic and robust team of knowledgeable professionals and are a recognized leader of providing services to Community Development Districts. As one of Florida's few firms to primarily focus on government, we are especially equipped to provide you an effective and efficient audit.

Special district audits are at the core of our practice: **we have a total of 360 clients, 329 or 91% of which are special districts.** We know the specifics of the professional services and work products needed to meet your RFP requirements like no other firm. With this level of experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to client operations.

## Why Grau & Associates:

### Knowledgeable Audit Team

Grau is proud that the personnel we assign to your audit are some of the most seasoned auditors in the field. Our staff performs governmental engagements year round. When not working on your audit, your team is refining their audit approach for next year's audit. Our engagement partners have decades of experience and take a hands-on approach to our assignments, which all ensures a smoother process for you.

### Servicing your Individual Needs

Our clients enjoy personalized service designed to satisfy their unique needs and requirements. Throughout the process of our audit, you will find that we welcome working with you to resolve any issues as swiftly and easily as possible. In addition, due to Grau's very low turnover rate for our industry, you also won't have to worry about retraining your auditors from year to year.

### Developing Relationships

We strive to foster mutually beneficial relationships with our clients. We stay in touch year round, updating, collaborating and assisting you in implementing new legislation, rules and standards that affect your organization. We are also available as a sounding board and assist with technical questions.

### Maintaining an Impeccable Reputation

We have never been involved in any litigation, proceeding or received any disciplinary action. Additionally, we have never been charged with, or convicted of, a public entity crime of any sort. We are financially stable and have never been involved in any bankruptcy proceedings.

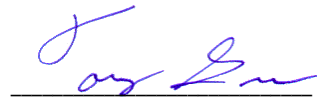
### **Complying With Standards**

Our audit will follow the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida, and any other applicable federal, state and local regulations. We will deliver our reports in accordance with your requirements.

This proposal is a firm and irrevocable offer for 90 days. We certify this proposal is made without previous understanding, agreement or connection either with any previous firms or corporations offering a proposal for the same items. We also certify our proposal is in all respects fair, without outside control, collusion, fraud, or otherwise illegal action, and was prepared in good faith. Only the person(s), company or parties interested in the project as principals are named in the proposal. Grau has no existing or potential conflicts, and anticipates no conflicts during the engagement. Our Federal I.D. number is 20-2067322.

We would be happy to answer any questions or to provide any additional information. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA ([tgrau@graucpa.com](mailto:tgrau@graucpa.com)) or David Caplivski, CPA ([dcaplivski@graucpa.com](mailto:dcaplivski@graucpa.com)) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

Very truly yours,  
Grau & Associates



Antonio J. Grau

# Firm Qualifications



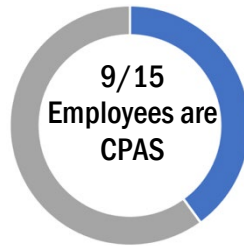
**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## Grau's Focus and Experience

### Our Team



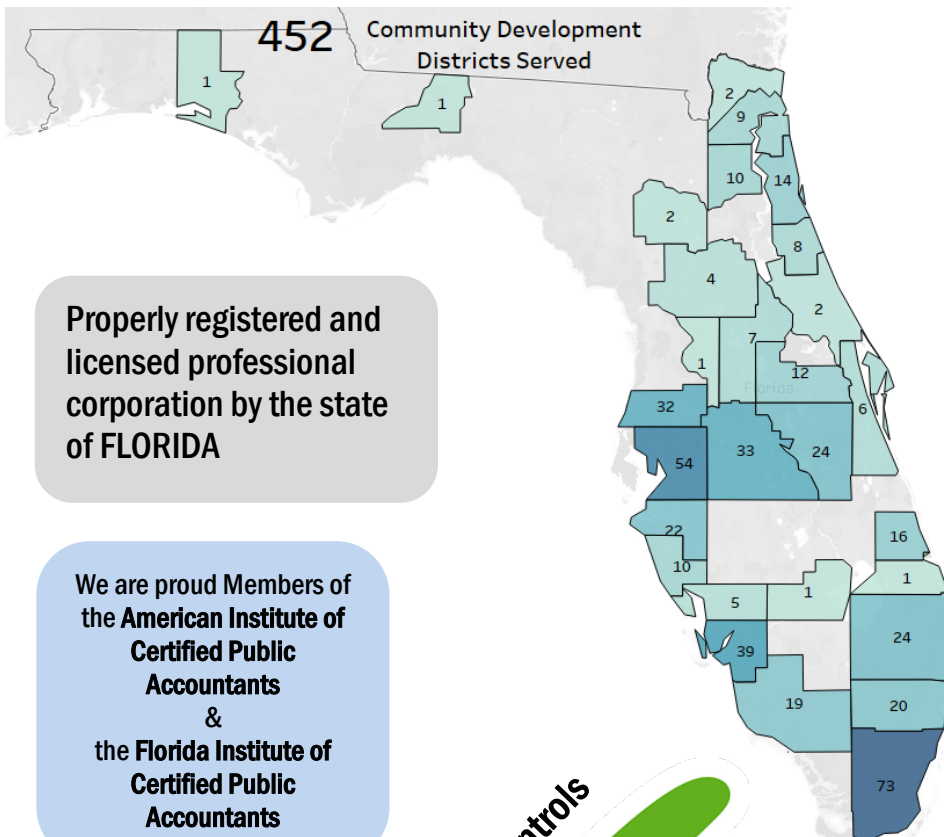
**3** Partners  
**11** Professional Staff  
**2** Administrative Professionals



# 2005

Year founded

### Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

We are proud Members of the **American Institute of Certified Public Accountants** & the **Florida Institute of Certified Public Accountants**

**Quality Controls**

- ⇒ External quality review program: consistently receives a pass
- ⇒ Internal: ongoing monitoring to maintain quality

See next page for report and certificate



AICPA | FICPA | GFOA | FASD | FGFOA

**March 17, 2023**

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

**Dear Antonio Grau:**

It is my pleasure to notify you that on March 16, 2023, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2025. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Thank you for your cooperation.

Sincerely,

*FICPA Peer Review Committee*

**Peer Review Team**  
**FICPA Peer Review Committee**

**850.224.2727, x5957**

**cc: Daniel Hevia, Racquel McIntosh**

**Firm Number: 900004390114**

**Review Number: 594791**

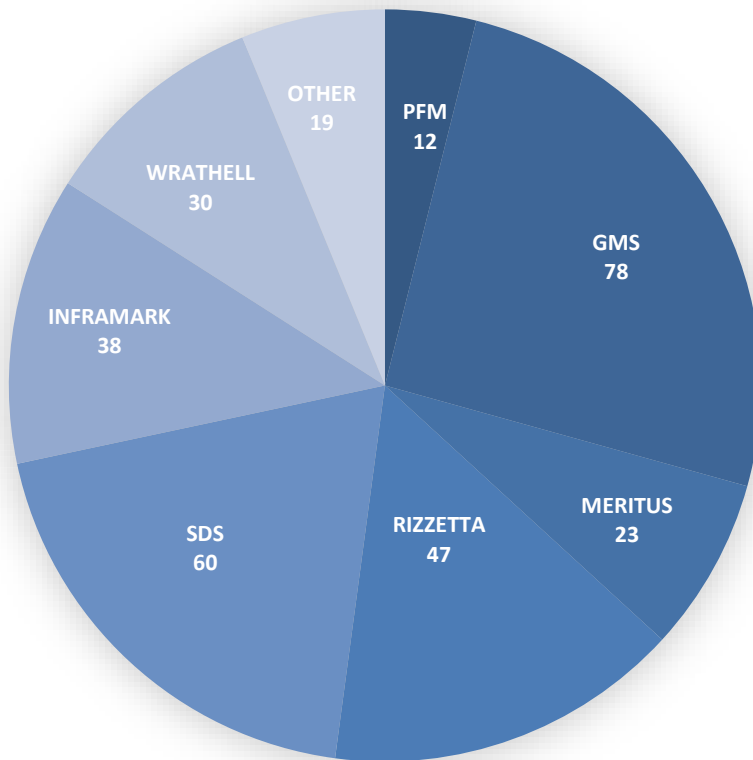
## **Firm & Staff Experience**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS



## GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



### Profile Briefs:

#### **Antonio J GRAU, CPA (Partner)**

*Years Performing Audits: 35+*

*CPE (last 2 years):*

*Government*

*Accounting, Auditing:*

*32 hours; Accounting,*

*Auditing and Other:*

*58 hours*

*Professional*

*Memberships: AICPA,*

*FICPA, FGFOA, GFOA*

#### **David Caplivski, CPA (Partner)**

*Years Performing Audits: 13+*

*CPE (last 2 years):*

*Government*

*Accounting, Auditing:*

*48 hours; Accounting,*

*Auditing and Other:*

*33 hours*

*Professional*

*Memberships: AICPA,*

*FICPA, FGFOA, FASD*

"Here at Grau & Associates, staying up to date with the current technological landscape is one of our top priorities. Not only does it provide a more positive experience for our clients, but it also allows us to perform a more effective and efficient audit. With the every changing technology available and utilized by our clients, we are constantly innovating our audit process."

- Tony Grau

"Quality audits and exceptional client service are at the heart of every decision we make. Our clients trust us to deliver a quality audit, adhering to high standards and assisting them with improvements for their organization."

- David Caplivski

## **YOUR ENGAGEMENT TEAM**

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team.

The Certified Information Technology Professional (CITP) Partner will bring a unique blend of IT expertise and understanding of accounting principles to the financial statement audit of the District.

An advisory consultant will be available as a sounding board to advise in those areas where problems are encountered.



The assigned personnel will work closely with the partner and the District to ensure that the financial statements and all other reports are prepared in accordance with professional standards and firm policy. Responsibilities will include planning the audit; communicating with the client and the partners the progress of the audit; and determining that financial statements and all reports issued by the firm are accurate, complete and are prepared in accordance with professional standards and firm policy.

The Engagement Partner will participate extensively during the various stages of the engagement and has direct responsibility for engagement policy, direction, supervision, quality control, security, confidentiality of information of the engagement and communication with client personnel. The engagement partner will also be involved directing the development of the overall audit approach and plan; performing an overriding review of work papers and ascertain client satisfaction.



## Antonio 'Tony' J. Grau, CPA

### Partner

Contact: [tgrau@graucpa.com](mailto:tgrau@graucpa.com) | (561) 939-6672

---

#### Experience

For over 30 years, Tony has been providing audit, accounting and consulting services to the firm's governmental, non-profit, employee benefit, overhead and arbitrage clients. He provides guidance to clients regarding complex accounting issues, internal controls and operations.

As a member of the Government Finance Officers Association Special Review Committee, Tony participated in the review process for awarding the GFOA Certificate of Achievement in Financial Reporting. Tony was also the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County. Tony received the AICPA advanced level certificate for governmental single audits.

#### Education

University of South Florida (1983)

Bachelor of Arts

Business Administration

---

#### Clients Served (partial list)

(>300) Various Special Districts, including:

Bayside Improvement Community Development District  
Dunes Community Development District  
Fishhawk Community Development District (I, II, IV)  
Grand Bay at Doral Community Development District  
Heritage Harbor North Community Development District

St. Lucie West Services District  
Ave Maria Stewardship Community District  
Rivers Edge II Community Development District  
Bartram Park Community Development District  
Bay Laurel Center Community Development District

Boca Raton Airport Authority  
Greater Naples Fire Rescue District  
Key Largo Wastewater Treatment District  
Lake Worth Drainage District  
South Indian River Water Control

#### Professional Associations/Memberships

American Institute of Certified Public Accountants  
Florida Institute of Certified Public Accountants  
City of Boca Raton Financial Advisory Board Member

Florida Government Finance Officers Association  
Government Finance Officers Association Member

#### Professional Education (over the last two years)

##### Course

Government Accounting and Auditing  
Accounting, Auditing and Other  
Total Hours

##### Hours

32  
58  
90 (includes of 4 hours of Ethics CPE)



**David Caplivski, CPA/CITP, Partner**  
Contact : [dcaplivski@graucpa.com](mailto:dcaplivski@graucpa.com) / 561-939-6676

**Experience**

Grau & Associates	Partner	2021-Present
Grau & Associates	Manager	2014-2020
Grau & Associates	Senior Auditor	2013-2014
Grau & Associates	Staff Auditor	2010-2013

**Education**

Florida Atlantic University (2009)  
Master of Accounting  
Nova Southeastern University (2002)  
Bachelor of Science  
Environmental Studies

---

**Certifications and Certificates**

Certified Public Accountant (2011)  
AICPA Certified Information Technology Professional (2018)  
AICPA Accreditation COSO Internal Control Certificate (2022)

**Clients Served (partial list)**

(>300) Various Special Districts	Hispanic Human Resource Council
Aid to Victims of Domestic Abuse	Loxahatchee Groves Water Control District
Boca Raton Airport Authority	Old Plantation Water Control District
Broward Education Foundation	Pinetree Water Control District
CareerSource Brevard	San Carlos Park Fire & Rescue Retirement Plan
CareerSource Central Florida 403 (b) Plan	South Indian River Water Control District
City of Lauderdale GERS	South Trail Fire Protection & Rescue District
City of Parkland Police Pension Fund	Town of Haverhill
City of Sunrise GERS	Town of Hypoluxo
Coquina Water Control District	Town of Hillsboro Beach
Central County Water Control District	Town of Lantana
City of Miami (program specific audits)	Town of Lauderdale By-The-Sea Volunteer Fire Pension
City of West Park	Town of Pembroke Park
Coquina Water Control District	Village of Wellington
East Central Regional Wastewater Treatment Fac.	Village of Golf
East Naples Fire Control & Rescue District	

**Professional Education (over the last two years)**

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	48
Accounting, Auditing and Other	33
Total Hours	81 (includes 4 hours of Ethics CPE)

**Professional Associations**

Member, American Institute of Certified Public Accountants  
Member, Florida Institute of Certified Public Accountants  
Member, Florida Government Finance Officers Association  
Member, Florida Association of Special Districts

# References



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

We have included three references of government engagements that require compliance with laws and regulations, follow fund accounting, and have financing requirements, which we believe are similar to the District.

