

**WILLOW  
HAMMOCK**

**COMMUNITY DEVELOPMENT  
DISTRICT**

**April 25, 2022**

**BOARD OF SUPERVISORS**

**REGULAR MEETING**

**AGENDA**

# Willow Hammock Community Development District

## OFFICE OF THE DISTRICT MANAGER

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

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

April 18, 2022

**ATTENDEES:**

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

Board of Supervisors  
Willow Hammock Community Development District

**TO ATTEND BY TELEPHONE**  
**CALL-IN NUMBER: 1-888-354-0094**  
**PARTICIPANT PASSCODE: 528 064 2804**

Dear Board Members:

The Board of Supervisors of the Willow Hammock Community Development District will hold a Regular Meeting on April 25, 2022 at 6:00 p.m., in the Willow Hammock Community Association Amenity Center (Pool Deck), 4002 Willow Branch Place, Palmetto, Florida 34221-2784. The agenda is as follows:

1. Call to Order/Roll Call
2. Public Comments
3. Consider Appointment to Fill Unexpired Term of Seat 3 (*Term Expires November 2024*)
  - Administration of Oath of Office (*the following will be provided in a separate package*)
    - A. Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employees
    - B. Membership, Obligations and Responsibilities
    - C. Financial Disclosure Forms
      - I. Form 1: Statement of Financial Interests
      - II. Form 1X: Amendment to Form 1, Statement of Financial Interests
      - III. Form 1F: Final Statement of Financial Interests
    - D. Form 8B – Memorandum of Voting Conflict
4. Consideration of Resolution 2022-01, Designating Certain Officers of the District, and Providing for an Effective Date
5. Ratification of HGS Transition Letter
  - Authorization to Execute Kutak Rock LLP Retention and Fee Agreement

6. Consideration of Resolution 2022-02, Approving a Proposed Budget for Fiscal Year 2022/2023 and Setting a Public Hearing Thereon Pursuant to Florida Law; Addressing Transmittal, Posting and Publication Requirements; and Providing an Effective Date
7. Consideration of Resolution 2022-03, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2022/2023 and Providing for an Effective Date
8. Consideration of Resolution 2022-04, Designating a Date, Time, and Location for Landowners' Meeting of the District, and Providing for an Effective Date
9. Update: Statutory Changes from 2021 Legislative Session
  - A. Prompt Payment Policies
    - Consideration of Resolution 2022-05, Adopting Prompt Payment Policies and Procedures Pursuant to Chapter 218, Florida Statutes; Providing a Severability Clause; and Providing an Effective Date
  - B. Wastewater and Stormwater Needs Analysis
    - Ratification of ZNS Engineering, L.C., Work Authorization No. 2 and Professional Services Proposal
10. Presentation of Audited Annual Financial Report for the Fiscal Year Ended September 30, 2021, Prepared by Berger, Toombs, Elam, Gaines & Frank
11. Consideration of Resolution 2022-06, Hereby Accepting the Audited Annual Financial Report for the Fiscal Year Ended September 30, 2021
12. Consideration of Resolution 2022-07, Authorizing and Approving Change of Registered Agent and Registered Office of the District, and Providing for an Effective Date
13. Acceptance of Unaudited Financial Statements as of March 31, 2022
14. Approval of August 23, 2021 Public Hearing and Regular Meeting Minutes
15. Staff Reports
  - A. District Counsel: *Kutak Rock LLP*
  - B. District Engineer: *ZNS Engineering, L.C.*
  - C. District Manager: *Wrathell, Hunt and Associates, LLC*
    - NEXT MEETING DATE: August 22, 2022 at 6:00 P.M.

• QUORUM CHECK

Chad Pattillo	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> No
Christina Zimmerman	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> No
Vacant	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> No
Jennifer Hicks	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> No
Josh Delancey	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> No

16. Board Members' Comments/Requests

17. Public Comments

18. Adjournment

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

Sincerely,



Daniel Rom  
District Manager

# **WILLOW HAMMOCK**

**COMMUNITY DEVELOPMENT DISTRICT**

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**RESOLUTION 2022-01**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WILLOW HAMMOCK COMMUNITY DEVELOPMENT DISTRICT DESIGNATING CERTAIN OFFICERS OF THE DISTRICT, AND PROVIDING FOR AN EFFECTIVE DATE**

**WHEREAS**, the Willow Hammock Community Development District (“District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes; and

**WHEREAS**, the Board of Supervisors of the District desires to designate certain Officers of the District.

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

**SECTION 1.** \_\_\_\_\_ is appointed Chair.

**SECTION 2.** \_\_\_\_\_ is appointed Vice Chair.

**SECTION 3.** **Craig Wrathell** is appointed Secretary.

\_\_\_\_\_ is appointed Assistant Secretary.

\_\_\_\_\_ is appointed Assistant Secretary.

\_\_\_\_\_ is appointed Assistant Secretary.

**Daniel Rom** is appointed Assistant Secretary.

**SECTION 4.** This Resolution supersedes any prior appointments made by the Board for Chair, Vice Chair, Secretary and Assistant Secretaries; however, prior appointments by the Board for Treasurer and Assistant Treasurer(s) remain unaffected by this Resolution.

**SECTION 5.** This Resolution shall become effective immediately upon its adoption.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

**PASSED AND ADOPTED** this 25th day of April, 2022.

ATTEST:

**WILLOW HAMMOCK COMMUNITY  
DEVELOPMENT DISTRICT**

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

\_\_\_\_\_  
Chair/Vice Chair, Board of Supervisors

# **WILLOW HAMMOCK**

**COMMUNITY DEVELOPMENT DISTRICT**

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# Hopping Green & Sams

Attorneys and Counselors

October 21, 2021

VIA EMAIL

Daniel Rom  
District Manager  
Wrathell, Hunt and Associates, LLC  
romd@whhassociates.com

**RE: Willow Hammock Community Development District ("Client")**

**JOINT LETTER BY HOPPING GREEN & SAMS, P.A. AND KUTAK ROCK LLP, ANNOUNCING THE DEPARTURE OF JONATHAN JOHNSON, KATIE BUCHANAN, MIKE ECKERT, TUCKER MACKIE, WES HABER, LINDSAY WHELAN, JOE BROWN, SARAH SANDY, ALYSSA WILLSON AND MICHELLE RIGONI TO KUTAK ROCK LLP**

Dear Mr. Rom:

As of November 15, 2021, Jonathan Johnson, Katie Buchanan, Mike Eckert, Tucker Mackie, Wes Haber, Lindsay Whelan, Joe Brown, Sarah Sandy, Alyssa Willson and Michelle Rigoni (the "Special District Practice Group") will be withdrawing as attorneys from Hopping Green & Sams, P.A. ("HGS") and will be joining Kutak Rock LLP ("Kutak"). The members of the Special District Practice Group have provided services in connection with HGS's representation of the Client on the above referenced matter(s) (the "Client Matters").

In the coming months, HGS will no longer be providing legal services. Kutak is prepared to continue as the Client's legal counsel with respect to the Client Matters; however, it is the Client's choice as to who should serve as its legal counsel, and whether the Client Matters and all electronic files and active and closed hardcopy files (collectively, the "Files") should be transferred to Kutak.

Please select one of the following alternatives; however, please be advised that as of November 15, 2021, HGS will no longer be competent to provide legal services to the Client; accordingly, representation by HGS will cease on November 15, 2021, whether or not the Client makes an election below:

**1. ALTERNATIVE #1.** The Client asks that the Client Matters be transferred with the Special District Practice Group to their new firm, Kutak. Please transfer all Files relating to the Client Matters. HGS's legal representation of the Client will cease on the date of HGS's receipt of their written notice. After that date, the Special District Practice Group and their new firm, Kutak, will be responsible for legal representation of the Client in the Client Matters. To the extent that HGS is holding any trust funds or other property of the Client, HGS is further instructed to transfer such funds and/or property to Kutak.



10/27/2021

**(Please sign if you want Alternative #1;  
otherwise, do not sign on this line.)**

**[DATE]**

**2. ALTERNATIVE #2.** If you do not want Alternative #1, please advise us what HGS should do regarding the Client Matters and all Files relating to the Client Matters by December 1, 2021. HGS's legal representation of the Client will cease on November 15, 2021. If HGS does not receive a response by December 1, 2021, that will confirm HGS's understanding that all Files are not needed or desired and HGS will shred them.

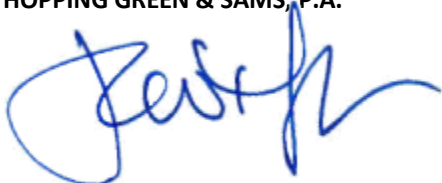
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(Please sign here if you have [DATE]  
given instructions under Alternative  
#2; otherwise do not sign on this line.)

After you have completed and signed this form, please send a copy via electronic mail to [JasonM@hgslaw.com](mailto:JasonM@hgslaw.com), [MarkS@hgslaw.com](mailto:MarkS@hgslaw.com), [TuckerM@hgslaw.com](mailto:TuckerM@hgslaw.com), and [KimH@hgslaw.com](mailto:KimH@hgslaw.com).

Thank you for your consideration and assistance.

**HOPPING GREEN & SAMS, P.A.**



By: Jonathan Johnson

Its: President

Date: October 21, 2021

cc: Jennifer Hicks (hicksj@willowhammockcdd.net)

## RETENTION AND FEE AGREEMENT

### I. PARTIES

THIS RETENTION AND FEE AGREEMENT (“**Agreement**”) is made and entered into by and between the following parties:

A. Willow Hammock Community Development District (“**Client**”)  
c/o Wrathell Hunt & Associates, LLC  
2300 Glades Road, Suite 410W  
Boca Raton, FL 33431

and

B. Kutak Rock LLP (“**Kutak Rock**”)  
107 West College Avenue  
Tallahassee, Florida 32301

### II. SCOPE OF SERVICES

In consideration of the mutual undertakings and agreements contained herein, the parties agree as follows:

- A. The Client agrees to employ and retain Kutak Rock as its attorney and legal representative for general advice, counseling and representation of Client and its Board of Supervisors.
- B. Kutak Rock accepts such employment and agrees to serve as attorney for and provide legal representation to the Client in connection with those matters referenced above. No other legal representation is contemplated by this Agreement. Any additional legal services to be provided under the terms of this Agreement shall be agreed to by Client and Kutak Rock in writing. Unless set forth in a separate agreement to which Client consents in writing, Kutak Rock does not represent individual members of the Client’s Board of Supervisors.

### III. CLIENT FILES

The files and work product materials (“**Client File**”) of the Client generated or received by Kutak Rock will be maintained confidentially to the extent permitted by law and in accordance with the Florida Bar rules. At the conclusion of the representation, the Client File will be stored by Kutak Rock for a minimum of five (5) years. After the five (5) year storage period, the Client hereby acknowledges and consents that Kutak Rock may confidentially destroy or shred the Client File. Notwithstanding the prior sentence, if the Client provides Kutak Rock with a written request for the return of the Client File before the end of the five (5) year storage period, then Kutak Rock will return the Client File to Client at Client’s expense.

#### **IV. FEES**

- A. The Client agrees to compensate Kutak Rock for services rendered in connection with any matters covered by this Agreement on an hourly rate basis plus actual expenses incurred by Kutak Rock in accordance with the attached Expense Reimbursement Policy (Attachment A, incorporated herein by reference). Time will be billed in increments of one-tenth (1/10) of an hour. Certain work related to issuance of bonds and bond anticipation notes may be performed under a flat fee to be separately established prior to or at the time of bond or note issuance.
- B. Attorneys and staff, if applicable, who perform work for Client will be billed at their regular hourly rates, as may be adjusted from time to time. The regular hourly rates of those initially expected to handle the bulk of Client's work are as follows:

Tucker F. Mackie	\$305
Associates	\$250
Paralegals	\$140

Kutak Rock's regular hourly billing rates are reevaluated annually and are subject to change not more than once in a calendar year. Client agrees to Kutak Rock's annual rate increases to the extent hourly rates are not increased beyond \$15/hour.

- C. To the extent practicable and consistent with the requirements of sound legal representation, Kutak Rock will attempt to reduce Client's bills by assigning each task to the person best able to perform it at the lowest rate, so long as he or she has the requisite knowledge and experience.
- D. Upon consent of Client, Kutak Rock may subcontract for legal services in the event that Client requires legal services for which Kutak Rock does not have adequate capabilities.
- E. Kutak Rock will include costs and expenses (including interest charges on past due statements) on its billing statements for Client reimbursement in accordance with the attached Expense Reimbursement Policy.

#### **V. BILLING AND PAYMENT**

The Client agrees to pay Kutak Rock's monthly billings for fees and expenses incurred within thirty (30) days following receipt of an invoice, or the time permitted by Florida law, whichever is greater. Kutak Rock shall not be obligated to perform further legal services under this Agreement if any such billing statement remains unpaid longer than thirty (30) days after submittal to and receipt by Client. Non-payment of billing statements shall be a basis for Kutak Rock to immediately withdraw from the representation without regard to remaining actions necessitating attention by Kutak Rock as part of the representation.

## **VI. DEFAULT; VENUE**

In any legal proceeding to collect outstanding balances due under this Agreement, the prevailing party shall be entitled to recover reasonable attorneys' fees in addition to costs and outstanding balances due under this Agreement. Venue of any such action shall be exclusive in the state courts of the Second Judicial Circuit in and for Leon County, Florida.

## **VII. CONFLICTS**

It is important to disclose that Kutak Rock represents a number of special districts, trustees ("Trustees"), bondholders, developers, builders, and other entities throughout Florida and the United States of America relating to community development districts, special districts, local governments and land development. Kutak Rock or its attorneys may also have represented the entity which petitioned for the formation of the Client. Kutak Rock understands that Client may enter into an agreement with a Trustee in connection with the issuance of bonds, and that Client may request that Kutak Rock simultaneously represent Client in connection with the issuance of bonds, while Kutak Rock is also representing such Trustee on unrelated matters. By accepting this Agreement Client agrees that (1) Client was provided with an explanation of the implications of the common representation(s) and the advantages and risks involved; (2) Kutak Rock will be able to provide competent and diligent representation of Client, regardless of Kutak Rock's other representations, and (3) there is not a substantial risk that Kutak Rock's representation of Client would be materially limited by Kutak Rock's responsibilities to another client, a former client or a third person or by a personal interest. Acceptance of this Agreement will constitute Client's waiver of any "conflict" with Kutak Rock's representation of various special districts, Trustees, bondholders, developers, builders, and other entities relating to community development districts, special districts, local governments and land development.

## **VIII. ACKNOWLEDGMENT**

Client acknowledges that the Kutak Rock cannot make any promises to Client as to the outcome of any legal dispute or guarantee that Client will prevail in any legal dispute.

## **IX. TERMINATION**

Either party may terminate this Agreement upon providing prior written notice to the other party at its regular place of business. All fees due and payable in accordance with this Agreement shall accrue and become payable pursuant to the terms of this Agreement through the date of termination.

## **X. EXECUTION OF AGREEMENT**

This Agreement shall be deemed fully executed upon its signing by Kutak Rock and the Client. The contract formed between Kutak Rock and the Client shall be the operational contract between the parties.

**XI. ENTIRE CONTRACT**

This Agreement constitutes the entire agreement between the parties.

Accepted and Agreed to:


**WILLOW HAMMOCK  
COMMUNITY DEVELOPMENT  
DISTRICT**

By: \_\_\_\_\_

Its: \_\_\_\_\_

Date: \_\_\_\_\_

**KUTAK ROCK LLP**

By:   
Tucker F. Mackie, Transition Partner

Date: April 14, 2022

## ATTACHMENT A

### KUTAK ROCK LLP CDD EXPENSE REIMBURSEMENT POLICY

The following is Kutak Rock's expense reimbursement policy for community development district representation. This policy applies unless a different arrangement has been negotiated based on the unique circumstances of a particular client or matter.

All expenses are billed monthly. Billings ordinarily reflect expenses for the most recent month, except where there are delays in receiving bills from third party vendors.

Photocopying and Printing. In-house photocopying and printing are charged at \$0.25 per page (black & white) and \$0.50 per page (color). Outside copying is billed as a pass-through of the outside vendor's charges.

Postage. Postage is billed at actual cost.

