



Rizzetta & Company

Trails Community Development District

**Board of Supervisors' Meeting
February 13, 2023**

District Office:
2806 N. Fifth Street, unit 403 St.
Augustine, FL 32084

www.trailscdd.org

TRAILS COMMUNITY DEVELOPMENT DISTRICT

Winchester Ridge Amenity Center 15431 Spotted Stallion Trail, Jacksonville, Florida 32234

www.trailscdd.org

Board of Supervisors	Terence Douglas Douglas Pope Patricia Acree Corina Buck Ashley Guioa	Chairman Vice Chairman Assistant Secretary Assistant Secretary Assistant Secretary
District Manager	Lesley Gallagher	Rizzetta & Company, Inc.
District Counsel	Katie Buchanan	Kutak Rock, LLP
District Engineer	Vince Dunn	Dunn & Associates

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

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

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting/hearing/workshop is asked to advise the District Office at least forty-eight (48) hours before the meeting/hearing/workshop by contacting the District Manager at (239) 936-0913. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) 1-800-955-8770 (Voice), who can aid you in contacting the District Office.

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

TRAILS COMMUNITY DEVELOPMENT DISTRICT

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

Board of Supervisors
Trails Community Development District

February 6, 2023

FINAL AGENDA

Dear Board Members:

The meeting of the Board of Supervisors of the Trails Community Development District will be held on **February 13, 2023 at 6:30 p.m.**, at the Winchester Ridge Amenity Center, located at 15431 Spotted Stallion Trail, Jacksonville, Florida 32234.

1. **CALL TO ORDER/ROLL CALL**
2. **AUDIENCE COMMENTS ON AGENDA ITEMS**
3. **BUSINESS ITEMS**
 - A. Consideration of LLS Tax Solutions Inc., Arbitrage Engagement, Series 2007.....Tab 1
 - B. Discussion Regarding Security
 - C. Discussion Regarding Food Trucks
4. **STAFF REPORTS**
 - A. District Counsel
 - B. District Engineer
 - C. Landscape Manager.....Tab 2
 - 1.) BrightView Landscape Report Dated February 2, 2023
 - D. Amenity Manager.....Tab 3
 - 1.) Amenity Manager Report Dated February 13, 2023
 - E. Field Operations Manager.....Tab 4
 - 1.) Facility Operations Manager Report Dated February 13, 2023
 - 2.) Future Horizons EOM Report Dated December 7, 2022
 - 3.) Future Horizons EOM Report Dated January 11, 2023
 - F. District Manager
 - 1.) Discussion Regarding FY 2023/24 Budget Workshop
5. **BUSINESS ADMINISTRATION**
 - A. Consideration of the Minutes of the Special Meeting held November 29, 2022.....Tab 5
 - B. Ratification of Operation and Maintenance Expenditures for September 2022, October 2022 and November 2022.....Tab 6
6. **AUDIENCE COMMENTS AND SUPERVISOR REQUESTS**
7. **ADJOURNMENT**

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

Kindly yours,
Lesley Gallagher
District Manager

Tab 1



LLS Tax Solutions Inc.
2172 W. Nine Mile Rd.
#352
Pensacola, FL 32534
Telephone: 850-754-0311
Email: liscott@llstax.com

December 8, 2022

Trails Community Development District
c/o Rizzetta & Company, Inc.
3434 Colwell Avenue, Suite 200
Tampa, Florida 33614

Thank you for choosing LLS Tax Solutions Inc. ("LLS Tax") to provide arbitrage services to Trails Community Development District ("Client") for the following bond issue. This Engagement Letter describes the scope of the LLS Tax services, the respective responsibilities of LLS Tax and Client relating to this engagement and the fees LLS Tax expects to charge.

- \$5,305,000 Trails Community Development District (City of Jacksonville, Florida) Special Assessment Bonds, Series 2007

SCOPE OF SERVICES

The procedures that we will perform are as follows:

- Assist in calculation of the bond yield, unless previously computed and provided to us.
- Assist in determination of the amount, if any, of required rebate to the federal government.
- Issuance of a report presenting the cumulative results since the issue date of the issue of bonds.
- Preparation of necessary reports and Internal Revenue Service ("IRS") forms to accompany any required payment to the federal government.

As a part of our engagement, we will read certain documents associated with each issue of bonds for which services are being rendered. We will determine gross proceeds of each issue of bonds based on the information provided in such bond documents. You will have sole responsibility for determining any other amounts not discussed in those documents that may constitute gross proceeds of each series of bonds for the purposes of the arbitrage requirements.

TAX POSITIONS AND REPORTABLE TRANSACTIONS

Because the tax law is not always clear, we will use our professional judgment in resolving questions affecting the arbitrage calculations. Unless you instruct us otherwise, we will take the reporting position most favorable to you whenever reasonable. Any of your bond issues may be selected for review by the IRS, which may not agree with our positions. Any proposed adjustments are subject to certain rights of appeal. Because of the lack of clarity in the law, we cannot provide assurances that

the positions asserted by the IRS may not ultimately be sustained, which could result in the assessment of potential penalties. You have the ultimate responsibility for your compliance with the arbitrage laws; therefore, you should review the calculations carefully.

The IRS and some states have promulgated “tax shelter” rules that require taxpayers to disclose their participation in “reportable transactions” by attaching a disclosure form to their federal and/or state income tax returns and, when necessary, by filing a copy with the Internal Revenue Service and/or the applicable state agency. These rules impose significant requirements to disclose transactions and such disclosures may encompass many transactions entered into in the normal course of business. Failure to make such disclosures will result in substantial penalties. In addition, an excise tax is imposed on exempt organizations (including state and local governments) that are a party to prohibited tax shelter transactions (which are defined using the reportable transaction rules). Client is responsible for ensuring that it has properly disclosed all “reportable transactions” and, where applicable, complied with the excise tax provision. The LLS Tax services that are the subject of this Engagement Letter do not include any undertaking by LLS Tax to identify any reportable transactions that have not been the subject of a prior consultation between LLS Tax and Client. Such services, if desired by Client, will be the subject of a separate engagement letter. LLS Tax may also be required to report to the IRS or certain state tax authorities certain tax services or transactions as well as Client’s participation therein. The determination of whether, when and to what extent LLS Tax complies with its federal or state “tax shelter” reporting requirements will be made exclusively by LLS Tax. LLS Tax will not be liable for any penalties resulting from Client’s failure to accurately and timely file any required disclosure or pay any related excise tax nor will LLS Tax be held responsible for any consequences of its own compliance with its reporting obligations. Please note that any disclosure required by or made pursuant to the tax shelter rules is separate and distinct from any other disclosure that Client might be required to or choose to make with its tax returns (e.g., disclosure on federal Form 8275 or similar state disclosure).