### Dunes Community Development District

<b>Scope of Work</b>	Financial audit
<b>Engagement Partner</b>	Antonio J. Grau
<b>Dates</b>	Annually since 1998
<b>Client Contact</b>	Darrin Mossing, Finance Director 475 W. Town Place, Suite 114 St. Augustine, Florida 32092 904-940-5850

---

### Two Creeks Community Development District

<b>Scope of Work</b>	Financial audit
<b>Engagement Partner</b>	Antonio J. Grau
<b>Dates</b>	Annually since 2007
<b>Client Contact</b>	William Rizzetta, President 3434 Colwell Avenue, Suite 200 Tampa, Florida 33614 813-933-5571

---

### Journey's End Community Development District

<b>Scope of Work</b>	Financial audit
<b>Engagement Partner</b>	Antonio J. Grau
<b>Dates</b>	Annually since 2004
<b>Client Contact</b>	Todd Wodraska, Vice President 2501 A Burns Road Palm Beach Gardens, Florida 33410 561-630-4922

---

# **Specific Audit Approach**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS



# **AUDIT APPROACH**

## **Grau's Understanding of Work Product / Scope of Services:**

We recognize the District is an important entity and we are confident our firm is eminently qualified to meet the challenges of this engagement and deliver quality audit services. ***You would be a valued client of our firm and we pledge to commit all firm resources to provide the level and quality of services (as described below) which not only meet the requirements set forth in the RFP but will exceed those expectations.*** Grau & Associates fully understands the scope of professional services and work products requested. Our audit will follow the Auditing Standards of the AICPA, *Generally Accepted Government Auditing Standards*, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida and any other applicable Federal, State or Local regulations. **We will deliver our reports in accordance with your requirements.**

## **Proposed segmentation of the engagement**

Our approach to the audit engagement is a risk-based approach which integrates the best of traditional auditing techniques and a total systems concept to enable the team to conduct a more efficient and effective audit. The audit will be conducted in three phases, which are as follows:



## **Phase I - Preliminary Planning**

A thorough understanding of your organization, service objectives and operating environment is essential for the development of an audit plan and for an efficient, cost-effective audit. During this phase, we will meet with appropriate personnel to obtain and document our understanding of your operations and service objectives and, at the same time, give you the opportunity to express your expectations with respect to the services that we will provide. Our work effort will be coordinated so that there will be minimal disruption to your staff.

### **During this phase we will perform the following activities:**

- » Review the regulatory, statutory and compliance requirements. This will include a review of applicable federal and state statutes, resolutions, bond documents, contracts, and other agreements;
- » Read minutes of meetings;
- » Review major sources of information such as budgets, organization charts, procedures, manuals, financial systems, and management information systems;
- » Obtain an understanding of fraud detection and prevention systems;
- » Obtain and document an understanding of internal control, including knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation;
- » Assess risk and determine what controls we are to rely upon and what tests we are going to perform and perform test of controls;
- » Develop audit programs to incorporate the consideration of financial statement assertions, specific audit objectives, and appropriate audit procedures to achieve the specified objectives;
- » Discuss and resolve any accounting, auditing and reporting matters which have been identified.



## **Phase II – Execution of Audit Plan**

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matter that may impact the completion of our work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to the following:

- » Apply analytical procedures to further assist in the determination of the nature, timing, and extent of auditing procedures used to obtain evidential matter for specific account balances or classes of transactions;
- » Perform tests of account balances and transactions through sampling, vouching, confirmation and other analytical procedures; and
- » Perform tests of compliance.

## **Phase III - Completion and Delivery**

In this phase of the audit, we will complete the tasks related to year-end balances and financial reporting. All reports will be reviewed with management before issuance, and the partners will be available to meet and discuss our report and address any questions. Tasks to be performed in Phase III include, but are not limited to the following:

- » Perform final analytical procedures;
- » Review information and make inquiries for subsequent events; and
- » Meeting with Management to discuss preparation of draft financial statements and any potential findings or recommendations.

You should expect more from your accounting firm than a signature in your annual financial report. Our concept of truly responsive professional service emphasizes taking an active interest in the issues of concern to our clients and serving as an effective resource in dealing with those issues. In following this approach, we not only audit financial information with hindsight but also consider the foresight you apply in managing operations.

Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

In preparing this management letter, we will initially review any draft comments or recommendations with management. In addition, we will take necessary steps to ensure that matters are communicated to those charged with governance.

In addition to communicating any recommendations, we will also communicate the following, if any:

- » Significant audit adjustments;
- » Significant deficiencies or material weaknesses;
- » Disagreements with management; and
- » Difficulties encountered in performing the audit.

Our findings will contain a statement of condition describing the situation and the area that needs strengthening, what should be corrected and why. Our suggestions will withstand the basic tests of corrective action:

Is the recommendation cost effective?

Is the recommendation the simplest to effectuate in order to correct a problem?

Is the recommendation at the heart of the problem and not just correcting a symptomatic matter?

Is the corrective action taking into account why the deficiency occurred?

To assure full agreement with facts and circumstances, we will fully discuss each item with Management prior to the final exit conference. This policy means there will be no “surprises” in the management letter and fosters a professional, cooperative atmosphere.

### **Communications**

We emphasize a continuous, year-round dialogue between the District and our management team. We regularly communicate through personal telephone calls and electronic mail throughout the audit and on a regular basis.

Our clients have the ability to transmit information to us on our secure client portal with the ability to assign different staff with separate log on and viewing capability. This further facilitates efficiency as all assigned users receive electronic mail notification as soon as new information has been posted into the portal.

# Cost of Services



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2024-2028 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2024	\$5,200
2025	\$5,300
2026	\$5,400
2027	\$5,500
2028	<u>\$5,600</u>
<b>TOTAL (2024-2028)</b>	<b><u>\$27,000</u></b>

The above fees are based on the assumption that the District maintains its current level of operations. Should conditions change or additional debt is issued the fees would be adjusted accordingly upon approval from all parties concerned.

# Supplemental Information



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## **PARTIAL LIST OF CLIENTS**

<b>SPECIAL DISTRICTS</b>	<b>Governmental Audit</b>	<b>Single Audit</b>	<b>Utility Audit</b>	<b>Current Client</b>	<b>Year End</b>
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Asbury Municipal Service Benefit District	✓			✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Port of The Islands Community Improvement District	✓		✓	✓	9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓			✓	9/30
South Central Regional Wastewater Treatment and Disposal Board	✓				9/30
South-Dade Venture Development District	✓			✓	9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunrise Lakes Phase IV Recreation District	✓			✓	9/30
Sunshine Water Control District	✓			✓	9/30
Sunny Hills Units 12-15 Dependent District	✓			✓	9/30
West Villages Independent District	✓			✓	9/30
Various Community Development Districts (452)	✓			✓	9/30
<b>TOTAL</b>	<b>490</b>	<b>5</b>	<b>4</b>	<b>484</b>	

## **ADDITIONAL SERVICES**

### **CONSULTING / MANAGEMENT ADVISORY SERVICES**

Grau & Associates also provide a broad range of other management consulting services. Our expertise has been consistently utilized by Governmental and Non-Profit entities throughout Florida. Examples of engagements performed are as follows:

- Accounting systems
- Development of budgets
- Organizational structures
- Financing alternatives
- IT Auditing
- Fixed asset records
- Cost reimbursement
- Indirect cost allocation
- Grant administration and compliance

### **ARBITRAGE**

The federal government has imposed complex rules to restrict the use of tax-exempt financing. Their principal purpose is to eliminate any significant arbitrage incentives in a tax-exempt issue. We have determined the applicability of these requirements and performed the rebate calculations for more than 150 bond issues, including both fixed and variable rate bonds.