Overnight Delivery. Overnight delivery is billed at actual cost.

Local Messenger Service. Local messenger service is billed at 44.5 cents per mile pursuant to Section 112.061, Florida Statutes. Should the State increase the mileage allowance specified in Section 112.061, Florida Statutes, Kutak Rock shall, without further action, be entitled to reimbursement at the increased rate.

Computerized Legal Research. Charges for computerized legal research are billed at an amount approximating actual cost.

Travel. Travel (including air fare, rental cars, taxicabs, hotel, meals, tips, etc.) is billed at actual cost. Where air travel is required, coach class is used wherever feasible. Out-of-town mileage is billed at 44.5 cents per mile pursuant to Section 112.061, Florida Statutes. Should the State increase the mileage allowance specified in Section 112.061, Florida Statutes, Kutak Rock shall, without further action, be entitled to reimbursement at the increased rate. Reasonable travel-related expenses for meals, lodging, gratuities, taxi fares, tolls, and parking fees shall also be reimbursed.

Consultants. Unless prior arrangements are made, consultants are ordinarily employed directly by the client. Where consulting or testifying experts are employed by the firm, their charges are passed through with no mark-up. The client is responsible for notifying the firm of any particular billing arrangements or procedures which the client requires of the consulting or testifying experts.

Other Expenses. Other outside expenses, such as court reporters, agency copies, conference calls, etc. are billed at actual cost.

# **WILLOW HAMMOCK**

**COMMUNITY DEVELOPMENT DISTRICT**

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**RESOLUTION 2022-02**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WILLOW HAMMOCK COMMUNITY DEVELOPMENT DISTRICT APPROVING PROPOSED BUDGETS FOR FISCAL YEAR 2022/2023 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the District Manager has heretofore prepared and submitted to the Board of Supervisors (“**Board**”) of the Willow Hammock Community Development District (“**District**”) prior to June 15, 2022, proposed budgets (“**Proposed Budget**”) for the fiscal year beginning October 1, 2022 and ending September 30, 2023 (“**Fiscal Year 2022/2023**”); and

**WHEREAS**, the Board has considered the Proposed Budget and desires to set the required public hearing thereon.

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

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget prepared by the District Manager for Fiscal Year 2022/2023 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

2. **SETTING A PUBLIC HEARING.** A public hearing on said approved Proposed Budget is hereby declared and set for the following date, hour and location:

DATE: August 26, 2022

HOUR: 6:00 P.M.

LOCATION: Willow Hammock Community Association Center  
4002 Willow Branch Place  
Palmetto, Florida 34221-2784

3. **TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL PURPOSE GOVERNMENT.** The District Manager is hereby directed to submit a copy of the Proposed Budget to Manatee County, Florida, at least 60 days prior to the hearing set above.

4. **POSTING OF PROPOSED BUDGET.** In accordance with Section 189.016, *Florida Statutes*, the District’s Secretary is further directed to post the approved Proposed Budget on the District’s website at least two days before the budget hearing date as set forth in Section 2 and shall remain on the website for at least 45 days.

5. **PUBLICATION OF NOTICE.** Notice of this public hearing shall be published in the manner prescribed in Florida law.

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

7. **EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

**PASSED AND ADOPTED THIS 25th DAY OF APRIL 2022.**

ATTEST:

**WILLOW HAMMOCK COMMUNITY  
DEVELOPMENT DISTRICT**

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Secretary / Assistant Secretary

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Chair/Vice Chair, Board of Supervisors

**Exhibit A:** Proposed Budget

**WILLOW HAMMOCK  
COMMUNITY DEVELOPMENT DISTRICT  
PROPOSED BUDGET  
FISCAL YEAR 2023**

**WILLOW HAMMOCK  
COMMUNITY DEVELOPMENT DISTRICT  
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**WILLOW HAMMOCK  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND BUDGET  
FISCAL YEAR 2023**

	Fiscal Year 2022				Proposed Budget FY 2023
	Amended Budget FY 2022	Actual through 3/31/2022	Projected through 9/30/2022	Total Actual & Projected	
<b>REVENUES</b>					
Assessment levy: on-roll - gross	\$ 88,807				\$ 88,807
Allowable discounts (4%)	(3,552)				(3,552)
Assessment levy: on-roll - net	85,255	\$ 84,130	\$ 1,125	\$ 85,255	85,255
Total revenues	85,255	84,130	1,125	85,255	85,255
<b>EXPENDITURES</b>					
<b>Professional &amp; administrative</b>					
Supervisors	3,000	-	1,722	1,722	3,230
Management/accounting/recording	41,616	20,808	20,808	41,616	41,616
Legal	15,000	569	1,000	1,569	15,000
Engineering	1,500	-	20,000	20,000	2,500
Audit	5,700	3,395	2,305	5,700	5,900
Arbitrage rebate calculation	750	-	750	750	750
Dissemination agent	1,000	500	500	1,000	1,000
Trustee	3,200	-	3,200	3,200	3,200
Telephone	200	100	100	200	200
Postage	500	29	471	500	500
Printing & binding	500	250	250	500	500
Legal advertising	1,500	90	1,410	1,500	1,500
Annual special district fee	175	175	-	175	175
Insurance	5,920	5,570	-	5,570	6,300
Contingencies/bank charges	500	67	433	500	500
Website			-		
Hosting	705	-	705	705	705
ADA compliance	210	-	210	210	210
Property appraiser & tax collector	2,664	2,474	190	2,664	2,664
Total expenditures	84,640	34,027	54,054	88,081	86,450
Excess/(deficiency) of revenues over/(under) expenditures	615	50,103	(52,929)	(2,826)	(1,195)
Fund balance - beginning (unaudited)	27,597	72,847	90,847	72,847	70,021
Committed:					
Working capital	18,000	18,000	-	-	18,000
Unassigned	10,212	72,847	37,918	70,021	50,826
Fund balance - ending (projected)	\$ 28,212	\$ 90,847	\$ 37,918	\$ 70,021	\$ 68,826

**WILLOW HAMMOCK  
COMMUNITY DEVELOPMENT DISTRICT  
DEFINITIONS OF GENERAL FUND EXPENDITURES**

**EXPENDITURES**

**Professional & administrative**

Supervisors	\$ 3,230
Statutorily set at \$200 for each meeting of the Board of Supervisors not to exceed \$4,800 for each fiscal year.	
Management/accounting/recording	41,616
<b>Wrathell, Hunt and Associates, LLC</b> (WHA), specializes in managing community development districts by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all of the District's governmental requirements. WHA develops financing programs, administers the issuance of tax exempt bond financings, operates and maintains the assets of the community.	
Legal	15,000
General counsel and legal representation, which includes issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts.	
Engineering	2,500
The District's Engineer will provide construction and consulting services, to assist the District in crafting sustainable solutions to address the long term interests of the community while recognizing the needs of government, the environment and maintenance of the District's facilities.	
Audit	5,900
Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures.	
Arbitrage rebate calculation	750
To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate the arbitrage rebate liability.	
Dissemination agent	1,000
The District must annually disseminate financial information in order to comply with the requirements of Rule 15c2-12 under the Securities Exchange Act of 1934. Wrathell, Hunt & Associates serves as dissemination agent.	
Trustee	3,200
Annual fee for the service provided by trustee, paying agent and registrar.	
Telephone	200
Telephone and fax machine.	
Postage	500
Mailing of agenda packages, overnight deliveries, correspondence, etc.	
Printing & binding	500
Letterhead, envelopes, copies, agenda packages, etc.	
Legal advertising	1,500
The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.	
Annual special district fee	175
Annual fee paid to the Florida Department of Economic Opportunity.	
Insurance	6,300
The District will obtain public officials and general liability insurance.	
Contingencies/bank charges	500
Bank charges, automated AP routing & other miscellaneous expenses incurred during the year.	
Website	
Hosting	705
ADA compliance	210
Property appraiser & tax collector	2,664
Total expenditures	<u><u>\$ 86,450</u></u>

**WILLOW HAMMOCK  
COMMUNITY DEVELOPMENT DISTRICT  
DEBT SERVICE FUND BUDGET - SERIES 2017  
FISCAL YEAR 2023**

	Fiscal Year 2022				Proposed Budget FY 2023
	Amended Budget FY 2022	Actual through 3/31/2022	Projected through 9/30/2022	Total Actual & Projected	
<b>REVENUES</b>					
Assessment levy: on-roll	\$ 429,722				\$ 429,722
Allowable discounts (4%)	(17,189)				(17,189)
Net assessment levy - on-roll	412,533	\$ 406,996	\$ 5,537	\$ 412,533	412,533
Interest	-	26	-	26	-
Total revenues	412,533	407,022	5,537	412,559	412,533
<b>EXPENDITURES</b>					
<b>Debt service</b>					
Principal	120,000	120,000	-	120,000	125,000
Principal prepayment	20,000	20,000	-	20,000	-
Interest	274,950	138,775	136,175	274,950	270,163
Property appraiser & tax collector	12,892	11,970	922	12,892	12,892
Total expenditures	427,842	290,745	137,097	427,842	408,055
Excess/(deficiency) of revenues over/(under) expenditures	(15,309)	116,277	(131,560)	(15,283)	4,478
Fund balance:					
Net increase/(decrease) in fund balance	(15,309)	116,277	(131,560)	(15,283)	4,478
Beginning fund balance (unaudited)	502,871	509,887	626,164	509,887	494,604
Ending fund balance (projected)	487,562	\$626,164	\$ 494,604	\$ 494,604	499,082
Use of fund balance:					
Debt service reserve account balance (required)					(200,750)
Principal expense - November 1, 2023					(130,000)
Interest expense - November 1, 2023					(133,988)
Projected fund balance surplus/(deficit) as of September 30, 2023					<u>\$ 34,344</u>

**WILLOW HAMMOCK  
COMMUNITY DEVELOPMENT DISTRICT  
SERIES 2017 AMORTIZATION SCHEDULE**

	<b>Principal</b>	<b>Prepayment</b>	<b>Coupon Rate</b>	<b>Interest</b>	<b>Debt Service</b>	<b>Bond Balance</b>
11/01/21	120,000.00	20,000.00	3.500%	138,775.00	258,775.00	5,820,000.00
05/01/22				136,175.00	136,175.00	5,820,000.00
11/01/22	125,000.00		3.500%	136,175.00	261,175.00	5,695,000.00
05/01/23				133,987.50	133,987.50	5,695,000.00
11/01/23	130,000.00		3.500%	133,987.50	263,987.50	5,565,000.00
05/01/24				131,712.50	131,712.50	5,565,000.00
11/01/24	135,000.00		4.000%	129,012.50	264,012.50	5,430,000.00
05/01/25				129,012.50	129,012.50	5,430,000.00
11/01/25	140,000.00		4.000%	126,212.50	266,212.50	5,290,000.00
05/01/26				126,212.50	126,212.50	5,290,000.00
11/01/26	145,000.00		4.000%	123,312.50	268,312.50	5,145,000.00
05/01/27				123,312.50	123,312.50	5,145,000.00
11/01/27	150,000.00		4.000%	120,312.50	270,312.50	4,995,000.00
05/01/28				120,312.50	120,312.50	4,995,000.00
11/01/28	155,000.00		4.000%	120,312.50	275,312.50	4,840,000.00
05/01/29				117,212.50	117,212.50	4,840,000.00
11/01/29	165,000.00		4.625%	113,396.88	278,396.88	4,675,000.00
05/01/30				113,396.88	113,396.88	4,675,000.00
11/01/30	170,000.00		4.625%	109,465.63	279,465.63	4,505,000.00
05/01/31				109,465.63	109,465.63	4,505,000.00
11/01/31	180,000.00		4.625%	105,303.13	285,303.13	4,325,000.00
05/01/32				105,303.13	105,303.13	4,325,000.00
11/01/32	185,000.00		4.625%	101,025.00	286,025.00	4,140,000.00
05/01/33				101,025.00	101,025.00	4,140,000.00
11/01/33	195,000.00		4.625%	96,515.63	291,515.63	3,945,000.00
05/01/34				96,515.63	96,515.63	3,945,000.00
11/01/34	205,000.00		4.625%	91,775.00	296,775.00	3,740,000.00
05/01/35				91,775.00	91,775.00	3,740,000.00
11/01/35	215,000.00		4.625%	86,803.13	301,803.13	3,525,000.00
05/01/36				86,803.13	86,803.13	3,525,000.00
11/01/36	225,000.00		4.625%	81,600.00	306,600.00	3,300,000.00
05/01/37				81,600.00	81,600.00	3,300,000.00
11/01/37	235,000.00		4.625%	76,165.63	311,165.63	3,065,000.00
05/01/38				76,165.63	76,165.63	3,065,000.00
11/01/38	245,000.00		4.625%	76,165.63	321,165.63	2,820,000.00
05/01/39				70,500.00	70,500.00	2,820,000.00
11/01/39	255,000.00		5.000%	70,500.00	325,500.00	2,565,000.00
05/01/40				64,125.00	64,125.00	2,565,000.00
11/01/40	270,000.00		5.000%	64,125.00	334,125.00	2,295,000.00
05/01/41				57,375.00	57,375.00	2,295,000.00



**WILLOW HAMMOCK  
COMMUNITY DEVELOPMENT DISTRICT  
SERIES 2017 AMORTIZATION SCHEDULE**

	<b>Principal</b>	<b>Prepayment</b>	<b>Coupon Rate</b>	<b>Interest</b>	<b>Debt Service</b>	<b>Bond Balance</b>
11/01/41	280,000.00		5.000%	57,375.00	337,375.00	2,015,000.00
05/01/42				50,375.00	50,375.00	2,015,000.00
11/01/42	295,000.00		5.000%	50,375.00	345,375.00	1,720,000.00
05/01/43				43,000.00	43,000.00	1,720,000.00
11/01/43	310,000.00		5.000%	43,000.00	353,000.00	1,410,000.00
05/01/44				35,250.00	35,250.00	1,410,000.00
11/01/44	325,000.00		5.000%	35,250.00	360,250.00	1,085,000.00
05/01/45				27,125.00	27,125.00	1,085,000.00
11/01/45	345,000.00		5.000%	27,125.00	372,125.00	740,000.00
05/01/46				18,500.00	18,500.00	740,000.00
11/01/46	360,000.00		5.000%	18,500.00	378,500.00	380,000.00
05/01/47				9,500.00	9,500.00	380,000.00
11/01/47	380,000.00		5.000%	9,500.00	389,500.00	-
<b>Total</b>	<b>5,820,000.00</b>			<b>4,322,853.19</b>	<b>10,142,853.19</b>	

**WILLOW HAMMOCK  
COMMUNITY DEVELOPMENT DISTRICT  
ASSESSMENT COMPARISON  
PROJECTED FISCAL YEAR 2023 ASSESSMENTS**

On-Roll Assessments					
	Units	FY 2023 O&M Assessment per Unit	FY 2023 DS Assessment per Unit	FY 2023 Total Assessment per Unit	FY 2022 Total Assessment per Unit
SF Units	299	\$ 297.02	\$ 1,442.02	\$ 1,739.04	\$ 1,739.04
Total	299				

# **WILLOW HAMMOCK**

**COMMUNITY DEVELOPMENT DISTRICT**

**7**

**RESOLUTION 2022-03**

**A RESOLUTION OF THE WILLOW HAMMOCK COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIMES AND LOCATIONS FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT FOR FISCAL YEAR 2022/2023 AND PROVIDING FOR AN EFFECTIVE DATE**

**WHEREAS**, the Willow Hammock Community Development District (“District”) is a local unit of special-purpose government created by, and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within Manatee County, Florida; and

**WHEREAS**, the Board of Supervisors of the District (“Board”) is statutorily authorized to exercise the powers granted to the District; and

**WHEREAS**, all meetings of the Board shall be open to the public and governed by the provisions of Chapter 286, *Florida Statutes*; and

**WHEREAS**, the Board is statutorily required to file annually, with the local governing authority and the Florida Department of Economic Opportunity, a schedule of its regular meetings.

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

**SECTION 1. ADOPTING REGULAR MEETING SCHEDULE.** Regular meetings of the District’s Board shall be held during Fiscal Year 2022/2023 as provided on the schedule attached hereto as **Exhibit A**.