PROFESSIONAL FEES AND EXPENSES

Our professional fees for services listed above for the three annual bond years ending January 23, 2023, January 23, 2024, and January 23, 2025, is \$1,500, which is \$500 each year. We will bill you upon completion of our services. Our invoices are payable upon receipt. Additionally, you may request additional consulting services from us upon occasion; we will bill you for these consulting services at a beforehand agreed upon rate.

Unanticipated factors that could increase our fees beyond the estimate given above include the following (without limitation). Should any of these factors arise we will alert you before additional fees are incurred.

- Investment data provided by you is not in good order or is unusually voluminous.
- Proceeds of bonds have been commingled with amounts not considered gross proceeds of the bonds (if that circumstance has not previously been communicated to us).
- A review or other inquiry by the IRS with respect to an issue of bonds.

The Client (District) has the option to terminate this Agreement within ninety days of providing notice to LLS Tax Solutions Inc. of its intent.

ACCEPTANCE

You understand that the arbitrage services, report and IRS forms described above are solely to assist you in meeting your requirements for federal income tax compliance purposes. This Engagement Letter constitutes the entire agreement between Client and LLS Tax with respect to this engagement, supersedes all other oral and written representations, understandings or agreements relating to this engagement, and may not be amended except by the mutual written agreement of the Client and LLS Tax.

Please indicate your acceptance of this agreement by signing in the space provided below and returning a copy of this Engagement Letter to us. Thank you again for this opportunity to work with you.

Very truly yours,
LLS Tax Solutions Inc.

AGREED AND ACCEPTED:
Trails Community Development District

By: Linda L. Scott
Linda L. Scott, CPA

By: _____
Print Name _____
Title _____
Date: _____

Tab 2



Quality Site Assessment

Prepared for: Trails Community Development D

General Information

DATE: Thursday, Feb 02, 2023
NEXT QSA DATE: Tuesday, Jan 23, 2024
CLIENT ATTENDEES:
BRIGHTVIEW ATTENDEES: Willie Perez Davila

Customer Focus Areas

Quality you can count on.

<h1>7</h1> <p>Seven Standards of Excellence</p>	 <p>1 Site Cleanliness</p>	 <p>2 Weed Free</p>	 <p>3 Green Turf</p>
	 <p>4 Crisp Edges</p>	 <p>5 Spectacular Flowers</p>	 <p>6 Uniformly Mulched Beds</p>

Carryover Items



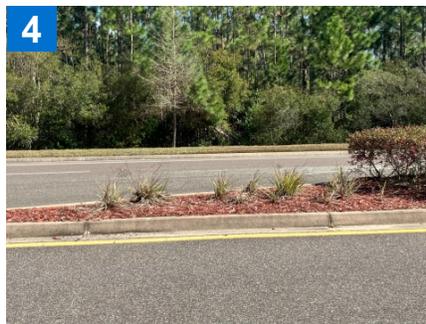
- 1** The flax lilies will be cut back once the freeze goes away

Maintenance Items



- 1** The grasses were cut back through out the property and there is no need to replace them because they are starting to come

Recommendations for Property Enhancements



1 Recommend replacing the dead plant material with some Loropetalum I will send proposal

2 Recommend removing the dead plant material on the left of the entrance to the clubhouse and add Blue Daze as ground cover on both of the entrance

3 Recommend removing the dead plant material and replacing with Jack Frost

4 Recommend removing dead plant material and adding Sunshine Ligustrum or Dwarf Encore Azaleas on both end of the island

Recommendations for Property Enhancements



5 Recommend replacing some of the Loropetalum and adding a row of Jack Frost in front of it

6 We recommend adding some Sunshine Ligustrum at the monument at the back entrance



Notes to Owner / Client



1 Annual Flowers were installed and looking healthy

Tab 3

Trails CDD

Managers Report

Date of meeting: 2.13.2023

Submitted by: Mark Insel

POOL AND FACILITY:

- Movie Event preparation is ongoing at the time of report. We have all the paperwork, and confirmation for an event on 2/18, beginning at 4pm with Food Trucks then Movie and popcorn while supplies last.
- Envera PM was completed mid-December, some evening voice downs in parking lot and intruders left within 2 minutes and no other issues so far! Update and system maintenance done on the 3rd and 5th.
- Field on the other side of Boardwalk has new signage saying no trespassing with motorized vehicles.
- We have made progress with approved jobs and upcoming tasks. David has been busy with many small tasks and is tackling the larger jobs.
- Safety checks on the Playground, Volleyball Court, and Boardwalk are completed daily.
- The pool pump rebuild is tentatively scheduled after Spring Break until Memorial Day.
- QR Codes are placed in Bulletin Board and Playground, residents have been using to survey each area.
- Touch up painting around the building where needed.
- Gate repair made, new welds on corners. Obtaining fence and gate re location options.

GYM AND EQUIPMENT:

- The multi-use machine part was installed and is working again!
- All equipment has been checked; PM was completed last month. The janitorial crew has been cleaning the fitness center when onsite as well.
- The machines are in great shape and all working properly!

COMPLETED PROJECTS / No Board action required:

- Volleyball net replaced.
- Shelving put in back storage closet is the best, many storage options now and very organized.
- Pressure washing completed on the playground, deck tables and chairs.
- We have seen very few residents coming into the office for access cards. There have been many residents giving us positive feedback in regard to the overall appearance of the Facility.
- Rentals for the clubhouse have been good.
- Routine maintenance and janitorial continues throughout facility.
- Checks on playground for safety and functionality.
- We continue to ride the community monitoring signs, drains, road conditions, etc.
- Minor Repairs made to Boardwalk, ongoing.
- Will coincide fence install/replacement when pool pump work is going on; will be obtaining pricing to replace.