**73**

Current  
Arbitrage  
Calculations

**We look forward to providing A.H. At Turnpike South Community Development District with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!**

**For even more information on Grau & Associates  
please visit us on [www.graucpa.com](http://www.graucpa.com).**

A.H. At Turnpike South  
Community Development District

**Financial Report For  
May 2025**



# A. H. at Turnpike South Community Development District

## Budget vs. Actual

October 2024 through May 2025

	<u>Oct 24 - May 25</u>	<u>24/25 Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Income</b>				
01-3300 · O&M Assessments	99,795.40	99,726.00	69.40	100.07%
01-3810 · Debt Assessments (Series 2015)	347,043.38	350,799.00	-3,755.62	98.93%
01-3811 · Debt Assessments (Series 2016)	283,967.57	287,017.00	-3,049.43	98.94%
01-3812 · Debt Assessments (Series 2021)	112,424.87	113,617.00	-1,192.13	98.95%
01-3820 · Debt Assess-Pd To Trustee-2015	-330,190.24	-329,751.00	-439.24	100.13%
01-3821 · Debt Assess-Pd To Trustee-2016	-270,177.52	-272,500.00	2,322.48	99.15%
01-3822 · Debt Assess-Pd To Trustee-2021	-106,965.29	-107,936.00	970.71	99.1%
01-3830 · Assessment Fees	-8,094.39	-15,743.00	7,648.61	51.42%
01-3831 · Assessment Discounts	-32,802.51	-31,486.00	-1,316.51	104.18%
01-9410 · Interest Income (GF)	6,133.27	720.00	5,413.27	851.84%
01-9411 · Carryover from Prior Year	0.00	7,000.00	-7,000.00	0.0%
<b>Total Income</b>	<u>101,134.54</u>	<u>101,463.00</u>	<u>-328.46</u>	<u>99.68%</u>
<b>Expense</b>				
01-1311 · Management Fees	23,992.00	35,988.00	-11,996.00	66.67%
01-1315 · Legal Fees	3,512.50	12,000.00	-8,487.50	29.27%
01-1318 · Assessment/Tax Roll	0.00	7,500.00	-7,500.00	0.0%
01-1320 · Audit Fees	0.00	5,600.00	-5,600.00	0.0%
01-1450 · Insurance	6,858.00	7,100.00	-242.00	96.59%
01-1480 · Legal Advertisements	0.00	2,400.00	-2,400.00	0.0%
01-1512 · Miscellaneous	406.74	925.00	-518.26	43.97%
01-1513 · Postage and Delivery	41.87	400.00	-358.13	10.47%
01-1514 · Office Supplies	240.95	775.00	-534.05	31.09%
01-1540 · Dues, License & Subscriptions	175.00	175.00	0.00	100.0%
01-1550 · Trustee Fees	12,721.94	13,000.00	-278.06	97.86%
01-1743 · Continuing Disclosure Fee	0.00	1,200.00	-1,200.00	0.0%
01-1750 · Website Management	1,333.28	2,000.00	-666.72	66.66%
01-1810 · Engineering / Inspections	0.00	3,250.00	-3,250.00	0.0%
01-1816 · Contingency	0.00	2,250.00	-2,250.00	0.0%
01-1817 · Supervisor Fees	0.00	5,000.00	-5,000.00	0.0%
01-1818 · Payroll Taxes (Employer)	0.00	400.00	-400.00	0.0%
01-1820 · Meeting Venue	0.00	1,500.00	-1,500.00	0.0%
<b>Total Expense</b>	<u>49,282.28</u>	<u>101,463.00</u>	<u>-52,180.72</u>	<u>48.57%</u>
<b>Net Income</b>	<u><u>51,852.26</u></u>	<u><u>0.00</u></u>	<u><u>51,852.26</u></u>	<u><u>100.0%</u></u>

**A.H. AT TURNPIKE SOUTH COMMUNITY DEVELOPMENT DISTRICT  
MONTHLY FINANCIAL REPORT  
MAY 2025**

	<b>Annual Budget 10/1/24 - 9/30/25</b>	<b>Actual May-25</b>	<b>Year To Date Actual 10/1/24 - 5/31/25</b>
<b>REVENUES</b>			
O&M Assessments	99,726	571	99,795
Debt Assessments (2015)	350,799	1,488	347,043
Debt Assessments (2016)	287,017	1,218	283,968
Debt Assessments (2021)	113,617	482	112,425
Direct Bill O&M	0	0	0
Direct Bill Debt (Series 2021)	0	0	0
Interest Income	720	0	6,133
<b>Total Revenues</b>	<b>\$ 851,879</b>	<b>\$ 3,759</b>	<b>\$ 849,364</b>
<b>EXPENDITURES</b>			
Supervisor Fees	5,000	0	0
Payroll Taxes	400	0	0
Engineering/Inspections	3,250	0	0
Management	35,988	2,999	23,992
Legal	12,000	0	3,513
Assessment Roll	7,500	0	0
Audit Fees	5,600	0	0
Insurance	7,100	0	6,858
Legal Advertisements	2,400	0	0
Miscellaneous	925	300	407
Meeting Venue	1,500	0	0
Postage	400	17	42
Office Supplies	775	97	241
Dues & Subscriptions	175	0	175
Trustee Fees	13,000	0	12,722
Continuing Disclosure Fee	1,200	0	0
Website Management	2,000	166	1,332
Contingency	2,250	0	0
<b>Total Expenditures</b>	<b>\$ 101,463</b>	<b>\$ 3,579</b>	<b>\$ 49,282</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>\$ 750,416</b>	<b>\$ 180</b>	<b>\$ 800,082</b>
Bond Payments (2015)	(329,751)	(1,473)	(330,190)
Bond Payments (2016)	(272,500)	(1,205)	(270,178)
Bond Payments (2021)	(107,936)	(477)	(106,965)
<b>Balance</b>	<b>\$ 40,229</b>	<b>\$ (2,975)</b>	<b>\$ 92,749</b>
County Appraiser & Tax Collector Fee	(15,743)	(37)	(8,094)
Discounts For Early Payments	(31,486)	0	(32,803)
<b>EXCESS/ (SHORTFALL)</b>	<b>\$ (7,000)</b>	<b>\$ (3,012)</b>	<b>\$ 51,852</b>
Carryover From Prior Year	7,000		
<b>NET EXCESS/ (SHORTFALL)</b>	<b>\$ -</b>	<b>\$ (3,012)</b>	<b>\$ 51,852</b>

<b>Bank Balance As Of 5/31/25</b>	<b>\$ 187,804.10</b>
<b>Accounts Payable As Of 5/31/25</b>	<b>\$ 7,235.14</b>
<b>Accounts Receivable As Of 5/31/25</b>	<b>\$ -</b>
<b>Available Funds As Of 5/31/25</b>	<b>\$ 180,568.96</b>