**SECTION 2. FILING REQUIREMENT.** In accordance with Section 189.015(1), *Florida Statutes*, the District’s Secretary is hereby directed to file a schedule of the District’s regular meetings annually with Manatee County and the Florida Department of Economic Opportunity.

**SECTION 3. EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

**PASSED AND ADOPTED** this 25th day of April, 2022.

Attest:

**WILLOW HAMMOCK COMMUNITY DEVELOPMENT DISTRICT**

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

\_\_\_\_\_  
Chair/Vice Chair, Board of Supervisors

**Exhibit A**

<b>WILLOW HAMMOCK COMMUNITY DEVELOPMENT DISTRICT</b>		
<b>BOARD OF SUPERVISORS FISCAL YEAR 2022/2023 MEETING SCHEDULE</b>		
<b>LOCATION</b>		
<i>Willow Hammock Community Association Amenity Center, 4002 Willow Branch Place Palmetto, Florida 34221-2784</i>		
<b>DATE</b>	<b>POTENTIAL DISCUSSION/FOCUS</b>	<b>TIME</b>
<b>October 24, 2022</b>	<b>Regular Meeting</b>	<b>6:00 PM</b>
<b>November 28, 2022</b>	<b>Regular Meeting</b>	<b>6:00 PM</b>
<b>December 19, 2022*</b>	<b>Regular Meeting</b>	<b>6:00 PM</b>
<b>January 23, 2023</b>	<b>Regular Meeting</b>	<b>6:00 PM</b>
<b>February 27, 2023</b>	<b>Regular Meeting</b>	<b>6:00 PM</b>
<b>March 27, 2023</b>	<b>Regular Meeting</b>	<b>6:00 PM</b>
<b>April 24, 2023</b>	<b>Regular Meeting</b>	<b>6:00 PM</b>
<b>May 22, 2023</b>	<b>Regular Meeting</b>	<b>6:00 PM</b>
<b>June 26, 2023</b>	<b>Regular Meeting</b>	<b>6:00 PM</b>
<b>July 24, 2023</b>	<b>Regular Meeting</b>	<b>6:00 PM</b>
<b>August 28, 2023</b>	<b>Public Hearing &amp; Regular Meeting</b>	<b>6:00 PM</b>
<b>September 25, 2023</b>	<b>Regular Meeting</b>	<b>6:00 PM</b>

**Exception**

\* December meeting date is one week earlier to accommodate Christmas Holiday

# **WILLOW HAMMOCK**

**COMMUNITY DEVELOPMENT DISTRICT**

**8**

**RESOLUTION 2022-04**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WILLOW HAMMOCK COMMUNITY DEVELOPMENT DISTRICT DESIGNATING A DATE, TIME AND LOCATION FOR A LANDOWNERS’ MEETING AND ELECTION; PROVIDING FOR PUBLICATION; ESTABLISHING FORMS FOR THE LANDOWNER ELECTION; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.**

**WHEREAS**, Willow Hammock Community Development District (“**District**”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within Manatee County, Florida; and

**WHEREAS**, pursuant to Section 190.006(1), *Florida Statutes*, the District’s Board of Supervisors (“**Board**”) “shall exercise the powers granted to the district pursuant to [Chapter 190, *Florida Statutes*],” and the Board shall consist of five members; and

**WHEREAS**, the District is statutorily required to hold a meeting of the landowners of the District for the purpose of electing Board Supervisors for the District on a date in November established by the Board, which shall be noticed pursuant to Section 190.006(2), *Florida Statutes*.

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

1. **EXISTING BOARD SUPERVISORS; SEATS SUBJECT TO ELECTIONS.** The Board is currently made up of the following individuals:

<u>Seat Number</u>	<u>Supervisor</u>	<u>Term Expiration Date</u>
1	Chad Pattillo	November 2022
2	Christina Zimmerman	November 2022
3	Vacant	November 2024
4	Jennifer Hicks	November 2024
5	Joshua Delancey	November 2022

This year, Seat 1, currently held by Chad Patillo, Seat 2, currently held by Christina Zimmerman, and Seat 5, currently held by Joshua Delancey are subject to election by landowners in November 2022. The two candidates receiving the highest number of votes shall be elected for a term of four (4) years. The candidate receiving the next highest number of votes shall be elected for a term of two (2) years. The term of office for each successful candidate shall commence upon election.

2. **LANDOWNER’S ELECTION.** In accordance with Section 190.006(2), *Florida Statutes*, the meeting of the landowners to elect Board Supervisor(s) of the District shall be held on November [redacted], 2022, at [redacted] m., and located at the Willow Hammock Community Association Amenity Center, 4002 Willow Branch Place, Palmetto, Florida 34221-2784.

3. **PUBLICATION.** The District’s Secretary is hereby directed to publish notice of the landowners’ meeting and election in accordance with the requirements of Section 190.006(2), *Florida Statutes*.

4. **FORMS.** Pursuant to Section 190.006(2)(b), *Florida Statutes*, the landowners’ meeting and election have been announced by the Board at its April 26, 2022 meeting. A sample notice of

landowners' meeting and election, proxy, ballot form and instructions were presented at such meeting and are attached hereto as **Exhibit A**. Such documents are available for review and copying during normal business hours at the District's Local Records Office, located at ZNS Engineering, 201 5th Ave., Dr. E, Bradenton, Florida 34208.

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

6. **EFFECTIVE DATE.** This Resolution shall become effective upon its passage.

**PASSED AND ADOPTED THIS 26TH DAY OF APRIL, 2022.**

**WILLOW HAMMOCK COMMUNITY  
DEVELOPMENT DISTRICT**

ATTEST:

\_\_\_\_\_  
Chairperson, Board of Supervisors

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

**Exhibit A:** Notice of Landowners' Meeting and Election, Proxy, Ballot Form and Instructions



**EXHIBIT A**

**NOTICE OF LANDOWNERS' MEETING AND ELECTION OF THE WILLOW HAMMOCK  
COMMUNITY DEVELOPMENT DISTRICT**

Notice is hereby given to the public and all landowners within Willow Hammock Community Development District (“**District**”) the location of which is generally described as comprising a parcel or parcels of land containing approximately 108.34 acres and generally located south of Boyette Road, west of McMullen Road, north of Leonard Avenue and east of Balm Riverview Road in Manatee County, Florida, advising that a meeting of landowners will be held for the purpose of electing three (3) people to the District’s Board of Supervisors (“**Board**”, and individually, “**Supervisor**”).

DATE: November \_\_, 2022  
TIME: \_\_\_\_ .m.  
PLACE: Willow Hammock Community Association Amenity Center  
4002 Willow Branch Place  
Palmetto, Florida 34221-2784

Each landowner may vote in person or by written proxy. Proxy forms may be obtained upon request at the office of the District Manager, Wrathell, Hunt and Associates, LLC, located at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, Ph: (561) 571-0010 (“**District Manager’s Office**”). At said meeting each landowner or his or her proxy shall be entitled to nominate persons for the position of Supervisor and cast one vote per acre of land, or fractional portion thereof, owned by him or her and located within the District for each person to be elected to the position of Supervisor. A fraction of an acre shall be treated as one acre, entitling the landowner to one vote with respect thereto. Platted lots shall be counted individually and rounded up to the nearest whole acre. The acreage of platted lots shall not be aggregated for determining the number of voting units held by a landowner or a landowner’s proxy. At the landowners’ meeting the landowners shall select a person to serve as the meeting chair and who shall conduct the meeting.

The landowners’ meeting is open to the public and will be conducted in accordance with the provisions of Florida law. The meeting may be continued to a date, time, and place to be specified on the record at such meeting. A copy of the agenda for the meeting may be obtained from the District Manager’s Office.

Any person requiring special accommodations to participate in the meeting is asked to contact the District Manager’s Office, at least 48 hours before the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager’s Office.

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

Daniel Rom  
District Manager  
Run Date(s): \_\_\_\_\_ & \_\_\_\_\_

**PUBLISH: ONCE A WEEK FOR 2 CONSECUTIVE WEEKS, THE LAST DAY OF PUBLICATION TO BE NOT FEWER THAN 14 DAYS OR MORE THAN 28 DAYS BEFORE THE DATE OF ELECTION, IN A NEWSPAPER WHICH IS IN GENERAL CIRCULATION IN THE AREA OF THE DISTRICT**

**INSTRUCTIONS RELATING TO LANDOWNERS' MEETING OF  
WILLOW HAMMOCK COMMUNITY DEVELOPMENT DISTRICT  
FOR THE ELECTION OF SUPERVISORS**

DATE OF LANDOWNERS' MEETING: \_\_\_\_\_, November \_\_, 2022

TIME: \_\_\_\_\_ .M.

LOCATION: **Willow Hammock Community Association Amenity Center  
4002 Willow Branch Place  
Palmetto, Florida 34221-2784**

Pursuant to Chapter 190, *Florida Statutes*, and after a Community Development District (“**District**”) has been established and the landowners have held their initial election, there shall be a subsequent landowners’ meeting for the purpose of electing members of the Board of Supervisors (“**Board**”) every two years until the District qualifies to have its board members elected by the qualified electors of the District. The following instructions on how all landowners may participate in the election are intended to comply with Section 190.006(2)(b), *Florida Statutes*.

A landowner may vote in person at the landowners’ meeting, or the landowner may nominate a proxy holder to vote at the meeting in place of the landowner. Whether in person or by proxy, each landowner shall be entitled to cast one vote per acre of land owned by him or her and located within the District, for each position on the Board that is open for election for the upcoming term. A fraction of an acre shall be treated as one (1) acre, entitling the landowner to one vote with respect thereto. For purposes of determining voting interests, platted lots shall be counted individually and rounded up to the nearest whole acre. Moreover, please note that a particular parcel of real property is entitled to only one vote for each eligible acre of land or fraction thereof; therefore, two or more people who own real property in common, that is one acre or less, are together entitled to only one vote for that real property.

At the landowners’ meeting, the first step is to elect a chair for the meeting, who may be any person present at the meeting. The landowners shall also elect a secretary for the meeting who may be any person present at the meeting. The secretary shall be responsible for the minutes of the meeting. The chair shall conduct the nominations and the voting. If the chair is a landowner or proxy holder of a landowner, he or she may nominate candidates and make and second motions. Candidates must be nominated and then shall be elected by a vote of the landowners. Nominees may be elected only to a position on the Board that is open for election for the upcoming term.

This year, three (3) seats on the Board will be up for election by landowners. The two candidates receiving the highest number of votes shall be elected for a term of four (4) years. The candidate receiving the next highest number of votes shall be elected for a term of two (2) years. The term of office for each successful candidate shall commence upon election.

A proxy is available upon request. To be valid, each proxy must be signed by one of the legal owners of the property for which the vote is cast and must contain the typed or printed name of the individual who signed the proxy; the street address, legal description of the property or tax parcel identification number; and the number of authorized votes. If the proxy authorizes more than one vote, each property must be listed and the number of acres of each property must be included. The signature on a proxy does not need to be notarized.

**LANDOWNER PROXY**

**WILLOW HAMMOCK COMMUNITY DEVELOPMENT DISTRICT  
MANATEE COUNTY, FLORIDA  
LANDOWNERS' MEETING – NOVEMBER [redacted], 2022**

KNOW ALL MEN BY THESE PRESENTS, that the undersigned, the fee simple owner of the lands described herein, hereby constitutes and appoints \_\_\_\_\_ (“Proxy Holder”) for and on behalf of the undersigned, to vote as proxy at the meeting of the landowners of the Willow Hammock Community Development District to be held at the Willow Hammock Community Association Amenity Center, 4002 Willow Branch Place, Palmetto, Florida 34221-2784, on November \_\_, 2022, at \_\_\_\_\_m., and at any adjournments thereof, according to the number of acres of unplatted land and/or platted lots owned by the undersigned landowner that the undersigned would be entitled to vote if then personally present, upon any question, proposition, or resolution or any other matter or thing that may be considered at said meeting including, but not limited to, the election of members of the Board of Supervisors. Said Proxy Holder may vote in accordance with his or her discretion on all matters not known or determined at the time of solicitation of this proxy, which may legally be considered at said meeting.

Any proxy heretofore given by the undersigned for said meeting is hereby revoked. This proxy is to continue in full force and effect from the date hereof until the conclusion of the landowners’ meeting and any adjournment or adjournments thereof, but may be revoked at any time by written notice of such revocation presented at the landowners’ meeting prior to the Proxy Holder’s exercising the voting rights conferred herein.

\_\_\_\_\_  
Printed Name of Legal Owner

\_\_\_\_\_  
Signature of Legal Owner

\_\_\_\_\_  
Date

<u>Parcel Description</u>	<u>Acreage</u>	<u>Authorized Votes</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____

[Insert above the street address of each parcel, the legal description of each parcel, or the tax identification number of each parcel. If more space is needed, identification of parcels owned may be incorporated by reference to an attachment hereto.]

**Total Number of Authorized Votes:** \_\_\_\_\_

NOTES: Pursuant to Section 190.006(2)(b), *Florida Statutes*, a fraction of an acre is treated as one (1) acre entitling the landowner to one vote with respect thereto. For purposes of determining voting interests, platted lots shall be counted individually and rounded up to the nearest whole acre. Moreover, two (2) or more persons who own real property in common that is one acre or less are together entitled to only one vote for that real property.

If the fee simple landowner is not an individual, and is instead a corporation, limited liability company, limited partnership or other entity, evidence that the individual signing on behalf of the entity has the authority to do so should be attached hereto (e.g., bylaws, corporate resolution, etc.).

**OFFICIAL BALLOT**  
**WILLOW HAMMOCK COMMUNITY DEVELOPMENT DISTRICT**  
**MANATEE COUNTY, FLORIDA**  
**LANDOWNERS' MEETING - NOVEMBER     , 2022**

**For Election (3 Supervisors):** The two (2) candidates receiving the highest number of votes will each receive a four (4) year term, and the one (1) candidate receiving the next highest number of votes will receive a two (2) year term, with the term of office for the successful candidates commencing upon election.

The undersigned certifies that he/she/it is the fee simple owner of land, or the proxy holder for the fee simple owner of land, located within the Willow Hammock Community Development District and described as follows:

<u>Description</u>	<u>Acreage</u>
_____	_____
_____	_____
_____	_____

[Insert above the street address of each parcel, the legal description of each parcel, or the tax identification number of each parcel.] [If more space is needed, identification of parcels owned may be incorporated by reference to an attachment hereto.]

or

**Attach Proxy.**

I, \_\_\_\_\_, as Landowner, or as the proxy holder of \_\_\_\_\_ (Landowner) pursuant to the Landowner's Proxy attached hereto, do cast my votes as follows:

SEAT #	NAME OF CANDIDATE	NUMBER OF VOTES
1		
2		
5		

Date: \_\_\_\_\_

Signed: \_\_\_\_\_

Printed Name: \_\_\_\_\_

# **WILLOW HAMMOCK**

**COMMUNITY DEVELOPMENT DISTRICT**

**9A**

# Hopping Green & Sams

Attorneys and Counselors

## MEMORANDUM

To: District Manager

From: Hopping Green & Sams P.A.

RE: Prompt Payment Policies

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As you may know, during the 2021 legislative session Part VII of Chapter 218, Florida Statutes (the “Local Government Prompt Payment Act”) was amended. This includes an increase from 1 percent to 2 percent as the floor interest rate on late payments for construction services and the addition of certain contractor rights in the event a local government entity fails to timely commence dispute resolution procedures in the event of an improper payment request or invoice. *See* §§ 218.735(9); 218.76(2)(b), Fla. Stat. As provided in Florida Chapter Laws 2021-124, these changes apply to contracts executed on or after July 1, 2021.