POND AND LAKE MANAGEMENT:

- The technician has been onsite monthly. Derek was onsite January 11th. His report had no major issues and treatments were focused basically on shoreline growth. They fill us in on which have algae, grass and weed issues, which needed dye and the ponds seeing the most trash. Our Tech is very attentive and always doing a great job.
- Will inquire as to the need of carp or tilapia and requirements.

LANDSCAPE MANAGEMENT:

- Spring Flowers installed.
- Mulching will be done soon.
- Weeded the beds at entrance.
- The crews trimmed all the pool area shrubs and grasses. This was done throughout the community as well.
- Fertilization was completed in December.
- The Landscaping Management Tool, and weekly drive checklist is in place for reporting. Brightview's tasks are being completed daily. The crews are working the winter schedule. Picking up more trash around ponds. They are prioritizing work throughout the community and are keeping things maintained. The last report reflected basic rotations completed, blew the property, and picked up trash. They mowed and line trimmed all the lakes.

WHAT TO EXPECT IN THE UPCOMING MONTHS:

- Pressure washing on deck gutters, pavers and building where needed.
- Will continue sending Policy Highlight reminders and updates.
- Continued diligence on a clean facility, pool, and grounds.
- Continued oversight on landscaping and irrigation.
- Continuing to knock out items on punch list of projects both small and large not needing Board approval.
- Pool equipment replacement.
- Pool lights replacement.
- Landscape proposals for repairs if needed.
- Fence proposals.

Should you have any comments or questions feel free to contact me directly

Mark Insel 904-408-7716



Tab 4

Winchester Ridge Trails

Manager's Report

Date of meeting: 2.13.2023

Submitted by: David Anderson

POOL AND FACILITY:

- Passed Health Dept. inspection in December.
- Pool pump replacement is tentatively scheduled to start late March. 24th or so. Waiting on ordered equipment.
- Volleyball net has been replaced.
- Cleaning of parking lot along with Amenity grounds being performed when attended.

GYM AND EQUIPMENT:

- The overhead press machine has been repaired. Finally
- All equipment has been checked; PM was completed last month. The janitorial crew has been cleaning the fitness center when onsite as well.
- The machines are in great shape and all working properly!
- The thermostats were reset so the heat could come on and now Temperature is perfect and is working great.

COMPLETED PROJECTS:

- Checks on playground for safety and functionality.
- Monitoring road signs, and debris cleanup multi times weekly.

POND AND LAKE MANAGEMENT:

- The technician has been onsite monthly. Derek was on site December. His report had no major issues and treatments were focused basically on shoreline growth. They fill us in on which have algae, grass and weed issues, which needed dye and the ponds seeing the most trash. Our Tech is very attentive and always doing a great job.
- Signs around ponds replaced or repaired.
- Timers to pond lights have been adjusted to daylight savings.

LANDSCAPE MANAGEMENT:

- Hedge and bush trimming around the facility has been completed.
- Weeded the beds at entrances and facility have been completed.
- I communicate with Carlos and Mike weekly to adjust where needed.
- The Landscaping Management Tool, and weekly drive checklist are in place for reporting. Greenpoint's tasks are being completed daily. The crews are working the winter schedule. Picking up more trash around ponds. They are prioritizing work throughout the community and are keeping things maintained. The last report reflected basic rotations completed, blew the property, and picked up trash. They mowed and line trimmed all the lakes.

WHAT TO EXPECT IN THE UPCOMING MONTHS:

- Will continue sending Policy Highlight reminders and updates.
- Continued diligence on a clean facility, pool, and grounds.
- Continued oversight on landscaping and irrigation.

- Continuing to knock out items on punch list of projects both small and large not needing Board approval.
- Landscape proposals for repairs if needed.
- Food Trucks will be monthly or more and have been well attended.

Should you have any comments or questions feel free to contact me directly.

David Anderson 904-884-2432



Trails CDD (Winchester)

Date Treated: 12-7-22

Water Temperature: 70-74

Weather: Partly Cloudy

Winds: 0-5 MPH

Lake No	Plants Treated	Chemicals Used
1	Algae, Plankton	FL 909
2	Algae, Plankton	FL 909
3	Algae, Shoreline, Plankton	FL 909, Roundup Custom, Polaris
4	Algae, Shoreline	FL 909, Roundup Custom, Polaris
5	Shoreline	Roundup Custom, Polaris
6	Shoreline	Roundup Custom, Polaris
7	Shoreline	Roundup Custom, Polaris
8	Shoreline	Roundup Custom, Polaris
9	Shoreline	Roundup Custom, Polaris
10	Algae, Shoreline, Plankton	FL 909, Roundup Custom, Polaris
11	Shoreline	Roundup Custom, Polaris
12	Shoreline	Roundup Custom, Polaris
13	Algae, Shoreline	FL 909, Roundup Custom, Polaris
14	Algae, Shoreline	FL 909, Roundup Custom, Polaris
15	Algae, Shoreline	FL 909, Roundup Custom, Polaris
16	Shoreline	Roundup Custom, Polaris
17	Algae, Shoreline	FL 909, Roundup Custom, Polaris
18	Algae, Shoreline, Plankton	FL 909, Roundup Custom, Polaris
19	Shoreline	Roundup Custom, Polaris
20	Shoreline	Roundup Custom, Polaris
21	Shoreline	Roundup Custom, Polaris
22	Shoreline	Roundup Custom, Polaris
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25	Shoreline	Roundup Custom, Polaris
26	Shoreline	Roundup Custom, Polaris
29	Shoreline	Roundup Custom, Polaris
30	Shoreline	Roundup Custom, Polaris

Comments: None

Trails CDD (Winchester)