**A.H. AT TURNPIKE SOUTH COMMUNITY DEVELOPMENT DISTRICT  
TAX COLLECTIONS  
2024-2025**

#	ID#	Payment From	DATE	FOR	Tax Collect Receipts Gross	Interest Received	Commission Paid	Discount	Net From Tax Collector	O & M Assessment Income (Before Discounts & Fees)	Maintenance Assessment Income (Before Discounts & Fees)	Series 2015 Debt Assessment Income (Before Discounts & Fees)	Series 2016 Debt Assessment Income (Before Discounts & Fees)	Series 2021 Debt Assessment Income (Before Discounts & Fees)	O & M Assessment Income (After Discounts & Fees)	Series 2015 Debt Assessment Income (After Discounts & Fees) & Paid To Trustee	Series 2016 Debt Assessment Income (After Discounts & Fees) & Paid To Trustee	Series 2021 Debt Assessment Income (After Discounts & Fees) & Paid To Trustee
									\$851,160	\$99,727	\$0	\$350,799	\$287,017	\$113,617	\$99,727	\$350,799	\$287,017	\$113,617
									\$803,930	\$93,743	\$0	\$329,751	\$272,500	\$107,936	\$93,743	\$329,751	\$272,500	\$107,936
1	1	Miami-Dade Tax Collector	12/09/24	NAV Taxes	\$ 769,951.70		\$ (7,391.54)	\$ (30,798.18)	\$ 731,761.98	\$ 90,238.30		\$ 317,297.10	\$ 259,627.75	\$ 102,788.55	\$ 85,762.38	\$ 301,559.15	\$ 246,750.20	\$ 97,690.25
2	2	Miami-Dade Tax Collector	11/25/24	NAV Taxes	\$ 14,426.52		\$ (138.49)	\$ (577.09)	\$ 13,710.94	\$ 1,690.79		\$ 5,945.17	\$ 4,864.62	\$ 1,925.94	\$ 1,606.92	\$ 5,650.28	\$ 4,623.33	\$ 1,830.41
3	3	Miami-Dade Tax Collector	11/26/24	NAV Taxes	\$ 12,637.66		\$ (121.32)	\$ (505.51)	\$ 12,010.83	\$ 1,481.13		\$ 5,207.98	\$ 4,261.42	\$ 1,687.13	\$ 1,407.68	\$ 4,949.66	\$ 4,050.05	\$ 1,603.44
4	4	Miami-Dade Tax Collector	12/04/24	NAV Taxes	\$ 2,621.10		\$ (25.03)	\$ (117.97)	\$ 2,478.10	\$ 307.19		\$ 1,080.16	\$ 883.83	\$ 349.92	\$ 290.44	\$ 1,021.22	\$ 835.61	\$ 330.83
5	5	Miami-Dade Tax Collector	01/10/25	NAV Taxes	\$ 14,016.54		\$ (136.10)	\$ (406.56)	\$ 13,473.88	\$ 1,642.73		\$ 5,776.22	\$ 4,726.38	\$ 1,871.21	\$ 1,579.13	\$ 5,552.59	\$ 4,543.40	\$ 1,798.76
6	6	Miami-Dade Tax Collector	12/19/24	NAV Taxes	\$ 7,221.52		\$ (69.50)	\$ (270.82)	\$ 6,881.20	\$ 846.36		\$ 2,975.99	\$ 2,435.10	\$ 964.07	\$ 806.47	\$ 2,835.75	\$ 2,320.34	\$ 918.64
7	7	Miami-Dade Tax Collector	02/07/25	Interest		\$ 371.00			\$ 371.00	\$ 371.00					\$ 371.00			
8	8	Miami-Dade Tax Collector	02/12/25	NAV Taxes	\$ 5,416.14		\$ (53.08)	\$ (108.33)	\$ 5,254.73	\$ 634.78		\$ 2,231.99	\$ 1,826.32	\$ 723.05	\$ 615.86	\$ 2,165.48	\$ 1,771.89	\$ 701.50
9	9	Miami-Dade Tax Collector	03/06/25	NAV Taxes	\$ 1,805.38		\$ (17.87)	\$ (18.05)	\$ 1,769.46	\$ 211.59		\$ 744.00	\$ 608.77	\$ 241.02	\$ 207.39	\$ 729.19	\$ 596.66	\$ 236.22
10	10	Miami-Dade Tax Collector	03/21/25	Interest		\$ 579.00			\$ 579.00	\$ 579.00					\$ 579.00			
11	11	Miami-Dade Tax Collector	04/07/25	NAV Taxes	\$ 10,426.54		\$ (104.27)	\$ -	\$ 10,322.27	\$ 1,221.99		\$ 4,296.78	\$ 3,515.83	\$ 1,391.94	\$ 1,209.77	\$ 4,253.81	\$ 3,480.67	\$ 1,378.02
12	12	Miami-Dade Tax Collector	05/13/25	NAV Taxes	\$ 3,719.08		\$ (37.19)	\$ -	\$ 3,681.89	\$ 531.50		\$ 1,487.99	\$ 1,217.55	\$ 482.04	\$ 526.19	\$ 1,473.11	\$ 1,205.37	\$ 477.22
13	13	Miami-Dade Tax Collector	05/21/25	Interest		\$ 39.04			\$ 39.04	\$ 39.04					\$ 39.04			
14									\$ -									
15									\$ -									
16									\$ -									
					\$842,242.18	\$ 989.04	\$ (8,094.39)	\$ (32,802.51)	\$ 802,334.32	\$ 99,795.40	\$ -	\$ 347,043.38	\$ 283,967.57	\$ 112,424.87	\$ 95,001.27	\$ 330,190.24	\$ 270,177.52	\$ 106,965.29

Assessment Roll = 851,160.76

Collections  
98.95%

Note: \$851,160, \$99,727, \$350,799, \$287,017 and \$113,617 are 2024/2025 budgeted assessments before discounts and fees.  
\$803,930, \$93,743, \$329,751, \$272,500 and \$107,936 are 2024/2025 budgeted assessments after discounts and fees.

Roll  
O&M 99,727.32  
15 Debt 350,798.80  
16 Debt 287,017.20  
21 Debt 113,617.44  
851,160.76

\$ 842,242.18  
\$ 989.04  
\$ (99,795.40)  
\$ (112,424.87)  
\$ (283,967.57)  
\$ (347,043.38)  
\$ -  
\$ 802,334.32  
\$ (95,001.27)  
\$ (270,177.52)  
\$ (330,190.24)  
\$ (106,965.29)  
\$ (0.00)

August 5, 2024

Ms. Gloria Perez  
District Manager  
A.H. At Turnpike South Community Development District  
Special District Services, Inc.  
The Oaks Center, 2501A Burns Road  
Palm Beach Gardens, FL 33410

**Re: 2024 Yearly Engineer's Report for  
A.H. At Turnpike South Community Development District.  
Special Assessment Bonds 2015, 2016, and 2021.**

**Delivery Only:** [gperez@sdsinc.org](mailto:gperez@sdsinc.org)

Dear Ms. Perez:

The A.H. At Turnpike South Community Development District (the "District" or "CDD") is generally bounded by Tallahassee Road on the west, the Ronal Reagan Turnpike on the north, SW 132 Avenue on the east, and SW 280 Street on the south (Refer to Exhibit 1). The District encompasses 473 single family lots within 98.35 acres of land (the "Development"). The Development is supported by public infrastructure that was partially financed by the CDD (the "Public Infrastructure"). Such Public Infrastructure includes roads within the boundaries of the CDD, stormwater drainage infrastructure for flood protection, and water distribution and sanitary sewer collection systems. Upon completion, the Public Infrastructure was conveyed to Miami-Dade County for ownership and maintenance.

This 2024 Yearly Engineer's Report (the "Report") is being issued to comply with yearly inspections of the Public Infrastructure as required by Section 9.21 of the Master Indentures of the bonds that were issued to finance the Public Infrastructure. The intent of this Report is fourfold: **1)** To inform as to the status of ownership of the Public Infrastructure that was financed or constructed by the District; **2)** To describe the state, working order and condition of the infrastructure still owned by the District; **3)** To give recommendations as to the funds estimated necessary for the proper maintenance, repair and operation of the District's infrastructure and; **4)** To report on the insurance being carried by the District.