Accordingly, we advise that districts adopt new or updated Prompt Payment Policies and Procedures as attached hereto to reflect these changes. For districts that have previously adopted Prompt Payment Policies and Procedures prepared by Hopping, Green & Sams, this consists of the following changes as reflected in track-change format:

### **VII. Resolution of Disputes**

\* \* \*

#### **B. Dispute Resolution Procedures**

1. If an Improper Payment Request or Improper Invoice is submitted, and the Provider refuses or fails to submit a revised payment request or invoice as contemplated by the PPA and these Policies and Procedures, the Provider shall, not later than thirty (30) days after the date on which the last payment request or invoice was Date Stamped, submit a written statement via certified mail to the Agent, copying the District Manager, specifying the basis upon which the Provider contends the last submitted payment request or invoice was proper.
2. Within forty-five (45) days of receipt by the Agent and District Manager of the disputed, last-submitted payment request or invoice, the Agent and/or District Manager shall commence investigation of the dispute and render a final decision on the matter no later than sixty (60) days after the date on which the last-submitted payment request or invoice is Date Stamped.
3. With regard to contracts executed on or after July 1, 2021, if the District does not commence the dispute resolution procedure within the time provided herein, a Provider may give written notice via certified mail to the Agent, copying the District Manager, of the District’s failure to timely commence its dispute resolution procedure. If the District fails to commence the dispute resolution procedure within

four (4) business days after receipt of such notice, any amounts resolved in the Provider's favor shall bear mandatory interest, as set forth in section 218.735(9), Florida Statutes, from the date on which the payment request or invoice containing the disputed amounts was Date Stamped. If the dispute resolution procedure is not commenced within four (4) business days after receipt of the notice, the objection to the payment request or invoice shall be deemed waived. The waiver of an objection pursuant to this paragraph does not relieve a Provider of its contractual obligations.

34. Absent a written agreement to the contrary, if the Provider refuses or fails to provide the written statement required above, the Agent and/or District Manager is not required to contact the Provider in the investigation. In addition, and absent a written agreement to the contrary, if such written statement is not provided, the District may immediately contract with third parties to provide the goods and services subject to the dispute and deduct the costs of such third party purchases from amounts owed to the Provider.
45. The Board shall approve any decision of the District Manager to contract with a third party which would result in: 1) an expenditure above what is budgeted for the Construction Services or Non-Construction Services; or 2) an expenditure which exceeds the original contract amount for the Construction Services or Non-Construction Services by more than ten percent (10%) or Ten Thousand Dollars (\$10,000).
56. A written explanation of the final decision shall be sent to the Provider, via certified mail, within five (5) business days from the date on which such final decision is made. A copy of the written explanation of the final decision shall be provided to the Chairperson of the Board simultaneously with the certified mailing to the Provider.
67. If a Provider does not accept in writing the final decision within five (5) days after receipt by the Provider, the District may immediately contract with third parties to provide the goods and services subject to the dispute and deduct the costs of such third party purchases from amounts owed to the Provider. If the costs of the third party purchases exceed the amount the District owes to the Provider, the District may seek to recover such excess from the Provider in a court of law or as otherwise provided in an agreement between the District and the Provider. Nothing contained herein shall limit or affect the District's ability to enforce all of its legal and contractual rights and remedies against the Provider.

**X. Late Payment Interest Charges**

\* \* \*

**B. Related to Construction Services**

All payments for Construction Services that are not made within the time periods specified within the applicable statute, shall bear interest from thirty (30) days after the due date, at the rate of one percent (1%) per month for contracts executed on or before June 30, 2021, and at the rate of two percent (2%) per month for contracts executed on or after July 1, 2021, or the rate specified by agreement, whichever is greater. §218.735(9), Fla. Stat. The Provider must submit a Proper Payment Request to the District for any interest accrued in order to receive the interest payment. An overdue period of less than one (1) month is considered as one (1) month in computing interest. (§218.74(4), Fla. Stat.).

Unpaid interest is compounded monthly. The term one (1) month means a period beginning on any day of a month and ending on the same day of the following month.



**RESOLUTION 2022-05**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WILLOW HAMMOCK COMMUNITY DEVELOPMENT DISTRICT ADOPTING PROMPT PAYMENT POLICIES AND PROCEDURES PURSUANT TO CHAPTER 218, *FLORIDA STATUTES*; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Willow Hammock Community Development District (the "District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within Manatee County, Florida; and

**WHEREAS**, Chapter 218, *Florida Statutes*, requires timely payment to vendors and contractors providing certain goods and/or services to the District; and

**WHEREAS**, the Board of Supervisors of the District ("Board") accordingly finds that it is in the best interest of the District to establish by resolution Prompt Payment Policies and Procedures as may be amended or updated from time to time for immediate use and application.

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

**SECTION 1.** The Prompt Payment Policies and Procedures attached hereto as **Exhibit A** are hereby adopted pursuant to this Resolution as necessary for the conduct of District business. The Prompt Payment Policies and Procedures shall remain in full force and effect until such time as the Board may amend or replace them; provided, however, that as the provisions of Chapter 218, *Florida Statutes*, are amended from time to time, the attached Prompt Payment Policies and Procedures shall automatically be amended to incorporate the new requirements of law without any further action by the Board. The Prompt Payment Policies and Procedures hereby adopted supplant and replace any previously adopted Prompt Payment Policies and Procedures.

**SECTION 2.** If any provision of this Resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

**SECTION 3.** This Resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

**PASSED AND ADOPTED** this 25th day of April, 2022.

ATTEST:

**WILLOW HAMMOCK COMMUNITY  
DEVELOPMENT DISTRICT**

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

\_\_\_\_\_  
Chair/Vice Chair, Board of Supervisors

**Exhibit A:** Prompt Payment Policies and Procedures

# **EXHIBIT A**

## **WILLOW HAMMOCK COMMUNITY DEVELOPMENT DISTRICT**

### **Prompt Payment Policies and Procedures**

**In Accordance with the Local Government Prompt Payment Act  
Chapter 218, Part VII, *Florida Statutes***

**April 25, 2022**

**Willow Hammock Community Development District**  
**Prompt Payment Policies and Procedures**

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**I. Purpose**

In accordance with the Local Government Prompt Payment Act (Chapter 218, Part VII, *Florida Statutes*) (“PPA”), the purpose of the Willow Hammock Community Development District (“District”) Prompt Payment Policies and Procedures (“Policies & Procedures”) is to provide a specific policy to ensure timely payment to Vendors and Contractors (both hereinafter defined) providing goods and/or services to the District and ensure the timely receipt by the District of goods and/or services contemplated at the time of contracting. Please note that the PPA, like any statute or law, may be amended from time to time by legislative action. These Policies & Procedures are based on the statutory requirements as of the date identified on the cover page of this document. By this reference, as applicable statutory provisions subsequently change, these Policies & Procedures shall automatically be amended to incorporate the new requirements of law. These Policies & Procedures are adopted by the District to provide guidance in contracting matters. Failure by the District to comply with these Policies & Procedures shall not expand the rights or remedies of any Provider (hereinafter defined) against the District under the PPA. Nothing contained herein shall be interpreted as more restrictive on the District than what is provided for in the PPA.

**II. Scope**

These Policies & Procedures apply to all operations of the District, including Construction Services and Non-Construction Goods and Services, as applicable.

**III. Definitions**

**A. Agent**

The District-contracted architect, District-contracted engineer, District Manager, or other person, acting on behalf of the District, which is required by law or contract to review invoices or payment requests from Providers (hereinafter defined). Such individuals/entities must be identified in accordance with §218.735 (1), Fla. Stat., and further identified in the relevant agreement between the District and the Provider.

**B. Construction Services**

All labor, services, and materials provided in connection with the construction, alteration, repair, demolition, reconstruction, or other improvement to real property that require a license under parts I and II of Chapter 489, Fla. Stat.

**C. Contractor or Provider of Construction Services**

The entity or individual that provides Construction Services through direct contract with the District.

**D. Date Stamped**

Each original and revised invoice or payment request received by the District shall be marked electronically or manually, by use of a date stamp or other method,

which date marking clearly indicates the date such invoice or payment request is first delivered to the District through its Agent. In the event that the Agent receives an invoice or payment request but fails to timely or physically mark on the document the date received, "Date Stamped" shall mean the date of actual receipt by the Agent.

**E. Improper Invoice**

An invoice that does not conform to the requirements of a Proper Invoice.

**F. Improper Payment Request**

A request for payment for Construction Services that does not conform to the requirements of a Proper Payment Request.

**G. Non-Construction Goods and Services**

All labor, services, goods, and materials provided in connection with anything other than construction, alteration, repair, demolition, reconstruction, or other improvements to real property.

**H. Proper Invoice**

An invoice that conforms to all statutory requirements, all requirements of these Policies and Procedures not expressly waived by the District and any additional requirements included in the agreement for goods and/or services for which the invoice is submitted not expressly waived by the District.

**I. Proper Payment Request**

A request for payment for Construction Services which conforms to all statutory requirements, all requirements of these Policies & Procedures not expressly waived by the District and any additional requirements included in the Construction Services agreement for which the Payment Request is submitted not expressly waived by the District.

**J. Provider**

Includes any Vendor, Contractor or Provider of Construction Services, as defined herein.

**K. Purchase**

The purchase of goods, materials, services, or Construction Services; the purchase or lease of personal property; or the lease of real property by the District.

**L. Vendor**

Any person or entity that sells goods or services, sells, or leases personal property, or leases real property directly to the District, not including Construction Services.

#### **IV. Proper Invoice/Payment Request Requirements**

##### **A. General**

Prior to Provider receiving payment from the District, Non-Construction Goods and Services and Construction Services, as applicable, shall be received and performed in accordance with contractual or other specifications or requirements to the satisfaction of the District. Provision or delivery of Non-Construction Goods and Services to the District does not constitute acceptance for the purpose of payment. Final acceptance and authorization of payment shall be made only after delivery and inspection by the Agent and the Agent's confirmation that the Non-Construction Goods and Services or Construction Services meet contract specifications and conditions. Should the Non-Construction Goods and Services or Construction Services differ in any respect from the specifications, payment may be withheld until such time as the Provider takes necessary corrective action. Certain limited exceptions which require payment in advance are permitted when authorized by the District Board of Supervisors ("Board") or when provided for in the applicable agreement.

##### **B. Sales Tax**

Providers should not include sales tax on any invoice or payment request. The District's current tax-exempt number is 85-8017284211C-1. A copy of the tax-exempt form will be supplied to Providers upon request.

##### **C. Federal Identification and Social Security Numbers**

Providers are paid using either a Federal Identification Number or Social Security Number. To receive payment, Providers should supply the District with the correct number as well as a proper Internal Revenue Service W-9 Form. The District Manager shall treat information provided in accordance with Florida law.

Providers should notify the District Manager when changes in data occur (telephone (561) 571-0010, email [romd@whhassociates.com](mailto:romd@whhassociates.com)).

##### **D. Proper Invoice for Non-Construction Goods and Services**

All Non-Construction Goods and Services invoiced must be supplied or performed in accordance with the applicable purchase order (including any bid/proposal provided, if applicable) or agreement and such Non-Construction Goods and Services quantity and quality must be equal to or better than what is required by such terms. Unless otherwise specified in the applicable agreement, invoices should contain all of the following minimum information in order to be considered a Proper Invoice:

1. Name of Vendor
2. Remittance address
3. Invoice Date

4. Invoice number
5. The “Bill To” party must be the District or the Board, or other entity approved in writing by the Board of the District Manager
6. Project name (if applicable)
7. In addition to the information required in Section IV.D.1-6 above, invoices involving the *purchase of goods* should also contain:
  - a. A complete item description
  - b. Quantity purchased
  - c. Unit price(s)
  - d. Total price (for each item)
  - e. Total amount of invoice (all items)
  - f. The location and date(s) of delivery of the goods to the District
8. In addition to the information required in Section IV.D.1-6 above, invoices involving the *purchase of services* should also contain:
  - a. Itemized description of services performed
  - b. The location and date of delivery of the services to the District
  - c. Billing method for services performed (i.e., approved hourly rates, percentage of completion, cost plus fixed fee, direct/actual costs, etc.)
  - d. Itemization of other direct, reimbursable costs (including description and amount)
  - e. Copies of invoices for other direct, reimbursable costs (other than incidental costs such as copying) and one (1) of the following:
    - i. Copy of both sides of a cancelled check evidencing payment for costs submitted for reimbursement
    - ii. Paid receipt
    - iii. Waiver/lien release from subcontractor (if applicable)
9. Any applicable discounts
10. Any other information or documentation, which may be required or specified under the terms of the purchase order or agreement

**E. Proper Payment Request Requirements for Construction Services**

Payment Requests must conform to all requirements of Section IV, A-D above, unless otherwise specified in the terms of the applicable agreement or purchase order between the District and the Provider.

**V. Submission of Invoices and Payment Requests**

The Provider shall submit all Invoices and Payment Requests for both Construction Services and Non-Construction Goods and Services to the District’s Agent as provided in the purchase order or agreement, as applicable, and to the District Manager as follows:

Submit the invoice and/or payment request, with required additional material and in conformance with these Policies and Procedures, by mail, by hand delivery, or via email (Note: email is the preferred method for receipt of Non-Construction Goods and Services invoices).

- 1. Mailing and Drop Off Address**  
Willow Hammock Community Development District  
c/o Wrathell, Hunt and Associates, LLC  
2300 Glades Road, #410W  
Boca Raton, Florida 33431
- 2. Email Address**  
willowhammockcdd@distictap.com

## **VI. Calculation of Payment Due Date**

### **A. Non-Construction Goods and Services Invoices**

- 1. Receipt of Proper Invoice**  
Payment is due from the District forty-five (45) days from the date on which a Proper Invoice is Date Stamped.
- 2. Receipt of Improper Invoice**  
If an Improper Invoice is received, a required invoice is not received, or invoicing of a request for payment is not required, the time when payment is due from the District is forty-five (45) days from the latest date of the following:
  - a. On which delivery of personal property is fully accepted by the District;
  - b. On which services are completed and accepted by the District;
  - c. On which the contracted rental period begins (if applicable); or
  - d. On which the District and the Vendor agree in a written agreement that provides payment due dates.
- 3. Rejection of an Improper Invoice**  
The District may reject an Improper Invoice. Within ten (10) days of receipt of the Improper Invoice by the District, the Vendor must be notified that the invoice is improper and be given an opportunity to correct the deficient or missing information, remedy the faulty work, replace the defective goods, or take other necessary, remedial action.

The District's rejection of an Improper Invoice must:

- a. Be provided in writing;
- b. Specify any and all known deficiencies; and
- c. State actions necessary to correct the Improper Invoice.

If the Vendor submits a corrected invoice, which corrects the deficiencies specified in the District's written rejection, the District must pay the corrected invoice within the later of: (a) ten (10) business days after date



the corrected invoice is Date Stamped; or (b) forty-five (45) days after the date the Improper Invoice was Date Stamped.

If the Vendor submits an invoice in response to the District's written rejection which fails to correct the deficiencies specified or continues to be an Improper Invoice, the District must reject that invoice as stated herein.

**4. Payment of Undisputed Portion of Invoice**

If the District disputes a portion of an invoice, the undisputed portion shall be paid in a timely manner and in accordance with the due dates for payment as specified in these Policies & Procedures.

**B. Payment Requests for Construction Services**

**1. Receipt of Proper Payment Request**

The time at which payment is due for Construction Services from the District is as follows:

- a. If an Agent must approve the payment request before it is submitted to the District Manager, payment (whether full or partial) is due twenty-five (25) business days after the payment request is Date Stamped. The Provider may send the District an overdue notice. If the payment request is not rejected within four (4) business days after Date Stamp of the overdue notice, the payment request shall be deemed accepted, except for any portion of the payment request that is fraudulent, misleading or is the subject of dispute.

The agreement between the District and the Provider shall identify the Agent to which the Provider shall submit its payment request or shall be provided by the District through a separate written notice no later than ten (10) days after contract award or notice to proceed, whichever is later. Provider's submission of a payment request to the Agent shall be Date Stamped, which shall commence the time periods for payment or rejection of a payment request or invoice as provided in this section.

- b. If, pursuant to contract, an Agent is not required to approve the payment request submitted to the District, payment is due twenty (20) business days after the payment request is Date Stamped unless such payment request includes fraudulent or misleading information or is the subject of dispute.

**2. Receipt and Rejection of Improper Payment Request**

- a. If an Improper Payment Request is received, the District must reject the Improper Payment Request within twenty (20) business days after the date on which the payment request is Date Stamped.
- b. The District's rejection of the Improper Payment Request must:
  - i. Be provided in writing;
  - ii. Specify any and all known deficiencies; and
  - iii. State actions necessary to correct the Improper Invoice.
- c. If a Provider submits a payment request which corrects the deficiency specified in the District's written rejection, the District must pay or reject the corrected submission no later than ten (10) business days after the date the corrected payment request is Date Stamped.