Date Treated: 1-11-23

Water Temperature: 57-60

Weather: Partly Cloudy

Winds: 0-5 MPH

Lake No	Plants Treated	Chemicals Used
1	Algae	Hydrothol 191
2	Algae, Plankton	Hydrothol 191
3	Algae, Plankton	Hydrothol 191
4	Algae, Plankton	Hydrothol 191
5	Algae	Hydrothol 191
6	Algae	Hydrothol 191
7	Algae, Plankton	Hydrothol 191
8	Algae	Hydrothol 191
9	Algae	Hydrothol 191
10	None	None
11	None	None
12	Algae	Hydrothol 191
13	None	None
14	None	None
15	None	None
16	None	None
17	None	None
18	Algae	Hydrothol 191
19	Algae	Hydrothol 191
20	Algae	Hydrothol 191
21	Algae	Hydrothol 191
22	Algae	Hydrothol 191
23	Algae	Hydrothol 191
24	Algae	Hydrothol 191
25	None	None
26	None	None
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30	None	None

Comments: None

Tab 5

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MINUTES OF MEETING

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

**TRAILS
COMMUNITY DEVELOPMENT DISTRICT**

The **special** meeting of the Board of Supervisors of Trails Community Development District was held on **November 29, 2022 at 6:30 p.m.** at the Winchester Ridge Amenity Center, located at 15431 Spotted Stallion Trail, Jacksonville, Florida 32234.

Present and constituting quorum include:

- | | |
|-----------------|--|
| Terence Douglas | Board Supervisor, Chairman |
| Douglas Pope | Board Supervisor, Vice Chairman |
| Patty Acree | Board Supervisor, Assistant Secretary |
| Corina Buck | Board Supervisor, Assistant Secretary |
| Ashley Guioa | Board Supervisor, Assistant Secretary |

Also present were:

- | | |
|------------------|---|
| Lesley Gallagher | District Manager, Rizzetta & Co., Inc. |
| Katie Buchanan | District Counsel, Kutak Rock, LLP |
| Vince Dunn | District Engineer, Dunn & Associates (speaker phone) |
| Steve Howell | Director of Field Services, Vesta Inc. |
| Mark Insel | Director of Amenity Manager, Vesta Inc. |
| David Anderson | Operations Manager, Vesta Inc. |

Audience Members Present

FIRST ORDER OF BUSINESS

Call to Order

Ms. Gallagher called the meeting to order at 6:33 p.m.

SECOND ORDER OF BUSINESS

Audience Comments on Agenda Items

Comments were heard on the election and pool filtration system proposals.

46 **THIRD ORDER OF BUSINESS**

Oath of Office

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48 Both Mr. Douglas and Ms. Buck took their oaths prior to the onset of the meeting.
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51 **FOURTH ORDER BUSINESS**
52 **Policy**

**Consideration of Easement Variance
and Application**

- 53
54 **1.) Discharging into Stormwater Pond**
55 **2.) Fence Installation**
56 **3.) Landscaping**
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58 The Board began with a request from the property owners of 6119 Black Stallion Drive to
59 place a fence in the easement on their property. The property owners were present to
60 answer any questions for the Board. Discussion ensued regarding access being blocked
61 and the property owners stated that they did not want to consider placing two gates to
62 allow access due to the additional expense this would create.
63

On a motion by Ms. Guioa, seconded by Ms. Acree, with all unanimously in favor, the Board denied the request to place fencing in the easement at 6119 Black Stallion Drive, for Trails Community Development District.

64
65 Ms. Buchanan then reviewed the draft of the letter the Board requested from the last
66 meeting regarding the easement and variance application and process. Discussion
67 ensued regarding who would receive the letters and identify properties that have existing
68 alterations and which entity would be named as owner of property where bank of pond is.
69

On a motion by Ms. Guioa, seconded by Ms. Buck, with all unanimously in favor, the Board authorized the letter to be mailed to the entire community, understanding that this would invoice a mailed notice expense, for Trails Community Development District.

70
71 Further discussion began regarding SJRWMD and if the letter could be more condensed
72 and sent out in a broader informational format with the application being available on line
73 to save the cost of additional pages.
74

On a motion by Ms. Guioa, seconded by Mr. Douglas, with all unanimously in favor, the Board amended their previous motion to approve the letter as modified, for Trails Community Development District.

75
On a motion by Ms. Buck, seconded by Ms. Guioa, with all unanimously in favor, the Board set the application fee at an initial \$150.00 and should additional review be

required by the District Engineer, the amount of the additional cost would be provided to the applicant before moving forward, for Trails Community Development District.

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The Board moved to Agenda item 3E.

FIFTH ORDER BUSINESS

Consideration of Proposal for Annual Engineer's Report

On a motion by Ms. Acree, seconded by Ms. Guioa, with all unanimously in favor, the Board approved the proposal for Annual Engineer's Report, for Trails Community Development District.

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The Board moved to Agenda item 4B.

SIXTH ORDER OF BUSINESS

Staff Reports - District Engineer's Report

Mr. Dunn did not have a report, but was available to answer questions.

The Board moved back to Agenda item 3C.

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SEVENTH ORDER OF BUSINESS

Consideration of Proposals for Repair/Replacement of Pool Filtration System

- 1.) Crown Pools Proposal
- 2.) Epic Pools Proposal Equipment Change
- 3.) Oak Wells Aquatics Proposal

The Board reviewed proposals from Crown Pools, Epic Pools and Oak Wells Aquatics. Mr. Howell reviewed a breakdown of these proposals with the Board. Discussion ensued regarding the funds to complete this project and impact on the reserve going forward as well as the additional expenses that would be involved with this project which would include but not be limited to landscaping and fencing.

On a motion by Ms. Guioa, seconded by Ms. Buck, with a vote of 4-1, Ms. Acree opposed, the Board approved the Crown Pools proposal, for Trails Community Development District.

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EIGHTH ORDER OF BUSINESS

Consideration of Poolsure Rate Increase Notice

On a motion by Ms. Guioa, seconded by Ms. Buck, with all in favor, the Board approved the Poolsure rate increase notice adjusting the rate to \$1,119.69 per month beginning January 1st, 2023, for Trails Community Development District.

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NINTH ORDER OF BUSINESS

**Consideration of Resolution 2023-01
Amending Fiscal Year 2021-2022
General Fund Budget**

Ms. Gallagher reviewed a revised copy of the FY 2021-22 amended general fund budget (exhibit A) increasing the general fund budget by \$50,000.00.