#### **1. Current Boundaries and Residential Lots of the District.**

The current boundaries of the District, as depicted on Exhibit 2, were established by the enactment of the following three Miami-Dade County ordinances:

1. The original boundaries of the CDD were established by the enactment of County Ordinance No. 12-60 which became effective on July 27, 2012. The original boundaries encompassed 75.55 acres of land and 371 single family lots. The original CDD boundaries were defined by the boundaries of the plats of A.H. At Turnpike South First Addition (PB 172, PG 29) and A.H. At Turnpike South Second Addition (PB 174, PG 14). (Refer to Exhibits 3 and 4 for depictions of the boundaries of the plats).
2. The original 75.55-acre CDD boundaries were expanded by 6.93 acres by the enactment of County Ordinance 13-93 which became effective on October 11, 2013. The boundaries of the expansion area were defined by the plat of A.H. At Turnpike South (PB 170, PG 53). The expansion area added 30 single family lots to the District for a total of 401 lots. (Refer to Exhibit 3 for a depiction of the expansion area located west of the Ronald Reagan Turnpike).
3. The District was further expanded by 15.87 acres and 72 single family lots to the current totals of 98.35 acres and 473 lots on December 13, 2019, by the enactment of County Ordinance 19-117. The limits of the expansion area were defined by the boundaries of the plat of Lucky Start At Sunrise Estates (PB 175, PG 66). (Refer to Exhibit 5 for a depiction of the Lucky Start plat).

## **2. Public Infrastructure Phasing, Financing, Construction Completion, Ownership, State and Condition.**

The financing and construction of the Public Infrastructure were done in three phases as described below:

1. **Phase 1** consisted of the development of 46.41 acres and 221 single family lots (Refer to Exhibit 3, Phase 1A and 1B). The roads, drainage improvements, water and sewer systems in Phase 1 were financed by the District by issuing \$4,430,000 in Special Assessment Bonds on February 5, 2015 (the "Phase One Project"). Construction of the Phase One Project infrastructure was completed in 2017 and transferred to Miami-Dade County for ownership and maintenance, in accordance with previous District reports prepared by American Services of Miami, Corp.

In July of the current year Alvarez Engineers conducted field inspections of the roads, drainage, water, and sewer systems in Phase 1 and observed that they were in good condition.

2. **Phase 2** consisted of the development of 36.07 acres and 180 single family lots (Refer to Exhibit 4, Phase 2). The roads, drainage improvements, water and sewer systems in Phase 2 were financed by the District by issuing \$3,975,000 in Special Assessment Bonds on November 29, 2016 (the "Phase Two Project"). Construction of the Phase Two Project infrastructure was completed in 2019 and transferred to

Miami-Dade County for ownership and maintenance, in accordance with previous District reports prepared by American Services of Miami, Corp.

In July of the current year Alvarez Engineers conducted field inspections of the roads, drainage, water, and sewer systems in Phase 2 and observed that they were in good condition.

3. **Phase 3** consisted of the development of 15.87 acres and 72 single family lots (Refer to Exhibit 5, Phase 3). The roads, drainage improvements, water and sewer systems in Phase 3 were financed by the District by issuing \$1,915,000 in Special Assessment Bonds on February 17, 2021 (the “Phase Three Project”). Construction of the Phase Three Project infrastructure was completed in 2022 and transferred to Miami-Dade County for ownership and maintenance.

In July of the current year Alvarez Engineers conducted field inspections of the roads, drainage, water, and sewer systems in Phase 3 and observed that they were in good condition.

Roadway or flooding problems may be reported by the District or the public to Miami-Dade County at <https://www.miamidade.gov/311direct/#/categorylist>

Water and sewer issues may be reported to Miami-Dade County Water and Sewer Department at 786-552-8970 or by email at [wasdcomplaintunit@miamidade.gov](mailto:wasdcomplaintunit@miamidade.gov)

### **3. District’s Budget for Operation and Maintenance of the Public Infrastructure.**

For Fiscal Year 2024/2025 the District has budgeted \$101,463 for administrative expenditure, including \$3,250 for Engineering inspections. The District has not budgeted for the operation and maintenance of the Public Infrastructure because all the elements of Public Infrastructure, that is, roads, stormwater drainage, water, and sewer systems, were conveyed to Miami-Dade County for ownership and maintenance at their completion.

The District budget may be reviewed in detail at <https://ahturnpikesouthcdd.org/financials/>

### **4. Insurance Carried by the District.**

The District carries insurance for General Liability, Hired Non-Owned Automobile, Employment Practices Liability and Public Officials Liability under Policy Agreement Number 100123018 with Florida Insurance Alliance. The District has budgeted \$7,100 in its 2024/2025 Fiscal Year Budget to renew the current policy that expires on October 1, 2024. The premium for the current policy was \$6,594 in 2023.

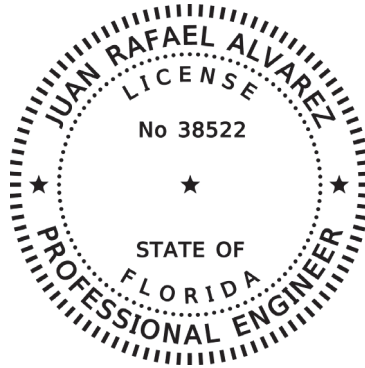
If you have any questions, please do not hesitate to contact me at 305-640-1345 or at [Juan.Alvarez@Alvarezeng.com](mailto:Juan.Alvarez@Alvarezeng.com).

Sincerely,  
**Alvarez Engineers, Inc.**

Juan R Alvarez

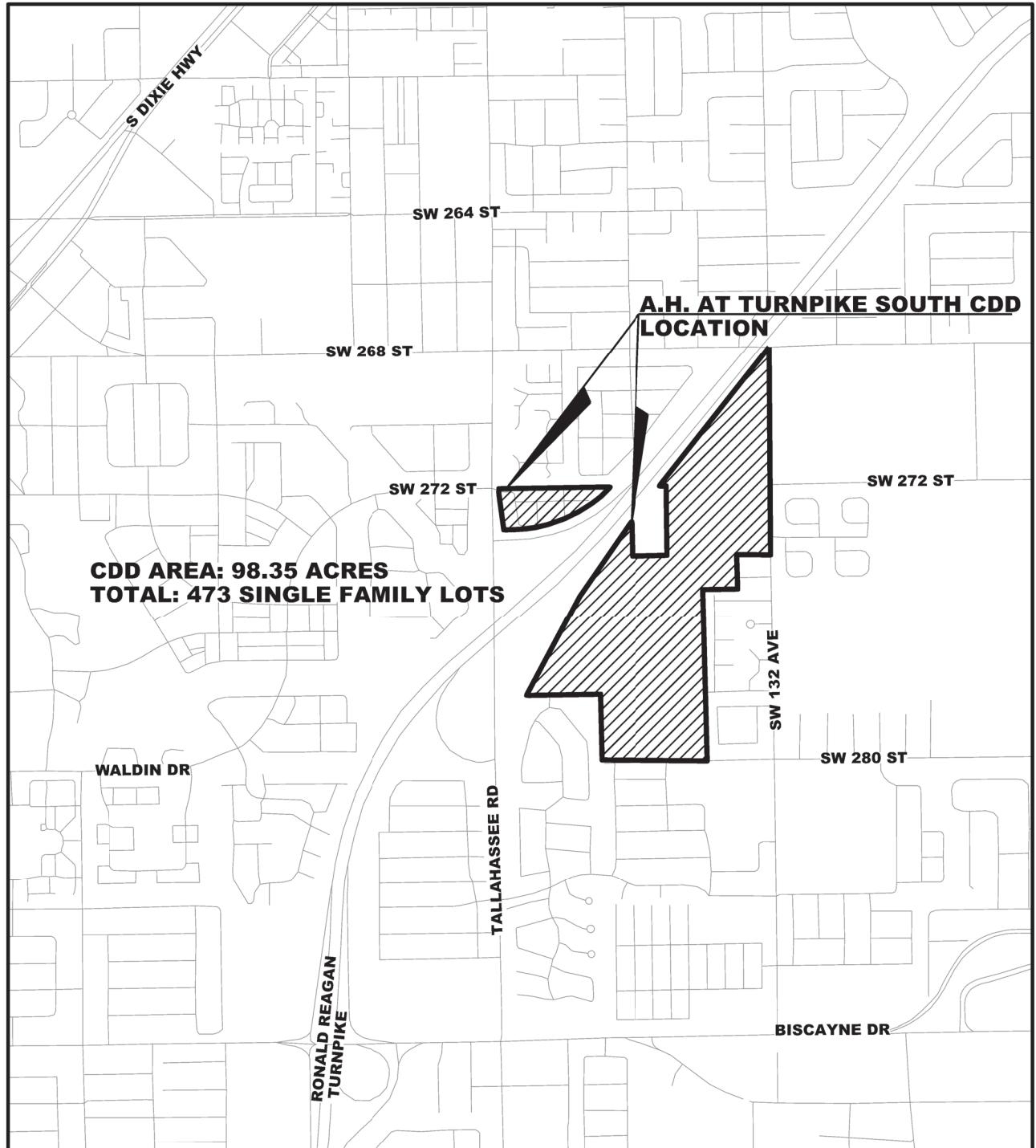
Digitally signed by Juan R  
Alvarez  
Date: 2024.08.05 16:14:53  
-04'00'