**3. Payment of Undisputed Portion of Payment Request**

If the District disputes a portion of a payment request, the undisputed portion shall be paid in a timely manner and in accordance with the due dates for payment as specified in this section.

**VII. Resolution of Disputes**

If a dispute arises between a Provider and the District concerning payment of an invoice or payment request, the dispute shall be resolved as set forth in §218.735, Fla. Stat., for Construction Services, and §218.76, Fla. Stat. for Non-Construction Goods and Services.

**A. Dispute between the District and a Provider**

If a dispute between the District and a Provider cannot be resolved following resubmission of a payment request by the Provider, the dispute must be resolved in accordance with the dispute resolution procedure prescribed in the construction contract, if any. In the absence of a prescribed procedure in the contract, the dispute must be resolved by the procedures specified below.

**B. Dispute Resolution Procedures**

1. If an Improper Payment Request or Improper Invoice is submitted, and the Provider refuses or fails to submit a revised payment request or invoice as contemplated by the PPA and these Policies and Procedures, the Provider shall, not later than thirty (30) days after the date on which the last payment request or invoice was Date Stamped, submit a written statement via certified mail to the Agent, copying the District Manager, specifying the basis upon which the Provider contends the last submitted payment request or invoice was proper.

2. Within forty-five (45) days of receipt by the Agent and District Manager of the disputed, last-submitted payment request or invoice, the Agent and/or District Manager shall commence investigation of the dispute and render a final decision on the matter no later than sixty (60) days after the date on which the last-submitted payment request or invoice is Date Stamped.
3. With regard to contracts executed on or after July 1, 2021, if the District does not commence the dispute resolution procedure within the time provided herein, a Provider may give written notice via certified mail to the Agent, copying the District Manager, of the District's failure to timely commence its dispute resolution procedure. If the District fails to commence the dispute resolution procedure within 4 business days after receipt of such notice, any amounts resolved in the Provider's favor shall bear mandatory interest, as set forth in section 218.735(9), Florida Statutes, from the date on which the payment request or invoice containing the disputed amounts was Date Stamped. If the dispute resolution procedure is not commenced within 4 business days after receipt of the notice, the objection to the payment request or invoice shall be deemed waived. The waiver of an objection pursuant to this paragraph does not relieve a Provider of its contractual obligations.
4. Absent a written agreement to the contrary, if the Provider refuses or fails to provide the written statement required above, the Agent and/or District Manager is not required to contact the Provider in the investigation. In addition, and absent a written agreement to the contrary, if such written statement is not provided, the District may immediately contract with third parties to provide the goods and services subject to the dispute and deduct the costs of such third-party purchases from amounts owed to the Provider.
5. The Board shall approve any decision of the District Manager to contract with a third party which would result in: 1) an expenditure above what is budgeted for the Construction Services or Non-Construction Services; or 2) an expenditure which exceeds the original contract amount for the Construction Services or Non-Construction Services by more than ten percent (10%) or Ten Thousand Dollars (\$10,000).
6. A written explanation of the final decision shall be sent to the Provider, via certified mail, within five (5) business days from the date on which such final decision is made. A copy of the written explanation of the final decision shall be provided to the Chairperson of the Board simultaneously with the certified mailing to the Provider.

7. If a Provider does not accept in writing the final decision within five (5) days after receipt by the Provider, the District may immediately contract with third parties to provide the goods and services subject to the dispute and deduct the costs of such third-party purchases from amounts owed to the Provider. If the costs of the third-party purchases exceed the amount the District owes to the Provider, the District may seek to recover such excess from the Provider in a court of law or as otherwise provided in an agreement between the District and the Provider. Nothing contained herein shall limit or affect the District's ability to enforce all of its legal and contractual rights and remedies against the Provider.

### **VIII. Purchases Involving Federal Funds or Bond Funds**

When the District intends to pay for a purchase with federal funds or bond funds, the District shall make such purchases only upon reasonable assurances that federal funds or bond funds sufficient to cover the cost will be received. When payment is contingent upon the receipt of bond funds, federal funds or federal approval, the public procurement documents and any agreement with a Provider shall clearly state such contingency. (§218.77, Fla. Stat.).

### **IX. Requirements for Construction Services Contracts – Project Completion; Retainage**

The District intends to follow the PPA requirements for construction project completion and retainage, including, but not limited to, §218.735 (7) and (8), Fla. Stat.

### **X. Late Payment Interest Charges**

Failure on the part of the District to make timely payments may result in District responsibility for late payment interest charges. No agreement between the District and a Provider may prohibit the collection of late payment interest charges allowable under the PPA as mandatory interest. (§218.75, Fla. Stat.).

#### **A. Related to Non-Construction Goods and Services**

All payments due from the District, and not made within the time specified within this policy, will bear interest, from thirty (30) days after the due date, at the rate of one percent (1%) per month on the unpaid balance. The Vendor must submit a Proper Invoice to the District for any interest accrued in order to receive the interest payment. (§218.735(9), Fla. Stat.).

An overdue period of less than one (1) month is considered as one (1) month in computing interest. Unpaid interest is compounded monthly. The term one (1) month means a period beginning on any day of a month and ending on the same day of the following month.

**B. Related to Construction Services**

All payments for Construction Services that are not made within the time periods specified within the applicable statute, shall bear interest from thirty (30) days after the due date, at the rate of one percent (1%) per month for contracts executed on or before June 30, 2021, and at the rate of two percent (2%) per month for contracts executed on or after July 1, 2021, or the rate specified by agreement, whichever is greater. §218.735(9), Fla. Stat. The Provider must submit a Proper Payment Request to the District for any interest accrued in order to receive the interest payment. An overdue period of less than one (1) month is considered as one (1) month in computing interest. (§218.74 (4), Fla. Stat.).

Unpaid interest is compounded monthly. The term one (1) month means a period beginning on any day of a month and ending on the same day of the following month.

**C. Report of Interest**

If the total amount of interest paid during the preceding fiscal year exceeds \$250, the District Manager is required to submit a report to the Board during December of each year, stating the number of interest payments made and the total amount of such payments. (§218.78, Fla. Stat.).

# **WILLOW HAMMOCK**

**COMMUNITY DEVELOPMENT DISTRICT**

# **9B**

## MEMORANDUM

To: District Manager

From: Hopping Green & Sams P.A.

RE: Wastewater and Stormwater Needs Analysis

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During the 2021 legislative session sections 403.9301 and 403.9302, Florida Statutes, were enacted requiring local governments to perform a 20-year needs analysis of certain wastewater and stormwater services or systems. Subject special districts are required to complete this analysis by June 30, 2022, and every five years thereafter. This memorandum answers basic questions regarding these new statutory provisions and requests that District Managers seek authorization for staff to solicit proposals to complete the required study as appropriate. We expect the services necessary to complete the required analysis to be exempt from competitive solicitation requirements as a planning or study activity below the statutory threshold of \$35,000. §§ 287.055, 287.017, Fla. Stat. Thus, as deemed appropriate and in the best interests of the subject district, districts may elect to utilize the services of existing engineering or other professionals currently under contract or may seek additional proposals for completion of the required needs analysis.

### **Which special districts are required to complete a needs analysis under section 403.9301 and 403.9302, Florida Statutes?**

Special districts providing “wastewater services” or a “stormwater management program or stormwater management system” must complete a needs analysis.<sup>1</sup>

### **What constitutes “wastewater services”?**

Wastewater services means providing service to pipelines or conduits, pumping stations, and force mains and associated facilities used for collecting or conducting wastes to an ultimate point for treatment or disposal or to a plant or other works used for the purpose of treating, stabilizing, or holding wastewater principally from dwellings, business buildings, institutions, and sanitary wastewater or sewage treatment plants.

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<sup>1</sup> Counties, municipalities, and special districts located in a “rural area of opportunity” may be exempt from the requirements of sections 403.9301 and 403.9302, Florida Statutes, if compliance would create an undue economic hardship. This includes:

- *Northwest Rural Area of Opportunity:* Calhoun, Franklin, Gadsden, Gulf, Holmes, Jackson, Liberty, Wakulla, and Washington counties, and the area within the city limits of Freeport and Walton County north of the Choctawhatchee Bay and intercoastal waterway.
- *South Central Rural Area of Opportunity:* DeSoto, Glades, Hardee, Hendry, Highlands, and Okeechobee counties, and the cities of Pahokee, Belle Glade, and South Bay (Palm Beach County), and Immokalee (Collier County).
- *North Central Rural Area of Opportunity:* Baker, Bradford, Columbia, Dixie, Gilchrist, Hamilton, Jefferson, Lafayette, Levy, Madison, Putnam, Suwannee, Taylor, and Union counties.

**What constitutes “stormwater management program or stormwater management system”?**

“Stormwater management program” means an institutional strategy for stormwater management, including urban, agricultural, and other stormwater. “Stormwater Management System” means a system which is designed and constructed or implemented to control discharges which are necessitated by rainfall events, incorporating methods to collect, convey, store, absorb, inhibit, treat, use, or reuse water to prevent or reduce flooding, overdrainage, environmental degradation and water pollution or otherwise affect the quantity and quality of discharges from the system.

**What must the needs analysis for these services or systems include?**

- A detailed description of associated facilities;
- The number of current and projected residents served calculated in 5-year increments;
- The current and projected service area;
- The current and projected cost of providing services calculated in 5-year increments;
- The estimated remaining useful life of each facility or its major components;
- The most recent 5-year history of annual contributions to, expenditures from, and balances of any capital account for maintenance or expansion of any facility or its major components;
- The district’s plan to fund the maintenance or expansion of any facility or its major components. The plan must include historical and estimated future revenues and expenditures with an evaluation of how the district expects to close any projected funding gap.
- The Office of Economic and Demographic Research has [templates and other resources and guidance](#) under development on its website to assist in completion of this required analysis.

**When must the needs analysis required be complete?**

The 20-year needs analysis must be completed by June 30, 2022.

**What happens to the needs analysis once it is complete?**

The complete needs analysis and associated methodology and supporting data must be submitted to the county within which the largest portion of the subject district facilities are located. Each county must then compile all analyses submitted to it (from special districts, municipalities, and the county itself) into a single document that must be filed with the Department of Environmental Protection and Office of Economic and Demographic Research by July 31, 2022 and every five years thereafter. The Office of Economic and Demographic research is required to evaluate the compiled documents for purposes of developing a statewide analysis that will include an analysis of the expenditures necessary to repair, replace, and expand water-related infrastructure.



February 28, 2022

Board of Supervisors  
Willow Hammock Community Development District  
Manatee County, Florida

**RE: Willow Hammock Community Development District  
Professional Services - CDD Needs Analysis of Stormwater and Wastewater Facilities  
Manatee County, Florida**

Dear Chairman, Board of Supervisors:

ZNS Engineering, L.C. is pleased to provide you with our professional services contract for the Willow Hammock CDD Needs Analysis Report. The purpose of this document is to establish professional services and fees and to create contractual rights between Willow Hammock Community Development District (Client) and ZNS Engineering, L.C. (ZNS). Services rendered under this agreement shall be lump sum unless noted otherwise. The following is a breakdown of those Services and Fees:

**TASK 1: GENERAL CONSULTING SERVICES (Hourly, Not to Exceed)**

- A. Prepare the Willow Hammock Community Development District Needs Analysis of Stormwater and Wastewater Facilities, as required by Chapter 2021-194, Sections 403.9301 and 403.9302, Laws of Florida, to include the following:

**Wastewater Services**

Section 403.9301, Florida Statutes, now requires that each county, municipality, or special district providing wastewater services is required to prepare a 20-year needs analysis. This would include those special districts owning, operating, and maintaining sanitary sewer facilities (pipes) and lift stations. By June 30, 2022, and every five (5) years thereafter, each county, municipality, or special district providing such services is required to develop a needs analysis for its jurisdiction for the subsequent twenty (20) years. The following information is required to be included, at a minimum, in that wastewater facilities needs analysis:

1. A detailed description of the facilities used to provide wastewater services;
2. The number or current and projected connections and residents served calculated in five (5) year increments;
3. The current and projected service area for wastewater services;
4. The current and projected cost of providing wastewater services calculated in five (5) year increments;
5. The estimated remaining useful life of each facility or its major components;

6. The most recent five (5) year history of annual contributions to, expenditures from, and balances of any capital account from maintenance or expansion of any facility or its major components; and
7. The local government's plan to fund the maintenance or expansion of any facility or its major components, which plan must include historical and estimated future revenues and expenditures with an evaluation of how the local government expects to close any projected funding gap.

### **Stormwater Management**

Section 403.9302, Florida Statutes, requires each county, municipality, or special district providing a stormwater management program or stormwater management system to also create a 20-year needs analysis pertaining to its stormwater facilities. By June 30, 2022 and every five (5) years thereafter, each county, municipality, or special district operating and maintaining a stormwater management program or stormwater management system is required to develop a needs analysis for its jurisdiction for the subsequent twenty (20) years. The stormwater facilities needs analysis must include, at a minimum, the following:

1. A detailed description of the stormwater management program or stormwater management system and its facilities and projects;
2. The number of current and projected residents served calculated in five (5) year increments;
3. The current and projected service area for the stormwater management program or stormwater management system;
4. The current and projected cost of providing services calculated in five (5) year increments;
5. The estimated remaining useful life of each facility or its major components;
6. The most recent five (5) year history of annual contributions to, expenditures from, and balances of any capital account from maintenance or expansion of any facility or its major components; and
7. The local government's plan to fund the maintenance or expansion of any facility or its major components, including historical and estimated future revenues and expenditures with an evaluation of how the local government expects to close any projected funding gap.

### **PROFESSIONAL FEES**

TASK 1: GENERAL CONSULTING SERVICES (Hourly, Not to Exceed)	\$ 20,000.00
TOTAL	\$ 20,000.00

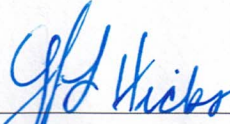
Should the above proposal meet with your approval, please forward one executed copy to our office. This proposal becomes null and void if not executed within a period of Thirty (30) days. As always, we thank you for your business!

Respectfully submitted,  
ZNS Engineering, L.C.  
District

Accepted by:  
Willow Hammock Community Development



Nathan Kragt, P.E.  
Senior Vice President



Signature

CHAIR - JENNIFER HICKS  
Printed Name/Title

Date

### GENERAL CONDITIONS

Consulting and representation services to prepare the documents as outlined above are included in the base contract; however, survey re-stakes, revisions to plans after the initial submittals or reports per the clients request, permit deviation responses, special services, if required, for meetings, hearings, agreements, administrative services and/or coordination services requested by the Client, governmental agencies and/or project attorney will be provided based on a time and materials basis per ZNS rate schedule.

Invoices submitted monthly are due upon presentation and shall be considered PAST DUE if not paid within thirty (30) calendar days of the invoice date. The Client shall have fifteen (15) days to review and advise of any questions concerning each bill upon rendering of same, after which the bill shall be deemed approved and accepted.

In addition to all fees described herein, all invoices will be subject to a sales tax, if applicable by law.

The fees for all services which have not been completed within months of the date of this proposal will be subject to a cost of living increase.

All costs and fees as billed shall constitute a lien against the subject property, pursuant to Chapter 713, Florida Statutes (1988).

In accepting and utilizing any drawings or other data on any form of electronic media generated and provided by ZNS, the Client covenants and agrees that all such drawings and data are instruments of service of ZNS, who shall be deemed the author of the drawings and data, and shall retain all common law, statutory law and other rights, including copyrights.

The Client and ZNS agree that any CADD files prepared by either party shall conform to AutoCAD 2014 DWG format. The electronic files submitted by ZNS to the Client are submitted for an acceptance period of 10 days. Any defects the Client discovers during this period will be reported to ZNS and will be corrected as part of the basic Scope of Services.

The client further agrees not to use these drawings and data, in whole or in part, for any purpose or project other than the project which is the subject of this Agreement. The Client agrees to waive all claims against ZNS resulting in any way from any unauthorized changes or reuse of the drawings and data for any other project by anyone other than ZNS.