On a motion by Ms. Acree, seconded by Ms. Buck, with all in favor, the Board adopted Resolution 2023-01 amending the fiscal year 2021-2022 general fund budget as attached as exhibit, for Trails Community Development District.

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TENTH ORDER OF BUSINESS

**Consideration of Resolution 2023-02
Amending Records Retention Policy**

Ms. Buchanan reviewed the memo regarding the amended records retention policy and noted that this amendment would allow for electronic records rather than paper and removal of transitory emails.

On a motion by Ms. Acree, seconded by Ms. Guioa, with all in favor, the Board adopted Resolution 2023-02, amending the records retention policy, for Trails Community Development District.

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ELEVENTH ORDER OF BUSINESS

**Consideration of Fitness Pro Price
Increase**

On a motion by Ms. Acree, seconded by Mr. Pope, with all in favor, the Board approved the Fitness Pro Increase for quarterly preventative maintenance on the fitness equipment at \$175 per quarter, for Trails Community Development District.

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TWELFTH ORDER OF BUSINESS

Staff Reports

A. District Counsel

No report but was available to answer questions.

C. Landscape Manager

139 Ms. Gallagher noted that BrightView had not been requested to attend this meeting and
140 that she would be happy to relay any questions regarding their report. The Board inquired
141 about the note regarding bush hogging in the area along the back entry and adding it to
142 future maintenance. Ms. Gallagher explained that she had reviewed with the District
143 Engineer and that this area was actually a buffer by plat that must remain natural.

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145 **D. Amenity and Field Operation Managers**

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147 **1.) Update Regarding District Debit Cards**

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149 Mr. Insel and Mr. Anderson reviewed their report. Ms. Gallagher noted that the debit card
150 agreement referenced Amenity Manager and Field Manager so the card previously issued
151 to Mr. Harden was being cancelled and a card was being issued to David Anderson since
152 he is now in that role.

153
154 Mr. Howell updated the Board that he had accepted a position with Sunbelt Access
155 Systems and was in the process of transitioning over to that role which would take full
156 effect on January 1st and he would no longer be with Vesta.

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158 **E. District Manager**

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160 Ms. Gallagher noted that the fence request on her report had been previously reviewed at
161 the start of the meeting.

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163 **THIRTEENTH ORDER OF BUSINESS**

**Consideration of the Minutes of the
Special Meeting held October 5, 2022
And September 13, 2022 Regular
Meeting**

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On a motion by Ms. Acree, seconded by Ms. Guioa, with all in favor, the Board approved the minutes from the October 5 th and September 13 th meetings together, for Trails Community Development District.
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169 **FOURTEENTH ORDER OF BUSINESS**

**Ratification of the Operation and
Maintenance Expenditures for August
2022**

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On a motion by Ms. Acree, seconded by Ms. Guioa, with all in favor, the Board ratified the operation and maintenance expenditures for August 2022, in the amount of \$48,662.50, for Trails Community Development District.

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174 **FIFTEENTH ORDER OF BUSINESS**

**Audience Comments and Supervisor
Requests**

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177 **Supervisors**

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179 By: Mr. Pope requested that the rules be reviewed to determine if they needed to be
180 adjusted as food trucks are being compensated while on CDD property. District
181 Counsel noted that these are trucks contracted by the District as an event by the
182 District.

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184 By: Mr. Douglas requested that E blasts be sent as a reminder about the food truck
185 events.

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187 The Board also authorized food truck events every weekend.

188
189 **Audience**

190
191 Comments were heard regarding signage that is not on CDD property, vandalism not on
192 CDD property, go carts, the fence at the dead end road in the community and if the City
193 could place signage here. Comments were also heard on cell phone towers being a
194 source of income. District Counsel noted that this does occur, but generally the cell phone
195 companies contact the District directly if they desire a location within the District.

196
197 It was noted that the holiday event was set for the 17th of December.

198
199 Ms. Gallagher asked the Board to clarify the funds to be used for the Crown Pools
200 Filtration proposal.

201

On a motion by Mr. Douglas, seconded by Ms. Guioa, with all in favor, the Board approved paying for the Crown Pools Filtration work in the amount of \$193,347.00 from the reserve account, for Trails Community Development District.
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202
203 **SIXTEENTH ORDER OF BUSINESS** **Adjournment**

204

On a motion by Ms. Guioa, seconded by Ms. Acree, with all in favor, the Board adjourned the meeting at 8:34 p.m., for Trails Community Development District.
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Secretary/Assistant Secretary