Juan R. Alvarez, PE  
District Engineer  
Date: August 5, 2024



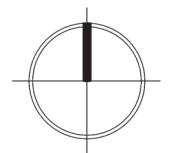
This item has been digitally signed and sealed by  
Juan R. Alvarez, PE on August 5, 2024.

Printed copies of this document are not  
considered signed and sealed and the signature  
must be verified on any electronic copies.



**ALVAREZ ENGINEERS, INC.**

**A.H. AT TURNPIKE SOUTH CDD  
LOCATION MAP**



0 250' 750' 1500'

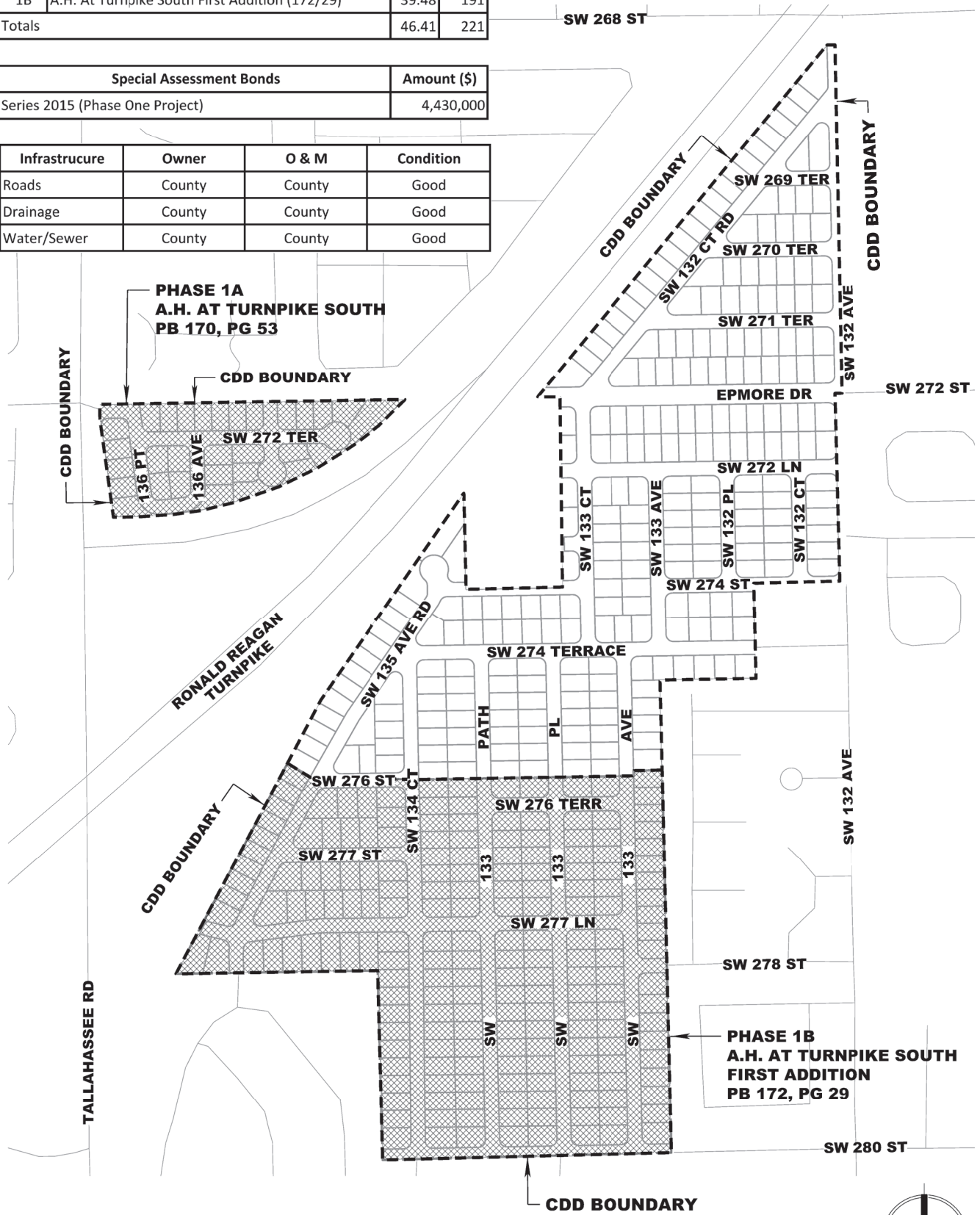




Phase	Plat Name (Plat Book/Page)	Acres	Lots
1A	A.H. At Turnpike South (170/53)	6.93	30
1B	A.H. At Turnpike South First Addition (172/29)	39.48	191
Totals		46.41	221

Special Assessment Bonds	Amount (\$)
Series 2015 (Phase One Project)	4,430,000

Infrastructure	Owner	O & M	Condition
Roads	County	County	Good
Drainage	County	County	Good
Water/Sewer	County	County	Good