The client further agrees, to the fullest extent permitted by law, to indemnify and hold ZNS harmless from any damage, liability or cost, including reasonable attorneys' fees and costs of defense, arising from any changes made by anyone other than ZNS or from any reuse of the drawings and data without the prior written consent of ZNS.

In addition, the Client agrees that any work related to assisting the client in the bid process is not guaranteed to be free of error therefore it's the client's responsibility to review with contractors all bid docs in order to verify they are accurate. Furthermore, the client agrees to the fullest extent permitted by law, to indemnify and hold ZNS harmless from any damage, liability or cost, including reasonable attorneys' fees and costs of defense, arising from any inaccuracies or wording from any bid documents including but not limited to Contract Docs, Specifications, Schedules of Values etc.

Under no circumstances shall transfer of the drawings and other instruments of service on electronic media for use by the Client be deemed a sale by ZNS. ZNS makes no warranties, either expressed or implied, of merchantability and fitness for any particular purpose.

In the event legal action is necessary to enforce the payment provisions of this agreement, the engineer shall be entitled to collect from the client any judgment or settlement sums due, reasonable attorneys' fees, court costs and expenses incurred by the engineer in connection therewith and, in addition, the reasonable value of the engineer's time and expenses spent in connection with such collection action, computed at the engineer's prevailing fee schedule and expense policies.

If the client fails to make payments when due or otherwise is in breach of this agreement, the engineer may suspend performance of services upon five (5) calendar days' notice to the client. The engineer shall have no liability whatsoever to the client for any costs or damages as a result of such suspension caused by any breach of this agreement by the client.

Should work under this agreement be suspended by the client for any reason, including breach of agreement, the client agrees to compensate ZNS for services performed to date on a time and material basis, utilizing ZNS then current rates. If the client fails to make payment to the engineer in accordance with the payment terms herein, this shall constitute a material breach of this agreement and shall be cause for termination by the engineer.

Work Authorization

~~2021~~  
2022  
JLM

Willow Hammock Community Development  
District Manatee County, Florida

Subject: **Work Authorization Number 2**

**Willow Hammock Community Development District**

Dear Chairman, Board of Supervisors:

ZNS Engineering, L.C., is pleased to submit this work authorization to provide engineering services for the Willow Hammock Community Development District. We will provide these services pursuant to our current agreement dated August 2, 2019 ("Engineering Agreement") as follows:

**I. Scope of Work**

Willow Hammock Community Development District will engage the services of ZNS Engineering, L.C., as Engineer to perform those services identified in the proposal attached hereto for the preparation of a CDD Needs Analysis of Stormwater and Wastewater Facilities Report as required in Chapter 2021-194, Laws of Florida.

**II. Fees**

Willow Hammock Community Development District will compensate ZNS Engineering, L.C., an hourly, Not to Exceed fee of Twenty Thousand Dollars (\$20,000.00) pursuant to the Proposal. The District will reimburse ZNS Engineering, L.C., all direct costs which include items such as printing, drawings, travel, deliveries, et cetera, pursuant to the Engineering Agreement.

This proposal, together with the Engineering Agreement, represents the entire understanding between the Willow Hammock Community Development District and ZNS Engineering, L.C., with regard to the referenced work authorization. If you wish to accept this work authorization, please sign both copies where indicated, and return one complete copy to our office. Upon receipt, we will promptly schedule our services.

Thank you for considering ZNS Engineering, L.C. We look forward to helping you create a quality project.

APPROVED AND ACCEPTED

Sincerely,

By: *JLM* 3/25/22  
Authorized Representative of  
Willow Hammock Community  
Development District

*[Signature]*  
Date: 2/28/22

ZNS ENGINEERING

RATE SCHEDULE

Principal or Senior Project Manager	\$172.00 per hour
Professional Engineer	\$165.00 per hour
Professional Land Surveyor or Land Planner	\$142.00 per hour
Professional Landscape Architect/Environmental Professional Landscape Architect with GPS Equipment	\$142.00 per hour \$147.00 per hour
Graduate Engineer or Senior Designer	\$128.00 per hour
Technician, Designer, or Field Representative Technician with GPS Equipment	\$113.00 per hour \$123.00 per hour
Drafter 1	\$113.00 per hour
Drafter 2	\$106.00 per hour
Drafter 3	\$ 85.00 per hour
Drafter 4	\$ 78.00 per hour
Drafter 5	\$ 70.00 per hour
Drafter 6	\$ 62.00 per hour
Survey Crew (Four Man Crew) Survey Crew (Four Man Crew) with GPS or Robotic Equipment	\$172.00 per hour \$184.00 per hour
Survey Crew (Three Man Crew) Survey Crew (Three Man Crew) GPS or Robotic Equipment	\$145.00 per hour \$162.00 per hour
Survey Crew (Two Man Crew) Survey Crew (Two Man Crew) with GPS or Robotic Equipment	\$137.00 per hour \$151.00 per hour
Administrative Assistant	\$ 56.00 per hour
Aide (Technical Secretary)	\$ 43.00 per hour

Plans, specifications, application reproduction required for submittals to governmental agencies as well as any survey monuments furnished by ZNS, as requested by the Client, will be charged as follows:

Plans, including submittals:	\$ 1.00 each
Color Rendering Prints (24" x 36") Glossy	\$ 30.00 each
Medium Grade	\$ 25.00 each
Color Prints (11" x 17") Glossy	\$ 5.00 each
Medium Grade	\$ 2.00 each
Color Prints (8 1/2" x 11")	



Glossy	\$	2.00 each
Medium Grade	\$	1.00 each
Mylars:	\$	15.00 each
Photocopies (Specifications, etc.):	\$	.25 each
Iron Pipe or Rebar (3/4" x 24"):	\$	2.50 each
Surveyors Certified Concrete Monument:	\$	20.00 each

Out-of-County travel, long-distance telephone calls, facsimile transmittals, special mailings (next day delivery), governmental maps, deeds, reductions, etc., and other out-of-pocket project expenses, will be billed at actual expense incurred. Submittal fees required by governmental agencies are the responsibility of the client, at the time of submittal.

Invoices will be sent monthly. Payment is due immediately upon receipt of invoice; however, there is an allowance for a 15-day grace period for the payment to be received, without adding interest or other penalties. If payment is received after the 15-day grace period, the amount due shall increase to reflect an additional one and one-half percent (1.5%) per month interest plus any attorney's fees required for collection whether action be brought or not.

This rate schedule is subject to change.

# **WILLOW HAMMOCK**

**COMMUNITY DEVELOPMENT DISTRICT**

**10**



**Willow Hammock  
Community Development District**

**ANNUAL FINANCIAL REPORT**

**September 30, 2021**

**Willow Hammock Community Development District**

**ANNUAL FINANCIAL REPORT**

**September 30, 2021**

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# Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue  
Suite 200  
Fort Pierce, Florida 34950

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

## REPORT OF INDEPENDENT AUDITORS

To the Board of Supervisors  
Willow Hammock Community Development District  
Manatee County, Florida

### Report on the Financial Statements

We have audited the accompanying financial statements of Willow Hammock Community Development District as of and for the year ended September 30, 2021, and the related notes to financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Accounting Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Fort Pierce / Stuart

To the Board of Supervisors  
Willow Hammock Community Development District

## Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Willow Hammock Community Development District, as of September 30, 2021, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

## Other Matters

### *Required Supplementary Information*

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

## Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated December 9, 2021 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations and contracts. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Willow Hammock Community Development District's internal control over financial reporting and compliance.



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

December 9, 2021

**Willow Hammock Community Development District**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**September 30, 2021**

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

**OVERVIEW OF THE FINANCIAL STATEMENTS**

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

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

The **statement of net position** presents information on all assets and liabilities of the District, with the difference between assets and liabilities reported as net position. Net position is reported in three categories; 1) net investment in capital assets, 2) restricted, and 3) unrestricted. Assets, liabilities, and net position are reported for all Governmental activities.

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

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

**Willow Hammock Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
September 30, 2021**

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

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

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

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

**Financial Highlights**

The following are the highlights of financial activity for the year ended September 30, 2021:

- ◆ The District's total assets exceeded total liabilities by \$242,461 (net position). Net investments in capital assets for Governmental activities was \$8,222. Unrestricted net position for Governmental Activities was \$40,744. Governmental activities restricted net position was \$193,495.
- ◆ Governmental activities revenues totaled \$519,455 while governmental activities expenses totaled \$354,693.

**Willow Hammock Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
September 30, 2021**

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

**Financial Analysis of the District**

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

**Net Position**

	<b>Governmental Activities</b>	
	<b>2021</b>	<b>2020</b>
Current assets	\$ 54,581	\$ 33,911
Restricted assets	507,509	477,195
Capital assets	5,791,576	5,791,576
Total Assets	6,353,666	6,302,682
Current liabilities	247,101	239,951
Non-current liabilities	5,864,104	5,985,032
Total Liabilities	6,111,205	6,224,983
Net position - net investment in capital assets	8,222	-
Net position - restricted	193,495	162,358
Net position - unrestricted	40,744	(84,659)
Total Net Position	\$ 242,461	\$ 77,699

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

The increase in restricted assets is related to the increase in the debt service investment accounts in the current year.

The decrease in long term liabilities is related to the principal payment made in the current year.

**Willow Hammock Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
September 30, 2021**

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

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

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

**Change In Net Position**

	<b>Governmental Activities</b>	
	<b>2021</b>	<b>2020</b>
Program Revenues		
Charges for services	\$ 519,410	\$ 502,883
Investment income	45	2,656
Total Revenues	<u>519,455</u>	<u>505,539</u>
Expenses		
General government	77,735	89,133
Interest and other charges	276,958	280,983
Total Expenses	<u>354,693</u>	<u>370,116</u>
Change in Net Position	164,762	135,423
Net Position - Beginning of Year	<u>77,699</u>	<u>(57,724)</u>
Net Position - End of Year	<u><u>\$ 242,461</u></u>	<u><u>\$ 77,699</u></u>

The increase in charges for services is related to the increase in special assessments levied in the current year.

The decrease in general government expenses is related to the decrease in legal fees in the current year.



**Willow Hammock Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
September 30, 2021**

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

**Capital Assets Activity**

The following schedule provides a summary of the District's capital assets as of September 30, 2021 and 2020.

	<b><u>Governmental Activities</u></b>	
	<b><u>2021</u></b>	<b><u>2020</u></b>
Construction in progress	<b><u>\$ 5,791,576</u></b>	<b><u>\$ 5,791,576</u></b>

**General Fund Budgetary Highlights**

Budgeted expenditures exceeded actual expenditures primarily due to less professional fees than were anticipated.

The September 30, 2021 budget was not amended.

**Debt Management**

Governmental Activities debt includes the following:

- ◆ In September 2017, the District issued \$6,300,000 Special Assessment Revenue Bonds, Series 2017. These bonds were issued to provide funds for the acquisition and/or construction of public improvements and community facilities. The balance outstanding at September 30, 2021 was \$5,960,000.

**Economic Factors and Next Year's Budget**

The District does not expect any economic factors to have a significant effect on the financial position or results of operations of the District in fiscal year 2021.

**Willow Hammock Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
September 30, 2021**

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

**Request for Information**

The financial report is designed to provide a general overview of Willow Hammock Community Development District's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Willow Hammock Community Development District, Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431.

**Willow Hammock Community Development District**  
**STATEMENT OF NET POSITION**  
**September 30, 2021**

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Current Assets	
Cash	\$ 51,709
Assessments receivable	2,872
Total Current Assets	54,581
Non-Current Assets	
Restricted Assets	
Investments	507,509
Capital Assets, Not Being Depreciated	
Construction in progress	5,791,576
Total Non-Current Assets	6,299,085
Total Assets	6,353,666
<b>LIABILITIES</b>	
Current Liabilities	
Accounts payable and accrued expenses	6,004
Due to developer	5,451
Bonds payable	120,000
Accrued interest	115,646
Total Current Liabilities	247,101
Non-Current Liabilities	
Bonds payable, net	5,864,104
Total Liabilities	6,111,205
<b>NET POSITION</b>	
Net investment in capital assets	8,222
Restricted for debt service	193,491
Restricted for capital projects	4
Unrestricted	40,744
Total Net Position	\$ 242,461

*See accompanying notes to financial statements.*

**Willow Hammock Community Development District**  
**STATEMENT OF ACTIVITIES**  
**For the Year Ended September 30, 2021**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues Charges for Services</u>	<u>Net (Expense) Revenues and Changes in Net Position Governmental Activities</u>
Governmental Activities			
General government	\$ (77,735)	\$ 85,379	\$ 7,644
Interest and other charges	(276,958)	434,031	157,073
Total Governmental Activities	<u>\$ (354,693)</u>	<u>\$ 519,410</u>	<u>164,717</u>
	General Revenues		
	Investment income		<u>45</u>
	Change in Net Position		164,762
	Net Position - October 1, 2020		<u>77,699</u>
	Net Position - September 30, 2021		<u>\$ 242,461</u>

*See accompanying notes to financial statements.*

**Willow Hammock Community Development District**  
**BALANCE SHEET -**  
**GOVERNMENTAL FUNDS**  
**September 30, 2021**

	General	Debt Service	Capital Projects	Total Governmental Funds
<b>ASSETS</b>				
Cash	\$ 51,709	\$ -	\$ -	\$ 51,709
Assessments receivable	490	2,382	-	2,872
Restricted assets				
Investments, at fair value	-	507,505	4	507,509
<b>Total Assets</b>	<b>\$ 52,199</b>	<b>\$ 509,887</b>	<b>\$ 4</b>	<b>\$ 562,090</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable and accrued expenses	\$ 6,004	\$ -	\$ -	\$ 6,004
Due to developer	5,451	-	-	5,451
<b>Total Liabilities</b>	<b>11,455</b>	<b>-</b>	<b>-</b>	<b>11,455</b>
<b>FUND BALANCES</b>				
Restricted:				
Debt service	-	509,887	-	509,887
Capital projects	-	-	4	4
Unassigned	40,744	-	-	40,744
<b>Total Fund Balances</b>	<b>40,744</b>	<b>509,887</b>	<b>4</b>	<b>550,635</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 52,199</b>	<b>\$ 509,887</b>	<b>\$ 4</b>	<b>\$ 562,090</b>

*See accompanying notes to financial statements.*

**Willow Hammock Community Development District  
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES  
TO NET POSITION OF GOVERNMENTAL ACTIVITIES  
September 30, 2021**

Total Governmental Fund Balances	\$	550,635
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets, not being depreciated, construction in progress, used in governmental activities are not current financial resources and therefore, are not reported at the governmental fund level.		5,791,576
Long-term liabilities, including bonds payable, \$(5,960,000), plus bond premium, net, \$(24,104), are not due and payable in the current period and therefore, are not reported at the governmental fund level.		(5,984,104)
Accrued interest expense for long-term debt is not a current financial use and therefore, is not reported at the governmental fund level.		<u>(115,646)</u>
Net Position of Governmental Activities	\$	<u><u>242,461</u></u>

*See accompanying notes to financial statements.*

**Willow Hammock Community Development District**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES - GOVERNMENTAL FUNDS**  
**For the Year Ended September 30, 2021**

	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total Governmental Funds</u>
Revenues				
Special assessments	\$ 85,379	\$ 434,031	\$ -	\$ 519,410
Investment income	-	45	-	45
Total Revenues	<u>85,379</u>	<u>434,076</u>	<u>-</u>	<u>519,455</u>
Expenditures				
Current				
General government	67,682	10,053	-	77,735
Debt service				
Principal	-	115,000	-	115,000
Interest	-	279,563	-	279,563
Total Expenditures	<u>67,682</u>	<u>404,616</u>	<u>-</u>	<u>472,298</u>
Net Change in Fund Balances	17,697	29,460	-	47,157
Fund Balances - October 1, 2020	<u>23,047</u>	<u>480,427</u>	<u>4</u>	<u>503,478</u>
Fund Balances - September 30, 2021	<u>\$ 40,744</u>	<u>\$ 509,887</u>	<u>\$ 4</u>	<u>\$ 550,635</u>

*See accompanying notes to financial statements.*

**Willow Hammock Community Development District**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF ACTIVITIES**  
**For the Year Ended September 30, 2021**

Net Change in Fund Balances - Total Governmental Funds	\$	47,157
Amounts reported for governmental activities in the Statement of Activities are different because:		
Repayment of long-term liabilities are reported as expenditures in the governmental fund statement, but such repayments reduce liabilities in the Statement of Net Position.		115,000
Amortization of bond premium does not require the use of current financial resources and therefore, is not reported in the governmental funds. This is the amount of amortization in the current period.		928
In the Statement of Activities, interest is accrued on outstanding bonds; whereas in the governmental funds, interest expenditures are reported when due. This is the change in accrued interest in the current period.		1,677
Change in Net Position of Governmental Activities	\$	164,762

*See accompanying notes to financial statements.*



**Willow Hammock Community Development District**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES - BUDGET AND ACTUAL - GENERAL FUND**  
**For the Year Ended September 30, 2021**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues				
Special assessments	\$ 85,259	\$ 85,259	\$ 85,379	\$ 120
Expenditures				
Current				
General government	85,258	85,258	67,682	17,576
Net Change in Fund Balances	1	1	17,697	17,696
Fund Balances - October 1, 2020	19,492	19,492	23,047	3,555
Fund Balances - September 30, 2021	<u>\$ 19,493</u>	<u>\$ 19,493</u>	<u>\$ 40,744</u>	<u>\$ 21,251</u>

*See accompanying notes to financial statements.*

**Willow Hammock Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2021**

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

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

**1. Reporting Entity**

The District was established on April 28, 2017 pursuant to the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, as amended (the "Act"), by Ordinance 17-20 of the Board of County Commissioners of Manatee County, Florida as a Community Development District. The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of the infrastructure necessary for community development within its jurisdiction. The District is authorized to issue bonds for the purpose, among others, of financing, funding, planning, establishing, acquiring, constructing district roads, landscaping, and other basic infrastructure projects within or outside the boundaries of the Willow Hammock Community Development District. The District is governed by a five member Board of Supervisors. The District operates within the criteria established by Chapter 190, Florida Statutes.