Chairman/Vice Chairman

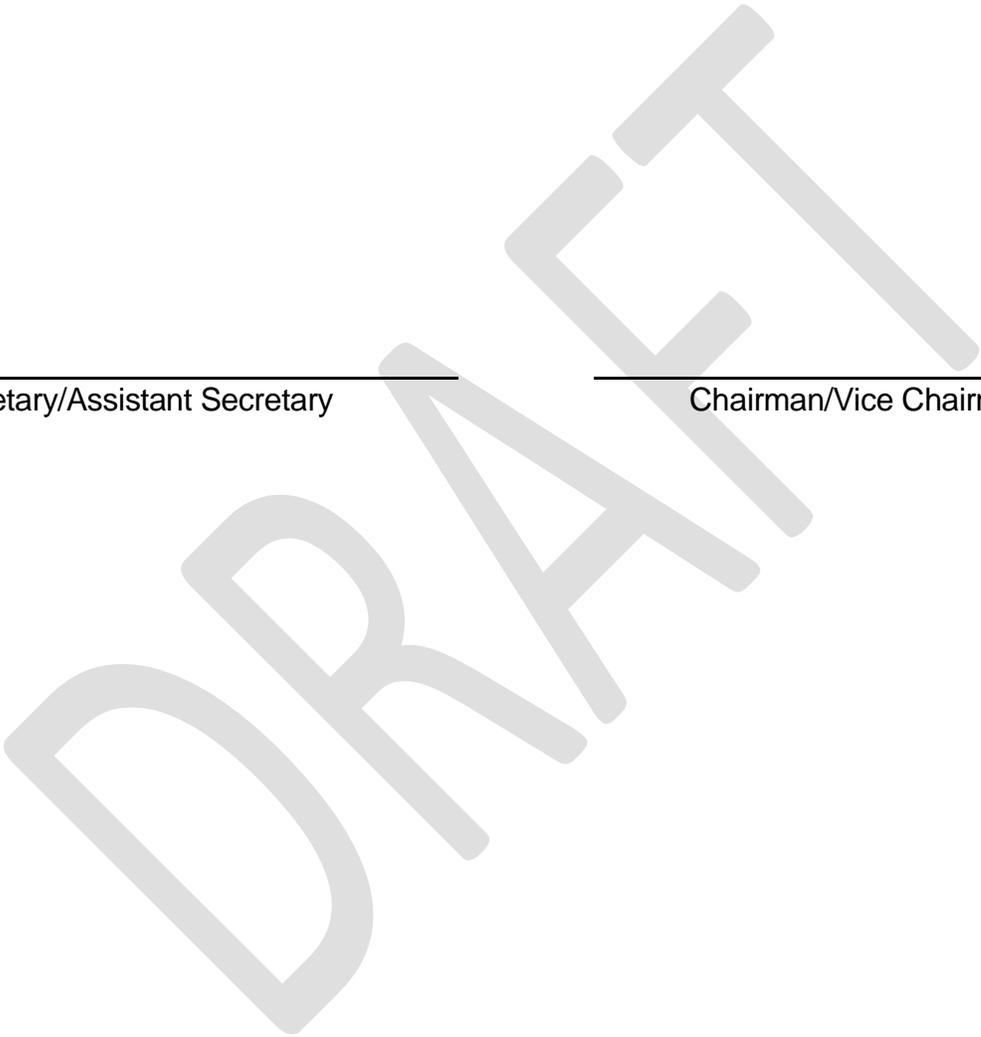


Exhibit A



Rizzetta & Company

Trails Community Development District

trailscdd.org

Amended Budget for Fiscal Year 2021-2022

Presented by: Rizzetta & Company, Inc.

2806 N. Fifth Street
Suite 403
St. Augustine, Florida 32084
Phone: 904-436-6270

rizzetta.com

**Amended Budget
Trails Community Development District
General Fund
Fiscal Year 2021/2022**

Chart of Accounts Classification	Adopted Budget Fiscal Year 2021/2022	Change	Amended Budget Fiscal Year 2021/2022
REVENUES			
Special Assessments			
Tax Roll*	\$ 326,466		\$ 326,466
Off Roll*	\$ 128,796		\$ 128,796
TOTAL REVENUES	\$ 455,262		\$ 455,262
Balance Forward from Prior Year	\$ -	\$ 50,000	\$ 50,000
TOTAL REVENUES AND BALANCE FORWARD	\$ 455,262	\$ 50,000	\$ 505,262
EXPENDITURES - ADMINISTRATIVE			
Legislative			
Supervisor Fees	\$ 6,000		\$ 6,000
Financial & Administrative			
Administrative Services	\$ 5,562		\$ 5,562
District Management	\$ 28,119		\$ 28,119
District Engineer	\$ 4,500	\$ 10,000	\$ 14,500
Disclosure Report	\$ 5,000		\$ 5,000
Trustees Fees	\$ 4,000		\$ 4,000
Assessment Roll	\$ 5,408		\$ 5,408
Financial & Revenue Collections	\$ 5,408		\$ 5,408
Accounting Services	\$ 21,321		\$ 21,321
Auditing Services	\$ 4,300		\$ 4,300
Arbitrage Rebate Calculation	\$ 500		\$ 500

**Amended Budget
Trails Community Development District
General Fund
Fiscal Year 2021/2022**

Chart of Accounts Classification	Adopted Budget Fiscal Year 2021/2022	Change	Amended Budget Fiscal Year 2021/2022
Public Officials Liability Insurance	\$ 3,256		\$ 3,256
Legal Advertising	\$ 2,100		\$ 2,100
Dues, Licenses & Fees	\$ 175		\$ 175
Miscellaneous Fees	\$ 500		\$ 500
Website Hosting, Maintenance, Backup	\$ 2,749		\$ 2,749
Legal Counsel			
District Counsel	\$ 19,000		\$ 19,000
Administrative Subtotal	\$ 117,898		\$ 127,898
EXPENDITURES - FIELD OPERATIONS			
Electric Utility Services			
Utility Services	\$ 20,500		\$ 20,500
Garbage/Solid Waste Control Services			
Garbage - Recreation Facility	\$ 2,300		\$ 2,300
Water-Sewer Combination Services			
Utility Services	\$ 9,500		\$ 9,500
Stormwater Control			
Fountain Service Repairs & Maintenance	\$ 2,500		\$ 2,500
Lake/Pond Bank Maintenance	\$ 12,500	\$ 10,000	\$ 22,500
Miscellaneous Expense	\$ 1,000		\$ 1,000
Other Physical Environment			
General Liability/Property Insurance	\$ 11,722		\$ 11,722
Entry Lighting, Walls & Fence Maintenance	\$ 4,000		\$ 4,000
Landscape & Irrigation Maintenance Contract	\$ 95,000		\$ 95,000
Irrigation Repairs	\$ 5,000		\$ 5,000
Landscape Replacement Plants, Shrubs, Trees	\$ 5,000		\$ 5,000
Miscellaneous Expense	\$ 1,000		\$ 1,000

Amended Budget
Trails Community Development District
General Fund
Fiscal Year 2021/2022

Chart of Accounts Classification	Adopted Budget Fiscal Year 2021/2022	Change	Amended Budget Fiscal Year 2021/2022
Parks & Recreation			
Amenity Management Contract- Field & Facility	\$ 33,572		\$ 33,572
Amenity Janitorial & Facility Maintenance Contract	\$ 25,744		\$ 25,744
Amenity Facility Monitors - Seasonal	\$10,252		\$10,252
Amenity Maintenance & Repairs	\$ 8,000	\$ 20,000	\$ 28,000
Pool Services - Chemicals/Permits/Supplies	\$ 9,750		\$ 9,750
Cable, Phone & Internet	\$ 3,800		\$ 3,800
Amenity Supplies & Equipment	\$ 2,000		\$ 2,000
Pest Control & Termite Bond	\$ 675		\$ 675
Fitness Equipment Maintenance & Repairs	\$ 2,000		\$ 2,000
Amenity Miscellaneous Expenses	\$ 1,000	\$ 10,000	\$ 11,000
Special Events			
Special Events	\$ 2,500		\$ 2,500
Contingency			
Miscellaneous Contingency	\$ 60,000		\$ 60,000
Capital Outlay	\$ 8,049	\$ -	\$ 8,049
Field Operations Subtotal	\$ 337,364		\$ 377,364
TOTAL EXPENDITURES	\$ 455,262	\$ 50,000	\$ 505,262
EXCESS OF REVENUES OVER EXPENDITURES	\$ -	\$ -	\$ -