## ALVAREZ ENGINEERS, INC.

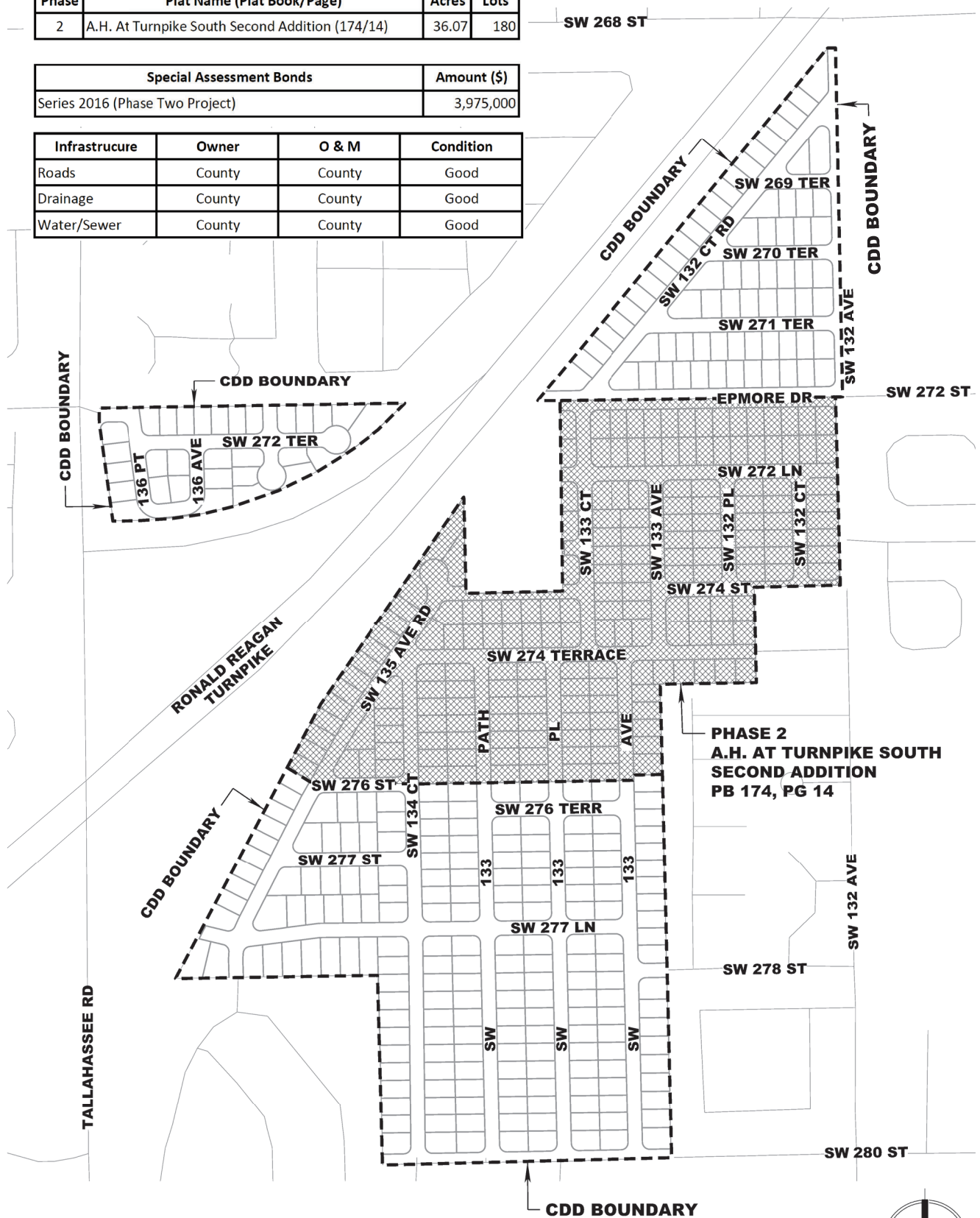
### A.H. AT TURNPIKE SOUTH CDD CDD PHASE 1

EXHIBIT 3

Phase	Plat Name (Plat Book/Page)	Acres	Lots
2	A.H. At Turnpike South Second Addition (174/14)	36.07	180

Special Assessment Bonds	Amount (\$)
Series 2016 (Phase Two Project)	3,975,000

Infrastructure	Owner	O & M	Condition
Roads	County	County	Good
Drainage	County	County	Good
Water/Sewer	County	County	Good



**ALVAREZ ENGINEERS, INC.**

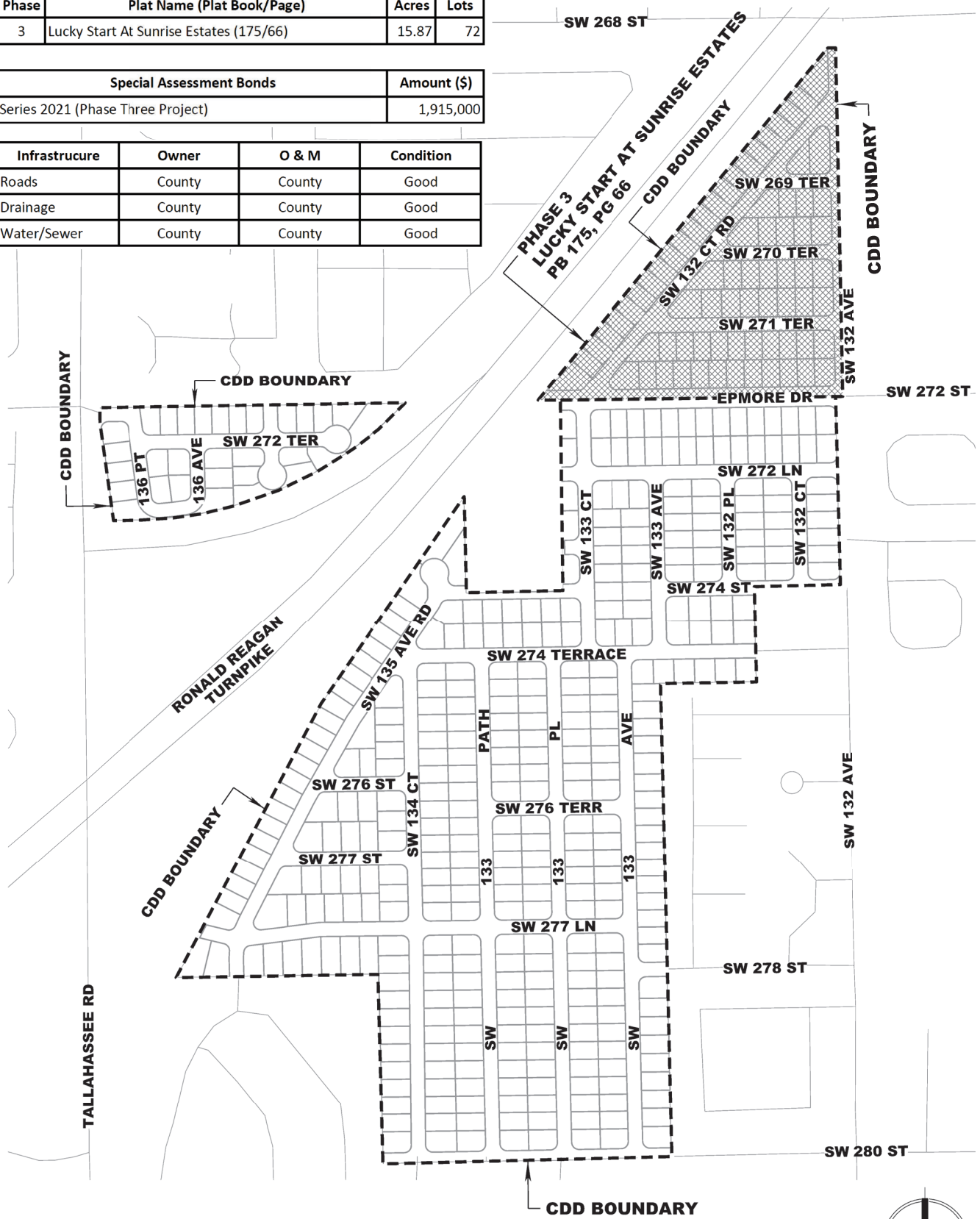
**A.H. AT TURNPIKE SOUTH CDD  
CDD PHASE 2**

EXHIBIT 4

Phase	Plat Name (Plat Book/Page)	Acres	Lots
3	Lucky Start At Sunrise Estates (175/66)	15.87	72

Special Assessment Bonds	Amount (\$)
Series 2021 (Phase Three Project)	1,915,000

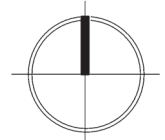
Infrastructure	Owner	O & M	Condition
Roads	County	County	Good
Drainage	County	County	Good
Water/Sewer	County	County	Good



**ALVAREZ ENGINEERS, INC.**

**A.H. AT TURNPIKE SOUTH CDD  
CDD PHASE 3**

EXHIBIT 5



0 50' 200' 500'