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

Based upon the application of the above-mentioned criteria as set forth in Governmental Accounting Standards Board Statement Number 61, The Financial Reporting Entity, the District has identified no component units.

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

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

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

**Willow Hammock Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2021**

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

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

**a. Government-wide Financial Statements**

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

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

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

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

**b. Fund Financial Statements**

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

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

**Willow Hammock Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2021**

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

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

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

**Governmental Funds**

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

The District has various policies governing the fund balance classifications.

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

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

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

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

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

**Willow Hammock Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2021**

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

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

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

**Governmental Funds (Continued)**

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

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

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

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

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

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

Debt service expenditures are recorded only when payment is due.

**3. Basis of Presentation**

**a. Governmental Major Funds**

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

**Willow Hammock Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2021**

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

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

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

Debt Service Fund – The Debt Service Fund accounts for debt service requirements to retire the Series 2017 Special Assessment Revenue Bonds, which were used to finance the construction of certain improvements within the District.

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

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

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

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

**a. Cash and Investments**

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

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

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

**Willow Hammock Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2021**

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

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

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

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

**b. Restricted Assets**

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

**c. Capital Assets**

Capital assets, which include construction in progress, are reported in the governmental activities column.

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

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

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

**Willow Hammock Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2021**

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

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

**d. Budgets**

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

**e. Unamortized Bond Premium**

Bond premiums are presented on the government-wide financial statements. The costs are amortized over the life of the bonds. For financial reporting, the unamortized bond premium is netted against the applicable long-term debt.

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

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

“Total fund balances” of the District’s governmental funds, \$550,635, differs from “net position” of governmental activities, \$242,461, reported in the Statement of Net Position. This difference primarily results from the long-term economic focus of the Statement of Net Position versus the current financial resources focus of the governmental fund balance sheet. The effect of the differences is illustrated below:

**Capital related items**

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

Construction in progress	<u>\$ 5,791,576</u>
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**Willow Hammock Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2021**

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

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

**Long-term debt transactions**

Long-term liabilities applicable to the District's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities (both current and long-term) are reported in the Statement of Net Position. Balances at September 30, 2021 were:

Bonds payable	\$ (5,960,000)
Bond premium, net	<u>(24,104)</u>
Bonds payable, net	<u>\$ (5,984,104)</u>

**Accrued interest**

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

Accrued interest	<u>\$ (115,646)</u>
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**2. Explanation of Differences Between the Governmental Fund Operating Statements and the Statement of Activities**

The "net change in fund balances" for government funds, \$47,157, differs from the "change in net position" for governmental activities, \$164,762, reported in the Statement of Activities. The differences arise primarily from the long-term economic focus of the Statement of Activities versus the current financial resources focus of the governmental funds. The effect of the differences is illustrated as follows.

**Willow Hammock Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2021**

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

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

**Long-term debt transactions**

The repayment of long-term liabilities is reported as an expenditure at the fund level, but such repayments reduce long-term liabilities at the government-wide level.

Debt principal payments	<u>\$ 115,000</u>
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Amortization of the bond premium does not require the use of current financial resources and therefore, is not reported in governmental funds.

Amortization of bond premium	<u>\$ 928</u>
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Some expenses reported in the Statement of Activities do not require the use of current financial resources, therefore, are not reported as expenditures in governmental funds.

Net change in accrued interest payable	<u>\$ 1,677</u>
--	-----------------

**Willow Hammock Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2021**

**NOTE C – CASH AND INVESTMENTS**

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

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a formal deposit policy for custodial credit risk, however, they follow the provisions of Chapter 280, Florida Statutes regarding deposits and investments. As of September 30, 2021, the District's bank balance was \$52,619 and the carrying value was \$51,709. Exposure to custodial credit risk was as follows. The District maintains all deposits in a qualified public depository in accordance with the provisions of Chapter 280, Florida Statutes, which means that all deposits are fully insured by Federal Depositors Insurance or collateralized under Chapter 280, Florida Statutes.

As of September 30, 2021, the District has the following investment and maturity:

<b>Investment</b>	<b>Maturity</b>	<b>Fair Value</b>
FIMM Treasury Portfolio	30 days *	\$ 507,509

\* Maturity is a weighted average maturity.

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

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

Based on the criteria in the preceding paragraph, the investment listed above is a Level 1 asset.

Interest Rate Risk

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

**Willow Hammock Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2021**

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

Credit Risk

The District's investments are limited by state statutory requirements and bond compliance. The District has no investment policy that would further limit its investment choices. As of September 30, 2021, the District's investments in FIMM Treasury Portfolio were rated AAAm by Standard & Poor's.

Concentration of Credit Risk

The District places no limit on the amount it may invest in any one fund. The investments in FIMM Treasury Portfolio represent 100% of the District's total investments.

The types of deposits and investments and their level of risk exposure as of September 30, 2021 were typical of these items during the year then ended. The District considers any decline in fair value for certain investments to be temporary.

**NOTE D – CAPITAL ASSETS**

Capital Asset activity for the year ended September 30, 2021 was as follows:

	Balance October 1, 2020	Additions	Deletions	Balance September 30, 2021
<b><u>Governmental Activities:</u></b>				
Capital assets, not being depreciated:				
Construction in progress	\$ 5,791,576	\$ -	\$ -	\$ 5,791,576

**NOTE E – LONG-TERM DEBT**

The following is a summary of activity of long-term debt activity of the District for the year ended September 30, 2021:

Long-term debt at October 1, 2020	\$ 6,075,000
Payment of principal	(115,000)
Long-term debt at September 30, 2021	5,960,000
Plus: bond premium, net	24,104
Bonds Payable, Net	\$ 5,984,104

**Willow Hammock Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2021**

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

Long-term debt is comprised of the following:

Special Assessment Revenue Bonds

\$6,300,000 Series 2017 Bonds are due in annual principal installments beginning November 2018, maturing November 2047. Interest is due semi-annually on May 1 and November 1, beginning November 1, 2017, at a rate of 3.5% on the \$715,000 bonds, with a maturity date of November 1, 2023, 4% on the \$725,000 bonds, with a maturity date of November 1, 2028, 4.625% on the \$2,020,000 bonds, with a maturity date of November 2038, and 5% on the \$2,840,000 bonds, with a maturity date of November 2047.

	\$ 5,960,000
Plus: bond premium, net	<u>24,104</u>
Bonds Payable, Net	<u><u>\$ 5,984,104</u></u>

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2021 are as follows:

Year Ending September 30,	Principal	Interest	Total
2022	\$ 120,000	\$ 275,450	\$ 395,450
2023	125,000	271,163	396,163
2024	130,000	266,700	396,700
2025	135,000	261,725	396,725
2026	140,000	256,225	396,225
2027-2031	785,000	1,186,047	1,971,047
2032-2036	980,000	990,506	1,970,506
2037-2041	1,230,000	728,294	1,958,294
2042-2046	1,575,000	389,375	1,964,375
2047-2048	<u>740,000</u>	<u>37,499</u>	<u>777,499</u>
Totals	<u>\$ 5,960,000</u>	<u>\$ 4,662,984</u>	<u>\$ 10,622,984</u>

**Willow Hammock Community Development District  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2021**

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

Significant Bond Provisions

The Series 2017 Bonds are subject to redemption at the option of the District prior to their maturity, in whole or in part, at any time after November 1, 2027 at a redemption price equal to the principal amount of the Series 2017 Bonds to be redeemed, together with accrued interest to the date of redemption. The Series 2017 Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Trust Indenture.

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

Depository Funds

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

1. Reserve Fund – The 2017 Reserve Accounts are funded from the proceeds of the Series 2017 Bonds in amounts equal to fifty percent of the maximum annual debt service requirement for all outstanding Series 2017 Bonds. Monies held in the reserve accounts will be used only for the purposes established in the Trust Indenture.

	Special Assessment Revenue Bonds	
	Reserve Balance	Reserve Requirement
Series 2017 Special Assessment Revenue Bonds	\$ 200,750	\$ 200,750

**NOTE F – ECONOMIC DEPENDENCY**

The Developer owns a significant portion of land within the District. The District's activity is dependent upon the continued involvement of the Developer, the loss of which could have a material adverse effect on the District's operations. A majority of the Board is affiliated with the developer.

**Willow Hammock Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2021**

**NOTE G – RISK MANAGEMENT**

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



# Berger, Toombs, Elam, Gaines & Frank

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

To the Board of Supervisors  
Willow Hammock Community Development District  
Manatee County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Willow Hammock Community Development District, as of and for the year ended September 30, 2021, and the related notes to the financial statements, and have issued our report thereon dated December 9, 2021.

### **Internal Control Over Financial Reporting**

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

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

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



To the Board of Supervisors  
Willow Hammock Community Development District

### **Compliance and Other Matters**

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

### **Purpose of this Report**

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



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

December 9, 2021



# Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

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## MANAGEMENT LETTER

To the Board of Supervisors  
Willow Hammock Community Development District  
Manatee County, Florida

### Report on the Financial Statements

We have audited the financial statements of the Willow Hammock Community Development District as of and for the year ended September 30, 2021, and have issued our report thereon dated December 9, 2021.

### Auditor's Responsibility

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

### Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and our Independent Auditor's Report on an examination conducted in accordance with *AICPA Professionals Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated December 9, 2021, should be considered in conjunction with this management letter.

### Prior Audit Findings

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

### Financial Condition and Management

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

To the Board of Supervisors  
Willow Hammock Community Development District

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for Willow Hammock Community Development District. It is management's responsibility to monitor the Willow Hammock Community Development District's financial condition; our financial condition assessment was based in part on the representations made by management and the review of the financial information provided by the same as of September 30, 2021.

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

### **Specific Information**

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

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

- 1) The total number of district employees compensated in the last pay period of the District's fiscal year: The District has no employees.
- 2) The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year: The District did not pay nonemployee independent contractors in September 2021.
- 3) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency: N/A – no employees.
- 4) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: The District did not pay any nonemployee independent contractors in Fiscal Year 2021.
- 5) Each construction project with a total cost of at least \$65,000 approved by the District that is scheduled to begin on or after October 1, 2020, together with the total expenditures for such project: The District has no construction projects at this time.
- 6) A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the District amends a final adopted budget under Section 189.016(6), Florida Statutes: Actuals did not go over original adopted budget for Fiscal Year 2021. There were no amendments to the original adopted budget.

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

- 1) The rate or rates of non-ad valorem special assessments imposed by the District as: General Fund \$297.02 and Debt Service Fund \$1,442.02
- 2) The amount of special assessments collected by or on behalf of the District as: The district collected total special assessments of \$519,410.
- 3) The total amount of outstanding bonds issued by the District and the terms of such bonds: The outstanding balance as of 9/30/2021 is \$5,960,000 due in annual installments through May 1, 2048.

To the Board of Supervisors  
Willow Hammock Community Development District

**Additional Matters**

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

**Purpose of this Letter**

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

*Berger Toombs Elam  
Gaines + Frank*

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

December 9, 2021



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

Certified Public Accountants PL

600 Citrus Avenue  
Suite 200  
Fort Pierce, Florida 34950

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

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

To the Board of Supervisors  
Willow Hammock Community Development District  
Manatee County, Florida

We have examined Willow Hammock Community Development District's compliance with Section 218.415, Florida Statutes during the year ended September 30, 2021. Management is responsible for Willow Hammock Community Development District's compliance with those requirements. Our responsibility is to express an opinion on Willow Hammock Community Development District's compliance based on our examination.

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

In our opinion, Willow Hammock Community Development District complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2021.

*Berger Toombs Elam  
Gaines & Frank*

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

December 9, 2021

# **WILLOW HAMMOCK**

**COMMUNITY DEVELOPMENT DISTRICT**

**11**

**RESOLUTION 2022-06**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WILLOW  
HAMMOCK COMMUNITY DEVELOPMENT DISTRICT HEREBY  
ACCEPTING THE AUDITED FINANCIAL STATEMENTS FOR THE FISCAL  
YEAR ENDED SEPTEMBER 30, 2021**

WHEREAS, the District’s Auditor, Berger, Toombs, Elam, Gaines & Frank, has heretofore prepared and submitted to the Board, for accepting, the District’s Audited Financial Statements for Fiscal Year 2021;

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS  
OF THE WILLOW HAMMOCK COMMUNITY DEVELOPMENT DISTRICT;**

1. The Audited Financial Statements for Fiscal Year 2021, heretofore submitted to the Board, is hereby accepted for Fiscal Year 2021, for the period ending September 30, 2021; and
2. A verified copy of said Audited Financial Statements for Fiscal Year 2021 shall be attached hereto as an exhibit to this Resolution, in the District’s “Official Record of Proceedings”.

**PASSED AND ADOPTED** this 25th day of April, 2022.

**WILLOW HAMMOCK COMMUNITY  
DEVELOPMENT DISTRICT**

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

\_\_\_\_\_  
Chair/Vice Chair, Board of Supervisors

# **WILLOW HAMMOCK**

**COMMUNITY DEVELOPMENT DISTRICT**

**12**



**RESOLUTION 2022-07**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE WILLOW HAMMOCK COMMUNITY DEVELOPMENT DISTRICT DESIGNATING A REGISTERED AGENT AND REGISTERED OFFICE OF THE WILLOW HAMMOCK COMMUNITY DEVELOPMENT DISTRICT.**

**WHEREAS**, Willow Hammock Community Development District (the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within Manatee County, Florida; and

**WHEREAS**, the District is statutorily required to designate a registered agent and a registered office location for the purposes of accepting any process, notice, or demand required or permitted by law to be served upon the District in accordance with Section 189.014(1), *Florida Statutes*.

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

**SECTION 1.** Tucker F. Mackie of Kutak Rock LLP is hereby designated as the Registered Agent for the Willow Hammock Community Development District.

**SECTION 2.** The District’s Registered Office shall be located at the office of Kutak Rock LLP, 107 West College Avenue, Tallahassee, Florida 32301.

**SECTION 3.** In accordance with Section 189.014, *Florida Statutes*, the District’s Secretary is hereby directed to file certified copies of this Resolution with Manatee County and the Florida Department of Economic Opportunity.

**SECTION 4.** This Resolution shall become effective immediately upon adoption and any provisions of any previous resolutions in conflict with the provisions hereof are hereby superseded.