**Adopted Budget
Trails Community Development District
Reserve Fund
Fiscal Year 2021-2022**

Chart of Accounts Classification	Budget for 2021/2022
REVENUES	
Special Assessments	
Tax Roll*	\$ 12,500
Off Roll*	\$ 12,500
TOTAL REVENUES	\$ 25,000
Balance Forward from Prior Year	\$ -
TOTAL REVENUES AND BALANCE FORWARD	\$ 25,000
*Allocation of assessments between the Tax Roll and Off Roll are estimates only and	
EXPENDITURES	
Contingency	
Capital Reserves	\$ 25,000
TOTAL EXPENDITURES	\$ 25,000
EXCESS OF REVENUES OVER EXPENDITURES	\$ -

**Budget Template
Trails Community Development District
Debt Service
Fiscal Year 2021/2022**

Chart of Accounts Classification	Series 2007A	Budget for 2021/2022
REVENUES		
Special Assessments		
Net Special Assessments ⁽¹⁾	\$459,898.24	\$459,898.24
TOTAL REVENUES	\$459,898.24	\$459,898.24
EXPENDITURES		
Administrative		
Financial & Administrative		
Debt Service Obligation	\$459,898.24	\$459,898.24
Administrative Subtotal	\$459,898.24	\$459,898.24
TOTAL EXPENDITURES	\$459,898.24	\$459,898.24
EXCESS OF REVENUES OVER EXPENDITURES	\$0.00	\$0.00

Collection Costs (3.5%) and Early Payment Discount (4%) applicable to the county: 7.5%

Gross assessments **\$497,187.29**

Notes:

Tax Roll Collection Costs and Early Payment Discount percentages are 7.5% of Tax Roll. Budgeted net tax roll assessments. See Assessment Table.

⁽¹⁾ Maximum Annual Debt Service less Prepaid Assessments received.

Tab 6

TRAILS COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE · ST. AUGUSTINE , FLORIDA

MAILING ADDRESS · 3434 COLWELL AVENUE, SUITE 200 · TAMPA, FLORIDA 33614

Operation and Maintenance Expenditures Presented For Board Approval September 2022

Attached please find the check register listing the Operation and Maintenance expenditures paid from September 1, 2022 through September 30, 2022. This does not include expenditures previously approved by the Board.

The total items being presented: **\$46,401.50**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Trails Community Development District

Paid Operation & Maintenance Expenditures

September 1, 2022 Through September 30, 2022

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Above & Beyond Heating and Air LLC	100020	1790A	Heat Pump Unit Installation - 50% Balance 08/22	\$ 7,225.00
Always Improving, LLC	100022	28186	Fitness Equipment Quarterly Maintenance 08/22	\$ 150.00
Ashley Guioa	100028	AG091322 525	Board of Supervisors Meeting 09/13/22	\$ 200.00
BrightView Landscape Services, Inc.	100029	8044033	Landscape Maintenance 09/22	\$ 6,576.83
COMCAST	9142022	8495 74 120 1695610 09/22	Wireless Telephone 09/22	\$ 341.14
Constant Contact, Inc	92322	1663747179	Constant Contact Monthly Pmt 09/22	\$ 45.00
Corina Buck	100023	CB091322 525	Board of Supervisors Meeting 09/13/22	\$ 200.00
Dunn & Associates, Inc.	100024	22-522	Engineering Services 08/22	\$ 755.00
Egis Insurance Advisors, LLC	100025	16485	General Liability/Prop/POL Insurance FY 22/23	\$ 15,922.00
Florida Department of Revenue	100019	26-8018794549-5 Sales & Use Tax 08/22	Sales & Use Tax 08/22	\$ 31.40
	100021	090122-Trails	Off Duty Sheriff 09/22	\$ 200.00
Hidden Eyes, LLC (Envera)	100017	718324	Video Monitoring, Service, & Maintenance 09/22	\$ 207.98
Jacksonville Daily Record	100031	22-06250D	Legal Advertising 09/22	\$ 96.50
JEA	9282022	Utility Summary 08/22 525 - Autopay	Utility Summary 08/22 525 - Autopay	\$ 3,572.64
Kutak Rock, LLP	100030	3097050	Legal Services 07/22	\$ 4,307.61
Patricia Acree	100026	PA091322 525	Board of Supervisors Meeting 09/13/22	\$ 200.00
Poolsure	100018	131295609316	Pool Chemicals 09/22	\$ 809.99
Republic Services	9072022	0687-001251074 - Autopay	Monthly Trash Removal 09/22 - Autopay	\$ 226.24
Rizzetta & Company, Inc.	100016	INV0000070821	District Management Services 09/22	\$ 5,134.17

Trails Community Development District

Paid Operation & Maintenance Expenditures

September 1, 2022 Through September 30, 2022

<u>Vendor Name</u>	<u>Check Number</u>	<u>Invoice Number</u>	<u>Invoice Description</u>	<u>Invoice Amount</u>
Terence William Douglas	100027	TD091322 525	Board of Supervisors Meeting 09/13/22	\$ <u>200.00</u>
Report Total				\$ <u>46,401.50</u>

TRAILS COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE · ST. AUGUSTINE, FLORIDA

MAILING ADDRESS · 3434 COLWELL AVENUE, SUITE 200 · TAMPA, FLORIDA 33614

Operation and Maintenance Expenditures Presented For Board Approval October 2022

Attached please find the check register listing the Operation and Maintenance expenditures paid from October 1, 2022 through October 31, 2022. This does not include expenditures previously approved by the Board.