**PASSED AND ADOPTED** this 25th day of April 2022.

**ATTEST:**

**WILLOW HAMMOCK COMMUNITY  
DEVELOPMENT DISTRICT**

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

\_\_\_\_\_  
Chairperson, Board of Supervisors

# **WILLOW HAMMOCK**

**COMMUNITY DEVELOPMENT DISTRICT**

**13**

**WILLOW HAMMOCK  
COMMUNITY DEVELOPMENT DISTRICT  
FINANCIAL STATEMENTS  
UNAUDITED  
MARCH 31, 2022**

**WILLOW HAMMOCK  
COMMUNITY DEVELOPMENT DISTRICT  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
MARCH 31, 2022**

	General Fund	Debt Service Fund	Capital Projects Fund	Total Governmental Funds
<b>ASSETS</b>				
Cash	\$ 104,573	\$ -	\$ -	\$ 104,573
Investments				
Revenue 2017	-	280,964	-	280,964
Reserve 2017	-	200,750	-	200,750
Interest 2017	-	136,175	-	136,175
Construction 2017	-	-	4	4
Due from general fund	-	8,275	-	8,275
Total assets	<u>\$ 104,573</u>	<u>\$ 626,164</u>	<u>\$ 4</u>	<u>\$ 730,741</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Due to Developer	\$ 2,368	\$ -	\$ -	\$ 2,368
Due to debt service fund	8,275	-	-	8,275
Developer advance	3,083	-	-	3,083
Total liabilities	<u>13,726</u>	<u>-</u>	<u>-</u>	<u>13,726</u>
Fund balances:				
Restricted for:				
Debt service	-	626,164	-	626,164
Capital projects	-	-	4	4
Committed:				
Working capital	18,000	-	-	18,000
Unassigned	72,847	-	-	72,847
Total fund balances	<u>90,847</u>	<u>626,164</u>	<u>4</u>	<u>717,015</u>
Total liabilities and fund balance	<u>\$ 104,573</u>	<u>\$ 626,164</u>	<u>\$ 4</u>	<u>\$ 730,741</u>

**WILLOW HAMMOCK  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
FOR THE PERIOD ENDED MARCH 31, 2022**

	Current Month	Year to Date	Budget	% of Budget
<b>REVENUES</b>				
Assessment levy: on-roll	\$ 888	\$ 84,130	\$ 85,255	99%
Total revenues	<u>888</u>	<u>84,130</u>	<u>85,255</u>	99%
<b>EXPENDITURES</b>				
<b>Professional &amp; administrative</b>				
Supervisors	-	-	3,000	0%
Management	3,468	20,808	41,616	50%
Legal	126	569	15,000	4%
Engineering	-	-	1,500	0%
Audit	-	3,395	5,700	60%
Arbitrage rebate calculation	-	-	750	0%
Dissemination agent	83	500	1,000	50%
Trustee	-	-	3,200	0%
Telephone	17	100	200	50%
Postage	19	29	500	6%
Printing & binding	42	250	500	50%
Legal advertising	-	90	1,500	6%
Annual special district fee	-	175	175	100%
Insurance	-	5,570	5,920	94%
Contingencies/bank charges	6	67	500	13%
ADA website compliance	-	-	210	0%
Website	-	-	705	0%
Total professional & administrative	<u>3,761</u>	<u>31,553</u>	<u>81,976</u>	38%
<b>Other fees &amp; charges</b>				
Property appraiser	-	-	1,332	0%
Tax collector	26	2,474	1,332	186%
Total other fees & charges	<u>26</u>	<u>2,474</u>	<u>2,664</u>	93%
Total expenditures	<u>3,787</u>	<u>34,027</u>	<u>84,640</u>	40%
Excess/(deficiency) of revenues over/(under) expenditures	(2,899)	50,103	615	
Fund balances - beginning	93,746	40,744	27,597	
Committed:				
Working capital	18,000	18,000	18,000	
Unassigned	72,847	72,847	10,212	
Fund balances - ending	<u>\$ 90,847</u>	<u>\$ 90,847</u>	<u>\$ 28,212</u>	

**WILLOW HAMMOCK  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
DEBT SERVICE FUND SERIES 2017  
FOR THE PERIOD ENDED MARCH 31, 2022**

	Current Month	Year to Date	Budget	% of Budget
<b>REVENUES</b>				
Assessment levy: on-roll - net	\$ 4,295	\$ 406,996	\$ 412,533	99%
Interest	5	26	-	N/A
Total revenues	<u>4,300</u>	<u>407,022</u>	<u>412,533</u>	99%
<b>EXPENDITURES</b>				
Principal	-	120,000	120,000	100%
Principal prepayment	-	20,000	20,000	100%
Interest	-	138,775	274,950	50%
Total expenditures	<u>-</u>	<u>278,775</u>	<u>414,950</u>	67%
<b>Other fees and charges</b>				
Property appraiser	-	-	6,446	0%
Tax collector	129	11,970	6,446	186%
Total other fees and charges	<u>129</u>	<u>11,970</u>	<u>12,892</u>	93%
Total expenditures	<u>129</u>	<u>290,745</u>	<u>427,842</u>	68%
Excess/(deficiency) of revenues over/(under) expenditures	4,171	116,277	(15,309)	
Fund balance - beginning	621,993	509,887	502,871	
Fund balance - ending	<u>\$ 626,164</u>	<u>\$ 626,164</u>	<u>\$ 487,562</u>	

**WILLOW HAMMOCK  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
CAPITAL PROJECTS FUND SERIES 2017  
FOR THE PERIOD ENDED MARCH 31, 2022**

	Current Month	Year to Date
<b>REVENUES</b>	\$ -	\$ -
Total revenues	-	-
<b>EXPENDITURES</b>	-	-
Total expenditures	-	-
Net increase/(decrease), fund balance	-	-
Beginning fund balance	4	4
Ending fund balance	\$ 4	\$ 4

# **WILLOW HAMMOCK**

**COMMUNITY DEVELOPMENT DISTRICT**

**14**



**DRAFT**

**MINUTES OF MEETING  
WILLOW HAMMOCK  
COMMUNITY DEVELOPMENT DISTRICT**

The Board of Supervisors of the Willow Hammock Community Development District held a Public Hearing and a Regular Meeting on August 23, 2021 at 6:00 p.m., in the Willow Hammock Community Association Amenity Center (Pool Deck), 4002 Willow Branch Place, Palmetto, Florida 34221-2784.

**Present at the meeting were:**

Jennifer Hicks	Chair
Christina Zimmerman	Vice Chair
Chad Pattillo	Assistant Secretary
Josh Delancey (via telephone)	Assistant Secretary

**Also present were:**

Daniel Rom	District Manager
Tucker Mackie (via telephone)	District Counsel
Jay Gaines (via telephone)	Berger, Toombs, Elam, Gaines & Frank

**FIRST ORDER OF BUSINESS**

**Call to Order/Roll Call**

Mr. Rom called the meeting to order at 6:06 p.m. Supervisors Hicks, Zimmerman and Pattillo were present. Supervisor Delancey was not present at roll call. Supervisor Trowbridge was not present.

**SECOND ORDER OF BUSINESS**

**Public Comments**

There were no public comments.

- **Ratify Acceptance of Audited Annual Financial Report for the Fiscal Year Beginning October 1, 2019, and Ending September 30, 2020**

**This item, previously the Eighth Order of Business, was presented out of order.**

Mr. Gaines presented the Annual Financial Report for the Fiscal Year Ended September 30, 2020 and noted the pertinent information found on each page. Under "Financial Highlights" on Page 4, the first highlight should read "The District's assets exceeded liabilities by \$77,699"

39 instead of “The District’s total liabilities exceeded total assets by \$77,699”. Apart from that,  
40 there were no findings, recommendations, deficiencies on internal control or instances of non-  
41 compliance; it was a clean audit.

42 Mr. Gaines responded to questions regarding transmitting a revised Audit to the Auditor  
43 General and the difference between “Restricted” and “Unrestricted funds”. He reviewed the  
44 required disclosures in the Enron Letter.

45

46 **On MOTION by Ms. Hicks and seconded by Mr. Pattillo, with all in favor, the**  
47 **Acceptance of the Audited Annual Financial Report for the Fiscal Year**  
48 **Beginning October 1, 2019, and Ending September 30, 2020, was ratified.**

49

50

51 **THIRD ORDER OF BUSINESS**

**Acceptance of Resignation of Joey  
Trowbridge, Seat 3 (Term Expires  
November 2024)**

52

53

54

55 Mr. Rom presented the letter of resignation from Ms. Trowbridge from Seat 3.

56

57 **On MOTION by Ms. Zimmerman and seconded by Mr. Pattillo, with all in favor,**  
58 **the resignation of Ms. Joey Trowbridge, dated May 10,2021, was accepted.**

59

60

61 **FOURTH ORDER OF BUSINESS**

**Consider Appointment to Fill Unexpired  
Term of Seat 3**

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63

- 64 • **Administration of Oath of Office (the following to be provided in a separate package)**

65 **A. Guide to Sunshine Amendment and Code of Ethics for Public Officers and**  
66 **Employees**

67 **B. Membership, Obligations and Responsibilities**

68 **C. Financial Disclosure Forms**

69 **I. Form 1: Statement of Financial Interests**

70 **II. Form 1X: Amendment to Form 1, Statement of Financial Interests**

71 **III. Form 1F: Final Statement of Financial Interests**

72 **D. Form 8B: Memorandum of Voting Conflict**

73 This item was deferred.

74

75 **FIFTH ORDER OF BUSINESS** **Consideration of Resolution 2021-05,**  
 76 **Designating Certain Officers of the District,**  
 77 **and Providing for an Effective Date**  
 78

79 This item was deferred.  
 80

81 **SIXTH ORDER OF BUSINESS** **Public Hearing on Adoption of Fiscal Year**  
 82 **2021/2022 Budget**  
 83

84 **A. Proof/Affidavit of Publication**

85 The affidavit of publication was included for informational purposes.

86 **B. Consideration of Resolution 2021-06, Relating to the Annual Appropriations and**  
 87 **Adopting the Budgets for the Fiscal Year Beginning October 1, 2021 and Ending**  
 88 **September 30, 2022; Authorizing Budget Amendments; and Providing an Effective**  
 89 **Date**

90 Mr. Rom reviewed the proposed Fiscal Year 2022 budget. No changes were made to the  
 91 budget since it was presented at the previous meeting.  
 92

93 **On MOTION by Ms. Hicks and seconded by Mr. Pattillo, with all in favor, the**  
 94 **Public Hearing was opened.**

95  
 96  
 97 No members of the public spoke.  
 98

99 **On MOTION by Ms. Hicks and seconded by Mr. Pattillo, with all in favor, the**  
 100 **Public Hearing was closed.**

101  
 102  
 103 Mr. Rom presented Resolution 2021-06 and read the title.  
 104

105 **On MOTION by Ms. Zimmerman and seconded by Mr. Pattillo, with all in favor,**  
 106 **Resolution 2021-06, Relating to the Annual Appropriations and Adopting the**  
 107 **Budgets for the Fiscal Year Beginning October 1, 2021 and Ending September**  
 108 **30, 2022; Authorizing Budget Amendments; and Providing an Effective Date,**  
 109 **was adopted.**

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112 SEVENTH ORDER OF BUSINESS

113 Consideration of Resolution 2021-07,  
114 Making a Determination of Benefit and  
115 Imposing Special Assessments for Fiscal  
116 Year 2021/2022; Providing for the  
117 Collection and Enforcement of Special  
118 Assessments; Certifying an Assessment  
119 Roll; Providing for Amendments to the  
120 Assessment Roll; Providing a Severability  
121 Clause; and Providing an Effective Date

122 Mr. Rom presented Resolution 2021-07 and read the title.

123  
124 **On MOTION by Mr. Pattillo and seconded by Ms. Hicks, with all in favor,**  
125 **Resolution 2021-07, Making a Determination of Benefit and Imposing Special**  
126 **Assessments for Fiscal Year 2021/2022; Providing for the Collection and**  
127 **Enforcement of Special Assessments; Certifying an Assessment Roll; Providing**  
128 **for Amendments to the Assessment Roll; Providing a Severability Clause; and**  
129 **Providing an Effective Date, was adopted.**

130  
131  
132 EIGHTH ORDER OF BUSINESS

133 Ratify Acceptance of Audited Annual  
134 Financial Report for the Fiscal Year  
135 Beginning October 1, 2019, and Ending  
136 September 30, 2020

137 This item was presented following the Second Order of Business.

138  
139 NINTH ORDER OF BUSINESS

140 Acceptance of Unaudited Financial  
141 Statements as of July 31, 2021

142 Mr. Rom presented the Unaudited Financial Statements as of July 31, 2021.

143 Mr. Delancey joined the meeting, via telephone, at 6:20 p.m.

144  
145 **On MOTION by Mr. Pattillo and seconded by Ms. Zimmerman with all in favor,**  
146 **the Unaudited Financial Statements as of July 31, 2021, were accepted.**

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149 TENTH ORDER OF BUSINESS

150 Approval of April 26, 2021 Regular Meeting  
151 Minutes

152 Mr. Rom presented the April 26, 2021 Regular Meeting Minutes.

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**On MOTION by Ms. Zimmerman and seconded by Ms. Hicks, with all in favor, the April 26, 2021 Regular Meeting Minutes, as presented, were approved.**

**ELEVENTH ORDER OF BUSINESS**

**Staff Reports**

**A. District Counsel: *Hopping Green & Sams, PA***

There was no report.

**B. District Engineer: *ZNS Engineering, L.C.***

There was no report.

**C. District Manager: *Wrathell, Hunt and Associates, LLC***

- **NEXT MEETING DATE: September 27, 2021 at 6:00 P.M.**
- **QUORUM CHECK**

The September 27, 2021 would be cancelled, unless an urgent matter arises.

**TWELFTH ORDER OF BUSINESS**

**Board Members' Comments/Requests**

There were no Board Members' comments or requests.

**THIRTEENTH ORDER OF BUSINESS**

**Public Comments**

There were no public comments.

**FOURTEENTH ORDER OF BUSINESS**

**Adjournment**

There being nothing further to discuss, the meeting adjourned.

**On MOTION by Ms. Hicks and seconded by Mr. Pattillo, with all in favor, the meeting adjourned at 6:28 p.m.**

[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

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Secretary/Assistant Secretary

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Chair/Vice Chair

# **WILLOW HAMMOCK**

**COMMUNITY DEVELOPMENT DISTRICT**

# **15C**

**WILLOW HAMMOCK COMMUNITY DEVELOPMENT DISTRICT**

**BOARD OF SUPERVISORS FISCAL YEAR 2021/2022 MEETING SCHEDULE**

**LOCATION**

*Willow Hammock Community Association Amenity Center, 4002 Willow Branch Place  
Palmetto, Florida 34221-2784*

<b>DATE</b>	<b>POTENTIAL DISCUSSION/FOCUS</b>	<b>TIME</b>
<b>October 25, 2021 CANCELED</b>	<b>Regular Meeting</b>	<b>6:00 PM</b>
<b>November 22, 2021 CANCELED</b>	<b>Regular Meeting</b>	<b>6:00 PM</b>
<b>December 27, 2021 CANCELED</b>	<b>Regular Meeting</b>	<b>6:00 PM</b>
<b>January 24, 2022 CANCELED</b>	<b>Regular Meeting</b>	<b>6:00 PM</b>
<b>February 28, 2022 CANCELED</b>	<b>Regular Meeting</b>	<b>6:00 PM</b>
<b>March 28, 2022 CANCELED</b>	<b>Regular Meeting</b>	<b>6:00 PM</b>
<b>April 25, 2022</b>	<b>Regular Meeting</b>	<b>6:00 PM</b>
<b>May 23, 2022</b>	<b>Regular Meeting</b>	<b>6:00 PM</b>
<b>June 27, 2022</b>	<b>Regular Meeting</b>	<b>6:00 PM</b>
<b>July 25, 2022</b>	<b>Regular Meeting</b>	<b>6:00 PM</b>
<b>August 22, 2022</b>	<b>Public Hearing &amp; Regular Meeting</b>	<b>6:00 PM</b>
<b>September 26, 2022</b>	<b>Regular Meeting</b>	<b>6:00 PM</b>