The total items being presented: **\$45,278.35**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Trails Community Development District

Paid Operation & Maintenance Expenditures

October 1, 2022 Through October 31, 2022

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
Ashley Guioa	100037	AG100522 525	Board of Supervisors Meeting 10/05/22	\$ 200.00
Bouncers, Slides and More, Inc.	100046	101422-Bouncers, Slides and More Inc	Bounce House for Fall Event 10/22	\$ 630.00
BrightView Landscape Services, Inc.	100047	8090904	Landscape Maintenance 10/22	\$ 6,576.83
COMCAST	10142022	8495 74 120 1695610 10/22 Autopay	15431 Spotted Stallion Trail 10/22	\$ 341.14
Constant Contact, Inc	10242022	Constant Contact Montly Pmt 11/22	Constant Contact Montly Pmt 11/22	\$ 45.00
Corina Buck	100038	CB100522 525	Board of Supervisors Meeting 10/05/22	\$ 200.00
Dunn & Associates, Inc.	100048	22-572	Engineering Services 09/22	\$ 527.50
Egis Insurance Advisors, LLC	100039	16305	General Liability/Prop/POL Insurance FY 22/23-Policy Change	\$ 107.00
Florida Department of Economic Opportunity	100049	86943	Special District Fee FY 22/23	\$ 175.00
Florida Department of Revenue	100040	26-8018794549-5 09/22	Sales & Use Tax 09/22	\$ 17.44
Future Horizons, Inc.	100032	74601	Aquatic Weed Control 08/22	\$ 951.82
Future Horizons, Inc.	100041	75008	Quarterly Fountain Maintenance 09/22	\$ 475.00
Future Horizons, Inc.	100050	75203	Aquatic Weed Control 09/22	\$ 951.82
	100042	100522-Trails	Off-Duty Sheriff 10/22	\$ 240.00
Hidden Eyes, LLC (Envera)	100033	719520	Video Monitoring, Service, & Maintenance 10/22	\$ 623.92
Hidden Eyes, LLC (Envera)	100051	720551	Video Monitoring, Service, & Maintenance 11/22	\$ 623.92
Innersync Studio, Ltd	100034	20790	Website & Compliance Services 10/22	\$ 384.38

Trails Community Development District

Paid Operation & Maintenance Expenditures

October 1, 2022 Through October 31, 2022

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
JEA	10252022	0715007480 09/22 Autopay	Utility Summary 09/22 525 - Autopay	\$ 3,504.65
Kenneth Ritland (Viking Welding)	100052	90622	Gate Repair 09/22	\$ 650.00
Kutak Rock, LLP	100043	3110614	Legal Services 08/22	\$ 1,783.34
Poolsure	100044	1.31296E+11	Monthly Pool Chemicals 10/22	\$ 809.99
Republic Services	10072022	0687-001258311 AutoPay	Trash Removal 10/22	\$ 228.92
Rizzetta & Company, Inc.	100035	INV0000071774	District Management Fees 10/22	\$ 5,335.53
Rizzetta & Company, Inc.	100036	INV0000071922	Assessment Roll Annual	\$ 5,624.32
Terence William Douglas	100045	TC100522 525	Board of Supervisors Meeting 10/05/22	\$ 200.00
Vesta Property Services, Inc.	100053	402863	Management Services 10/22	\$ 8,273.50
Vesta Property Services, Inc.	100054	401923	Management Services 09/22	\$ <u>5,797.33</u>
Report Total				\$ <u><u>45,278.35</u></u>

TRAILS COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE · ST. AUGUSTINE, FLORIDA

MAILING ADDRESS · 3434 COLWELL AVENUE, SUITE 200 · TAMPA, FLORIDA 33614

Operation and Maintenance Expenditures Presented For Board Approval November 2022

Attached please find the check register listing the Operation and Maintenance expenditures paid from November 1, 2022 through November 30, 2022. This does not include expenditures previously approved by the Board.

The total items being presented: **\$27,730.82**

Approval of Expenditures:

_____ Chairperson

_____ Vice Chairperson

_____ Assistant Secretary

Trails Community Development District
Paid Operation & Maintenance Expenditures
November 1, 2022 Through November 30, 2022

Vendor Name	Check Number	Invoice Number	Invoice Description	Invoice Amount
COMCAST	11142022	8495 74 120 1695610 11/22 AutoPay	Wireless Telephone 11/22	\$ 340.77
Constant Contact, Inc	11232022-2	1669021125	Constant Contact Montly Pmt 11/22	\$ 45.00
First Place Fitness Equipment, Inc	100058	34295	Fitness Equipment Maintenance 10/22	\$ 119.96
Florida Department of Revenue	100057	26-8018794549-5 Sales & Use Tax 10/22	Sales & Use Tax 10/22	\$ 17.44
Future Horizons, Inc.	100055	74257	Aquatic Weed Control 07/22	\$ 951.82
Future Horizons, Inc.	100065	75643	Aquatic Weed Control 10/22	\$ 951.82
Hidden Eyes, LLC (Envera)	100066	721574	Video Monitoring, Service, & Maintenance 12/22	\$ 623.92
Jacksonville Daily Record	100064	22-07317D 11/17/22	Legal Advertising 11/17/22	\$ 99.88
JEA	11302022	0715007480 10/22 Auto Draft	Electric, Sewer, and Irrigation Services 10/22	\$ 3,409.85
Kutak Rock, LLP	100059	3124403	Legal Services 09/22	\$ 6,207.60
Polar Air & Heat, Inc.	100060	8958	A/C Service Call 06/22	\$ 231.00
Poolsure	100061	131295611141	Monthly Pool Chemicals 11/22	\$ 809.99
Republic Services	11082022	0687-001266165 AutoPay	Monthly Trash Removal 11/22	\$ 230.08
Rizzetta & Company, Inc.	100056	INV0000072610	District Management Fees 11/22	\$ 5,335.50
Turner Pest Control, LLC	100062	19361429	Pest Control Services 10/22	\$ 82.69
Vesta Property Services, Inc.	100063	403821	Management Services 11/22	<u>\$ 8,273.50</u>
Report Total				<u>\$ 27,730.82</u>